SCANNED

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

PROGRESS ENERGY FLORIDA

DOCKET NO. 050078-EI

MINIMUM FILING REQUIREMENTS

SECTION E - RATE SCHEDULES

ALLOCATED CLASS COST OF SERVICE AND RATE OF RETURN STUDY

PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP AND 25% AD
TRANSMISSION CAPACITY ALLOCATION METHOD: 12 CP

PROJECTED TEST YEAR 2006

Progress Energy

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Progress Energy Florida
Allocated Class Cost of Service
&
Rate of Return Study
Production Capacity Allocation Method: 12CP & 25% AD
Transmission Capacity Allocation Method: 12CP

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I. SUMMARY OF CLASS RESULTS

TABLE I A
PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE & RATE OF RETURN STUDY
PROJECTED CALENDAR 2002 DATA: FULLY ADJUSTED, PRESENT RATES
PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% AD; TRANSMISSION CAPACITY ALLOCATION METHOD 12 CP
DOLLAR AMOUNTS IN THOUSANDS

Line No.	SUMMARY OF RESULTS	(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL-ABLE (CS, SS-3)	(7) INTERRUPT-IBLE (IS, SS-2)	(8) LIGHTING (LS) ENERGY	(9) LIGHTING (LS) FACILITIES
1	TOTAL RATE BASE	$ 4,640,451	$ 2,792,223	$ 180,971	$ 8,529	$ 1,316,288	$ 20,490	$ 160,475	$ 17,429	$ 144,043
	DEVELOPMENT OF RETURN:									
2	PRESENT CLASS REVENUE	$ 1,427,197	$ 887,640	$ 65,410	$ 2,587	$ 369,178	$ 5,395	$ 45,709	$ 5,707	$ 45,572
3	PRESENT REVENUE CREDITS	$ 55,025	$ 40,287	$ 2,906	$ 205	$ 9,949	$ 147	$ 1,021	$ 174	$ 335
4	TOTAL REVENUES	$ 1,482,222	$ 927,927	$ 68,316	$ 2,792	$ 379,127	$ 5,542	$ 46,730	$ 5,881	$ 45,907
5	LESS: TOTAL OPERATING EXPENSES	$ 1,167,240	$ 714,882	$ 50,285	$ 2,329	$ 310,235	$ 4,692	$ 38,783	$ 5,272	$ 40,763
6	EQUALS: RETURN EARNED (L. 4 - L. 5)	$ 314,982	$ 213,045	$ 18,031	$ 463	$ 68,892	$ 850	$ 7,947	$ 609	$ 5,144
7	RATE OF RETURN EARNED (L. 6/ L.1)	6.79%	7.63%	9.96%	5.43%	5.23%	4.15%	4.95%	3.49%	3.57%
8	RATE OF RETURN INDEX @ PRESENT REVENUE	1.00	1.12	1.47	0.80	0.77	0.61	0.73	0.51	0.53
	DEVELOPMENT OF CLASS REVENUE REQUIREMENTS:									
9	ALLOWED RETURN @ 9.502% ROR	$ 440,936	$ 265,317	$ 17,196	$ 810	$ 125,074	$ 1,947	$ 15,248	$ 1,656	$ 13,687
10	RETURN DEFICIENCY/(SURPLUS) (L. 9 - L. 6)	$ 125,954	$ 52,272	$ (835)	$ 347	$ 56,182	$ 1,097	$ 7,301	$ 1,047	$ 8,543
11	REVENUE DEFICIENCY/(SURPLUS) (L. 10 * 1.632)	$ 205,556	$ 85,308	$ (1,363)	$ 567	$ 91,689	$ 1,790	$ 11,916	$ 1,709	$ 13,942
12	TOTAL REVENUE REQUIREMENT (L. 4 + L. 11)	$ 1,687,778	$ 1,013,235	$ 66,953	$ 3,359	$ 470,815	$ 7,332	$ 58,646	$ 7,589	$ 59,849
13	LESS: REVENUE CREDITS	$ 55,025	$ 40,287	$ 2,906	$ 205	$ 9,949	$ 147	$ 1,021	$ 174	$ 335
14	EQUALS: CLASS REVENUE REQUIREMENT (L. 12 - L. 13)	$ 1,632,753	$ 972,948	$ 64,047	$ 3,154	$ 460,866	$ 7,185	$ 57,625	$ 7,415	$ 59,514
15	CLASS REVENUE REQUIREMENT INDEX (L. 2/L. 14)	0.87	0.91	1.02	0.82	0.80	0.75	0.79	0.77	0.77

TABLE I B
PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE & RATE OF RETURN STUDY
PROJECTED CALENDAR 2002 DATA: FULLY ADJUSTED, PROPOSED RATES
PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% AD; TRANSMISSION CAPACITY ALLOCATION METHOD 12 CP
DOLLAR AMOUNTS IN THOUSANDS

Line No.	SUMMARY OF RESULTS	(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL-ABLE (CS, SS-3)	(7) INTERRUPT-IBLE (IS, SS-2)	(8) LIGHTING (LS) ENERGY	(9) LIGHTING (LS) FACILITIES
1	TOTAL RATE BASE	$ 4,640,451	$ 2,792,223	$ 180,971	$ 8,529	$ 1,316,288	$ 20,490	$ 160,475	$ 17,429	$ 144,043
	DEVELOPMENT OF RETURN:									
2	PROPOSED CLASS REVENUE	$ 1,624,573	$ 983,100	$ 72,025	$ 3,126	$ 445,744	$ 6,517	$ 55,226	$ 6,898	$ 51,936
3	PROPOSED REVENUE CREDITS	$ 63,219	$ 45,757	$ 3,289	$ 231	$ 11,800	$ 174	$ 1,238	$ 198	$ 530
4	TOTAL REVENUES	$ 1,687,792	$ 1,028,857	$ 75,314	$ 3,357	$ 457,544	$ 6,691	$ 56,464	$ 7,096	$ 52,466
5	LESS: TOTAL OPERATING EXPENSES	$ 1,246,849	$ 753,967	$ 52,996	$ 2,548	$ 340,602	$ 5,137	$ 42,553	$ 5,742	$ 43,304
6	EQUALS: RETURN EARNED (L. 4 - L. 5)	$ 440,943	$ 274,890	$ 22,318	$ 809	$ 116,942	$ 1,554	$ 13,911	$ 1,354	$ 9,162
7	RATE OF RETURN EARNED (L. 6/ L.1)	9.50%	9.84%	12.33%	9.49%	8.88%	7.58%	8.67%	7.77%	6.36%
8	RATE OF RETURN INDEX @ PROPOSED RATES	1.00	1.04	1.30	1.00	0.93	0.80	0.91	0.82	0.67
	DEVELOPMENT OF CLASS REVENUE REQUIREMENTS:									
9	**ALLOWED RETURN @ 9.502% ROR**	**$ 440,936**	**$ 265,317**	**$ 17,196**	**$ 810**	**$ 125,074**	**$ 1,947**	**$ 15,248**	$ 1,656	$ 13,687
10	RETURN DEFICIENCY/(SURPLUS) (L. 9 - L. 6)	$ (7)	$ (9,573)	$ (5,122)	$ 1	$ 8,132	$ 393	$ 1,337	$ 302	$ 4,525
11	REVENUE DEFICIENCY/(SURPLUS) (L. 10 * 1.632)	$ (12)	$ (15,623)	$ (8,359)	$ 2	$ 13,271	$ 641	$ 2,183	$ 493	$ 7,385
12	TOTAL REVENUE REQUIREMENT (L. 4 + L. 11)	$ 1,687,780	$ 1,013,234	$ 66,955	$ 3,360	$ 470,815	$ 7,332	$ 58,646	$ 7,589	$ 59,851
13	LESS: REVENUE CREDITS	$ 63,219	$ 45,757	$ 3,289	$ 231	$ 11,800	$ 174	$ 1,238	$ 198	$ 530
14	EQUALS: CLASS REVENUE REQUIREMENT (L. 12 - L. 13)	$ 1,624,561	$ 967,477	$ 63,666	$ 3,129	$ 459,015	$ 7,158	$ 57,408	$ 7,391	$ 59,321
15	CLASS REVENUE REQUIREMENT INDEX (L. 2/L. 14)	1.00	1.02	1.13	1.00	0.97	0.91	0.96	0.93	0.88

R:\2005 Rate Case\Rates\[Unit Cost Summaries_06.xls]Sum_25% AD PP

II. ALLOCATED CLASS COST OF SERVICE STUDY

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

PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE $(000) & RATE OF RETURN STUDY
PROJECTED 2006, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
Present Rates

DOCKET NUMBER: ER06CL25-000
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	SUMMARY OF RESULTS	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11		8,363,233	4,956,022	321,633	14,543	2,410,259	37,045	293,082
3	TOTAL DEPRECIATION RESERVE	DR11		-4,051,946	-2,334,083	-151,553	-6,521	-1,215,939	-18,514	-150,529
4	TOTAL RATE BASE ADJUSTMENTS	RB71		329,165	170,284	10,891	507	121,968	1,959	17,922
5	TOTAL RATE BASE	RB91		4,640,452	2,792,223	180,971	8,529	1,316,288	20,490	160,475
6	OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31		612,136	369,707	25,331	1,384	170,888	2,679	22,247
8	TOTAL DEPRECIATION EXPENSE	DE41		310,893	183,799	11,787	565	82,995	1,275	9,928
9	TOTAL OTHER TAX & MISC EXPENSE	L591		110,120	65,559	4,278	204	31,651	489	3,903
10	MISC ALLOWABLE EXPENSES	M621		-74	-44	-3	0	-21	0	-3
11	TOTAL OP EXP EX INC & REV TAX	OP61		1,033,075	619,021	41,393	2,153	285,513	4,443	36,075
12	NET FED INCOME TAX ALLOWABLE	I879		168,509	101,749	6,601	312	47,403	742	5,759
13	NET STATE INCOME TAX ALLOWABLE	J979		41,243	24,755	1,606	75	11,693	182	1,421
14	REVENUE TAX & UNCOLL EXPENSE	L033		4,017	2,393	158	8	1,134	18	142
15	TOTAL OPERATING EXPENSE	OPEX		1,246,844	747,918	49,758	2,548	345,743	5,385	43,397
16	RETURN ON RATE BASE	R751		440,935	265,317	17,196	810	125,074	1,947	15,248
17	TOTAL REVENUE CREDITS	Q027		-55,025	-40,287	-2,906	-205	-9,949	-147	-1,021
18	TOTAL ELECTRIC COST OF SERVICE	CS05		1,632,754	972,948	64,048	3,153	460,868	7,185	57,624
19	PRESENT CLASS REVENUES	R602		1,427,197	887,640	65,410	2,587	369,178	5,395	45,709
20	EXCESS REVENUES	XREV		-205,557	-85,308	1,362	-566	-91,690	-1,790	-11,915
21	TOTAL RETURN EARNED	RETE		314,982	213,045	18,031	463	68,892	850	7,947
22	RATE OF RETURN EARNED	RORE		0.06788	0.07630	0.09963	0.05429	0.05234	0.04148	0.04952
23	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
24	RETURN EARNED ON COMMON EQUITY	REOE		0.08107	0.09564	0.13598	0.05757	0.05420	0.03544	0.04933
25	ALLOWED RETURN ON COM EQUITY	AROE			0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
26	PRESENT CLASS REVENUES	R600		1,427,197	887,640	65,410	2,587	369,178	5,395	45,709
27	REVENUE INCREASE JUSTIFIED	RIJD		205,557	85,308	-1,362	566	91,690	1,790	11,915
28	PER UNIT PRES REV	RIJP		0.14403	0.09611	-0.02082	0.21879	0.24836	0.33179	0.26067

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Present Rates

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	SUMMARY OF RESULTS	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE						
2	GROSS ELECTRIC PLT IN SERVICE	GP11		30,046	300,603	8,363,233	0
3	TOTAL DEPRECIATION RESERVE	DR11		-14,282	-160,526	-4,051,947	1
4	TOTAL RATE BASE ADJUSTMENTS	RB71		1,665	3,966	329,162	3
5	TOTAL RATE BASE	RB91		17,429	144,043	4,640,448	4
6	OPERATING EXPENSES						
7	TOTAL O & M EXPENSE	OM31		3,581	16,316	612,133	3
8	TOTAL DEPRECIATION EXPENSE	DE41		1,102	19,444	310,895	-2
9	TOTAL OTHER TAX & MISC EXPENSE	L591		440	3,598	110,122	-2
10	MISC ALLOWABLE EXPENSES	M621		0	-3	-74	0
11	TOTAL OP EXP EX INC & REV TAX	OP61		5,123	39,355	1,033,076	-1
12	NET FED INCOME TAX ALLOWABLE	I879		639	5,305	168,510	-1
13	NET STATE INCOME TAX ALLOWABLE	J979		154	1,357	41,243	0
14	REVENUE TAX & UNCOLL EXPENSE	L033		18	146	4,017	0
15	TOTAL OPERATING EXPENSE	OPEX		5,934	46,163	1,246,846	-2
16	RETURN ON RATE BASE	R751		1,656	13,687	440,935	0
17	TOTAL REVENUE CREDITS	Q027		-174	-335	-55,024	-1
18	TOTAL ELECTRIC COST OF SERVICE	CS05		7,416	59,515	1,632,757	-3
19	PRESENT CLASS REVENUES	R602		5,707	45,572	1,427,198	-1
20	EXCESS REVENUES	XREV		-1,709	-13,943	-205,559	2
21	TOTAL RETURN EARNED	RETE		609	5,144	314,981	1
22	RATE OF RETURN EARNED	RORE		0.03494	0.03571	0.06788	0.25000
23	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502		0.09502
24	RETURN EARNED ON COMMON EQUITY	REOE		0.02412	0.02545	0.08107	0.39598
25	ALLOWED RETURN ON COM EQUITY	AROE		0.12800	0.12800		0.12800
26	PRESENT CLASS REVENUES	R600		5,707	45,572	1,427,198	-1
27	REVENUE INCREASE JUSTIFIED	RIJD		1,709	13,943	205,559	-2
28	PER UNIT PRES REV	RIJP		0.29946	0.30596	0.14403	2.00000

PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE $(000) & RATE OF RETURN STUDY
PROJECTED 2006, FULLY ADJUSTED
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Present Rates

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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	PRODUCTION PLANT									
2	BASE	P100	K200	2,906,976	1,599,767	100,000	4,477	1,038,604	15,959	139,913
3	**INTERMEDIATE**	**P102**	**K202**	**370,571**	**203,933**	**12,748**	**571**	**132,398**	**2,034**	**17,836**
4	PEAKING	P104	K204	479,030	263,620	16,479	738	171,148	2,630	23,056
5	PRODUCTION PLANT IN SERVICE	P121		3,756,577	2,067,320	129,227	5,786	1,342,150	20,623	180,805
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	36,448	20,058	1,254	56	13,022	200	1,754
8	**GEN. STEP-UP XFMR - INTERM**	**T102**	**K202**	**4,365**	**2,402**	**150**	**7**	**1,560**	**24**	**210**
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	14,258	7,846	490	22	5,094	78	686
10	TRANSMISSION	T106	K220	797,696	452,924	27,616	1,069	276,832	4,132	34,253
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	4,533	2,574	157	6	1,573	23	195
12	TRANSMISSION PLANT IN SERVICE	T121		857,300	485,804	29,667	1,160	298,081	4,457	37,098
13	TOTAL PROD & TRANS PLANT	PT21		4,613,877	2,553,124	158,894	6,946	1,640,231	25,080	217,903
14	DISTRIBUTION PLANT									
15	PRIMARY	D100	K240	1,449,471	839,171	53,630	1,478	475,224	10,581	57,703
16	SECONDARY	D102	K242	1,007,027	782,893	42,758	554	174,306	10	2,145
17	SERVICES	D104	K244	491,413	435,510	35,637	3,523	16,625	0	15
18	METERS	D106	K246	130,738	102,525	12,946	711	13,884	34	616
19	LIGHTING FACILITIES	D108	K248	295,156	0	0	0	0	0	0
20	IS CONTROL EQUIPMENT	D112	K252	2,430	0	0	0	0	0	2,430
21	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	-30,312	-17,549	-1,122	-31	-9,938	-221	-1,207
22	ADJ H - FINCL CONSIST-DSTB SEC	D116	K242	-20,289	-15,773	-861	-11	-3,512	0	-43
23	ADJ I - MMR PROJECT	D118	K254	-3,386	-3,214	-148	-23	0	0	0
24	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	4,362	2,525	161	4	1,430	32	174
25	ADJ Z - DISTRIB UPGRADE - SEC	D122	K242	2,919	2,269	124	2	505	0	6
26	DISTRIBUTION PLANT IN SERVICE	D141		3,329,529	2,128,357	143,125	6,207	668,524	10,436	61,839
27	TOTAL TRANS & DIST PLANT	TD21		4,186,829	2,614,161	172,792	**7,367**	966,605	14,893	98,937
28	TOTAL GROSS PTD PLANT	PD21		7,943,406	4,681,481	302,019	13,153	2,308,755	35,516	279,742
29	GENERAL & INTANGIBLE PLANT									
30	LABOR RELATED	G100	K627	299,999	182,296	12,515	762	84,451	1,306	11,403
31	RETAIL CUSTOMER RELATED (CSS)	G102	K400	80,428	70,761	5,770	572	2,707	1	8
32	PRODUCTION PLANT RELATED	G104	P121	42,489	23,383	1,462	**65**	15,180	233	2,045
33	DISTRIBUTION PRIMARY RELATED	G106	K240	769	445	28	1	252	6	31
34	GENERAL PLANT IN SERVICE	G121		423,685	276,885	19,775	1,400	102,590	1,546	13,487
35	COMMON & OTHER PLANT									
36	ADJ V - ORGANIZATION REALIGN	C100	K627	-3,858	-2,344	161	-10	-1,086	-17	-147

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Present Rates

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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT						
2	BASE	P100	K200	8,256	0	2,906,976	0
3	INTERMEDIATE	P102	K202	1,052	0	370,572	-1
4	PEAKING	P104	K204	1,360	0	479,031	-1
5	PRODUCTION PLANT IN SERVICE	P121		10,668	0	3,756,579	-2
6	TRANSMISSION PLANT						
7	GEN. STEP-UP XFMR - BASE	T100	K200	104	0	36,448	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	12	0	4,365	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	40	0	14,256	2
10	TRANSMISSION	T106	K220	869	0	797,695	1
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	5	0	4,533	0
12	TRANSMISSION PLANT IN SERVICE	T121		1,030	0	857,297	3
13	TOTAL PROD & TRANS PLANT	PT21		11,698	0	4,613,876	1
14	DISTRIBUTION PLANT						
15	PRIMARY	D100	K240	11,683	0	1,449,470	1
16	SECONDARY	D102	K242	4,360	0	1,007,026	1
17	SERVICES	D104	K244	103	0	491,413	0
18	METERS	D106	K246	22	0	130,738	0
19	LIGHTING FACILITIES	D108	K248	0	295,156	295,156	0
20	IS CONTROL EQUIPMENT	D112	K252	0	0	2,430	0
21	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	-244	0	-30,312	0
22	ADJ H - FINCL CONSIST-DSTB SEC	D116	K242	-88	0	-20,288	-1
23	ADJ I - MMR PROJECT	D118	K254	-1	0	-3,386	0
24	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	35	0	4,361	1
25	ADJ Z - DISTRIB UPGRADE - SEC	D122	K242	13	0	2,919	0
26	DISTRIBUTION PLANT IN SERVICE	D141		15,883	295,156	3,329,527	2
27	TOTAL TRANS & DIST PLANT	TD21		16,913	**295,156**	**4,186,824**	5
28	TOTAL GROSS PTD PLANT	PD21		27,581	295,156	7,943,403	3
29	GENERAL & INTANGIBLE PLANT						
30	LABOR RELATED	G100	K627	1,751	5,518	300,002	-3
31	RETAIL CUSTOMER RELATED (CSS)	G102	K400	610	0	80,429	-1
32	PRODUCTION PLANT RELATED	G104	P121	121	0	42,489	0
33	DISTRIBUTION PRIMARY RELATED	G106	K240	6	0	769	0
34	GENERAL PLANT IN SERVICE	G121		2,488	5,518	423,689	-4
35	COMMON & OTHER PLANT						
36	ADJ V - ORGANIZATION REALIGN	C100	K627	-23	-71	3,859	1

PROGRESS ENERGY FLORIDA
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	GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	TOTAL COMMON & OTHER PLANT	C121	-3,858	-2,344	-161	-10	-1,086	-17	-147
2	GROSS ELECTRIC PLT IN SERVICE	GP11	8,363,233	4,956,022	321,633	14,543	2,410,259	37,045	293,082

PROGRESS ENERGY FLORIDA
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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	TOTAL COMMON & OTHER PLANT	C121		-23	-71	-3,859	1
2	GROSS ELECTRIC PLT IN SERVICE	GP11		30,046	300,603	8,363,233	0

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	DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	PRODUCTION PLANT									
2	BASE	P150	P100	1,600,365	880,713	55,053	2,465	571,778	8,786	77,026
3	INTERMEDIATE	P152	P102	331,793	182,593	11,414	511	118,543	1,821	15,970
4	PEAKING	P154	P104	256,240	141,014	8,815	395	91,550	1,407	12,333
5	TOTAL PROD DEPREC RESERVE	P171		2,188,398	1,204,320	75,282	3,371	781,871	12,014	105,329
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	15,264	8,400	525	23	5,453	84	735
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	1,866	1,027	64	3	667	10	90
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	4,844	2,666	166	7	1,731	26	233
10	TRANSMISSION	T156	T106	318,348	180,755	11,021	427	110,479	1,649	13,670
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	44	25	2	0	15	0	2
12	TOTAL TRANS DEPREC RESERVE	T171		340,366	192,873	11,778	460	118,345	1,769	14,730
13	DISTRIBUTION PLANT									
14	PRIMARY	D150	D100	541,939	313,755	20,052	553	177,680	3,956	21,574
15	SECONDARY	D152	D102	434,773	338,006	18,460	239	75,255	4	926
16	SERVICES	D154	D104	152,632	135,269	11,069	1,094	5,164	0	5
17	METERS	D156	D106	59,197	46,422	5,862	322	6,287	15	279
18	LIGHTING FACILITIES	D158	D108	158,142	0	0	0	0	0	0
19	IS CONTROL EQUIPMENT	D162	D112	1,054	0	0	0	0	0	1,054
20	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	-1,072	-621	-40	-1	-351	-8	-43
21	ADJ H - FNCL CONSIST-DSTB SEC	D166	D116	-717	-557	-30	0	-124	0	-2
22	ADJ I - MMR PROJECT	D168	D118	-58,940	-55,946	-2,576	-400	0	0	0
23	ADJ Z - DISTRIB UPGRADE - PRI	D170	D120	63	36	2	0	21	0	3
24	ADJ Z - DISTRIB UPGRADE - SEC	D172	D122	42	33	2	0	7	0	0
25	TOTAL DISTRIB DEPREC RESERVE	D191		1,287,113	776,397	52,801	1,807	263,939	3,967	23,796
26	GENERAL & INTANGIBLE PLANT									
27	LABOR RELATED	G150	G100	129,635	78,773	5,408	329	36,493	564	4,927
28	RETAIL CUSTOMER RELATED (CSS)	G152	G102	70,226	61,785	5,038	499	2,364	1	7
29	PRODUCTION PLANT RELATED	G154	G104	35,901	19,757	1,235	55	12,826	197	1,728
30	DISTRIBUTION PRIMARY RELATED	G156	G106	307	178	11	0	101	2	12
31	TOTAL GENERAL DEPREC RESERVE	G171		236,069	160,493	11,692	883	51,784	764	6,674
32	TOTAL DEPRECIATION RESERVE	DR11		4,051,946	2,334,083	151,553	6,521	1,215,939	18,514	150,529

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	DEPRECIATION RESERVE	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT						
2	BASE	P150	P100	4,545	0	1,600,366	-1
3	INTERMEDIATE	P152	P102	942	0	331,794	-1
4	PEAKING	P154	P104	727	0	256,241	-1
5	TOTAL PROD DEPREC RESERVE	P171		6,214	0	2,188,401	-3
6	TRANSMISSION PLANT						
7	GEN. STEP-UP XFMR - BASE	T150	T100	44	0	15,264	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	5	0	1,866	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	14	0	4,843	1
10	TRANSMISSION	T156	T106	347	0	318,348	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	0	0	44	0
12	TOTAL TRANS DEPREC RESERVE	T171		410	0	340,365	1
13	DISTRIBUTION PLANT						
14	PRIMARY	D150	D100	4,368	0	541,938	1
15	SECONDARY	D152	D102	1,882	0	434,772	1
16	SERVICES	D154	D104	32	0	152,633	-1
17	METERS	D156	D106	10	0	59,197	0
18	LIGHTING FACILITIES	D158	D108	0	158,142	158,142	0
19	IS CONTROL EQUIPMENT	D162	D112	0	0	1,054	0
20	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	-9	0	-1,073	1
21	ADJ H - FNCL CONSIST-DSTB SEC	D166	D116	-3	0	-716	-1
22	ADJ I - MMR PROJECT	D168	D118	-17	0	-58,939	-1
23	ADJ Z - DISTRIB UPGRADE - PRI	D170	D120	1	0	63	0
24	ADJ Z - DISTRIB UPGRADE - SEC	D172	D122	0	0	42	0
25	TOTAL DISTRIB DEPREC RESERVE	D191		6,264	158,142	1,287,113	0
26	GENERAL & INTANGIBLE PLANT						
27	LABOR RELATED	G150	G100	757	2,384	129,635	0
28	RETAIL CUSTOMER RELATED (CSS)	G152	G102	533	0	70,227	-1
29	PRODUCTION PLANT RELATED	G154	G104	102	0	35,900	1
30	DISTRIBUTION PRIMARY RELATED	G156	G106	2	0	306	1
31	TOTAL GENERAL DEPREC RESERVE	G171		1,394	2,384	236,068	1
32	TOTAL DEPRECIATION RESERVE	DR11		14,282	160,526	4,051,947	-1

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	NET ELECTRIC PLANT	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121		3,756,577	2,067,320	129,227	5,786	1,342,150	20,623	180,805
3	TOTAL PROD DEPREC RESERVE	P171		-2,188,398	-1,204,320	-75,282	-3,371	-781,871	-12,014	-105,329
4	NET PRODUCTION PLANT	P221		1,568,179	863,000	53,945	2,415	560,279	8,609	75,476
5	TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121		857,300	485,804	29,667	1,160	298,081	4,457	37,098
7	TOTAL TRANS DEPREC RESERVE	T171		-340,366	-192,873	-11,778	-460	-118,345	-1,769	-14,730
8	NET TRANSMISSION PLANT	T221		516,934	292,931	17,889	700	179,736	2,688	22,368
9	DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141		3,329,529	2,128,357	143,125	6,207	668,524	10,436	61,839
11	TOTAL DISTRIB DEPREC RESERVE	D191		-1,287,113	-776,397	-52,801	-1,807	-263,939	-3,967	-23,796
12	NET DISTRIBUTION PLANT	D241		2,042,416	1,351,960	90,324	4,400	404,585	6,469	38,043
13	NET PTD PLANT	NT31		4,127,529	2,507,891	162,158	7,515	1,144,600	17,766	135,887
14	NET TRANS & DIST PLANT	NT21		2,559,350	1,644,891	108,213	5,100	584,321	9,157	60,411
15	GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121		423,685	276,885	19,775	1,400	102,590	1,546	13,487
17	TOTAL GENERAL DEPREC RESERVE	G171		-236,069	-160,493	-11,692	-883	-51,784	-764	-6,674
18	NET GENERAL & INTANG PLANT	G221		187,616	116,392	8,083	517	50,806	782	6,813
19	COMMON & OTHER PLANT									
20	TOTAL COMMON & OTHER PLANT	C121		-3,858	-2,344	-161	-10	-1,086	-17	-147
21	NET COMMON & OTHER PLANT	C221		-3,858	-2,344	-161	-10	-1,086	-17	-147
22	NET ELECTRIC PLANT IN SERVICE	NP21		4,311,287	2,621,939	170,080	8,022	1,194,320	18,531	142,553

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	NET ELECTRIC PLANT	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT						
2	PRODUCTION PLANT IN SERVICE	P121		10,668	0	3,756,579	-2
3	TOTAL PROD DEPREC RESERVE	P171		-6,214	-0	-2,188,401	3
4	NET PRODUCTION PLANT	P221		4,454	0	1,568,178	1
5	TRANSMISSION PLANT						
6	TRANSMISSION PLANT IN SERVICE	T121		1,030	0	857,297	3
7	TOTAL TRANS DEPREC RESERVE	T171		-410	-0	-340,365	-1
8	NET TRANSMISSION PLANT	T221		620	0	516,932	2
9	DISTRIBUTION PLANT						
10	DISTRIBUTION PLANT IN SERVICE	D141		15,883	295,156	3,329,527	2
11	TOTAL DISTRIB DEPREC RESERVE	D191		-6,264	-158,142	-1,287,113	-0
12	NET DISTRIBUTION PLANT	D241		9,619	137,014	2,042,414	2
13	NET PTD PLANT	NT31		14,693	137,014	4,127,524	5
14	NET TRANS & DIST PLANT	NT21		10,239	137,014	2,559,346	4
15	GENERAL & INTANGIBLE PLANT						
16	GENERAL PLANT IN SERVICE	G121		2,488	5,518	423,689	-4
17	TOTAL GENERAL DEPREC RESERVE	G171		-1,394	-2,384	-236,068	-1
18	NET GENERAL & INTANG PLANT	G221		1,094	3,134	187,621	-5
19	COMMON & OTHER PLANT						
20	TOTAL COMMON & OTHER PLANT	C121		-23	-71	-3,859	1
21	NET COMMON & OTHER PLANT	C221		-23	-71	-3,859	1
22	NET ELECTRIC PLANT IN SERVICE	NP21		15,764	140,077	4,311,286	1

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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	RATE BASE ADJUSTMENTS									
2	ADDITIVE ADJUSTMENTS									
3	PLANT HELD FOR FUTURE USE									
4	TRANSMISSION	V224	T106	4,655	2,643	161	6	1,615	24	200
5	DISTRIBUTION	V226	D100	1,399	810	52	1	459	10	56
6	TOTAL LAND HELD FOR FUTURE USE	V233		6,054	3,453	213	7	2,074	34	256
7	CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234	P121	170,705	93,942	5,872	263	60,989	937	8,216
9	TRANSMISSION	V236	T106	33,037	18,758	1,144	44	11,465	171	1,419
10	DISTRIBUTION	V238	D141	13,562	8,669	583	25	2,723	43	252
11	GENERAL	V240	G100	23	14	1	0	6	0	1
12	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	-1,517	-878	-56	-2	-497	-11	-60
13	ADJ H - FINCL CONSIST-DSTB SEC	V246	D116	-1,016	-790	-43	-1	-176	0	-2
14	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	-134,837	-74,204	-4,638	-208	48,175	-740	-6,490
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	824	468	29	1	286	4	35
16	TOTAL RATE BASE CWIP	V255		80,781	45,979	2,892	122	26,621	404	3,371
17	ADDITIONAL CWIP									
18	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	793	459	29	1	260	6	32
19	ADJ Z - DISTRIB UPGRADE - SEC	V258	D122	531	413	23	0	92	0	1
20	TOTAL ADDITIONAL CWIP	V287		1,324	872	52	1	352	6	33
21	TOTAL ADDITIVE ADJUSTMENTS	V289		88,159	50,304	3,157	130	29,047	444	3,660
22	NET ORIGINAL COST RATE BASE	RB21		4,399,446	2,672,243	173,237	8,152	1,223,367	18,975	146,213
23	WORKING CAPITAL									
24	MATERIALS AND SUPPLIES									
25	FUEL SUPPLIES									
26	AMOUNT ALLOCABLE	W630	K306	183,489	91,368	6,189	393	71,196	1,172	11,686
27	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	-4,217	-2,100	-142	-9	-1,636	-27	-269
28	ADJ E - LAST CORE NUCLEAR FUEL	W636	K306	168	84	6	0	65	1	11
29	ADJ X - PFC	W638	K306	25,868	12,881	873	55	10,037	165	1,648
30	TOTAL FUEL STOCKS	W641		205,308	102,233	6,926	439	79,662	1,311	13,076
31	PLANT MATERIALS & SUPPLIES									
32	AMOUNT ALLOCABLE	W642	GP19	210,391	124,677	8,091	366	60,634	932	7,373

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	RATE BASE	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE ADJUSTMENTS						
2	ADDITIVE ADJUSTMENTS						
3	PLANT HELD FOR FUTURE USE						
4	TRANSMISSION	V224	T106	5	0	4,654	1
5	DISTRIBUTION	V226	D100	11	0	1,399	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		16	0	6,053	1
7	CONSTRUCTION WORK IN PROGRESS						
8	PRODUCTION	V234	P121	485	0	170,704	1
9	TRANSMISSION	V236	T106	36	0	33,037	0
10	DISTRIBUTION	V238	D141	65	1,202	13,562	0
11	GENERAL	V240	G100	0	0	22	1
12	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	-12	0	-1,516	-1
13	ADJ H - FINCL CONSIST-DSTB SEC	V246	D116	-4	0	-1,016	0
14	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	-383	0	-134,838	1
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	1	0	824	0
16	TOTAL RATE BASE CWIP	V255		188	1,202	80,779	2
17	ADDITIONAL CWIP						
18	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	6	0	793	0
19	ADJ Z - DISTRIB UPGRADE - SEC	V258	D122	2	0	531	0
20	TOTAL ADDITIONAL CWIP	V287		8	0	1,324	0
21	TOTAL ADDITIVE ADJUSTMENTS	V289		212	1,202	88,156	3
22	NET ORIGINAL COST RATE BASE	RB21		15,976	141,279	4,399,442	4
23	WORKING CAPITAL						
24	MATERIALS AND SUPPLIES						
25	FUEL SUPPLIES						
26	AMOUNT ALLOCABLE	W630	K306	1,484	0	183,488	1
27	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	-34	0	-4,217	0
28	ADJ E - LAST CORE NUCLEAR FUEL	W636	K306	1	0	168	0
29	ADJ X - PFC	W638	K306	209	0	25,868	0
30	TOTAL FUEL STOCKS	W641		1,660	0	205,307	1
31	PLANT MATERIALS & SUPPLIES						
32	AMOUNT ALLOCABLE	W642	GP19	756	7,562	210,391	0

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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-5,750	-3,407	-221	-10	-1,657	-25	-202
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	409	242	16	1	118	2	14
3	TOTAL PLANT MATERIALS & SUPPL	W659		205,050	121,512	7,886	357	59,095	909	7,185
4	TOTAL MATERIALS & SUPPLIES	W661		410,358	223,745	14,812	796	138,757	2,220	20,261
5	PREPAYMENTS & OTHER W.C. ITEMS									
6	TOTAL PREPAYMENTS	W670	PD29	2,188	1,290	83	4	636	10	77
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	-644	-366	-22	-1	-223	-3	-28
8	UNFUND STRM DMG RESRV - DISTRB	W674	D141	-8,096	-5,175	-348	-15	-1,626	-25	-150
9	ADJ W - INCR STRM RESRV - TRAN	W680	T106	-1,571	-892	-54	-2	-545	-8	-67
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-19,757	-12,629	-849	-37	-3,967	-62	-367
11	TOTAL	W687		-27,880	-17,772	-1,190	-51	-5,725	-88	-535
12	OTHER WORKING CAPITAL									
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-4,416	-2,667	-183	-10	-1,233	-19	-160
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	-118	-70	-5	0	-34	-1	-4
15	ADJ V - ORGANIZATION REALIGN	W694	K627	-43,438	-26,395	-1,812	-110	-12,228	-189	-1,651
16	TOTAL	W705		-47,972	-29,132	-2,000	-120	-13,495	-209	-1,815
17	TOTAL OTHER WORKING CAPITAL	W721		-47,972	-29,132	-2,000	-120	-13,495	-209	-1,815
18	MISCELLANEOUS WORKING CAPITAL									
19	OPEBS - D.A. RETAIL	W730	K627	-162,549	-98,774	6,781	-413	-45,758	-708	-6,178
20	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	3,730	1,857	126	8	1,447	24	238
21	MISC OTHER	W736	OM31	65,557	39,594	2,713	148	18,301	287	2,383
22	ADJ J - RETAIL RATE CASE EXP	W740	K400	2,250	1,980	161	16	76	0	0
23	ADJ K - SECTION 1341	W742	GP19	1,303	772	50	2	376	6	46
24	ADJ L - REMOVE RTO START UP	W744	OM31	-3,791	-2,290	-157	-9	-1,058	-17	-138
25	TOTAL MISC WORK CAPITAL	W747		-93,500	-56,861	3,888	-248	-26,616	-408	-3,649
26	TOTAL WORKING CAPITAL	WC71		241,006	119,980	7,734	377	92,921	1,515	14,262
27	PRELIMINARY SUMMARY									
28	TOTAL ADDITIVE ADJUSTMENTS	V289		88,159	50,304	3,157	130	29,047	444	3,660
29	TOTAL WORKING CAPITAL	WC71		241,006	119,980	7,734	377	92,921	1,515	14,262
30	TOTAL RATE BASE ADJUSTMENTS	RB71		329,165	170,284	10,891	507	121,968	1,959	17,922
31	RATE BASE CALCULATION									
32	NET ELECTRIC PLANT IN SERVICE	NP21		4,311,287	2,621,939	170,080	8,022	1,194,320	18,531	142,553
33	TOTAL RATE BASE ADJUSTMENTS	RB71		329,165	170,284	10,891	507	121,968	1,959	17,922
34	TOTAL RATE BASE	RB91		4,640,452	2,792,223	180,971	8,529	1,316,288	20,490	160,475

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	RATE BASE	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-21	-207	-5,750	0
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	1	15	409	0
3	TOTAL PLANT MATERIALS & SUPPL	W659		736	7,370	205,050	0
4	TOTAL MATERIALS & SUPPLIES	W661		2,396	7,370	410,357	1
5	PREPAYMENTS & OTHER W.C. ITEMS						
6	TOTAL PREPAYMENTS	W670	PD29	8	81	2,189	-1
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	-1	0	-644	0
8	UNFUND STRM DMG RESRV - DISTRB	W674	D141	-39	-718	-8,096	0
9	ADJ W - INCR STRM RESRV - TRAN	W680	T106	-2	0	-1,570	-1
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-94	-1,751	-19,756	-1
11	TOTAL	W687		-128	-2,388	-27,877	-3
12	OTHER WORKING CAPITAL						
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-26	-118	-4,416	0
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	0	-4	-118	0
15	ADJ V - ORGANIZATION REALIGN	W694	K627	-254	-799	-43,438	0
16	TOTAL	W705		-280	-921	-47,972	0
17	TOTAL OTHER WORKING CAPITAL	W721		-280	-921	-47,972	0
18	MISCELLANEOUS WORKING CAPITAL						
19	OPEBS - D.A. RETAIL	W730	K627	-949	-2,990	-162,551	2
20	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	30	0	3,730	0
21	MISC OTHER	W736	OM31	384	1,747	65,557	0
22	ADJ J - RETAIL RATE CASE EXP	W740	K400	17	0	2,250	0
23	ADJ K - SECTION 1341	W742	GP19	5	47	1,304	-1
24	ADJ L - REMOVE RTO START UP	W744	OM31	-22	-101	-3,792	1
25	TOTAL MISC WORK CAPITAL	W747		-535	-1,297	-93,502	2
26	TOTAL WORKING CAPITAL	WC71		1,453	2,764	241,006	0
27	PRELIMINARY SUMMARY						
28	TOTAL ADDITIVE ADJUSTMENTS	V289		212	1,202	88,156	3
29	TOTAL WORKING CAPITAL	WC71		1,453	2,764	241,006	0
30	TOTAL RATE BASE ADJUSTMENTS	RB71		1,665	3,966	329,162	3
31	RATE BASE CALCULATION						
32	NET ELECTRIC PLANT IN SERVICE	NP21		15,764	140,077	4,311,286	1
33	TOTAL RATE BASE ADJUSTMENTS	RB71		1,665	3,966	329,162	3
34	TOTAL RATE BASE	RB91		17,429	144,043	4,640,448	4

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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
2	RETURN ON RATE BASE	R751		440,935	265,317	17,196	810	125,074	1,947	15,248

PROGRESS ENERGY FLORIDA
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	RATE BASE	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502		0.09502
2	RETURN ON RATE BASE	R751		1,656	13,687	440,935	0

PROGRESS ENERGY FLORIDA
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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	PRODUCTION O & M									
2	PRODUCTION O&M- ENERGY RELATED									
3	NON-RECV FUEL - ALLOCABLE	P302	K306	7,357	3,663	248	16	2,855	47	469
4	D.A. RETAIL	P308	K306	2,600	1,295	88	6	1,009	17	166
5	AMOUNT ALLOCABLE	P310	K306	81,317	40,492	2,743	174	31,552	520	5,179
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	-336	-167	-11	-1	-130	-2	-21
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	-819	-408	-28	-2	-318	-5	-52
8	TOTAL ENERGY RELATED	**P341**		**90,119**	**44,875**	**3,040**	**193**	**34,968**	**577**	**5,741**
9	PRODUCTION O&M- DEMAND RELATED									
10	BASE	P352	P100	74,716	41,118	2,570	115	26,695	410	3,596
11	INTERMEDIATE	P354	P102	12,248	6,740	421	19	4,376	67	590
12	PEAKING	P356	P104	14,710	8,095	506	23	5,256	81	708
13	TOTAL DEMAND RELATED	P391		101,674	55,953	3,497	157	36,327	558	4,894
14	TOTAL PRODUCTION O & M	P451		191,793	100,828	6,537	350	71,295	1,135	10,635
15	TRANSMISSION O & M									
16	GEN. STEP-UP XFMR - BASE	T300	T100	726	400	25	1	259	4	35
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	87	48	3	0	31	0	4
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	308	169	11	0	110	2	15
19	TRANSMISSION	T306	T106	18,877	10,718	654	25	6,551	98	811
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	7,143	4,056	247	9	2,479	36	307
21	TOTAL TRANSMISSION O & M	T341		27,141	15,391	940	35	9,430	140	1,172
22	DISTRIBUTION O & M									
23	PRIMARY	D300	D100	35,661	20,646	1,319	36	11,692	260	1,420
24	SECONDARY	D302	D102	18,456	14,348	784	10	3,195	0	39
25	SERVICES INCL RECON & DISCON	D304	D104	15,898	14,089	1,153	114	538	0	0
26	METERS	D306	D106	1,577	1,237	156	9	167	0	7
27	LIGHTING FACILITIES	D308	D108	9,057	0	0	0	0	0	0
28	IS CONTROL EQUIPMENT	D312	D112	64	0	0	0	0	0	64
29	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	20,479	11,856	758	21	6,714	149	815
30	ADJ H - FINCL CONSIST-DSTB SEC	D316	D116	13,708	10,657	582	7	2,373	0	29
31	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	11,176	6,469	413	10	3,664	82	446
32	ADJ Z - DISTRIB UPGRADE - SEC	D320	D122	7,480	5,814	318	5	1,294	0	15
33	TOTAL DISTRIBUTION O & M	D341		133,556	85,116	5,483	212	29,637	491	2,835
34	CUSTOMER ACCOUNTING									
35	METER READING	C300	K410	14,704	12,715	1,040	90	744	7	106
36	CUSTOMER RECORDS	C302	K412	14,192	12,486	1,018	101	478	0	1

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	O & M EXPENSES	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION O & M						
2	PRODUCTION O&M- ENERGY RELATED						
3	NON-RECV FUEL - ALLOCABLE	P302	K306	60	0	7,358	-1
4	D.A. RETAIL	P308	K306	21	0	2,602	-2
5	AMOUNT ALLOCABLE	P310	K306	658	0	81,318	-1
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	-3	0	-335	-1
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	-7	0	-820	1
8	TOTAL ENERGY RELATED	P341		729	0	90,123	-4
9	PRODUCTION O&M- DEMAND RELATED						
10	BASE	P352	P100	212	0	74,716	0
11	INTERMEDIATE	P354	P102	35	0	12,248	0
12	PEAKING	P356	P104	42	0	14,711	-1
13	TOTAL DEMAND RELATED	P391		289	0	101,675	-1
14	TOTAL PRODUCTION O & M	P451		1,018	0	191,798	5
15	TRANSMISSION O & M						
16	GEN. STEP-UP XFMR - BASE	T300	T100	2	0	726	0
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	0	0	86	1
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	1	0	308	0
19	TRANSMISSION	T306	T106	21	0	18,878	-1
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	8	0	7,142	1
21	TOTAL TRANSMISSION O & M	T341		32	0	27,140	1
22	DISTRIBUTION O & M						
23	PRIMARY	D300	D100	287	0	35,660	1
24	SECONDARY	D302	D102	80	0	18,456	0
25	SERVICES INCL RECON & DISCON	D304	D104	3	0	15,897	1
26	METERS	D306	D106	0	0	1,576	1
27	LIGHTING FACILITIES	D308	D108	0	9,057	9,057	0
28	IS CONTROL EQUIPMENT	D312	D112	0	0	64	0
29	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	165	0	20,478	1
30	ADJ H - FINCL CONSIST-DSTB SEC	D316	D116	59	0	13,707	1
31	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	90	0	11,174	2
32	ADJ Z - DISTRIB UPGRADE - SEC	D320	D122	33	0	7,479	1
33	TOTAL DISTRIBUTION O & M	D341		717	9,057	133,548	8
34	CUSTOMER ACCOUNTING						
35	METER READING	C300	K410	3	0	14,705	1
36	CUSTOMER RECORDS	C302	K412	108	0	14,192	0

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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	BILLING	C304	K414	10,953	9,293	761	75	380	1	10
2	SERVICE WORK FOR CONP	C306	K244	4,041	3,581	293	29	137	0	0
3	UNCOLLECTIBLES	C308	R600	6,298	3,917	289	11	1,629	24	202
4	ADJ I - MMR PROJECT - R&D	C310	K244	-1,270	-1,126	-92	-9	-43	0	0
5	ADJ I - MMR PROJECT - LABOR	C312	K627	-381	-232	-16	-1	-107	-2	-14
6	ADJ I - MMR PROJECT - READERS	C314	K254	-12,226	-11,607	-535	-82	0	0	0
7	TOTAL CUSTOMER ACCOUNTING EXP	C317		36,311	29,027	2,758	214	3,218	30	305
8	CUSTOMER SERVICE & INFORMATION									
9	TOTAL	C320	K400	4,389	3,861	315	31	148	0	0
10	TOTAL CUSTOMER SERVICE & INFO	C329		4,389	3,861	315	31	148	0	0
11	SALES									
12	TOTAL	S300	K400	3,674	3,232	264	26	124	0	0
13	ADJ P - ECONOMIC DEVELOPMENT	S302	K400	-29	-26	-2	0	-1	0	0
14	TOTAL SALES EXPENSE	S317		3,645	3,206	262	26	123	0	0
15	ADMINISTRATIVE & GENERAL									
16	PRODUCTION - BASE RELATED	A300	P100	-306	-168	-11	0	-109	-2	-15
17	TRANSMISSION PLANT RELATED	A302	T106	429	244	15	1	149	2	18
18	DISTRIBUTION PLANT RELATED	A304	D141	5,388	3,444	232	10	1,082	17	100
19	GROSS PLANT RELATED	A306	GP19	3,507	2,078	135	6	1,011	16	123
20	LABOR RELATED	A308	K627	183,093	111,257	7,638	465	51,542	797	6,959
21	ADJ J - RETAIL RATE CASE EXP	A314	K400	1,500	1,320	108	11	50	0	0
22	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-3,886	-2,361	-162	-10	-1,094	-17	-148
23	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-285	-173	-12	-1	-80	-1	-11
24	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	340	201	13	1	98	2	12
25	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-986	-599	-41	-3	-278	-4	-37
26	ADJ V - ORGANIZATION REALIGN	A326	K627	-17,959	-10,913	-749	-46	-5,056	-78	-683
27	ADJ X - PFC	A328	K306	1,766	879	60	4	685	11	112
28	ADJ U - MISC INTEREST EXPENSE	A330	GP19	42	25	2	0	12	0	1
29	ADJ W - INCR STRM RSRV - TRAN	A332	T106	3,143	1,785	109	4	1,091	16	135
30	ADJ W - INCR STRM RSRV - DSTB	A334	D141	39,515	25,259	1,699	74	7,934	124	734
31	TOTAL ADMINISTRATIVE & GENERAL	A337		215,301	132,278	9,036	516	57,037	883	7,300
32	TOTAL O & M EXPENSE	OM31		612,136	369,707	25,331	1,384	170,888	2,679	22,247

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	O & M EXPENSES	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	BILLING	C304	K414	432	0	10,952	1
2	SERVICE WORK FOR CONP	C306	K244	1	0	4,041	0
3	UNCOLLECTIBLES	C308	R600	25	201	6,298	0
4	ADJ I - MMR PROJECT - R&D	C310	K244	0	0	-1,270	0
5	ADJ I - MMR PROJECT - LABOR	C312	K627	-2	-7	-381	0
6	ADJ I - MMR PROJECT - READERS	C314	K254	-3	0	-12,227	1
7	TOTAL CUSTOMER ACCOUNTING EXP	C317		564	194	36,310	1
8	CUSTOMER SERVICE & INFORMATION						
9	TOTAL	C320	K400	33	0	4,388	1
10	TOTAL CUSTOMER SERVICE & INFO	C329		33	0	4,388	1
11	SALES						
12	TOTAL	S300	K400	28	0	3,674	0
13	ADJ P - ECONOMIC DEVELOPMENT	S302	K400	0	0	-29	0
14	TOTAL SALES EXPENSE	S317		28	0	3,645	0
15	ADMINISTRATIVE & GENERAL						
16	PRODUCTION - BASE RELATED	A300	P100	-1	0	-306	0
17	TRANSMISSION PLANT RELATED	A302	T106	0	0	429	0
18	DISTRIBUTION PLANT RELATED	A304	D141	26	478	5,389	-1
19	GROSS PLANT RELATED	A306	GP19	13	126	3,508	-1
20	LABOR RELATED	A308	K627	1,069	3,368	183,095	-2
21	ADJ J - RETAIL RATE CASE EXP	A314	K400	11	0	1,500	0
22	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-23	-71	-3,886	0
23	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-2	-5	-285	0
24	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	1	12	340	0
25	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-6	-18	-986	0
26	ADJ V - ORGANIZATION REALIGN	A326	K627	-105	-330	-17,960	1
27	ADJ X - PFC	A328	K306	14	0	1,765	1
28	ADJ U - MISC INTEREST EXPENSE	A330	GP19	0	2	42	0
29	ADJ W - INCR STRM RSRV - TRAN	A332	T106	3	0	3,143	0
30	ADJ W - INCR STRM RSRV - DSTB	A334	D141	189	3,503	39,516	-1
31	TOTAL ADMINISTRATIVE & GENERAL	A337		1,189	7,065	215,304	-3
32	TOTAL O & M EXPENSE	OM31		3,581	16,316	612,133	3

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	DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	PRODUCTION DEPRECIATION									
2	BASE	P460	P100	92,189	50,733	3,171	142	32,937	506	4,437
3	INTERMEDIATE	P462	P102	12,047	6,630	414	19	4,304	66	580
4	PEAKING	P464	P104	18,369	10,109	632	28	6,563	101	884
5	TOTAL PRODUCTION DEPREC EXP	P481		122,605	67,472	4,217	189	43,804	673	5,901
6	TRANSMISSION DEPRECIATION									
7	GEN. STEP-UP XFMR - BASE	T460	T100	483	266	17	1	173	3	23
8	GEN. STEP-UP XFMR - INTERMED	T462	T102	57	31	2	0	20	0	3
9	GEN. STEP-UP XFMR - PEAKING	T464	T104	227	125	8	0	81	1	11
10	TRANSMISSION	T466	T106	16,433	9,330	569	22	5,703	85	706
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	289	164	10	0	100	1	12
12	TOTAL TRANS DEPREC EXP	T481		17,489	9,916	606	23	6,077	90	755
13	DISTRIBUTION DEPRECIATION									
14	PRIMARY	D460	D100	58,101	33,638	2,150	59	19,049	424	2,313
15	SECONDARY	D462	D102	41,698	32,417	1,770	23	7,217	0	89
16	SERVICES	D464	D104	18,946	16,791	1,374	136	641	0	1
17	METERS	D466	D106	5,991	4,698	593	33	636	2	28
18	LIGHTING FACILITIES	D468	D108	19,258	0	0	0	0	0	0
19	IS CONTROL EQUIPMENT	D472	D112	76	0	0	0	0	0	76
20	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	-1,173	-679	-43	-1	-385	-9	-47
21	ADJ H - FNCL CONSIST-DBTB SEC	D476	D116	-786	-611	-33	0	-136	0	-2
22	ADJ I - MMR PROJECT	D478	D118	9,239	8,770	404	63	0	0	0
23	TOTAL DIST DEPREC EXPENSE	D481		151,350	95,024	6,215	313	27,022	417	2,458
24	GENERAL DEPRECIATION									
25	LABOR RELATED	G460	G100	13,352	8,113	557	34	3,759	58	508
26	RETAIL CUSTOMER RELATED (CSS)	G462	G102	86	76	6	1	3	0	0
27	PRODUCTION PLANT RELATED	G464	G104	8,498	4,677	292	13	3,036	47	409
28	DISTRIBUTION PRIMARY RELATED	G466	G106	110	64	4	0	36	1	4
29	ADJ S - SEBRING	G470	G100	-3,288	-1,998	-137	-8	-926	-14	-125
30	TOTAL GENERAL DEPREC EXPENSE	G481		18,758	10,932	722	40	5,908	92	796
31	ADDITIONAL DISTB DEPRECIATION									
32	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	414	240	15	0	136	3	17
33	ADJ Z - DISTRIB UPGRADE - SEC	C462	D122	277	215	12	0	48	0	1
34	TOTAL ADDL DSTB DEPREC EXPENSE	C481		691	455	27	0	184	3	18
35	TOTAL DEPRECIATION EXPENSE	DE41		310,893	183,799	11,787	565	82,995	1,275	9,928

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	DEPRECIATION EXPENSE	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION DEPRECIATION						
2	BASE	P460	P100	262	0	92,188	1
3	INTERMEDIATE	P462	P102	34	0	12,047	0
4	PEAKING	P464	P104	52	0	18,369	0
5	TOTAL PRODUCTION DEPREC EXP	P481		348	0	122,604	1
6	TRANSMISSION DEPRECIATION						
7	GEN. STEP-UP XFMR - BASE	T460	T100	1	0	484	-1
8	GEN. STEP-UP XFMR - INTERMED	T462	T102	0	0	56	1
9	GEN. STEP-UP XFMR - PEAKING	T464	T104	1	0	227	0
10	TRANSMISSION	T466	T106	18	0	16,433	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	0	0	287	2
12	TOTAL TRANS DEPREC EXP	T481		20	0	17,487	2
13	DISTRIBUTION DEPRECIATION						
14	PRIMARY	D460	D100	468	0	58,101	0
15	SECONDARY	D462	D102	181	0	41,697	1
16	SERVICES	D464	D104	4	0	18,947	-1
17	METERS	D466	D106	1	0	5,991	0
18	LIGHTING FACILITIES	D468	D108	0	19,258	19,258	0
19	IS CONTROL EQUIPMENT	D472	D112	0	0	76	0
20	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	-9	0	-1,173	0
21	ADJ H - FNCL CONSIST-DBTB SEC	D476	D116	-3	0	-785	-1
22	ADJ I - MMR PROJECT	D478	D118	3	0	9,240	-1
23	TOTAL DIST DEPREC EXPENSE	D481		645	19,258	151,352	-2
24	GENERAL DEPRECIATION						
25	LABOR RELATED	G460	G100	78	246	13,353	-1
26	RETAIL CUSTOMER RELATED (CSS)	G462	G102	1	0	87	-1
27	PRODUCTION PLANT RELATED	G464	G104	24	0	8,498	0
28	DISTRIBUTION PRIMARY RELATED	G466	G106	1	0	110	0
29	ADJ S - SEBRING	G470	G100	-19	-60	-3,287	-1
30	TOTAL GENERAL DEPREC EXPENSE	G481		85	186	18,761	-3
31	ADDITIONAL DISTB DEPRECIATION						
32	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	3	0	414	0
33	ADJ Z - DISTRIB UPGRADE - SEC	C462	D122	1	0	277	0
34	TOTAL ADDL DSTB DEPREC EXPENSE	C481		4	0	691	0
35	TOTAL DEPRECIATION EXPENSE	DE41		1,102	19,444	310,895	-2

PROGRESS ENERGY FLORIDA
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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	TAXES OTHER THAN INC & REV									
2	REAL ESTATE & PROPERTY TAX									
3	AMOUNT ALLOCABLE	L500	GP19	92,919	55,063	3,573	162	26,779	412	3,256
4	TOTAL REAL EST & PROP TAX	L521		92,919	55,063	3,573	162	26,779	412	3,256
5	PAYROLL TAX									
6	TOTAL	L530	K627	18,091	10,993	755	46	5,093	79	688
7	ADJ H - FINCL CONSIST-DSTB PRI	**L544**	**D114**	**898**	**520**	**33**	**1**	**294**	**7**	**36**
8	ADJ H - FINCL CONSIST-DSTB SEC	**L546**	**D116**	**601**	**467**	**26**	**0**	**104**	**0**	**1**
9	ADJ V - ORGANIZATION REALIGN	**L548**	**K627**	-68	-41	-3	0	-19	0	-3
10	TOTAL PAYROLL TAX	L551		19,522	11,939	811	47	5,472	86	722
11	REVENUE TAXES									
12	TOTAL	L560	R600	175,142	108,929	8,027	317	45,305	662	5,609
13	**ADJ M - EXCLUDE FRANCHISE, GRT**	**L562**	**R600**	-173,952	-108,189	-7,972	-315	-44,997	-658	-5,571
14	EXCL RAF CALC ON PRES CL REV	L564	R600	-1,028	-639	-47	-2	-266	-4	-33
15	EXC UNCOLL CALC ON PRES CL REV	L566	R600	-2,483	-1,544	-114	-5	-642	-9	-80
16	TOTAL REVENUE TAXES	L581		-2,321	-1,443	-106	-5	-600	-9	-75
17	TOTAL OTHER TAX & MISC EXPENSE	L591		110,120	65,559	4,278	204	31,651	489	3,903
18	MISC ALLOWABLE EXPENSES									
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	-74	-44	-3	0	-21	0	-3
20	MISC ALLOWABLE EXPENSES	M621		-74	-44	-3	0	-21	0	-3
21	PRELIMINARY SUMMARY									
22	TOTAL O & M EXPENSE	OM31		612,136	369,707	25,331	1,384	170,888	2,679	22,247
23	TOTAL DEPRECIATION EXPENSE	DE41		310,893	183,799	11,787	565	82,995	1,275	9,928
24	TOTAL OTHER TAX & MISC EXPENSE	L591		110,120	65,559	4,278	204	31,651	489	3,903
25	MISC ALLOWABLE EXPENSES	M621		-74	-44	-3	0	-21	0	-3
26	TOTAL OP EXP EX INC & REV TAX	OP61		1,033,075	619,021	41,393	2,153	285,513	4,443	36,075

PROGRESS ENERGY FLORIDA
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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	TAXES OTHER THAN INC & REV						
2	REAL ESTATE & PROPERTY TAX						
3	AMOUNT ALLOCABLE	L500	GP19	334	3,340	92,919	0
4	TOTAL REAL EST & PROP TAX	L521		334	3,340	92,919	0
5	PAYROLL TAX						
6	TOTAL	L530	K627	106	333	18,093	-2
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	7	0	898	0
8	ADJ H - FINCL CONSIST-DSTB SEC	L546	D116	3	0	601	0
9	ADJ V - ORGANIZATION REALIGN	L548	K627	0	-1	-67	-1
10	TOTAL PAYROLL TAX	L551		116	332	19,525	-3
11	REVENUE TAXES						
12	TOTAL	L560	R600	700	5,592	175,141	1
13	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-696	-5,554	-173,952	0
14	EXCL RAF CALC ON PRES CL REV	L564	R600	-4	-33	-1,028	0
15	EXC UNCOLL CALC ON PRES CL REV	L566	R600	-10	-79	-2,483	0
16	TOTAL REVENUE TAXES	L581		-10	-74	-2,322	1
17	TOTAL OTHER TAX & MISC EXPENSE	L591		440	3,598	110,122	-2
18	MISC ALLOWABLE EXPENSES						
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	0	-3	-74	0
20	MISC ALLOWABLE EXPENSES	M621		0	-3	-74	0
21	PRELIMINARY SUMMARY						
22	TOTAL O & M EXPENSE	OM31		3,581	16,316	612,133	3
23	TOTAL DEPRECIATION EXPENSE	DE41		1,102	19,444	310,895	-2
24	TOTAL OTHER TAX & MISC EXPENSE	L591		440	3,598	110,122	-2
25	MISC ALLOWABLE EXPENSES	M621		0	-3	-74	0
26	TOTAL OP EXP EX INC & REV TAX	OP61		5,123	39,355	1,033,076	-1

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	INCOME TAX BASED ON RETURN	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	FEDERAL INCOME TAX									
2	FED INC TAX DEDUCTIONS									
3	INTEREST									
4	TOTAL	Y760	RB91	119,881	72,134	4,675	220	34,005	529	4,146
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-25,309	-15,229	-987	-47	-7,179	-112	-875
6	TOTAL OTHER INTEREST EXPENSE	Y781		94,572	56,905	3,688	173	26,826	417	3,271
7	TOTAL INTEREST EXPENSE	Y783		94,572	56,905	3,688	173	26,826	417	3,271
8	OTHER DEDUCTIONS									
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	8,376	4,609	288	13	2,993	46	403
10	TOTAL OTHER DEDUCTIONS	Y823		8,376	4,609	288	13	2,993	46	403
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	174,625	103,482	6,716	304	50,326	774	6,120
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	27,507	16,301	1,058	48	7,927	122	964
14	TOTAL ADDITIONS	Y861		202,132	119,783	7,774	352	58,253	896	7,084
15	NET DEDUCTIONS AND ADDITIONS	Y871		-99,184	-58,269	-3,798	-166	-28,434	-433	-3,410
16	FEDERAL INCOME TAX ADJUSTMENTS									
17	FED & STATE PROV DEF INC TAX									
18	NET FED & STATE DIT	Z760	GP19	-64,212	-38,052	-2,469	-112	-18,506	-284	-2,250
19	ADJ R - TAX ON AFUDC	Z762	GP19	810	480	31	1	233	4	28
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-10,610	-6,287	-408	-18	-3,058	-47	-372
21	TOTAL FED & STATE PROV DEF IT	Z781		-74,012	-43,859	-2,846	-129	-21,331	-327	-2,594
22	INVESTMENT TAX CREDITS									
23	AMORTIZED INV TAX CREDIT									
24	AMORTIZATION	Z804	GP19	5,499	3,259	211	10	1,585	24	193
25	TOTAL AMORTIZED ITC	Z813		5,499	3,259	211	10	1,585	24	193
26	PRELIMINARY SUMMARY									
27	TOTAL FED & STATE PROV DEF IT	Z781		-74,012	-43,859	-2,846	-129	-21,331	-327	-2,594
28	TOTAL AMORTIZED ITC	Z813		-5,499	-3,259	-211	-10	-1,585	-24	-193
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-79,511	-47,118	-3,057	-139	-22,916	-351	-2,787
30	FEDERAL INCOME TAX COMPUTATION									

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON RETURN	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	FEDERAL INCOME TAX						
2	FED INC TAX DEDUCTIONS						
3	INTEREST						
4	TOTAL	Y760	RB91	450	3,721	119,880	1
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-95	-786	-25,310	1
6	TOTAL OTHER INTEREST EXPENSE	Y781		355	2,935	94,570	2
7	TOTAL INTEREST EXPENSE	Y783		355	2,935	94,570	2
8	OTHER DEDUCTIONS						
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	24	0	8,376	0
10	TOTAL OTHER DEDUCTIONS	Y823		24	0	8,376	0
11	ADDITIONS						
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	627	6,277	174,626	-1
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	99	989	27,508	-1
14	TOTAL ADDITIONS	Y861		726	7,266	202,134	-2
15	NET DEDUCTIONS AND ADDITIONS	Y871		-347	-4,331	-99,188	4
16	FEDERAL INCOME TAX ADJUSTMENTS						
17	FED & STATE PROV DEF INC TAX						
18	NET FED & STATE DIT	Z760	GP19	-231	-2,308	-64,212	0
19	ADJ R - TAX ON AFUDC	Z762	GP19	3	29	809	1
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-38	-381	-10,609	-1
21	TOTAL FED & STATE PROV DEF IT	Z781		-266	-2,660	-74,012	0
22	INVESTMENT TAX CREDITS						
23	AMORTIZED INV TAX CREDIT						
24	AMORTIZATION	Z804	GP19	20	198	5,500	-1
25	TOTAL AMORTIZED ITC	Z813		20	198	5,500	-1
26	PRELIMINARY SUMMARY						
27	TOTAL FED & STATE PROV DEF IT	Z781		-266	-2,660	-74,012	0
28	TOTAL AMORTIZED ITC	Z813		-20	-198	-5,500	1
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-286	-2,858	-79,512	1
30	FEDERAL INCOME TAX COMPUTATION						

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON RETURN	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	RETURN ON RATE BASE	R751	440,935	265,317	17,196	810	125,074	1,947	15,248
2	NET DEDUCTIONS AND ADDITIONS	Y871	99,184	58,269	3,798	166	28,434	433	3,410
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-79,511	-47,118	-3,057	-139	-22,916	-351	-2,787
4	BASE FOR FIT COMPUTATION	I865	460,608	276,468	17,937	837	130,592	2,029	15,871
5	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
6	PRELIM FEDERAL INCOME TAX	I869	248,020	**148,867**	9,658	451	70,319	1,093	8,546
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-79,511	**-47,118**	**-3,057**	**-139**	**-22,916**	**-351**	**-2,787**
8	NET FED INCOME TAX ALLOWABLE	I879	168,509	**101,749**	**6,601**	**312**	**47,403**	**742**	**5,759**
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869	248,020	148,867	9,658	451	70,319	1,093	8,546
11	NET FED INCOME TAX PAYABLE	I889	248,020	148,867	9,658	451	70,319	1,093	8,546
12	STATE INCOME TAX								
13	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	STATE INCOME TAX ADJUSTMENTS								
15	SUMMARY OF SIT CALCULATION								
16	RETURN ON RATE BASE	R751	440,935	265,317	17,196	810	125,074	1,947	15,248
17	NET FED INCOME TAX ALLOWABLE	I879	168,509	101,749	6,601	312	47,403	742	5,759
18	NET DEDUCTIONS AND ADDITIONS	Y871	99,184	58,269	3,798	166	28,434	433	3,410
19	BASE FOR SIT COMPUTATION	J965	708,628	425,335	27,595	1,288	200,911	3,122	24,417
20	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
21	PRELIMINARY STATE INCOME TAX	J969	41,243	24,755	1,606	75	11,693	182	1,421
22	NET STATE INCOME TAX ALLOWABLE	J979	41,243	24,755	1,606	75	11,693	182	1,421
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969	41,243	24,755	1,606	75	11,693	182	1,421
25	NET STATE INCOME TAX PAYABLE	J989	41,243	24,755	1,606	75	11,693	182	1,421
26	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726	0.38726	0.38726

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	INCOME TAX BASED ON RETURN	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	RETURN ON RATE BASE	R751		1,656	13,687	440,935	0
2	NET DEDUCTIONS AND ADDITIONS	Y871		347	4,331	99,188	-4
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-286	-2,858	-79,512	1
4	BASE FOR FIT COMPUTATION	I865		1,717	15,160	460,611	-3
5	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846		0.53846
6	PRELIM FEDERAL INCOME TAX	I869		925	8,163	248,022	-2
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-286	-2,858	-79,512	
8	NET FED INCOME TAX ALLOWABLE	I879		639	5,305	168,510	-1
9	FEDERAL INCOME TAX PAYABLE						
10	PRELIM FEDERAL INCOME TAX	I869		925	8,163	248,022	-2
11	NET FED INCOME TAX PAYABLE	I889		925	8,163	248,022	-2
12	STATE INCOME TAX						
13	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000		0.00000
14	STATE INCOME TAX ADJUSTMENTS						
15	SUMMARY OF SIT CALCULATION						
16	RETURN ON RATE BASE	R751		1,656	13,687	440,935	0
17	NET FED INCOME TAX ALLOWABLE	I879		639	5,305	168,510	-1
18	NET DEDUCTIONS AND ADDITIONS	Y871		347	4,331	99,188	-4
19	BASE FOR SIT COMPUTATION	J965		2,642	23,323	708,633	-5
20	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820		0.05820
21	PRELIMINARY STATE INCOME TAX	J969		154	1,357	41,243	0
22	NET STATE INCOME TAX ALLOWABLE	J979		154	1,357	41,243	0
23	STATE INCOME TAX PAYABLE						
24	PRELIMINARY STATE INCOME TAX	J969		154	1,357	41,243	0
25	NET STATE INCOME TAX PAYABLE	J989		154	1,357	41,243	0
26	COMPOSITE TAX RATE	CTAX		0.38726	0.38726		0.38575

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	COST OF SERVICE COMPUTATION	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	REVENUE CREDITS									
2	PRODUCTION DEMAND RELATED	Q000	P121	2,967	1,633	102	5	1,060	16	143
3	TRANSMISSION RELATED	Q002	T106	781	443	27	1	271	4	34
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	10,480	6,067	388	11	3,436	77	417
5	DISTRIBUTION SECONDARY RELATED	Q006	D102	6,670	5,185	283	4	1,155	0	14
6	DISTRIBUTION SERVICES RELATED	Q008	D104	22,635	20,060	1,641	162	766	0	1
7	RATE BASE RELATED	Q010	RB91	7,548	4,542	294	14	2,141	33	261
8	ENERGY NON-FUEL RELATED	Q012	K312	773	385	26	2	300	5	49
9	ADJ I - MMR PROJECT	Q016	R600	3,171	1,972	145	6	820	12	102
10	TOTAL REVENUE CREDITS	Q027		55,025	40,287	2,906	205	9,949	147	1,021
11	COST OF SERVICE COMPUTATION									
12	TOTAL OP EXP EX INC & REV TAX	OP61		1,033,075	619,021	41,393	2,153	285,513	4,443	36,075
13	RETURN ON RATE BASE	R751		440,935	265,317	17,196	810	125,074	1,947	15,248
14	NET FED INCOME TAX ALLOWABLE	I879		168,509	101,749	6,601	312	47,403	742	5,759
15	NET STATE INCOME TAX ALLOWABLE	J979		41,243	24,755	1,606	75	11,693	182	1,421
16	TOTAL REVENUE CREDITS	Q027		-55,025	-40,287	-2,906	-205	-9,949	-147	-1,021
17	SUBTOTAL B	CS03		1,628,737	970,555	63,890	3,145	459,734	7,167	57,482
18	REVENUE TAX & UNCOLL FACTOR	L031			0.00247	0.00247	0.00247	0.00247	0.00247	0.00247
19	REVENUE TAX & UNCOLL EXPENSE	L033		4,017	2,393	158	8	1,134	18	142
20	TOTAL ELECTRIC COST OF SERVICE	CS05		1,632,754	972,948	64,048	3,153	460,868	7,185	57,624
21	PRESENT CLASS REVENUES	R602		1,427,197	887,640	65,410	2,587	369,178	5,395	45,709
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-1,632,754	-972,948	-64,048	-3,153	-460,868	-7,185	-57,624
23	EXCESS REVENUES	XREV		-205,557	-85,308	1,362	-566	-91,690	-1,790	-11,915
24	COMPOSITE TAX RATE	CTAX			0.38726	0.38726	0.38726	0.38726	0.38726	0.38726
25	EXCESS TAX	XTAX		-79,604	-33,036	527	-219	-35,508	-693	-4,614
26	EXCESS RETURN	XRET		-125,953	-52,272	835	-347	-56,182	-1,097	-7,301

PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE $(000) & RATE OF RETURN STUDY
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	COST OF SERVICE COMPUTATION	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	REVENUE CREDITS						
2	PRODUCTION DEMAND RELATED	Q000	P121	8	0	2,967	0
3	TRANSMISSION RELATED	Q002	T106	1	0	781	0
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	84	0	10,480	0
5	DISTRIBUTION SECONDARY RELATED	Q006	D102	29	0	6,670	0
6	DISTRIBUTION SERVICES RELATED	Q008	D104	5	0	22,635	0
7	RATE BASE RELATED	Q010	RB91	28	234	7,547	1
8	ENERGY NON-FUEL RELATED	Q012	K312	6	0	773	0
9	ADJ I - MMR PROJECT	Q016	R600	13	101	3,171	0
10	TOTAL REVENUE CREDITS	Q027		174	335	55,024	1
11	COST OF SERVICE COMPUTATION						
12	TOTAL OP EXP EX INC & REV TAX	OP61		5,123	39,355	1,033,076	-1
13	RETURN ON RATE BASE	R751		1,656	13,687	440,935	0
14	NET FED INCOME TAX ALLOWABLE	I879		639	5,305	168,510	-1
15	NET STATE INCOME TAX ALLOWABLE	J979		154	1,357	41,243	0
16	TOTAL REVENUE CREDITS	Q027		-174	-335	-55,024	-1
17	SUBTOTAL B	CS03		7,398	59,369	1,628,740	-3
18	REVENUE TAX & UNCOLL FACTOR	L031		0.00247	0.00247		0.00000
19	REVENUE TAX & UNCOLL EXPENSE	L033		18	146	4,017	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		7,416	59,515	1,632,757	-3
21	PRESENT CLASS REVENUES	R602		5,707	45,572	1,427,198	-1
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-7,416	-59,515	-1,632,757	3
23	EXCESS REVENUES	XREV		-1,709	-13,943	-205,559	2
24	COMPOSITE TAX RATE	CTAX		0.38726	0.38726		0.38575
25	EXCESS TAX	XTAX		-662	-5,400	-79,605	1
26	EXCESS RETURN	XRET		-1,047	-8,543	-125,954	1

PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE $(000) & RATE OF RETURN STUDY
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	ROR, TAX RATES & SPEC FACTORS	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	RATE OF RETURN									
2	CAPITALIZATION AMOUNTS									
3	LONG TERM DEBT	K100			1,520,275	1,520,275	1,520,275	1,520,275	1,520,275	1,520,275
4	PREFERRED STOCK	K102			25,037	25,037	25,037	25,037	25,037	25,037
5	COMMON STOCK	K104			2,683,750	2,683,750	2,683,750	2,683,750	2,683,750	2,683,750
6	SHORT-TERM DEBT	K106			25,142	25,142	25,142	25,142	25,142	25,142
7	CUSTOMER DEPOSITS	K108			101,954	101,954	101,954	101,954	101,954	101,954
8	ITC	K110			21,047	21,047	21,047	21,047	21,047	21,047
9	DEFERRED INCOME TAX	K112			263,246	263,246	263,246	263,246	263,246	263,246
10	OTHER	K114			0	0	0	0	0	0
11	TOTAL	K115			4,640,451	4,640,451	4,640,451	4,640,451	4,640,451	4,640,451
12	COST OF CAPITAL									
13	LONG TERM DEBT	K120			0.05730	0.05730	0.05730	0.05730	0.05730	0.05730
14	PREFERRED STOCK	K122			0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124			0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
16	SHORT-TERM DEBT	K126			0.04040	0.04040	0.04040	0.04040	0.04040	0.04040
17	CUSTOMER DEPOSITS	K128			0.05925	0.05925	0.05925	0.05925	0.05925	0.05925
18	ITC	K130			0.10142	0.10142	0.10142	0.10142	0.10142	0.10142
19	DEFERRED INCOME TAX	K132			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	OTHER	K134			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WEIGHTED COST OF CAPITAL									
22	LONG TERM DEBT	K141			0.01877	0.01877	0.01877	0.01877	0.01877	0.01877
23	PREFERRED STOCK	K143			0.00024	0.00024	0.00024	0.00024	0.00024	0.00024
24	COMMON STOCK	K145			0.07403	0.07403	0.07403	0.07403	0.07403	0.07403
25	SHORT-TERM DEBT	K147			0.00022	0.00022	0.00022	0.00022	0.00022	0.00022
26	CUSTOMER DEPOSITS	K149			0.00130	0.00130	0.00130	0.00130	0.00130	0.00130
27	ITC	K151			0.00046	0.00046	0.00046	0.00046	0.00046	0.00046
28	DEFERRED INCOME TAX	K153			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	OTHER	K155			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
31	TAX RATES AND SPECIAL FACTORS									
32	SHORT TERM DEBT COST	K180			0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
33	FEDERAL INCOME TAX RATE	K190			0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
34	STATE INCOME TAX RATE	K192			0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
35	FIT DEDUCTIBLE FOR SIT	K194			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	REVENUE TAX RATE	K196			0.00246	0.00246	0.00246	0.00246	0.00246	0.00246

PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE $(000) & RATE OF RETURN STUDY
PROJECTED 2006, FULLY ADJUSTED
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	ROR, TAX RATES & SPEC FACTORS	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	RATE OF RETURN						
2	CAPITALIZATION AMOUNTS						
3	LONG TERM DEBT	K100		1,520,275	1,520,275		1,520,275
4	PREFERRED STOCK	K102		25,037	25,037		25,037
5	COMMON STOCK	K104		2,683,750	2,683,750		2,683,750
6	SHORT-TERM DEBT	K106		25,142	25,142		25,142
7	CUSTOMER DEPOSITS	K108		101,954	101,954		101,954
8	ITC	K110		21,047	21,047		21,047
9	DEFERRED INCOME TAX	K112		263,246	263,246		263,246
10	OTHER	K114		0	0		0
11	TOTAL	K115		4,640,451	4,640,451		4,640,451
12	COST OF CAPITAL						
13	LONG TERM DEBT	K120		0.05730	0.05730		0.05730
14	PREFERRED STOCK	K122		0.04513	0.04513		0.04513
15	COMMON STOCK	K124		0.12800	0.12800		0.12800
16	SHORT-TERM DEBT	K126		0.04040	0.04040		0.04040
17	CUSTOMER DEPOSITS	K128		0.05925	0.05925		0.05925
18	ITC	K130		0.10142	0.10142		0.10142
19	DEFERRED INCOME TAX	K132		0.00000	0.00000		0.00000
20	OTHER	K134		0.00000	0.00000		0.00000
21	WEIGHTED COST OF CAPITAL						
22	LONG TERM DEBT	K141		0.01877	0.01877		0.01877
23	PREFERRED STOCK	K143		0.00024	0.00024		0.00024
24	COMMON STOCK	K145		0.07403	0.07403		0.07403
25	SHORT-TERM DEBT	K147		0.00022	0.00022		0.00022
26	CUSTOMER DEPOSITS	K149		0.00130	0.00130		0.00130
27	ITC	K151		0.00046	0.00046		0.00046
28	DEFERRED INCOME TAX	K153		0.00000	0.00000		0.00000
29	OTHER	K155		0.00000	0.00000		0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502		0.09502
31	TAX RATES AND SPECIAL FACTORS						
32	SHORT TERM DEBT COST	K180		0.04920	0.04920		0.04920
33	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000		0.35000
34	STATE INCOME TAX RATE	K192		0.05500	0.05500		0.05500
35	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000		0.00000
36	REVENUE TAX RATE	K196		0.00246	0.00246		0.00000

PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE $(000) & RATE OF RETURN STUDY
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COST OF CAPITAL

COMPONENT	AMOUNT	RATIO	COST	WTD COST
LONG TERM DEBT	1,520,275	0.32761	0.05730	0.01877
PREFERRED STOCK	25,037	0.00540	0.04513	0.00024
COMMON STOCK	2,683,750	0.57834	0.12800	0.07403
SHORT-TERM DEBT	25,142	0.00542	0.04040	0.00022
CUSTOMER DEPOSITS	101,954	0.02197	0.05925	0.00130
ITC	21,047	0.00454	0.10142	0.00046
DEFERRED INCOME TAX	263,246	0.05673	0.00000	0.00000
OTHER	0	0.00000	0.00000	0.00000
TOTAL	4,640,451	1.00000		0.09502

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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	DEMAND, ENERGY & SPEC. ASSIGN.									
2	PRODUCTION BASE - % * 1000	K200		100,000	55,032	3,440	154	35,728	549	4,813
3	RATIO TO TOTAL ELECTRIC	K201		1.00000	0.55032	0.03440	0.00154	0.35728	0.00549	0.04813
4	PROD INTERMEDIATE - % * 1000	K202		100,000	55,032	3,440	154	35,728	549	4,813
5	RATIO TO TOTAL ELECTRIC	K203		1.00000	0.55032	0.03440	0.00154	0.35728	0.00549	0.04813
6	PRODUCTION PEAKING - % * 1000	K204		100,000	55,032	3,440	154	35,728	549	4,813
7	RATIO TO TOTAL ELECTRIC	K205		1.00000	0.55032	0.03440	0.00154	0.35728	0.00549	0.04813
8	TRANSM AVG 12 CP - % * 1000	K220		100,000	56,779	3,462	134	34,704	518	4,294
9	RATIO TO TOTAL ELECTRIC	K221		1.00000	0.56779	0.03462	0.00134	0.34704	0.00518	0.04294
10	DISTRIB PRIMARY - % * 1000	K240		100,000	57,895	3,700	102	32,786	730	3,981
11	RATIO TO TOTAL ELECTRIC	K241		1.00000	0.57895	0.03700	0.00102	0.32786	0.00730	0.03981
12	DISTRIB SECONDARY - % * 1000	K242		100,000	77,743	4,246	55	17,309	1	213
13	RATIO TO TOTAL ELECTRIC	K243		1.00000	0.77743	0.04246	0.00055	0.17309	0.00001	0.00213
14	DISTRIB SERVICE - % * 1000	K244		100,000	88,624	7,252	717	3,383	0	3
15	RATIO TO TOTAL ELECTRIC	K245		1.00000	0.88624	0.07252	0.00717	0.03383	0.00000	0.00003
16	DISTRIB METERS - % * 1000	K246		100,000	78,420	9,902	544	10,620	26	471
17	RATIO TO TOTAL ELECTRIC	K247		1.00000	0.78420	0.09902	0.00544	0.10620	0.00026	0.00471
18	LIGHTING FACILITIES - % * 1000	K248		100,000	0	0	0	0	0	0
19	RATIO TO TOTAL ELECTRIC	K249		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	NO. OF IS CUSTOMERS	K252		162	0	0	0	0	0	162
21	RATIO TO TOTAL ELECTRIC	K253		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
22	NUMBER OF MMR METERS	K254		1,482,244	1,407,141	64,813	9,957	0	0	0
23	RATIO TO TOTAL ELECTRIC	K255		1.00000	0.94933	0.04373	0.00672	0.00000	0.00000	0.00000
24	CLASS MWH ENERGY REQ- % * 1000	K306		100,000	49,795	3,373	214	38,801	639	6,369
25	RATIO TO TOTAL ELECTRIC	K307		1.00000	0.49795	0.03373	0.00214	0.38801	0.00639	0.06369
26	CLASS MWH ENERGY REQ- % * 1000	K312		100,000	49,795	3,373	214	38,801	639	6,369
27	RATIO TO TOTAL ELECTRIC	K313		1.00000	0.49795	0.03373	0.00214	0.38801	0.00639	0.06369
28	NUMBER OF RETAIL CUSTOMERS	K400		1,603,580	1,410,836	115,038	11,414	53,966	10	162
29	RATIO TO TOTAL ELECTRIC	K401		1.00000	0.87980	0.07174	0.00712	0.03365	0.00001	0.00010
30	METER READING EXP - % * 1000	K410		100,000	86,471	7,074	610	5,060	45	720
31	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.86471	0.07074	0.00610	0.05060	0.00045	0.00720
32	CUST RECORDS/COLL EXP - %*1000	K412		100,000	87,980	7,174	712	3,365	1	10
33	RATIO TO TOTAL ELECTRIC	K413		1.00000	0.87980	0.07174	0.00712	0.03365	0.00001	0.00010
34	BILLING/ACTG EXPENSE- % * 1000	K414		100,000	84,847	6,946	686	3,472	6	95
35	RATIO TO TOTAL ELECTRIC	K415		1.00000	0.84847	0.06946	0.00686	0.03472	0.00006	0.00095
36	WAGES AND SALARIES									
37	PRODUCTION DEMAND - BASE	K600	K200	48,091	26,465	1,654	74	17,182	264	2,315
38	PRODUCTIION DEMAND - INTERMED	K602	K202	9,205	5,066	317	14	3,289	51	443
39	PRODUCTION DEMAND - PEAKING	K604	K204	7,727	4,252	266	12	2,761	42	372
40	PROD ENERGY - ALLOCABLE	K610	K306	40,761	20,297	1,375	87	15,816	260	2,596
41	TRANSMISSION	K612	T121	12,332	6,988	427	17	4,288	64	534

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	ALLOCATORS	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	DEMAND, ENERGY & SPEC. ASSIGN.						
2	PRODUCTION BASE - % * 1000	K200		284	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201		0.00284	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		284	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203		0.00284	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		284	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205		0.00284	0.00000	1.00000	0.00000
8	TRANSM AVG 12 CP - % * 1000	K220		109	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221		0.00109	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240		806	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241		0.00806	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242		433	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243		0.00433	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244		21	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245		0.00021	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246		17	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247		0.00017	0.00000	1.00000	0.00000
18	LIGHTING FACILITIES - % * 1000	K248		0	100,000	100,000	0
19	RATIO TO TOTAL ELECTRIC	K249		0.00000	1.00000	1.00000	0.00000
20	NO. OF IS CUSTOMERS	K252		0	0	162	0
21	RATIO TO TOTAL ELECTRIC	K253		0.00000	0.00000	1.00000	0.00000
22	NUMBER OF MMR METERS	K254		333	0	1,482,244	0
23	RATIO TO TOTAL ELECTRIC	K255		0.00022	0.00000	1.00000	0.00000
24	CLASS MWH ENERGY REQ- % * 1000	K306		809	0	100,000	0
25	RATIO TO TOTAL ELECTRIC	K307		0.00809	0.00000	1.00000	0.00000
26	CLASS MWH ENERGY REQ- % * 1000	K312		809	0	100,000	0
27	RATIO TO TOTAL ELECTRIC	K313		0.00809	0.00000	1.00000	0.00000
28	NUMBER OF RETAIL CUSTOMERS	K400		12,154	0	1,603,580	0
29	RATIO TO TOTAL ELECTRIC	K401		0.00758	0.00000	1.00000	0.00000
30	METER READING EXP - % * 1000	K410		20	0	100,000	0
31	RATIO TO TOTAL ELECTRIC	K411		0.00020	0.00000	1.00000	0.00000
32	CUST RECORDS/COLL EXP - %*1000	K412		758	0	100,000	0
33	RATIO TO TOTAL ELECTRIC	K413		0.00758	0.00000	1.00000	0.00000
34	BILLING/ACTG EXPENSE- % * 1000	K414		3,948	0	100,000	0
35	RATIO TO TOTAL ELECTRIC	K415		0.03948	0.00000	1.00000	0.00000
36	WAGES AND SALARIES						
37	PRODUCTION DEMAND - BASE	K600	K200	137	0	48,091	0
38	PRODUCTIION DEMAND - INTERMED	K602	K202	26	0	9,206	-1
39	PRODUCTION DEMAND - PEAKING	K604	K204	22	0	7,727	0
40	PROD ENERGY - ALLOCABLE	K610	K306	330	0	40,761	0
41	TRANSMISSION	K612	T121	15	0	12,333	-1

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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	DISTRIBUTION	K614	D141	38,465	24,588	1,653	72	7,723	121	714
2	TOTAL PTD WAGES & SALARIES	K617		156,581	87,656	5,692	276	51,059	802	6,974
3	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.55981	0.03635	0.00176	0.32609	0.00512	0.04454
4	CUSTOMER ACCOUNTING	K620	K667	24,823	21,487	1,756	166	998	5	73
5	CUSTOMER SERV & INFO, SALES	K622	K400	2,056	1,809	147	15	69	0	0
6	ECCR	K624	K400	1,940	1,707	139	14	65	0	0
7	TOTAL PTDCSS WAGES & SALARIES	K627		185,400	112,659	7,734	471	52,191	807	7,047
8	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.60765	0.04172	0.00254	0.28150	0.00435	0.03801
9	ADMINISTRATIVE & GENERAL	K630	K627	49,932	30,341	2,083	127	14,056	217	1,898
10	TOTAL WAGES AND SALARIES EXP	K633		235,332	143,000	9,817	598	66,247	1,024	8,945
11	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.60765	0.04172	0.00254	0.28150	0.00435	0.03801
12	WEIGHTED CUST ACCOUNTG EXPENSE									
13	METER READING	K640	K410	14,704	12,715	1,040	90	744	7	106
14	CUSTOMER RECORDS	K642	K412	14,192	12,486	1,018	101	478	0	1
15	BILLING	K644	K414	10,953	9,293	761	75	380	1	10
16	TOTAL WEIGHTED CUST ACCTNG EXP	K667		39,849	34,494	2,819	266	1,602	8	117
17	WTD RATIOS	K669		1.00000	0.86562	0.07074	0.00668	0.04020	0.00020	0.00294
18	RECOVERABLE FUEL ENERGY EXP									
19	AMOUNT ALLOCABLE	K672	K306	1,328,084	661,319	44,796	2,842	515,310	8,486	84,586
20	TOTAL RECOV FUEL ENERGY EXP	K697		1,328,084	661,319	44,796	2,842	515,310	8,486	84,586
21	WTD RATIOS	K699		1.00000	0.49795	0.03373	0.00214	0.38801	0.00639	0.06369

PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE $(000) & RATE OF RETURN STUDY
PROJECTED 2006, FULLY ADJUSTED
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	ALLOCATORS	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	DISTRIBUTION	K614	D141	183	3,410	38,464	1
2	TOTAL PTD WAGES & SALARIES	K617		713	3,410	156,582	-1
3	WTD PTD WAGE & SAL RATIOS	K619		0.00455	0.02178	1.00001	-0.00001
4	CUSTOMER ACCOUNTING	K620	K667	338	0	24,823	0
5	CUSTOMER SERV & INFO, SALES	K622	K400	16	0	2,056	0
6	ECCR	K624	K400	15	0	1,940	0
7	TOTAL PTDCSS WAGES & SALARIES	K627		1,082	3,410	185,401	-1
8	WTD PTDCSS WAGE & SAL RATIOS	K629		0.00584	0.01839	1.00001	-0.00001
9	ADMINISTRATIVE & GENERAL	K630	K627	291	918	49,931	
10	TOTAL WAGES AND SALARIES EXP	K633		1,373	4,328	235,332	0
11	WTD WAGE AND SALARY RATIOS	K639		0.00583	0.01839	1.00000	0.00000
12	WEIGHTED CUST ACCOUNTG EXPENSE						
13	METER READING	K640	K410	3	0	14,705	-1
14	CUSTOMER RECORDS	K642	K412	108	0	14,192	0
15	BILLING	K644	K414	432	0	10,952	1
16	TOTAL WEIGHTED CUST ACCTNG EXP	K667		543	0	39,849	0
17	WTD RATIOS	K669		0.01363	0.00000	1.00000	0.00000
18	RECOVERABLE FUEL ENERGY EXP						
19	AMOUNT ALLOCABLE	K672	K306	10,744	0	1,328,083	1
20	TOTAL RECOV FUEL ENERGY EXP	K697		10,744	0	1,328,083	1
21	WTD RATIOS	K699		0.00809	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
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	WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	0.55032	0.03440	0.00154	0.35728	0.00549	0.04813
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.56667	0.03461	0.00135	0.34770	0.00520	0.04327
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.55336	0.03444	0.00151	0.35550	0.00544	0.04723
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.63924	0.04299	0.00186	0.20079	0.00313	0.01857
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.62438	0.04127	0.00176	0.23087	0.00356	0.02363
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.58935	0.03802	0.00166	0.29065	0.00447	0.03522
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.65352	0.04667	0.00330	0.24214	0.00365	0.03183
9	WTD GROSS C & O PLANT RATIOS	C129	1.00000	0.60757	0.04173	0.00259	0.28149	0.00441	0.03810
10	WTD GROSS PLANT RATIOS	GP19	1.00000	0.59260	0.03846	0.00174	0.28820	0.00443	0.03504
11	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.57604	0.03740	0.00161	0.30009	0.00457	0.03715
12	NET ELECTRIC PLANT								
13	WTD NET PROD PLANT RATIOS	P229	1.00000	0.55032	0.03440	0.00154	0.35728	0.00549	0.04813
14	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.56667	0.03461	0.00135	0.34770	0.00520	0.04327
15	WTD NET DIST PLANT RATIOS	D249	1.00000	0.66194	0.04422	0.00215	0.19809	0.00317	0.01863
16	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.64270	0.04228	0.00199	0.22831	0.00358	0.02360
17	WTD NET G & I PLANT RATIOS	G229	1.00000	0.62037	0.04308	0.00276	0.27080	0.00417	0.03631
18	WTD NET C & O PLANT RATIOS	C229	1.00000	0.60757	0.04173	0.00259	0.28149	0.00441	0.03810
19	WTD NET PLANT RATIOS	NP29	1.00000	0.60816	0.03945	0.00186	0.27702	0.00430	0.03307
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.54524	0.03610	0.00194	0.33814	0.00541	0.04937
23	WTD RATIOS	W689	1.00000	0.63745	0.04268	0.00183	0.20534	0.00316	0.01919
24	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.60727	0.04169	0.00250	0.28131	0.00436	0.03783
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.60814	0.04158	0.00265	0.28466	0.00436	0.03903
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.49783	0.03209	0.00156	0.38555	0.00629	0.05918
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29	1.00000	0.60740	0.03938	0.00185	0.27807	0.00431	0.03323
29	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.60171	0.03900	0.00184	0.28366	0.00442	0.03458
30	O & M EXPENSES								
31	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.49795	0.03373	0.00214	0.38802	0.00640	0.06370
32	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.56708	0.03463	0.00129	0.34744	0.00516	0.04318
33	WTD DIST O & M EXP RATIOS	D349	1.00000	0.63731	0.04105	0.00159	0.22191	0.00368	0.02123
34	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.79940	0.07595	0.00589	0.08862	0.00083	0.00840
35	WTD SALES EXP RATIOS	S319	1.00000	0.87956	0.07188	0.00713	0.03374	0.00000	0.00000
36	WTD A & G EXP RATIOS	A339	1.00000	0.61439	0.04197	0.00240	0.26492	0.00410	0.03391
37	WTD O & M EXP RATIOS	OM39	1.00000	0.60396	0.04138	0.00226	0.27917	0.00438	0.03634

PROGRESS ENERGY FLORIDA
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	WEIGHTED RATIOS	ITEM ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	GROSS ELECTRIC PLT IN SERVICE					
2	WTD GROSS PROD PLANT RATIOS	P129	0.00284	0.00000	1.00000	-0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00120	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00254	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.00477	0.08865	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.00404	0.07050	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00347	0.03716	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00587	0.01302	1.00001	-0.00001
9	WTD GROSS C & O PLANT RATIOS	C129	0.00596	0.01840	1.00026	-0.00026
10	WTD GROSS PLANT RATIOS	GP19	0.00359	0.03594	1.00000	0.00000
11	WTD TOTAL DEPREC RES RATIOS	DR19	0.00352	0.03962	1.00000	-0.00000
12	NET ELECTRIC PLANT					
13	WTD NET PROD PLANT RATIOS	P229	0.00284	0.00000	1.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229	0.00120	0.00000	1.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249	0.00471	0.06708	1.00000	0.00000
16	NET TRANS & DIST PLANT RATIOS	NT29	0.00400	0.05353	1.00000	0.00000
17	WTD NET G & I PLANT RATIOS	G229	0.00583	0.01670	1.00003	-0.00003
18	WTD NET C & O PLANT RATIOS	C229	0.00596	0.01840	1.00026	-0.00026
19	WTD NET PLANT RATIOS	NP29	0.00366	0.03249	1.00000	0.00000
20	RATE BASE ADJUSTMENTS					
21	WORKING CAPITAL					
22	WTD MATERIAL & SUPPLY RATIOS	W669	0.00584	0.01796	1.00000	0.00000
23	WTD RATIOS	W689	0.00459	0.08565	0.99989	0.00011
24	WTD TOTAL WORKING CASH RATIOS	W729	0.00584	0.01920	1.00000	0.00000
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00572	0.01387	1.00002	-0.00002
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	0.00603	0.01147	1.00000	0.00000
27	RATE BASE					
28	WTD NET OCRB RATIOS	RB29	0.00363	0.03211	1.00000	0.00000
29	WTD TOTAL RATE BASE RATIOS	RB99	0.00376	0.03104	1.00000	0.00000
30	O & M EXPENSES					
31	WTD PROD ENERGY EXP RATIOS	P349	0.00809	0.00000	1.00004	-0.00004
32	WTD TRANS O & M EXP RATIOS	T349	0.00118	0.00000	0.99996	0.00004
33	WTD DIST O & M EXP RATIOS	D349	0.00537	0.06781	0.99994	0.00006
34	WTD CUST ACCT EXP RATIOS	C319	0.01553	0.00534	0.99997	0.00003
35	WTD SALES EXP RATIOS	S319	0.00768	0.00000	1.00000	0.00000
36	WTD A & G EXP RATIOS	A339	0.00552	0.03281	1.00001	-0.00001
37	WTD O & M EXP RATIOS	OM39	0.00585	0.02665	1.00000	0.00000

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	WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	DEPRECIATION EXPENSES								
2	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	0.55032	0.03440	0.00154	0.35728	0.00549	0.04813
3	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.56698	0.03465	0.00132	0.34748	0.00515	0.04317
4	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.62784	0.04106	0.00207	0.17854	0.00276	0.01624
5	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.58279	0.03849	0.00213	0.31496	0.00490	0.04244
6	WTD COM & OTHR DEPR EXP RATIOS	C489	1.00000	0.65847	0.03907	0.00000	0.26628	0.00434	0.02605
7	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.59120	0.03791	0.00182	0.26696	0.00410	0.03193
8	MISC ALLOWABLE EXPENSES								
9	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.59259	0.03845	0.00174	0.28820	0.00443	0.03504
10	WTD PAYROLL TAX RATIOS	L559	1.00000	0.61157	0.04154	0.00241	0.28030	0.00441	0.03698
11	WTD MISC TAX RATIOS	L589	1.00000	0.62171	0.04567	0.00215	0.25851	0.00388	0.03231
12	WTD OTHER TAX RATIOS	L599	1.00000	0.59534	0.03885	0.00185	0.28742	0.00444	0.03544
13	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.59459	0.04054	0.00000	0.28378	0.00000	0.04054
14	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.59920	0.04007	0.00208	0.27637	0.00430	0.03492
15	INCOME TAXES								
16	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.59589	0.03923	0.00193	0.28226	0.00440	0.03529
17	OPERATING EXPENSES								
18	WTD PROD O & M EXP RATIOS	P459	1.00000	0.52571	0.03408	0.00182	0.37173	0.00592	0.05545
19	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.56708	0.03463	0.00129	0.34744	0.00516	0.04318
20	WTD DIST O & M EXP RATIOS	D349	1.00000	0.63731	0.04105	0.00159	0.22191	0.00368	0.02123
21	WTD C S & I EXPENSE RATIOS	C331	1.00000	0.87970	0.07177	0.00706	0.03372	0.00000	0.00000
22	WAGES AND SALARIES (K600-K639)								
23	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.55981	0.03635	0.00176	0.32609	0.00512	0.04454
24	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.60765	0.04172	0.00254	0.28150	0.00435	0.03801
25	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.60765	0.04172	0.00254	0.28150	0.00435	0.03801
26	WTD RATIOS	K669	1.00000	0.86562	0.07074	0.00668	0.04020	0.00020	0.00294

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	WEIGHTED RATIOS	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	DEPRECIATION EXPENSES						
2	WTD PRODUCTION DEPREC RATIOS	P489		0.00284	0.00000	0.99999	0.00001
3	WTD TRANS DEPREC EXP RATIOS	T489		0.00114	0.00000	0.99989	0.00011
4	WTD DIST DEPREC EXP RATIOS	D489		0.00426	0.12724	1.00001	-0.00001
5	WTD GENERAL DEPREC EXP RATIOS	G489		0.00453	0.00992	1.00016	-0.00016
6	WTD COM & OTHR DEPR EXP RATIOS	C489		0.00579	0.00000	1.00000	0.00000
7	WTD TOT DEPREC EXP RATIOS	DE49		0.00354	0.06254	1.00001	-0.00001
8	MISC ALLOWABLE EXPENSES						
9	WTD REAL EST & PROP TAX RATIOS	L529		0.00359	0.03595	1.00000	0.00000
10	WTD PAYROLL TAX RATIOS	L559		0.00594	0.01701	1.00015	-0.00015
11	WTD MISC TAX RATIOS	L589		0.00431	0.03188	1.00043	-0.00043
12	WTD OTHER TAX RATIOS	L599		0.00400	0.03267	1.00002	-0.00002
13	WTD MISCELLANEOUS EXP RATIOS	M629		0.00000	0.04054	1.00000	0.00000
14	WTD OP EXP EX INC & REV RATIOS	OP69		0.00496	0.03810	1.00000	-0.00000
15	INCOME TAXES						
16	WTD TOTAL ELECTRIC REVENUE	CS09		0.00454	0.03645	1.00000	-0.00000
17	OPERATING EXPENSES						
18	WTD PROD O & M EXP RATIOS	P459		0.00531	0.00000	1.00003	0.00003
19	WTD TRANS O & M EXP RATIOS	T349		0.00118	0.00000	0.99996	0.00004
20	WTD DIST O & M EXP RATIOS	D349		0.00537	0.06781	0.99994	0.00006
21	WTD C S & I EXPENSE RATIOS	C331		0.00752	0.00000	0.99977	0.00023
22	WAGES AND SALARIES (K600-K639)						
23	WTD PTD WAGE & SAL RATIOS	K619		0.00455	0.02178	1.00001	0.00001
24	WTD PTDCSS WAGE & SAL RATIOS	K629		0.00584	0.01839	1.00001	0.00001
25	WTD WAGE AND SALARY RATIOS	K639		0.00583	0.01839	1.00000	0.00000
26	WTD RATIOS	K669		0.01363	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	NET INCOME COMPUTATION									
2	PRESENT CLASS REVENUES	R600		1,427,197	887,640	65,410	2,587	369,178	5,395	45,709
3	TOTAL REVENUE CREDITS	Q027		55,025	40,287	2,906	205	9,949	147	1,021
4	TOTAL ELECTRIC REVENUE	CS07		1,482,222	927,927	68,316	2,792	379,127	5,542	46,730
5	TOTAL OP EXP EX INC & REV TAX	OP61		-1,033,075	-619,021	-41,393	-2,153	-285,513	-4,443	-36,075
6	FIRM SERVICE REVENUE TAX	RTXP		-3,510	-2,184	-161	-6	-908	-13	-112
7	NET INCOME	NI01		445,637	306,722	26,762	633	92,706	1,086	10,543
8	ADJUSTMENTS TO NET INCOME									
9	TOTAL INTEREST EXPENSE	Y783		-94,572	-56,905	-3,688	-173	-26,826	-417	-3,271
10	TOTAL OTHER DEDUCTIONS	Y823		-8,376	-4,609	-288	-13	-2,993	-46	-403
11	TOTAL ADDITIONS	Y861		202,132	119,783	7,774	352	58,253	896	7,084
12	PRELIMINARY TAXABLE INCOME	TI01		544,821	364,991	30,560	799	121,140	1,519	13,953
13	STATE INCOME TAX COMPUTATION									
14	PRELIMINARY TAXABLE INCOME	TI01		544,821	364,991	30,560	799	121,140	1,519	13,953
15	STATE TAXABLE INCOME	SI01		544,821	364,991	30,560	799	121,140	1,519	13,953
16	STATE INCOME TAX PAYABLE									
17	STATE INCOME TAX RATE	K192			0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18	PRELIM SIT = SI01 * K192	ST01		29,966	20,075	1,681	44	6,663	84	767
19	STATE INC TAX PAYABLE	SP01		29,966	20,075	1,681	44	6,663	84	767
20	SIT ALLOWABLE									
21	STATE INC TAX PAYABLE	SP01		29,966	20,075	1,681	44	6,663	84	767
22	NET STATE INC TAX ALLOWABLE	SA01		29,966	20,075	1,681	44	6,663	84	767
23	FEDERAL INCOME TAX COMPUTATION									
24	PRELIMINARY TAXABLE INCOME	TI01		544,821	364,991	30,560	799	121,140	1,519	13,953
25	STATE INC TAX PAYABLE	SP01		-29,966	-20,075	-1,681	-44	-6,663	-84	-767
26	NET FEDERAL TAXABLE INCOME	FI01		514,855	344,916	28,879	755	114,477	1,435	13,186
27	FEDERAL INCOME TAX RATE	K190			0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
28	PRELIM FIT = FI01 * K190	FT01		180,200	120,721	10,108	264	40,067	502	4,615
29	TOTAL FED & STATE PROV DEF IT	Z781		-74,012	-43,859	-2,846	-129	-21,331	-327	-2,594
30	TOTAL AMORTIZED ITC	Z813		-5,499	-3,259	-211	-10	-1,585	-24	-193
31	NET FED INC TAX ALLOWABLE	FA01		100,689	73,603	7,051	125	17,151	151	1,828
32	FEDERAL INCOME TAX PAYABLE									
33	PRELIM FIT = FI01 * K190	FT01		180,200	120,721	10,108	264	40,067	502	4,615
34	FED INC TAX PAYABLE	FP01		180,200	120,721	10,108	264	40,067	502	4,615
35	PRELIMINARY SUMMARY									

PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE $(000) & RATE OF RETURN STUDY
PROJECTED 2006, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
Present Rates

DOCKET NUMBER: ER06CL25-000
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME COMPUTATION						
2	PRESENT CLASS REVENUES	R600		5,707	45,572	1,427,198	-1
3	TOTAL REVENUE CREDITS	Q027		174	335	55,024	1
4	TOTAL ELECTRIC REVENUE	CS07		5,881	45,907	1,482,222	0
5	TOTAL OP EXP EX INC & REV TAX	OP61		-5,123	-39,355	-1,033,076	1
6	FIRM SERVICE REVENUE TAX	RTXP		-14	-112	-3,510	-0
7	NET INCOME	NI01		744	6,440	445,636	1
8	ADJUSTMENTS TO NET INCOME						
9	TOTAL INTEREST EXPENSE	Y783		-355	-2,935	-94,570	-2
10	TOTAL OTHER DEDUCTIONS	Y823		-24	-0	-8,376	-0
11	TOTAL ADDITIONS	Y861		726	7,266	202,134	-2
12	PRELIMINARY TAXABLE INCOME	TI01		1,091	10,771	544,824	-3
13	STATE INCOME TAX COMPUTATION						
14	PRELIMINARY TAXABLE INCOME	TI01		1,091	10,771	544,824	-3
15	STATE TAXABLE INCOME	SI01		1,091	10,771	544,824	-3
16	STATE INCOME TAX PAYABLE						
17	STATE INCOME TAX RATE	K192		0.05500	0.05500		0.05500
18	PRELIM SIT = SI01 * K192	ST01		60	592	29,966	0
19	STATE INC TAX PAYABLE	SP01		60	592	29,966	0
20	SIT ALLOWABLE						
21	STATE INC TAX PAYABLE	SP01		60	592	29,966	0
22	NET STATE INC TAX ALLOWABLE	SA01		60	592	29,966	0
23	FEDERAL INCOME TAX COMPUTATION						
24	PRELIMINARY TAXABLE INCOME	TI01		1,091	10,771	544,824	-3
25	STATE INC TAX PAYABLE	SP01		-60	-592	-29,966	-0
26	NET FEDERAL TAXABLE INCOME	FI01		1,031	10,179	514,858	-3
27	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000		0.35000
28	PRELIM FIT = FI01 * K190	FT01		361	3,563	180,201	-1
29	TOTAL FED & STATE PROV DEF IT	Z781		-266	-2,660	-74,012	0
30	TOTAL AMORTIZED ITC	Z813		-20	-198	-5,500	1
31	NET FED INC TAX ALLOWABLE	FA01		75	705	100,689	0
32	FEDERAL INCOME TAX PAYABLE						
33	PRELIM FIT = FI01 * K190	FT01		361	3,563	180,201	-1
34	FED INC TAX PAYABLE	FP01		361	3,563	180,201	-1
35	PRELIMINARY SUMMARY						

PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE $(000) & RATE OF RETURN STUDY
PROJECTED 2006, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
Present Rates

DOCKET NUMBER: ER06CL25-000
EXHIBIT:
SCHEDULE: 14
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% LF	GEN SERVICE DEMAND	CURTAILABLE SERVICE	INTERRUPIBLE SERVICE
1	NET INCOME	NI01		445,637	306,722	26,762	633	92,706	1,086	10,543
2	NET FED INC TAX ALLOWABLE	FA01		-100,689	-73,603	-7,051	-125	-17,151	-151	-1,828
3	NET STATE INC TAX ALLOWABLE	SA01		-29,966	-20,075	-1,681	-44	-6,663	-84	-767
4	OVERALL RETURN EARNED (SCH 14)	RETU		314,982	213,044	18,030	464	68,892	851	7,948
5	RATE OF RETURN EARNED (SCH 14)	RORX		0.06788	0.07630	0.09963	0.05440	0.05234	0.04153	0.04953

PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE $(000) & RATE OF RETURN STUDY
PROJECTED 2006, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
Present Rates

DOCKET NUMBER: ER06CL25-000
EXHIBIT:
SCHEDULE: 14
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME	NI01		744	6,440	445,636	1
2	NET FED INC TAX ALLOWABLE	FA01		-75	-705	-100,689	-0
3	NET STATE INC TAX ALLOWABLE	SA01		-60	-592	-29,966	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU		609	5,143	314,981	1
5	RATE OF RETURN EARNED (SCH 14)	RORX		0.03494	0.03570	0.06788	0.25000

III. Development of Input Allocation Factors

Allocator No. 1 - Production Capacity
(12CP and 25% AD)

Allocator No. 2 - Production Energy
(Annual KWH)

Allocator No. 3 - Transmission
(12CP)

Allocator No. 4 - Distribution Primary
(Class NCP)

Allocator No. 5 - Distribution Secondary
(Customer Max Demands)

Allocator No. 6 - Distribution Services
(Number of Services)

Allocator No. 7 - Meter Plant Investment
(Specific Assignments)

Allocator No. 8 - Customer Accounting Expenses
(Specific Assignments)

PROGRESS ENERGY FLORIDA
CALCULATION OF PRODUCTION CAPACITY ALLOCATION FACTORS
12 CP AND 25% AVG DEMAND ALLOCATION
FORECASTED TWELEVE MONTHS ENDING DECEMBER 31, 2006

RATE CLASS	(1) NORMALIZED MWH SALES @ METER LEVEL	(2) 12 CP LOAD FACTOR	(3) 12 CP MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) AVG 12 CP MW @ SOURCE LEVEL (3)/(4)	(6) MWH SALES @ METER LEVEL	(7) DELIVERY EFFICIENCY FACTOR	(8) SOURCE LEVEL MWH (6)/(7)	(9) ANNUAL AVERAGE DEMAND (8)/8760hrs
I. RESIDENTIAL SERVICE	20,571,963	0.548	4,285.4	0.9359777	4,578.5	20,571,963	0.9359777	21,979,116	2,509.0
II. GENERAL SERVICE NON-DEMAND									
TRANSMISSION	2,287	0.609	0.4	0.9764000	0.4	2,287	0.9764000	2,342	0.3
PRIMARY	9,582	0.609	1.8	0.9664000	1.9	9,582	0.9664000	9,916	1.1
SECONDARY	1,382,528	0.609	259.2	0.9359777	276.9	1,382,528	0.9359777	1,477,095	168.6
TOTAL	1,394,397		261.4		279.2	1,394,397		1,489,353	170.0
III. GS - 100% L.F.	88,489	1.000	10.1	0.9359777	10.8	88,489	0.9359777	94,542	10.8
IV. GENERAL SERVICE DEMAND									
GSD-1 - TRANSMISSION	178	0.698	0.0	0.9764000	0.0	178	0.9764000	182	0.0
SS-1 - TRANSMISSION	8,521	3.733	0.3	0.9764000	0.3	8,521	0.9764000	8,727	1.0
SUBTOTAL - TRANSMISSION	8,699		0.3	0.9764000	0.3	8,699	0.9764000	8,909	1.0
GSD - PRIMARY DEL / PRIMARY MTR	2,771,406	0.698	453.3	0.9664000	469.1	2,771,406	0.9664000	2,867,763	327.4
GSD - SECONDARY DEL/ PRIMARY MT	32,682	0.698	5.3	0.9664000	5.5	32,682	0.9664000	33,818	3.9
SS-1 - PRIMARY	9,382	3.733	0.3	0.9664000	0.3	9,382	0.9664000	9,708	1.1
SUBTOTAL - PRIMARY	2,813,470		458.9	0.9664000	474.9	2,813,470	0.9664000	2,911,289	332.3
GSD - SECONDARY	13,296,825	0.698	2,174.6	0.9359777	2,323.3	13,296,825	0.9359777	14,206,347	1,621.7
TOTAL	16,118,993		2,633.8		2,798.5	16,118,993		17,126,546	1,955.0
V. CURTAILABLE SERVICE									
CS - PRIMARY	267,864	0.779	39.3	0.9664000	40.7	267,864	0.9664000	277,177	31.6
SS3 - PRIMARY	4,370	0.480	1.0	0.9664000	1.0	4,370	0.9664000	4,522	0.5
SUBTOTAL - PRIMARY	272,234		40.3	0.9664000	41.7	272,234	0.9664000	281,699	32.2
CS - SECONDARY	382	0.779	0.1	0.9359777	0.1	382	0.9359777	409	0.0
TOTAL	272,617		40.4		41.8	272,617		282,108	32.2
VI. INTERRUPTIBLE SERVICE									
IS - TRANSM DEL / TRANSM MTR	417,858	0.940	50.7	0.9764000	51.9	417,858	0.9764000	427,958	48.9
IS - PRIMARY DEL / TRANS MTR	44,222	0.940	5.4	0.9764000	5.5	44,222	0.9764000	45,291	5.2
SS-2 - TRANSMISSION	75,850	0.748	11.6	0.9764000	11.9	75,850	0.9764000	77,683	8.9
SUBTOTAL - TRANSMISSION	537,930		67.7	0.9764000	69.3	537,930	0.9764000	550,932	62.9
IS - PRIMARY DEL / PRIMARY MTR	1,869,239	0.940	227.0	0.9664000	234.9	1,869,239	0.9664000	1,934,229	220.8
IS - TRANSM DEL / PRIMARY MTR	70,235	0.940	8.5	0.9664000	8.8	70,235	0.9664000	72,677	8.3
IS - SECONDARY DEL / PRIMARY MTR	6,168	0.940	0.7	0.9664000	0.7	6,168	0.9664000	6,382	0.7
SS-2 - PRIMARY	82,048	0.748	12.5	0.9664000	12.9	82,048	0.9664000	84,901	9.7
SUBTOTAL - PRIMARY	2,027,689		248.7	0.9664000	257.3	2,027,689	0.9664000	2,098,188	239.5
IS - SECONDARY	151,569	0.940	18.4	0.9359777	19.7	151,569	0.9359777	161,936	18.5
TOTAL	2,717,188		334.8		346.3	2,717,188		2,811,057	320.9
VII. LIGHTING SERVICE	334,277	4.650	8.2	0.9359777	8.8	334,277	0.9359777	357,142	40.8
TOTAL RETAIL	41,497,924				8,063.9	41,497,924		44,139,862	5,038.7

PROGRESS ENERGY FLORIDA
CALCULATION OF PRODUCTION CAPACITY ALLOCATION FACTORS
12 CP AND 25% AVG DEMAND ALLOCATION
FORECASTED TWELEVE MONTHS ENDING DECEMBER 31, 2006

RATE CLASS	(1) AVERAGE 12 CP DEMAND MW	(2) %	(3) ANNUAL AVERAGE DEMAND MW	(4) %	(5) 75% OF 12 CP .75 * (2)	(6) 25% OF AVG. DEMAND .25 * (4)	(7) DEMAND ALLOCATOR (5) + (6)
I. RESIDENTIAL SERVICE	4,578.5	56.778%	2,509.0	49.795%	42.583%	12.449%	**55.032%**
II. GENERAL SERVICE NON-DEMAND	279.2	3.462%	170.0	3.374%	2.597%	0.843%	**3.440%**
III. GS - 100% L.F.	10.8	0.134%	10.8	0.214%	0.100%	0.054%	**0.154%**
IV. GENERAL SERVICE DEMAND	2,798.5	34.704%	1,955.0	38.800%	26.028%	9.700%	**35.728%**
V. CURTAILABLE SERVICE	41.8	0.518%	32.2	0.639%	0.389%	0.160%	**0.549%**
VI. INTERRUPTIBLE SERVICE	346.3	4.294%	320.9	6.369%	3.221%	1.592%	**4.813%**
VII. LIGHTING SERVICE	8.8	0.109%	40.8	0.810%	0.082%	0.202%	**0.284%**
TOTAL RETAIL	8,063.9	100.000%	5,038.7	100.000%	75.000%	25.000%	**100.000%**

PROGRESS ENERGY FLORIDA
CALCULATION OF PRODUCTION ENERGY ALLOCATION FACTORS
FORECASTED TWELEVE MONTHS ENDING DECEMBER 31, 2006

ALLOCATOR NO. 2
Page 1 of 1

RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) DELIVERY EFFICIENCY FACTOR	(3) SOURCE LEVEL MWH (6) / (7)	(4) ENERGY ALLOCATOR
I. RESIDENTIAL SERVICE	**20,571,963**	0.9359777	21,979,116	49.795%
II. GENERAL SERVICE NON-DEMAND				
TRANSMISSION	2,287	0.9764000	2,342	
PRIMARY	9,582	0.9664000	9,916	
SECONDARY	1,382,528	0.9359777	1,477,095	
TOTAL	**1,394,397**		1,489,353	3.373%
III. GS - 100% L.F.	**88,489**	0.9359777	94,542	0.214%
IV. GENERAL SERVICE DEMAND				
GSD-1 - TRANSMISSION	178	0.9764000	182	
SS-1 - TRANSMISSION	8,521	0.9764000	8,727	
SUBTOTAL - TRANSMISSION	**8,699**	0.9764000	8,909	
GSD - PRIMARY/PRIMARY	2,771,406	0.9664000	2,867,763	
GSD - SECONDARY DEL/ PRIMARY MTR	32,682	0.9664000	33,818	
SS-1 - PRIMARY	9,382	0.9664000	9,708	
SUBTOTAL - PRIMARY	**2,813,470**	0.9664000	2,911,289	
GSD - SECONDARY	13,296,825	0.9359777	14,206,347	
TOTAL	**16,118,993**		17,126,546	38.801%
V. CURTAILABLE SERVICE				
CS - PRIMARY	267,864	0.9664000	277,177	
SS3 - PRIMARY	4,370	0.9664000	4,522	
SUBTOTAL - PRIMARY	**272,234**	0.9664000	281,699	
CS - SECONDARY	382	0.9359777	409	
TOTAL	**272,617**		282,108	0.639%
VI. INTERRUPTIBLE SERVICE				
IS - TRANSM DEL / TRANSM MTR	417,858	0.9764000	427,958	
IS - PRIMARY DEL / TRANS MTR	44,222	0.9764000	45,291	
SS-2 - TRANSMISSION	75,850	0.9764000	77,683	
SUBTOTAL - TRANSMISSION	**537,930**	0.9764000	550,932	
IS - PRIMARY DEL / PRIMARY MTR	1,869,239	0.9664000	1,934,229	
IS - TRANSM DEL / PRIMARY MTR	70,235	0.9664000	72,677	
IS - SECONDARY DEL / PRIMARY MTR	6,168	0.9664000	6,382	
SS-2 - PRIMARY	82,048	0.9664000	84,901	
SUBTOTAL - PRIMARY	**2,027,689**	0.9664000	2,098,188	
SECONDARY	151,569	0.9359777	161,936	
TOTAL	**2,717,188**		2,811,057	6.369%
VII. LIGHTING SERVICE	**334,277**	0.9359777	357,142	0.809%
TOTAL RETAIL	**41,497,924**		44,139,862	100.000%

PROGRESS ENERGY FLORIDA
CALCULATION OF TRANSMISSION ALLOCATION FACTORS
FORECASTED TWELEVE MONTHS ENDING DECEMBER 31, 2006

RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) 12 CP LOAD FACTOR	(3) 12 CP MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) AVERAGE CP MW @ SOURCE LEVEL (3)/(4)	(6) AVERAGE CP MW @ SOURCE LEVEL %
I. RESIDENTIAL SERVICE	**20,571,963**	**0.548**	4,285.4	0.9359777	4,578.5	56.779%
II. GENERAL SERVICE NON-DEMAND						
TRANSMISSION	2,287	**0.609**	0.4	0.9764000	0.4	
PRIMARY	9,582	**0.609**	1.8	0.9664000	1.9	
SECONDARY	1,382,528	**0.609**	259.2	0.9359777	276.9	
TOTAL	**1,394,397**		261.4		279.2	3.462%
III. GS - 100% L.F.	**88,489**	**1.000**	10.1	0.9359777	10.8	0.134%
IV. GENERAL SERVICE DEMAND						
GSD-1 - TRANSMISSION	178	**0.698**	0.0	0.9764000	0.0	
SS-1 - TRANSMISSION	8,521	**3.733**	0.3	0.9764000	0.3	
SUBTOTAL - TRANSMISSION	**8,699**		0.3	0.9764000	0.3	
GSD - PRIMARY DEL / PRIMARY MTR	2,771,406	**0.698**	453.3	0.9664000	469.1	
GSD - SECONDARY DEL / PRIMARY MTR	32,682	**0.698**	5.3	0.9664000	5.5	
SS-1 - PRIMARY	9,382	**3.733**	0.3	0.9664000	0.3	
SUBTOTAL - PRIMARY	**2,813,470**		458.9	0.9664000	474.9	
GSD - SECONDARY	13,296,825	**0.698**	2,174.6	0.9359777	2,323.3	
TOTAL	**16,118,993**		2,633.8		2,798.5	34.704%
V. CURTAILABLE SERVICE						
CS - PRIMARY	267,864	**0.779**	39.3	0.9664000	40.7	
SS3 - PRIMARY	4,370	**0.480**	1.0	0.9664000	1.0	
SUBTOTAL - PRIMARY	**272,234**		40.3	0.9664000	41.7	
CS - SECONDARY	382	**0.779**	0.1	0.9359777	0.1	
TOTAL	**272,617**		40.4		41.8	0.518%
VI. INTERRUPTIBLE SERVICE						
IS - TRANSM DEL / TRANSM MTR	417,858	**0.940**	50.7	0.9764000	51.9	
IS - PRIMARY DEL / TRANS MTR	44,222	**0.940**	5.4	0.9764000	5.5	
SS-2 - TRANSMISSION	75,850	**0.748**	11.6	0.9764000	11.9	
SUBTOTAL - TRANSMISSION	**537,930**		67.7	0.9764000	69.3	
IS - PRIMARY DEL / PRIMARY MTR	1,869,239	**0.940**	227.0	0.9664000	234.9	
IS - TRANSM DEL / PRIMARY MTR	70,235	**0.940**	8.5	0.9664000	8.8	
IS - SECONDARY DEL / PRIMARY MTR	6,168	**0.940**	0.7	0.9664000	0.7	
SS-2 - PRIMARY	82,048	**0.748**	12.5	0.9664000	12.9	
SUBTOTAL - PRIMARY	**2,027,689**		248.7	0.9664000	257.3	
IS - SECONDARY	151,569	**0.940**	18.4	0.9359777	19.7	
TOTAL	**2,717,188**		334.8		346.3	4.294%
VII. LIGHTING SERVICE	**334,277**	**4.650**	8.2	0.9359777	8.8	0.109%
TOTAL RETAIL	**41,497,924**				8,063.9	100.000%

PROGRESS ENERGY FLORIDA
CALCULATION OF DISTRIBUTION PRIMARY ALLOCATION FACTORS
FORECASTED TWELEVE MONTHS ENDING DECEMBER 31, 2006

RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) CLASS MAX LOAD FACTOR	(3) CLASS MAX MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) CLASS MAX MW @ SOURCE LEVEL (3)/(4)	(6) CLASS MAX MW @ SOURCE LEVEL %
I. RESIDENTIAL SERVICE	20,571,963	0.410	5,730.7	0.9359777	6,122.7	57.895%
II. GENERAL SERVICE NON-DEMAND						
TRANSMISSION	0	0.434	0.0	0.9764000	0.0	
PRIMARY	9,582	0.434	2.5	0.9664000	2.6	
SECONDARY	1,382,528	0.434	363.8	0.9359777	388.7	
TOTAL	1,392,110		366.3		391.3	3.700%
III. GS - 100% L.F.	88,489	1.000	10.1	0.9359777	10.8	0.102%
IV. GENERAL SERVICE DEMAND						
GSD-1 - TRANSMISSION	0	0.564	0.0	0.9764000	0.0	
SS-1 - TRANSMISSION	0	0.186	0.0	0.9764000	0.0	
SUBTOTAL - TRANSMISSION	0		0.0	0.9764000	0.0	
GSD - PRIMARY DEL / PRIMARY MTR	2,771,406	0.564	560.7	0.9664000	580.2	
GSD - SECONDARY DEL / PRIMARY MTR	32,682	0.564	6.6	0.9664000	6.8	
SS-1 - PRIMARY	9,382	0.186	5.8	0.9664000	6.0	
SUBTOTAL - PRIMARY	2,813,470		573.1	0.9664000	593.0	
GSD - SECONDARY	13,296,825	0.564	2,690.3	0.9359777	2,874.3	
TOTAL	16,110,295		3,263.4		3,467.3	32.786%
V. CURTAILABLE SERVICE						
CS - PRIMARY	267,864	0.564	54.2	0.9664000	56.1	
SS3 - PRIMARY	4,370	0.025	20.3	0.9664000	21.0	
SUBTOTAL - PRIMARY	272,234		74.5	0.9664000	77.1	
CS - SECONDARY	382	0.564	0.1	0.9359777	0.1	
TOTAL	272,617		74.6		77.2	0.730%
VI. INTERRUPTIBLE SERVICE						
IS - TRANSM DEL / TRANSM MTR	0	0.672	0.0	0.9764000	0.0	
IS - PRIMARY DEL / TRANS MTR	44,222	0.672	7.5	0.9764000	7.7	
SS-2 - TRANSMISSION	0	0.173	0.0	0.9764000	0.0	
SUBTOTAL - TRANSMISSION	44,222		7.5	0.9764000	7.7	
IS - PRIMARY DEL / PRIMARY MTR	1,869,239	0.672	317.7	0.9664000	328.7	
IS - TRANSM DEL / PRIMARY MTR	0	0.672	0.0	0.9664000	0.0	
IS - SECONDARY DEL / PRIMARY MTR	6,168	0.672	1.0	0.9664000	1.0	
SS-2 - PRIMARY	82,048	0.173	54.0	0.9664000	55.9	
SUBTOTAL - PRIMARY	1,957,455		372.7	0.9664000	385.7	
IS - SECONDARY	151,569	0.672	25.8	0.9359777	27.6	
TOTAL	2,153,245		406.0		421.0	3.981%
VII. LIGHTING SERVICE	334,277	0.479	79.7	0.9359777	85.2	0.806%
TOTAL RETAIL	40,922,996				10,575.5	100.000%

PROGRESS ENERGY FLORIDA
CALCULATION OF DISTRIBUTION SECONDARY ALLOCATION FACTORS
FORECASTED TWELEVE MONTHS ENDING DECEMBER 31, 2006

ALLOCATOR NO. 5

RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) CUSTOMER MAX LOAD FACTOR	(3) CUSTOMER MAX MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) CUSTOMER MAX MW @ SOURCE LEVEL (3)/(4)	(6) CUSTOMER MAX MW @ SOURCE LEVEL %
I. RESIDENTIAL SERVICE	20,571,963	0.164	14,304.2	0.9359777	15,282.6	77.743%
II. GENERAL SERVICE NON-DEMAND						
TRANSMISSION	0	0.202	0.0	0.9764000	0.0	
PRIMARY	0	0.202	0.0	0.9664000	0.0	
SECONDARY	1,382,528	0.202	781.3	0.9359777	834.7	
TOTAL	1,382,528		781.3		834.7	4.246%
III. GS - 100% L.F	88,489	1.000	10.1	0.9359777	10.8	0.055%
IV. GENERAL SERVICE DEMAND						
GSD-1 - TRANSMISSION	0	0.478	0.0	0.9764000	0.0	
SS-1 - TRANSMISSION	0	0.083	0.0	0.9764000	0.0	
SUBTOTAL - TRANSMISSION	0		0.0	0.9764000	0.0	
GSD - PRIMARY DEL / PRIMARY MTR	0	0.478	0.0	0.9664000	0.0	
GSD - SECONDARY DEL / PRIMARY MTR	32,682	0.478	7.8	0.9664000	8.1	
SS-1 - PRIMARY	0	0.083	0.0	0.9664000	0.0	
SUBTOTAL - SECONDARY/PRIMARY	32,682		7.8	0.9664000	8.1	
GSD - SECONDARY	13,296,825	0.478	3,177.3	0.9359777	3,394.6	
TOTAL	13,329,506		3,185.1		3,402.7	17.309%
V. CURTAILABLE SERVICE						
CS - PRIMARY	0	0.550	0.0	0.9664000	0.0	
SS3 - PRIMARY	0	0.025	0.0	0.9664000	0.0	
SUBTOTAL - PRIMARY	0		0.0	0.9664000	0.0	
CS - SECONDARY	382	0.550	0.1	0.9359777	0.1	
TOTAL	382		0.1		0.1	0.001%
VI. INTERRUPTIBLE SERVICE						
IS - TRANSM DEL / TRANSM MTR	0	0.459	0.0	0.9764000	0.0	
IS - PRIMARY DEL / TRANS MTR	0	0.459	0.0	0.9764000	0.0	
SS-2 - TRANSMISSION	0	0.128	0.0	0.9764000	0.0	
SUBTOTAL - TRANSMISSION	0		0.0	0.9764000	0.0	
IS - PRIMARY DEL / PRIMARY MTR	0	0.459	0.0	0.9664000	0.0	
IS - TRANSM DEL / PRIMARY MTR	0	0.459	0.0	0.9664000	0.0	
IS - SECONDARY DEL / PRIMARY MTR	6,168	0.459	1.5	0.9664000	1.6	
SS-2 - PRIMARY	0	0.128	0.0	0.9664000	0.0	
SUBTOTAL - SECONDARY/PRIMARY	6,168		1.5	0.9664000	1.6	
IS - SECONDARY	151,569	0.459	37.7	0.9359777	40.3	
TOTAL	157,737		39.2		41.9	0.213%
VII. LIGHTING SERVICE	334,277	0.479	79.7	0.9359777	85.2	0.433%
TOTAL RETAIL	35,864,882				19,658.0	100.000%

PROGRESS ENERGY FLORIDA
CALCULATION OF DISTRIBUTION SERVICES ALLOCATION FACTORS
FORECASTED TWELEVE MONTHS ENDING DECEMBER 31, 2006

RATE CLASS	ANNUAL NO. OF BILLS (Lines of Billing)	PERCENT OF ANNUAL BILLS
I. RESIDENTIAL SERVICE		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	16,931,340	88.624%
TOTAL	**16,931,340**	88.624%
II. GENERAL SERVICE NON-DEMAND		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	1,385,535	7.252%
TOTAL	**1,385,535**	7.252%
III. GS - 100% L.F.		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	136,989	0.717%
TOTAL	**136,989**	0.717%
IV. GENERAL SERVICE DEMAND		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	646,245	3.383%
TOTAL	**646,245**	3.383%
V. CURTAILABLE SERVICE		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	9	0.000%
TOTAL	**9**	0.000%
VI. INTERRUPTIBLE SERVICE		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY	625	0.003%
TOTAL	**625**	0.003%
VII. LIGHTING SERVICE		
TRANSMISSION	0	0.000%
PRIMARY	0	0.000%
SECONDARY (METERED ONLY)	3,998	0.021%
TOTAL	3,998	0.021%
TOTAL RETAIL	**19,104,741**	100.000%

PROGRESS ENERGY FLORIDA
DEVELOPMENT OF PERCENTAGE ASSIGNMENT OF METER PLANT INVESTMENT
TEST PERIOD: PROJECTED CALENDAR YEAR 2006

RATE GROUP/METER TYPE	(1) AVG NO. OF METERED BILLINGS	(2) CURRENT ESTIMATED $/METER INSTALLATION	(3) AVG NO. OF METERED BILLINGS W/CANS	(4) ESTIMATED INVESTMENT $/ CAN	(5) ESTIMATED INVESTMENT $ (1)*(2) + (3)*(4)	(6) PCT OF TOTAL RETAIL
I. RETAIL						
A. RESIDENTIAL - RS-1						
1. 1PH METER	1,344,378	$81	1,021,727	$29	$138,524,701	
2. NETWORK	62,763	$107	47,700	$30	$8,146,641	
3. TOU - 1PH METER	38	$213	29	$29	$8,935	
4. TOU - 3PH METER	4	$213	3	$120	$1,212	
5 CUSTOMER CIAC	12	$81	9	$29	$1,233	
6 3PH METER	3,750	$208	2,850	$120	$1,122,000	
TOTAL RS-1	1,410,945		1,072,318		$147,804,722	78.420%
B. GENERAL SERVICE NON-DEMAND - GS-1						
1. TRANSMISSION	1	$28,738	0	$0	$28,738	
2. PRIMARY	31	$5,800	24	$369	$188,656	
3. SECONDARY - 1PH	87,732	$81	66,676	$29	$9,039,896	
4. SECONDARY - 3PH	24,375	$208	18,525	$120	$7,293,000	
5. SECONDARY - 3PH, TR	2,135	$575	1,623	$369	$1,826,512	
6. CUSTOMER CIAC	5	$81	4	$29	$521	
7. TOU - PRI	2	$5,800	2	$120	$11,840	
8 TOU - 3PH TR METER	198	$580	150	$369	$170,190	
9 TOU - 1PH METER SEC	118	$213	90	$29	$27,744	
10 TOU - 3PH METER SEC	242	$213	184	$120	$73,626	
11 TOU - SEC NETWORK	11	$213	8	$30	$2,583	
TOTAL GS-1	114,850		87,286		$18,663,306	9.902%
C. GS 100% LF - GS-2	9,957	$81	7,567	$29	$1,025,960	0.544%
Da. GENERAL SERVICE DEMAND - GSD-1, SS-1						
1. TRANSMISSION	2	$28,738	0	$0	$57,476	
2. PRIMARY	172	$5,800	131	$369	$1,045,939	
3. SECONDARY 1PH	16,676	$81	12,674	$29	$1,718,302	
4. SECONDARY 1PH TR	3	$505	2	$369	$2,253	
5. SECONDARY 3PH	19,083	$208	14,503	$120	$5,709,624	
6 SECONDARY 3PH TR	8,696	$208	6,609	$369	$4,247,489	
7 CUSTOMER CIAC - SECONDARY	16	$81	12	$29	$1,644	
8 CUSTOMER CIAC - PRIMARY	3	$81	2	$29	$301	
9 CUSTOMER CIAC-PRIMARY (COGEN	7	$0	0	$0	$0	
10 TOU PRIMARY	232	$5,800	176	$120	$1,366,720	
11 TOU SECONDARY 1PH	1,536	$213	1,167	$29	$361,011	
12 TOU SECONDARY 3PH	2,258	$213	1,716	$120	$686,874	
13 TOU SECONDARY 3PH TR	5,601	$580	4,257	$369	$4,819,413	
TOTAL GSD-1, SS-1	54,285		41,249		$20,017,046	10.620%
E. CURTAILABLE SERVICE - CS-1,CS-2, SS-3						
1. CUSTOMER CIAC-PRIMARY (COGEN	1	$0	0	$0	$0	
2. PRIMARY	8	$5,800	8	$369	$49,352	
3. SECONDARY	1	$208	1	$369	$577	
TOTAL CS-1,CS-2, SS-3	10				$49,929	0.026%
E. INTERRUPTIBLE SERVICE - IS-1, IS-2, SS-2						
1. TRANSMISSION	8	$28,738	0	$0	$229,904	
2. PRIMARY	102	$5,800	102	$369	$629,238	
3. CUSTOMER CIAC-PRIMARY (COGEN	2	$0	0	$0	$0	
4. SECONDARY	50	$208	50	$369	$28,850	
TOTAL IS-1, IS-2,SS-3	162				$887,992	0.471%
F. LIGHTING	333	$81	253	$29	$34,310	0.017%
TOTAL RETAIL	1,590,542				$188,483,265	100.000%

PROGRESS ENERGY FLORIDA, INC.
DEVELOPMENT OF SPECIFIC ASSIGNMENT OF CUSTOMER ACCOUNTING EXPENSES
TEST PERIOD: PROJECTED CALENDAR YEAR ENDED DECEMBER 31, 2006

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) <----------ACCT 902---------->			(9) <----------ACCT 903.10-------->			(10) <-----ACCT 903.20----->		
CUSTOMER GROUP	CUSTOMERS	TOTAL METERED BILLS	SPECIAL METERED CUSTS	NON SPCL METERED CUSTS	TOTAL LINES OF BILLING	SPECIAL BILLING CUSTS	NON SPCL BILLING CUSTS	METER READING EXPENSE	PCT OF TOT SYSTEM	PCT OF TOT RETAIL	CUST REC & COLLECT EXPENSE	PCT OF TOT SYSTEM	PCT OF TOT RETAIL	SYS BILLING & ACCT EXPENSE	PCT OF TOT SYSTEM	PCT OF TOT RETAIL
COMPUTER ALLOCATION CODE				Col 2 - Col 3			Col 5 - Col 6		K410			K412			K414	
I. RETAIL																
A. RESIDENTIAL (RS-1)	1,410,836	1,410,945	0	1,410,945	1,410,945	0	1,410,945	7,775,412		86.471%	10,663,995		87.980%	7,936,655		84.847%
B. GS (GS-1)	115,038	114,850	8	114,842	115,501	0	115,501	636,077		7.074%	869,532		7.174%	649,700		6.946%
C. GS 100% LF (GS-2)	11,414	9,957	0	9,957	11,416	0	11,416	54,869		0.610%	86,276		0.712%	64,214		0.686%
D. GSD (GSD-1, SS-1)	53,966	54,285	394	53,891	54,285	394	53,891	454,979		5.060%	407,907		3.365%	324,742		3.472%
E. CURTAILABLE (CS-1, CS-2, SS-3)	10	10	10		10	10	0	4,043		0.045%	76		0.001%	553		0.006%
F. INTERRUPTIBLE (IS-1, IS-2, SS-2)	162	162	162		162	162	0	64,762		0.720%	1,221		0.010%	8,854		0.095%
G. LIGHTING	12,154	333	0	333	65,649	0	65,649	1,836		0.020%	91,865		0.758%	369,282		3.948%
TOTAL RETAIL	1,603,580 (0)	1,590,541	574	1,589,968	1,657,968	566	1,657,402	8,991,979	97.559%	100.000%	12,120,872	99.999%	100.000%	9,354,000	97.498%	100.000%
II. WHOLESALE																
A. MUNICIPALS - FULL REQUIRE	1	10	10		10	10		12,033			38			12,500		
B. MUNICIPAL CONTRACTS																
1. REEDY CREEK	1	3	3		3	3		3,610			8			3,750		
2. KISSIMMEE	1	1	1		1	1		1,203			8			1,250		
3. ST. CLOUD	1	1	1	-	1	1		1,203			8			1,250		
4. NEW SMYRNA BEACH	1	1	1	-	1	1		1,203			8			1,250		
5. HOMESTEAD	1	-	-	-	1	1					8			1,250		
6. TALLAHASSEE	1	-	-		1	1		-			8			1,250		
								-								
TOTAL MUNI CONTRACTS	6	6	6	-	8	8	-	7,220			45			10,000		
C. SECI - 1983	1	160	160	-	160	160	-	192,532			8			200,000		
SECI - 1995	1			-	2	2	-				8			2,500		
SECI - Market Mitigation	1			-	1	1	-				8			1,250		
SECI - Interruptible	2	2	2	-	2	2	-	2,407			15			2,500		
D. FMPA	1	9	9	-	9	9	-	10,830			8			11,250		
TOTAL WHOLESALE	17	187	187	-	192	192	-	225,021	2.441%		128	0.001%		240,000	2.502%	
TOTAL SYSTEM	1,603,597	1,590,728	761	1,589,968	1,658,160	758	1,657,402	9,217,000	100.00%		$ 12,121,000	100.000%		9,594,000	100.00%	

SPECIAL METERING/BILLING ASSIGNMENTS AMOUNTS

ACCT 902 WHOLESALE METER READING	$ 1,203
ACCT 902 RETAIL METER READING	$ 401
ACCT 903.20 WHOLESALE SYS BILL & ACCTG ITEMIZED:	$ 1,250
ACCT 903.20 RETAIL SYS BILL & ACCTG ITEMIZED:	55

NOTES:
(a) Acct 902 assigned amounts based on Wholesale Special Metering Customers @$1,160/yr and Retail Special Metering Customers @$401/yr Remaining amount allocated per metered billings excluding Special Metering Customers.
(b) Total Acct 903.10 allocated per number of customers (col 1).
(c) Acct 903.20 assigned amounts based on Wholesale itemized Special Billing Customers @$1,206/yr and Retail Itemized Special Billing Customers @$55/yr. Remaining amount allocated per Total Lines of Billing

IV. UNIT COST SUMMARIES

Present and Proposed Revenue Credits

TABLE IV A
PROGRESS ENERGY FLORIDA, INC
SUMMARY DEVELOPMENT OF FUNCTIONAL UNIT COSTS WITH PRESENT REVENUE CREDITS
PROJECTED CALENDAR YEAR 2006 DATA: FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% AD; TRANSMISSION CAPACITY ALLOCATION METHOD 12 CP

R:\2005 Rate Case\Rates\[Unit Cost Summaries_06.xls]U C 25% AD_PR_RC

Line			(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL-ABLE (CS, SS-3)	(7) INTERRUPT-IBLE (IS, SS-2)	(8) LIGHTING (LS) ENERGY	(9) LIGHTING (LS) FACILITIES
1	I.	**COST OF SERVICE - (000'S)**									
2	A	Production Capacity									
3		a. 12 CP Component	$ 437,755	$ 248,547	$ 15,157	$ 586	$ 151,919	$ 2,269	$ 18,799	$ 478	$
4		b. AD Component	145,918	72,668	4,924	310	56,610	937	9,289	1,183	
5		Total Prod Capacity	583,673	321,215	20,081	896	208,529	3,206	28,088	1,661	
6	B	Production Energy	163,593	81,468	5,520	348	63,475	1,046	10,420	1,320	
7	C	Transmission	142,895	81,140	4,949	192	49,592	737	6,134	156	
8	D	Distribution Primary	297,281	172,117	11,000	301	97,460	2,171	11,838	2,395	
9	E	Distribution Secondary	192,899	149,968	8,191	106	33,384	2	409	836	
10	F	Distribution Services	82,444	73,065	5,978	593	2,794	-	2	16	
11	G	Metering	51,681	43,229	4,180	307	3,656	17	282	11	-
12	H	Interruptible Equipment	431	-	-	-	-	-	431	-	-
13	I	Lighting Facilities	59,518	-	-	-	-	-	-	-	59,518
14	J	Customer Billing, Info, etc.	58,324	50,748	4,144	411	1,982	2	18	1,017	-
15		Rounding Adjustment (Tie to Juris & Class)	16	(2)	5	(1)	(4)	4	2	4	(3)
16		Total	$ 1,632,755	$ 972,948	$ 64,048	$ 3,153	$ 460,868	$ 7,185	$ 57,624	$ 7,416	$ 59,515
17	II.	**BILLING UNITS**									
18	A	Number of Monthly Bills									
19		1. Metered Bills	19,086,497	16,931,340	1,378,198	119,480	651,422	121	1,938	3,998	0
20		2. Unmetered Bills	809,115	0	7,812	17,509	0	0	0	783,794	0
21		3. Total Bills	19,895,612	16,931,340	1,386,010	136,989	651,422	121	1,938	787,792	0
22		4. Total Bills with Secondary Service Tap	19,094,726	16,931,340	1,375,520	136,989	646,245	9	625	3,998	0
23		5. Total Bills with IS Equipment	1,938	0	0	0	0	0	1,938	0	0
24	B	Annual Effective MWH Sales									
25		1. Production and Transmission Services	41,487,690	20,597,768	1,396,004	88,600	16,110,868	270,232	2,689,522	334,696	0
26		2. Distribution Primary Service	40,836,959	20,597,768	1,393,760	88,600	16,093,033	270,232	2,058,870	334,696	0
27		3. Distribution Secondary Service	35,909,480	20,597,768	1,384,262	88,600	13,345,899	382	157,873	334,696	0
28	C	Sum of Monthly Effective Billing KW									
29		1. Production and Transmission Services					41,290,568	637,416	6,518,794	-	
30		2. Distribution Primary Service		-	-		41,187,887	637,416	5,163,190	-	
31		3. Distribution Secondary Service					35,486,265	1,120	384,647		
32	E	12 CP - Allocator per Alloctor No. 1B	100.000%	56.778%	3.462%	0.134%	34.704%	0.518%	4.294%	0.109%	0.000%
33		Avg Demand - Allocator per Alloctor No. 1B	100.000%	49.795%	3.374%	0.214%	38.800%	0.639%	6.369%	0.810%	0.000%
34		12 CP & 25% AD Allocator per Alloctor No. 1B	100.000%	55.032%	3.440%	0.154%	35.728%	0.549%	4.813%	0.284%	0.000%
35	III.	**UNIT COSTS**									
36	A	**Customer Related Costs - $/Bill**									
37		1. Metering (L. 8/L.17)	-	$ 2.55	$ 3.03	$ 2.57	$ 5.61	$ 140.50	$ 145.51	$ 2.75	
38		2. Customer Billing, Info, etc. (L. 13/L. 19)	-	$ 3.00	$ 2.99	$ 3.00	$ 3.04	$ -	$ 9.29	$ 1.29	
39		3. Secondary Service Tap (L. 9/L. 20)	-	$ 4.32	$ 4.35	$ 4.33	$ 4.32	$ -	$ -	$ 4.00	
40		4. Interruptible Equipment (L. 11/L. 21)						-	$ 222.39		
41	B	**Energy Related Costs - $/MWH**									
42		1. Production Energy (L. 5/ L. 23)		$ 3.96	$ 3.95	$ 3.93	$ 3.94	$ 3.87	$ 3.87	$ 3.94	
43	C	**Capacity Related Costs**									
44		a. Based on MWH Sales - $/MWH									
45		1. Production Capacity 12CP (L. 2/L. 23)	-	$ 12.07	$ 10.86	$ 6.62	$ 9.43	$ 8.40	$ 6.99	$ 1.43	
46		2. Production Capacity 25% AD(L. 3/L. 23)		$ 3.53	$ 3.53	$ 3.50	$ 3.51	$ 3.47	$ 3.45	$ 3.54	
47		3. Transmission (L. 6/L. 23)		$ 3.94	$ 3.55	$ 2.17	$ 3.08	$ 2.73	$ 2.28	$ 0.47	
48		4. Distribution Primary (L. 7/L. 24)		$ 8.36	$ 7.89	$ 3.40	$ 6.06	$ 8.03	$ 5.75	$ 7.16	
49		5. Distribution Secondary (L. 8/L. 25)	-	$ 7.28	$ 5.92	$ 1.20	$ 2.50	$ 5.23	$ 2.59	$ 2.50	-
50		Or									
51		b. Based on Billing KW Demand - $/KW/Month									
52		1. Production Capacity 12CP (L. 2/L. 27)					$ 3.68	$ 3.56	$ 2.88		-
53		2. Production Capacity 25% AD (L. 3/L. 27)					$ 1.37	$ 1.47	$ 1.42		-
54		3. Transmission (L. 6/L. 27)					$ 1.20	$ 1.16	$ 0.94		-
55		4. Distribution Primary (L. 7/L. 28)					$ 2.37	$ 3.41	$ 2.29		-
56		5. Distribution Secondary (L. 8/L. 29)	-	-			$ 0.94	$ -	$ 1.06		-

TABLE IV B
PROGRESS ENERGY FLORIDA, INC
SUMMARY DEVELOPMENT OF FUNCTIONAL UNIT COSTS WITH PROPOSED REVENUE CREDITS
PROJECTED CALENDAR YEAR 2006 DATA: FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 25% AD; TRANSMISSION CAPACITY ALLOCATION METHOD 12 CP

R:\2005 Rate Case\Rates\[Unit Cost Summaries_06.xls]U C 25% AD_PP_RC

Line			(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL-ABLE (CS, SS-3)	(7) INTERRUPT-IBLE (IS, SS-2)	(8) LIGHTING (LS) ENERGY	(9) LIGHTING (LS) FACILITIES
	I.	**COST OF SERVICE - (000'S)**									
1	A	Production Capacity									
2		a. 12 CP Component	$ 435,979	$ 247,539	$ 15,095	$ 584	$ 151,302	$ 2,260	$ 18,723	$ 476	$
3		b. AD Component	145,326	72,373	4,904	308	56,381	933	9,251	1,178	
4		Total Prod Capacity	581,306	319,912	19,999	892	207,683	3,193	27,974	1,654	
5	B	Production Energy	163,303	81,323	5,510	347	63,362	1,044	10,401	1,318	
6	C	Transmission	142,159	80,722	4,923	191	49,337	733	6,102	155	
7	D	Distribution Primary	296,032	171,394	10,954	300	97,051	2,162	11,788	2,385	
8	E	Distribution Secondary	192,112	149,356	8,158	106	33,248	2	407	833	
9	F	Distribution Services	80,074	70,965	5,806	575	2,714	-	2	16	
10	G	Metering	51,505	43,079	4,167	306	3,645	17	282	11	
11	H	Interruptible Equipment	429	-	-	-	-	-	429	-	-
12	I	Lighting Facilities	59,322	-	-	-	-	-	-	-	59,322
13	J	Customer Billing, Info, etc.	58,302	50,729	4,142	411	1,981	2	18	1,017	-
14		Rounding Adjustment (Tie to Juris & Class)	15	(4)	5	(1)	(4)	5	3	4	(1)
15		Total	$ 1,624,560	$ 967,477	$ 63,665	$ 3,127	$ 459,017	$ 7,158	$ 57,407	$ 7,392	$ 59,321
16	II.	**BILLING UNITS**									
17	A	Number of Monthly Bills									
18		1. Metered Bills	19,086,497	16,931,340	1,378,198	119,480	651,422	121	1,938	3,998	
19		2. Unmetered Bills	809,115	-	7,812	17,509	-	-	-	783,794	
20		**3. Total Bills**	**19,895,612**	**16,931,340**	**1,386,010**	**136,989**	**651,422**	**121**	**1,938**	**787,792**	
21		**4. Total Bills with Secondary Service Tap**	**19,094,726**	**16,931,340**	**1,375,520**	**136,989**	**646,245**	**9**	**625**	**3,998**	
22		5. Total Bills with IS Equipment	1,938	-	-	-	-	-	1,938	-	
23	B	**Annual Effective MWH Sales**									
24		1. Production and Transmission Services	41,487,690	20,597,768	1,396,004	88,600	16,110,868	270,232	2,689,522	334,696	
25		2. Distribution Primary Service	40,636,959	20,597,768	1,393,760	88,600	16,093,033	270,232	2,058,870	334,696	
26		3. Distribution Secondary Service	35,909,480	20,597,768	1,384,262	88,600	13,345,899	382	157,873	334,696	
27	C	Sum of Monthly Effective Billing KW									
28		1. Production and Transmission Services	-	-	-	-	41,290,568	637,416	6,518,794		
29		2. Distribution Primary Service	-	-	-	-	41,187,887	637,416	5,163,190		
30		3. Distribution Secondary Service	-	-	-	-	35,486,265	1,120	384,647		
31	E	12 CP - Allocator per Allocator No. 1B	100.000%	56.778%	3.462%	0.134%	34.704%	0.518%	4.294%	0.109%	0.000%
32		Avg Demand - Allocator per Allocator No. 1B	100.000%	49.795%	3.374%	0.214%	38.800%	0.639%	6.369%	0.810%	0.000%
		12 CP & 25% AD Allocator per Allocator No. 1B	100.000%	55.032%	3.440%	0.154%	35.728%	0.549%	4.813%	0.284%	0.000%
33	III.	**UNIT COSTS**									
34	**A**	**Customer Related Costs - $/Bill**									
35		1. Metering (L. 8/L. 17)	-	$ 2.54	$ 3.02	$ 2.56	$ 5.60	$ 140.28	$ 145.26	$ 2.74	
36		2. Customer Billing, Info, etc. (L. 13/L. 19)	-	$ 3.00	$ 2.99	$ 3.00	$ 3.04	$ -	$ 9.29	$ 1.29	
37		3. Secondary Service Tap (L. 9/L. 20)	-	$ 4.19	$ 4.22	$ 4.20	$ 4.20	$ -	$ -	$ 3.98	
38		4. Interruptible Equipment (L. 11/L. 21)	-					-	$ 221.39		
39	**B**	**Energy Related Costs - $/MWH**									
40		1. Production Energy (L. 5/ L. 23)	-	$ 3.95	$ 3.95	$ 3.92	$ 3.93	$ 3.86	$ 3.87	$ 3.94	
41	**C**	**Capacity Related Costs**									
42		a. Based on MWH Sales - $/MWH									
43		1. Production Capacity 12CP (L. 2/L. 23)	-	$ 12.02	$ 10.81	$ 6.59	$ 9.39	$ 8.36	$ 6.96	$ 1.42	
44		2. Production Capacity 25% AD(L. 3/L. 23)	-	$ 3.51	$ 3.51	$ 3.48	$ 3.50	$ 3.45	$ 3.44	$ 3.52	
45		3. Transmission (L. 6/L. 23)	-	$ 3.92	$ 3.53	$ 2.16	$ 3.06	$ 2.71	$ 2.27	$ 0.46	
46		4. Distribution Primary (L. 7/L. 24)	-	$ 8.32	$ 7.86	$ 3.38	$ 6.03	$ 8.00	$ 5.73	$ 7.13	
47		5. Distribution Secondary (L. 8/L. 25)	-	$ 7.25	$ 5.89	$ 1.19	$ 2.49	$ 5.21	$ 2.58	$ 2.49	
48		Or									
49		b. Based on Billing KW Demand - $/KW/Month									
50		1. Production Capacity 12CP (L. 2/L. 27)	-			-	$ 3.66	$ 3.55	$ 2.87		
51		2. Production Capacity 25% AD (L. 3/L. 27)	-			-	$ 1.37	$ 1.46	$ 1.42		
52		3. Transmission (L. 6/L. 27)				-	$ 1.19	$ 1.15	$ 0.94		
53		4. Distribution Primary (L. 7/L. 28)				-	$ 2.36	$ 3.39	$ 2.28		
54		5. Distribution Secondary (L. 8/L. 29)				-	$ 0.94	$ -	$ 1.06		

V. FUNCTIONAL COST STUDIES

		Page No.
A	*Total Retail*	*59 - 103*
B	*Residential Service*	*104 - 148*
C	*General Service Non-Demand*	*149 - 193*
D	*General Service 100% LF*	*194 - 236*
E	*General Service Demand*	*237 - 279*
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G	*Interruptible Service*	*321 - 365*
H	*Lighting Service*	*366 - 410*

A. Total Retail

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PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	SUMMARY OF RESULTS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11		8,363,232	3,959,262	65,108	820,662	1,450,558	1,007,919	500,481
3	TOTAL DEPRECIATION RESERVE	DR11		-4,051,946	-2,292,292	-28,501	-326,461	-552,736	-442,092	-156,601
4	TOTAL RATE BASE ADJUSTMENTS	RB71		329,165	76,731	177,319	47,728	22,061	13,694	6,940
5	TOTAL RATE BASE	RB91		4,640,451	1,743,701	213,926	541,929	919,883	579,521	350,820
6	OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31		612,136	163,237	127,634	40,457	102,491	64,046	30,733
8	TOTAL DEPRECIATION EXPENSE	DE41		310,893	135,443	2,212	17,348	58,344	41,809	19,254
9	TOTAL OTHER TAX & MISC EXPENSE	L591		110,120	49,558	4,452	10,037	18,191	12,638	5,996
10	MISC ALLOWABLE EXPENSES	M621		-74	-35	-1	-7	-13	-9	-4
11	TOTAL OP EXP EX INC & REV TAX	OP61		1,033,075	348,203	134,297	67,835	179,013	118,484	55,979
12	NET FED INCOME TAX ALLOWABLE	I879		168,509	59,186	8,491	20,456	34,632	21,666	13,291
13	NET STATE INCOME TAX ALLOWABLE	J979		41,242	16,101	1,515	4,699	8,052	5,196	3,002
14	REVENUE TAX	L033		4,016	1,436	402	352	731	475	203
15	TOTAL OPERATING EXPENSE	OPEX		1,246,842	424,926	144,705	93,342	222,428	145,821	72,475
16	RETURN ON RATE BASE	R751		440,934	165,686	20,327	51,494	87,407	55,066	33,335
17	TOTAL REVENUE CREDITS	Q027		-55,025	-6,937	-1,439	-1,940	-12,553	-7,988	-23,366
18	TOTAL ELECTRIC COST OF SERVICE	CS05		1,632,751	583,675	163,593	142,896	297,282	192,899	82,444
19	CLASS REVENUES=COST OF SERVICE	R602		1,632,751	583,675	163,593	142,896	297,282	192,899	82,444
20	TOTAL RETURN EARNED	RETE		440,934	165,686	20,327	51,494	87,407	55,066	33,335
21	RATE OF RETURN EARNED	RORE		0.09502	0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
22	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
23	RETURN EARNED ON COMMON EQUITY	REOE		0.12800	0.12800	0.12800	0.12800	0.12800	0.12800	0.12801
24	ALLOWED RETURN ON COM EQUITY	AROE			0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
25	CLASS REVENUES=COST OF SERVICE	R600		1,632,751	583,675	163,593	142,896	297,282	192,899	82,444

PROGRESS ENERGY FLORIDA
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	SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE							
2	GROSS ELECTRIC PLT IN SERVICE	GP11	144,333	2,474	300,603	111,830	8,363,230	2
3	TOTAL DEPRECIATION RESERVE	DR11	-7,690	-1,073	160,526	-83,972	-4,051,944	-2
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-7,341	30	3,969	-11,973	329,158	7
5	TOTAL RATE BASE	RB91	129,302	1,431	144,046	15,885	4,640,444	7
6	OPERATING EXPENSES							
7	TOTAL O & M EXPENSE	OM31	15,190	124	16,345	51,880	612,137	-1
8	TOTAL DEPRECIATION EXPENSE	DE41	15,807	78	19,444	1,153	310,892	1
9	TOTAL OTHER TAX & MISC EXPENSE	L591	2,563	29	3,587	3,069	110,120	0
10	MISC ALLOWABLE EXPENSES	M621	-1	0	-3		-74	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	33,559	231	39,373	56,101	1,033,075	0
12	NET FED INCOME TAX ALLOWABLE	I879	4,965	53	5,305	457	168,502	7
13	NET STATE INCOME TAX ALLOWABLE	J979	1,054	13	1,357	253	41,242	0
14	REVENUE TAX	L033	127	1	146	143	4,016	0
15	TOTAL OPERATING EXPENSE	OPEX	39,705	298	46,181	56,954	1,246,835	7
16	RETURN ON RATE BASE	R751	12,286	136	13,687	1,509	440,933	1
17	TOTAL REVENUE CREDITS	Q027	-310	-3	-350	-139	-55,025	-0
18	TOTAL ELECTRIC COST OF SERVICE	CS05	51,681	431	59,518	58,324	1,632,743	8
19	CLASS REVENUES=COST OF SERVICE	R602	51,681	431	59,518	58,324	1,632,743	8
20	TOTAL RETURN EARNED	RETE	12,286	136	13,687	1,509	440,933	1
21	RATE OF RETURN EARNED	RORE	0.09502	0.09504	0.09502	0.09500	0.09502	0.14286
22	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09502	0.09502	0.09502	0.09502		0.09502
23	RETURN EARNED ON COMMON EQUITY	REOE	0.12800	0.12804	0.12800	0.12796	0.12800	0.21072
24	ALLOWED RETURN ON COM EQUITY	AROE	0.12800	0.12800	0.12800	0.12800		0.12800
25	CLASS REVENUES=COST OF SERVICE	R600	51,681	431	59,518	58,324	1,632,743	8

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLC	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	BASE	P100	K200	2,906,976	2,906,976	0	0	0	0	0
3	INTERMEDIATE	P102	K202	370,571	370,571	0	0	0	0	0
4	PEAKING	P104	K204	479,030	479,030	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121		3,756,577	3,756,577	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	36,443	36,443	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	4,368	4,368	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	14,259	14,259	0	0	0	0	0
10	TRANSMISSION	T106	K220	797,696	0	0	797,696	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	4,533	0	0	4,533	0	0	0
12	TRANSMISSION PLANT IN SERVICE	T121		857,299	55,070	0	802,229	0	0	0
13	TOTAL PROD & TRANS PLANT	PT21		4,613,876	3,811,647	0	802,229	0	0	0
14	DISTRIBUTION PLANT									
15	PRIMARY	D100	K240	1,449,471	0	0	0	1,449,471	0	0
16	SECONDARY	D102	K242	1,007,027	0	0	0	0	1,007,027	0
17	SERVICES	D104	K244	491,413	0	0	0	0	0	491,413
18	METERS	D106	K246	130,738	0	0	0	0	0	0
19	LIGHTING FACILITIES	D108	K248	295,156	0	0	0	0	0	0
20	IS CONTROL EQUIPMENT	D112	K252	2,430	0	0	0	0	0	0
21	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	-30,312	0	0	0	-30,312	0	0
22	ADJ H - FINCL CONSIST-DSTB SEC	D116	K242	-20,289	0	0	0	0	-20,289	0
23	ADJ I - MMR PROJECT	D118	K254	-3,386	0	0	0	0	0	0
24	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	4,362	0	0	0	4,362	0	0
25	ADJ Z - DISTRIB UPGRADE - SEC	D122	K242	2,919	0	0	0	0	2,919	0
26	DISTRIBUTION PLANT IN SERVICE	D141		3,329,529	0	0	0	1,423,521	989,657	491,413
27	TOTAL TRANS & DIST PLANT	TD21		4,186,828	55,070	0	802,229	1,423,521	989,657	491,413
28	TOTAL GROSS PTD PLANT	PD21		7,943,405	3,811,647	0	802,229	1,423,521	989,657	491,413
29	GENERAL & INTANGIBLE PLANT									
30	LABOR RELATED	G100	K627	299,999	106,496	65,956	18,673	26,610	18,500	9,186
31	RETAIL CUSTOMER RELATED (CSS)	G102	K400	80,428	0	0	0	0	0	0
32	PRODUCTION PLANT RELATED	G104	P121	42,489	42,489	0	0	0	0	0
33	DISTRIBUTION PRIMARY RELATED	G106	K240	769	0	0	0	769	0	0
34	GENERAL PLANT IN SERVICE	G121		423,685	148,985	65,956	18,673	27,379	18,500	9,186
35	COMMON & OTHER PLANT									
36	ADJ V - ORGANIZATION REALIGN	C100	K627	-3,858	-1,370	-848	-240	-342	-238	-118

PROGRESS ENERGY FLORIDA
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PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	BASE	P100	K200	0	0	0	0	2,906,976	0
3	INTERMEDIATE	P102	K202	0	0	0	0	370,571	0
4	PEAKING	P104	K204	0	0	0	0	479,030	0
5	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	3,756,577	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T100	K200	0	0	0	0	36,443	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	0	0	0	0	4,368	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	0	0	0	0	14,259	0
10	TRANSMISSION	T106	K220	0	0	0	0	797,696	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	0	0	0	0	4,533	0
12	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	857,299	0
13	TOTAL PROD & TRANS PLANT	PT21		0	0	0	0	4,613,876	0
14	DISTRIBUTION PLANT								
15	PRIMARY	D100	K240	0	0	0	0	1,449,471	0
16	SECONDARY	D102	K242	0	0	0	0	1,007,027	0
17	SERVICES	D104	K244	0	0	0	0	491,413	0
18	METERS	D106	K246	130,738	0	0	0	130,738	0
19	LIGHTING FACILITIES	D108	K248	0	0	295,156	0	295,156	0
20	IS CONTROL EQUIPMENT	D112	K252	0	2,430	0	0	2,430	0
21	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	0	0	0	0	-30,312	0
22	ADJ H - FINCL CONSIST-DSTB SEC	D116	K242	0	0	0	0	-20,289	0
23	ADJ I - MMR PROJECT	D118	K254	-3,386	0	0	0	-3,386	0
24	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	0	0	0	0	4,362	0
25	ADJ Z - DISTRIB UPGRADE - SEC	D122	K242	0	0	0	0	2,919	0
26	DISTRIBUTION PLANT IN SERVICE	D141		127,352	2,430	295,156	0	3,329,529	0
27	TOTAL TRANS & DIST PLANT	TD21		127,352	2,430	295,156	0	4,186,828	0
28	TOTAL GROSS PTD PLANT	PD21		127,352	2,430	295,156	0	7,943,405	0
29	GENERAL & INTANGIBLE PLANT								
30	LABOR RELATED	G100	K627	17,202	45	5,518	31,811	299,997	2
31	RETAIL CUSTOMER RELATED (CSS)	G102	K400	0	0	0	80,428	80,428	0
32	PRODUCTION PLANT RELATED	G104	P121	0	0	0	0	42,489	0
33	DISTRIBUTION PRIMARY RELATED	G106	K240	0	0	0	0	769	0
34	GENERAL PLANT IN SERVICE	G121		17,202	45	5,518	112,239	423,683	2
35	COMMON & OTHER PLANT								
36	ADJ V - ORGANIZATION REALIGN	C100	K627	-221	-1	71	-409	-3,858	0

PROGRESS ENERGY FLORIDA
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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL COMMON & OTHER PLANT	C121		-3,858	-1,370	-848	-240	-342	-238	-118
2	GROSS ELECTRIC PLT IN SERVICE	GP11		8,363,232	3,959,262	65,108	820,662	1,450,558	1,007,919	500,481

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL COMMON & OTHER PLANT	C121		-221	-1	-71	-409	-3,858	0
2	GROSS ELECTRIC PLT IN SERVICE	GP11		144,333	2,474	300,603	111,830	8,363,230	2

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	BASE	P150	P100	1,600,365	1,600,365	0	0	0	0	0
3	INTERMEDIATE	P152	P102	331,793	331,793	0	0	0	0	0
4	PEAKING	P154	P104	256,240	256,240	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171		2,188,398	2,188,398	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	15,264	15,264	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	1,866	1,866	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	4,844	4,844	0	0	0	0	0
10	TRANSMISSION	T156	T106	318,348	0	0	318,348	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	44	0	0	44	0	0	0
12	TOTAL TRANS DEPREC RESERVE	T171		340,366	21,974	0	318,392	0	0	0
13	DISTRIBUTION PLANT									
14	PRIMARY	D150	D100	541,939	0	0	0	541,939	0	0
15	SECONDARY	D152	D102	434,773	0	0	0	0	434,773	0
16	SERVICES	D154	D104	152,632	0	0	0	0	0	152,632
17	METERS	D156	D106	59,197	0	0	0	0	0	0
18	LIGHTING FACILITIES	D158	D108	158,142	0	0	0	0	0	0
19	IS CONTROL EQUIPMENT	D162	D112	1,054	0	0	0	0	0	0
20	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	-1,072	0	0	0	-1,072	0	0
21	ADJ H - FNCL CONSIST-DSTB SEC	D166	D116	-717	0	0	0	0	-717	0
22	ADJ I - MMR PROJECT	D168	D118	-58,940	0	0	0	0	0	0
23	ADJ Z - DISTRIB UPGRADE - PRI	D170	D120	63	0	0	0	63	0	0
24	ADJ Z - DISTRIB UPGRADE - SEC	D172	D122	42	0	0	0	0	42	0
25	TOTAL DISTRIB DEPREC RESERVE	D191		1,287,113	0	0	0	540,930	434,098	152,632
26	GENERAL & INTANGIBLE PLANT									
27	LABOR RELATED	G150	G100	129,635	46,019	28,501	8,069	11,499	7,994	3,969
28	RETAIL CUSTOMER RELATED (CSS)	G152	G102	70,226	0	0	0	0	0	0
29	PRODUCTION PLANT RELATED	G154	G104	35,901	35,901	0	0	0	0	0
30	DISTRIBUTION PRIMARY RELATED	G156	G106	307	0	0	0	307	0	0
31	TOTAL GENERAL DEPREC RESERVE	G171		236,069	81,920	28,501	8,069	11,806	7,994	3,969
32	TOTAL DEPRECIATION RESERVE	DR11		4,051,946	2,292,292	28,501	326,461	552,736	442,092	156,601

PROGRESS ENERGY FLORIDA
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	DEPRECIATION RESERVE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	BASE	P150	P100	0	0	0	0	1,600,365	0
3	INTERMEDIATE	P152	P102	0	0	0	0	331,793	0
4	PEAKING	P154	P104	0	0	0	0	256,240	0
5	TOTAL PROD DEPREC RESERVE	P171		0	0	0	0	2,188,398	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T150	T100	0	0	0	0	15,264	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	0	0	0	0	1,866	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	0	0	0	0	4,844	0
10	TRANSMISSION	T156	T106	0	0	0	0	318,348	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	0	0	0	0	44	0
12	TOTAL TRANS DEPREC RESERVE	T171		0	0	0	0	340,366	0
13	DISTRIBUTION PLANT								
14	PRIMARY	D150	D100	0	0	0	0	541,939	0
15	SECONDARY	D152	D102	0	0	0	0	434,773	0
16	SERVICES	D154	D104	0	0	0	0	152,632	0
17	METERS	D156	D106	59,197	0	0	0	59,197	0
18	LIGHTING FACILITIES	D158	D108	0	0	158,142	0	158,142	0
19	IS CONTROL EQUIPMENT	D162	D112	0	1,054	0	0	1,054	0
20	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	0	0	0	0	-1,072	0
21	ADJ H - FNCL CONSIST-DSTB SEC	D166	D116	0	0	0	0	-717	0
22	ADJ I - MMR PROJECT	D168	D118	-58,940	0	0	0	-58,940	0
23	ADJ Z - DISTRIB UPGRADE - PRI	D170	D120	0	0	0	0	63	0
24	ADJ Z - DISTRIB UPGRADE - SEC	D172	D122	0	0	0	0	42	0
25	TOTAL DISTRIB DEPREC RESERVE	D191		257	1,054	158,142	0	1,287,113	0
26	GENERAL & INTANGIBLE PLANT								
27	LABOR RELATED	G150	G100	7,433	19	2,384	13,746	129,633	2
28	RETAIL CUSTOMER RELATED (CSS)	G152	G102	0	0	0	70,226	70,226	0
29	PRODUCTION PLANT RELATED	G154	G104	0	0	0	0	35,901	0
30	DISTRIBUTION PRIMARY RELATED	G156	G106	0	0	0	0	307	0
31	TOTAL GENERAL DEPREC RESERVE	G171		7,433	19	2,384	83,972	236,067	2
32	TOTAL DEPRECIATION RESERVE	DR11		7,690	1,073	160,526	83,972	4,051,944	2

PROGRESS ENERGY FLORIDA
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	NET ELECTRIC PLANT	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE	P121	3,756,577	3,756,577	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-2,188,398	-2,188,398	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	1,568,179	1,568,179	0	0	0	0	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	857,299	55,070	0	802,229	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-340,366	-21,974	-0	-318,392	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	516,933	33,096	0	483,837	0	0	0
9	DISTRIBUTION PLANT								
10	DISTRIBUTION PLANT IN SERVICE	D141	3,329,529	0	0	0	1,423,521	989,657	491,413
11	TOTAL DISTRIB DEPREC RESERVE	D191	-1,287,113	-0	-0	-0	-540,930	-434,098	-152,632
12	NET DISTRIBUTION PLANT	D241	2,042,416	0	0	0	882,591	555,559	338,781
13	NET PTD PLANT	NT31	4,127,528	1,601,275	0	483,837	882,591	555,559	338,781
14	NET TRANS & DIST PLANT	NT21	2,559,349	33,096	0	483,837	882,591	555,559	338,781
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	423,685	148,985	65,956	18,673	27,379	18,500	9,186
17	TOTAL GENERAL DEPREC RESERVE	G171	-236,069	-81,920	-28,501	-8,069	-11,806	-7,994	-3,969
18	NET GENERAL & INTANG PLANT	G221	187,616	67,065	37,455	10,604	15,573	10,506	5,217
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121	-3,858	-1,370	-848	-240	-342	-238	-118
21	NET COMMON & OTHER PLANT	C221	-3,858	-1,370	-848	-240	-342	-238	-118
22	NET ELECTRIC PLANT IN SERVICE	NP21	4,311,286	1,666,970	36,607	494,201	897,822	565,827	343,880

PROGRESS ENERGY FLORIDA
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	NET ELECTRIC PLANT	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT							
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	3,756,577	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-2,188,398	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	1,568,179	0
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	857,299	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-340,366	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	516,933	0
9	DISTRIBUTION PLANT							
10	DISTRIBUTION PLANT IN SERVICE	D141	127,352	2,430	295,156	0	3,329,529	0
11	TOTAL DISTRIB DEPREC RESERVE	D191	-257	-1,054	-158,142	-0	-1,287,113	-0
12	NET DISTRIBUTION PLANT	D241	127,095	1,376	137,014	0	2,042,416	0
13	NET PTD PLANT	NT31	127,095	1,376	137,014	0	4,127,528	0
14	NET TRANS & DIST PLANT	NT21	127,095	1,376	137,014	0	2,559,349	0
15	GENERAL & INTANGIBLE PLANT							
16	GENERAL PLANT IN SERVICE	G121	17,202	45	5,518	112,239	423,683	2
17	TOTAL GENERAL DEPREC RESERVE	G171	-7,433	-19	-2,384	-83,972	-236,067	-2
18	NET GENERAL & INTANG PLANT	G221	9,769	26	3,134	28,267	187,616	0
19	COMMON & OTHER PLANT							
20	TOTAL COMMON & OTHER PLANT	C121	-221	-1	-71	-409	-3,858	0
21	NET COMMON & OTHER PLANT	C221	-221	-1	-71	-409	-3,858	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	136,643	1,401	140,077	27,858	4,311,286	0

PROGRESS ENERGY FLORIDA
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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE ADJUSTMENTS									
2	ADDITIVE ADJUSTMENTS									
3	PLANT HELD FOR FUTURE USE									
4	TRANSMISSION	V224	T106	4,655	0	0	4,655	0	0	0
5	DISTRIBUTION	V226	D100	1,399	0	0	0	1,399	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		6,054	0	0	4,655	1,399	0	0
7	CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234	P121	170,705	170,705	0	0	0	0	0
9	TRANSMISSION	V236	T106	33,037	0	0	33,037	0	0	0
10	DISTRIBUTION	V238	D141	13,562	0	0	0	5,798	4,031	2,002
11	GENERAL	V240	G100	23	8	5	1	2	1	1
12	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	-1,517	0	0	0	-1,517	0	0
13	ADJ H - FINCL CONSIST-DSTB SEC	V246	D116	-1,016	0	0	0	0	-1,016	0
14	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	-134,837	134,837	0	0	0	0	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	824	0	0	824	0	0	0
16	TOTAL RATE BASE CWIP	V255		80,781	35,876	5	33,862	4,283	3,016	2,003
17	ADDITIONAL CWIP									
18	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	793	0	0	0	793	0	0
19	ADJ Z - DISTRIB UPGRADE - SEC	V258	D122	531	0	0	0	0	531	0
20	TOTAL ADDITIONAL CWIP	V287		1,324	0	0	0	793	531	0
21	TOTAL ADDITIVE ADJUSTMENTS	V289		88,159	35,876	5	38,517	6,475	3,547	2,003
22	NET ORIGINAL COST RATE BASE	RB21		4,399,445	1,702,846	36,612	532,718	904,297	569,374	345,883
23	WORKING CAPITAL									
24	MATERIALS AND SUPPLIES									
25	FUEL SUPPLIES									
26	AMOUNT ALLOCABLE	W630	K306	183,489	0	183,489	0	0	0	0
27	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	-4,217	0	-4,217	0	0	0	0
28	ADJ E - LAST CORE NUCLEAR FUEL	W636	K306	168	0	168	0	0	0	0
29	ADJ X - PFC	W638	K306	25,868	0	25,868	0	0	0	0
30	TOTAL FUEL STOCKS	W641		205,308	0	205,308	0	0	0	0
31	PLANT MATERIALS & SUPPLIES									
32	AMOUNT ALLOCABLE	W642	GP19	210,391	99,602	1,638	20,645	36,491	25,356	12,590

PROGRESS ENERGY FLORIDA
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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE ADJUSTMENTS								
2	ADDITIVE ADJUSTMENTS								
3	PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224	T106	0	0	0	0	4,655	0
5	DISTRIBUTION	V226	D100	0	0	0	0	1,399	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		0	0	0	0	6,054	0
7	CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234	P121	0	0	0	0	170,705	0
9	TRANSMISSION	V236	T106	0	0	0	0	33,037	0
10	DISTRIBUTION	V238	D141	519	10	1,202	0	13,562	0
11	GENERAL	V240	G100	1	0	0	2	21	2
12	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	0	0	0	0	-1,517	0
13	ADJ H - FINCL CONSIST-DSTB SEC	V246	D116	0	0	0	0	-1,016	0
14	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	0	0	0	0	-134,837	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	0	0	0	0	824	0
16	TOTAL RATE BASE CWIP	V255		520	10	1,202	2	80,779	2
17	ADDITIONAL CWIP								
18	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	0	0	0	0	793	0
19	ADJ Z - DISTRIB UPGRADE - SEC	V258	D122	0	0	0	0	531	0
20	TOTAL ADDITIONAL CWIP	V287		0	0	0	0	1,324	0
21	TOTAL ADDITIVE ADJUSTMENTS	V289		520	10	1,202	2	88,157	2
22	NET ORIGINAL COST RATE BASE	RB21		137,163	1,411	141,279	27,860	4,399,443	2
23	WORKING CAPITAL								
24	MATERIALS AND SUPPLIES								
25	FUEL SUPPLIES								
26	AMOUNT ALLOCABLE	W630	K306	0	0	0	0	183,489	0
27	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	0	0	0	0	-4,217	0
28	ADJ E - LAST CORE NUCLEAR FUEL	W636	K306	0	0	0	0	168	0
29	ADJ X - PFC	W638	K306	0	0	0	0	25,868	0
30	TOTAL FUEL STOCKS	W641		0	0	0	0	205,308	0
31	PLANT MATERIALS & SUPPLIES								
32	AMOUNT ALLOCABLE	W642	GP19	3,631	62	7,562	2,813	210,390	1

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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-5,750	-2,722	-45	-564	-997	-693	-344
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	409	194	3	40	71	49	24
3	TOTAL PLANT MATERIALS & SUPPL	W659		205,050	97,074	1,596	20,121	35,565	24,712	12,270
4	TOTAL MATERIALS & SUPPLIES	W661		410,358	97,074	206,904	20,121	35,565	24,712	12,270
5	PREPAYMENTS & OTHER W.C. ITEMS									
6	TOTAL PREPAYMENTS	W670	PD29	2,188	1,050	0	221	392	273	135
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	-644	0	0	-644	0	0	0
8	UNFUND STRM DMG RESRV - DISTRB	W674	D141	-8,096	0	0	0	-3,461	-2,406	-1,195
9	ADJ W - INCR STRM RESRV - TRAN	W680	T106	-1,571	0	0	-1,571	0	0	0
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-19,757	0	0	0	-8,447	-5,872	-2,916
11	TOTAL	W687		-27,880	1,050	0	-1,994	-11,516	-8,005	-3,976
12	OTHER WORKING CAPITAL									
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-4,416	-1,178	-921	-292	-739	-462	-222
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	-118	-56	-1	-12	-20	-14	-7
15	ADJ V - ORGANIZATION REALIGN	W694	K627	-43,438	-15,420	-9,550	-2,704	-3,853	-2,679	-1,330
16	TOTAL	W705		-47,972	-16,654	-10,472	-3,008	-4,612	-3,155	-1,559
17	TOTAL WORKING CASH	W721		-47,972	-16,654	10,472	-3,008	-4,612	-3,155	1,559
18	MISCELLANEOUS WORKING CAPITAL									
19	OPEBS - D.A. RETAIL	W730	K627	-162,549	57,703	-35,737	10,118	-14,418	-10,024	-4,977
20	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	3,730	0	3,730	0	0	0	0
21	MISC OTHER	W736	OM31	65,557	17,482	13,669	4,333	**10,976**	6,859	3,291
22	ADJ J - RETAIL RATE CASE EXP	W740	K400	2,250	0	0	0	0	0	0
23	ADJ K - SECTION 1341	W742	GP19	1,303	617	10	128	226	157	78
24	ADJ L - REMOVE RTO START UP	W744	OM31	-3,791	-1,011	-790	-251	-635	-397	-190
25	TOTAL MISC WORK CAPITAL	W747		-93,500	40,615	-19,118	-5,908	-3,851	-3,405	-1,798
26	TOTAL WORKING CAPITAL	WC71		241,006	40,855	177,314	9,211	15,586	10,147	4,937
27	PRELIMINARY SUMMARY									
28	TOTAL ADDITIVE ADJUSTMENTS	V289		88,159	35,876	5	38,517	6,475	3,547	2,003
29	TOTAL WORKING CAPITAL	WC71		241,006	40,855	177,314	9,211	15,586	10,147	4,937
30	TOTAL RATE BASE ADJUSTMENTS	RB71		329,165	76,731	177,319	47,728	22,061	13,694	6,940
31	RATE BASE CALCULATION									
32	NET ELECTRIC PLANT IN SERVICE	NP21		4,311,286	1,666,970	36,607	494,201	**897,822**	**565,827**	343,880
33	**TOTAL RATE BASE ADJUSTMENTS**	**RB71**		**329,165**	76,731	177,319	47,728	22,061	13,694	6,940
34	TOTAL RATE BASE	RB91		4,640,451	1,743,701	213,926	541,929	919,883	579,521	350,820

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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-99	-2	-207	-77	-5,750	0
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	7	0	15	5	408	1
3	TOTAL PLANT MATERIALS & SUPPL	W659		3,539	60	7,370	2,741	205,048	2
4	TOTAL MATERIALS & SUPPLIES	W661		3,539	60	7,370	2,741	410,356	2
5	PREPAYMENTS & OTHER W.C. ITEMS								
6	TOTAL PREPAYMENTS	W670	PD29	35	1	81	0	2,188	0
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	0	0	0	0	-644	0
8	UNFUND STRM DMG RESRV - DISTRB	W674	D141	-310	-6	-718	0	-8,096	0
9	ADJ W - INCR STRM RESRV - TRAN	W680	T106	0	0	0	0	-1,571	0
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-756	-14	-1,751	0	-19,756	-1
11	TOTAL	W687		-1,031	-19	-2,388	0	-27,879	-1
12	OTHER WORKING CAPITAL								
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-110	-1	-118	-374	-4,417	1
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	-2	0	-4	-2	-118	0
15	ADJ V - ORGANIZATION REALIGN	W694	K627	-2,491	-7	-799	-4,606	-43,439	1
16	TOTAL	W705		-2,603	-8	-921	-4,982	-47,974	2
17	TOTAL WORKING CASH	W721		-2,603	-8	-921	-4,982	-47,974	2
18	MISCELLANEOUS WORKING CAPITAL								
19	OPEBS - D.A. RETAIL	W730	K627	-9,321	-25	-2,990	-17,236	-162,549	0
20	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	0	0	0	0	3,730	0
21	MISC OTHER	W736	OM31	1,627	13	1,750	5,556	65,556	1
22	ADJ J - RETAIL RATE CASE EXP	W740	K400	0	0	0	2,250	2,250	0
23	ADJ K - SECTION 1341	W742	GP19	22	0	47	17	1,302	1
24	ADJ L - REMOVE RTO START UP	W744	OM31	-94	-1	-101	-321	-3,791	0
25	TOTAL MISC WORK CAPITAL	W747		-7,766	-13	-1,294	-9,734	-93,502	2
26	TOTAL WORKING CAPITAL	WC71		-7,861	20	2,767	-11,975	241,001	5
27	PRELIMINARY SUMMARY								
28	TOTAL ADDITIVE ADJUSTMENTS	V289		520	10	1,202	2	88,157	2
29	TOTAL WORKING CAPITAL	WC71		-7,861	20	2,767	-11,975	241,001	5
30	TOTAL RATE BASE ADJUSTMENTS	RB71		-7,341	30	3,969	-11,973	329,158	7
31	RATE BASE CALCULATION								
32	NET ELECTRIC PLANT IN SERVICE	NP21		136,643	1,401	140,077	27,858	4,311,286	0
33	TOTAL RATE BASE ADJUSTMENTS	RB71		-7,341	30	3,969	-11,973	329,158	7
34	TOTAL RATE BASE	RB91		129,302	1,431	144,046	15,885	4,640,444	7

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
TOTAL RETAIL
(Reflects Present Rate Revenue Credits)

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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
2	RETURN ON RATE BASE	R751		440,934	165,686	20,327	51,494	87,407	55,066	33,335

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
TOTAL RETAIL
(Reflects Present Rate Revenue Credits)

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	RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09502	0.09502	0.09502	0.09502		0.09502
2	RETURN ON RATE BASE	R751	12,286	136	13,687	1,509	440,933	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
TOTAL RETAIL
(Reflects Present Rate Revenue Credits)

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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION O & M									
2	PRODUCTION O&M- ENERGY RELATED									
3	NON-RECV FUEL - ALLOCABLE	P302	K306	7,357	0	7,357	0	0	0	0
4	D.A. RETAIL	P308	K306	2,600	0	2,600	0	0	0	0
5	AMOUNT ALLOCABLE	P310	K306	81,317	0	81,317	0	0	0	0
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	-336	0	-336	0	0	0	0
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	-819	0	-819	0	0	0	0
8	TOTAL ENERGY RELATED	P341		90,119	0	90,119	0	0	0	0
9	PRODUCTION O&M - DEMAND RELATD									
10	BASE	P352	P100	74,716	74,716	0	0	0	0	0
11	INTERMEDIATE	P354	P102	12,248	12,248	0	0	0	0	0
12	PEAKING	P356	P104	14,710	14,710	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391		101,674	101,674	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451		191,793	101,674	90,119	0	0	0	0
15	TRANSMISSION O & M									
16	GEN. STEP-UP XFMR - BASE	T300	T100	726	726	0	0	0	0	0
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	87	87	0	0	0	0	0
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	308	308	0	0	0	0	0
19	TRANSMISSION	T306	T106	18,877	0	0	18,877	0	0	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	7,143	0	0	7,143	0	0	0
21	TOTAL TRANSMISSION O & M	T341		27,141	1,121	0	26,020	0	0	0
22	DISTRIBUTION O & M									
23	PRIMARY	D300	D100	35,661	0	0	0	35,661	0	0
24	SECONDARY	D302	D102	18,456	0	0	0	0	18,456	0
25	SERVICES INCL RECON & DISCON	D304	D104	15,898	0	0	0	0	0	15,898
26	METERS	D306	D106	1,577	0	0	0	0	0	0
27	LIGHTING FACILITIES	D308	D108	9,057	0	0	0	0	0	0
28	IS CONTROL EQUIPMENT	D312	D112	64	0	0	0	0	0	0
29	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	20,479	0	0	0	20,479	0	0
30	ADJ H - FINCL CONSIST-DSTB SEC	D316	D116	13,708	0	0	0	0	13,708	0
31	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	11,176	0	0	0	11,176	0	0
32	ADJ Z - DISTRIB UPGRADE - SEC	D320	D122	7,480	0	0	0	0	7,480	0
33	TOTAL DISTRIBUTION O & M	D341		133,556	0	0	0	67,316	39,644	15,898
34	CUSTOMER ACCOUNTING									
35	METER READING	C300	K410	14,704	0	0	0	0	0	0
36	CUSTOMER RECORDS	C302	K412	14,192	0	0	0	0	0	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
TOTAL RETAIL
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	O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION O & M								
2	PRODUCTION O&M- ENERGY RELATED								
3	NON-RECV FUEL - ALLOCABLE	P302	K306	0	0	0	0	7,357	0
4	D.A. RETAIL	P308	K306	0	0	0	0	2,600	0
5	AMOUNT ALLOCABLE	P310	K306	0	0	0	0	81,317	0
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	0	0	0	0	-336	0
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	0	0	0	0	-819	0
8	TOTAL ENERGY RELATED	P341		0	0	0	0	90,119	0
9	PRODUCTION O&M - DEMAND RELATD								
10	BASE	P352	P100	0	0	0	0	74,716	0
11	INTERMEDIATE	P354	P102	0	0	0	0	12,248	0
12	PEAKING	**P356**	**P104**	**0**	**0**	**0**	**0**	**14,710**	**0**
13	TOTAL DEMAND RELATED	P391		0	0	0	0	101,674	0
14	TOTAL PRODUCTION O & M	P451		0	0	0	0	191,793	0
15	TRANSMISSION O & M								
16	GEN. STEP-UP XFMR - BASE	T300	T100	0	0	0	0	726	0
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	0	0	0	0	87	0
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	0	0	0	0	308	0
19	TRANSMISSION	T306	T106	0	0	0	0	18,877	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	0	0	0	0	7,143	0
21	TOTAL TRANSMISSION O & M	T341		0	0	0	0	27,141	0
22	DISTRIBUTION O & M								
23	PRIMARY	D300	D100	0	0	0	0	35,661	0
24	SECONDARY	D302	D102	0	0	0	0	18,456	0
25	SERVICES INCL RECON & DISCON	D304	D104	0	0	0	0	15,898	0
26	METERS	D306	D106	1,577	0	0	0	1,577	0
27	LIGHTING FACILITIES	D308	D108	0	0	9,057	0	9,057	0
28	IS CONTROL EQUIPMENT	D312	D112	0	64	0	0	64	0
29	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	0	0	0	0	20,479	0
30	ADJ H - FINCL CONSIST-DSTB SEC	D316	D116	0	0	0	0	13,708	0
31	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	0	0	0	0	11,176	0
32	ADJ Z - DISTRIB UPGRADE - SEC	D320	D122	0	0	0	0	7,480	0
33	TOTAL DISTRIBUTION O & M	D341		1,577	64	9,057	0	133,556	0
34	CUSTOMER ACCOUNTING								
35	METER READING	C300	K410	14,704	0	0	0	14,704	0
36	CUSTOMER RECORDS	C302	K412	0	0	0	14,192	14,192	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	BILLING	C304	K414	10,953	0	0	0	0	0	0
2	SERVICE WORK FOR CONP	C306	K244	4,041	0	0	0	0	0	4,041
3	UNCOLLECTIBLES	C308	R600	6,298	2,251	631	551	1,147	744	318
4	ADJ I - MMR PROJECT - R&D	C310	K244	-1,270	0	0	0	0	0	-1,270
5	ADJ I - MMR PROJECT - LABOR	C312	K627	-381	-135	-84	-24	-34	-23	-12
6	ADJ I - MMR PROJECT - READERS	C314	K254	-12,226	0	0	0	0	0	0
7	TOTAL CUSTOMER ACCOUNTING EXP	C317		36,311	2,116	547	527	1,113	721	3,077
8	CUSTOMER SERVICE & INFORMATION									
9	TOTAL	C320	K400	4,389	0	0	0	0	0	0
10	TOTAL CUSTOMER SERVICE & INFO	C329		4,389	0	0	0	0	0	0
11	SALES									
12	TOTAL	S300	K400	3,674	0	0	0	0	0	0
13	ADJ P - ECONOMIC DEVELOPMENT	S302	K400	-29	0	0	0	0	0	0
14	TOTAL SALES EXPENSE	S317		3,645	0	0	0	0	0	0
15	ADMINISTRATIVE & GENERAL									
16	PRODUCTION - BASE RELATED	A300	P100	-306	-306	0	0	0	0	0
17	TRANSMISSION PLANT RELATED	A302	T106	429	0	0	429	0	0	0
18	DISTRIBUTION PLANT RELATED	A304	D141	5,388	0	0	0	2,304	1,602	795
19	GROSS PLANT RELATED	A306	GP19	3,507	1,660	27	344	608	423	210
20	LABOR RELATED	A308	K627	183,093	64,996	40,254	11,396	16,240	11,291	5,606
21	ADJ J - RETAIL RATE CASE EXP	A314	K400	1,500	0	0	0	0	0	0
22	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-3,886	-1,379	-854	-242	-345	-240	-119
23	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-285	101	-63	-18	-25	-18	-9
24	ADJ N INTEREST TAX DEFICIENCY	A322	GP19	340	161	3	33	59	41	20
25	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-986	-350	-217	-61	-87	-61	-30
26	ADJ V - ORGANIZATION REALIGN	A326	K627	-17,959	-6,375	-3,948	-1,118	-1,593	-1,107	-550
27	ADJ X - PPC	A328	K306	1,766	0	1,766	0	0	0	0
28	ADJ U - MISC INTEREST EXPENSE	A330	GP19	42	20	0	4	7	5	3
29	ADJ W - INCR STRM RSRV - TRAN	A332	T106	3,143	0	0	3,143	0	0	0
30	ADJ W - INCR STRM RSRV - DSTB	A334	D141	39,515	0	0		16,894	11,745	5,832
31	TOTAL ADMINISTRATIVE & GENERAL	A337		215,301	58,326	36,968	13,910	34,062	23,681	11,758
32	TOTAL O & M EXPENSE	OM31		612,136	163,237	127,634	40,457	102,491	64,046	30,733

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	O & M EXPENSES	ITEM	ALLC	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	BILLING	C304	K414	0	0	0	10,953	10,953	0
2	SERVICE WORK FOR CONP	C306	K244	0	0	0	0	4,041	0
3	UNCOLLECTIBLES	C308	R600	199	2	230	225	6,298	0
4	ADJ I - MMR PROJECT - R&D	C310	K244	0	0	0	0	-1,270	0
5	ADJ I - MMR PROJECT - LABOR	C312	K627	-22	0	-7	-40	-381	0
6	ADJ I - MMR PROJECT - READERS	C314	K254	-12,226	0	0	0	-12,226	0
7	TOTAL CUSTOMER ACCOUNTING EXP	C317		2,655	2	223	25,330	36,311	0
8	CUSTOMER SERVICE & INFORMATION								
9	TOTAL	C320	K400	0	0	0	4,389	4,389	0
10	TOTAL CUSTOMER SERVICE & INFO	C329		0	0	0	4,389	4,389	0
11	SALES								
12	TOTAL	S300	K400	0	0	0	3,674	3,674	0
13	ADJ P - ECONOMIC DEVELOPMENT	S302	K400	0	0	0	-29	-29	0
14	TOTAL SALES EXPENSE	S317		0	0	0	3,645	3,645	0
15	ADMINISTRATIVE & GENERAL								
16	PRODUCTION - BASE RELATED	A300	P100	0	0	0	0	-306	0
17	TRANSMISSION PLANT RELATED	A302	T106	0	0	0	0	425	0
18	DISTRIBUTION PLANT RELATED	A304	D141	206	4	478	0	5,389	-1
19	GROSS PLANT RELATED	A306	GP19	61	1	126	47	3,507	0
20	LABOR RELATED	A308	K627	10,499	28	3,368	19,414	183,092	1
21	ADJ J - RETAIL RATE CASE EXP	A314	K400	0	0	0	1,500	1,500	0
22	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-223	1	-71	-412	-3,886	0
23	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-16	0	-5	-30	-285	0
24	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	6	0	12	5	340	0
25	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-57	0	-18	-105	-986	0
26	ADJ V - ORGANIZATION REALIGN	A326	K627	-1,030	-3	-330	-1,904	-17,958	-1
27	ADJ X - PFC	A328	K306	0	0	0	0	1,766	0
28	ADJ U - MISC INTEREST EXPENSE	A330	GP19	1	0	2	1	43	-1
29	ADJ W - INCR STRM RSRV - TRAN	A332	T106	0	0	0	0	3,143	0
30	ADJ W - INCR STRM RSRV - DSTB	A334	D141	1,511	29	3,503	0	39,514	1
31	TOTAL ADMINISTRATIVE & GENERAL	A337		10,958	58	7,065	18,516	215,302	-1
32	TOTAL O & M EXPENSE	OM31		15,190	124	16,345	51,880	612,137	-1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
TOTAL RETAIL
(Reflects Present Rate Revenue Credits)

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	DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION DEPRECIATION									
2	BASE	P460	P100	92,189	92,189	0	0	0	0	0
3	INTERMEDIATE	P462	P102	12,047	12,047	0	0	0	0	0
4	PEAKING	P464	P104	18,369	18,369	0	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP	P481		122,605	122,605	0	0	0	0	0
6	TRANSMISSION DEPRECIATION									
7	GEN. STEP-UP XFMR - BASE	T460	T100	483	483	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T462	T102	57	57	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T464	T104	227	227	0	0	0	0	0
10	TRANSMISSION	T466	T106	16,433	0	0	16,433	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	289	0	0	289	0	0	0
12	TOTAL TRANS DEPREC EXP	T481		17,489	767	0	16,722	0	0	0
13	DISTRIBUTION DEPRECIATION									
14	PRIMARY	D460	D100	58,101	0	0	0	58,101	0	0
15	SECONDARY	D462	D102	41,698	0	0	0	0	41,698	0
16	SERVICES	D464	D104	18,946	0	0	0	0	0	18,946
17	METERS	D466	D106	5,991	0	0	0	0	0	0
18	LIGHTING FACILITIES	D468	D108	19,258	0	0	0	0	0	0
19	IS CONTROL EQUIPMENT	D472	D112	76	0	0	0	0	0	0
20	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	-1,173	0	0	0	-1,173	0	0
21	ADJ H - FNCL CONSIST-DBTB SEC	D476	D116	-786	0	0	0	0	-786	0
22	ADJ I - MMR PROJECT	D478	D118	9,239	0	0	0	0	0	0
23	TOTAL DIST DEPREC EXPENSE	D481		151,350	0	0	0	56,928	40,912	18,946
24	GENERAL DEPRECIATION									
25	LABOR RELATED	G460	G100	13,352	4,740	2,935	831	1,184	823	409
26	RETAIL CUSTOMER RELATED (CSS)	G462	G102	86	0	0	0	0	0	0
27	PRODUCTION PLANT RELATED	G464	G104	8,498	8,498	0	0	0	0	0
28	DISTRIBUTION PRIMARY RELATED	G466	G106	110	0	0	0	110	0	0
29	ADJ S - SEBRING	G470	G100	-3,288	-1,167	-723	-205	-292	-203	-101
30	TOTAL GENERAL DEPREC EXPENSE	G481		18,758	12,071	2,212	626	1,002	620	308
31	ADDITIONAL DISTB DEPRECIATION									
32	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	414	0	0	0	414	0	0
33	ADJ Z - DISTRIB UPGRADE - SEC	C462	D122	277	0	0	0	0	277	0
34	TOTAL ADDL DSTB DEPREC EXPENSE	C481		691	0	0	0	414	277	0
35	TOTAL DEPRECIATION EXPENSE	DE41		310,893	135,443	2,212	17,348	58,344	41,809	19,254

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	DEPRECIATION EXPENSE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION DEPRECIATION								
2	BASE	P460	P100	0	0	0	0	92,189	0
3	INTERMEDIATE	P462	P102	0	0	0	0	12,047	0
4	PEAKING	P464	P104	0	0	0	0	18,369	0
5	TOTAL PRODUCTION DEPREC EXP	P481		0	0	0	0	122,605	0
6	TRANSMISSION DEPRECIATION								
7	GEN. STEP-UP XFMR - BASE	T460	T100	0	0	0	0	483	0
8	GEN. STEP-UP XFMR - INTERMED	T462	T102	0	0	0	0	57	0
9	GEN. STEP-UP XFMR - PEAKING	T464	T104	0	0	0	0	227	0
10	TRANSMISSION	T466	T106	0	0	0	0	16,433	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	0	0	0	0	289	0
12	TOTAL TRANS DEPREC EXP	T481		0	0	0	0	17,489	0
13	DISTRIBUTION DEPRECIATION								
14	PRIMARY	D460	D100	0	0	0	0	58,101	0
15	SECONDARY	D462	D102	0	0	0	0	41,698	0
16	SERVICES	D464	D104	0	0	0	0	18,946	0
17	METERS	D466	D106	5,991	0	0	0	5,991	0
18	LIGHTING FACILITIES	D468	D108	0	0	19,258	0	19,258	0
19	IS CONTROL EQUIPMENT	D472	D112	0	76	0	0	76	0
20	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	0	0	0	0	-1,173	0
21	ADJ H - FNCL CONSIST-DBTB SEC	D476	D116	0	0	0	0	-786	0
22	ADJ I - MMR PROJECT	D478	D118	9,239	0	0	0	9,239	0
23	TOTAL DIST DEPREC EXPENSE	D481		15,230	76	19,258	0	151,350	0
24	GENERAL DEPRECIATION								
25	LABOR RELATED	G460	G100	766	2	246	1,416	13,352	0
26	RETAIL CUSTOMER RELATED (CSS)	G462	G102	0	0	0	86	86	0
27	PRODUCTION PLANT RELATED	G464	G104	0	0	0	0	8,498	0
28	DISTRIBUTION PRIMARY RELATED	G466	G106	0	0	0	0	110	0
29	ADJ S - SEBRING	G470	G100	-189	0	-60	-349	-3,289	1
30	TOTAL GENERAL DEPREC EXPENSE	G481		577	2	186	1,153	18,757	1
31	ADDITIONAL DISTB DEPRECIATION								
32	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	0	0	0	0	414	0
33	ADJ Z - DISTRIB UPGRADE - SEC	C462	D122	0	0	0	0	277	0
34	TOTAL ADDL DSTB DEPREC EXPENSE	C481		0	0	0	0	691	0
35	TOTAL DEPRECIATION EXPENSE	DE41		15,807	78	19,444	1,153	310,892	1

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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TAXES OTHER THAN INC & REV									
2	REAL ESTATE & PROPERTY TAX									
3	AMOUNT ALLOCABLE	L500	GP19	92,919	43,989	723	9,118	16,116	11,198	5,561
4	TOTAL REAL EST & PROP TAX	L521		92,919	43,989	723	9,118	16,116	**11,198**	5,561
5	PAYROLL TAX									
6	TOTAL	L530	K627	18,091	6,422	3,977	1,126	1,605	1,116	554
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	898	0	0	0	898	0	0
8	ADJ H - FINCL CONSIST-DSTB SEC	L546	D116	601	0	0	0	0	601	0
9	ADJ V - ORGANIZATION REALIGN	L548	K627	**-68**	-24	-15	-4	-6	-4	-2
10	TOTAL PAYROLL TAX	L551		19,522	6,398	3,962	1,122	2,497	1,713	552
11	REVENUE TAXES									
12	TOTAL	L560	R600	175,142	62,610	17,548	15,328	31,889	20,692	8,844
13	**ADJ M - EXCLUDE FRANCHISE, GRT**	**L562**	**R600**	**-173,952**	-62,184	-17,429	**-15,224**	**-31,672**	**-20,551**	-8,784
14	EXCL RAF CALC ON PRES CL REV	L564	R600	-1,028	-367	-103	-90	-187	-121	-52
15	EXC UNCOLL CALC ON PRES CL REV	L566	R600	-2,483	-888	-249	-217	-452	-293	-125
16	TOTAL REVENUE TAXES	L581		-2,321	-829	-233	-203	-422	-273	-117
17	TOTAL OTHER TAX & MISC EXPENSE	L591		110,120	49,558	4,452	10,037	18,191	12,638	5,996
18	MISC ALLOWABLE EXPENSES									
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	-74	-35	-1	-7	-13	-9	-4
20	MISC ALLOWABLE EXPENSES	M621		-74	-35	-1	-7	-13	-9	-4
21	PRELIMINARY SUMMARY									
22	TOTAL O & M EXPENSE	OM31		612,136	163,237	127,634	40,457	102,491	64,046	30,733
23	TOTAL DEPRECIATION EXPENSE	DE41		310,893	135,443	2,212	17,348	58,344	41,809	19,254
24	TOTAL OTHER TAX & MISC EXPENSE	L591		110,120	49,558	4,452	10,037	18,191	12,638	5,996
25	MISC ALLOWABLE EXPENSES	M621		-74	-35	-1	-7	-13	-9	-4
26	TOTAL OP EXP EX INC & REV TAX	OP61		1,033,075	348,203	134,297	67,835	179,013	118,484	55,979

PROGRESS ENERGY FLORIDA
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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TAXES OTHER THAN INC & REV								
2	REAL ESTATE & PROPERTY TAX								
3	AMOUNT ALLOCABLE	L500	GP19	1,604	27	3,340	1,242	92,918	1
4	TOTAL REAL EST & PROP TAX	L521		1,604	27	3,340	1,242	92,918	1
5	PAYROLL TAX								
6	TOTAL	L530	K627	1,037	3	333	1,918	18,091	0
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	0	0	0	0	898	0
8	ADJ H - FINCL CONSIST-DSTB SEC	L546	D116	0	0	0	0	601	0
9	ADJ V - ORGANIZATION REALIGN	L548	K627	-4	0	-1	-7	-67	-1
10	TOTAL PAYROLL TAX	L551		1,033	3	332	1,911	19,523	-1
11	REVENUE TAXES								
12	TOTAL	L560	R600	5,544	46	6,384	6,256	175,141	1
13	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-5,506	-46	-6,341	-6,214	-173,951	-1
14	EXCL RAF CALC ON PRES CL REV	L564	R600	-33	0	-37	-37	-1,027	-1
15	EXC UNCOLL CALC ON PRES CL REV	L566	R600	-79	-1	-91	-89	-2,484	1
16	TOTAL REVENUE TAXES	L581		-74	-1	-85	-84	-2,321	0
17	TOTAL OTHER TAX & MISC EXPENSE	L591		2,563	29	3,587	3,069	110,120	0
18	MISC ALLOWABLE EXPENSES								
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	-1	0	-3	-1	-74	0
20	MISC ALLOWABLE EXPENSES	M621		-1	0	-3	-1	-74	0
21	PRELIMINARY SUMMARY								
22	TOTAL O & M EXPENSE	OM31		15,190	124	16,345	51,880	612,137	1
23	TOTAL DEPRECIATION EXPENSE	DE41		15,807	78	19,444	1,153	310,892	1
24	TOTAL OTHER TAX & MISC EXPENSE	L591		2,563	29	3,587	3,069	110,120	0
25	MISC ALLOWABLE EXPENSES	M621		-1	0	-3	-1	-74	0
26	TOTAL OP EXP EX INC & REV TAX	OP61		33,559	231	39,373	56,101	1,033,075	0

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	INCOME TAX BASED ON RETURN	ITEM	ALLC	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	FEDERAL INCOME TAX									
2	FED INC TAX DEDUCTIONS									
3	INTEREST									
4	TOTAL	Y760	RB91	119,881	45,047	5,527	14,000	23,764	14,971	9,063
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-25,309	-9,510	-1,167	-2,956	-5,017	-3,161	-1,913
6	TOTAL OTHER INTEREST EXPENSE	Y781		94,572	35,537	4,360	11,044	18,747	11,810	7,150
7	TOTAL INTEREST EXPENSE	Y783		94,572	35,537	4,360	11,044	18,747	11,810	7,150
8	OTHER DEDUCTIONS									
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	8,376	8,376	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS	Y823		8,376	8,376	0	0	0	0	0
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	174,625	82,670	1,359	17,135	30,288	21,045	10,450
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	27,507	13,022	214	2,699	4,771	3,315	1,646
14	TOTAL ADDITIONS	Y861		202,132	95,692	1,573	19,834	35,059	24,360	12,096
15	NET DEDUCTIONS AND ADDITIONS	Y871		-99,184	51,779	2,787	-8,790	-16,312	-12,550	-4,946
16	FEDERAL INCOME TAX ADJUSTMENTS									
17	FED & STATE PROV DEF INC TAX									
18	NET FED & STATE DIT	Z760	GP19	-64,212	-30,399	-500	-6,301	-11,137	-7,739	-3,843
19	ADJ R - TAX ON AFUDC	Z762	GP19	810	383	6	79	140	98	48
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-10,610	-5,023	-83	-1,041	-1,840	-1,279	-635
21	TOTAL FED & STATE PROV DEF IT	Z781		-74,012	-35,039	-577	-7,263	-12,837	-8,920	-4,430
22	INVESTMENT TAX CREDITS									
23	AMORTIZED INV TAX CREDIT									
24	AMORTIZATION	Z804	GP19	5,499	2,603	43	540	954	663	329
25	TOTAL AMORTIZED ITC	Z813		5,499	2,603	43	540	954	663	329
26	PRELIMINARY SUMMARY									
27	TOTAL FED & STATE PROV DEF IT	Z781		-74,012	-35,039	-577	-7,263	-12,837	-8,920	-4,430
28	TOTAL AMORTIZED ITC	Z813		-5,499	-2,603	-43	-540	-954	-663	-329
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-79,511	-37,642	-620	-7,803	-13,791	-9,583	-4,759
30	FEDERAL INCOME TAX COMPUTATION									

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON RETURN	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	FEDERAL INCOME TAX								
2	FED INC TAX DEDUCTIONS								
3	INTEREST								
4	TOTAL	Y760	RB91	3,340	37	3,721	410	119,880	1
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-705	-8	-786	-87	-25,310	1
6	TOTAL OTHER INTEREST EXPENSE	Y781		2,635	29	2,935	323	94,570	2
7	TOTAL INTEREST EXPENSE	Y783		2,635	29	2,935	323	94,570	2
8	OTHER DEDUCTIONS								
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	0	0	0	0	8,376	0
10	TOTAL OTHER DEDUCTIONS	Y823		0	0	0	0	8,376	0
11	ADDITIONS								
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	3,014	52	6,277	2,335	174,625	0
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	475	8	989	368	27,507	0
14	TOTAL ADDITIONS	Y861		3,489	60	7,266	2,703	202,132	0
15	NET DEDUCTIONS AND ADDITIONS	Y871		-854	-31	4,331	-2,380	-99,186	2
16	FEDERAL INCOME TAX ADJUSTMENTS								
17	FED & STATE PROV DEF INC TAX								
18	NET FED & STATE DIT	Z760	GP19	-1,108	-19	-2,308	-859	-64,213	1
19	ADJ R - TAX ON AFUDC	Z762	GP19	14	0	29	11	808	2
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-183	-3	-381	-142	-10,610	0
21	TOTAL FED & STATE PROV DEF IT	Z781		-1,277	-22	-2,660	-990	-74,015	3
22	INVESTMENT TAX CREDITS								
23	AMORTIZED INV TAX CREDIT								
24	AMORTIZATION	Z804	GP19	95	2	198	74	5,501	-2
25	TOTAL AMORTIZED ITC	Z813		95	2	198	74	5,501	-2
26	PRELIMINARY SUMMARY								
27	TOTAL FED & STATE PROV DEF IT	Z781		-1,277	-22	-2,660	-990	-74,015	3
28	TOTAL AMORTIZED ITC	Z813		-95	-2	-198	-74	-5,501	2
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-1,372	-24	-2,858	-1,064	-79,516	5
30	FEDERAL INCOME TAX COMPUTATION								

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	INCOME TAX BASED ON RETURN	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RETURN ON RATE BASE	R751	440,934	165,686	20,327	51,494	87,407	55,066	33,335
2	NET DEDUCTIONS AND ADDITIONS	Y871	99,184	51,779	2,787	8,790	16,312	12,550	4,946
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-79,511	-37,642	-620	-7,803	-13,791	-9,583	-4,759
4	BASE FOR FIT COMPUTATION	I865	460,607	179,823	16,920	52,481	89,928	58,033	33,522
5	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
6	PRELIM FEDERAL INCOME TAX	I869	248,020	96,828	9,111	28,259	48,423	31,249	18,050
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-79,511	-37,642	-620	-7,803	-13,791	-9,583	-4,759
8	NET FED INCOME TAX ALLOWABLE	I879	168,509	59,186	8,491	20,456	34,632	21,666	13,291
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869	248,020	96,828	9,111	28,259	48,423	31,249	18,050
11	NET FED INCOME TAX PAYABLE	I889	248,020	96,828	9,111	28,259	48,423	31,249	18,050
12	STATE INCOME TAX								
13	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	STATE INCOME TAX ADJUSTMENTS								
15	SUMMARY OF SIT CALCULATION								
16	RETURN ON RATE BASE	R751	440,934	165,686	20,327	51,494	87,407	55,066	33,335
17	NET FED INCOME TAX ALLOWABLE	I879	168,509	59,186	8,491	20,456	34,632	21,666	13,291
18	NET DEDUCTIONS AND ADDITIONS	Y871	99,184	51,779	2,787	8,790	16,312	12,550	4,946
19	BASE FOR SIT COMPUTATION	J965	708,627	276,651	26,031	80,740	138,351	89,282	51,572
20	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
21	PRELIMINARY STATE INCOME TAX	J969	41,242	16,101	1,515	4,699	8,052	5,196	3,002
22	NET STATE INCOME TAX ALLOWABLE	J979	41,242	16,101	1,515	4,699	8,052	5,196	3,002
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969	41,242	16,101	1,515	4,699	8,052	5,196	3,002
25	NET STATE INCOME TAX PAYABLE	J989	41,242	16,101	1,515	4,699	8,052	5,196	3,002
26	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726	0.38726	0.38726

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	INCOME TAX BASED ON RETURN	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RETURN ON RATE BASE	R751		12,286	136	13,687	1,509	440,933	1
2	NET DEDUCTIONS AND ADDITIONS	Y871		854	31	4,331	2,380	99,186	-2
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-1,372	-24	-2,858	-1,064	-79,516	5
4	BASE FOR FIT COMPUTATION	I865		11,768	143	15,160	2,825	460,603	4
5	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846		0.53846
6	PRELIM FEDERAL INCOME TAX	I869		6,337	77	8,163	1,521	248,018	2
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-1,372	-24	-2,858	-1,064	-79,516	5
8	NET FED INCOME TAX ALLOWABLE	I879		4,965	53	5,305	457	168,502	7
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869		6,337	77	8,163	1,521	248,018	2
11	NET FED INCOME TAX PAYABLE	I889		6,337	77	8,163	1,521	248,018	2
12	STATE INCOME TAX								
13	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000		0.00000
14	STATE INCOME TAX ADJUSTMENTS								
15	SUMMARY OF SIT CALCULATION								
16	RETURN ON RATE BASE	R751		12,286	136	13,687	1,509	440,933	1
17	NET FED INCOME TAX ALLOWABLE	I879		4,965	53	5,305	457	168,502	7
18	NET DEDUCTIONS AND ADDITIONS	Y871		854	31	4,331	2,380	99,186	-2
19	BASE FOR SIT COMPUTATION	J965		18,105	220	23,323	4,346	708,621	6
20	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820		0.05820
21	PRELIMINARY STATE INCOME TAX	J969		1,054	13	1,357	253	41,242	0
22	NET STATE INCOME TAX ALLOWABLE	J979		1,054	13	1,357	253	41,242	0
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969		1,054	13	1,357	253	41,242	0
25	NET STATE INCOME TAX PAYABLE	J989		1,054	13	1,357	253	41,242	0
26	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575

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	COST OF SERVICE COMPUTATION	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	REVENUE CREDITS									
2	PRODUCTION DEMAND RELATED	Q000	P121	2,967	2,967	0	0	0	0	0
3	TRANSMISSION RELATED	Q002	T106	781	0	0	781	0	0	0
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	10,480	0	0	0	10,480	0	0
5	DISTRIBUTION SECONDARY RELATED	Q006	D102	6,670	0	0	0	0	6,670	0
6	DISTRIBUTION SERVICES RELATED	Q008	D104	22,635	0	0	0	0	0	22,635
7	RATE BASE RELATED	Q010	RB91	7,548	2,836	348	881	1,496	943	571
8	ENERGY NON-FUEL RELATED	Q012	K312	773	0	773	0	0	0	0
9	ADJ I - MMR PROJECT	Q016	R600	3,171	1,134	318	278	577	375	160
10	TOTAL REVENUE CREDITS	Q027		55,025	6,937	1,439	1,940	12,553	7,988	23,366
11	COST OF SERVICE COMPUTATION									
12	TOTAL OP EXP EX INC & REV TAX	OP61		1,033,075	348,203	134,297	67,835	179,013	118,484	55,979
13	RETURN ON RATE BASE	R751		440,934	165,686	20,327	51,494	87,407	55,066	33,335
14	NET FED INCOME TAX ALLOWABLE	I879		168,509	59,186	8,491	20,456	34,632	21,666	13,291
15	NET STATE INCOME TAX ALLOWABLE	J979		41,242	16,101	1,515	4,699	8,052	5,196	3,002
16	TOTAL REVENUE CREDITS	Q027		-55,025	-6,937	-1,439	-1,940	-12,553	-7,988	-23,366
17	SUBTOTAL B	CS03		1,628,735	582,239	163,191	142,544	296,551	192,424	82,241
18	REVENUE TAX FACTOR	L031			0.00247	0.00247	0.00247	0.00247	0.00247	0.00247
19	REVENUE TAX	L033		4,016	1,436	402	352	731	475	203
20	TOTAL ELECTRIC COST OF SERVICE	CS05		1,632,751	583,675	163,593	142,896	297,282	192,899	82,444
21	CLASS REVENUES=COST OF SERVICE	R602		1,632,751	583,675	163,593	142,896	297,282	192,899	82,444
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-1,632,751	-583,675	-163,593	-142,896	-297,282	-192,899	-82,444
23	COMPOSITE TAX RATE	CTAX			0.38726	0.38726	0.38726	0.38726	0.38726	0.38726

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	COST OF SERVICE COMPUTATION	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	REVENUE CREDITS								
2	PRODUCTION DEMAND RELATED	Q000	P121	0	0	0	0	2,967	0
3	TRANSMISSION RELATED	Q002	T106	0	0	0	0	781	0
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	0	0	0	0	10,480	0
5	DISTRIBUTION SECONDARY RELATED	Q006	D102	0	0	0	0	6,670	0
6	DISTRIBUTION SERVICES RELATED	Q008	D104	0	0	0	0	22,635	0
7	RATE BASE RELATED	Q010	RB91	210	2	234	26	7,547	1
8	ENERGY NON-FUEL RELATED	Q012	K312	0	0	0	0	773	0
9	ADJ I - MMR PROJECT	Q016	R600	100	1	116	113	3,172	-1
10	TOTAL REVENUE CREDITS	Q027		310	3	350	139	55,025	0
11	COST OF SERVICE COMPUTATION								
12	TOTAL OP EXP EX INC & REV TAX	OP61		33,559	231	39,373	56,101	1,033,075	0
13	RETURN ON RATE BASE	R751		**12,286**	136	13,687	**1,509**	**440,933**	1
14	NET FED INCOME TAX ALLOWABLE	I879		4,965	53	5,305	457	168,502	7
15	NET STATE INCOME TAX ALLOWABLE	J979		1,054	13	1,357	253	41,242	0
16	TOTAL REVENUE CREDITS	Q027		-310	3	-350	-139	-55,025	-0
17	**SUBTOTAL B**	CS03		51,554	430	59,372	58,181	1,628,727	8
18	REVENUE TAX FACTOR	L031		0.00**247**	0.00247	0.00247	**0.00247**		0.00000
19	REVENUE TAX	L033		127	1	146	143	4,016	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		51,681	431	59,518	58,324	1,632,743	8
21	CLASS REVENUES=COST OF SERVICE	R602		51,681	431	59,518	58,324	1,632,743	8
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-51,681	-431	-59,518	-58,324	-1,632,743	-8
23	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE OF RETURN								
2	CAPITALIZATION AMOUNTS								
3	LONG TERM DEBT	K100		1,520,275	1,520,275	1,520,275	1,520,275	1,520,275	1,520,275
4	PREFERRED STOCK	K102		25,037	25,037	25,037	25,037	25,037	25,037
5	COMMON STOCK	K104		2,683,750	2,683,750	2,683,750	2,683,750	2,683,750	2,683,750
6	SHORT-TERM DEBT	K106		25,142	25,142	25,142	25,142	25,142	25,142
7	CUSTOMER DEPOSITS	K108		101,954	101,954	101,954	101,954	101,954	101,954
8	ITC	K110		21,047	21,047	21,047	21,047	21,047	21,047
9	DEFERRED INCOME TAX	K112		263,246	263,246	263,246	263,246	263,246	263,246
10	OTHER	K114		0	0	0	0	0	0
11	TOTAL	K115		4,640,451	4,640,451	4,640,451	4,640,451	4,640,451	4,640,451
12	COST OF CAPITAL								
13	LONG TERM DEBT	K120		0.05730	0.05730	0.05730	0.05730	0.05730	0.05730
14	PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124		0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
16	SHORT-TERM DEBT	K126		0.04040	0.04040	0.04040	0.04040	0.04040	0.04040
17	CUSTOMER DEPOSITS	K128		0.05925	0.05925	0.05925	0.05925	0.05925	0.05925
18	ITC	K130		0.10142	0.10142	0.10142	0.10142	0.10142	0.10142
19	DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	OTHER	K134		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WEIGHTED COST OF CAPITAL								
22	LONG TERM DEBT	K141		0.01877	0.01877	0.01877	0.01877	0.01877	0.01877
23	PREFERRED STOCK	K143		0.00024	0.00024	0.00024	0.00024	0.00024	0.00024
24	COMMON STOCK	K145		0.07403	0.07403	0.07403	0.07403	0.07403	0.07403
25	SHORT-TERM DEBT	K147		0.00022	0.00022	0.00022	0.00022	0.00022	0.00022
26	CUSTOMER DEPOSITS	K149		0.00130	0.00130	0.00130	0.00130	0.00130	0.00130
27	ITC	K151		0.00046	0.00046	0.00046	0.00046	0.00046	0.00046
28	DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	OTHER	K155		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
31	TAX RATES AND SPECIAL FACTORS								
32	SHORT TERM DEBT COST	K180		0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
33	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
34	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
35	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	REVENUE TAX RATE	K196		0.00246	0.00246	0.00246	0.00246	0.00246	0.00246

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	ROR, TAX RATES & SPEC FACTORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE OF RETURN								
2	CAPITALIZATION AMOUNTS								
3	LONG TERM DEBT	K100		1,520,275	1,520,275	1,520,275	1,520,275		1,520,275
4	PREFERRED STOCK	K102		25,037	25,037	25,037	25,037		25,037
5	COMMON STOCK	K104		2,683,750	2,683,750	2,683,750	2,683,750		2,683,750
6	SHORT-TERM DEBT	K106		25,142	25,142	25,142	25,142		25,142
7	CUSTOMER DEPOSITS	K108		101,954	101,954	101,954	101,954		101,954
8	ITC	K110		21,047	21,047	21,047	21,047		21,047
9	DEFERRED INCOME TAX	K112		263,246	263,246	263,246	263,246		263,246
10	OTHER	K114		0	0	0	0		0
11	TOTAL	K115		4,640,451	4,640,451	4,640,451	4,640,451		4,640,451
12	COST OF CAPITAL								
13	LONG TERM DEBT	K120		0.05730	0.05730	0.05730	0.05730		0.05730
14	PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513		0.04513
15	COMMON STOCK	K124		0.12800	0.12800	0.12800	0.12800		0.12800
16	SHORT-TERM DEBT	K126		0.04040	0.04040	0.04040	0.04040		0.04040
17	CUSTOMER DEPOSITS	K128		0.05925	0.05925	0.05925	0.05925		0.05925
18	ITC	K130		0.10142	0.10142	0.10142	0.10142		0.10142
19	DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000		0.00000
20	OTHER	K134		0.00000	0.00000	0.00000	0.00000		0.00000
21	WEIGHTED COST OF CAPITAL								
22	LONG TERM DEBT	K141		0.01877	0.01877	0.01877	0.01877		0.01877
23	PREFERRED STOCK	K143		0.00024	0.00024	0.00024	0.00024		0.00024
24	COMMON STOCK	K145		0.07403	0.07403	0.07403	0.07403		0.07403
25	SHORT-TERM DEBT	K147		0.00022	0.00022	0.00022	0.00022		0.00022
26	CUSTOMER DEPOSITS	K149		0.00130	0.00130	0.00130	0.00130		0.00130
27	ITC	K151		0.00046	0.00046	0.00046	0.00046		0.00046
28	DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000		0.00000
29	OTHER	K155		0.00000	0.00000	0.00000	0.00000		0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502		0.09502
31	TAX RATES AND SPECIAL FACTORS								
32	SHORT TERM DEBT COST	K180		0.04920	0.04920	0.04920	0.04920		0.04920
33	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000		0.35000
34	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500		0.05500
35	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000		0.00000
36	REVENUE TAX RATE	K196		0.00246	0.00246	0.00246	0.00246		0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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COST OF CAPITAL

COMPONENT	AMOUNT	RATIO	COST	WTD COST
LONG TERM DEBT	1,520,275	0.32761	0.05730	0.01877
PREFERRED STOCK	25,037	0.00540	0.04513	0.00024
COMMON STOCK	2,683,750	0.57834	0.12800	0.07403
SHORT-TERM DEBT	25,142	0.00542	0.04040	0.00022
CUSTOMER DEPOSITS	101,954	0.02197	0.05925	0.00130
ITC	21,047	0.00454	0.10142	0.00046
DEFERRED INCOME TAX	263,246	0.05673	0.00000	0.00000
OTHER	0	0.00000	0.00000	0.00000
TOTAL	4,640,451	1.00000		0.09502

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	DEMAND, ENERGY & SPEC. ASSIGN.									
2	PRODUCTION BASE - % * 1000	K200		100,000	100,000	0	(	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201		1.00000	1.00000	0.00000	0.0000(	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		100,000	100,000	0	(	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203		1.00000	1.00000	0.00000	0.0000(	0.00000	0.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		100,000	100,000	0	(	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205		1.00000	1.00000	0.00000	0.0000(	0.00000	0.00000	0.00000
8	TRANSMISSION - % * 1,000	K220		100,000	0	0	100,00(	0	0	0
9	RATIO TO TOTAL ELECTRIC	K221		1.00000	0.00000	0.00000	1.0000(	0.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240		100,000	0	0	(	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241		1.00000	0.00000	0.00000	0.0000(	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242		100,000	0	0	(	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243		1.00000	0.00000	0.00000	0.0000(	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244		100,000	0	0	(	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245		1.00000	0.00000	0.00000	0.0000(	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246		100,000	0	0	(	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247		1.00000	0.00000	0.00000	0.0000(	0.00000	0.00000	0.00000
18	LIGHTING FACILITIES - % * 1000	K248		100,000	0	0	(	0	0	0
19	RATIO TO TOTAL ELECTRIC	K249		1.00000	0.00000	0.00000	0.0000(	0.00000	0.00000	0.00000
20	NO. OF IS CUSTOMERS	K252		162	0	0	(	0	0	0
21	RATIO TO TOTAL ELECTRIC	K253		1.00000	0.00000	0.00000	0.0000(	0.00000	0.00000	0.00000
22	NUMBER OF MMR METERS	K254		1,482,244	0	0	(	0	0	0
23	RATIO TO TOTAL ELECTRIC	K255		1.00000	0.00000	0.00000	0.0000(	0.00000	0.00000	0.00000
24	CLASS MWH ENERGY REQ- % * 1000	K306		100,000	0	100,000	(	0	0	0
25	RATIO TO TOTAL ELECTRIC	K307		1.00000	0.00000	1.00000	0.0000(	0.00000	0.00000	0.00000
26	CLASS MWH ENERGY REQ- % * 1000	K312		100,000	0	100,000	(	0	0	0
27	RATIO TO TOTAL ELECTRIC	K313		1.00000	0.00000	1.00000	0.0000(	0.00000	0.00000	0.00000
28	NUMBER OF RETAIL CUSTOMERS	K400		1,603,580	0	0	(	0	0	0
29	RATIO TO TOTAL ELECTRIC	K401		1.00000	0.00000	0.00000	0.0000(	0.00000	0.00000	0.00000
30	METER READING EXP - % * 1000	K410		100,000	0	0	(	0	0	0
31	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.00000	0.00000	0.0000(	0.00000	0.00000	0.00000
32	CUST RECORDS/COLL EXP - %*1000	K412		100,000	0	0	(	0	0	0
33	RATIO TO TOTAL ELECTRIC	K413		1.00000	0.00000	0.00000	0.0000(	0.00000	0.00000	0.00000
34	BILLING/ACTG EXPENSE- % * 1000	K414		100,000	0	0	(	0	0	0
35	RATIO TO TOTAL ELECTRIC	K415		1.00000	0.00000	0.00000	0.0000(	0.00000	0.00000	0.00000
36	WAGES AND SALARIES									
37	PRODUCTION DEMAND - BASE	K600	K200	48,091	48,091	0	(	0	0	0
38	PRODUCTIION DEMAND - INTERMED	K602	K202	9,205	9,205	0	(	0	0	0
39	PRODUCTION DEMAND - PEAKING	K604	K204	7,727	7,727	0	(	0	0	0
40	PROD ENERGY - ALLOCABLE	K610	K306	40,761	0	40,761	(	0	0	0
41	TRANSMISSION	K612	T121	12,332	792	0	11.54(	0	0	0

PROGRESS ENERGY FLORIDA
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	ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	DEMAND, ENERGY & SPEC. ASSIGN.								
2	PRODUCTION BASE - % * 1000	K200		0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANSMISSION - % * 1,000	K220		0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240		0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242		0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244		0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246		100,000	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	LIGHTING FACILITIES - % * 1000	K248		0	0	100,000	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K249		0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	NO. OF IS CUSTOMERS	K252		0	162	0	0	162	0
21	RATIO TO TOTAL ELECTRIC	K253		0.00000	1.00000	0.00000	0.00000	1.00000	0.00000
22	NUMBER OF MMR METERS	K254		1,482,244	0	0	0	1,482,244	0
23	RATIO TO TOTAL ELECTRIC	K255		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24	CLASS MWH ENERGY REQ- % * 1000	K306		0	0	0	0	100,000	0
25	RATIO TO TOTAL ELECTRIC	K307		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	CLASS MWH ENERGY REQ- % * 1000	K312		0	0	0	0	100,000	0
27	RATIO TO TOTAL ELECTRIC	K313		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28	NUMBER OF RETAIL CUSTOMERS	K400		0	0	0	1,603,580	1,603,580	0
29	RATIO TO TOTAL ELECTRIC	K401		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	METER READING EXP - % * 1000	K410		100,000	0	0	0	100,000	0
31	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	CUST RECORDS/COLL EXP - %*1000	K412		0	0	0	100,000	100,000	0
33	RATIO TO TOTAL ELECTRIC	K413		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
34	BILLING/ACTG EXPENSE- % * 1000	K414		0	0	0	100,000	100,000	0
35	RATIO TO TOTAL ELECTRIC	K415		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36	WAGES AND SALARIES								
37	PRODUCTION DEMAND - BASE	K600	K200	0	0	0	0	48,091	0
38	PRODUCTIION DEMAND - INTERMED	K602	K202	0	0	0	0	9,205	0
39	PRODUCTION DEMAND - PEAKING	K604	K204	0	0	0	0	7,727	0
40	PROD ENERGY - ALLOCABLE	K610	K306	0	0	0	0	40,761	0
41	TRANSMISSION	K612	T121	0	0	0	0	12,332	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	DISTRIBUTION	K614	D141	38,465	0	0	0	16,445	11,433	5,677
2	TOTAL PTD WAGES & SALARIES	K617		156,581	65,815	40,761	11,540	16,445	11,433	5,677
3	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.42033	0.26032	0.07370	0.10503	0.07302	0.03626
4	CUSTOMER ACCOUNTING	K620	K667	24,823	0	0	0	0	0	0
5	CUSTOMER SERV & INFO, SALES	K622	K400	2,056	0	0	0	0	0	0
6	ECCR	K624	K400	1,940	0	0	0	0	0	0
7	TOTAL PTDCSS WAGES & SALARIES	K627		185,400	65,815	40,761	11,540	16,445	11,433	5,677
8	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.35499	0.21985	0.06224	0.08870	0.06167	0.03062
9	ADMINISTRATIVE & GENERAL	K630	K627	49,932	17,725	10,978	3,108	4,429	3,079	1,529
10	TOTAL WAGES AND SALARIES EXP	K633		235,332	83,540	51,739	14,648	20,874	14,512	7,206
11	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.35499	0.21986	0.06224	0.08870	0.06167	0.03062
12	WEIGHTED CUST ACCOUNTG EXPENSE									
13	METER READING	K640	K410	14,704	0	0	0		0	0
14	CUSTOMER RECORDS	K642	K412	14,192	0	0	0		0	0
15	BILLING	K644	K414	10,953	0	0	0		0	0
16	TOTAL WEIGHTED CUST ACCTNG EXP	K667		39,849	0	0	0	0	0	0
17	WTD RATIOS	K669		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	RECOVERABLE FUEL ENERGY EXP									
19	AMOUNT ALLOCABLE	K672	K306	1,328,084	0	1,328,084	0	0	0	0
20	TOTAL RECOV FUEL ENERGY EXP	K697		1,328,084	0	1,328,084	0	0	0	0
21	WTD RATIOS	K699		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
TOTAL RETAIL
(Reflects Present Rate Revenue Credits)

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	ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	DISTRIBUTION	K614	D141	1,471	28	3,410	0	38,464	1
2	TOTAL PTD WAGES & SALARIES	K617		1,471	28	3,410	0	156,580	1
3	WTD PTD WAGE & SAL RATIOS	K619		0.00939	0.00018	0.02178	0.00000	0.99999	0.00001
4	CUSTOMER ACCOUNTING	K620	K667	9,160	0	0	15,663	24,823	0
5	CUSTOMER SERV & INFO, SALES	K622	K400	0	0	0	2,056	2,056	0
6	ECCR	K624	K400	0	0	0	1,940	1,940	0
7	TOTAL PTDCSS WAGES & SALARIES	K627		10,631	28	3,410	19,659	185,399	1
8	WTD PTDCSS WAGE & SAL RATIOS	K629		0.05734	0.00015	0.01839	0.10604	0.99999	0.00001
9	ADMINISTRATIVE & GENERAL	K630	K627	2,863	8	918	5,295	49,932	0
10	TOTAL WAGES AND SALARIES EXP	K633		13,494	36	4,328	24,954	235,331	1
11	WTD WAGE AND SALARY RATIOS	K639		0.05734	0.00015	0.01839	0.10604	1.00000	0.00000
12	WEIGHTED CUST ACCOUNTG EXPENSE								
13	METER READING	K640	K410	14,704	0	0	0	14,704	0
14	CUSTOMER RECORDS	K642	K412	0	0	0	14,192	14,192	0
15	BILLING	K644	K414	0	0	0	10,953	10,953	0
16	TOTAL WEIGHTED CUST ACCTNG EXP	K667		14,704	0	0	25,145	39,849	0
17	WTD RATIOS	K669		0.36899	0.00000	0.00000	0.63101	1.00000	0.00000
18	RECOVERABLE FUEL ENERGY EXP								
19	AMOUNT ALLOCABLE	K672	K306	0	0	0	0	1,328,084	0
20	TOTAL RECOV FUEL ENERGY EXP	K697		0	0	0	0	1,328,084	0
21	WTD RATIOS	K699		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.06424	0.00000	0.93576	0.00000	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.82613	0.00000	0.17387	0.00000	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.42754	0.29724	0.14759
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01315	0.00000	0.19161	0.34000	0.23637	0.11737
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.47985	0.00000	0.10099	0.17921	0.12459	0.06186
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.35164	0.15567	0.04407	0.06462	0.04366	0.02168
9	WTD GROSS C & O PLANT RATIOS	C129	1.00000	0.35511	0.21980	0.06221	0.08865	0.06169	0.03059
10	WTD GROSS PLANT RATIOS	GP19	1.00000	0.47341	0.00779	0.09813	0.17344	0.12052	0.05984
11	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.56573	0.00703	0.08057	0.13641	0.10911	0.03865
12	NET ELECTRIC PLANT								
13	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.06402	0.00000	0.93598	0.00000	0.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.43213	0.27201	0.16587
16	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01293	0.00000	0.18905	0.34485	0.21707	0.13237
17	WTD NET G & I PLANT RATIOS	G229	1.00000	0.35746	0.19964	0.05652	0.08300	0.05600	0.02781
18	WTD NET C & O PLANT RATIOS	C229	1.00000	0.35511	0.21980	0.06221	0.08865	0.06169	0.03059
19	WTD NET PLANT RATIOS	NP29	1.00000	0.38665	0.00849	0.11463	0.20825	0.13124	0.07976
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.23656	0.50420	0.04903	0.08667	0.06022	0.02990
23	WTD RATIOS	W689	1.00000	0.03766	0.00000	0.07152	0.41306	0.28712	0.14261
24	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.34716	0.21829	0.06270	0.09614	0.06577	0.03250
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.43439	0.20447	0.06319	0.04119	0.03642	0.01923
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.16952	0.73572	0.03822	0.06467	0.04210	0.02048
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29	1.00000	0.38706	0.00832	0.12109	0.20555	0.12942	0.07862
29	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.37576	0.04610	0.11678	0.19823	0.12488	0.07560
30	O & M EXPENSES								
31	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
32	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04130	0.00000	0.95870	0.00000	0.00000	0.00000
33	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.50403	0.29683	0.11904
34	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.05827	0.01506	0.01451	0.03065	0.01986	0.08474
35	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	WTD A & G EXP RATIOS	A339	1.00000	0.27090	0.17170	0.06461	0.15821	0.10999	0.05461
37	WTD O & M EXP RATIOS	OM39	1.00000	0.26667	0.20851	0.06609	0.16743	0.10463	0.05021

PROGRESS ENERGY FLORIDA
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	WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALI O HEF
1	GROSS ELECTRIC PLT IN SERVICE							
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.03825	0.00073	0.08865	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.03042	0.00058	0.07050	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.01603	0.00031	0.03716	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.04060	0.00011	0.01302	0.26491	1.00000	0.00000
9	WTD GROSS C & O PLANT RATIOS	C129	0.05728	0.00026	0.01840	0.10601	1.00000	0.00000
10	WTD GROSS PLANT RATIOS	GP19	0.01726	0.00030	0.03594	0.01337	1.00000	0.00000
11	WTD TOTAL DEPREC RES RATIOS	DR19	0.00190	0.00026	0.03962	0.02072	1.00000	0.00000
12	NET ELECTRIC PLANT							
13	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249	0.06223	0.00067	0.06708	0.00000	1.00000	0.00000
16	NET TRANS & DIST PLANT RATIOS	NT29	0.04966	0.00054	0.05353	0.00000	1.00000	0.00000
17	WTD NET G & I PLANT RATIOS	G229	0.05207	0.00014	0.01670	0.15066	1.00000	0.00000
18	WTD NET C & O PLANT RATIOS	C229	0.05728	0.00026	0.01840	0.10601	1.00000	0.00000
19	WTD NET PLANT RATIOS	NP29	0.03169	0.00032	0.03249	0.00646	1.00000	0.00000
20	RATE BASE ADJUSTMENTS							
21	WORKING CAPITAL							
22	WTD MATERIAL & SUPPLY RATIOS	W669	0.00862	0.00015	0.01796	0.00668	1.00000	0.00000
23	WTD RATIOS	W689	0.03698	0.00068	0.08565	0.00000	0.99996	0.00004
24	WTD TOTAL WORKING CASH RATIOS	W729	0.05426	0.00017	0.01920	0.10385	1.00004	-0.00004
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.08306	0.00014	0.01384	0.10411	1.00002	-0.00002
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	0.03262	0.00008	0.01148	-0.04969	0.99998	0.00002
27	RATE BASE							
28	WTD NET OCRB RATIOS	RB29	0.031[illegible]	0.0 0 03[illegible]	0. 321[illegible]	0.00633	1.00000	0.00000
29	WTD TOTAL RATE BASE RATIOS	RB99	0.027[illegible]	0.0 0 03[illegible]	0. 310[illegible]	0.00342	1.00000	0.00000
30	O & M EXPENSES							
31	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD DIST O & M EXP RATIOS	D349	0.01181	0.00048	0.06781	0.00000	1.00000	0.00000
34	WTD CUST ACCT EXP RATIOS	C319	0.07312	0.00006	0.00614	0.69758	1.00000	0.00000
35	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36	WTD A & G EXP RATIOS	A339	0.05090	0.00027	0.03281	0.08600	1.00000	-0.00000
37	WTD O & M EXP RATIOS	OM39	0.02481	0.00020	0.02670	0.08475	1.00000	-0.00000

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	WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	DEPRECIATION EXPENSES								
2	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04386	0.00000	0.95614	0.00000	0.00000	0.00000
4	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.37613	0.27031	0.12518
5	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.64351	0.11792	0.03337	0.05342	0.03305	0.01642
6	WTD COM & OTHR DEPR EXP RATIOS	C489	1.00000	0.00000	0.00000	0.00000	0.59913	0.40087	0.00000
7	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.43566	0.00711	0.05580	0.18767	0.13448	0.06193
8	MISC ALLOWABLE EXPENSES								
9	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.47341	0.00778	0.09813	0.17344	0.12051	0.05985
10	WTD PAYROLL TAX RATIOS	L559	1.00000	0.32773	0.20295	0.05747	0.12791	0.08775	0.02828
11	WTD MISC TAX RATIOS	L589	1.00000	0.35717	0.10039	0.08746	0.18182	0.11762	0.05041
12	WTD OTHER TAX RATIOS	L599	1.00000	0.45004	0.04043	0.09115	0.16519	0.11477	0.05445
13	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.47297	0.01351	0.09459	0.17568	0.12162	0.05405
14	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.33705	0.13000	0.06566	0.17328	0.11469	0.05419
15	INCOME TAXES								
16	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.35748	0.10019	0.08752	0.18207	0.11814	0.05049
17	OPERATING EXPENSES								
18	WTD PROD O & M EXP RATIOS	P459	1.00000	0.53012	0.46988	0.00000	0.00000	0.00000	0.00000
19	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04130	0.00000	0.95870	0.00000	0.00000	0.00000
20	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.50403	0.29683	0.11904
21	WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WAGES AND SALARIES (K600-K639)								
23	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.42033	0.26032	0.07370	0.10503	0.07302	0.03626
24	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.35499	0.21985	0.06224	0.08870	0.06167	0.03062
25	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.35499	0.21986	0.06224	0.08870	0.06167	0.03062
26	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
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	WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	DEPRECIATION EXPENSES							
2	WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD DIST DEPREC EXP RATIOS	D489	0.10063	0.00050	0.12724	0.00000	1.00000	0.00000
5	WTD GENERAL DEPREC EXP RATIOS	G489	0.03076	0.00011	0.00992	0.06147	0.99995	0.00005
6	WTD COM & OTHR DEPR EXP RATIOS	C489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD TOT DEPREC EXP RATIOS	DE49	0.05084	0.00025	0.06254	0.00371	1.00000	0.00000
8	MISC ALLOWABLE EXPENSES							
9	WTD REAL EST & PROP TAX RATIOS	L529	0.01726	0.00029	0.03595	0.01337	0.99999	0.00001
10	WTD PAYROLL TAX RATIOS	L559	0.05291	0.00015	0.01701	0.09789	1.00005	-0.00005
11	WTD MISC TAX RATIOS	L589	0.03188	0.00043	0.03662	0.03619	1.00000	0.00000
12	WTD OTHER TAX RATIOS	L599	0.02327	0.00026	0.03257	0.02787	1.00000	0.00000
13	WTD MISCELLANEOUS EXP RATIOS	M629	0.01351	0.00000	0.04054	0.01351	1.00000	0.00000
14	WTD OP EXP EX INC & REV RATIOS	OP69	0.03248	0.00022	0.03811	0.05430	1.00000	0.00000
15	INCOME TAXES							
16	WTD TOTAL ELECTRIC REVENUE	CS09	0.03165	0.00026	0.03645	0.03572	1.00000	0.00000
17	OPERATING EXPENSES							
18	WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
19	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	WTD DIST O & M EXP RATIOS	D349	0.01181	0.00048	0.06781	0.00000	1.00000	0.00000
21	WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
22	WAGES AND SALARIES (K600-K639)							
23	WTD PTD WAGE & SAL RATIOS	K619	0.00939	0.00018	0.02178	0.00000	0.99999	0.00001
24	WTD PTDCSS WAGE & SAL RATIOS	K629	0.05734	0.00015	0.01839	0.10604	0.99999	0.00001
25	WTD WAGE AND SALARY RATIOS	K639	0.05734	0.00015	0.01839	0.10604	1.00000	0.00000
26	WTD RATIOS	K669	0.36899	0.00000	0.00000	0.63101	1.00000	0.00000

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	NET INCOME COMPUTATION									
2	CLASS REVENUES=COST OF SERVICE	R600		1,632,751	583,675	163,593	142,896	297,282	192,899	82,444
3	TOTAL REVENUE CREDITS	Q027		55,025	6,937	1,439	1,940	12,553	7,988	23,366
4	TOTAL ELECTRIC REVENUE	CS07		1,687,776	590,612	165,032	144,836	309,835	200,887	105,810
5	TOTAL OP EXP EX INC & REV TAX	OP61		-1,033,075	-348,203	-134,297	-67,835	-179,013	-118,484	-55,979
6	FIRM SERVICE REVENUE TAX	RTXP		-4,016	-1,436	-402	-352	-731	-475	-203
7	NET INCOME	NI01		650,685	240,973	30,333	76,649	130,091	81,928	49,628
8	ADJUSTMENTS TO NET INCOME									
9	TOTAL INTEREST EXPENSE	Y783		-94,572	-35,537	-4,360	-11,044	-18,747	-11,810	-7,150
10	TOTAL OTHER DEDUCTIONS	Y823		-8,376	-8,376	-0	-0	-0	-0	-0
11	TOTAL ADDITIONS	Y861		202,132	95,692	1,573	19,834	35,059	24,360	12,096
12	PRELIMINARY TAXABLE INCOME	TI01		749,869	292,752	27,546	85,439	146,403	94,478	54,574
13	STATE INCOME TAX COMPUTATION									
14	PRELIMINARY TAXABLE INCOME	TI01		749,869	292,752	27,546	85,439	146,403	94,478	54,574
15	STATE TAXABLE INCOME	SI01		749,869	292,752	27,546	85,439	146,403	94,478	54,574
16	STATE INCOME TAX PAYABLE									
17	STATE INCOME TAX RATE	K192			0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18	PRELIM SIT = SI01 * K192	ST01		41,242	16,101	1,515	4,699	8,052	5,196	3,002
19	STATE INC TAX PAYABLE	SP01		41,242	16,101	1,515	4,699	8,052	5,196	3,002
20	SIT ALLOWABLE									
21	STATE INC TAX PAYABLE	SP01		41,242	16,101	1,515	4,699	8,052	5,196	3,002
22	NET STATE INC TAX ALLOWABLE	SA01		41,242	16,101	1,515	4,699	8,052	5,196	3,002
23	FEDERAL INCOME TAX COMPUTATION									
24	PRELIMINARY TAXABLE INCOME	TI01		749,869	292,752	27,546	85,439	**146,403**	94,478	54,574
25	STATE INC TAX PAYABLE	SP01		-41,242	-16,101	-1,515	-4,699	-8,052	-5,196	-3,002
26	NET FEDERAL TAXABLE INCOME	FI01		708,627	276,651	26,031	80,740	**138,351**	**89,282**	51,572
27	FEDERAL INCOME TAX RATE	K190			0.35000	0.35000	0.35000	**0.35000**	**0.35000**	0.35000
28	PRELIM FIT = FI01 * K190	FT01		248,020	96,828	9,111	28,259	48,423	31,249	18,050
29	TOTAL FED & STATE PROV DEF IT	Z781		-74,012	-35,039	-577	-7,263	-12,837	-8,920	-4,430
30	TOTAL AMORTIZED ITC	Z813		-5,499	-2,603	-43	-540	-954	-663	-329
31	NET FED INC TAX ALLOWABLE	FA01		168,509	59,186	8,491	20,456	34,632	21,666	13,291
32	FEDERAL INCOME TAX PAYABLE									
33	PRELIM FIT = FI01 * K190	FT01		248,020	96,828	9,111	28,259	48,423	31,249	18,050
34	FED INC TAX PAYABLE	FP01		248,020	96,828	9,111	28,259	48,423	31,249	18,050
35	PRELIMINARY SUMMARY									

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
TOTAL RETAIL
(Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06CLFN-000
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	INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME COMPUTATION							
2	CLASS REVENUES=COST OF SERVICE	R600	51,681	431	59,518	58,324	1,632,743	8
3	TOTAL REVENUE CREDITS	Q027	310	3	350	139	55,025	0
4	TOTAL ELECTRIC REVENUE	CS07	51,991	434	59,868	58,463	1,687,768	8
5	TOTAL OP EXP EX INC & REV TAX	OP61	-33,559	-231	-39,373	-56,101	-1,033,075	-0
6	FIRM SERVICE REVENUE TAX	RTXP	-127	-1	-146	-143	-4,016	-0
7	NET INCOME	NI01	18,305	202	20,349	2,219	650,677	8
8	ADJUSTMENTS TO NET INCOME							
9	TOTAL INTEREST EXPENSE	Y783	-2,635	-29	-2,935	-323	-94,570	-2
10	TOTAL OTHER DEDUCTIONS	Y823	-0	-0	-0	-0	-8,376	-0
11	TOTAL ADDITIONS	Y861	3,489	60	7,266	2,703	202,132	0
12	PRELIMINARY TAXABLE INCOME	TI01	19,159	233	24,680	4,599	749,863	6
13	STATE INCOME TAX COMPUTATION							
14	PRELIMINARY TAXABLE INCOME	TI01	19,159	233	24,680	4,599	749,863	6
15	STATE TAXABLE INCOME	SI01	19,159	233	24,680	4,599	749,863	6
16	STATE INCOME TAX PAYABLE							
17	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
18	PRELIM SIT = SI01 * K192	ST01	1,054	13	1,357	253	41,242	0
19	STATE INC TAX PAYABLE	SP01	1,054	13	1,357	253	41,242	0
20	SIT ALLOWABLE							
21	STATE INC TAX PAYABLE	SP01	1,054	13	1,357	253	41,242	0
22	NET STATE INC TAX ALLOWABLE	SA01	1,054	13	1,357	253	41,242	0
23	FEDERAL INCOME TAX COMPUTATION							
24	PRELIMINARY TAXABLE INCOME	TI01	19,159	233	24,680	4,599	749,863	6
25	STATE INC TAX PAYABLE	SP01	-1,054	-13	-1,357	-253	-41,242	-0
26	NET FEDERAL TAXABLE INCOME	FI01	18,105	220	23,323	4,346	708,621	6
27	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
28	PRELIM FIT = FI01 * K190	FT01	6,337	77	8,163	1,521	248,018	2
29	TOTAL FED & STATE PROV DEF IT	Z781	-1,277	-22	-2,660	-990	-74,015	3
30	TOTAL AMORTIZED ITC	Z813	-95	-2	-198	-74	-5,501	2
31	NET FED INC TAX ALLOWABLE	FA01	4,965	53	5,305	457	168,502	7
32	FEDERAL INCOME TAX PAYABLE							
33	PRELIM FIT = FI01 * K190	FT01	6,337	77	8,163	1,521	248,018	2
34	FED INC TAX PAYABLE	FP01	6,337	77	8,163	1,521	248,018	2
35	PRELIMINARY SUMMARY							

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
TOTAL RETAIL
(Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06CLFN-000
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	NET INCOME	NI01		650,685	240,973	30,333	76,649	130,091	81,928	49,628
2	NET FED INC TAX ALLOWABLE	FA01		-168,509	-59,186	-8,491	-20,456	-34,632	-21,666	-13,291
3	NET STATE INC TAX ALLOWABLE	SA01		-41,242	-16,101	-1,515	-4,699	-8,052	-5,196	-3,002
4	OVERALL RETURN EARNED (SCH 14)	RETU		440,934	165,686	20,327	51,494	87,407	55,066	33,335
5	RATE OF RETURN EARNED (SCH 14)	RORX		0.09502	0.09502	0.09502	0.09502	0.09502	0.09502	0.09502

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
TOTAL RETAIL
(Reflects Present Rate Revenue Credits)

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	INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME	NI01	18,305	202	20,349	2,219	650,677	8
2	**NET FED INC TAX ALLOWABLE**	**FA01**	**-4,965**	-53	-5,305	-457	**-168,502**	-7
3	**NET STATE INC TAX ALLOWABLE**	**SA01**	**-1,054**	-13	-1,357	**-253**	**-41,242**	**-0**
4	OVERALL RETURN EARNED (SCH 14)	RETU	12,286	136	13,687	1,509	440,933	1
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.09502	0.09504	0.09502	0.09500	0.09502	0.14286

B. Residential Service

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06RS25-000
EXHIBIT:
SCHEDULE: 1
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	SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE								
2	GROSS ELECTRIC PLT IN SERVICE	GP11	4,956,022	2,178,862	32,421	465,964	839,800	783,586	443,546
3	TOTAL DEPRECIATION RESERVE	DR11	-2,334,083	-1,261,495	-14,192	-185,361	-320,005	-343,697	-138,787
4	TOTAL RATE BASE ADJUSTMENTS	RB71	170,284	42,230	88,299	27,104	12,775	10,648	6,152
5	TOTAL RATE BASE	RB91	2,792,223	959,597	106,528	307,707	532,570	450,537	310,911
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	369,707	89,885	63,569	22,986	59,364	49,815	27,249
8	TOTAL DEPRECIATION EXPENSE	DE41	183,799	74,537	1,102	9,850	33,780	32,503	17,064
9	TOTAL OTHER TAX & MISC EXPENSE	L591	65,559	27,252	2,213	5,693	10,521	9,815	5,308
10	MISC ALLOWABLE EXPENSES	M621	-44	-19	0	-4	-7	-7	-4
11	TOTAL OP EXP EX INC & REV TAX	OP61	619,021	191,655	66,884	38,525	103,658	92,126	49,617
12	NET FED INCOME TAX ALLOWABLE	I879	101,751	32,573	4,230	11,616	20,051	16,845	11,779
13	NET STATE INCOME TAX ALLOWABLE	J979	24,755	8,861	755	2,668	4,662	4,040	2,660
14	REVENUE TAX	L033	2,393	790	200	200	423	369	180
15	TOTAL OPERATING EXPENSE	OPEX	747,920	233,879	72,069	53,009	128,794	113,380	64,236
16	RETURN ON RATE BASE	R751	265,317	91,181	10,122	29,238	50,605	42,810	29,543
17	TOTAL REVENUE CREDITS	Q027	-40,287	-3,845	-723	-1,108	-7,282	-6,222	-20,714
18	TOTAL ELECTRIC COST OF SERVICE	CS05	972,950	321,215	81,468	81,139	172,117	149,968	73,065
19	CLASS REVENUES=COST OF SERVICE	R602	972,950	321,215	81,468	81,140	172,117	149,968	73,065
20	EXCESS REVENUES	XREV	0	0	0	1	0	0	0
21	TOTAL RETURN EARNED	RETE	265,317	91,181	10,122	29,239	50,605	42,810	29,543
22	RATE OF RETURN EARNED	RORE	0.09502	0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
23	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
24	RETURN EARNED ON COMMON EQUITY	REOE	0.12800	0.12800	0.12800	0.12801	0.12801	0.12800	0.12801
25	ALLOWED RETURN ON COM EQUITY	AROE		0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
26	CLASS REVENUES=COST OF SERVICE	R600	972,950	321,215	81,468	81,140	172,117	149,968	73,065
27	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	-1	0	0	0
28	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	-0.00001	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06RS25-000
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	SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE							
2	GROSS ELECTRIC PLT IN SERVICE	GP11	113,794	0	0	98,048	4,956,021	1
3	TOTAL DEPRECIATION RESERVE	DR11	3,184	0	-0	-73,730	-2,334,083	-0
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-6,567	0	0	-10,351	170,290	-6
5	TOTAL RATE BASE	RB91	110,411	0	0	13,967	2,792,228	-5
6	OPERATING EXPENSES							
7	TOTAL O & M EXPENSE	OM31	11,718	0	0	45,120	369,706	1
8	TOTAL DEPRECIATION EXPENSE	DE41	13,960	0	0	1,003	183,799	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	2,082	0	0	2,675	65,559	0
10	MISC ALLOWABLE EXPENSES	M621	-1	0	0	-1	-43	-1
11	TOTAL OP EXP EX INC & REV TAX	OP61	27,759	0	0	48,797	619,021	0
12	NET FED INCOME TAX ALLOWABLE	I879	4,254	0	0	403	101,751	0
13	NET STATE INCOME TAX ALLOWABLE	J979	887	0	0	222	24,755	0
14	REVENUE TAX	L033	106	0	0	125	2,393	0
15	TOTAL OPERATING EXPENSE	OPEX	33,006	0	0	49,547	747,920	0
16	RETURN ON RATE BASE	R751	10,491	0	0	1,327	265,317	0
17	TOTAL REVENUE CREDITS	Q027	-268	-0	-0	-126	-40,288	1
18	TOTAL ELECTRIC COST OF SERVICE	CS05	43,229	0	0	50,748	972,949	1
19	CLASS REVENUES=COST OF SERVICE	R602	43,229	0	0	50,748	972,950	0
20	EXCESS REVENUES	XREV	0	0	0	0	1	-1
21	TOTAL RETURN EARNED	RETE	10,491	0	0	1,327	265,318	-1
22	RATE OF RETURN EARNED	RORE	0.09502	0.00000	0.00000	0.09501	0.09502	0.20000
23	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09502	0.09502	0.09502	0.09502		0.09502
24	RETURN EARNED ON COMMON EQUITY	REOE	0.12800	-0.03629	-0.03629	0.12799	0.12800	0.30952
25	ALLOWED RETURN ON COM EQUITY	AROE	0.12800	0.12800	0.12800	0.12800		0.12800
26	CLASS REVENUES=COST OF SERVICE	R600	43,229	0	0	50,748	972,950	0
27	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	-1	1
28	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00000	**.*****

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	BASE	P100	K200	1,599,767	1,599,767	0	0	0	0	0
3	INTERMEDIATE	P102	K202	203,933	203,933	0	0	0	0	0
4	PEAKING	P104	K204	263,620	263,620	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121		2,067,320	2,067,320	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	20,058	20,058	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	2,402	2,402	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	7,846	7,846	0	0	0	0	0
10	TRANSMISSION	T106	K220	452,924	0	0	452,924	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	2,574	0	0	2,574	0	0	0
12	TRANSMISSION PLANT IN SERVICE	T121		485,804	30,306	0	455,498	0	0	0
13	TOTAL PROD & TRANS PLANT	PT21		2,553,124	2,097,626	0	455,498	0	0	0
14	DISTRIBUTION PLANT									
15	PRIMARY	D100	K240	839,171	0	0	0	839,171	0	0
16	SECONDARY	D102	K242	782,893	0	0	0	0	782,893	0
17	SERVICES	D104	K244	435,510	0	0	0	0	0	435,510
18	METERS	D106	K246	102,525	0	0	0	0	0	0
19	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	-17,549	0	0	0	-17,549	0	0
20	ADJ H - FINCL CONSIST-DSTB SEC	D116	K242	-15,773	0	0	0	0	-15,773	0
21	ADJ I - MMR PROJECT	D118	K254	-3,214	0	0	0	0	0	0
22	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	2,525	0	0	0	2,525	0	0
23	ADJ Z - DISTRIB UPGRADE - SEC	D122	K242	2,269	0	0	0	0	2,269	0
24	DISTRIBUTION PLANT IN SERVICE	D141		2,128,357	0	0	0	824,147	769,389	435,510
25	TOTAL TRANS & DIST PLANT	TD21		2,614,161	30,306	0	455,498	824,147	769,389	435,510
26	TOTAL GROSS PTD PLANT	PD21		4,681,481	2,097,626	0	455,498	824,147	769,389	435,510
27	GENERAL & INTANGIBLE PLANT									
28	LABOR RELATED	G100	K627	182,296	58,607	32,843	10,602	15,406	14,382	8,141
29	RETAIL CUSTOMER RELATED (CSS)	G102	K400	70,761	0	0	0	0	0	0
30	PRODUCTION PLANT RELATED	G104	P121	23,383	23,383	0	0	0	0	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	445	0	0	0	445	0	0
32	GENERAL PLANT IN SERVICE	G121		276,885	81,990	32,843	10,602	15,851	14,382	8,141
33	COMMON & OTHER PLANT									
34	ADJ V - ORGANIZATION REALIGN	C100	K627	-2,344	-754	-422	-136	-198	-185	-105
35	TOTAL COMMON & CTHER PLANT	C121		-2,344	-754	-422	-136	-198	-185	-105

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06RS25-000
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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	BASE	P100	K200	0	0	0	0	1,599,767	0
3	INTERMEDIATE	P102	K202	0	0	0	0	203,933	0
4	PEAKING	P104	K204	0	0	0	0	263,620	0
5	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	2,067,320	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T100	K200	0	0	0	0	20,058	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	0	0	0	0	2,402	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	0	0	0	0	7,846	0
10	TRANSMISSION	T106	K220	0	0	0	0	452,924	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	0	0	0	0	2,574	0
12	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	485,804	0
13	TOTAL PROD & TRANS PLANT	PT21		0	0	0	0	2,553,124	0
14	DISTRIBUTION PLANT								
15	PRIMARY	D100	K240	0	0	0	0	839,171	0
16	SECONDARY	D102	K242	0	0	0	0	782,893	0
17	SERVICES	D104	K244	0	0	0	0	435,510	0
18	METERS	D106	K246	102,525	0	0	0	102,525	0
19	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	0	0	0	0	-17,549	0
20	ADJ H - FINCL CONSIST-DSTB SEC	D116	K242	0	0	0	0	-15,773	0
21	ADJ I - MMR PROJECT	D118	K254	-3,214	0	0	0	-3,214	0
22	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	0	0	0	0	2,525	0
23	ADJ Z - DISTRIB UPGRADE - SEC	D122	K242	0	0	0	0	2,269	0
24	DISTRIBUTION PLANT IN SERVICE	D141		99,311	0	0	0	2,128,357	0
25	TOTAL TRANS & DIST PLANT	TD21		99,311	0	0	0	2,614,161	0
26	TOTAL GROSS PTD PLANT	PD21		99,311	0	0	0	4,681,481	0
27	GENERAL & INTANGIBLE PLANT								
28	LABOR RELATED	G100	K627	14,672	0	0	27,642	182,295	1
29	RETAIL CUSTOMER RELATED (CSS)	G102	K400	0	0	0	70,761	70,761	0
30	PRODUCTION PLANT RELATED	G104	P121	0	0	0	0	23,383	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	0	0	0	0	445	0
32	GENERAL PLANT IN SERVICE	G121		14,672	0	0	98,403	276,884	1
33	COMMON & OTHER PLANT								
34	ADJ V - ORGANIZATION REALIGN	C100	K627	-189	0	0	-355	-2,344	0
35	TOTAL COMMON & OTHER PLANT	C121		-189	0	0	-355	-2,344	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06RS25-000
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GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 GROSS ELECTRIC PLT IN SERVICE	GP11		4,956,022	2,178,862	32,421	465,964	839,800	783,586	443,546

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06RS25-000
EXHIBIT:
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GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 GROSS ELECTRIC PLT IN SERVICE	GP11		113,794	0	0	98,048	4,956,021	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06RS25-000
EXHIBIT:
SCHEDULE: 3
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	DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	BASE	P150	P100	880,713	880,713	0	0	0	0	0
3	INTERMEDIATE	P152	P102	182,593	182,593	0	0	0	0	0
4	PEAKING	P154	P104	141,014	141,014	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171		1,204,320	1,204,320	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	8,400	8,400	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	1,027	1,027	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	2,666	2,666	0	0	0	0	0
10	TRANSMISSION	T156	T106	180,755	0	0	180,755	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	25	0	0	25	0	0	0
12	TOTAL TRANS DEPREC RESERVE	T171		192,873	12,093	0	180,780	0	0	0
13	DISTRIBUTION PLANT									
14	PRIMARY	D150	D100	313,755	0	0	0	313,755	0	0
15	SECONDARY	D152	D102	338,006	0	0	0	0	338,006	0
16	SERVICES	D154	D104	135,269	0	0	0	0	0	135,269
17	METERS	D156	D106	46,422	0	0	0	0	0	0
18	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	-621	0	0	0	-621	0	0
19	ADJ H - FNCL CONSIST-DSTB SEC	D166	D116	-557	0	0	0	0	-557	0
20	ADJ I - MMR PROJECT	D168	D118	-55,946	0	0	0	0	0	0
21	ADJ Z - DISTRIB UPGRADE - PRI	D170	D120	36	0	0	0	36	0	0
22	ADJ Z - DISTRIB UPGRADE - SEC	D172	D122	33	0	0	0	0	33	0
23	TOTAL DISTRIB DEPREC RESERVE	D191		776,397	0	0	0	313,170	337,482	135,269
24	GENERAL & INTANGIBLE PLANT									
25	LABOR RELATED	G150	G100	78,773	25,325	14,192	4,581	6,657	6,215	3,518
26	RETAIL CUSTOMER RELATED (CSS)	G152	G102	61,785	0	0	0	0	0	0
27	PRODUCTION PLANT RELATED	G154	G104	19,757	19,757	0	0	0	0	0
28	DISTRIBUTION PRIMARY RELATED	G156	G106	178	0	0	0	178	0	0
29	TOTAL GENERAL DEPREC RESERVE	G171		160,493	45,082	14,192	4,581	6,835	6,215	3,518
30	TOTAL DEPRECIATION RESERVE	DR11		2,334,082	1,261,495	14,192	185,361	320,005	343,697	138,787

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

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	DEPRECIATION RESERVE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	BASE	P150	P100	0	0	0	0	880,713	0
3	INTERMEDIATE	P152	P102	0	0	0	0	182,593	0
4	PEAKING	P154	P104	0	0	0	0	141,014	0
5	TOTAL PROD DEPREC RESERVE	P171		0	0	0	0	1,204,320	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T150	T100	0	0	0	0	8,400	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	0	0	0	0	1,027	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	0	0	0	0	2,666	0
10	TRANSMISSION	T156	T106	0	0	0	0	180,755	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	0	0	0	0	25	0
12	TOTAL TRANS DEPREC RESERVE	T171		0	0	0	0	192,873	0
13	DISTRIBUTION PLANT								
14	PRIMARY	D150	D100	0	0	0	0	313,755	0
15	SECONDARY	D152	D102	0	0	0	0	338,006	0
16	SERVICES	D154	D104	0	0	0	0	135,269	0
17	METERS	D156	D106	46,422	0	0	0	46,422	0
18	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	0	0	0	0	-621	0
19	ADJ H - FNCL CONSIST-DSTB SEC	D166	D116	0	0	0	0	-557	0
20	ADJ I - MMR PROJECT	D168	D118	-55,946	0	0	0	-55,946	0
21	ADJ Z - DISTRIB UPGRADE - PRI	D170	D120	0	0	0	0	36	0
22	ADJ Z - DISTRIB UPGRADE - SEC	D172	D122	0	0	0	0	33	0
23	TOTAL DISTRIB DEPREC RESERVE	D191		-9,524	0	0	0	776,397	0
24	GENERAL & INTANGIBLE PLANT								
25	LABOR RELATED	G150	G100	6,340	0	0	11,945	78,773	0
26	RETAIL CUSTOMER RELATED (CSS)	G152	G102	0	0	0	61,785	61,785	0
27	PRODUCTION PLANT RELATED	G154	G104	0	0	0	0	19,757	0
28	DISTRIBUTION PRIMARY RELATED	G156	G106	0	0	0	0	178	0
29	TOTAL GENERAL DEPREC RESERVE	G171		6,340	0	0	73,730	160,493	0
30	TOTAL DEPRECIATION RESERVE	DR11		-3,184	0	0	73,730	2,334,083	0

PROGRESS ENERGY FLORIDA
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PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
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	NET ELECTRIC PLANT	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121		2,067,320	2,067,320	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171		-1,204,320	-1,204,320	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221		863,000	863,000	0	0	0	0	0
5	TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121		485,804	30,306	0	455,498	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171		-192,873	-12,093	-0	-180,780	-0	-0	-0
8	NET TRANSMISSION PLANT	T221		292,931	18,213	0	274,718	0	0	0
9	DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141		2,128,357	0	0	0	824,147	769,389	435,510
11	TOTAL DISTRIB DEPREC RESERVE	D191		-776,397	-0	-0	-0	-313,170	-337,482	-135,269
12	NET DISTRIBUTION PLANT	D241		1,351,960	0	0	0	510,977	431,907	300,241
13	NET PTD PLANT	NT31		2,507,891	881,213	0	274,718	510,977	431,907	300,241
14	NET TRANS & DIST PLANT	NT21		1,644,891	18,213	0	274,718	510,977	431,907	300,241
15	GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121		276,885	81,990	32,843	10,602	15,851	14,382	8,141
17	TOTAL GENERAL DEPREC RESERVE	G171		-160,493	-45,082	-14,192	-4,581	-6,835	-6,215	-3,518
18	NET GENERAL & INTANG PLANT	G221		116,392	36,908	18,651	6,021	9,016	8,167	4,623
19	COMMON & OTHER PLANT									
20	TOTAL COMMON & OTHER PLANT	C121		-2,344	-754	-422	-136	-198	-185	-105
21	NET COMMON & OTHER PLANT	C221		-2,344	-754	-422	-136	-198	-185	-105
22	NET ELECTRIC PLANT IN SERVICE	NP21		2,621,939	917,367	18,229	280,603	519,795	439,889	304,759

PROGRESS ENERGY FLORIDA
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	NET ELECTRIC PLANT	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	2,067,320	0
3	TOTAL PROD DEPREC RESERVE	P171		-0	-0	-0	-0	-1,204,320	-0
4	NET PRODUCTION PLANT	P221		0	0	0	0	863,000	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	485,804	0
7	TOTAL TRANS DEPREC RESERVE	T171		-0	-0	-0	-0	-192,873	-0
8	NET TRANSMISSION PLANT	T221		0	0	0	0	292,931	0
9	DISTRIBUTION PLANT								
10	DISTRIBUTION PLANT IN SERVICE	D141		99,311	0	0	0	2,128,357	0
11	TOTAL DISTRIB DEPREC RESERVE	D191		9,524	-0	-0	-0	-776,397	-0
12	NET DISTRIBUTION PLANT	D241		108,835	0	0	0	1,351,960	0
13	NET PTD PLANT	NT31		108,835	0	0	0	2,507,891	0
14	NET TRANS & DIST PLANT	NT21		108,835	0	0	0	1,644,891	0
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121		14,672	0	0	98,403	276,884	1
17	TOTAL GENERAL DEPREC RESERVE	G171		-6,340	0	-0	-73,730	-160,493	-0
18	NET GENERAL & INTANG PLANT	G221		8,332	0	0	24,673	116,391	1
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121		-189	0	0	-355	-2,344	0
21	NET COMMON & OTHER PLANT	C221		-189	0	0	-355	-2,344	0
22	NET ELECTRIC PLANT IN SERVICE	NP21		116,978	0	0	24,318	2,621,938	1

PROGRESS ENERGY FLORIDA
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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE ADJUSTMENTS									
2	ADDITIVE ADJUSTMENTS									
3	PLANT HELD FOR FUTURE USE									
4	TRANSMISSION	V224	T106	2,643	0	0	2,643	0	0	0
5	DISTRIBUTION	V226	D100	810	0	0	0	810	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		3,453	0	0	2,643	810	0	0
7	CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234	P121	93,942	93,942	0	0	0	0	0
9	TRANSMISSION	V236	T106	18,758	0	0	18,758	0	0	0
10	DISTRIBUTION	V238	D141	8,669	0	0	0	3,357	3,134	1,774
11	GENERAL	V240	G100	14	5	3	1	1	1	1
12	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	-878	0	0	0	-878	0	0
13	ADJ H - FINCL CONSIST-DSTB SEC	V246	D116	-790	0	0	0	0	-790	0
14	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	-74,204	-74,204	0	0	0	0	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	468	0	0	468	0	0	0
16	TOTAL RATE BASE CWIP	V255		45,979	19,743	3	19,227	2,480	2,345	1,775
17	ADDITIONAL CWIP									
18	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	459	0	0	0	459	0	0
19	ADJ Z - DISTRIB UPGRADE - SEC	V258	D122	413	0	0	0	0	413	0
20	TOTAL ADDITIONAL CWIP	V287		872	0	0	0	459	413	0
21	TOTAL ADDITIVE ADJUSTMENTS	V289		50,304	19,743	3	21,870	3,749	2,758	1,775
22	NET ORIGINAL COST RATE BASE	RB21		2,672,243	937,110	18,232	302,473	523,544	442,647	306,534
23	WORKING CAPITAL									
24	MATERIALS AND SUPPLIES									
25	FUEL SUPPLIES									
26	AMOUNT ALLOCABLE	W630	K306	91,368	0	91,368	0	0	0	0
27	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	-2,100	0	-2,100	0	0	0	0
28	ADJ E - LAST CORE NUCLEAR FUEL	W636	K306	84	0	84	0	0	0	0
29	ADJ X - PFC	W638	K306	12,881	0	12,881	0	0	0	0
30	TOTAL FUEL STOCKS	W641		102,233	0	102,233	0	0	0	0
31	PLANT MATERIALS & SUPPLIES									
32	AMOUNT ALLOCABLE	W642	GP19	124,677	54,813	816	11,722	21,127	19,712	11,158

PROGRESS ENERGY FLORIDA
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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE ADJUSTMENTS								
2	ADDITIVE ADJUSTMENTS								
3	PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224	T106	0	0	0	0	2,643	0
5	DISTRIBUTION	V226	D100	0	0	0	0	810	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		0	0	0	0	3,453	0
7	CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234	P121	0	0	0	0	93,942	0
9	TRANSMISSION	V236	T106	0	0	0	0	18,758	0
10	DISTRIBUTION	V238	D141	405	0	0	0	8,670	-1
11	GENERAL	V240	G100	1	0	0	2	15	-1
12	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	0	0	0	0	-878	0
13	ADJ H - FINCL CONSIST-DSTB SEC	V246	D116	0	0	0	0	-790	0
14	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	0	0	0	0	-74,204	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	0	0	0	0	468	0
16	TOTAL RATE BASE CWIP	V255		406	0	0	2	45,981	-2
17	ADDITIONAL CWIP								
18	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	0	0	0	0	459	0
19	ADJ Z - DISTRIB UPGRADE - SEC	V258	D122	0	0	0	0	413	0
20	TOTAL ADDITIONAL CWIP	V287		0	0	0	0	872	0
21	TOTAL ADDITIVE ADJUSTMENTS	V289		406	0	0	2	50,306	-2
22	NET ORIGINAL COST RATE BASE	RB21		117,384	0	0	24,320	2,672,244	-1
23	WORKING CAPITAL								
24	MATERIALS AND SUPPLIES								
25	FUEL SUPPLIES								
26	AMOUNT ALLOCABLE	W630	K306	0	0	0	0	91,368	0
27	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	0	0	0	0	-2,100	0
28	ADJ E - LAST CORE NUCLEAR FUEL	W636	K306	0	0	0	0	84	0
29	ADJ X - PFC	W638	K306	0	0	0	0	12,881	0
30	TOTAL FUEL STOCKS	W641		0	0	0	0	102,233	0
31	PLANT MATERIALS & SUPPLIES								
32	AMOUNT ALLOCABLE	W642	GP19	2,863	0	0	2,467	124,678	-1

PROGRESS ENERGY FLORIDA
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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-3,407	-1,498	-22	-320	-577	-539	-305
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	242	106	2	23	41	38	22
3	TOTAL PLANT MATERIALS & SUPPL	W659		121,512	53,421	796	11,425	20,591	19,211	10,875
4	TOTAL MATERIALS & SUPPLIES	W661		223,745	53,421	103,029	11,425	20,591	19,211	10,875
5	PREPAYMENTS & OTHER W.C. ITEMS									
6	**TOTAL PREPAYMENTS**	W670	PD29	1,290	578	0	126	227	212	120
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	-366	0	0	-366	0	0	0
8	**UNFUND STRM DMG RESRV - DISTRB**	**W674**	**D141**	**-5,175**	**0**	**0**	**0**	**-2,004**	**-1,871**	**-1,059**
9	ADJ W - INCR STRM RESRV - TRAN	W680	T106	-892	0	0	-892	0	0	0
10	**ADJ W - INCR STRM RESRV - DSTB**	**W682**	**D141**	**-12,629**	0	0	0	-4,890	-4,565	-2,584
11	TOTAL	W687		-17,772	578	0	-1,132	-6,667	-6,224	-3,523
12	OTHER WORKING CAPITAL									
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-2,667	-648	-459	-166	-428	-359	-197
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	-70	-31	0	-7	-12	-11	-6
15	**ADJ V - ORGANIZATION REALIGN**	**W694**	**K627**	**-26,395**	-8,486	-4,755	-1,535	-2,231	-2,082	-1,179
16	TOTAL	**W705**		-29,132	-9,165	-5,214	-1,708	-2,671	-2,452	-1,382
17	TOTAL WORKING CASH	W721		-29,132	-9,165	-5,214	-1,708	-2,671	-2,452	-1,382
18	MISCELLANEOUS WORKING CAPITAL									
19	OPEBS - D.A. RETAIL	W730	K627	-98,774	31,755	17,795	-5,744	-8,348	-7,793	4,411
20	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	1,857	0	1,857	0	0	0	0
21	MISC OTHER	W736	OM31	39,594	9,626	6,808	2,462	6,358	5,335	2,918
22	ADJ J - RETAIL RATE CASE EXP	W740	K400	1,980	0	0	0	0	0	0
23	ADJ K - SECTION 1341	W742	GP19	772	339	5	73	131	122	69
24	ADJ L - REMOVE RTO START UP	W744	OM31	-2,290	557	-394	-142	-368	-309	-169
25	TOTAL MISC WORK CAPITAL	W747		-56,861	-22,347	-9,519	-3,351	-2,227	-2,645	1,593
26	TOTAL WORKING CAPITAL	WC71		119,980	22,487	88,296	5,234	9,026	7,890	4,377
27	PRELIMINARY SUMMARY									
28	TOTAL ADDITIVE ADJUSTMENTS	**V289**		50,304	19,743	3	21,870	3,749	2,758	1,775
29	TOTAL WORKING CAPITAL	**WC71**		**119,980**	**22,487**	**88,296**	**5,234**	**9,026**	**7,890**	**4,377**
30	TOTAL RATE BASE ADJUSTMENTS	**RB71**		170,284	42,230	88,299	27,104	12,775	10,648	6,152
31	RATE BASE CALCULATION									
32	NET ELECTRIC PLANT IN SERVICE	NP21		**2,621,939**	917,367	18,229	280,603	519,795	439,889	304,759
33	TOTAL RATE BASE ADJUSTMENTS	RB71		**170,284**	42,230	88,299	27,104	12,775	10,648	6,152
34	TOTAL RATE BASE	RB91		**2,792,223**	959,597	106,528	307,707	532,570	450,537	310,911

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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-78	0	0	-67	-3,406	-1
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	6	0	0	5	243	-1
3	TOTAL PLANT MATERIALS & SUPPL	W659		2,791	0	0	2,405	121,515	-3
4	TOTAL MATERIALS & SUPPLIES	W661		2,791	0	0	2,405	223,748	-3
5	PREPAYMENTS & OTHER W.C. ITEMS								
6	TOTAL PREPAYMENTS	W670	PD29	27	0	0	0	1,290	0
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	0	0	0	0	-366	0
8	UNFUND STRM DMG RESRV - DISTRB	W674	D141	-241	0	0	0	-5,175	0
9	ADJ W - INCR STRM RESRV - TRAN	W680	T106	0	0	0	0	-892	0
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-589	0	0	0	-12,628	-1
11	TOTAL	W687		-803	0	0	0	-17,771	-1
12	OTHER WORKING CAPITAL								
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-85	0	0	-325	-2,667	0
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	-2	0	0	-1	-70	0
15	ADJ V - ORGANIZATION REALIGN	W694	K627	-2,124	0	0	-4,002	-26,394	-1
16	TOTAL	W705		-2,211	0	0	-4,328	-29,131	-1
17	TOTAL WORKING CASH	W721		-2,211	0	0	-4,328	-29,131	-1
18	MISCELLANEOUS WORKING CAPITAL								
19	OPEBS - D.A. RETAIL	W730	K627	-7,950	0	0	-14,978	-98,774	0
20	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	0	0	0	0	1,857	0
21	MISC OTHER	W736	OM31	1,255	0	0	4,832	39,594	0
22	ADJ J - RETAIL RATE CASE EXP	W740	K400	0	0	0	1,980	1,980	0
23	ADJ K - SECTION 1341	W742	GP19	18	0	0	15	772	0
24	ADJ L - REMOVE RTO START UP	W744	OM31	-73	0	0	-279	-2,291	1
25	TOTAL MISC WORK CAPITAL	W747		-6,750	0	0	-8,430	-56,862	1
26	TOTAL WORKING CAPITAL	WC71		-6,973	0	0	-10,353	119,984	-4
27	PRELIMINARY SUMMARY								
28	TOTAL ADDITIVE ADJUSTMENTS	V289		406	0	0	2	50,306	-2
29	TOTAL WORKING CAPITAL	WC71		-6,973	0	0	-10,353	119,984	-4
30	TOTAL RATE BASE ADJUSTMENTS	RB71		-6,567	0	0	-10,351	170,290	-6
31	RATE BASE CALCULATION								
32	NET ELECTRIC PLANT IN SERVICE	NP21		116,978	0	0	24,318	2,621,938	1
33	TOTAL RATE BASE ADJUSTMENTS	RB71		-6,567	0	0	-10,351	170,290	-6
34	TOTAL RATE BASE	RB91		110,411	0	0	13,967	2,792,228	-5

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
2	RETURN ON RATE BASE	R751		265,317	91,181	10,122	29,238	50,605	42,810	29,543

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502		0.09502
2	RETURN ON RATE BASE	R751		10,491	0	0	1,327	265,317	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION O & M									
2	PRODUCTION O&M- ENERGY RELATED									
3	NON-RECV FUEL - ALLOCABLE	P302	K306	3,663	0	3,663	0	0	0	0
4	D.A. RETAIL	P308	K306	1,295	0	1,295	0	0	0	0
5	AMOUNT ALLOCABLE	P310	K306	40,492	0	40,492	0	0	0	0
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	-167	0	-167	0	0	0	0
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	-408	0	-408	0	0	0	0
8	TOTAL ENERGY RELATED	P341		44,875	0	44,875	0	0	0	0
9	PRODUCTION O&M - DEMAND RELATD									
10	BASE	P352	P100	41,118	41,118	0	0	0	0	0
11	INTERMEDIATE	P354	P102	6,740	6,740	0	0	0	0	0
12	PEAKING	P356	P104	8,095	8,095	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391		55,953	55,953	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451		100,828	55,953	44,875	0	0	0	0
15	TRANSMISSION O & M									
16	GEN. STEP-UP XFMR - BASE	T300	T100	400	400	0	0	0	0	0
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	48	48	0	0	0	0	0
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	169	169	0	0	0	0	0
19	TRANSMISSION	T306	T106	10,718	0	0	10,718	0	0	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	4,056	0	0	4,056	0	0	0
21	TOTAL TRANSMISSION O & M	T341		15,391	617	0	14,774	0	0	0
22	DISTRIBUTION O & M									
23	PRIMARY	D300	D100	20,646	0	0	0	20,646	0	0
24	SECONDARY	D302	D102	14,348	0	0	0	0	14,348	0
25	SERVICES INCL RECON & DISCON	D304	D104	14,089	0	0	0	0	0	14,089
26	METERS	D306	D106	1,237	0	0	0	0	0	0
27	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	11,856	0	0	0	11,856	0	0
28	ADJ H - FINCL CONSIST-DSTB SEC	D316	D116	10,657	0	0	0	0	10,657	0
29	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	6,469	0	0	0	6,469	0	0
30	ADJ Z - DISTRIB UPGRADE - SEC	D320	D122	5,814	0	0	0	0	5,814	0
31	TOTAL DISTRIBUTION O & M	D341		85,116	0	0	0	38,971	30,819	14,089
32	CUSTOMER ACCOUNTING									
33	METER READING	C300	K410	12,715	0	0	0	0	0	0
34	CUSTOMER RECORDS	C302	K412	12,486	0	0	0	0	0	0
35	BILLING	C304	K414	9,293	0	0	0	0	0	0
36	SERVICE WORK FOR CONP	C306	K244	3,581	0	0	0	0	0	3,581

PROGRESS ENERGY FLORIDA
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	O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION O & M								
2	PRODUCTION O&M- ENERGY RELATED								
3	NON-RECV FUEL - ALLOCABLE	P302	K306	0	0	0	0	3,663	0
4	D.A. RETAIL	P308	K306	0	0	0	0	1,295	0
5	AMOUNT ALLOCABLE	P310	K306	0	0	0	0	40,492	0
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	0	0	0	0	-167	0
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	0	0	0	0	-408	0
8	TOTAL ENERGY RELATED	P341		0	0	0	0	44,875	0
9	PRODUCTION O&M - DEMAND RELATD								
10	BASE	P352	P100	0	0	0	0	41,118	0
11	INTERMEDIATE	P354	P102	0	0	0	0	6,740	0
12	PEAKING	P356	P104	0	0	0	0	8,095	0
13	TOTAL DEMAND RELATED	P391		0	0	0	0	55,953	0
14	TOTAL PRODUCTION O & M	P451		0	0	0	0	100,828	0
15	TRANSMISSION O & M								
16	GEN. STEP-UP XFMR - BASE	T300	T100	0	0	0	0	400	0
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	0	0	0	0	48	0
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	0	0	0	0	169	0
19	TRANSMISSION	T306	T106	0	0	0	0	10,718	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	0	0	0	0	4,056	0
21	TOTAL TRANSMISSION O & M	T341		0	0	0	0	15,391	0
22	DISTRIBUTION O & M								
23	PRIMARY	D300	D100	0	0	0	0	20,646	0
24	SECONDARY	D302	D102	0	0	0	0	14,348	0
25	SERVICES INCL RECON & DISCON	D304	D104	0	0	0	0	14,089	0
26	METERS	D306	D106	1,237	0	0	0	1,237	0
27	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	0	0	0	0	11,856	0
28	ADJ H - FINCL CONSIST-DSTB SEC	D316	D116	0	0	0	0	10,657	0
29	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	0	0	0	0	6,469	0
30	ADJ Z - DISTRIB UPGRADE - SEC	D320	D122	0	0	0	0	5,814	0
31	TOTAL DISTRIBUTION O & M	D341		1,237	0	0	0	85,116	0
32	CUSTOMER ACCOUNTING								
33	METER READING	C300	K410	12,715	0	0	0	12,715	0
34	CUSTOMER RECORDS	C302	K412	0	0	0	12,486	12,486	0
35	BILLING	C304	K414	0	0	0	9,293	9,293	0
36	SERVICE WORK FOR CONP	C306	K244	0	0	0	0	3,581	0

PROGRESS ENERGY FLORIDA
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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	UNCOLLECTIBLES	C308	R600	3,917	1,293	328	327	693	604	294
2	ADJ I - MMR PROJECT - R&D	C310	K244	-1,126	0	0	0	0	0	-1,126
3	ADJ I - MMR PROJECT - LABOR	C312	K627	-232	-75	-42	-13	-20	-18	-10
4	ADJ I - MMR PROJECT - READERS	C314	K254	-11,607	0	0	0	0	0	0
5	TOTAL CUSTOMER ACCOUNTING EXP	C317		29,027	1,218	286	314	673	586	2,739
6	CUSTOMER SERVICE & INFORMATION									
7	TOTAL	C320	K400	3,861	0	0	0	0	0	0
8	TOTAL CUSTOMER SERVICE & INFO	C329		3,861	0	0	0	0	0	0
9	SALES									
10	TOTAL	S300	K400	3,232	0	0	0	0	0	0
11	ADJ P - ECONOMIC DEVELOPMENT	S302	K400	-26	0	0	0	0	0	0
12	TOTAL SALES EXPENSE	S317		3,206	0	0	0	0	0	0
13	ADMINISTRATIVE & GENERAL									
14	PRODUCTION - BASE RELATED	A300	P100	-168	168	0	0	0	0	0
15	TRANSMISSION PLANT RELATED	A302	T106	244	0	0	244	0	0	0
16	DISTRIBUTION PLANT RELATED	A304	D141	3,444	0	0	0	1,334	1,245	705
17	GROSS PLANT RELATED	A306	GP19	2,078	914	14	195	352	329	186
18	LABOR RELATED	A308	K627	111,257	35,768	20,044	6,470	9,403	8,777	4,968
19	ADJ J - RETAIL RATE CASE EXP	A314	K400	1,320	0	0	0	0	0	0
20	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-2,361	-759	425	-137	-200	-186	-105
21	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-173	-56	-31	-10	-15	-14	-8
22	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	201	88	1	19	34	32	18
23	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-599	-193	-108	-35	51	-47	-27
24	ADJ V - ORGANIZATION REALIGN	A326	K627	-10,913	-3,508	-1,966	-635	-922	-861	-487
25	ADJ X - PFC	A328	K306	879	0	879	0	0	0	0
26	ADJ U - MISC INTEREST EXPENSE	A330	GP19	25	11	0	2	4	4	2
27	ADJ W - INCR STRM RSRV - TRAN	A332	T106	1,785	0	0	1,785	0	0	0
28	ADJ W - INCR STRM RSRV - DSTB	A334	D141	25,259	0	0	0	9,781	9,131	5,169
29	TOTAL ADMINISTRATIVE & GENERAL	A337		132,278	32,097	18,408	7,898	19,720	18,410	10,421
30	TOTAL O & M EXPENSE	OM31		369,707	89,885	63,569	22,986	59,364	49,815	27,249

PROGRESS ENERGY FLORIDA
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	O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	UNCOLLECTIBLES	C308	R600	174	0	0	204	3,917	0
2	ADJ I - MMR PROJECT - R&D	C310	K244	0	0	0	0	-1,126	0
3	ADJ I - MMR PROJECT - LABOR	C312	K627	-19	0	0	-35	-232	0
4	ADJ I - MMR PROJECT - READERS	C314	K254	-11,607	0	0	0	-11,607	0
5	TOTAL CUSTOMER ACCOUNTING EXP	C317		1,263	0	0	21,948	29,027	0
6	CUSTOMER SERVICE & INFORMATION								
7	TOTAL	C320	K400	0	0	0	3,861	3,861	0
8	TOTAL CUSTOMER SERVICE & INFO	C329		0	0	0	3,861	3,861	0
9	SALES								
10	TOTAL	S300	K400		0	0	3,232	3,232	0
11	ADJ P - ECONOMIC DEVELOPMENT	S302	K400		0	0	-26	-26	0
12	TOTAL SALES EXPENSE	S317			0	0	3,206	3,206	0
13	ADMINISTRATIVE & GENERAL								
14	PRODUCTION - BASE RELATED	A300	P100	0	0	0	0	-168	0
15	TRANSMISSION PLANT RELATED	A302	T106	0	0	0	0	244	0
16	DISTRIBUTION PLANT RELATED	A304	D141	161	0	0	0	3,445	-1
17	GROSS PLANT RELATED	A306	GP19	48	0	0	41	2,079	-1
18	LABOR RELATED	A308	K627	8,954	0	0	16,870	111,254	3
19	ADJ J - RETAIL RATE CASE EXP	A314	K400	0	0	0	1,320	1,320	0
20	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-190	0	0	-358	-2,360	-1
21	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-14	0	0	-26	-174	1
22	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	5	0	0	4	201	0
23	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-48	0	0	-91	-600	1
24	ADJ V - ORGANIZATION REALIGN	A326	K627	-878	0	0	-1,655	-10,912	-1
25	ADJ X - PFC	A328	K306	0	0	0	0	879	0
26	ADJ U - MISC INTEREST EXPENSE	A330	GP19	1	0	0	0	24	1
27	ADJ W - INCR STRM RSRV - TRAN	A332	T106	0	0	0	0	1,785	0
28	ADJ W - INCR STRM RSRV - DSTB	A334	D141	1,179	0	0	0	25,260	-1
29	TOTAL ADMINISTRATIVE & GENERAL	A337		9,218	0	0	16,105	132,277	1
30	TOTAL O & M EXPENSE	OM31		11,718	0	0	45,120	369,706	1

PROGRESS ENERGY FLORIDA
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	DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION DEPRECIATION									
2	BASE	P460	P100	50,733	50,733	0	0	0	0	0
3	INTERMEDIATE	P462	P102	6,630	6,630	0	0	0	0	0
4	PEAKING	P464	P104	10,109	10,109	0	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP	P481		67,472	67,472	0	0	0	0	0
6	TRANSMISSION DEPRECIATION									
7	GEN. STEP-UP XFMR - BASE	T460	T100	266	266	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T462	T102	31	31	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T464	T104	125	125	0	0	0	0	0
10	TRANSMISSION	T466	T106	9,330	0	0	9,330	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	164	0	0	164	0	0	0
12	TOTAL TRANS DEPREC EXP	T481		9,916	422	0	9,494	0	0	0
13	DISTRIBUTION DEPRECIATION									
14	PRIMARY	D460	D100	33,638	0	0	0	33,638	0	0
15	SECONDARY	D462	D102	32,417	0	0	0	0	32,417	0
16	SERVICES	D464	D104	16,791	0	0	0	0	0	16,791
17	METERS	D466	D106	4,698	0	0	0	0	0	0
18	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	-679	0	0	0	-679	0	0
19	ADJ H - FNCL CONSIST-DBTB SEC	D476	D116	-611	0	0	0	0	-611	0
20	ADJ I - MMR PROJECT	D478	D118	8,770	0	0	0	0	0	0
21	TOTAL DIST DEPREC EXPENSE	D481		95,024	0	0	0	32,959	31,806	16,791
22	GENERAL DEPRECIATION									
23	LABOR RELATED	G460	G100	8,113	2,608	1,462	472	686	640	362
24	RETAIL CUSTOMER RELATED (CSS)	G462	G102	76	0	0	0	0	0	0
25	PRODUCTION PLANT RELATED	G464	G104	4,677	4,677	0	0	0	0	0
26	DISTRIBUTION PRIMARY RELATED	G466	G106	64	0	0	0	64	0	0
27	ADJ S - SEBRING	G470	G100	-1,998	-642	-360	-116	-169	-158	-89
28	TOTAL GENERAL DEPREC EXPENSE	G481		10,932	6,643	1,102	356	581	482	273
29	ADDITIONAL DISTB DEPRECIATION									
30	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	240	0	0	0	240	0	0
31	ADJ Z - DISTRIB UPGRADE - SEC	C462	D122	215	0	0	0	0	215	0
32	TOTAL ADDL DSTB DEPREC EXPENSE	C481		455	0	0	0	240	215	0
33	TOTAL DEPRECIATION EXPENSE	DE41		183,799	74,537	1,102	9,850	33,780	32,503	17,064

PROGRESS ENERGY FLORIDA
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	DEPRECIATION EXPENSE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION DEPRECIATION								
2	BASE	P460	P100	0	0	0	0	50,733	0
3	INTERMEDIATE	P462	P102	0	0	0	0	6,630	0
4	PEAKING	P464	P104	0	0	0	0	10,109	0
5	TOTAL PRODUCTION DEPREC EXP	P481		0	0	0	0	67,472	0
6	TRANSMISSION DEPRECIATION								
7	GEN. STEP-UP XFMR - BASE	T460	T100	0	0	0	0	266	0
8	GEN. STEP-UP XFMR - INTERMED	T462	T102	0	0	0	0	31	0
9	GEN. STEP-UP XFMR - PEAKING	T464	T104	0	0	0	0	125	0
10	TRANSMISSION	T466	T106	0	0	0	0	9,330	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	0	0	0	0	164	0
12	TOTAL TRANS DEPREC EXP	T481		0	0	0	0	9,916	0
13	DISTRIBUTION DEPRECIATION								
14	PRIMARY	D460	D100	0	0	0	0	33,638	0
15	SECONDARY	D462	D102	0	0	0	0	32,417	0
16	SERVICES	D464	D104	0	0	0	0	16,791	0
17	METERS	D466	D106	4,698	0	0	0	4,698	0
18	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	0	0	0	0	-679	0
19	ADJ H - FNCL CONSIST-DBTB SEC	D476	D116	0	0	0	0	-611	0
20	ADJ I - MMR PROJECT	D478	D118	8,770	0	0	0	8,770	0
21	TOTAL DIST DEPREC EXPENSE	D481		13,468	0	0	0	95,024	0
22	GENERAL DEPRECIATION								
23	LABOR RELATED	G460	G100	653	0	0	1,230	8,113	0
24	RETAIL CUSTOMER RELATED (CSS)	G462	G102	0	0	0	76	76	0
25	PRODUCTION PLANT RELATED	G464	G104	0	0	0	0	4,677	0
26	DISTRIBUTION PRIMARY RELATED	G466	G106	0	0	0	0	64	0
27	ADJ S - SEBRING	G470	G100	-161	0	0	-303	-1,998	0
28	TOTAL GENERAL DEPREC EXPENSE	G481		492	0	0	1,003	10,932	0
29	ADDITIONAL DISTB DEPRECIATION								
30	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	0	0	0	0	240	0
31	ADJ Z - DISTRIB UPGRADE - SEC	C462	D122	0	0	0	0	215	0
32	TOTAL ADDL DSTB DEPREC EXPENSE	C481		0	0	0	0	455	0
33	TOTAL DEPRECIATION EXPENSE	DE41		13,960	0	0	1,003	183,799	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TAXES OTHER THAN INC & REV									
2	REAL ESTATE & PROPERTY TAX									
3	AMOUNT ALLOCABLE	L500	GP19	55,063	24,208	360	5,177	9,330	8,706	4,928
4	TOTAL REAL EST & PROP TAX	L521		55,063	24,208	360	5,177	9,330	8,706	4,928
5	PAYROLL TAX									
6	TOTAL	L530	K627	10,993	3,534	1,981	639	929	867	491
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	520	0	0	0	520	0	0
8	ADJ H - FINCL CONSIST-DSTB SEC	L546	D116	467	0	0	0	0	467	0
9	ADJ V - ORGANIZATION REALIGN	L548	K627	-41	-13	-7	-2	-3	-3	-2
10	TOTAL PAYROLL TAX	L551		11,939	3,521	1,974	637	1,446	1,331	489
11	REVENUE TAXES									
12	TOTAL	L560	R600	108,929	35,962	9,121	9,084	19,270	16,790	8,180
13	**ADJ M - EXCLUDE FRANCHISE, GRT**	**L562**	**R600**	**-108,189**	-35,718	-9,059	**-9,023**	**-19,139**	**-16,676**	**-8,125**
14	EXCL RAF CALC ON PRES CL REV	L564	R600	-639	-211	-54	-53	-113	-98	-48
15	**EXC UNCOLL CALC ON PRES CL REV**	**L566**	**R600**	-1,544	-510	-129	-129	-273	-238	-116
16	TOTAL REVENUE TAXES	L581		-1,443	-477	-121	-121	-255	-222	-109
17	TOTAL OTHER TAX & MISC EXPENSE	L591		65,559	27,252	2,213	5,693	10,521	9,815	5,308
18	MISC ALLOWABLE EXPENSES									
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	-44	-19	0	-4	-7	-7	-4
20	MISC ALLOWABLE EXPENSES	M621		-44	-19	0	-4	-7	-7	-4
21	PRELIMINARY SUMMARY									
22	TOTAL O & M EXPENSE	OM31		369,707	89,885	63,569	22,986	59,364	49,815	27,249
23	TOTAL DEPRECIATION EXPENSE	DE41		183,799	74,537	1,102	9,850	33,780	32,503	17,064
24	TOTAL OTHER TAX & MISC EXPENSE	L591		65,559	27,252	2,213	5,693	10,521	9,815	5,308
25	MISC ALLOWABLE EXPENSES	M621		-44	-19	0	-4	-7	-7	-4
26	TOTAL OP EXP EX INC & REV TAX	OP61		619,021	191,655	66,884	38,525	103,658	92,126	49,617

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TAXES OTHER THAN INC & REV								
2	REAL ESTATE & PROPERTY TAX								
3	AMOUNT ALLOCABLE	L500	GP19	1,264	0	0	1,089	55,062	1
4	TOTAL REAL EST & PROP TAX	L521		1,264	0	0	1,089	55,062	1
5	PAYROLL TAX								
6	TOTAL	L530	K627	885	0	0	1,667	10,993	0
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	0	0	0	0	520	0
8	ADJ H - FINCL CONSIST-DSTB SEC	L546	D116	0	0	0	0	467	0
9	ADJ V - ORGANIZATION REALIGN	L548	K627	-3	0	0	-6	-39	-2
10	TOTAL PAYROLL TAX	L551		882	0	0	1,661	11,941	-2
11	REVENUE TAXES								
12	TOTAL	L560	R600	4,840	0	0	5,682	108,929	0
13	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-4,807	0	0	-5,643	-108,190	1
14	EXCL RAF CALC ON PRES CL REV	L564	R600	-28	0	0	-33	-638	-1
15	EXC UNCOLL CALC ON PRES CL REV	L566	R600	-69	0	0	-81	-1,545	1
16	TOTAL REVENUE TAXES	L581		-64	0	0	-75	-1,444	1
17	TOTAL OTHER TAX & MISC EXPENSE	L591		2,082	0	0	2,675	65,559	0
18	MISC ALLOWABLE EXPENSES								
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	-1	0	0	-1	-43	-1
20	MISC ALLOWABLE EXPENSES	M621		-1	0	0	-1	-43	-1
21	PRELIMINARY SUMMARY								
22	TOTAL O & M EXPENSE	OM31		11,718	0	0	45,120	369,706	1
23	TOTAL DEPRECIATION EXPENSE	DE41		13,960	0	0	1,003	183,799	0
24	TOTAL OTHER TAX & MISC EXPENSE	L591		2,082	0	0	2,675	65,559	0
25	MISC ALLOWABLE EXPENSES	M621		-1	0	0	-1	-43	-1
26	TOTAL OP EXP EX INC & REV TAX	OP61		27,759	0	0	48,797	619,021	0

PROGRESS ENERGY FLORIDA
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PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	INCOME TAX BASED ON RETURN	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	FEDERAL INCOME TAX									
2	FED INC TAX DEDUCTIONS									
3	INTEREST									
4	TOTAL	Y760	RB91	72,134	24,790	2,752	7,949	13,758	11,639	8,032
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-15,229	-5,234	-581	-1,678	-2,905	-2,457	-1,696
6	TOTAL OTHER INTEREST EXPENSE	Y781		56,905	19,556	2,171	6,271	10,853	9,182	6,336
7	TOTAL INTEREST EXPENSE	Y783		56,905	19,556	2,171	6,271	10,853	9,182	6,336
8	OTHER DEDUCTIONS									
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	4,609	4,609	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS	Y823		4,609	4,609	0	0	0	0	0
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	103,482	45,495	677	9,729	17,535	16,361	9,261
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	16,301	7,167	107	1,533	2,762	2,577	1,459
14	TOTAL ADDITIONS	Y861		119,783	52,662	784	11,262	20,297	18,938	10,720
15	NET DEDUCTIONS AND ADDITIONS	Y871		-58,269	28,497	1,387	-4,991	-9,444	-9,756	-4,384
16	FEDERAL INCOME TAX ADJUSTMENTS									
17	FED & STATE PROV DEF INC TAX									
18	NET FED & STATE DIT	Z760	GP19	-38,052	16,729	249	-3,578	-6,448	-6,016	3,406
19	ADJ R - TAX ON AFUDC	Z762	GP19	480	211	3	45	81	76	43
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-6,287	-2,764	-41	-591	-1,065	-994	-563
21	TOTAL FED & STATE PROV DEF IT	Z781		-43,859	19,282	-287	-4,124	-7,432	-6,934	3,926
22	INVESTMENT TAX CREDITS									
23	AMORTIZED INV TAX CREDIT									
24	AMORTIZATION	Z804	GP19	3,259	1,433	21	306	552	515	292
25	TOTAL AMORTIZED ITC	Z813		3,259	1,433	21	306	552	515	292
26	PRELIMINARY SUMMARY									
27	TOTAL FED & STATE PROV DEF IT	Z781		-43,859	-19,282	-287	-4,124	-7,432	-6,934	-3,926
28	TOTAL AMORTIZED ITC	Z813		-3,259	-1,433	21	-306	-552	-515	-292
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-47,118	-20,715	-308	-4,430	-7,984	-7,449	-4,218
30	FEDERAL INCOME TAX COMPUTATION									

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	INCOME TAX BASED ON RETURN	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	FEDERAL INCOME TAX								
2	FED INC TAX DEDUCTIONS								
3	INTEREST								
4	TOTAL	Y760	RB91	2,852	0	0	361	72,133	1
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-602	0	0	-76	-15,229	0
6	TOTAL OTHER INTEREST EXPENSE	Y781		2,250	0	0	285	56,904	1
7	TOTAL INTEREST EXPENSE	Y783		2,250	0	0	285	56,904	1
8	OTHER DEDUCTIONS								
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	0	0	0	0	4,609	0
10	TOTAL OTHER DEDUCTIONS	Y823		0	0	0	0	4,609	0
11	ADDITIONS								
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	2,376	0	0	2,047	103,481	1
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	374	0	0	322	16,301	0
14	TOTAL ADDITIONS	Y861		2,750	0	0	2,369	119,782	1
15	NET DEDUCTIONS AND ADDITIONS	Y871		-500	0	0	-2,084	-58,269	0
16	FEDERAL INCOME TAX ADJUSTMENTS								
17	FED & STATE PROV DEF INC TAX								
18	NET FED & STATE DIT	Z760	GP19	-874	0	0	-753	-38,053	1
19	ADJ R - TAX ON AFUDC	Z762	GP19	11	0	0	9	479	1
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-144	0	0	-124	-6,286	-1
21	TOTAL FED & STATE PROV DEF IT	Z781		-1,007	0	0	-868	-43,860	1
22	INVESTMENT TAX CREDITS								
23	AMORTIZED INV TAX CREDIT								
24	AMORTIZATION	Z804	GP19	75	0	0	64	3,258	1
25	TOTAL AMORTIZED ITC	Z813		75	0	0	64	3,258	1
26	PRELIMINARY SUMMARY								
27	TOTAL FED & STATE PROV DEF IT	Z781		-1,007	0	0	-868	-43,860	1
28	TOTAL AMORTIZED ITC	Z813		-75	-0	-0	-64	-3,258	-1
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-1,082	0	0	-932	-47,118	0
30	FEDERAL INCOME TAX COMPUTATION								

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
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	INCOME TAX BASED ON RETURN	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RETURN ON RATE BASE	R751	265,317	91,181	10,122	29,238	50,605	42,810	29,543
2	NET DEDUCTIONS AND ADDITIONS	Y871	58,269	28,497	-1,387	4,991	9,444	9,756	4,384
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-47,118	-20,715	-308	-4,430	-7,984	-7,449	-4,218
4	BASE FOR FIT COMPUTATION	I865	276,468	98,963	8,427	29,799	52,065	45,117	29,709
5	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
6	PRELIM FEDERAL INCOME TAX	I869	148,869	53,288	4,538	16,046	28,035	24,294	15,997
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-47,118	-20,715	-308	-4,430	-7,984	-7,449	-4,218
8	NET FED INCOME TAX ALLOWABLE	I879	101,751	32,573	4,230	11,616	20,051	16,845	11,779
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869	148,869	53,288	4,538	16,046	28,035	24,294	15,997
11	NET FED INCOME TAX PAYABLE	I889	148,869	53,288	4,538	16,046	28,035	24,294	15,997
12	STATE INCOME TAX								
13	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	STATE INCOME TAX ADJUSTMENTS								
15	SUMMARY OF SIT CALCULATION								
16	RETURN ON RATE BASE	R751	265,317	91,181	10,122	29,238	50,605	42,810	29,543
17	NET FED INCOME TAX ALLOWABLE	I879	101,751	32,573	4,230	11,616	20,051	16,845	11,779
18	NET DEDUCTIONS AND ADDITIONS	Y871	58,269	28,497	-1,387	4,991	9,444	9,756	4,384
19	BASE FOR SIT COMPJTATION	J965	425,337	152,251	12,965	45,845	80,100	69,411	45,706
20	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
21	PRELIMINARY STATE INCOME TAX	J969	24,755	8,861	755	2,668	4,662	4,040	2,660
22	NET STATE INCOME TAX ALLOWABLE	J979	24,755	8,861	755	2,668	4,662	4,040	2,660
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969	24,755	8,861	755	2,668	4,662	4,040	2,660
25	NET STATE INCOME TAX PAYABLE	J989	24,755	8,861	755	2,668	4,662	4,040	2,660
26	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726	0.38726	0.38726

PROGRESS ENERGY FLORIDA
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PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	INCOME TAX BASED ON RETURN	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RETURN ON RATE BASE	R751		10,491	0	0	1,327	265,317	0
2	NET DEDUCTIONS AND ADDITIONS	Y871		500	-0	-0	2,084	58,269	-0
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-1,082	0	0	-932	-47,118	0
4	BASE FOR FIT COMPUTATION	I865		9,909	0	0	2,479	276,468	0
5	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846		0.53846
6	PRELIM FEDERAL INCOME TAX	I869		5,336	0	0	1,335	148,869	0
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-1,082	0	0	-932	-47,118	0
8	NET FED INCOME TAX ALLOWABLE	I879		4,254	0	0	403	101,751	0
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869		5,336	0	0	1,335	148,869	0
11	NET FED INCOME TAX PAYABLE	I889		5,336	0	0	1,335	148,869	0
12	STATE INCOME TAX								
13	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000		0.00000
14	STATE INCOME TAX ADJUSTMENTS								
15	SUMMARY OF SIT CALCULATION								
16	RETURN ON RATE BASE	R751		10,491	0	0	1,327	265,317	0
17	NET FED INCOME TAX ALLOWABLE	I879		4,254	0	0	403	101,751	0
18	NET DEDUCTIONS AND ADDITIONS	Y871		500	-0	-0	2,084	58,269	-0
19	BASE FOR SIT COMPUTATION	J965		15,245	0	0	3,814	425,337	0
20	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820		0.05820
21	PRELIMINARY STATE INCOME TAX	J969		887	0	0	222	24,755	0
22	NET STATE INCOME TAX ALLOWABLE	J979		887	0	0	222	24,755	0
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969		887	0	0	222	24,755	0
25	NET STATE INCOME TAX PAYABLE	J989		887	0	0	222	24,755	0
26	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575

PROGRESS ENERGY FLORIDA
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	COST OF SERVICE COMPUTATION	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	REVENUE CREDITS									
2	PRODUCTION DEMAND RELATED	Q000	P121	1,633	1,633	0	0	0	0	0
3	TRANSMISSION RELATED	Q002	T106	443	0	0	443	0	0	0
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	6,067	0	0	0	6,067	0	0
5	DISTRIBUTION SECONDARY RELATED	Q006	D102	5,185	0	0	0	0	5,185	0
6	DISTRIBUTION SERVICES RELATED	Q008	D104	20,060	0	0	0	0	0	20,060
7	RATE BASE RELATED	Q010	RB91	4,542	1,561	173	501	866	733	506
8	ENERGY NON-FUEL RELATED	Q012	K312	385	0	385	0	0	0	0
9	ADJ I - MMR PROJECT	Q016	R600	1,972	651	165	164	349	304	148
10	TOTAL REVENUE CREDITS	Q027		40,287	3,845	723	1,108	7,282	6,222	20,714
11	COST OF SERVICE COMPUTATION									
12	TOTAL OP EXP EX INC & REV TAX	OP61		619,021	191,655	66,884	38,525	103,658	92,126	49,617
13	RETURN ON RATE BASE	R751		265,317	91,181	10,122	29,238	50,605	42,810	29,543
14	NET FED INCOME TAX ALLOWABLE	I879		101,751	32,573	4,230	11,616	20,051	16,845	11,779
15	**NET STATE INCOME TAX ALLOWABLE**	**J979**		**24,755**	**8,861**	755	**2,668**	**4,662**	**4,040**	**2,660**
16	TOTAL REVENUE CREDITS	Q027		-40,287	-3,845	-723	-1,108	-7,282	-6,222	-20,714
17	**SUBTOTAL B**	**CS03**		970,557	320,425	81,268	80,939	171,694	149,599	72,885
18	REVENUE TAX FACTOR	L031			0.00247	0.00247	0.00247	0.00247	0.00247	0.00247
19	REVENUE TAX	L033		2,393	790	200	200	423	369	180
20	TOTAL ELECTRIC COST OF SERVICE	CS05		972,950	321,215	81,468	81,139	172,117	149,968	73,065
21	CLASS REVENUES=COST OF SERVICE	R602		972,950	321,215	81,468	81,140	172,117	149,968	73,065
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-972,950	-321,215	-81,468	-81,139	-172,117	-149,968	-73,065
23	EXCESS REVENUES	XREV		0	0	0	1	0	0	0
24	COMPOSITE TAX RATE	CTAX			0.38726	0.38726	0.38726	0.38726	0.38726	0.38726
25	EXCESS RETURN	XRET		0	0	0	1	0	0	0

PROGRESS ENERGY FLORIDA
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	COST OF SERVICE COMPUTATION	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	REVENUE CREDITS								
2	PRODUCTION DEMAND RELATED	Q000	P121	0	0	0	0	1,633	0
3	TRANSMISSION RELATED	Q002	T106	0	0	0	0	443	0
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	0	0	0	0	6,067	0
5	DISTRIBUTION SECONDARY RELATED	Q006	D102	0	0	0	0	5,185	0
6	DISTRIBUTION SERVICES RELATED	Q008	D104	0	0	0	0	20,060	0
7	RATE BASE RELATED	Q010	RB91	180	0	0	23	4,543	-1
8	ENERGY NON-FUEL RELATED	Q012	K312	0	0	0	0	385	0
9	ADJ I - MMR PROJECT	Q016	R600	88	0	0	103	1,972	0
10	TOTAL REVENUE CREDITS	Q027		268	0	0	126	40,288	-1
11	COST OF SERVICE COMPUTATION								
12	TOTAL OP EXP EX INC & REV TAX	OP61		27,759	0	0	48,797	619,021	0
13	RETURN ON RATE BASE	R751		10,491	0	0	1,327	265,317	0
14	NET FED INCOME TAX ALLOWABLE	I879		4,254	0	0	403	101,751	0
15	NET STATE INCOME TAX ALLOWABLE	J979		887	0	0	222	24,755	0
16	TOTAL REVENUE CREDITS	Q027		-268	-0	-0	-126	-40,288	1
17	SUBTOTAL B	CS03		43,123	0	0	50,623	970,556	1
18	REVENUE TAX FACTOR	L031		0.00247	0.00247	0.00247	0.00247		0.00000
19	REVENUE TAX	L033		106	0	0	125	2,393	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		43,229	0	0	50,748	972,949	1
21	CLASS REVENUES=COST OF SERVICE	R602		43,229	0	0	50,748	972,950	0
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-43,229	-0	-0	-50,748	-972,949	-1
23	EXCESS REVENUES	XREV		0	0	0	0	1	-1
24	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575
25	EXCESS RETURN	XRET		0	0	0	0	1	-1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06RS25-000
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	ROR, TAX RATES & SPEC FACTORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE OF RETURN									
2	CAPITALIZATION AMOUNTS									
3	LONG TERM DEBT	K100			1,520,275	1,520,275	1,520,275	1,520,275	1,520,275	1,520,275
4	PREFERRED STOCK	K102			25,037	25,037	25,037	25,037	25,037	25,037
5	COMMON STOCK	K104			2,683,750	2,683,750	2,683,750	2,683,750	2,683,750	2,683,750
6	SHORT-TERM DEBT	K106			25,142	25,142	25,142	25,142	25,142	25,142
7	CUSTOMER DEPOSITS	K108			101,954	101,954	101,954	101,954	101,954	101,954
8	ITC	K110			21,047	21,047	21,047	21,047	21,047	21,047
9	DEFERRED INCOME TAX	K112			263,246	263,246	263,246	263,246	263,246	263,246
10	OTHER	K114			0	0	0	0		0
11	TOTAL	K115			4,640,451	4,640,451	4,640,451	4,640,451	4,640,451	4,640,451
12	COST OF CAPITAL									
13	LONG TERM DEBT	K120			0.05730	0.05730	0.05730	0.05730	0.05730	0.05730
14	PREFERRED STOCK	K122			0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124			0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
16	SHORT-TERM DEBT	K126			0.04040	0.04040	0.04040	0.04040	0.04040	0.04040
17	CUSTOMER DEPOSITS	K128			0.05925	0.05925	0.05925	0.05925	0.05925	0.05925
18	ITC	K130			0.10142	0.10142	0.10142	0.10142	0.10142	0.10142
19	DEFERRED INCOME TAX	K132			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	OTHER	K134			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WEIGHTED COST OF CAPITAL									
22	LONG TERM DEBT	K141			0.01877	0.01877	0.01877	0.01877	0.01877	0.01877
23	PREFERRED STOCK	K143			0.00024	0.00024	0.00024	0.00024	0.00024	0.00024
24	COMMON STOCK	K145			0.07403	0.07403	0.07403	0.07403	0.07403	0.07403
25	SHORT-TERM DEBT	K147			0.00022	0.00022	0.00022	0.00022	0.00022	0.00022
26	CUSTOMER DEPOSITS	K149			0.00130	0.00130	0.00130	0.00130	0.00130	0.00130
27	ITC	K151			0.00046	0.00046	0.00046	0.00046	0.00046	0.00046
28	DEFERRED INCOME TAX	K153			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	OTHER	K155			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
31	TAX RATES AND SPECIAL FACTORS									
32	SHORT TERM DEBT COST	K180			0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
33	FEDERAL INCOME TAX RATE	K190			0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
34	STATE INCOME TAX RATE	K192			0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
35	FIT DEDUCTIBLE FOR SIT	K194			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	REVENUE TAX RATE	K196			0.00246	0.00246	0.00246	0.00246	0.00246	0.00246

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

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	ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS							
3	LONG TERM DEBT	K100	1,520,275	1,520,275	1,520,275	1,520,275		1,520,275
4	PREFERRED STOCK	K102	25,037	25,037	25,037	25,037		25,037
5	COMMON STOCK	K104	2,683,750	2,683,750	2,683,750	2,683,750		2,683,750
6	SHORT-TERM DEBT	K106	25,142	25,142	25,142	25,142		25,142
7	CUSTOMER DEPOSITS	K108	101,954	101,954	101,954	101,954		101,954
8	ITC	K110	21,047	21,047	21,047	21,047		21,047
9	DEFERRED INCOME TAX	K112	263,246	263,246	263,246	263,246		263,246
10	OTHER	K114	0	0	0	0		0
11	TOTAL	K115	4,640,451	4,640,451	4,640,451	4,640,451		4,640,451
12	COST OF CAPITAL							
13	LONG TERM DEBT	K120	0.05730	0.05730	0.05730	0.05730		0.05730
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513		0.04513
15	COMMON STOCK	K124	0.12800	0.12800	0.12800	0.12800		0.12800
16	SHORT-TERM DEBT	K126	0.04040	0.04040	0.04040	0.04040		0.04040
17	CUSTOMER DEPOSITS	K128	0.05925	0.05925	0.05925	0.05925		0.05925
18	ITC	K130	0.10142	0.10142	0.10142	0.10142		0.10142
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000		0.00000
20	OTHER	K134	0.00000	0.00000	0.00000	0.00000		0.00000
21	WEIGHTED COST OF CAPITAL							
22	LONG TERM DEBT	K141	0.01877	0.01877	0.01877	0.01877		0.01877
23	PREFERRED STOCK	K143	0.00024	0.00024	0.00024	0.00024		0.00024
24	COMMON STOCK	K145	0.07403	0.07403	0.07403	0.07403		0.07403
25	SHORT-TERM DEBT	K147	0.00022	0.00022	0.00022	0.00022		0.00022
26	CUSTOMER DEPOSITS	K149	0.00130	0.00130	0.00130	0.00130		0.00130
27	ITC	K151	0.00046	0.00046	0.00046	0.00046		0.00046
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000		0.00000
29	OTHER	K155	0.00000	0.00000	0.00000	0.00000		0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09502	0.09502	0.09502	0.09502		0.09502
31	TAX RATES AND SPECIAL FACTORS							
32	SHORT TERM DEBT COST	K180	0.04920	0.04920	0.04920	0.04920		0.04920
33	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
34	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
35	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
36	REVENUE TAX RATE	K196	0.00246	0.00246	0.00246	0.00246		0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

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COST OF CAPITAL

COMPONENT	AMOUNT	RATIO	COST	WTD COST
LONG TERM DEBT	1,520,275	0.32761	0.05730	0.01877
PREFERRED STOCK	25,037	0.00540	0.04513	0.00024
COMMON STOCK	2,683,750	0.57834	0.12800	0.07403
SHORT-TERM DEBT	25,142	0.00542	0.04040	0.00022
CUSTOMER DEPOSITS	101,954	0.02197	0.05925	0.00130
ITC	21,047	0.00454	0.10142	0.00046
DEFERRED INCOME TAX	263,246	0.05673	0.00000	0.00000
OTHER	0	0.00000	0.00000	0.00000
TOTAL	4,640,451	1.00000		0.09502

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	DEMAND, ENERGY & SPEC. ASSIGN.									
2	PRODUCTION BASE - % * 1000	K200		100,000	100,000	0	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		100,000	100,000	0	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		100,000	100,000	0	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	TRANSMISSION - % * 1,000	K220		100,000	0	0	100,000	0	0	0
9	RATIO TO TOTAL ELECTRIC	K221		1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240		100,000	0	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242		100,000	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243		1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244		100,000	0	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246		100,000	0	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	NUMBER OF MMR METERS	K254		1,482,244	0	0	0	0	0	0
19	RATIO TO TOTAL ELECTRIC	K255		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	CLASS MWH ENERGY REC- % * 1000	K306		100,000	0	100,000	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K307		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
22	CLASS MWH ENERGY REC- % * 1000	K312		100,000	0	100,000	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K313		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24	NUMBER OF RETAIL CUSTOMERS	K400		1,603,580	0	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K401		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	METER READING EXP - % * 1000	K410		100,000	0	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	CUST RECORDS/COLL EXP - %*1000	K412		100,000	0	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K413		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	BILLING/ACTG EXPENSE- % * 1000	K414		100,000	0	0	0	0	0	0
31	RATIO TO TOTAL ELECTRIC	K415		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32	WAGES AND SALARIES									
33	PRODUCTION DEMAND - BASE	K600	K200	26,465	26,465	0	0	0	0	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	5,066	5,066	0	0	0	0	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	4,252	4,252	0	0	0	0	0
36	PROD ENERGY - ALLOCABLE	K610	K306	20,297	0	20,297	0	0	0	0
37	TRANSMISSION	K612	T121	6,988	436	0	6,552	0	0	0
38	DISTRIBUTION	K614	D141	24,588	0	0	0	9,521	8,888	5,031
39	TOTAL PTD WAGES & SALARIES	K617		87,656	36,219	20,297	6,552	9,521	8,888	5,031
40	WTD PTD WAGE & SAL RATIOS	K619		.00000	0.41319	0.23155	0.07475	0.10862	0.10140	0.05739
41	CUSTOMER ACCOUNTING	K620	K667	21,487	0	0	0	0	0	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: E R 25)0
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	ALLOCATORS	ITEM	ALLO	ME	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	DEMAND, ENERGY & SPEC. ASSIGN.								
2	PRODUCTION BASE - % * 1000	K200		0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANSMISSION - % * 1,000	K220		0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240		0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242		0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244		0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246		100,000	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	NUMBER OF MMR METERS	K254		1,482,244	0	0	0	1,482,244	0
19	RATIO TO TOTAL ELECTRIC	K255		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	CLASS MWH ENERGY REQ- % * 1000	K306		0	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K307		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	CLASS MWH ENERGY REQ- % * 1000	K312		0	0	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K313		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24	NUMBER OF RETAIL CUSTOMERS	K400		0	0	0	1,603,580	1,603,580	0
25	RATIO TO TOTAL ELECTRIC	K401		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26	METER READING EXP - % * 1000	K410		100,000	0	0	0	100,000	0
27	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28	CUST RECORDS/COLL EXP - %*1000	K412		0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K413		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	BILLING/ACTG EXPENSE- % * 1000	K414		0	0	0	100,000	100,000	0
31	RATIO TO TOTAL ELECTRIC	K415		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	WAGES AND SALARIES								
33	PRODUCTION DEMAND - BASE	K600	K200	0	0	0	0	26,465	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	0	0	0	0	5,066	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	0	0	0	0	4,252	0
36	PROD ENERGY - ALLOCABLE	K610	K306	0	0	0	0	20,297	0
37	TRANSMISSION	K612	T121	0	0	0	0	6,988	0
38	DISTRIBUTION	K614	D141	1,147	0	0	0	24,587	1
39	TOTAL PTD WAGES & SALARIES	K617		1,147	0	0	0	87,655	1
40	WTD PTD WAGE & SAL RATIOS	K619		0.01309	0	0.00000	0.00000	0.99999	1
41	CUSTOMER ACCOUNTING	K620	K667	7,920	0	0	13,567	21,487	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	CUSTOMER SERV & INFO, SALES	K622	K400	1,809	0	0	0	0	0	0
2	ECCR	K624	K400	1,707	0	0	0	0	0	0
3	TOTAL PTDCSS WAGES & SALARIES	K627		112,659	36,219	20,297	6,552	9,521	8,888	5,031
4	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.32149	0.18016	0.05816	0.08451	0.07889	0.04466
5	ADMINISTRATIVE & GENERAL	**K630**	**K627**	30,341	9,754	5,466	1,765	2,564	2,394	1,355
6	TOTAL WAGES AND SALARIES EXP	K633		143,000	45,973	25,763	8,317	12,085	11,282	6,386
7	WTD WAGE AND SALARY RATIOS	**K639**		**1.00000**	**0.32149**	**0.18016**	**0.05816**	**0.08451**	**0.07890**	0.04466
8	WEIGHTED CUST ACCOUNTG EXPENSE									
9	METER READING	K640	K410	12,715	0	0	0	0	0	0
10	CUSTOMER RECORDS	K642	K412	12,486	0	0	0	0	0	0
11	BILLING	K644	K414	9,293	0	0	0	0	0	0
12	TOTAL WEIGHTED CUST ACCTNG EXP	K667		34,494	0	0	0	0	0	0
13	WTD RATIOS	K669		1.00000	0.00000	0.00000	0.00000	0.00000	**0.00000**	0.00000
14	RECOVERABLE FUEL ENERGY EXP									
15	AMOUNT ALLOCABLE	K672	K306	661,319	0	661,319	0	0	0	0
16	TOTAL RECOV FUEL ENERGY EXP	**K697**		**661,319**	0	661,319	0	0	0	0
17	WTD RATIOS	K699		**1.00000**	0.00000	1.00000	**0.00000**	**0.00000**	**0.00000**	**0.00000**

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

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	ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	CUSTOMER SERV & INFO, SALES	K622	K400	0	0	0	1,809	1,809	0
2	ECCR	K624	K400	0	0	0	1,707	1,707	0
3	TOTAL PTDCSS WAGES & SALARIES	K627		9,067	0	0	17,083	112,658	1
4	WTD PTDCSS WAGE & SAL RATIOS	K629		0.08048	0.00000	0.00000	0.15163	0.99999	0.00001
5	ADMINISTRATIVE & GENERAL	K630	K627	2,442	0	0	4,601	30,341	0
6	TOTAL WAGES AND SALARIES EXP	K633		11,509	0	0	21,684	142,999	1
7	WTD WAGE AND SALARY RATIOS	K639		0.08048	0.00000	0.00000	0.15164	0.99999	0.00001
8	WEIGHTED CUST ACCOUNTG EXPENSE								
9	METER READING	K640	K410	12,715	0	0	0	**12,715**	0
10	CUSTOMER RECORDS	K642	K412	0	0	0	12,486	12,486	0
11	BILLING	K644	K414	0	0	0	9,293	9,293	0
12	TOTAL WEIGHTED CUST ACCTNG EXP	K667		12,715	0	0	21,779	34,494	0
13	WTD RATIOS	K669		0.36861	0.00000	0.00000	0.63139	1.00000	0.00000
14	RECOVERABLE FUEL ENERGY EXP								
15	AMOUNT ALLOCABLE	K672	K306	0	0	0	0	661,319	0
16	TOTAL RECOV FUEL ENERGY EXP	K697		0	0	0	0	661,319	0
17	WTD RATIOS	K699		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

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	WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.06238	0.00000	0.93762	0.00000	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.82159	0.00000	0.17841	0.00000	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.38722	0.36149	0.20462
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01159	0.00000	0.17424	0.31526	0.29432	0.16660
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.44807	0.00000	0.09730	0.17604	0.16435	0.09303
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.29612	0.11862	0.03829	0.05725	0.05194	0.02940
9	WTD GROSS C & O PLANT RATIOS	C129	1.00000	0.32167	0.18003	0.05802	0.08447	0.07892	0.04480
10	WTD GROSS PLANT RATIOS	GP19	1.00000	0.43964	0.00654	0.09402	0.16945	0.15811	0.08950
11	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.54047	0.00608	0.07941	0.13710	0.14725	0.05946
12	NET ELECTRIC PLANT								
13	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.06218	0.00000	0.93782	0.00000	0.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.37795	0.31947	0.22208
16	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01107	0.00000	0.16701	0.31064	0.26257	0.18253
17	WTD NET G & I PLANT RATIOS	G229	1.00000	0.31710	0.16024	0.05173	0.07746	0.07017	0.03972
18	WTD NET C & O PLANT RATIOS	C229	1.00000	0.32167	0.18003	0.05802	0.08447	0.07892	0.04480
19	WTD NET PLANT RATIOS	NP29	1.00000	0.34988	0.00695	0.10702	0.19825	0.16777	0.11623
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.23876	0.46048	0.05106	0.09203	0.08586	0.04860
23	WTD RATIOS	W689	1.00000	0.03252	0.00000	0.06370	0.37514	0.35021	0.19823
24	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.31460	0.17898	0.05863	0.09169	0.08417	0.04744
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.39301	0.16741	0.05893	0.03917	0.04652	0.02802
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.18742	0.73592	0.04362	0.07523	0.06576	0.03648
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29	1.00000	0.35068	0.00682	0.11319	0.19592	0.16565	0.11471
29	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.34367	0.03815	0.11020	0.19073	0.16135	0.11135
30	O & M EXPENSES								
31	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
32	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04009	0.00000	0.95991	0.00000	0.00000	0.00000
33	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.45786	0.36208	0.16553
34	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.04196	0.00985	0.01082	0.02319	0.02019	0.09436
35	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	WTD A & G EXP RATIOS	A339	1.00000	0.24265	0.13916	0.05971	0.14908	0.13918	0.07878
37	WTD O & M EXP RATIOS	OM39	1.00000	0.24312	0.17194	0.06217	0.16057	0.13474	0.07370

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 P
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

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	WEIGHTED RATIOS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149		0.04666	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29		0.03799	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29		0.02121	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129		0.05299	0.00000	0.00000	0.35539	1.00000	0.00000
9	WTD GROSS C & O PLANT RATIOS	C129		0.08063	0.00000	0.00000	0.15145	1.00000	0.00000
10	WTD GROSS PLANT RATIOS	GP19		0.02296	0.00000	0.00000	0.01978	1.00000	0.00000
11	WTD TOTAL DEPREC RES RATIOS	DR19		-0.00136	0.00000	0.00000	0.03159	1.00000	0.00000
12	NET ELECTRIC PLANT								
13	WTD NET PROD PLANT RATIOS	P229		0 00000	0.00000	0 00000	0.00000	1.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229		0 00000	0.00000	0 00000	0.00000	1.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249		0 08050	0.00000	0 00000	0.00000	1.00000	0.00000
16	NET TRANS & DIST PLANT RATIOS	NT29		0 06617	0.00000	0 00000	0.00000	1.00000	0.00000
17	WTD NET G & I PLANT RATIOS	G229		0 07159	0.00000	0 00000	0.21198	0.99999	0.00001
18	WTD NET C & O PLANT RATIOS	C229		0 08063	0.00000	0 00000	0.15145	1.00000	0.00000
19	WTD NET PLANT RATIOS	NP29		0 04462	0.00000	0 00000	0.00927	1.00000	0.00000
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669		0.01247	0.00000	0.00000	0.01075	1.00001	-0.00001
23	WTD RATIOS	W689		0.04518	0.00000	0.00000	0.00000	0.99994	0.00006
24	WTD TOTAL WORKING CASH RATIOS	W729		0.07590	0.00000	0.00000	0.14857	0.99997	0.00003
25	WTD TOTAL MISC WRKNG CAP RATIO	W749		0.11871	0.00000	0.00000	0.14826	1.00002	-0.00002
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79		0.05812	0.00000	0.00000	0.08629	1.00003	-0.00003
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29		0.04393	0.00000	0.00000	0.00910	1.0000(	-0. 000(
29	WTD TOTAL RATE BASE RATIOS	RB99		0.03954	0.00000	0.00000	0.00500	1.0000(	-0. 000(
30	O & M EXPENSES								
31	WTD PROD ENERGY EXP RATIOS	P349		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD TRANS O & M EXP RATIOS	T349		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD DIST O & M EXP RATIOS	D349		0.01453	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD CUST ACCT EXP RATIOS	C319		0.04351	0 00000	0.00000	0.75612	1.00000	0.00000
35	WTD SALES EXP RATIOS	S319		0.00000	0 00000	0.00000	1.00000	1.00000	0.00000
36	WTD A & G EXP RATIOS	A339		0.06969	0 00000	0.00000	0.12175	0.99999	0.00001
37	WTD O & M EXP RATIOS	OM39		0.03170	0 00000	0.00000	0.12204	1.00000	0.00000

PROGRESS ENERGY FLORIDA
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PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

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	WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	DEPRECIATION EXPENSES								
2	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04256	0.00000	0.95744	0.00000	0.00000	0.00000
4	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.34685	0.33472	0.17670
5	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.60767	0.10080	0.03256	0.05315	0.04409	0.02497
6	WTD COM & OTHR DEPR EXP RATIOS	C489	1.00000	0.00000	0.00000	0.00000	0.52747	0.47253	0.00000
7	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.40554	0.00600	0.05359	0.18379	0.17684	0.09284
8	MISC ALLOWABLE EXPENSES								
9	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.43964	0.00654	0.09402	0.16944	0.15811	0.08950
10	WTD PAYROLL TAX RATIOS	L559	1.00000	0.29492	0.16534	0.05335	0.12112	0.11148	0.04096
11	WTD MISC TAX RATIOS	L589	1.00000	0.33056	0.08385	0.08385	0.17672	0.15385	0.07554
12	WTD OTHER TAX RATIOS	L599	1.00000	0.41569	0.03376	0.08684	0.16048	0.14971	0.08097
13	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.43182	0.00000	0.09091	0.15909	0.15909	0.09091
14	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.30961	0.10805	0.06224	0.16745	0.14883	0.08015
15	INCOME TAXES								
16	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.33015	0.08373	0.08339	0.17690	0.15414	0.07510
17	OPERATING EXPENSES								
18	WTD PROD O & M EXP RATIOS	P459	1.00000	0.55494	0.44506	0.00000	0.00000	0.00000	0.00000
19	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04009	0.00000	0.95991	0.00000	0.00000	0.00000
20	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.45786	0.36208	0.16553
21	WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	WAGES AND SALARIES (K600-K639)								
23	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.41319	0.23155	0.07475	0.10862	0.10140	0.05739
24	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.32149	0.18016	0.05816	0.08451	0.07889	0.04466
25	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.32149	0.18016	0.05816	0.08451	0.07890	0.04466
26	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
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	WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	DEPRECIATION EXPENSES							
2	WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	**0.00000**	**0.00000**	**1.00000**	**0.00000**
4	WTD DIST DEPREC EXP RATIOS	D489	0.14173	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GENERAL DEPREC EXP RATIOS	G489	0.04501	0.00000	0.00000	0.09175	1.00000	0.00000
6	WTD COM & OTHR DEPR EXP RATIOS	C489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD TOT DEPREC EXP RATIOS	DE49	0.07595	0.00000	0.00000	0.00546	1.00000	0.00000
8	MISC ALLOWABLE EXPENSES							
9	WTD REAL EST & PROP TAX RATIOS	L529	0.02296	0.00000	0.00000	0.01978	0.99998	0.00002
10	WTD PAYROLL TAX RATIOS	L559	0.07388	0.00000	0.00000	0.13912	1.00017	-0.00017
11	WTD MISC TAX RATIOS	L589	0.04435	0.00000	0.00000	0.05198	1.00069	-0.00069
12	WTD OTHER TAX RATIOS	L599	0.03176	0.00000	0.00000	**0.04080**	1.00000	0.00000
13	WTD MISCELLANEOUS EXP RATIOS	M629	0.02273	0.00000	0.00000	0.02273	0.97727	0.02273
14	WTD OP EXP EX INC & REV RATIOS	OP69	0.04484	0.00000	0.00000	0.07883	1.00000	0.00000
15	INCOME TAXES							
16	WTD TOTAL ELECTRIC REVENUE	CS09	0.04443	0.00000	0.00000	0.05216	1.00000	0.00000
17	OPERATING EXPENSES							
18	WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
19	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	WTD DIST O & M EXP RATIOS	D349	0.01453	0.00000	0.00000	0.00000	1.00000	0.00000
21	WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
22	WAGES AND SALARIES (K600-K639)							
23	WTD PTD WAGE & SAL RATIOS	K619	0.01309	0.00000	0.00000	0.00000	**0.99999**	**0.00001**
24	WTD PTDCSS WAGE & SAL RATIOS	K629	0.08048	0.00000	**0.00000**	**0.15163**	**0.99999**	**0.00001**
25	WTD WAGE AND SALARY RATIOS	K639	0.08048	0.00000	0.00000	0.15164	**0.99999**	0.00001
26	WTD RATIOS	K669	0.36861	0.00000	0.00000	0.63139	**1.00000**	0.00000

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	NET INCOME COMPUTATION								
2	CLASS REVENUES=COST OF SERVICE	R600	972,950	321,215	81,468	81,140	172,117	149,968	73,065
3	TOTAL REVENUE CREDITS	Q027	40,287	3,845	723	1,108	7,282	6,222	20,714
4	TOTAL ELECTRIC REVENUE	CS07	1,013,237	325,060	82,191	82,248	179,399	156,190	93,779
5	TOTAL OP EXP EX INC & REV TAX	OP61	-619,021	-191,655	-66,884	-38,525	-103,658	-92,126	-49,617
6	FIRM SERVICE REVENUE TAX	RTXP	-2,393	-790	-200	-200	-423	-369	-180
7	NET INCOME	NI01	391,823	132,615	15,107	43,523	75,318	63,695	43,982
8	ADJUSTMENTS TO NET INCOME								
9	TOTAL INTEREST EXPENSE	Y783	-56,905	-19,556	-2,171	-6,271	-10,853	-9,182	-6,336
10	TOTAL OTHER DEDUCTIONS	Y823	-4,609	-4,609	-0	-0	-0	-0	-0
11	TOTAL ADDITIONS	Y861	119,783	52,662	784	11,262	20,297	18,938	10,720
12	PRELIMINARY TAXABLE INCOME	TI01	450,092	161,112	13,720	48,514	84,762	73,451	48,366
13	STATE INCOME TAX COMPUTATION								
14	PRELIMINARY TAXABLE INCOME	TI01	450,092	161,112	13,720	48,514	84,762	73,451	48,366
15	STATE TAXABLE INCOME	SI01	450,092	161,112	13,720	48,514	84,762	73,451	48,366
16	STATE INCOME TAX PAYABLE								
17	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18	PRELIM SIT = SI01 * K192	ST01	24,755	8,861	755	2,668	4,662	4,040	2,660
19	STATE INC TAX PAYABLE	SP01	24,755	8,861	755	2,668	4,662	4,040	2,660
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01	24,755	8,861	755	2,668	4,662	4,040	2,660
22	NET STATE INC TAX ALLOWABLE	SA01	24,755	8,861	755	2,668	4,662	4,040	2,660
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01	450,092	161,112	13,720	48,514	84,762	73,451	48,366
25	STATE INC TAX PAYABLE	SP01	-24,755	-8,861	-755	-2,668	-4,662	-4,040	-2,660
26	NET FEDERAL TAXABLE INCOME	FI01	425,337	152,251	12,965	45,846	80,100	69,411	45,706
27	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
28	PRELIM FIT = FI01 * K190	FT01	148,869	53,288	4,538	16,046	28,035	24,294	15,997
29	TOTAL FED & STATE PROV DEF IT	Z781	-43,859	-19,282	-287	-4,124	-7,432	-6,934	-3,926
30	TOTAL AMORTIZED ITC	Z813	-3,259	-1,433	-21	-306	-552	-515	-292
31	NET FED INC TAX ALLOWABLE	FA01	101,751	32,573	4,230	11,616	20,051	16,845	11,779
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01	148,869	53,288	4,538	16,046	28,035	24,294	15,997
34	FED INC TAX PAYABLE	FP01	148,869	53,288	4,538	16,046	28,035	24,294	15,997
35	PRELIMINARY SUMMARY								

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06RS25-000
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME COMPUTATION								
2	CLASS REVENUES=COST OF SERVICE	R600		43,229	0	0	50,748	972,950	0
3	TOTAL REVENUE CREDITS	Q027		268	0	0	126	40,288	-1
4	TOTAL ELECTRIC REVENUE	CS07		43,497	0	0	50,874	1,013,238	-1
5	TOTAL OP EXP EX INC & REV TAX	OP61		-27,759	-0	-0	-48,797	**-619,021**	-0
6	FIRM SERVICE REVENUE TAX	RTXP		-106	-0	-0	-125	-2,393	-0
7	NET INCOME	NI01		15,632	0	0	1,952	391,824	-1
8	ADJUSTMENTS TO NET INCOME								
9	TOTAL INTEREST EXPENSE	Y783		-2,250	-0	-0	-285	-56,904	-1
10	TOTAL OTHER DEDUCTIONS	Y823		-0	-0	-0	-0	-4,609	-0
11	**TOTAL ADDITIONS**	**Y861**		2,750	0	0	2,369	119,782	1
12	PRELIMINARY TAXABLE INCOME	TI01		16,132	0	0	4,036	450,093	-1
13	STATE INCOME TAX COMPUTATION								
14	PRELIMINARY TAXABLE INCOME	TI01		16,132	0	0	4,036	450,093	-1
15	STATE TAXABLE INCOME	SI01		16,132	0	0	4,036	450,093	-1
16	STATE INCOME TAX PAYABLE								
17	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500		0.05500
18	**PRELIM SIT = SI01 * K192**	**ST01**		887	0	0	222	**24,755**	0
19	STATE INC TAX PAYABLE	SP01		887	0	0	222	24,755	0
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01		887	0	0	222	24,755	0
22	NET STATE INC TAX ALLOWABLE	SA01		887	0	0	222	24,755	0
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01		16,132	0	0	4,036	450,093	-1
25	STATE INC TAX PAYABLE	SP01		-887	-0	-0	-222	-24,755	-0
26	NET FEDERAL TAXABLE INCOME	FI01		15,245	0	0	3,814	425,338	-1
27	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000		0.35000
28	PRELIM FIT = FI01 * K190	FT01		5,336	0	0	1,335	148,869	0
29	TOTAL FED & STATE PROV DEF IT	Z781		-1,007	0	0	-868	-43,860	1
30	TOTAL AMORTIZED ITC	Z813		-75	-0	-0	-64	-3,258	-1
31	NET FED INC TAX ALLOWABLE	FA01		4,254	0	0	403	101,751	0
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01		5,336	0	0	1,335	148,869	0
34	FED INC TAX PAYABLE	FP01		5,336	0	0	1,335	**148,869**	0
35	PRELIMINARY SUMMARY								

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	NET INCOME	NI01		391,823	132,615	15,107	43,523	75,318	63,695	43,982
2	NET FED INC TAX ALLOWABLE	FA01		-101,751	-32,573	-4,230	-11,616	-20,051	-16,845	-11,779
3	NET STATE INC TAX ALLOWABLE	SA01		-24,755	-8,861	-755	-2,668	-4,662	-4,040	-2,660
4	OVERALL RETURN EARNED (SCH 14)	RETU		265,317	91,181	10,122	29,239	50,605	42,810	29,543
5	RATE OF RETURN EARNED (SCH 14)	RORX		0.09502	0.09502	0.09502	0.09502	0.09502	0.09502	0.09502

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME	NI01		15,632	0	0	1,952	391,824	-1
2	NET FED INC TAX ALLOWABLE	FA01		-4,254	-0	-0	-403	-101,751	-0
3	NET STATE INC TAX ALLOWABLE	SA01		-887	-0	-0	-222	-24,755	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU		10,491	0	0	1,327	265,318	-1
5	RATE OF RETURN EARNED (SCH 14)	RORX		0.09502	0.00000	0.00000	0.09501	0.09502	0.20000

C. General Service Non - Demand

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

DOCKET NUMBER: ER06GS25-000
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	SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE								
2	GROSS ELECTRIC PLT IN SERVICE	GP11	321,633	136,200	2,196	28,412	53,668	42,796	36,295
3	TOTAL DEPRECIATION RESERVE	DR11	-151,553	-78,855	-961	-11,303	-20,450	-18,771	-11,357
4	TOTAL RATE BASE ADJUSTMENTS	RB71	10,891	2,640	5,981	1,652	818	584	503
5	TOTAL RATE BASE	RB91	180,971	59,985	7,216	18,761	34,036	24,609	25,441
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	25,331	5,629	4,310	1,404	3,798	2,725	2,232
8	TOTAL DEPRECIATION EXPENSE	DE41	11,787	4,659	75	601	2,159	1,775	1,397
9	TOTAL OTHER TAX & MISC EXPENSE	L591	4,278	1,699	148	346	670	534	433
10	MISC ALLOWABLE EXPENSES	M621	-3	1	0	0	-1	0	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	41,393	11,986	4,533	2,351	6,626	5,034	4,062
12	NET FED INCOME TAX ALLOWABLE	I879	6,600	2,036	286	708	1,283	920	962
13	NET STATE INCOME TAX ALLOWABLE	J979	1,607	554	51	163	298	221	218
14	REVENUE TAX	L033	157	49	14	12	27	20	15
15	TOTAL OPERATING EXPENSE	OPEX	49,757	14,625	4,884	3,234	8,234	6,195	5,257
16	RETURN ON RATE BASE	R751	17,195	5,700	686	1,783	3,234	2,338	2,417
17	TOTAL REVENUE CREDITS	Q027	-2,906	244	-50	-68	-468	-342	-1,696
18	TOTAL ELECTRIC COST OF SERVICE	CS05	64,046	20,081	5,520	4,949	11,000	8,191	5,978
19	CLASS REVENUES=COST OF SERVICE	R602	64,046	20,081	5,520	4,949	11,000	8,191	5,978
20	TOTAL RETURN EARNED	RETE	17,195	5,700	686	1,783	3,234	2,338	2,417
21	RATE OF RETURN EARNED	RORE	0.09502	0.09502	0.09507	0.09504	0.09502	0.09501	0.09500
22	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
23	RETURN EARNED ON COMMON EQUITY	REOE	0.12800	0.12801	0.12809	0.12804	0.12800	0.12798	0.12798
24	ALLOWED RETURN ON COM EQUITY	AROE		0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
25	CLASS REVENUES=COST OF SERVICE	R600	64,046	20,081	5,520	4,949	11,000	8,191	5,978

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE							
2	GROSS ELECTRIC PLT IN SERVICE	GP11	14,069	0	0	7,997	321,633	0
3	TOTAL DEPRECIATION RESERVE	DR11	-3,843	-0	-0	-6,013	-151,553	-0
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-444	0	0	-846	10,888	3
5	TOTAL RATE BASE	RB91	9,782	0	0	1,138	180,968	3
6	OPERATING EXPENSES							
7	TOTAL O & M EXPENSE	OM31	1,545	0	0	3,687	25,330	1
8	TOTAL DEPRECIATION EXPENSE	DE41	1,040	0	0	81	11,787	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	228	0	0	217	4,275	1
10	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	-2	
11	TOTAL OP EXP EX INC & REV TAX	OP61	2,813	0	0	3,985	41,390	3
12	NET FED INCOME TAX ALLOWABLE	I879	369	0	0	34	6,598	2
13	NET STATE INCOME TAX ALLOWABLE	J979	84	0	0	18	1,607	0
14	REVENUE TAX	L033	10	0	0	10	157	0
15	TOTAL OPERATING EXPENSE	OPEX	3,276	0	0	4,047	49,752	5
16	RETURN ON RATE BASE	R751	929	0	0	108	17,195	0
17	TOTAL REVENUE CREDITS	Q027	-25	-0	-0	-11	-2,904	-2
18	TOTAL ELECTRIC COST OF SERVICE	CS05	4,180	0	0	4,144	64,043	3
19	CLASS REVENUES=COST OF SERVICE	R602	4,180	0	0	4,144	64,043	
20	TOTAL RETURN EARNED	RETE	929	0	0	108	17,195	0
21	RATE OF RETURN EARNED	RORE	0.09497	0.00000	0.00000	0.09490	0.09502	0.00000
22	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09502	0.09502	0.09502	0.09502		0.09502
23	RETURN EARNED ON COMMON EQUITY	REOE	0.12792	-0.03629	-0.03629	0.12780	**0.12800**	-0.03629
24	ALLOWED RETURN ON COM EQUITY	AROE	0.12800	0.12800	0.12800	0.12800		0.12800
25	CLASS REVENUES=COST OF SERVICE	R600	4,180	0	0	4,144	64,043	3

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	BASE	P100	K200	100,000	100,000	0	0	0	0	0
3	INTERMEDIATE	P102	K202	12,748	12,748	0	0	0	0	0
4	PEAKING	P104	K204	16,479	16,479	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121		129,227	129,227	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	1,254	1,254	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	150	150	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	490	490	0	0	0	0	0
10	TRANSMISSION	T106	K220	27,616	0	0	27,616	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	157	0	0	157	0	0	0
12	TRANSMISSION PLANT IN SERVICE	T121		29,667	1,894	0	27,773	0	0	0
13	TOTAL PROD & TRANS PLANT	PT21		158,894	131,121	0	27,773	0	0	0
14	DISTRIBUTION PLANT									
15	PRIMARY	D100	K240	53,630	0	0	0	53,630	0	0
16	SECONDARY	D102	K242	42,758	0	0	0	0	42,758	0
17	SERVICES	D104	K244	35,637	0	0	0	0	0	35,637
18	METERS	D106	K246	12,946	0	0	0	0	0	0
19	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	-1,122	0	0	0	-1,122	0	0
20	ADJ H - FINCL CONSIST-DSTB SEC	D116	K242	-861	0	0	0	0	-861	0
21	ADJ I - MMR PROJECT	D118	K254	-148	0	0	0	0	0	0
22	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	161	0	0	0	161	0	0
23	ADJ Z - DISTRIB UPGRADE - SEC	D122	K242	124	0	0	0	0	124	0
24	DISTRIBUTION PLANT IN SERVICE	D141		143,125	0	0	0	52,669	42,021	35,637
25	TOTAL TRANS & DIST PLANT	TD21		172,792	1,894	0	27,773	52,669	42,021	35,637
26	TOTAL GROSS PTD PLANT	PD21		302,019	131,121	0	27,773	52,669	42,021	35,637
27	GENERAL & INTANGIBLE PLANT									
28	LABOR RELATED	G100	K627	12,515	3,664	2,225	647	984	785	667
29	RETAIL CUSTOMER RELATED (CSS)	G102	K400	5,770	0	0	0	0	0	0
30	PRODUCTION PLANT RELATED	G104	P121	1,462	1,462	0	0	0	0	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	28	0	0	0	28	0	0
32	GENERAL PLANT IN SERVICE	G121		19,775	5,126	2,225	647	1,012	785	667
33	COMMON & OTHER PLANT									
34	ADJ V - ORGANIZATION REALIGN	C100	K627	-161	-47	-29	-8	-13	-10	-9
35	TOTAL COMMON & OTHER PLANT	C121		-161	-47	-29	-8	-13	-10	-9

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	BASE	P100	K200	0	0	0	0	100,000	0
3	INTERMEDIATE	P102	K202	0	0	0	0	12,748	0
4	PEAKING	P104	K204	0	0	0	0	16,479	0
5	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	129,227	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T100	K200	0	0	0	0	1,254	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	0	0	0	0	150	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	0	0	0	0	490	0
10	TRANSMISSION	T106	K220	0	0	0	0	27,616	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	0	0	0	0	157	0
12	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	29,667	0
13	TOTAL PROD & TRANS PLANT	PT21		0	0	0	0	158,894	0
14	DISTRIBUTION PLANT								
15	PRIMARY	D100	K240	0	0	0	0	53,630	0
16	SECONDARY	D102	K242	0	0	0	0	42,758	0
17	SERVICES	D104	K244	0	0	0	0	35,637	0
18	METERS	D106	K246	12,946	0	0	0	12,946	0
19	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	0	0	0	0	-1,122	0
20	ADJ H - FINCL CONSIST-DSTB SEC	D116	K242	0	0	0	0	-861	0
21	ADJ I - MMR PROJECT	D118	K254	-148	0	0	0	-148	0
22	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	0	0	0	0	161	0
23	ADJ Z - DISTRIB UPGRADE - SEC	D122	K242	0	0	0	0	124	0
24	DISTRIBUTION PLANT IN SERVICE	D141		12,798	0	0	0	143,125	0
25	TOTAL TRANS & DIST PLANT	TD21		12,798	0	0	0	172,792	0
26	TOTAL GROSS PTD PLANT	PD21		12,798	0	0	0	302,019	0
27	GENERAL & INTANGIBLE PLANT								
28	LABOR RELATED	G100	K627	1,288	0	0	2,256	12,516	-1
29	RETAIL CUSTOMER RELATED (CSS)	G102	K400	0	0	0	5,770	5,770	0
30	PRODUCTION PLANT RELATED	G104	P121	0	0	0	0	1,462	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	0	0	0	0	28	0
32	GENERAL PLANT IN SERVICE	G121		1,288	0	0	8,026	19,776	-1
33	COMMON & OTHER PLANT								
34	ADJ V - ORGANIZATION REALIGN	C100	K627	-17	0	0	-29	-162	1
35	TOTAL COMMON & OTHER PLANT	C121		-17	0	0	-29	-162	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 GROSS ELECTRIC PLT IN SERVICE	GP11		321,633	136,200	2,196	28,412	53,668	42,796	36,295

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 GROSS ELECTRIC PLT IN SERVICE	GP11	14,069	0	0	7,997	321,633	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	BASE	P150	P100	55,053	55,053	0	0	0	0	0
3	INTERMEDIATE	P152	P102	11,414	11,414	0	0	0	0	0
4	PEAKING	P154	P104	8,815	8,815	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171		75,282	75,282	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	525	525	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	64	64	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	166	166	0	0	0	0	0
10	TRANSMISSION	T156	T106	11,021	0	0	11,021	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	2	0	0	2	0	0	0
12	TOTAL TRANS DEPREC RESERVE	T171		11,778	755	0	11,023	0	0	0
13	DISTRIBUTION PLANT									
14	PRIMARY	D150	D100	20,052	0	0	0	20,052	0	0
15	SECONDARY	D152	D102	18,460	0	0	0	0	18,460	0
16	SERVICES	D154	D104	11,069	0	0	0	0	0	11,069
17	METERS	D156	D106	5,862	0	0	0	0	0	0
18	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	-40	0	0	0	-40	0	0
19	ADJ H - FNCL CONSIST-DSTB SEC	D166	D116	-30	0	0	0	0	-30	0
20	ADJ I - MMR PROJECT	D168	D118	-2,576	0	0	0	0	0	0
21	ADJ Z - DISTRIB UPGRADE - PRI	D170	D120	2	0	0	0	2	0	0
22	ADJ Z - DISTRIB UPGRADE - SEC	D172	D122	2	0	0	0	0	2	0
23	TOTAL DISTRIB DEPREC RESERVE	D191		52,801	0	0	0	20,014	18,432	11,069
24	GENERAL & INTANGIBLE PLANT									
25	LABOR RELATED	G150	G100	5,408	1,583	961	280	425	339	288
26	RETAIL CUSTOMER RELATED (CSS)	G152	G102	5,038	0	0	0	0	0	0
27	PRODUCTION PLANT RELATED	G154	G104	1,235	1,235	0	0	0	0	0
28	DISTRIBUTION PRIMARY RELATED	G156	G106	11	0	0	0	11	0	0
29	TOTAL GENERAL DEPREC RESERVE	G171		11,692	2,818	961	280	436	339	288
30	TOTAL DEPRECIATION RESERVE	DR11		151,553	78,855	961	11,303	20,450	18,771	11,357

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	DEPRECIATION RESERVE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	BASE	P150	P100	0	0	0	0	55,053	0
3	INTERMEDIATE	P152	P102	0	0	0	0	11,414	0
4	PEAKING	P154	P104	0	0	0	0	8,815	0
5	TOTAL PROD DEPREC RESERVE	P171		0	0	0	0	75,282	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T150	T100	0	0	0	0	525	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	0	0	0	0	64	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	0	0	0	0	166	0
10	TRANSMISSION	T156	T106	0	0	0	0	11,021	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	0	0	0	0	2	0
12	TOTAL TRANS DEPREC RESERVE	T171		0	0	0	0	11,778	0
13	DISTRIBUTION PLANT								
14	PRIMARY	D150	D100	0	0	0	0	20,052	0
15	SECONDARY	D152	D102	0	0	0	0	18,460	0
16	SERVICES	D154	D104	0	0	0	0	11,069	0
17	METERS	D156	D106	5,862	0	0	0	5,862	0
18	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	0	0	0	0	-40	0
19	ADJ H - FNCL CONSIST-DSTB SEC	D166	D116	0	0	0	0	-30	0
20	ADJ I - MMR PROJECT	D168	D118	-2,576	0	0	0	-2,576	0
21	ADJ Z - DISTRIB UPGRADE - PRI	D170	D120	0	0	0	0	2	0
22	ADJ Z - DISTRIB UPGRADE - SEC	D172	D122	0	0	0	0	2	0
23	TOTAL DISTRIB DEPREC RESERVE	D191		3,286	0	0	0	52,801	0
24	GENERAL & INTANGIBLE PLANT								
25	LABOR RELATED	G150	G100	557	0	0	975	5,408	0
26	RETAIL CUSTOMER RELATED (CSS)	G152	G102	0	0	0	5,038	5,038	0
27	PRODUCTION PLANT RELATED	G154	G104	0	0	0	0	1,235	0
28	DISTRIBUTION PRIMARY RELATED	G156	G106	0	0	0	0	11	0
29	TOTAL GENERAL DEPREC RESERVE	G171		557	0	0	6,013	11,692	0
30	TOTAL DEPRECIATION RESERVE	DR11		3,843	0	0	6,013	151,553	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD **CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD:** 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	NET ELECTRIC PLANT	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE	P121	129,227	129,227	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-75,282	-75,282	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	53,945	53,945	0	0	0	0	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	29,667	1,894	0	27,773	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-11,778	-755	-0	-11,023	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	17,889	1,139	0	16,750	0	0	0
9	DISTRIBUTION PLANT								
10	DISTRIBUTION PLANT IN SERVICE	D141	143,125	0	0	0	52,669	42,021	35,637
11	TOTAL DISTRIB DEPREC RESERVE	D191	-52,801	-0	-0	-0	-20,014	-18,432	-11,069
12	NET DISTRIBUTION PLANT	D241	90,324	0	0	0	32,655	23,589	24,568
13	NET PTD PLANT	NT31	162,158	55,084	0	16,750	32,655	23,589	24,568
14	NET TRANS & DIST PLANT	NT21	108,213	1,139	0	16,750	32,655	23,589	24,568
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	19,775	5,126	2,225	647	1,012	785	667
17	TOTAL GENERAL DEPREC RESERVE	G171	-11,692	-2,818	-961	-280	-436	-339	-288
18	NET GENERAL & INTANG PLANT	G221	8,083	2,308	1,264	367	576	446	379
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121	-161	-47	-29	-8	-13	-10	-9
21	NET COMMON & OTHER PLANT	C221	-161	-47	-29	-8	-13	-10	-9
22	NET ELECTRIC PLANT IN SERVICE	NP21	170,080	57,345	1,235	17,109	33,218	24,025	24,938

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	NET ELECTRIC PLANT	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	129,227	0
3	TOTAL PROD DEPREC RESERVE	P171		-0	-0	-0	-0	-75,282	-0
4	NET PRODUCTION PLANT	P221		0	0	0	0	53,945	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	29,667	0
7	TOTAL TRANS DEPREC RESERVE	T171		-0	-0	-0	-0	-11,778	-0
8	NET TRANSMISSION PLANT	T221		0	0	0	0	17,889	0
9	DISTRIBUTION PLANT								
10	DISTRIBUTION PLANT IN SERVICE	D141		12,798	0	0	0	143,125	0
11	TOTAL DISTRIB DEPREC RESERVE	D191		-3,286	-0	-0	-0	-52,801	-0
12	NET DISTRIBUTION PLANT	D241		9,512	0	0	0	90,324	0
13	NET PTD PLANT	NT31		9,512	0	0	0	162,158	0
14	NET TRANS & DIST PLANT	NT21		9,512	0	0	0	108,213	0
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121		1,288	0	0	8,026	19,776	-1
17	TOTAL GENERAL DEPREC RESERVE	G171		-557	-0	-0	-6,013	-11,692	-0
18	NET GENERAL & INTANG PLANT	G221		731	0	0	2,013	8,084	-1
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121		-17	0	0	-29	-162	1
21	NET COMMON & OTHER PLANT	C221		-17	0	0	-29	-162	1
22	NET ELECTRIC PLANT IN SERVICE	NP21		10,226	0	0	1,984	170,080	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE ADJUSTMENTS									
2	ADDITIVE ADJUSTMENTS									
3	PLANT HELD FOR FUTURE USE									
4	TRANSMISSION	V224	T106	161	0	0	161	0	0	0
5	DISTRIBUTION	V226	D100	52	0	0	0	52	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		213	0	0	161	52	0	0
7	CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234	P121	5,872	5,872	0	0	0	0	0
9	TRANSMISSION	V236	T106	1,144	0	0	1,144	0	0	0
10	DISTRIBUTION	V238	D141	583	0	0	0	215	171	145
11	GENERAL	V240	G100	1	0	0	0	0	0	0
12	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	-56	0	0	0	-56	0	0
13	ADJ H - FINCL CONSIST-DSTB SEC	V246	D116	-43	0	0	0	0	-43	0
14	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	-4,638	-4,638	0	0	0	0	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	29	0	0	29	0	0	0
16	TOTAL RATE BASE CWIP	V255		2,892	1,234	0	1,173	159	128	145
17	ADDITIONAL CWIP									
18	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	29	0	0	0	29	0	0
19	ADJ Z - DISTRIB UPGRADE - SEC	V258	D122	23	0	0	0	0	23	0
20	TOTAL ADDITIONAL CWIP	V287		52	0	0	0	29	23	0
21	TOTAL ADDITIVE ADJUSTMENTS	V289		3,157	1,234	0	1,334	240	151	145
22	NET ORIGINAL COST RATE BASE	RB21		173,237	58,579	1,235	18,443	33,458	24,176	25,083
23	WORKING CAPITAL									
24	MATERIALS AND SUPPLIES									
25	FUEL SUPPLIES									
26	AMOUNT ALLOCABLE	W630	K306	6,189	0	6,189	0	0	0	0
27	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	-142	0	-142	0	0	0	0
28	ADJ E - LAST CORE NUCLEAR FUEL	W636	K306	6	0	6	0	0	0	0
29	ADJ X - PFC	W638	K306	873	0	873	0	0	0	0
30	TOTAL FUEL STOCKS	W641		6,926	0	6,926	0	0	0	0
31	PLANT MATERIALS & SUPPLIES									
32	AMOUNT ALLOCABLE	W642	GP19	8,091	3,426	55	715	1,350	1,077	913

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE ADJUSTMENTS								
2	ADDITIVE ADJUSTMENTS								
3	PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224	T106	0	0	0	0	161	0
5	DISTRIBUTION	V226	D100	0	0	0	0	52	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		0	0	0	0	213	0
7	CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234	P121	0	0	0	0	5,872	0
9	TRANSMISSION	V236	T106	0	0	0	0	1,144	0
10	DISTRIBUTION	V238	D141	52	0	0	0	583	0
11	GENERAL	V240	G100	0	0	0	0	0	1
12	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	0	0	0	0	-56	0
13	ADJ H - FINCL CONSIST-DSTB SEC	V246	D116	0	0	0	0	-43	0
14	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	0	0	0	0	-4,638	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	0	0	0	0	29	0
16	TOTAL RATE BASE CWIP	V255		52	0	0	0	2,891	1
17	ADDITIONAL CWIP								
18	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	0	0	0	0	29	0
19	ADJ Z - DISTRIB UPGRADE - SEC	V258	D122	0	0	0	0	23	0
20	TOTAL ADDITIONAL CWIP	V287		0	0	0	0	52	0
21	TOTAL ADDITIVE ADJUSTMENTS	V289		52	0	0	0	3,156	1
22	NET ORIGINAL COST RATE BASE	RB21		10,278	0	0	1,984	173,236	1
23	WORKING CAPITAL								
24	MATERIALS AND SUPPLIES								
25	FUEL SUPPLIES								
26	AMOUNT ALLOCABLE	W630	K306	0	0	0	0	6,189	0
27	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	0	0	0	0	-142	0
28	ADJ E - LAST CORE NUCLEAR FUEL	W636	K306	0	0	0	0	6	0
29	ADJ X - PFC	W638	K306	0	0	0	0	873	0
30	TOTAL FUEL STOCKS	W641		0	0	0	0	6,926	0
31	PLANT MATERIALS & SUPPLIES								
32	AMOUNT ALLOCABLE	W642	GP19	354	0	0	201	8,091	0

PROGRESS ENERGY FLORIDA
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GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-221	-94	-2	-20	-37	-29	-25
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	16	7	0	1	3	2	2
3	TOTAL PLANT MATERIALS & SUPPL	W659		7,886	3,339	53	696	1,316	1,050	890
4	TOTAL MATERIALS & SUPPLIES	W661		14,812	3,339	6,979	696	1,316	1,050	890
5	PREPAYMENTS & OTHER W.C. ITEMS									
6	TOTAL PREPAYMENTS	W670	PD29	83	36	0	8	14	12	10
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	-22	0	0	-22	0	0	0
8	UNFUND STRM DMG RESRV - DISTRB	W674	D141	-348	0	0	0	-128	-102	-87
9	ADJ W - INCR STRM RESRV - TRAN	W680	T106	-54	0	0	-54	0	0	0
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-849	0	0	0	-312	-249	-211
11	TOTAL	W687		-1,190	36	0	-68	-426	-339	-288
12	OTHER WORKING CAPITAL									
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-183	-41	-31	-10	-27	-20	-16
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	-5	2	0	0	-1	-1	-1
15	ADJ V - ORGANIZATION REALIGN	W694	K627	-1,812	-530	-322	-94	-142	-114	-97
16	TOTAL	W705		-2,000	-573	-353	-104	-170	-135	-114
17	TOTAL WORKING CASH	W721		-2,000	573	353	-104	-170	-135	-114
18	MISCELLANEOUS WORKING CAPITAL									
19	OPEBS - D.A. RETAIL	W730	K627	-6,781	1,985	1,206	-351	-533	-425	-361
20	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	126	0	126	0	0	0	0
21	MISC OTHER	W736	OM31	2,713	603	462	150	407	292	239
22	ADJ J - RETAIL RATE CASE EXP	W740	K400	161	0	0	0	0	0	0
23	ADJ K - SECTION 1341	W742	GP19	50	21	0	4	8	7	6
24	ADJ L - REMOVE RTO START UP	W744	OM31	-157	-35	-27	-9	-24	-17	-14
25	TOTAL MISC WORK CAPITAL	W747		-3,888	1,396	-645	-206	-142	-143	-130
26	TOTAL WORKING CAPITAL	WC71		7,734	1,406	5,981	318	578	433	358
27	PRELIMINARY SUMMARY									
28	TOTAL ADDITIVE ADJUSTMENTS	V289		3,157	1,234	0	1,334	240	151	145
29	TOTAL WORKING CAPITAL	WC71		7,734	1,406	5,981	318	578	433	358
30	TOTAL RATE BASE ADJUSTMENTS	RB71		10,891	2,640	5,981	1,652	818	584	503
31	RATE BASE CALCULATION									
32	NET ELECTRIC PLANT IN SERVICE	NP21		170,080	57,345	1,235	17,109	33,218	24,025	24,938
33	TOTAL RATE BASE ADJUSTMENTS	RB71		10,891	2,640	5,981	1,652	818	584	503
34	TOTAL RATE BASE	RB91		**180,971**	**59,985**	7,216	**18,761**	**34,036**	**24,609**	25,441

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

DOCKET NUMBER: ER06GS25-000
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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-10	0	0	-5	-222	1
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	1	0	0	0	16	0
3	TOTAL PLANT MATERIALS & SUPPL	W659		345	0	0	196	7,885	1
4	TOTAL MATERIALS & SUPPLIES	W661		345	0	0	196	14,811	1
5	PREPAYMENTS & OTHER W.C. ITEMS								
6	TOTAL PREPAYMENTS	W670	PD29	4	0	0	0	84	-1
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	0	0	0	0	-22	0
8	UNFUND STRM DMG RESRV - DISTRB	W674	D141	-31	0	0	0	-348	0
9	ADJ W - INCR STRM RESRV - TRAN	W680	T106	0	0	0	0	-54	0
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-76	0	0	0	-848	-1
11	TOTAL	W687		-103	0	0	0	-1,188	-2
12	OTHER WORKING CAPITAL								
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-11	0	0	-27	-183	0
14	**ADJ B - GAIN/LOSS SALE PROPRTY**	**W692**	**GP19**	**0**	**0**	**0**	**0**	**-5**	**0**
15	**ADJ V - ORGANIZATION REALIGN**	**W694**	**K627**	-186	0	0	-327	-1,812	0
16	TOTAL	W705		-197	0	0	-354	-2,000	0
17	TOTAL WORKING CASH	W721		-197	0	0	-354	-2,000	0
18	MISCELLANEOUS WORKING CAPITAL								
19	OPEBS - D.A. RETAIL	W730	K627	-698	0	0	1,222	-6,781	0
20	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	0	0	0	0	126	0
21	MISC OTHER	W736	OM31	165	0	0	395	2,713	0
22	ADJ J - RETAIL RATE CASE EXP	W740	K400	0	0	0	161	161	0
23	ADJ K - SECTION 1341	W742	GP19	2	0	0	1	49	1
24	ADJ L - REMOVE RTO START UP	W744	OM31	-10	0	0	-23	-159	2
25	TOTAL MISC WORK CAPITAL	W747		-541	0	0	-688	-3,891	3
26	TOTAL WORKING CAPITAL	WC71		-496	0	0	-846	7,732	2
27	PRELIMINARY SUMMARY								
28	TOTAL ADDITIVE ADJUSTMENTS	V289		52	0	0	0	3,156	1
29	TOTAL WORKING CAPITAL	WC71		-496	0	0	-846	7,732	2
30	TOTAL RATE BASE ADJUSTMENTS	RB71		-444	0	0	-846	10,888	3
31	RATE BASE CALCULATION								
32	NET ELECTRIC PLANT IN SERVICE	NP21		10,226	0	0	1,984	170,080	0
33	TOTAL RATE BASE ADJUSTMENTS	RB71		-444	0	0	-846	10,888	3
34	TOTAL RATE BASE	RB91		9,782	0	0	1,138	180,968	3

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

DOCKET NUMBER: ER06GS25-000
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	RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
2	RETURN ON RATE BASE	R751	17,195	5,700	686	1,783	3,234	2,338	2,417

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

DOCKET NUMBER: ER06GS25-000
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	RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09502	0.09502	0.09502	0.09502		0.09502
2	RETURN ON RATE BASE	R751	929	0	0	108	17,195	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

DOCKET NUMBER: ER06GS25-000
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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION O & M									
2	PRODUCTION O&M- ENERGY RELATED									
3	NON-RECV FUEL - ALLOCABLE	P302	K306	248	0	248	0	0	0	0
4	D.A. RETAIL	P308	K306	88	0	88	0	0	0	0
5	AMOUNT ALLOCABLE	P310	K306	2,743	0	2,743	0	0	0	0
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	-11	0	-11	0	0	0	0
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	-28	0	-28	0	0	0	0
8	TOTAL ENERGY RELATED	P341		3,040	0	3,040	0	0	0	0
9	PRODUCTION O&M - DEMAND RELATD									
10	BASE	P352	P100	2,570	2,570	0	0	0	0	0
11	INTERMEDIATE	P354	P102	421	421	0	0	0	0	0
12	PEAKING	P356	P104	506	506	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391		3,497	3,497	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451		6,537	3,497	3,040	0	0	0	0
15	TRANSMISSION O & M									
16	GEN. STEP-UP XFMR - BASE	T300	T100	25	25	0	0	0	0	0
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	3	3	0	0	0	0	0
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	11	11	0	0	0	0	0
19	TRANSMISSION	T306	T106	654	0	0	654	0	0	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	247	0	0	247	0	0	0
21	TOTAL TRANSMISSION O & M	T341		940	39	0	901	0	0	0
22	DISTRIBUTION O & M									
23	PRIMARY	D300	D100	1,319	0	0	0	1,319	0	0
24	SECONDARY	D302	D102	784	0	0	0	0	784	0
25	SERVICES INCL RECON & DISCON	D304	D104	1,153	0	0	0	0	0	1,153
26	METERS	D306	D106	156	0	0	0	0	0	0
27	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	758	0	0	0	758	0	0
28	ADJ H - FINCL CONSIST-DSTB SEC	D316	D116	582	0	0	0	0	582	0
29	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	413	0	0	0	413	0	0
30	ADJ Z - DISTRIB UPGRADE - SEC	D320	D122	318	0	0	0	0	318	0
31	TOTAL DISTRIBUTION O & M	D341		5,483	0	0	0	2,490	1,684	1,153
32	CUSTOMER ACCOUNTING									
33	METER READING	C300	K410	1,040	0	0	0	0	0	0
34	CUSTOMER RECORDS	C302	K412	1,018	0	0	0	0	0	0
35	BILLING	C304	K414	761	0	0	0	0	0	0
36	SERVICE WORK FOR CONP	C306	K244	293	0	0	0	0	0	293

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION O & M								
2	PRODUCTION O&M- ENERGY RELATED								
3	NON-RECV FUEL - ALLOCABLE	P302	K306	0	0	0	0	248	0
4	D.A. RETAIL	P308	K306	0	0	0	0	88	0
5	AMOUNT ALLOCABLE	P310	K306	0	0	0	0	2,743	0
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	0	0	0	0	-11	0
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	0	0	0	0	-28	0
8	TOTAL ENERGY RELATED	P341		0	0	0	0	3,040	0
9	PRODUCTION O&M - DEMAND RELATD								
10	BASE	P352	P100	0	0	0	0	2,570	0
11	INTERMEDIATE	P354	P102	0	0	0	0	421	0
12	PEAKING	P356	P104	0	0	0	0	506	0
13	TOTAL DEMAND RELATED	P391		0	0	0	0	3,497	0
14	**TOTAL PRODUCTION** O & M	P451		0	0	0	0	6,537	0
15	TRANSMISSION O & M								
16	GEN. STEP-UP XFMR - BASE	T300	T100	0	0	0	0	25	0
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	0	0	0	0	3	0
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	0	0	0	0	11	0
19	TRANSMISSION	T306	T106	0	0	0	0	654	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	0	0	0	0	247	0
21	TOTAL TRANSMISSION O & M	T341		0	0	0	0	940	0
22	DISTRIBUTION O & M								
23	PRIMARY	D300	D100	0	0	0	0	1,319	0
24	SECONDARY	D302	D102	0	0	0	0	784	0
25	SERVICES INCL RECON & DISCON	D304	D104	0	0	0	0	1,153	0
26	METERS	D306	D106	156	0	0	0	156	0
27	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	0	0	0	0	758	0
28	ADJ H - FINCL CONSIST-DSTB SEC	D316	D116	0	0	0	0	582	0
29	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	0	0	0	0	413	0
30	ADJ Z - DISTRIB UPGRADE - SEC	D320	D122	0	0	0	0	318	0
31	TOTAL DISTRIBUTION O & M	D341		156	0	0	0	5,483	0
32	CUSTOMER ACCOUNTING								
33	METER READING	C300	K410	1,040	0	0	0	1,040	0
34	CUSTOMER RECORDS	C302	K412	0	0	0	1,018	1,018	0
35	BILLING	C304	K414	0	0	0	761	761	0
36	SERVICE WORK FOR CONP	C306	K244	0	0	0	0	293	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	UNCOLLECTIBLES	C308	R600	289	91	25	22	50	37	27
2	ADJ I - MMR PROJECT - R&D	C310	K244	-92	0	0	0	0	0	-92
3	ADJ I - MMR PROJECT - LABOR	C312	K627	-16	-5	-3	-1	-1	-1	-1
4	ADJ I - MMR PROJECT - READERS	C314	K254	-535	0	0	0	0	0	0
5	TOTAL CUSTOMER ACCOUNTING EXP	C317		2,758	86	22	21	49	36	227
6	CUSTOMER SERVICE & INFORMATION									
7	TOTAL	C320	K400	315	0	0	0	0	0	0
8	TOTAL CUSTOMER SERVICE & INFO	C329		315	0	0	0	0	0	0
9	SALES									
10	TOTAL	S300	K400	264	0	0	0	0	0	0
11	ADJ P - ECONOMIC DEVELOPMENT	S302	K400	-2	0	0	0	0	0	0
12	TOTAL SALES EXPENSE	S317		262	0	0	0	0	0	0
13	ADMINISTRATIVE & GENERAL									
14	PRODUCTION - BASE RELATED	A300	P100	-11	-11	0	0	0	0	0
15	TRANSMISSION PLANT RELATED	A302	T106	15	0	0	15	0	0	0
16	DISTRIBUTION PLANT RELATED	A304	D141	232	0	0	0	85	68	58
17	GROSS PLANT RELATED	A306	GP19	135	57	1	12	23	18	15
18	LABOR RELATED	A308	K627	7,638	2,236	1,358	395	600	479	407
19	ADJ J - RETAIL RATE CASE EXP	A314	K400	108	0	0	0	0	0	0
20	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-162	-47	-29	-8	-13	-10	-9
21	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-12	-4	-2	-1	-1	-1	-1
22	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	13	6	0	1	2	2	1
23	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-41	-12	-7	-2	-3	-3	-2
24	ADJ V - ORGANIZATION REALIGN	A326	K627	-749	219	-133	-39	-59	-47	-40
25	ADJ X - PFC	A328	K306	60	0	60	0	0	0	0
26	ADJ U - MISC INTEREST EXPENSE	A330	GP19	2	1	0	0	0	0	0
27	ADJ W - INCR STRM RSRV - TRAN	A332	T106	109	0	0	109	0	0	0
28	ADJ W - INCR STRM RSRV - DSTB	A334	D141	1,699	0	0	0	625	499	423
29	TOTAL ADMINISTRATIVE & GENERAL	A337		9,036	2,007	1,248	482	1,259	1,005	852
30	TOTAL O & M EXPENSE	OM31		25,331	5,629	4,310	1,404	3,798	2,725	2,232

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	O & M EXPENSES	ITEM	ALLC	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	UNCOLLECTIBLES	C308	R600	19	0	0	19	290	-1
2	ADJ I - MMR PROJECT - R&D	C310	K244	0	0	0	0	-92	0
3	ADJ I - MMR PROJECT - LABOR	C312	K627	-2	0	0	-3	-17	1
4	ADJ I - MMR PROJECT - READERS	C314	K254	-535	0	0	0	-535	0
5	TOTAL CUSTOMER ACCOUNTING EXP	C317		522	0	0	1,795	2,758	0
6	CUSTOMER SERVICE & INFORMATION								
7	TOTAL	C320	K400	0	0	0	315	315	0
8	TOTAL CUSTOMER SERVICE & INFO	C329		0	0	0	315	315	0
9	SALES								
10	TOTAL	S300	K400	0	0	0	264	264	0
11	ADJ P - ECONOMIC DEVELOPMENT	S302	K400	0	0	0	-2	-2	0
12	TOTAL SALES EXPENSE	S317		0	0	0	262	262	0
13	ADMINISTRATIVE & GENERAL								
14	PRODUCTION - BASE RELATED	A300	P100	0	0	0	0	-11	0
15	TRANSMISSION PLANT RELATED	A302	T106	0	0	0	0	15	0
16	DISTRIBUTION PLANT RELATED	A304	D141	21	0	0	0	232	0
17	GROSS PLANT RELATED	A306	GP19	6	0	0	3	135	0
18	LABOR RELATED	A308	K627	786	0	0	1,377	7,638	0
19	ADJ J - RETAIL RATE CASE EXP	A314	K400	0	0	0	108	108	0
20	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-17	0	0	-29	-162	0
21	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-1	0	0	-2	-13	1
22	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	1	0	0	0	13	0
23	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-4	0	0	-7	-40	-1
24	ADJ V - ORGANIZATION REALIGN	A326	K627	-77	0	0	-135	-749	0
25	ADJ X - PFC	A328	K306	0	0	0	0	60	0
26	ADJ U - MISC INTEREST EXPENSE	A330	GP19	0	0	0	0	1	1
27	ADJ W - INCR STRM RSRV - TRAN	A332	T106	0	0	0	0	109	0
28	ADJ W - INCR STRM RSRV - DSTB	A334	D141	152	0	0	0	1,699	0
29	TOTAL ADMINISTRATIVE & GENERAL	A337		867	0	0	1,315	9,035	1
30	TOTAL O & M EXPENSE	OM31		1,545	0	0	3,687	25,330	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION DEPRECIATION									
2	BASE	P460	P100	3,171	3,171	0	0	0	0	0
3	INTERMEDIATE	P462	P102	414	414	0	0	0	0	0
4	PEAKING	P464	P104	632	632	0	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP	P481		4,217	4,217	0	0	0	0	0
6	TRANSMISSION DEPRECIATION									
7	GEN. STEP-UP XFMR - BASE	T460	T100	17	17	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T462	T102	2	2	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T464	T104	8	8	0	0	0	0	0
10	TRANSMISSION	T466	T106	569	0	0	569	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	10	0	0	10	0	0	0
12	**TOTAL TRANS DEPREC EXP**	**T481**		606	27	0	**579**	0	0	0
13	DISTRIBUTION DEPRECIATION									
14	PRIMARY	D460	D100	2,150	0	0	0	2,150	0	0
15	SECONDARY	D462	D102	1,770	0	0	0	0	1,770	0
16	SERVICES	D464	D104	1,374	0	0	0	0	0	1,374
17	METERS	D466	D106	593	0	0	0	0	0	0
18	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	-43	0	0	0	-43	0	0
19	ADJ H - FNCL CONSIST-DBTB SEC	D476	D116	-33	0	0	0	0	-33	0
20	ADJ I - MMR PROJECT	D478	D118	404	0	0	0	0	0	0
21	TOTAL DIST DEPREC EXPENSE	D481		6,215	0	0	0	2,107	1,737	1,374
22	GENERAL DEPRECIATION									
23	LABOR RELATED	G460	G100	557	163	99	29	44	35	30
24	RETAIL CUSTOMER RELATED (CSS)	G462	G102	6	0	0	0	0	0	0
25	PRODUCTION PLANT RELATED	G464	G104	292	292	0	0	0	0	0
26	DISTRIBUTION PRIMARY RELATED	G466	G106	4	0	0	0	4	0	0
27	ADJ S - SEBRING	G470	G100	-137	-40	24	-7	-11	-9	-7
28	TOTAL GENERAL DEPREC EXPENSE	G481		722	415	75	22	37	26	23
29	ADDITIONAL DISTB DEPRECIATION									
30	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	15	0	0	0	15	0	0
31	ADJ Z - DISTRIB UPGRADE - SEC	C462	D122	12	0	0	0	0	12	0
32	TOTAL ADDL DSTB DEPREC EXPENSE	C481		27	0	0	0	15	12	0
33	TOTAL DEPRECIATION EXPENSE	DE41		11,787	4,659	75	601	2,159	1,775	1,397

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	DEPRECIATION EXPENSE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION DEPRECIATION								
2	BASE	P460	P100	0	0	0	0	3,171	0
3	INTERMEDIATE	P462	P102	0	0	0	0	414	0
4	PEAKING	P464	P104	0	0	0	0	632	0
5	TOTAL PRODUCTION DEPREC EXP	P481		0	0	0	0	4,217	0
6	TRANSMISSION DEPRECIATION								
7	GEN. STEP-UP XFMR - BASE	T460	T100	0	0	0	0	17	0
8	GEN. STEP-UP XFMR - INTERMED	T462	T102	0	0	0	0	2	0
9	GEN. STEP-UP XFMR - PEAKING	T464	T104	0	0	0	0	8	0
10	TRANSMISSION	T466	T106	0	0	0	0	569	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	0	0	0	0	10	0
12	TOTAL TRANS DEPREC EXP	T481		0	0	0	0	606	0
13	DISTRIBUTION DEPRECIATION								
14	PRIMARY	D460	D100	0	0	0	0	2,150	0
15	SECONDARY	D462	D102	0	0	0	0	1,770	0
16	SERVICES	D464	D104	0	0	0	0	1,374	0
17	METERS	D466	D106	593	0	0	0	593	0
18	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	0	0	0	0	-43	0
19	ADJ H - FNCL CONSIST-DBTB SEC	D476	D116	0	0	0	0	-33	0
20	ADJ I - MMR PROJECT	D478	D118	404	0	0	0	404	0
21	TOTAL DIST DEPREC EXPENSE	D481		997	0	0	0	6,215	0
22	GENERAL DEPRECIATION								
23	LABOR RELATED	G460	G100	57	0	0	100	557	0
24	RETAIL CUSTOMER RELATED (CSS)	G462	G102	0	0	0	6	6	0
25	PRODUCTION PLANT RELATED	G464	G104	0	0	0	0	292	0
26	DISTRIBUTION PRIMARY RELATED	G466	G106	0	0	0	0	4	0
27	ADJ S - SEBRING	G470	G100	-14	0	0	-25	-137	0
28	TOTAL GENERAL DEPREC EXPENSE	G481		43	0	0	81	722	0
29	ADDITIONAL DISTB DEPRECIATION								
30	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	0	0	0	0	15	0
31	ADJ Z - DISTRIB UPGRADE - SEC	C462	D122	0	0	0	0	12	0
32	TOTAL ADDL DSTB DEPREC EXPENSE	C481		0	0	0	0	27	0
33	TOTAL DEPRECIATION EXPENSE	DE41		1,040	0	0	81	11,787	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TAXES OTHER THAN INC & REV									
2	REAL ESTATE & PROPERTY TAX									
3	AMOUNT ALLOCABLE	L500	GP19	3,573	1,513	24	316	596	475	403
4	TOTAL REAL EST & PROP TAX	L521		3,573	1,513	24	316	596	475	403
5	PAYROLL TAX									
6	TOTAL	L530	K627	755	221	134	39	59	47	40
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	33	0	0	0	33	0	0
8	ADJ H - FINCL CONSIST-DSTB SEC	L546	D116	26	0	0	0	0	26	0
9	ADJ V - ORGANIZATION REALIGN	L548	K627	-3	-1	-1	0	0	0	0
10	TOTAL PAYROLL TAX	L551		811	220	133	39	92	73	40
11	REVENUE TAXES									
12	TOTAL	L560	R600	8,027	2,517	692	620	1,379	1,027	749
13	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-7,972	-2,500	-687	-616	-1,369	-1,020	-744
14	**EXCL RAF CALC ON PRES CL REV**	**L564**	**R600**	**-47**	-15	-4	**-4**	**-8**	**-6**	**-4**
15	EXC UNCOLL CALC ON PRES CL REV	L566	R600	-114	-36	-10	-9	-20	-15	-11
16	**TOTAL REVENUE TAXES**	L581		-106	-34	-9	-9	-18	-14	-10
17	TOTAL OTHER TAX & MISC EXPENSE	L591		4,278	1,699	148	346	670	534	433
18	MISC ALLOWABLE EXPENSES									
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	-3	-1	0	0	-1	0	0
20	MISC ALLOWABLE EXPENSES	M621		-3	-1	0	0	-1	0	0
21	PRELIMINARY SUMMARY									
22	TOTAL O & M EXPENSE	OM31		25,331	5,629	4,310	1,404	3,798	2,725	2,232
23	TOTAL DEPRECIATION EXPENSE	DE41		11,787	4,659	75	601	2,159	1,775	1,397
24	TOTAL OTHER TAX & MISC EXPENSE	L591		4,278	1,699	148	346	670	534	433
25	MISC ALLOWABLE EXPENSES	M621		-3	-1	0	0	-1	0	0
26	TOTAL OP EXP EX INC & REV TAX	OP61		41,393	11,986	4,533	2,351	6,626	5,034	4,062

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TAXES OTHER THAN INC & REV								
2	REAL ESTATE & PROPERTY TAX								
3	AMOUNT ALLOCABLE	L500	GP19	156	0	0	89	3,572	1
4	TOTAL REAL EST & PROP TAX	L521		156	0	0	89	3,572	1
5	PAYROLL TAX								
6	TOTAL	L530	K627	78	0	0	136	754	1
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	0	0	0	0	33	0
8	ADJ H - FINCL CONSIST-DSTB SEC	L546	D116	0	0	0	0	26	0
9	ADJ V - ORGANIZATION REALIGN	L548	K627	0	0	0	-1	-3	0
10	TOTAL PAYROLL TAX	L551		78	0	0	135	810	1
11	REVENUE TAXES								
12	TOTAL	L560	R600	524	0	0	519	8,027	0
13	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-520	0	0	-516	7,972	0
14	EXCL RAF CALC ON PRES CL REV	L564	R600	-3	0	0	-3	-47	0
15	EXC UNCOLL CALC ON PRES CL REV	L566	R600	-7	0	0	-7	-115	1
16	TOTAL REVENUE TAXES	L581		-6	0	0	-7	-107	1
17	TOTAL OTHER TAX & MISC EXPENSE	L591		228	0	0	217	4,275	3
18	MISC ALLOWABLE EXPENSES								
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	0	0	0	0	-2	-1
20	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	-2	-1
21	PRELIMINARY SUMMARY								
22	TOTAL O & M EXPENSE	OM31		1,545	0	0	3,687	25,330	1
23	TOTAL DEPRECIATION EXPENSE	DE41		1,040	0	0	81	11,787	0
24	TOTAL OTHER TAX & MISC EXPENSE	L591		228	0	0	217	4,275	3
25	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	-2	-1
26	TOTAL OP EXP EX INC & REV TAX	OP61		2,813	0	0	3,985	41,390	3

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	INCOME TAX BASED ON RETURN	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	FEDERAL INCOME TAX									
2	FED INC TAX DEDUCTIONS									
3	INTEREST									
4	TOTAL	Y760	RB91	4,675	1,550	186	485	879	636	657
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-987	-327	-39	-102	-186	-134	-139
6	TOTAL OTHER INTEREST EXPENSE	Y781		3,688	1,223	147	383	693	502	518
7	TOTAL INTEREST EXPENSE	Y783		3,688	1,223	147	383	693	502	518
8	OTHER DEDUCTIONS									
9	**ADJ SMALL "A" - MANUF TAX DED**	**Y790**	**P121**	**288**	288	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS	Y823		288	288	0	0	0	0	0
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	6,716	2,844	46	593	1,121	894	758
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	1,058	448	7	93	177	141	119
14	TOTAL ADDITIONS	Y861		7,774	3,292	53	686	1,298	1,035	877
15	NET DEDUCTIONS AND ADDITIONS	Y871		-3,798	-1,781	94	-303	-605	-533	-359
16	FEDERAL INCOME TAX ADJUSTMENTS									
17	FED & STATE PROV DEF INC TAX									
18	NET FED & STATE DIT	Z760	GP19	-2,469	-1,046	-17	-218	-412	-329	-279
19	**ADJ R - TAX ON AFUDC**	**Z762**	**GP19**	**31**	**13**	**0**	**3**	**5**	**4**	**3**
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-408	-173	-3	-36	-68	-54	-46
21	TOTAL FED & STATE PROV DEF IT	Z781		-2,846	-1,206	-20	-251	-475	-379	-322
22	INVESTMENT TAX CREDITS									
23	AMORTIZED INV TAX CREDIT									
24	AMORTIZATION	Z804	GP19	211	89	1	19	35	28	24
25	TOTAL AMORTIZED ITC	Z813		211	89	1	19	35	28	24
26	PRELIMINARY SUMMARY									
27	TOTAL FED & STATE PROV DEF IT	Z781		-2,846	-1,206	-20	-251	-475	-379	-322
28	TOTAL AMORTIZED ITC	Z813		**-211**	-89	-1	-19	-35	-28	-24
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-3,057	-1,295	-21	-270	-510	-407	-346
30	FEDERAL INCOME TAX COMPUTATION									

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON RETURN	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	FEDERAL INCOME TAX								
2	FED INC TAX DEDUCTIONS								
3	INTEREST								
4	TOTAL	Y760	RB91	253	0	0	29	4,675	0
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-53	0	0	-6	-986	-1
6	TOTAL OTHER INTEREST EXPENSE	Y781		200	0	0	23	3,689	-1
7	TOTAL INTEREST EXPENSE	Y783		200	0	0	23	3,689	-1
8	OTHER DEDUCTIONS								
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	0	0	0	0	288	0
10	TOTAL OTHER DEDUCTIONS	Y823		0	0	0	0	288	0
11	ADDITIONS								
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	294	0	0	167	6,717	-1
13	**ADJ Q-DEFERRED BASIS FOR ADJ**	**Y826**	**GP19**	**46**	**0**	**0**	**26**	**1,057**	**1**
14	TOTAL ADDITIONS	Y861		340	0	0	193	7,774	0
15	NET DEDUCTIONS AND ADDITIONS	Y871		-140	0	0	-170	-3,797	-1
16	FEDERAL INCOME TAX ADJUSTMENTS								
17	FED & STATE PROV DEF INC TAX								
18	NET FED & STATE DIT	Z760	GP19	-108	0	0	-61	-2,470	1
19	ADJ R - TAX ON AFUDC	Z762	GP19	1	0	0	1	30	1
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-18	0	0	-10	-408	0
21	TOTAL FED & STATE PROV DEF IT	Z781		-125	0	0	-70	-2,848	2
22	INVESTMENT TAX CREDITS								
23	AMORTIZED INV TAX CREDIT								
24	AMORTIZATION	Z804	GP19	9	0	0	5	210	1
25	TOTAL AMORTIZED ITC	Z813		9	0	0	5	210	1
26	PRELIMINARY SUMMARY								
27	TOTAL FED & STATE PROV DEF IT	Z781		-125	0	0	-70	-2,848	2
28	TOTAL AMORTIZED ITC	Z813		-9	-0	-0	-5	-210	-1
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-134	0	0	-75	-3,058	1
30	FEDERAL INCOME TAX COMPUTATION								

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON RETURN	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RETURN ON RATE BASE	R751	17,195	5,700	686	1,783	3,234	2,338	2,417
2	NET DEDUCTIONS AND ADDITIONS	Y871	3,798	1,781	-94	303	605	533	359
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-3,057	-1,295	-21	-270	-510	-407	-346
4	BASE FOR FIT COMPUTATION	I865	17,936	6,186	571	1,816	3,329	2,464	2,430
5	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
6	PRELIM FEDERAL INCOME TAX	I869	9,657	3,331	307	978	1,793	1,327	1,308
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-3,057	-1,295	-21	-270	-510	-407	-346
8	NET FED INCOME TAX ALLOWABLE	I879	6,600	2,036	286	708	1,283	920	962
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869	9,657	3,331	307	978	1,793	1,327	1,308
11	NET FED INCOME TAX PAYABLE	I889	9,657	3,331	307	978	1,793	1,327	1,308
12	STATE INCOME TAX								
13	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	STATE INCOME TAX ADJUSTMENTS								
15	SUMMARY OF SIT CALCULATION								
16	RETURN ON RATE BASE	R751	17,195	5,700	686	1,783	3,234	2,338	2,417
17	NET FED INCOME TAX ALLOWABLE	I879	6,600	2,036	286	708	1,283	920	962
18	NET DEDUCTIONS AND ADDITIONS	Y871	3,798	1,781	-94	303	605	533	359
19	BASE FOR SIT COMPUTATION	J965	27,593	9,517	878	2,794	5,122	3,791	3,738
20	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
21	PRELIMINARY STATE INCOME TAX	J969	1,607	554	51	163	298	221	218
22	NET STATE INCOME TAX ALLOWABLE	J979	1,607	554	51	163	298	221	218
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969	1,607	554	51	163	298	221	218
25	NET STATE INCOME TAX PAYABLE	J989	1,607	554	51	163	298	221	218
26	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726	0.38726	0.38726

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON RETURN	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RETURN ON RATE BASE	R751		929	0	0	108	17,195	0
2	NET DEDUCTIONS AND ADDITIONS	Y871		140	-0	-0	170	3,797	1
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-134	0	0	-75	-3,058	1
4	BASE FOR FIT COMPUTATION	I865		935	0	0	203	17,934	2
5	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846		0.53846
6	PRELIM FEDERAL INCOME TAX	I869		503	0	0	109	9,656	1
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-134	0	0	-75	-3,058	1
8	NET FED INCOME TAX ALLOWABLE	I879		369	0	0	34	6,598	2
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869		503	0	0	109	9,656	1
11	NET FED INCOME TAX PAYABLE	I889		503	0	0	109	9,656	1
12	STATE INCOME TAX								
13	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000		0.00000
14	STATE INCOME TAX ADJUSTMENTS								
15	SUMMARY OF SIT CALCULATION								
16	RETURN ON RATE BASE	R751		929	0	0	108	17,195	
17	NET FED INCOME TAX ALLOWABLE	I879		369	0	0	34	6,598	
18	NET DEDUCTIONS AND ADDITIONS	Y871		140	-0	-0	170	3,797	
19	BASE FOR SIT COMPUTATION	J965		1,438	0	0	312	27,590	
20	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820		0.05820
21	PRELIMINARY STATE INCOME TAX	J969		84	0	0	18	1,607	0
22	NET STATE INCOME TAX ALLOWABLE	J979		84	0	0	18	1,607	0
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969		84	0	0	18	1,607	0
25	NET STATE INCOME TAX PAYABLE	J989		84	0	0	18	1,607	0
26	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575

PROGRESS ENERGY FLORIDA
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	COST OF SERVICE COMPUTATION	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	REVENUE CREDITS									
2	PRODUCTION DEMAND RELATED	Q000	P121	102	102	0	0	0	0	0
3	TRANSMISSION RELATED	Q002	T106	27	0	0	27	0	0	0
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	388	0	0	0	388	0	0
5	DISTRIBUTION SECONDARY RELATED	Q006	D102	283	0	0	0	0	283	0
6	DISTRIBUTION SERVICES RELATED	Q008	D104	1,641	0	0	0	0	0	1,641
7	RATE BASE RELATED	Q010	RB91	294	97	12	30	55	40	41
8	ENERGY NON-FUEL RELATED	Q012	K312	26	0	26	0	0	0	0
9	ADJ I - MMR PROJECT	Q016	R600	145	45	12	11	25	19	14
10	TOTAL REVENUE CREDITS	Q027		2,906	244	50	68	468	342	1,696
11	COST OF SERVICE COMPUTATION									
12	TOTAL OP EXP EX INC & REV TAX	OP61		41,393	11,986	4,533	2,351	6,626	5,034	4,062
13	RETURN ON RATE BASE	R751		17,195	5,700	686	1,783	3,234	2,338	2,417
14	NET FED INCOME TAX ALLOWABLE	I879		6,600	2,036	286	708	1,283	920	962
15	NET STATE INCOME TAX ALLOWABLE	J979		1,607	554	51	163	298	221	218
16	TOTAL REVENUE CREDITS	Q027		-2,906	-244	50	-68	-468	-342	-1,696
17	SUBTOTAL B	CS03		63,889	20,032	5,506	4,937	10,973	8,171	5,963
18	**REVENUE TAX FACTOR**	L031			0.00247	0.00247	0.00247	0.00247	0.00247	0.00247
19	**REVENUE TAX**	L033		157	49	14	12	27	20	15
20	TOTAL ELECTRIC COST OF SERVICE	CS05		64,046	20,081	5,520	4,949	11,000	8,191	5,978
21	**CLASS REVENUES=COST OF SERVICE**	R602		64,046	20,081	5,520	4,949	11,000	8,191	5,978
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-64,046	-20,081	-5,520	-4,949	-11,000	-8,191	-5,978
23	COMPOSITE TAX RATE	CTAX			0.38726	0.38726	0.38726	0.38726	0.38726	0.38726

PROGRESS ENERGY FLORIDA
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	COST OF SERVICE COMPUTATION	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	REVENUE CREDITS								
2	PRODUCTION DEMAND RELATED	Q000	P121	0	0	0	0	102	0
3	TRANSMISSION RELATED	Q002	T106	0	0	0	0	27	0
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	0	0	0	0	388	0
5	DISTRIBUTION SECONDARY RELATED	Q006	D102	0	0	0	0	283	0
6	DISTRIBUTION SERVICES RELATED	Q008	D104	0	0	0	0	1,641	0
7	RATE BASE RELATED	Q010	RB91	16	0	0	2	293	1
8	ENERGY NON-FUEL RELATED	Q012	K312	0	0	0	0	26	0
9	ADJ I - MMR PROJECT	Q016	R600	9	0	0	9	144	1
10	TOTAL REVENUE CREDITS	Q027		25	0	0	11	2,904	2
11	COST OF SERVICE COMPUTATION								
12	TOTAL OP EXP EX INC & REV TAX	OP61		2,813	0	0	3,985	41,390	3
13	RETURN ON RATE BASE	R751		929	0	0	108	17,195	0
14	NET FED INCOME TAX ALLOWABLE	I879		369	0	0	34	6,598	2
15	NET STATE INCOME TAX ALLOWABLE	J979		84	0	0	18	1,607	0
16	TOTAL REVENUE CREDITS	Q027		-25	0	-0	-11	-2,904	-2
17	SUBTOTAL B	CS03		4,170	0	0	4,134	**63,886**	3
18	REVENUE TAX FACTOR	L031		0.00247	0.00247	0.00247	0.00247		0.00000
19	REVENUE TAX	L033		10	0	0	10	157	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		4,180	0	0	4,144	64,043	3
21	CLASS REVENUES=COST OF SERVICE	R602		4,180	0	0	4,144	64,043	3
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-4,180	-0	-0	-4,144	-64,043	-3
23	COMPOSITE TAX RATE	CTAX		**0.38726**	0.38726	0.38726	**0.38726**		0.38575

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	ROR, TAX RATES & SPEC FACTORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE OF RETURN									
2	CAPITALIZATION AMOUNTS									
3	LONG TERM DEBT	K100			1,520,275	1,520,275	1,520,275	1,520,275	1,520,275	1,520,275
4	PREFERRED STOCK	K102			25,037	25,037	25,037	25,037	25,037	25,037
5	COMMON STOCK	K104			2,683,750	2,683,750	2,683,750	2,683,750	2,683,750	2,683,750
6	SHORT-TERM DEBT	K106			25,142	25,142	25,142	25,142	25,142	25,142
7	CUSTOMER DEPOSITS	K108			101,954	101,954	101,954	101,954	101,954	101,954
8	ITC	K110			21,047	21,047	21,047	21,047	21,047	21,047
9	DEFERRED INCOME TAX	K112			263,246	263,246	263,246	263,246	263,246	263,246
10	OTHER	K114			0	0	0	0	0	0
11	TOTAL	K115			4,640,451	4,640,451	4,640,451	4,640,451	4,640,451	4,640,451
12	COST OF CAPITAL									
13	LONG TERM DEBT	K120			0.05730	0.05730	0.05730	0.05730	0.05730	0.05730
14	PREFERRED STOCK	K122			0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124			0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
16	SHORT-TERM DEBT	K126			0.04040	0.04040	0.04040	0.04040	0.04040	0.04040
17	CUSTOMER DEPOSITS	K128			0.05925	0.05925	0.05925	0.05925	0.05925	0.05925
18	ITC	K130			0.10142	0.10142	0.10142	0.10142	0.10142	0.10142
19	DEFERRED INCOME TAX	K132			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	OTHER	K134			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WEIGHTED COST OF CAPITAL									
22	LONG TERM DEBT	K141			0.01877	0.01877	0.01877	0.01877	0.01877	0.01877
23	PREFERRED STOCK	K143			0.00024	0.00024	0.00024	0.00024	0.00024	0.00024
24	COMMON STOCK	K145			0.07403	0.07403	0.07403	0.07403	0.07403	0.07403
25	SHORT-TERM DEBT	K147			0.00022	0.00022	0.00022	0.00022	0.00022	0.00022
26	CUSTOMER DEPOSITS	K149			0.00130	0.00130	0.00130	0.00130	0.00130	0.00130
27	ITC	K151			0.00046	0.00046	0.00046	0.00046	0.00046	0.00046
28	DEFERRED INCOME TAX	K153			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	OTHER	K155			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
31	TAX RATES AND SPECIAL FACTORS									
32	SHORT TERM DEBT COST	K180			0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
33	FEDERAL INCOME TAX RATE	K190			0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
34	STATE INCOME TAX RATE	K192			0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
35	FIT DEDUCTIBLE FOR SIT	K194			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	REVENUE TAX RATE	K196			0.00246	0.00246	0.00246	0.00246	0.00246	0.00246

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	ROR, TAX RATES & SPEC FACTORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE OF RETURN								
2	CAPITALIZATION AMOUNTS								
3	LONG TERM DEBT	K100		1,520,275	1,520,275	1,520,275	1,520,275		1,520,275
4	PREFERRED STOCK	K102		25,037	25,037	25,037	25,037		25,037
5	COMMON STOCK	K104		2,683,750	2,683,750	2,683,750	2,683,750		2,683,750
6	SHORT-TERM DEBT	K106		25,142	25,142	25,142	25,142		25,142
7	CUSTOMER DEPOSITS	K108		101,954	101,954	101,954	101,954		101,954
8	ITC	K110		21,047	21,047	21,047	21,047		21,047
9	DEFERRED INCOME TAX	K112		263,246	263,246	263,246	263,246		263,246
10	OTHER	K114		0		0	0		0
11	TOTAL	K115		4,640,451	4,640,451	4,640,451	4,640,451		4,640,451
12	COST OF CAPITAL								
13	LONG TERM DEBT	K120		0.05730	0.05730	0.05730	0.05730		0.05730
14	PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513		0.04513
15	COMMON STOCK	K124		0.12800	0.12800	0.12800	0.12800		0.12800
16	SHORT-TERM DEBT	K126		0.04040	0.04040	0.04040	0.04040		0.04040
17	CUSTOMER DEPOSITS	K128		0.05925	0.05925	0.05925	0.05925		0.05925
18	ITC	K130		0.10142	0.10142	0.10142	0.10142		0.10142
19	DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000		0.00000
20	OTHER	K134		0.00000	0.00000	0.00000	0.00000		0.00000
21	WEIGHTED COST OF CAPITAL								
22	LONG TERM DEBT	K141		0.01877	0.01877	0.01877	0.01877		0.01877
23	PREFERRED STOCK	K143		0.00024	0.00024	0.00024	0.00024		0.00024
24	COMMON STOCK	K145		0.07403	0.07403	0.07403	0.07403		0.07403
25	SHORT-TERM DEBT	K147		0.00022	0.00022	0.00022	0.00022		0.00022
26	CUSTOMER DEPOSITS	K149		0.00130	0.00130	0.00130	0.00130		0.00130
27	ITC	K151		0.00046	0.00046	0.00046	0.00046		0.00046
28	DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000		0.00000
29	OTHER	K155		0.00000	0.00000	0.00000	0.00000		0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502		0.09502
31	TAX RATES AND SPECIAL FACTORS								
32	SHORT TERM DEBT COST	K180		0.04920	0.04920	0.04920	0.04920		0.04920
33	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000		0.35000
34	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500		0.05500
35	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000		0.00000
36	REVENUE TAX RATE	K196		0.00246	0.00246	0.00246	0.00246		0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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COST OF CAPITAL

COMPONENT	AMOUNT	RATIO	COST	WTD COST
LONG TERM DEBT	1,520,275	0.32761	0.05730	0.01877
PREFERRED STOCK	25,037	0.00540	0.04513	0.00024
COMMON STOCK	2,683,750	0.57834	0.12800	0.07403
SHORT-TERM DEBT	25,142	0.00542	0.04040	0.00022
CUSTOMER DEPOSITS	101,954	0.02197	0.05925	0.00130
ITC	21,047	0.00454	0.10142	0.00046
DEFERRED INCOME TAX	263,246	0.05673	0.00000	0.00000
OTHER	0	0.00000	0.00000	0.00000
TOTAL	4,640,451	1.00000		0.09502

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	DEMAND, ENERGY & SPEC. ASSIGN.									
2	PRODUCTION BASE - % * 1000	K200		100,000	100,000	0	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		100,000	100,000	0	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		100,000	100,000	0	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	TRANSMISSION - % * 1,000	K220		100,000	0	0	100,000	0	0	0
9	RATIO TO TOTAL ELECTRIC	K221		1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240		100,000	0	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242		100,000	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243		1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244		100,000	0	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246		100,000	0	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	NUMBER OF MMR METERS	K254		1,482,244	0	0	0	0	0	0
19	RATIO TO TOTAL ELECTRIC	K255		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	CLASS MWH ENERGY REQ- % * 1000	K306		100,000	0	100,000	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K307		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
22	CLASS MWH ENERGY REQ- % * 1000	K312		100,000	0	100,000	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K313		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24	NUMBER OF RETAIL CUSTOMERS	K400		1,603,580	0	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K401		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	METER READING EXP - % * 1000	K410		100,000	0	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	CUST RECORDS/COLL EXP - %*1000	K412		100,000	0	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K413		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	BILLING/ACTG EXPENSE- % * 1000	K414		100,000	0	0	0	0	0	0
31	RATIO TO TOTAL ELECTRIC	K415		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32	WAGES AND SALARIES									
33	PRODUCTION DEMAND - BASE	K600	K200	1,654	1,654	0	0	0	0	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	317	317	0	0	0	0	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	266	266	0	0	0	0	0
36	PROD ENERGY - ALLOCABLE	K610	K306	1,375	0	1,375	0	0	0	0
37	TRANSMISSION	K612	T121	427	27	0	400	0	0	0
38	DISTRIBUTION	K614	D141	1,653	0	0	0	608	485	412
39	TOTAL PTD WAGES & SALARIES	K617		5,692	2,264	1,375	400	608	485	412
40	WTD PTD WAGE & SAL RATIOS	K619		.00000	0.39775	0.24157	0.07027	0.10682	0.08521	0.07238
41	CUSTOMER ACCOUNTING	K620	K667	1,756	0	0	0	0	0	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	DEMAND, ENERGY & SPEC. ASSIGN.							
2	PRODUCTION BASE - % * 1000	K200	0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204	0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANSMISSION - % * 1,000	K220	0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	NUMBER OF MMR METERS	K254	1,482,244	0	0	0	1,482,244	0
19	RATIO TO TOTAL ELECTRIC	K255	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	CLASS MWH ENERGY REQ- % * 1000	K306	0	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	CLASS MWH ENERGY REQ- % * 1000	K312	0	0	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K313	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24	NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	1,603,580	1,603,580	0
25	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26	METER READING EXP - % * 1000	K410	100,000	0	0	0	100,000	0
27	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28	CUST RECORDS/COLL EXP - %*1000	K412	0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	BILLING/ACTG EXPENSE- % * 1000	K414	0	0	0	100,000	100,000	0
31	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	WAGES AND SALARIES							
33	PRODUCTION DEMAND - BASE	K600 K200	0	0	0	0	1,654	0
34	PRODUCTIION DEMAND - INTERMED	K602 K202	0	0	0	0	317	0
35	PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	0	266	0
36	PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	0	1,375	0
37	TRANSMISSION	K612 T121	0	0	0	0	427	0
38	DISTRIBUTION	K614 D141	148	0	0	0	1,653	0
39	TOTAL PTD WAGES & SALARIES	K617	148	0	0	0	5,692	0
40	WTD PTD WAGE & SAL RATIOS	K619	0.02600	0.00000	0.00000	0.00000	1.00000	0.00000
41	CUSTOMER ACCOUNTING	K620 K667	648	0	0	1,108	1,756	0

PROGRESS ENERGY FLORIDA
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GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	CUSTOMER SERV & INFO, SALES	K622	K400	147	0	0	0	0	0	0
2	ECCR	K624	K400	139	0	0	0	0	0	0
3	TOTAL PTDCSS WAGES & SALARIES	K627		7,734	2,264	1,375	400	608	485	412
4	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.29273	0.17779	0.05172	0.07861	0.06271	0.05327
5	ADMINISTRATIVE & GENERAL	K630	K627	2,083	610	370	108	164	131	111
6	TOTAL WAGES AND SALARIES EXP	K633		9,817	2,874	1,745	508	772	616	523
7	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.29276	0.17775	0.05175	0.07864	0.06275	0.05327
8	WEIGHTED CUST ACCOUNTG EXPENSE									
9	METER READING	K640	K410	1,040	0	0	0	0	0	0
10	CUSTOMER RECORDS	K642	K412	1,018	0	0	0	0	0	0
11	BILLING	K644	K414	761	0	0	0	0	0	0
12	TOTAL WEIGHTED CUST ACCTNG EXP	K667		2,819	0	0	0	0	0	0
13	WTD RATIOS	K669		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	RECOVERABLE FUEL ENERGY EXP									
15	AMOUNT ALLOCABLE	K672	K306	44,796	0	44,796	0	0	0	0
16	TOTAL RECOV FUEL ENERGY EXP	K697		44,796	0	44,796	0	0	0	0
17	WTD RATIOS	K699		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	CUSTOMER SERV & INFO, SALES	K622	K400	0	0	0	147	147	0
2	ECCR	K624	K400	0	0	0	139	139	0
3	TOTAL PTDCSS WAGES & SALARIES	K627		796	0	0	1,394	7,734	0
4	WTD PTDCSS WAGE & SAL RATIOS	K629		0.10292	0.00000	0.00000	0.18024	1.00000	0.00000
5	ADMINISTRATIVE & GENERAL	K630	K627	214	0	0	375	2,083	0
6	TOTAL WAGES AND SALARIES EXP	K633		1,010	0	0	1,769	9,817	0
7	WTD WAGE AND SALARY RATIOS	K639		0.10288	0.00000	0.00000	0.18020	1.00000	0.00000
8	WEIGHTED CUST ACCOUNTG EXPENSE								
9	METER READING	K640	K410	1,040	0	0	0	1,040	0
10	CUSTOMER RECORDS	K642	K412	0	0	0	1,018	1,018	0
11	BILLING	K644	K414	0	0	0	761	761	0
12	TOTAL WEIGHTED CUST ACCTNG EXP	K667		1,040	0	0	1,779	2,819	0
13	WTD RATIOS	K669		0.36893	0.00000	0.00000	0.63107	1.00000	0.00000
14	RECOVERABLE FUEL ENERGY EXP								
15	AMOUNT ALLOCABLE	K672	K306	0	0	0	0	44,796	0
16	TOTAL RECOV FUEL ENERGY EXP	K697		0	0	0	0	44,796	0
17	WTD RATIOS	K699		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.06384	0.00000	0.93616	0.00000	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.82521	0.00000	0.17479	0.00000	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.36799	0.29360	0.24899
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01096	0.00000	0.16073	0.30481	0.24319	0.20624
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.43415	0.00000	0.09196	0.17439	0.13913	0.11800
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.25922	0.11252	0.03272	0.05118	0.03970	0.03373
9	WTD GROSS C & O PLANT RATIOS	C129	1.00000	0.29193	0.18012	0.04969	0.08075	0.06211	0.05590
10	WTD GROSS PLANT RATIOS	GP19	1.00000	0.42346	0.00683	0.08834	0.16686	0.13306	0.11285
11	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.52031	0.00634	0.07458	0.13494	0.12386	0.07494
12	NET ELECTRIC PLANT								
13	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.06367	0.00000	0.93633	0.00000	0.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.36153	0.26116	0.27200
16	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01053	0.00000	0.15479	0.30177	0.21799	0.22703
17	WTD NET G & I PLANT RATIOS	G229	1.00000	0.28554	0.15638	0.04540	0.07126	0.05518	0.04689
18	WTD NET C & O PLANT RATIOS	C229	1.00000	0.29193	0.18012	0.04969	0.08075	0.06211	0.05590
19	WTD NET PLANT RATIOS	NP29	1.00000	0.33716	0.00726	0.10059	0.19531	0.14126	0.14663
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.22543	0.47117	0.04699	0.08885	0.07089	0.06009
23	WTD RATIOS	W689	1.00000	0.03025	0.00000	0.05714	0.35798	0.28487	0.24202
24	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.28650	0.17650	0.05200	0.08500	0.06750	0.05700
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.35905	0.16590	0.05298	0.03652	0.03678	0.03344
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.18179	0.77334	0.04112	0.07473	0.05599	0.04629
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29	1.00000	0.33814	0.00713	0.10646	0.19313	0.13955	0.14479
29	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.33146	0.03987	0.10367	0.18807	0.13598	0.14058
30	O & M EXPENSES								
31	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
32	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04149	0.00000	0.95851	0.00000	0.00000	0.00000
33	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.45413	0.30713	0.21029
34	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.03118	0.00798	0.00761	0.01777	0.01305	0.08231
35	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	WTD A & G EXP RATIOS	A339	1.00000	0.22211	0.13811	0.05334	0.13933	0.11122	0.09429
37	WTD O & M EXP RATIOS	OM39	1.00000	0.22222	0.17015	0.05543	0.14993	0.10758	0.08811

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	GROSS ELECTRIC PLT IN SERVICE							
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.08942	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.07407	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.04237	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.06513	0.00000	0.00000	0.40587	1.00005	-0.00005
9	WTD GROSS C & O PLANT RATIOS	C129	0.10559	0.00000	0.00000	0.18012	1.00621	-0.00621
10	WTD GROSS PLANT RATIOS	GP19	0.04374	0.00000	0.00000	0.02486	1.00000	0.00000
11	WTD TOTAL DEPREC RES RATIOS	DR19	0.02536	0.00000	0.00000	0.03968	1.00000	0.00000
12	NET ELECTRIC PLANT							
13	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249	0.10531	0.00000	0.00000	0.00000	1.00000	0.00000
16	**NET TRANS & DIST PLANT RATIOS**	NT29	0.08790	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD NET G & I PLANT RATIOS	G229	0.09044	0.00000	0.00000	0.24904	1.00012	-0.00012
18	WTD NET C & O PLANT RATIOS	C229	0.10559	0.00000	0.00000	0.18012	**1.00621**	-0.00621
19	WTD NET PLANT RATIOS	NP29	0.06012	0.00000	0.00000	0.01167	**1.00000**	0.00000
20	RATE BASE ADJUSTMENTS							
21	WORKING CAPITAL							
22	WTD MATERIAL & SUPPLY RATIOS	W669	0.02329	0.00000	0.00000	0.01323	0.99993	0.00007
23	WTD RATIOS	W689	0.08655	0.00000	0.00000	0.00000	0.99832	0.00168
24	WTD TOTAL WORKING CASH RATIOS	W729	0.09850	0.00000	0.00000	0.17700	1.00000	0.00000
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.13915	0.00000	0.00000	0.17695	1.00077	-0.00077
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.06413	0.00000	0.00000	-0.10939	0.99974	0.00026
27	RATE BASE							
28	WTD NET OCRB RATIOS	RB29	0.05933	0.00000	0.00000	0.01145	0.99999	0.00001
29	WTD TOTAL RATE BASE RATIOS	RB99	0.05405	0.00000	0.00000	0.00629	0.99998	0.00002
30	O & M EXPENSES							
31	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD DIST O & M EXP RATIOS	D349	0.02845	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD CUST ACCT EXP RATIOS	C319	0.18927	0.00000	0.00000	0.65083	1.00000	0.00000
35	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36	WTD A & G EXP RATIOS	A339	0.09595	0.00000	0.00000	0.14553	0.99989	0.00011
37	WTD O & M EXP RATIOS	OM39	0.06099	0.00000	0.00000	0.14555	0.99996	0.00004

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	DEPRECIATION EXPENSES								
2	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04455	0.00000	0.95545	0.00000	0.00000	0.00000
4	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.33902	0.27949	0.22108
5	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.57479	0.10388	0.03047	0.05125	**0.03601**	0.03186
6	WTD COM & OTHR DEPR EXP RATIOS	C489	1.00000	0.00000	0.00000	0.00000	0.55556	0.44444	0.00000
7	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.39527	0.00636	0.05099	0.18317	0.15059	0.11852
8	MISC ALLOWABLE EXPENSES								
9	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.42345	0.00672	0.08844	0.16681	0.13294	0.11279
10	WTD PAYROLL TAX RATIOS	L559	1.00000	0.27127	0.16400	**0.04809**	**0.11344**	**0.09001**	**0.04932**
11	WTD MISC TAX RATIOS	L589	1.00000	0.32075	0.08491	0.08491	**0.16981**	**0.13208**	**0.09434**
12	WTD OTHER TAX RATIOS	L599	1.00000	0.39715	0.03460	0.08088	**0.15662**	**0.12482**	0.10122
13	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.33333	0.00000	0.00000	0.33333	0.00000	0.00000
14	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.28957	0.10951	0.05680	0.16008	0.12161	0.09813
15	INCOME TAXES								
16	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.31354	0.08615	0.07727	0.17175	0.12789	0.09334
17	OPERATING EXPENSES								
18	WTD PROD O & M EXP RATIOS	P459	1.00000	0.53495	0.46505	0.00000	0.00000	0.00000	0.00000
19	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04149	0.00000	0.95851	0.00000	0.00000	0.00000
20	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.45413	**0.30713**	**0.21029**
21	WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	**0.00000**	**0.00000**
22	WAGES AND SALARIES (K600-K639)								
23	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.39775	0.24157	0.07027	**0.10682**	0.08521	0.07238
24	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.29273	0.17779	0.05172	0.07861	0.06271	0.05327
25	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.29276	0.17775	0.05175	**0.07864**	0.06275	0.05327
26	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	**0.00000**	0.00000	0.00000

PROGRESS ENERGY FLORIDA
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GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	DEPRECIATION EXPENSES							
2	WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD DIST DEPREC EXP RATIOS	D489	0.16042	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GENERAL DEPREC EXP RATIOS	G489	0.05956	0.00000	0.00000	0.11219	1.00000	0.00000
6	WTD COM & OTHR DEPR EXP RATIOS	C489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD TOT DEPREC EXP RATIOS	DE49	0.08823	0.00000	0.00000	0.00687	1.00000	0.00000
8	MISC ALLOWABLE EXPENSES							
9	WTD REAL EST & PROP TAX RATIOS	L529	0.04366	0.00000	0.00000	0.02491	0.99972	0.00028
10	WTD PAYROLL TAX RATIOS	L559	0.09618	0.00000	0.00000	0.16646	0.99877	0.00123
11	WTD MISC TAX RATIOS	L589	0.05660	0.00000	0.00000	0.06604	1.00943	-0.00943
12	WTD OTHER TAX RATIOS	L599	0.05330	0.00000	0.00000	0.05072	0.99930	0.00070
13	WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	0.66667	0.33333
14	WTD OP EXP EX INC & REV RATIOS	OP69	0.06796	0.00000	0.00000	0.09627	0.99993	0.00007
15	INCOME TAXES							
16	WTD TOTAL ELECTRIC REVENUE	CS09	0.06527	0.00000	0.00000	0.06470	0.99995	0.00005
17	OPERATING EXPENSES							
18	WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
19	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	WTD DIST O & M EXP RATIOS	D349	0.02845	0.00000	0.00000	0.00000	1.00000	0.00000
21	WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
22	WAGES AND SALARIES (K600-K639)							
23	WTD PTD WAGE & SAL RATIOS	K619	0.02600	0.00000	0.00000	0.00000	1.00000	0.00000
24	WTD PTDCSS WAGE & SAL RATIOS	K629	0.10292	0.00000	0.00000	0.18024	1.00000	0.00000
25	WTD WAGE AND SALARY RATIOS	K639	0.10288	0.00000	0.00000	0.18020	1.00000	0.00000
26	WTD RATIOS	K669	0.36893	0.00000	0.00000	0.63107	1.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	NET INCOME COMPUTATION									
2	CLASS REVENUES=COST OF SERVICE	R600		64,046	20,081	5,520	4,949	11,000	8,191	5,978
3	TOTAL REVENUE CREDITS	Q027		**2,906**	**244**	50	68	468	342	1,696
4	TOTAL ELECTRIC REVENUE	CS07		66,952	20,325	5,570	5,017	11,468	8,533	7,674
5	TOTAL OP EXP EX INC & REV TAX	OP61		-41,393	-11,986	-4,533	-2,351	-6,626	-5,034	-4,062
6	FIRM SERVICE REVENUE TAX	**RTXP**		-157	-49	-14	-12	-27	-20	-15
7	NET INCOME	**NI01**		25,402	8,290	1,023	2,654	4,815	3,479	3,597
8	ADJUSTMENTS TO NET INCOME									
9	TOTAL INTEREST EXPENSE	Y783		-3,688	-1,223	-147	-383	-693	-502	-518
10	TOTAL OTHER DEDUCTIONS	Y823		-288	-288	-0	-0	-0	-0	-0
11	TOTAL ADDITIONS	Y861		7,774	3,292	53	686	1,298	1,035	877
12	PRELIMINARY TAXABLE INCOME	**TI01**		29,200	10,071	929	2,957	5,420	4,012	3,956
13	STATE INCOME TAX COMPUTATION									
14	**PRELIMINARY TAXABLE INCOME**	**TI01**		29,200	10,071	929	2,957	5,420	4,012	3,956
15	STATE TAXABLE INCOME	SI01		29,200	10,071	929	2,957	5,420	4,012	3,956
16	STATE INCOME TAX PAYABLE									
17	STATE INCOME TAX RATE	K192			0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18	PRELIM SIT = SI01 * K192	**ST01**		1,607	554	51	163	298	221	218
19	STATE INC TAX PAYABLE	**SP01**		1,607	554	51	163	298	221	218
20	SIT ALLOWABLE									
21	STATE INC TAX PAYABLE	SP01		1,607	554	51	163	298	221	218
22	NET STATE INC TAX ALLOWABLE	SA01		1,607	554	51	163	298	221	218
23	FEDERAL INCOME TAX COMPUTATION									
24	PRELIMINARY TAXABLE INCOME	TI01		29,200	10,071	929	2,957	5,420	4,012	3,956
25	STATE INC TAX PAYABLE	SP01		-1,607	-554	-51	-163	-298	-221	-218
26	NET FEDERAL TAXABLE INCOME	FI01		27,593	9,517	878	2,794	5,122	3,791	3,738
27	FEDERAL INCOME TAX RATE	K190			0.35000	0.35000	**0.35000**	**0.35000**	**0.35000**	0.35000
28	PRELIM FIT = FI01 * K190	FT01		9,657	3,331	307	978	1,793	1,327	1,308
29	TOTAL FED & STATE PROV DEF IT	Z781		-2,846	-1,206	-20	-251	-475	-379	-322
30	TOTAL AMORTIZED ITC	Z813		-211	89	-1	-19	-35	-28	-24
31	NET FED INC TAX ALLOWABLE	FA01		6,600	2,036	286	708	1,283	920	962
32	FEDERAL INCOME TAX PAYABLE									
33	PRELIM FIT = FI01 * K190	FT01		9,657	3,331	307	978	1,793	1,327	1,308
34	FED INC TAX PAYABLE	FP01		9,657	3,331	307	978	1,793	1,327	1,308
35	PRELIMINARY SUMMARY									

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PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME COMPUTATION								
2	CLASS REVENUES=COST OF SERVICE	R600		4,180	0	0	4,144	64,043	3
3	TOTAL REVENUE CREDITS	Q027		25	0	0	11	2,904	2
4	TOTAL ELECTRIC REVENUE	CS07		4,205	0	0	4,155	66,947	5
5	TOTAL OP EXP EX INC & REV TAX	OP61		-2,813	-0	-0	-3,985	-41,390	-3
6	FIRM SERVICE REVENUE TAX	RTXP		-10	-0	-0	-10	-157	-0
7	NET INCOME	NI01		1,382	0	0	160	25,400	2
8	ADJUSTMENTS TO NET INCOME								
9	TOTAL INTEREST EXPENSE	Y783		-200	0	-0	23	3,689	1
10	TOTAL OTHER DEDUCTIONS	Y823		-0	0	-0	-0	-288	-0
11	TOTAL ADDITIONS	Y861		340	0	0	193	7,774	0
12	PRELIMINARY TAXABLE INCOME	TI01		1,522	0	0	330	29,197	3
13	STATE INCOME TAX COMPUTATION								
14	PRELIMINARY TAXABLE INCOME	TI01		1,522	0	0	330	29,197	3
15	STATE TAXABLE INCOME	SI01		1,522	0	0	330	29,197	3
16	STATE INCOME TAX PAYABLE								
17	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500		0.05500
18	PRELIM SIT = SI01 * K192	ST01		84	0	0	18	1,607	0
19	STATE INC TAX PAYABLE	SP01		84	0	0	18	1,607	0
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01		84	0	0	18	1,607	0
22	NET STATE INC TAX ALLOWABLE	SA01		84	0	0	18	1,607	0
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01		1,522	0	0	330	29,197	3
25	STATE INC TAX PAYABLE	SP01		-84	-0	-0	-18	-1,607	-0
26	NET FEDERAL TAXABLE INCOME	FI01		1,438	0	0	312	27,590	3
27	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000		0.35000
28	PRELIM FIT = FI01 * K190	FT01		503	0	0	109	9,656	1
29	TOTAL FED & STATE PROV DEF IT	Z781		-125	0	0	-70	-2,848	2
30	TOTAL AMORTIZED ITC	Z813		-9	-0	-0	-5	-210	-1
31	NET FED INC TAX ALLOWABLE	FA01		369	0	0	34	6,598	2
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01		503	0	0	109	9,656	1
34	FED INC TAX PAYABLE	FP01		503	0	0	109	9,656	1
35	PRELIMINARY SUMMARY								

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CE
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

DOCKET NUMBER: ER06GS25-000
EXHIBIT:
SCHEDULE: 14
PAGE: 3

	INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	NET INCOME	NI01	25,402	8,290	1,023	2,654	4,815	3,479	3,597
2	**NET FED INC TAX ALLOWABLE**	**FA01**	**-6,600**	-2,036	-286	**-708**	**-1,283**	**-920**	**-962**
3	NET STATE INC TAX ALLOWABLE	SA01	-1,607	-554	-51	-163	-298	-221	-218
4	OVERALL RETURN EARNED (SCH 14)	RETU	17,195	5,700	686	1,783	3,234	2,338	2,417
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.09502	0.09502	0.09507	0.09504	0.09502	0.09501	0.09500

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GENL SERVICE NON-DEMAND (Reflects Present Rate Rev Credits)

DOCKET NUMBER: ER06GS25-000
EXHIBIT:
SCHEDULE: 14
PAGE: 4

	INCOME TAX BASED ON REVENUE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME	NI01		1,382	0	0	160	**25,400**	2
2	NET FED INC TAX ALLOWABLE	FA01		-369	-0	-0	-34	-6,598	-2
3	NET STATE INC TAX ALLOWABLE	SA01		-84	-0	-0	-18	-1,607	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU		929	0	0	108	17,195	0
5	RATE OF RETURN EARNED (SCH 14)	RORX		0.09497	0.00000	0.00000	0.09490	0.09502	0.00000

D. General Service 100% Load Factor

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
EXHIBIT:
SCHEDULE: 1
PAGE: 1

	SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE								
2	GROSS ELECTRIC PLT IN SERVICE	GP11	14,543	6,097	139	1,101	1,480	555	3,588
3	TOTAL DEPRECIATION RESERVE	DR11	-6,521	-3,529	-61	-438	-564	-243	-1,122
4	TOTAL RATE BASE ADJUSTMENTS	RB71	507	117	379	63	19	9	48
5	TOTAL RATE BASE	RB91	8,529	2,685	457	726	935	321	2,514
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	1,384	251	273	54	103	34	220
8	TOTAL DEPRECIATION EXPENSE	DE41	565	208	5	23	59	23	138
9	TOTAL OTHER TAX & MISC EXPENSE	L591	204	76	9	14	19	7	44
10	TOTAL OP EXP EX INC & REV TAX	OP61	2,153	535	287	91	181	64	402
11	NET FED INCOME TAX ALLOWABLE	I879	312	90	18	28	36	13	96
12	NET STATE INCOME TAX ALLOWABLE	J979	75	25	3	6	8	3	22
13	REVENUE TAX	L033	7	2	1	0	1	0	1
14	TOTAL OPERATING EXPENSE	OPEX	2,547	652	309	125	226	80	521
15	RETURN ON RATE BASE	R751	811	255	43	69	89	31	239
16	TOTAL REVENUE CREDITS	Q027	-205	-11	-4	-2	-14	-5	-167
17	TOTAL ELECTRIC COST OF SERVICE	CS05	3,153	896	348	192	301	106	593
18	CLASS REVENUES=COST OF SERVICE	R602	3,153	896	348	192	301	106	593
19	TOTAL RETURN EARNED	RETE	811	255	43	69	89	31	239
20	RATE OF RETURN EARNED	RORE	0.09509	0.09497	0.09409	0.09504	0.09519	0.09657	0.09507
21	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
22	RETURN EARNED ON COMMON EQUITY	REOE	0.12812	0.12792	0.12640	0.12804	0.12829	0.13069	0.12809
23	ALLOWED RETURN ON COM EQUITY	AROE		0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
24	CLASS REVENUES=COST OF SERVICE	R600	3,153	896	348	192	301	106	593

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
EXHIBIT:
SCHEDULE: 1
PAGE: 2

	SUMMARY OF RESULTS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE								
2	GROSS ELECTRIC PLT IN SERVICE	GP11		791	0	0	794	14,545	2
3	TOTAL DEPRECIATION RESERVE	DR11		33	0	0	596	-6,520	1
4	TOTAL RATE BASE ADJUSTMENTS	RB71		-48	0	0	-85	502	5
5	TOTAL RATE BASE	RB91		776	0	0	113	8,527	2
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31		83	0	0	364	1,382	2
8	TOTAL DEPRECIATION EXPENSE	DE41		100	0	0	9	565	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591		15	0	0	22	206	-2
10	TOTAL OP EXP EX INC & REV TAX	OP61		**198**	0	0	**395**	**2,153**	0
11	NET FED INCOME TAX ALLOWABLE	I879		**30**	0	0	**3**	**314**	**-2**
12	NET STATE INCOME TAX ALLOWABLE	J979		6	0	0	2	75	0
13	REVENUE TAX	L033		1	0	0	1	7	0
14	TOTAL OPERATING EXPENSE	OPEX		235	0	0	401	2,549	-2
15	RETURN ON RATE BASE	R751		74	0	0	11	811	0
16	TOTAL REVENUE CREDITS	Q027		-2	-0	-0	-1	-206	1
17	TOTAL ELECTRIC COST OF SERVICE	CS05		307	0	0	411	3,154	-1
18	CLASS REVENUES=COST OF SERVICE	R602		307	0	0	411	3,154	-1
19	TOTAL RETURN EARNED	RETE		74	0	0	11	811	0
20	RATE OF RETURN EARNED	RORE		0.09536	0.00000	0.00000	0.09735	0.09511	0.00000
21	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502		0.09502
22	RETURN EARNED ON COMMON EQUITY	REOE		0.12859	-0.03629	-0.03629	0.13203	0.12816	-0.03629
23	ALLOWED RETURN ON COM EQUITY	AROE		0.12800	0.12800	0.12800	0.12800		0.12800
24	CLASS REVENUES=COST OF SERVICE	R600		307	0	0	411	3,154	-1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
EXHIBIT:
SCHEDULE: 2
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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	BASE	P100	K200	4,477	4,477	0	0	0	0	0
3	INTERMEDIATE	P102	K202	571	571	0	0	0	0	0
4	PEAKING	P104	K204	738	738	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121		5,786	5,786	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	56	56	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	7	7	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	22	22	0	0	0	0	0
10	TRANSMISSION	T106	K220	1,069	0	0	1,069	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	6	0	0	6	0	0	0
12	TRANSMISSION PLANT IN SERVICE	T121		1,160	85	0	1,075	0	0	0
13	TOTAL PROD & TRANS PLANT	PT21		6,946	5,871	0	1,075	0	0	0
14	DISTRIBUTION PLANT									
15	PRIMARY	D100	K240	1,478	0	0	0	1,478	0	0
16	SECONDARY	D102	K242	554	0	0	0	0	554	0
17	SERVICES	D104	K244	3,523	0	0	0	0	0	3,523
18	METERS	D106	K246	711	0	0	0	0	0	0
19	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	-31	0	0	0	-31	0	0
20	ADJ H - FINCL CONSIST-DSTB SEC	D116	K242	-11	0	0	0	0	-11	0
21	ADJ I - MMR PROJECT	D118	K254	-23	0	0	0	0	0	0
22	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	4	0	0	0	4	0	0
23	ADJ Z - DISTRIB UPGRADE - SEC	D122	K242	2	0	0	0	0	2	0
24	DISTRIBUTION PLANT IN SERVICE	D141		6,207	0	0	0	1,451	545	3,523
25	TOTAL TRANS & DIST PLANT	TD21		7,367	85	0	1,075	1,451	545	3,523
26	TOTAL GROSS PTD PLANT	PD21		13,153	5,871	0	1,075	1,451	545	3,523
27	GENERAL & INTANGIBLE PLANT									
28	LABOR RELATED	G100	K627	762	163	141	26	28	10	66
29	RETAIL CUSTOMER RELATED (CSS)	G102	K400	572	0	0	0	0	0	0
30	PRODUCTION PLANT RELATED	G104	P121	65	65	0	0	0	0	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	1	0	0	0	1	0	0
32	GENERAL PLANT IN SERVICE	G121		1,400	228	141	26	29	10	66
33	COMMON & OTHER PLANT									
34	ADJ V - ORGANIZATION REALIGN	C100	K627	-10	-2	-2	0	0	0	-1
35	TOTAL COMMON & OTHER PLANT	C121		-10	-2	-2	0	0	0	-1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
EXHIBIT:
SCHEDULE: 2
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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	BASE	P100	K200	0	0	0	0	4,477	0
3	INTERMEDIATE	P102	K202	0	0	0	0	571	0
4	PEAKING	P104	K204	0	0	0	0	738	0
5	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	5,786	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T100	K200	0	0	0	0	56	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	0	0	0	0	7	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	0	0	0	0	22	0
10	TRANSMISSION	T106	K220	0	0	0	0	1,069	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	0	0	0	0	6	0
12	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	1,160	0
13	TOTAL PROD & TRANS PLANT	PT21		0	0	0	0	6,946	0
14	DISTRIBUTION PLANT								
15	PRIMARY	D100	K240	0	0	0	0	1,478	0
16	SECONDARY	D102	K242	0	0	0	0	554	0
17	SERVICES	D104	K244	0	0	0	0	3,523	0
18	METERS	D106	K246	711	0	0	0	711	0
19	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	0	0	0	0	-31	0
20	ADJ H - FINCL CONSIST-DSTB SEC	D116	K242	0	0	0	0	-11	0
21	ADJ I - MMR PROJECT	D118	K254	-23	0	0	0	-23	0
22	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	0	0	0	0	4	0
23	ADJ Z - DISTRIB UPGRADE - SEC	D122	K242	0	0	0	0	2	0
24	DISTRIBUTION PLANT IN SERVICE	D141		688	0	0	0	6,207	0
25	TOTAL TRANS & DIST PLANT	TD21		688	0	0	0	7,367	0
26	TOTAL GROSS PTD PLANT	PD21		688	0	0	0	13,153	0
27	GENERAL & INTANGIBLE PLANT								
28	LABOR RELATED	G100	K627	104	0	0	225	763	-1
29	RETAIL CUSTOMER RELATED (CSS)	G102	K400	0	0	0	572	572	0
30	PRODUCTION PLANT RELATED	G104	P121	0	0	0	0	65	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	0	0	0	0	1	0
32	GENERAL PLANT IN SERVICE	G121		104	0	0	797	1,401	-1
33	COMMON & OTHER PLANT								
34	ADJ V - ORGANIZATION REALIGN	C100	K627	-1	0	0	-3	-9	-1
35	TOTAL COMMON & OTHER PLANT	C121		-1	0	0	-3	-9	-1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
EXHIBIT:
SCHEDULE: 2
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GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 GROSS ELECTRIC PLT IN SERVICE	GP11		14,543	6,097	139	1,101	1,480	555	3,588

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
EXHIBIT:
SCHEDULE: 2
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GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 GROSS ELECTRIC PLT IN SERVICE	GP11		791	0	0	794	14,545	-2

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
EXHIBIT:
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	DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	BASE	P150	P100	2,465	2,465	0	0	0	0	0
3	INTERMEDIATE	P152	P102	511	511	0	0	0	0	0
4	PEAKING	P154	P104	395	395	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171		3,371	3,371	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	23	23	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	3	3	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	7	7	0	0	0	0	0
10	TRANSMISSION	T156	T106	427	0	0	427	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171		460	33	0	427	0	0	0
12	DISTRIBUTION PLANT									
13	PRIMARY	D150	D100	553	0	0	0	553	0	0
14	SECONDARY	D152	D102	239	0	0	0	0	239	0
15	SERVICES	D154	D104	1,094	0	0	0	0	0	1,094
16	METERS	D156	D106	322	0	0	0	0	0	0
17	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	-1	0	0	0	-1	0	0
18	ADJ I - MMR PROJECT	D168	D118	-400	0	0	0	0	0	0
19	TOTAL DISTRIB DEPREC RESERVE	D191		1,807	0	0	0	552	239	1,094
20	GENERAL & INTANGIBLE PLANT									
21	LABOR RELATED	G150	G100	329	70	61	11	12	4	28
22	RETAIL CUSTOMER RELATED (CSS)	G152	G102	499	0	0	0	0	0	0
23	PRODUCTION PLANT RELATED	G154	G104	55	55	0	0	0	0	0
24	TOTAL GENERAL DEPREC RESERVE	G171		883	125	61	11	12	4	28
25	TOTAL DEPRECIATION RESERVE	DR11		6,521	3,529	61	438	564	243	1,122

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
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	DEPRECIATION RESERVE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	BASE	P150	P100	0	0	0	0	2,465	0
3	INTERMEDIATE	P152	P102	0	0	0	0	511	0
4	PEAKING	P154	P104	0	0	0	0	395	0
5	TOTAL PROD DEPREC RESERVE	P171		0	0	0	0	3,371	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T150	T100	0	0	0	0	23	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	0	0	0	0	3	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	0	0	0	0	7	0
10	TRANSMISSION	T156	T106	0	0	0	0	427	0
11	TOTAL TRANS DEPREC RESERVE	T171		0	0	0	0	460	0
12	DISTRIBUTION PLANT								
13	PRIMARY	D150	D100	0	0	0	0	553	0
14	SECONDARY	D152	D102	0	0	0	0	239	0
15	SERVICES	D154	D104	0	0	0	0	1,094	0
16	METERS	D156	D106	322	0	0	0	322	0
17	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	0	0	0	0	-1	0
18	ADJ I - MMR PROJECT	D168	D118	-400	0	0	0	-400	0
19	TOTAL DISTRIB DEPREC RESERVE	D191		-78	0	0	0	1,807	0
20	GENERAL & INTANGIBLE PLANT								
21	LABOR RELATED	G150	G100	45	0	0	97	328	1
22	RETAIL CUSTOMER RELATED (CSS)	G152	G102	0	0	0	499	499	0
23	PRODUCTION PLANT RELATED	G154	G104	0	0	0	0	55	0
24	TOTAL GENERAL DEPREC RESERVE	G171		45	0	0	596	882	1
25	TOTAL DEPRECIATION RESERVE	DR11		-33	0	0	596	6,520	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
EXHIBIT:
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	NET ELECTRIC PLANT	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121		5,786	5,786	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171		-3,371	-3,371	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221		2,415	2,415	0	0	0	0	0
5	TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121		1,160	85	0	1,075	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171		-460	-33	-0	-427	-0	-0	-0
8	NET TRANSMISSION PLANT	T221		700	52	0	648	0	0	0
9	DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141		6,207	0	0	0	1,451	545	3,523
11	TOTAL DISTRIB DEPREC RESERVE	D191		-1,807	-0	-0	-0	-552	-239	-1,094
12	NET DISTRIBUTION PLANT	D241		4,400	0	0	0	899	306	2,429
13	NET PTD PLANT	NT31		7,515	2,467	0	648	899	306	2,429
14	NET TRANS & DIST PLANT	NT21		5,100	52	0	648	899	306	2,429
15	GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121		1,400	228	141	26	29	10	66
17	TOTAL GENERAL DEPREC RESERVE	G171		-883	-125	-61	-11	-12	-4	-28
18	NET GENERAL & INTANG PLANT	G221		517	103	80	15	17	6	38
19	COMMON & OTHER PLANT									
20	TOTAL COMMON & OTHER PLANT	C121		-10	-2	-2	0	0	0	-1
21	NET COMMON & OTHER PLANT	C221		-10	-2	-2	0	0	0	-1
22	NET ELECTRIC PLANT IN SERVICE	NP21		8,022	2,568	78	663	916	312	2,466

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

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	NET ELECTRIC PLANT	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	5,786	0
3	TOTAL PROD DEPREC RESERVE	P171		-0	-0	-0	-0	-3,371	-0
4	NET PRODUCTION PLANT	P221		0	0	0	0	2,415	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	1,160	0
7	TOTAL TRANS DEPREC RESERVE	T171		-0	-0	-0	-0	-460	-0
8	NET TRANSMISSION PLANT	T221		0	0	0	0	700	0
9	DISTRIBUTION PLANT								
10	DISTRIBUTION PLANT IN SERVICE	D141		688	0	0	0	6,207	0
11	TOTAL DISTRIB DEPREC RESERVE	D191		78	-0	-0	-0	-1,807	-0
12	NET DISTRIBUTION PLANT	D241		766	0	0	0	4,400	0
13	NET PTD PLANT	NT31		766	0	0	0	7,515	0
14	**NET TRANS & DIST PLANT**	NT21		766	0	0	0	5,100	0
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121		104	0	0	797	1,401	-1
17	TOTAL GENERAL DEPREC RESERVE	G171		-45	-0	-0	-596	-882	-1
18	NET GENERAL & INTANG PLANT	G221		59	0	0	201	519	-2
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121		-1	0	0	-3	-9	-1
21	NET COMMON & OTHER PLANT	C221		-1	0	0	-3	-9	-1
22	NET ELECTRIC PLANT IN SERVICE	NP21		824	0	0	198	8,025	-3

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE ADJUSTMENTS									
2	ADDITIVE ADJUSTMENTS									
3	PLANT HELD FOR FUTURE USE									
4	TRANSMISSION	V224	T106	6	0	0	6	0	0	0
5	DISTRIBUTION	V226	D100	1	0	0	0	1	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		7	0	0	6	1	0	0
7	CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234	P121	263	263	0	0	0	0	0
9	TRANSMISSION	V236	T106	44	0	0	44	0	0	0
10	DISTRIBUTION	V238	D141	25	0	0	0	6	2	14
11	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	-2	0	0	0	-2	0	0
12	ADJ H - FINCL CONSIST-DSTB SEC	V246	D116	-1	0	0	0	0	-1	0
13	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	-208	208	0	0	0	0	0
14	ADJ Y - TRANSMISSION UPGRADE	V250	T108	1	0	0	1	0	0	0
15	TOTAL RATE BASE CWIP	V255		122	55	0	45	4	1	14
16	ADDITIONAL CWIP									
17	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	1	0	0	0	1	0	0
18	TOTAL ADDITIONAL CWIP	V287		1	0	0	0	1	0	0
19	TOTAL ADDITIVE ADJUSTMENTS	V289		130	55	0	51	6	1	14
20	NET ORIGINAL COST RATE BASE	RB21		8,152	2,623	78	714	922	313	2,480
21	WORKING CAPITAL									
22	MATERIALS AND SUPPLIES									
23	FUEL SUPPLIES									
24	AMOUNT ALLOCABLE	W630	K306	393	0	393	0	0	0	0
25	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	-9	0	-9	0	0	0	0
26	ADJ X - PFC	W638	K306	55	0	55	0	0	0	0
27	TOTAL FUEL STOCKS	W641		439	0	439	0	0	0	0
28	PLANT MATERIALS & SUPPLIES									
29	AMOUNT ALLOCABLE	W642	GP19	366	153	3	28	37	14	90
30	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-10	-4	0	-1	-1	0	-2
31	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	1	0	0	0	0	0	0
32	TOTAL PLANT MATERIALS & SUPPL	W659		357	149	3	27	36	14	88

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	RATE BASE	ITEM	ALLC	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE ADJUSTMENTS								
2	ADDITIVE ADJUSTMENTS								
3	PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224	T106	0	0	0	0	6	0
5	DISTRIBUTION	V226	D100	0	0	0	0	1	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		0	0	0	0	7	0
7	CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234	P121	0	0	0	0	263	0
9	TRANSMISSION	V236	T106	0	0	0	0	44	0
10	DISTRIBUTION	V238	D141	3	0	0	0	25	0
11	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	0	0	0	0	-2	0
12	ADJ H - FINCL CONSIST-DSTB SEC	V246	D116	0	0	0	0	-1	0
13	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	0	0	0	0	-208	0
14	ADJ Y - TRANSMISSION UPGRADE	V250	T108	0	0	0	0	1	0
15	TOTAL RATE BASE CWIP	V255		3	0	0	0	122	0
16	ADDITIONAL CWIP								
17	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	0	0	0	0	1	0
18	TOTAL ADDITIONAL CWIP	V287		0	0	0	0	1	0
19	TOTAL ADDITIVE ADJUSTMENTS	V289		3	0	0	0	130	0
20	NET ORIGINAL COST RATE BASE	RB21		827	0	0	198	8,155	-3
21	WORKING CAPITAL								
22	MATERIALS AND SUPPLIES								
23	FUEL SUPPLIES								
24	AMOUNT ALLOCABLE	W630	K306	0	0	0	0	393	0
25	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	0	0	0	0	-9	0
26	ADJ X - PFC	W638	K306	0	0	0	0	55	0
27	TOTAL FUEL STOCKS	W641		0	0	0	0	439	0
28	PLANT MATERIALS & SUPPLIES								
29	AMOUNT ALLOCABLE	W642	GP19	20	0	0	20	365	1
30	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-1	0	0	-1	-10	0
31	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	0	0	0	0	0	1
32	TOTAL PLANT MATERIALS & SUPPL	W659		19	0	0	19	355	2

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL MATERIALS & SUPPLIES	W661		796	149	442	27	36	14	88
2	PREPAYMENTS & OTHER W.C. ITEMS									
3	TOTAL PREPAYMENTS	W670	PD29	4	2	0	0	0	0	1
4	UNFUND STRM DMG RESRV - TRANSM	W672	T106	-1	0	0	-1	0	0	0
5	UNFUND STRM DMG RESRV - DISTRB	W674	D141	-15	0	0	0	-4	-1	-9
6	ADJ W - INCR STRM RESRV - TRAN	W680	T106	-2	0	0	-2	0	0	0
7	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-37	0	0	0	-9	-3	-21
8	TOTAL	W687		-51	2	0	-3	-13	-4	-29
9	OTHER WORKING CAPITAL									
10	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-10	2	-2	0	-1	0	-2
11	ADJ V - ORGANIZATION REALIGN	W694	K627	-110	-24	-20	-4	-4	-1	-10
12	TOTAL	W705		-120	-26	-22	-4	-5	-1	-12
13	TOTAL WORKING CASH	W721		-120	-26	22	-4	-5	-1	-12
14	MISCELLANEOUS WORKING CAPITAL									
15	OPEBS - D.A. RETAIL	W730	K627	-413	-89	-76	-14	-15	-5	-36
16	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	8	0	8	0	0	0	0
17	MISC OTHER	W736	OM31	148	27	29	6	11	4	24
18	ADJ J - RETAIL RATE CASE EXP	W740	K400	16	0	0	0	0	0	0
19	ADJ K - SECTION 1341	W742	GP19	2	1	0	0	0	0	0
20	ADJ L - REMOVE RTO START UP	W744	OM31	-9	-2	-2	0	-1	0	-1
21	TOTAL MISC WORK CAPITAL	W747		-248	-63	-41	-8	-5	-1	-13
22	TOTAL WORKING CAPITAL	WC71		377	62	379	12	13	8	34
23	PRELIMINARY SUMMARY									
24	TOTAL ADDITIVE ADJUSTMENTS	V289		130	55	0	51	6	1	14
25	TOTAL WORKING CAPITAL	WC71		377	62	379	12	13	8	34
26	TOTAL RATE BASE ADJUSTMENTS	RB71		507	117	379	63	19	9	48
27	RATE BASE CALCULATION									
28	NET ELECTRIC PLANT IN SERVICE	NP21		8,022	2,568	78	663	916	312	2,466
29	TOTAL RATE BASE ADJUSTMENTS	RB71		507	117	379	63	19	9	48
30	TOTAL RATE BASE	RB91		8,529	2,685	457	726	935	321	2,514
31	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
32	RETURN ON RATE BASE	R751		811	255	43	69	89	31	239

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL MATERIALS & SUPPLIES	W661		19	0	0	19	794	2
2	PREPAYMENTS & OTHER W.C. ITEMS								
3	TOTAL PREPAYMENTS	W670	PD29	0	0	0	0	3	1
4	UNFUND STRM DMG RESRV - TRANSM	W672	T106	0	0	0	0	-1	0
5	UNFUND STRM DMG RESRV - DISTRB	W674	D141	-2	0	0	0	-16	1
6	ADJ W - INCR STRM RESRV - TRAN	W680	T106	0	0	0	0	-2	0
7	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-4	0	0	0	-37	0
8	TOTAL	W687		-6	0	0	0	-53	2
9	OTHER WORKING CAPITAL								
10	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-1	0	0	-3	-11	1
11	ADJ V - ORGANIZATION REALIGN	W694	K627	-15	0	0	-32	-110	0
12	TOTAL	W705		-16	0	0	-35	-121	1
13	TOTAL WORKING CASH	W721		-16	0	0	-35	-121	1
14	MISCELLANEOUS WORKING CAPITAL								
15	OPEBS - D.A. RETAIL	W730	K627	-56	0	0	-122	-413	0
16	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	0	0	0	0	8	0
17	MISC OTHER	W736	OM31	9	0	0	39	149	-1
18	ADJ J - RETAIL RATE CASE EXP	W740	K400	0	0	0	16	16	0
19	ADJ K - SECTION 1341	W742	GP19	0	0	0	0	1	1
20	ADJ L - REMOVE RTO START UP	W744	OM31	-1	0	0	-2	-9	0
21	TOTAL MISC WORK CAPITAL	W747		-48	0	0	-69	-248	0
22	TOTAL WORKING CAPITAL	WC71		-51	0	0	-85	372	5
23	PRELIMINARY SUMMARY								
24	TOTAL ADDITIVE ADJUSTMENTS	V289		3	0	0	0	130	0
25	TOTAL WORKING CAPITAL	WC71		-51	0	0	-85	372	5
26	TOTAL RATE BASE ADJUSTMENTS	RB71		-48	0	0	-85	502	5
27	RATE BASE CALCULATION								
28	NET ELECTRIC PLANT IN SERVICE	NP21		824	0	0	198	8,025	-3
29	TOTAL RATE BASE ADJUSTMENTS	RB71		-48	0	0	-85	502	5
30	TOTAL RATE BASE	RB91		776	0	0	113	8,527	2
31	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502		0.09502
32	RETURN ON RATE BASE	R751		74	0	0	11	811	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION O & M									
2	PRODUCTION O&M- ENERGY RELATED									
3	NON-RECV FUEL - ALLOCABLE	P302	K306	16	0	16	0	0	0	0
4	D.A. RETAIL	P308	K306	6	0	6	0	0	0	0
5	AMOUNT ALLOCABLE	P310	K306	174	0	174	0	0	0	0
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	-1	0	-1	0	0	0	0
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	-2	0	-2	0	0	0	0
8	TOTAL ENERGY RELATED	P341		193	0	193	0	0	0	0
9	PRODUCTION O&M - DEMAND RELATD									
10	BASE	P352	P100	115	115	0	0	0	0	0
11	INTERMEDIATE	P354	P102	19	19	0	0	0	0	0
12	PEAKING	P356	P104	23	23	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391		157	157	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451		350	157	193	0	0	0	0
15	TRANSMISSION O & M									
16	GEN. STEP-UP XFMR - BASE	T300	T100	1	1	0	0	0	0	0
17	TRANSMISSION	T306	T106	25	0	0	25	0	0	0
18	ADJ Y - TRANSMISSION UPGRADE	T308	T108	9	0	0	9	0	0	0
19	TOTAL TRANSMISSION O & M	T341		35	1	0	34	0	0	0
20	DISTRIBUTION O & M									
21	PRIMARY	D300	D100	36	0	0	0	36	0	0
22	SECONDARY	D302	D102	10	0	0	0	0	10	0
23	SERVICES INCL RECON & DISCON	D304	D104	114	0	0	0	0	0	114
24	METERS	D306	D106	9	0	0	0	0	0	0
25	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	21	0	0	0	21	0	0
26	ADJ H - FINCL CONSIST-DSTB SEC	D316	D116	7	0	0	0	0	7	0
27	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	10	0	0	0	10	0	0
28	ADJ Z - DISTRIB UPGRADE - SEC	D320	D122	5	0	0	0	0	5	0
29	TOTAL DISTRIBUTION O & M	D341		212	0	0	0	67	22	114
30	CUSTOMER ACCOUNTING									
31	METER READING	C300	K410	90	0	0	0	0	0	0
32	CUSTOMER RECORDS	C302	K412	101	0	0	0	0	0	0
33	BILLING	C304	K414	75	0	0	0	0	0	0
34	SERVICE WORK FOR CONP	C306	K244	29	0	0	0	0	0	29
35	UNCOLLECTIBLES	C308	R600	11	3	1	1	1	0	2
36	ADJ I - MMR PROJECT - R&D	C310	K244	-9	0	0	0	0	0	-9

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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DOCKET NUMBER: ER06G225-000
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	O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION O & M								
2	PRODUCTION O&M- ENERGY RELATED								
3	NON-RECV FUEL - ALLOCABLE	P302	K306	0	0	0	0	16	0
4	D.A. RETAIL	P308	K306	0	0	0	0	6	0
5	AMOUNT ALLOCABLE	P310	K306	0	0	0	0	174	0
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	0	0	0	0	-1	0
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	0	0	0	0	-2	0
8	TOTAL ENERGY RELATED	P341		0	0	0	0	193	0
9	PRODUCTION O&M - DEMAND RELATD								
10	BASE	P352	P100	0	0	0	0	115	0
11	INTERMEDIATE	P354	P102	0	0	0	0	19	0
12	PEAKING	P356	P104	0	0	0	0	23	0
13	TOTAL DEMAND RELATED	P391		0	0	0	0	157	0
14	TOTAL PRODUCTION O & M	P451		0	0	0	0	350	0
15	TRANSMISSION O & M								
16	GEN. STEP-UP XFMR - BASE	T300	T100	0	0	0	0	1	0
17	TRANSMISSION	T306	T106	0	0	0	0	25	0
18	ADJ Y - TRANSMISSION UPGRADE	T308	T108	0	0	0	0	9	0
19	TOTAL TRANSMISSION O & M	T341		0	0	0	0	35	0
20	DISTRIBUTION O & M								
21	PRIMARY	D300	D100	0	0	0	0	36	0
22	SECONDARY	D302	D102	0	0	0	0	10	0
23	SERVICES INCL RECON & DISCON	D304	D104	0	0	0	0	114	0
24	METERS	D306	D106	9	0	0	0	9	0
25	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	0	0	0	0	21	0
26	ADJ H - FINCL CONSIST-DSTB SEC	D316	D116	0	0	0	0	7	0
27	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	0	0	0	0	10	0
28	ADJ Z - DISTRIB UPGRADE - SEC	D320	D122	0	0	0	0	5	0
29	TOTAL DISTRIBUTION O & M	D341		9	0	0	0	212	0
30	CUSTOMER ACCOUNTING								
31	METER READING	C300	K410	90	0	0	0	90	0
32	CUSTOMER RECORDS	C302	K412	0	0	0	101	101	0
33	BILLING	C304	K414	0	0	0	75	75	0
34	SERVICE WORK FOR CONP	C306	K244	0	0	0	0	29	0
35	UNCOLLECTIBLES	C308	R600	1	0	0	1	10	1
36	ADJ I - MMR PROJECT - R&D	C310	K244	0	0	0	0	-9	0

PROGRESS ENERGY FLORIDA
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GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	ADJ I - MMR PROJECT - LABOR	C312	K627	-1	0	0	0	0	0	0
2	ADJ I - MMR PROJECT - READERS	C314	K254	-82	0	0	0	0	0	0
3	TOTAL CUSTOMER ACCOUNTING EXP	C317		214	3	1	1	1	0	22
4	CUSTOMER SERVICE & INFORMATION									
5	TOTAL	C320	K400	31	0	0	0	0	0	0
6	TOTAL CUSTOMER SERVICE & INFO	C329		31	0	0	0	0	0	0
7	SALES									
8	TOTAL	S300	K400	26	0	0	0	0	0	0
9	TOTAL SALES EXPENSE	S317		26	0	0	0	0	0	0
10	ADMINISTRATIVE & GENERAL									
11	TRANSMISSION PLANT RELATED	A302	T106	1	0	0	1	0	0	0
12	DISTRIBUTION PLANT RELATED	A304	D141	10	0	0	0	2	1	6
13	GROSS PLANT RELATED	A306	GP19	6	3	0	0	1	0	1
14	LABOR RELATED	A308	K627	465	100	86	16	17	6	40
15	ADJ J - RETAIL RATE CASE EXP	A314	K400	11	0	0	0	0	0	0
16	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-10	-2	-2	0	0	0	-1
17	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-1	0	0	0	0	0	0
18	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	1	0	0	0	0	0	0
19	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-3	-1	-1	0	0	0	0
20	ADJ V - ORGANIZATION REALIGN	A326	K627	-46	10	-8	-2	-2	1	-4
21	ADJ X - PFC	A328	K306	4	0	4	0	0	0	0
22	ADJ W - INCR STRM RSRV - TRAN	A332	T106	4	0	0	4	0	0	0
23	ADJ W - INCR STRM RSRV - DSTB	A334	D141	74	0	0	0	17	6	42
24	TOTAL ADMINISTRATIVE & GENERAL	A337		516	90	79	19	35	12	84
25	TOTAL O & M EXPENSE	OM31		1,384	251	273	54	103	34	220

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD **CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD:** 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

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	O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	ADJ I - MMR PROJECT - LABOR	C312	K627	0	0	0	0	0	-1
2	ADJ I - MMR PROJECT - READERS	C314	K254	-82	0	0	0	-82	0
3	TOTAL CUSTOMER ACCOUNTING EXP	C317		9	0	0	177	214	0
4	CUSTOMER SERVICE & INFORMATION								
5	TOTAL	C320	K400	0	0	0	31	31	0
6	TOTAL CUSTOMER SERVICE & INFO	**C329**		**0**	0	0	**31**	**31**	**0**
7	SALES								
8	TOTAL	S300	K400	0	0	0	26	26	0
9	TOTAL SALES EXPENSE	S317		0	0	0	26	26	0
10	ADMINISTRATIVE & GENERAL								
11	TRANSMISSION PLANT RELATED	A302	T106	0	0	0	0	1	0
12	DISTRIBUTION PLANT RELATED	A304	D141	1	0	0	0	10	0
13	GROSS PLANT RELATED	A306	GP19	0	0	0	0	5	1
14	LABOR RELATED	A308	K627	63	0	0	137	465	0
15	ADJ J - RETAIL RATE CASE EXP	A314	K400	0	0	0	11	11	0
16	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-1	0	0	-3	-9	-1
17	ADJ T - INDUSTRY ASSOC DUE	A318	K627	0	0	0	0	0	-1
18	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	0	0	0	0	0	1
19	ADJ D - CORP AIRCRAFT ADJ	A324	K627	0	0	0	-1	-3	0
20	ADJ V - ORGANIZATION REALIGN	A326	K627	-6	0	0	-14	-47	1
21	ADJ X - PPC	A328	K306	0	0	0	0	4	0
22	ADJ W - INCR STRM RSRV - TRAN	A332	T106	0	0	0	0	4	0
23	ADJ W - INCR STRM RSRV - DSTB	A334	D141	8	0	0	0	73	1
24	TOTAL ADMINISTRATIVE & GENERAL	A337		65	0	0	130	514	2
25	TOTAL O & M EXPENSE	OM31		83	0	0	364	1,382	2

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

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	DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION DEPRECIATION									
2	BASE	P460	P100	142	142	0	0	0	0	0
3	INTERMEDIATE	P462	P102	19	19	0	0	0	0	0
4	PEAKING	P464	P104	28	28	0	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP	P481		189	189	0	0	0	0	0
6	TRANSMISSION DEPRECIATION									
7	GEN. STEP-UP XFMR - BASE	T460	T100	1	1	0	0	0	0	0
8	TRANSMISSION	T466	T106	22	0	0	22	0	0	0
9	TOTAL TRANS DEPREC EXP	T481		23	1	0	22	0	0	0
10	DISTRIBUTION DEPRECIATION									
11	PRIMARY	D460	D100	59	0	0	0	59	0	0
12	SECONDARY	D462	D102	23	0	0	0	0	23	0
13	SERVICES	D464	D104	136	0	0	0	0	0	136
14	METERS	D466	D106	33	0	0	0	0	0	0
15	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	-1	0	0	0	-1	0	0
16	ADJ I - MMR PROJECT	D478	D118	63	0	0	0	0	0	0
17	TOTAL DIST DEPREC EXPENSE	D481		313	0	0	0	58	23	136
18	GENERAL DEPRECIATION									
19	LABOR RELATED	G460	G100	34	7	6	1	1	0	3
20	RETAIL CUSTOMER RELATED (CSS)	G462	G102	1	0	0	0	0	0	0
21	PRODUCTION PLANT RELATED	G464	G104	13	13	0	0	0	0	0
22	ADJ S - SEBRING	G470	G100	-8	-2	-1	0	0	0	-1
23	TOTAL GENERAL DEPREC EXPENSE	G481		40	18	5	1	1	0	2
24	TOTAL DEPRECIATION EXPENSE	DE41		565	208	5	23	59	23	138

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
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	DEPRECIATION EXPENSE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION DEPRECIATION								
2	BASE	P460	P100	0	0	0	0	142	0
3	INTERMEDIATE	P462	P102	0	0	0	0	19	0
4	PEAKING	P464	P104	0	0	0	0	28	0
5	TOTAL PRODUCTION DEPREC EXP	P481		0	0	0	0	189	0
6	TRANSMISSION DEPRECIATION								
7	GEN. STEP-UP XFMR - BASE	T460	T100	0	0	0	0	1	0
8	TRANSMISSION	T466	T106	0	0	0	0	22	0
9	TOTAL TRANS DEPREC EXP	T481		0	0	0	0	23	0
10	DISTRIBUTION DEPRECIATION								
11	PRIMARY	D460	D100	0	0	0	0	59	0
12	SECONDARY	D462	D102	0	0	0	0	23	0
13	SERVICES	D464	D104	0	0	0	0	136	0
14	METERS	D466	D106	33	0	0	0	33	0
15	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	0	0	0	0	-1	0
16	ADJ I - MMR PROJECT	D478	D118	63	0	0	0	63	0
17	TOTAL DIST DEPREC EXPENSE	D481		96	0	0	0	313	0
18	GENERAL DEPRECIATION								
19	LABOR RELATED	G460	G100	5	0	0	10	33	1
20	RETAIL CUSTOMER RELATED (CSS)	G462	G102	0	0	0	1	1	0
21	PRODUCTION PLANT RELATED	G464	G104	0	0	0	0	13	0
22	ADJ S - SEBRING	G470	G100	-1	0	0	-2	-7	-1
23	TOTAL GENERAL DEPREC EXPENSE	G481		4	0	0	9	40	0
24	TOTAL DEPRECIATION EXPENSE	DE41		100	0	0	9	565	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TAXES OTHER THAN INC & REV									
2	REAL ESTATE & PROPERTY TAX									
3	AMOUNT ALLOCABLE	L500	GP19	162	68	2	12	16	6	40
4	TOTAL REAL EST & PROP TAX	L521		162	68	2	12	16	6	40
5	PAYROLL TAX									
6	TOTAL	L530	K627	46	10	8	2	2	1	4
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	1	0	0	0	1	0	0
8	TOTAL PAYROLL TAX	L551		47	10	8	2	3	1	4
9	REVENUE TAXES									
10	TOTAL	L560	R600	317	90	35	19	30	11	60
11	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-315	90	35	19	30	11	-59
12	EXCL RAF CALC ON PRES CL REV	L564	R600	-2	1	0	0	0	0	0
13	EXC UNCOLL CALC ON PRES CL REV	L566	R600	-5	-1	-1	0	0	0	-1
14	TOTAL REVENUE TAXES	L581		-5	-2	-1	0	0	0	0
15	TOTAL OTHER TAX & MISC EXPENSE	L591		204	76	9	14	19	7	44
16	PRELIMINARY SUMMARY									
17	TOTAL O & M EXPENSE	OM31		1,384	251	273	54	103	34	220
18	TOTAL DEPRECIATION EXPENSE	DE41		565	208	5	23	59	23	138
19	TOTAL OTHER TAX & MISC EXPENSE	L591		204	76	9	14	19	7	44
20	TOTAL OP EXP EX INC & REV TAX	OP61		2,153	535	287	91	181	64	402

PROGRESS ENERGY FLORIDA
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DOCKET NUMBER: ER06G225-000
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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TAXES OTHER THAN INC & REV								
2	REAL ESTATE & PROPERTY TAX								
3	AMOUNT ALLOCABLE	**L500**	**GP19**	**9**	**0**	**0**	**9**	**162**	**0**
4	TOTAL REAL EST & PROP TAX	L521		**9**	**0**	**0**	**9**	**162**	**0**
5	PAYROLL TAX								
6	TOTAL	L530	K627	6	0	0	14	47	1
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	0	0	0	0	1	0
8	TOTAL PAYROLL TAX	L551		**6**	**0**	**0**	14	48	-1
9	REVENUE TAXES								
10	TOTAL	L560	R600	31	0	0	41	317	0
11	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-31	0	0	-41	-316	1
12	**EXCL RAF CALC ON PRES CL REV**	**L564**	**R600**	0	0	0	0	-1	-1
13	EXC UNCOLL CALC ON PRES CL REV	L566	R600	0	0	0	-1	-4	-1
14	**TOTAL REVENUE TAXES**	**L581**		**0**	0	0	-1	-4	-1
15	TOTAL OTHER TAX & MISC EXPENSE	**L591**		**15**	**0**	**0**	**22**	**206**	**-2**
16	PRELIMINARY SUMMARY								
17	TOTAL O & M EXPENSE	OM31		83	0	0	364	1,382	2
18	TOTAL DEPRECIATION EXPENSE	DE41		100	0	0	9	565	0
19	TOTAL OTHER TAX & MISC EXPENSE	L591		15	0	0	22	206	-2
20	TOTAL OP EXP EX INC & REV TAX	OP61		198	0	0	395	2,153	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	INCOME TAX BASED ON RETURN	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	FEDERAL INCOME TAX									
2	FED INC TAX DEDUCTIONS									
3	INTEREST									
4	TOTAL	Y760	RB91	220	69	12	19	24	8	65
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-47	-15	-3	-4	-5	-2	-14
6	TOTAL OTHER INTEREST EXPENSE	Y781		173	54	9	15	19	6	51
7	TOTAL INTEREST EXPENSE	Y783		173	54	9	15	19	6	51
8	OTHER DEDUCTIONS									
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	13	13	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS	Y823		13	13	0	0	0	0	0
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	304	127	3	23	31	12	75
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	48	20	0	4	5	2	12
14	TOTAL ADDITIONS	Y861		352	147	3	27	36	14	87
15	NET DEDUCTIONS AND ADDITIONS	Y871		-166	80	6	-12	-17	-8	-36
16	FEDERAL INCOME TAX ADJUSTMENTS									
17	FED & STATE PROV DEF INC TAX									
18	NET FED & STATE DIT	Z760	GP19	-112	-47	1	-8	-11	-4	-28
19	ADJ R - TAX ON AFUDC	Z762	GP19	1	0	0	0	0	0	0
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-18	-8	0	-1	-2	-1	-4
21	TOTAL FED & STATE PROV DEF IT	Z781		-129	-55	-1	-9	-13	-5	-32
22	INVESTMENT TAX CREDITS									
23	AMORTIZED INV TAX CREDIT									
24	AMORTIZATION	Z804	GP19	10	4	0	1	1	0	2
25	TOTAL AMORTIZED ITC	Z813		10	4	0	1	1	0	2
26	PRELIMINARY SUMMARY									
27	TOTAL FED & STATE PROV DEF IT	Z781		-129	-55	-1	-9	-13	-5	-32
28	TOTAL AMORTIZED ITC	Z813		-10	-4	-0	-1	-1	-0	-2
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-139	-59	-1	-10	-14	-5	-34
30	FEDERAL INCOME TAX COMPUTATION									

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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DOCKET NUMBER: ER06G225-000
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	INCOME TAX BASED ON RETURN	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	FEDERAL INCOME TAX								
2	FED INC TAX DEDUCTIONS								
3	INTEREST								
4	TOTAL	Y760	RB91	20	0	0	3	220	0
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-4	0	0	-1	-48	1
6	TOTAL OTHER INTEREST EXPENSE	Y781		16	0	0	2	172	1
7	TOTAL INTEREST EXPENSE	Y783		16	0	0	2	172	1
8	OTHER DEDUCTIONS								
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	0	0	0	0	13	0
10	TOTAL OTHER DEDUCTIONS	Y823		0	0	0	0	13	0
11	ADDITIONS								
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	17	0	0	17	305	-1
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	3	0	0	3	49	-1
14	TOTAL ADDITIONS	Y861		20	0	0	20	354	-2
15	NET DEDUCTIONS AND ADDITIONS	Y871		-4	0	0	-18	-169	3
16	FEDERAL INCOME TAX ADJUSTMENTS								
17	FED & STATE PROV DEF INC TAX								
18	NET FED & STATE DIT	Z760	GP19	-6	0	0	-6	-111	-1
19	ADJ R - TAX ON AFUDC	Z762	GP19	0	0	0	0	0	1
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-1	0	0	-1	-18	0
21	TOTAL FED & STATE PROV DEF IT	Z781		-7	0	0	-7	-129	0
22	INVESTMENT TAX CREDITS								
23	AMORTIZED INV TAX CREDIT								
24	AMORTIZATION	Z804	GP19	1	0	0	1	10	0
25	TOTAL AMORTIZED ITC	Z813		1	0	0	1	10	0
26	PRELIMINARY SUMMARY								
27	TOTAL FED & STATE PROV DEF IT	Z781		-7	0	0	-7	-129	0
28	TOTAL AMORTIZED ITC	Z813		-1	-0	-0	-1	-10	-0
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-8	0	0	-8	-139	0
30	FEDERAL INCOME TAX COMPUTATION								

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	INCOME TAX BASED ON RETURN	ITEM	ALLC	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RETURN ON RATE BASE	R751		811	255	43	69	89	31	239
2	NET DEDUCTIONS AND ADDITIONS	Y871		166	80	-6	12	17	8	36
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-139	-59	-1	-10	-14	-5	-34
4	BASE FOR FIT COMPUTATION	I865		838	276	36	71	92	34	241
5	FIT FACTOR K190/(1-K190)	I867			0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
6	PRELIM FEDERAL INCOME TAX	I869		451	149	19	38	50	18	130
7	**TOTAL FEDERAL TAX ADJUSTMENTS**	**Z863**		-139	-59	-1	-10	-14	-5	-34
8	NET FED INCOME TAX ALLOWABLE	I879		312	90	18	28	36	13	96
9	FEDERAL INCOME TAX PAYABLE									
10	PRELIM FEDERAL INCOME TAX	I869		451	149	19	38	50	18	130
11	NET FED INCOME TAX PAYABLE	I889		451	149	19	38	50	18	130
12	STATE INCOME TAX									
13	FIT DEDUCTIBLE FOR SIT	K194			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	STATE INCOME TAX ADJUSTMENTS									
15	SUMMARY OF SIT CALCULATION									
16	RETURN ON RATE BASE	R751		811	255	43	69	89	31	239
17	NET FED INCOME TAX ALLOWABLE	I879		312	90	18	28	36	13	96
18	NET DEDUCTIONS AND ADDITIONS	Y871		166	80	-6	12	17	8	36
19	BASE FOR SIT COMPUTATION	J965		1,289	425	55	109	142	52	371
20	SIT FACTOR K192/(1-K192)	J967			0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
21	PRELIMINARY STATE INCOME TAX	J969		75	25	3	6	8	3	22
22	NET STATE INCOME TAX ALLOWABLE	J979		75	25	3	6	8	3	22
23	STATE INCOME TAX PAYABLE									
24	PRELIMINARY STATE INCOME TAX	J969		75	25	3	6	8	3	22
25	NET STATE INCOME TAX PAYABLE	J989		75	25	3	6	8	3	22
26	COMPOSITE TAX RATE	CTAX			0.38726	0.38726	0.38726	0.38726	0.38726	0.38726

PROGRESS ENERGY FLORIDA
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GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

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	INCOME TAX BASED ON RETURN	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RETURN ON RATE BASE	R751	74	0	0	11	811	0
2	NET DEDUCTIONS AND ADDITIONS	Y871	4	0	0	18	169	-3
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-8	0	0	-8	-139	0
4	BASE FOR FIT COMPUTATION	I865	70	0	0	21	841	-3
5	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846		0.53846
6	PRELIM FEDERAL INCOME TAX	I869	38	0	0	11	453	-2
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-8	0	0	-8	-139	0
8	NET FED INCOME TAX ALLOWABLE	I879	30	0	0	3	314	-2
9	FEDERAL INCOME TAX PAYABLE							
10	PRELIM FEDERAL INCOME TAX	I869	38	0	0	11	453	-2
11	NET FED INCOME TAX PAYABLE	I889	38	0	0	11	453	-2
12	STATE INCOME TAX							
13	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
14	STATE INCOME TAX ADJUSTMENTS							
15	SUMMARY OF SIT CALCULATION							
16	RETURN ON RATE BASE	R751	74	0	0	11	811	0
17	NET FED INCOME TAX ALLOWABLE	I879	30	0	0	3	314	-2
18	NET DEDUCTIONS AND ADDITIONS	Y871	4	-0	-0	18	169	-3
19	BASE FOR SIT COMPUTATION	J965	108	0	0	32	1,294	-5
20	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
21	PRELIMINARY STATE INCOME TAX	J969	6	0	0	2	75	0
22	NET STATE INCOME TAX ALLOWABLE	J979	6	0	0	2	75	0
23	STATE INCOME TAX PAYABLE							
24	PRELIMINARY STATE INCOME TAX	J969	6	0	0	2	75	0
25	NET STATE INCOME TAX PAYABLE	J989	6	0	0	2	75	0
26	COMPOSITE TAX RATE	CTAX	0.38726	0.38726	0.38726	0.38726		0.38575

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
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	COST OF SERVICE COMPUTATION	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	REVENUE CREDITS									
2	PRODUCTION DEMAND RELATED	Q000	P121	5	5	0	0	0	0	0
3	TRANSMISSION RELATED	Q002	T106	1	0	0	1	0	0	0
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	11	0	0	0	11	0	0
5	DISTRIBUTION SECONDARY RELATED	Q006	D102	4	0	0	0	0	4	0
6	DISTRIBUTION SERVICES RELATED	Q008	D104	162	0	0	0	0	0	162
7	RATE BASE RELATED	Q010	RB91	14	4	1	1	2	1	4
8	ENERGY NON-FUEL RELATED	Q012	K312	2	0	2	0	0	0	0
9	ADJ I - MMR PROJECT	Q016	R600	6	2	1	0	1	0	1
10	TOTAL REVENUE CREDITS	Q027		205	11	4	2	14	5	167
11	COST OF SERVICE COMPUTATION									
12	TOTAL OP EXP EX INC & REV TAX	OP61		2,153	535	287	91	181	64	402
13	RETURN ON RATE BASE	R751		811	255	43	69	89	31	239
14	NET FED INCOME TAX ALLOWABLE	I879		312	90	18	28	36	13	96
15	NET STATE INCOME TAX ALLOWABLE	J979		75	25	3	6	8	3	22
16	TOTAL REVENUE CREDITS	Q027		-205	-11	-4	-2	-14	-5	-167
17	SUBTOTAL B	CS03		3,146	894	347	192	300	106	592
18	REVENUE TAX FACTOR	L031			0.00247	0.00247	0.00247	0.00247	0.00247	0.00247
19	REVENUE TAX	L033		7	2	1	0	1	0	1
20	TOTAL ELECTRIC COST OF SERVICE	CS05		3,153	896	348	192	301	106	593
21	CLASS REVENUES=COST OF SERVICE	R602		3,153	896	348	192	301	106	593
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-3,153	-896	-348	-192	-301	-106	-593
23	COMPOSITE TAX RATE	CTAX			0.38726	0.38726	0.38726	0.38726	0.38726	0.38726

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
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	COST OF SERVICE COMPUTATION	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	REVENUE CREDITS								
2	PRODUCTION DEMAND RELATED	Q000	P121	0	0	0	0	5	0
3	TRANSMISSION RELATED	Q002	T106	0	0	0	0	1	0
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	0	0	0	0	11	0
5	DISTRIBUTION SECONDARY RELATED	Q006	D102	0	0	0	0	4	0
6	DISTRIBUTION SERVICES RELATED	Q008	D104	0	0	0	0	162	0
7	RATE BASE RELATED	Q010	RB91	1	0	0	0	14	0
8	ENERGY NON-FUEL RELATED	Q012	K312	0	0	0	0	2	0
9	ADJ I - MMR PROJECT	Q016	R600	1	0	0	1	7	-1
10	TOTAL REVENUE CREDITS	Q027		2	0	0	1	206	-1
11	COST OF SERVICE COMPUTATION								
12	TOTAL OP EXP EX INC & REV TAX	OP61		198	0	0	395	2,153	0
13	RETURN ON RATE BASE	R751		74	0	0	11	811	0
14	NET FED INCOME TAX ALLOWABLE	I879		30	0	0	3	314	-2
15	NET STATE INCOME TAX ALLOWABLE	J979		6	0	0	2	75	0
16	TOTAL REVENUE CREDITS	Q027		-2	-0	-0	-1	-206	1
17	SUBTOTAL B	CS03		306	0	0	410	3,147	-1
18	REVENUE TAX FACTOR	L031		0.00247	0.00247	0.00247	0.00247		0.00000
19	REVENUE TAX	L033		1	0	0	1	7	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		307	0	0	411	3,154	-1
21	CLASS REVENUES=COST OF SERVICE	R602		307	0	0	411	3,154	-1
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-307	-0	-0	-411	-3,154	1
23	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

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	ROR, TAX RATES & SPEC FACTORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE OF RETURN									
2	CAPITALIZATION AMOUNTS									
3	LONG TERM DEBT	K100			1,520,275	1,520,275	1,520,275	1,520,275	1,520,275	1,520,275
4	PREFERRED STOCK	K102			25,037	25,037	25,037	25,037	25,037	25,037
5	COMMON STOCK	K104			2,683,750	2,683,750	2,683,750	2,683,750	2,683,750	2,683,750
6	SHORT-TERM DEBT	K106			25,142	25,142	25,142	25,142	25,142	25,142
7	CUSTOMER DEPOSITS	K108			101,954	101,954	101,954	101,954	101,954	101,954
8	ITC	K110			21,047	21,047	21,047	21,047	21,047	21,047
9	DEFERRED INCOME TAX	K112			263,246	263,246	263,246	263,246	263,246	263,246
10	OTHER	K114			0	0	0	0	0	0
11	TOTAL	K115			4,640,451	4,640,451	4,640,451	4,640,451	4,640,451	4,640,451
12	COST OF CAPITAL									
13	LONG TERM DEBT	K120			0.05730	0.05730	0.05730	0.05730	0.05730	0.05730
14	PREFERRED STOCK	K122			0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124			0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
16	SHORT-TERM DEBT	K126			0.04040	0.04040	0.04040	0.04040	0.04040	0.04040
17	CUSTOMER DEPOSITS	K128			0.05925	0.05925	0.05925	0.05925	0.05925	0.05925
18	ITC	K130			0.10142	0.10142	0.10142	0.10142	0.10142	0.10142
19	DEFERRED INCOME TAX	K132			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	OTHER	K134			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WEIGHTED COST OF CAPITAL									
22	LONG TERM DEBT	K141			0.01877	0.01877	0.01877	0.01877	0.01877	0.01877
23	PREFERRED STOCK	K143			0.00024	0.00024	0.00024	0.00024	0.00024	0.00024
24	COMMON STOCK	K145			0.07403	0.07403	0.07403	0.07403	0.07403	0.07403
25	SHORT-TERM DEBT	K147			0.00022	0.00022	0.00022	0.00022	0.00022	0.00022
26	CUSTOMER DEPOSITS	K149			0.00130	0.00130	0.00130	0.00130	0.00130	0.00130
27	ITC	K151			0.00046	0.00046	0.00046	0.00046	0.00046	0.00046
28	DEFERRED INCOME TAX	K153			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	OTHER	K155			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
31	TAX RATES AND SPECIAL FACTORS									
32	SHORT TERM DEBT COST	K180			0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
33	FEDERAL INCOME TAX RATE	K190			0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
34	STATE INCOME TAX RATE	K192			0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
35	FIT DEDUCTIBLE FOR SIT	K194			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	REVENUE TAX RATE	K196			0.00246	0.00246	0.00246	0.00246	0.00246	0.00246

PROGRESS ENERGY FLORIDA
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PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

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	ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS							
3	LONG TERM DEBT	K100	1,520,275	1,520,275	1,520,275	1,520,275		1,520,275
4	PREFERRED STOCK	K102	25,037	25,037	25,037	25,037		25,037
5	COMMON STOCK	K104	2,683,750	2,683,750	2,683,750	2,683,750		2,683,750
6	SHORT-TERM DEBT	K106	25,142	25,142	25,142	25,142		25,142
7	CUSTOMER DEPOSITS	K108	101,954	101,954	101,954	101,954		101,954
8	ITC	K110	21,047	21,047	21,047	21,047		21,047
9	DEFERRED INCOME TAX	K112	263,246	263,246	263,246	263,246		263,246
10	OTHER	K114	0	0	0	0		0
11	TOTAL	K115	4,640,451	4,640,451	4,640,451	4,640,451		4,640,451
12	COST OF CAPITAL							
13	LONG TERM DEBT	K120	0.05730	0.05730	0.05730	0.05730		0.05730
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513		0.04513
15	COMMON STOCK	K124	0.12800	0.12800	0.12800	0.12800		0.12800
16	SHORT-TERM DEBT	K126	0.04040	0.04040	0.04040	0.04040		0.04040
17	CUSTOMER DEPOSITS	K128	0.05925	0.05925	0.05925	0.05925		0.05925
18	ITC	K130	0.10142	0.10142	0.10142	0.10142		0.10142
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000		0.00000
20	OTHER	K134	0.00000	0.00000	0.00000	0.00000		0.00000
21	WEIGHTED COST OF CAPITAL							
22	LONG TERM DEBT	K141	0.01877	0.01877	0.01877	0.01877		0.01877
23	PREFERRED STOCK	K143	0.00024	0.00024	0.00024	0.00024		0.00024
24	COMMON STOCK	K145	0.07403	0.07403	0.07403	0.07403		0.07403
25	SHORT-TERM DEBT	K147	0.00022	0.00022	0.00022	0.00022		0.00022
26	CUSTOMER DEPOSITS	K149	0.00130	0.00130	0.00130	0.00130		0.00130
27	ITC	K151	0.00046	0.00046	0.00046	0.00046		0.00046
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000		0.00000
29	OTHER	K155	0.00000	0.00000	0.00000	0.00000		0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09502	0.09502	0.09502	0.09502		0.09502
31	TAX RATES AND SPECIAL FACTORS							
32	SHORT TERM DEBT COST	K180	0.04920	0.04920	0.04920	0.04920		0.04920
33	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
34	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
35	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
36	REVENUE TAX RATE	K196	0.00246	0.00246	0.00246	0.00246		0.00000

PROGRESS ENERGY FLORIDA
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COST OF CAPITAL

COMPONENT	AMOUNT	RATIO	COST	WTD COST
LONG TERM DEBT	1,520,275	0.32761	0.05730	0.01877
PREFERRED STOCK	25,037	0.00540	0.04513	0.00024
COMMON STOCK	2,683,750	0.57834	0.12800	0.07403
SHORT-TERM DEBT	25,142	0.00542	0.04040	0.00022
CUSTOMER DEPOSITS	101,954	0.02197	0.05925	0.00130
ITC	21,047	0.00454	0.10142	0.00046
DEFERRED INCOME TAX	263,246	0.05673	0.00000	0.00000
OTHER	0	0.00000	0.00000	0.00000
TOTAL	4,640,451	1.00000		0.09502

PROGRESS ENERGY FLORIDA
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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	DEMAND, ENERGY & SPEC. ASSIGN.									
2	PRODUCTION BASE - % * 1000	K200		100,000	100,000	0	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		100,000	100,000	0	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		100,000	100,000	0	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	TRANSMISSION - % * 1,000	K220		100,000	0	0	100,000	0	0	0
9	RATIO TO TOTAL ELECTRIC	K221		1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240		100,000	0	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242		100,000	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243		1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244		100,000	0	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246		100,000	0	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	NUMBER OF MMR METERS	K254		1,482,244	0	0	0	0	0	0
19	RATIO TO TOTAL ELECTRIC	K255		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	CLASS MWH ENERGY REQ- % * 1000	K306		100,000	0	100,000	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K307		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
22	CLASS MWH ENERGY REQ- % * 1000	K312		100,000	0	100,000	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K313		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24	NUMBER OF RETAIL CUSTOMERS	K400		1,603,580	0	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K401		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	METER READING EXP - % * 1000	K410		100,000	0	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	CUST RECORDS/COLL EXP - %*1000	K412		100,000	0	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K413		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	BILLING/ACTG EXPENSE- % * 1000	K414		100,000	0	0	0	0	0	0
31	RATIO TO TOTAL ELECTRIC	K415		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32	WAGES AND SALARIES									
33	PRODUCTION DEMAND - BASE	K600	K200	74	74	0	0	0	0	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	14	14	0	0	0	0	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	12	12	0	0	0	0	0
36	PROD ENERGY - ALLOCABLE	K610	K306	87	0	87	0	0	0	0
37	TRANSMISSION	K612	T121	17	1	0	16	0	0	0
38	DISTRIBUTION	K614	D141	72	0	0	0	17	6	41
39	TOTAL PTD WAGES & SALARIES	K617		276	101	87	16	17	6	41
40	WTD PTD WAGE & SAL RATIOS	K619		.00000	0.36594	0.31522	0.05797	0.06159	0.02174	0.14855
41	CUSTOMER ACCOUNTING	K620	K667	166	0	0	0	0	0	0

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	ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	DEMAND, ENERGY & SPEC. ASSIGN.								
2	PRODUCTION BASE - % * 1000	K200		0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANSMISSION - % * 1,000	K220		0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240		0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242		0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244		0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246		100,000	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	NUMBER OF MMR METERS	K254		1,482,244	0	0	0	1,482,244	0
19	RATIO TO TOTAL ELECTRIC	K255		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	CLASS MWH ENERGY REQ- % * 1000	K306		0	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K307		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	CLASS MWH ENERGY REQ- % * 1000	K312		0	0	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K313		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24	NUMBER OF RETAIL CUSTOMERS	K400		0	0	0	1,603,580	1,603,580	0
25	RATIO TO TOTAL ELECTRIC	K401		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26	METER READING EXP - % * 1000	K410		100,000	0	0	0	100,000	0
27	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28	CUST RECORDS/COLL EXP - %*1000	K412		0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K413		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	BILLING/ACTG EXPENSE- % * 1000	K414		0	0	0	100,000	100,000	0
31	RATIO TO TOTAL ELECTRIC	K415		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	WAGES AND SALARIES								
33	PRODUCTION DEMAND - BASE	K600	K200	0	0	0	0	74	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	0	0	0	0	14	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	0	0	0	0	12	0
36	PROD ENERGY - ALLOCABLE	K610	K306	0	0	0	0	87	0
37	TRANSMISSION	K612	T121	0	0	0	0	17	0
38	DISTRIBUTION	K614	D141	8	0	0	0	72	0
39	TOTAL PTD WAGES & SALARIES	K617		8	0	0	0	276	0
40	WTD PTD WAGE & SAL RATIOS	K619		0.02899	0.00000	0.00000	0.00000	1.00000	0.00000
41	CUSTOMER ACCOUNTING	K620	K667	56	0	0	110	166	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	CUSTOMER SERV & INFO, SALES	K622	K400	15	0	0	0	0	0	0
2	ECCR	K624	K400	14	0	0	0	0	0	0
3	TOTAL PTDCSS WAGES & SALARIES	K627		471	101	87	16	17	6	41
4	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.21444	0.18471	0.03397	0.03609	0.01274	0.08705
5	ADMINISTRATIVE & GENERAL	K630	K627	127	27	23	4	5	2	11
6	TOTAL WAGES AND SALARIES EXP	K633		598	128	110	20	22	8	52
7	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.21405	0.18395	0.03344	0.03679	0.01338	0.08696
8	WEIGHTED CUST ACCOUNTG EXPENSE									
9	METER READING	K640	K410	90	0	0	0	0	0	0
10	CUSTOMER RECORDS	K642	K412	101	0	0	0	0	0	0
11	BILLING	K644	K414	75	0	0	0	0	0	0
12	TOTAL WEIGHTED CUST ACCTNG EXP	K667		266	0	0	0	0	0	0
13	WTD RATIOS	K669		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	RECOVERABLE FUEL ENERGY EXP									
15	AMOUNT ALLOCABLE	K672	K306	2,842	0	2,842	0	0	0	0
16	**TOTAL RECOV FUEL ENERGY EXP**	**K697**		**2,842**	**0**	**2,842**	**0**	**0**	**0**	**0**
17	WTD RATIOS	K699		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
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	ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	CUSTOMER SERV & INFO, SALES	K622	K400	0	0	0	15	15	0
2	ECCR	K624	K400	0	0	0	14	14	0
3	TOTAL PTDCSS WAGES & SALARIES	K627		64	0	0	139	471	0
4	WTD PTDCSS WAGE & SAL RATIOS	K629		0.13588	0.00000	0.00000	0.29512	1.00000	0.00000
5	ADMINISTRATIVE & GENERAL	K630	K627	17	0	0	37	126	1
6	TOTAL WAGES AND SALARIES EXP	K633		81	0	0	176	597	1
7	WTD WAGE AND SALARY RATIOS	K639		0.13545	0.00000	0.00000	0.29431	0.99833	0.00167
8	WEIGHTED CUST ACCOUNTG EXPENSE								
9	METER READING	K640	K410	90	0	0	0	90	0
10	CUSTOMER RECORDS	K642	K412	0	0	0	101	101	0
11	BILLING	K644	K414	0	0	0	75	75	0
12	TOTAL WEIGHTED CUST ACCTNG EXP	K667		90	0	0	176	266	0
13	WTD RATIOS	K669		0.33835	0.00000	0.00000	0.66165	1.00000	0.00000
14	RECOVERABLE FUEL ENERGY EXP								
15	AMOUNT ALLOCABLE	K672	K306	0	0	0	0	2,842	0
16	**TOTAL RECOV FUEL ENERGY EXP**	**K697**		**0**	**0**	**0**	**0**	**2,842**	**0**
17	WTD RATIOS	K699		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

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	WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.07328	0.00000	0.92672	0.00000	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.84523	0.00000	0.15477	0.00000	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.23377	0.08780	0.56758
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01154	0.00000	0.14592	0.19696	0.07398	0.47821
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.44636	0.00000	0.08173	0.11032	0.04144	0.26785
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.16286	0.10071	0.01857	0.02071	0.00714	0.04714
9	WTD GROSS C & O PLANT RATIOS	C129	1.00000	0.20000	0.20000	0.00000	0.00000	0.00000	0.10000
10	WTD GROSS PLANT RATIOS	GP19	1.00000	0.41924	0.00956	0.07571	0.10177	0.03816	0.24672
11	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.54117	0.00935	0.06717	0.08649	0.03726	0.17206
12	NET ELECTRIC PLANT								
13	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.07429	0.00000	0.92571	0.00000	0.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.20432	0.06955	0.55205
16	**NET TRANS & DIST PLANT RATIOS**	NT29	1.00000	0.01020	0.00000	0.12706	0.17627	0.06000	0.47627
17	WTD NET G & I PLANT RATIOS	G229	1.00000	0.19923	0.15474	0.02901	0.03288	0.01161	0.07350
18	WTD NET C & O PLANT RATIOS	C229	1.00000	0.20000	0.20000	0.00000	0.00000	0.00000	0.10000
19	WTD NET PLANT RATIOS	NP29	1.00000	0.32012	0.00972	0.08265	0.11419	0.03889	0.30740
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.18719	0.55528	0.03392	0.04523	0.01759	0.11055
23	WTD RATIOS	W689	1.00000	0.03922	0.00000	0.05882	0.25490	0.07843	0.56863
24	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.21667	0.18333	0.03333	0.04167	0.00833	0.10000
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.25403	0.16532	0.03226	0.02016	0.00403	0.05242
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.16446	1.00531	0.03183	0.03448	0.02122	0.09019
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29	1.00000	0.32176	0.00957	0.08759	0.11310	0.03840	0.30422
29	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.31481	0.05358	0.08512	0.10963	0.03764	0.29476
30	O & M EXPENSES								
31	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
32	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.02857	0.00000	0.97143	0.00000	0.00000	0.00000
33	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.31604	0.10377	0.53774
34	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.01402	0.00467	0.00467	0.00467	0.00000	0.10280
35	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	WTD A & G EXP RATIOS	A339	1.00000	0.17442	0.15310	0.03682	0.06783	0.02326	0.16279
37	WTD O & M EXP RATIOS	OM39	1.00000	0.18136	0.19725	0.03902	0.07442	0.02457	0.15896

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
ROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

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	WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	GROSS ELECTRIC PLT IN SERVICE							
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.11084	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.09339	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.05231	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.07429	0.00000	0.00000	0.56929	1.00071	-0.00071
9	WTD GROSS C & O PLANT RATIOS	C129	0.10000	0.00000	0.00000	0.30000	0.90000	0.10000
10	WTD GROSS PLANT RATIOS	GP19	0.05439	0.00000	0.00000	0.05460	1.00014	-0.00014
11	WTD TOTAL DEPREC RES RATIOS	DR19	-0.00506	0.00000	0.00000	0.09140	0.99985	0.00015
12	NET ELECTRIC PLANT							
13	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249	0.17409	0.00000	0.00000	0.00000	1.00000	0.00000
16	NET TRANS & DIST PLANT RATIOS	NT29	0.15020	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD NET G & I PLANT RATIOS	G229	0.11412	0.00000	0.00000	0.38878	1.00387	-0.00387
18	WTD NET C & O PLANT RATIOS	C229	0.10000	0.00000	0.00000	0.30000	0.90000	0.10000
19	WTD NET PLANT RATIOS	NP29	0.10272	0.00000	0.00000	0.02468	1.00037	-0.00037
20	RATE BASE ADJUSTMENTS							
21	WORKING CAPITAL							
22	WTD MATERIAL & SUPPLY RATIOS	W669	0.02387	0.00000	0.00000	0.02387	0.99749	0.00251
23	WTD RATIOS	W689	0.11765	0.00000	0.00000	0.00000	1.03922	-0.03922
24	WTD TOTAL WORKING CASH RATIOS	W729	0.13333	0.00000	0.00000	0.29167	1.00833	-0.00833
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.19355	0.00000	0.00000	0.27823	1.00000	0.00000
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	0.13528	0.00000	0.00000	-0.22546	0.98674	0.01326
27	RATE BASE							
28	WTD NET OCRB RATIOS	RB29	0.10145	0.0000	0.00000	0.02429	1.00037	-0.00037
29	WTD TOTAL RATE BASE RATIOS	RB99	0.09098	0.0000	0.00000	0.01325	0.99977	0.00023
30	O & M EXPENSES							
31	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD DIST O & M EXP RATIOS	D349	0.04245	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD CUST ACCT EXP RATIOS	C319	0.04206	0.00000	0.00000	0.82710	1.00000	0.00000
35	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36	WTD A & G EXP RATIOS	A339	0.12597	0.00000	0.00000	0.25194	0.99612	0.00388
37	WTD O & M EXP RATIOS	OM39	0.05997	0.00000	0.00000	0.26301	0.99855	0.00145

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

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	WEIGHTED RATIOS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	DEPRECIATION EXPENSES									
2	WTD PRODUCTION DEPREC RATIOS	P489		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	WTD TRANS DEPREC EXP RATIOS	T489		1.00000	0.04348	0.00000	0.95652	0.00000	0.00000	0.00000
4	WTD DIST DEPREC EXP RATIOS	D489		1.00000	0.00000	0.00000	0.00000	0.18530	0.07348	0.43450
5	WTD GENERAL DEPREC EXP RATIOS	G489		1.00000	0.45000	0.12500	0.02500	0.02500	0.00000	0.05000
6	WTD TOT DEPREC EXP RATIOS	DE49		1.00000	0.36814	0.00885	0.04071	0.10442	0.04071	0.24425
7	MISC ALLOWABLE EXPENSES									
8	WTD REAL EST & PROP TAX RATIOS	L529		1.00000	0.41975	0.01235	0.07407	0.09877	0.03704	0.24691
9	WTD PAYROLL TAX RATIOS	L559		1.00000	0.21277	0.17021	0.04255	0.06383	0.02128	0.08511
10	WTD MISC TAX RATIOS	L589		1.00000	0.40000	0.20000	0.00000	0.00000	0.00000	0.00000
11	WTD OTHER TAX RATIOS	L599		1.00000	0.37255	0.04412	0.06863	0.09314	0.03431	0.21569
12	WTD OP EXP EX INC & REV RATIOS	OP69		1.00000	0.24849	0.13330	0.04227	0.08407	0.02973	0.18672
13	INCOME TAXES									
14	WTD TOTAL ELECTRIC REVENUE	CS09		1.00000	0.28417	0.11037	0.06089	0.09546	0.03362	0.18807
15	OPERATING EXPENSES									
16	WTD PROD O & M EXP RATIOS	P459		1.00000	0.44857	0.55143	0.00000	0.00000	0.00000	0.00000
17	WTD TRANS O & M EXP RATIOS	T349		1.00000	0.02857	0.00000	0.97143	0.00000	0.00000	0.00000
18	WTD DIST O & M EXP RATIOS	D349		1.00000	0.00000	0.00000	0.00000	0.31604	0.10377	0.53774
19	WTD C S & I EXPENSE RATIOS	C331		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	WAGES AND SALARIES (K600-K639)									
21	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.36594	0.31522	0.05797	0.06159	0.02174	0.14855
22	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.21444	0.18471	0.03397	0.03609	0.01274	0.08705
23	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.21405	0.18395	0.03344	0.03679	0.01338	0.08696
24	WTD RATIOS	K669		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
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	WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	DEPRECIATION EXPENSES							
2	WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD DIST DEPREC EXP RATIOS	D489	0.30671	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GENERAL DEPREC EXP RATIOS	G489	0.10000	0.00000	0.00000	0.22500	1.00000	0.00000
6	WTD TOT DEPREC EXP RATIOS	DE49	0.17699	0.00000	0.00000	0.01593	1.00000	0.00000
7	MISC ALLOWABLE EXPENSES							
8	WTD REAL EST & PROP TAX RATIOS	L529	0.05556	0.00000	0.00000	0.05556	1.00000	0.00000
9	WTD PAYROLL TAX RATIOS	L559	0.12766	0.00000	0.00000	0.29787	1.02128	-0.02128
10	WTD MISC TAX RATIOS	L589	0.00000	0.00000	0.00000	0.20000	0.80000	0.20000
11	WTD OTHER TAX RATIOS	L599	0.07353	0.00000	0.00000	0.10784	1.00980	-0.00980
12	WTD OP EXP EX INC & REV RATIOS	OP69	0.09196	0.00000	0.00000	0.18346	1.00000	0.00000
13	INCOME TAXES							
14	WTD TOTAL ELECTRIC REVENUE	CS09	0.09737	0.00000	0.00000	0.13035	1.00032	-0.00032
15	OPERATING EXPENSES							
16	WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	WTD DIST O & M EXP RATIOS	D349	0.04245	0.00000	0.00000	0.00000	1.00000	0.00000
19	WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
20	WAGES AND SALARIES (K600-K639)							
21	WTD PTD WAGE & SAL RATIOS	K619	0.02899	0.00000	0.00000	0.00000	1.00000	0.00000
22	WTD PTDCSS WAGE & SAL RATIOS	K629	0.13588	0.00000	0.00000	0.29512	1.00000	0.00000
23	WTD WAGE AND SALARY RATIOS	K639	0.13545	0.00000	0.00000	0.29431	0.99833	0.00167
24	WTD RATIOS	K669	0.33835	0.00000	0.00000	0.66165	1.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	NET INCOME COMPUTATION									
2	CLASS REVENUES=COST OF SERVICE	R600		3,153	896	348	192	301	106	593
3	TOTAL REVENUE CREDITS	Q027		205	11	4	2	14	5	167
4	TOTAL ELECTRIC REVENUE	CS07		3,358	907	352	194	315	111	760
5	TOTAL OP EXP EX INC & REV TAX	OP61		-2,153	-535	-287	-91	-181	-64	-402
6	FIRM SERVICE REVENUE TAX	RTXP		-7	-2	-1	-0	-1	-0	-1
7	NET INCOME	NI01		1,198	370	64	103	133	47	357
8	ADJUSTMENTS TO NET INCOME									
9	TOTAL INTEREST EXPENSE	Y783		173	54	9	15	19	6	51
10	TOTAL OTHER DEDUCTIONS	Y823		-13	-13	0	-0	-0	0	-0
11	TOTAL ADDITIONS	Y861		352	147	3	27	36	14	87
12	PRELIMINARY TAXABLE INCOME	TI01		1,364	450	58	115	150	55	393
13	STATE INCOME TAX COMPUTATION									
14	PRELIMINARY TAXABLE INCOME	TI01		1,364	450	58	115	150	55	393
15	STATE TAXABLE INCOME	SI01		1,364	450	58	115	150	55	393
16	STATE INCOME TAX PAYABLE									
17	STATE INCOME TAX RATE	K192			0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18	PRELIM SIT = SI01 * K192	ST01		75	25	3	6	8	3	22
19	STATE INC TAX PAYABLE	SP01		75	25	3	6	8	3	22
20	SIT ALLOWABLE									
21	STATE INC TAX PAYABLE	SP01		75	25	3	6	8	3	22
22	NET STATE INC TAX ALLOWABLE	SA01		75	25	3	6	8	3	22
23	FEDERAL INCOME TAX COMPUTATION									
24	PRELIMINARY TAXABLE INCOME	TI01		1,364	450	58	115	150	55	393
25	STATE INC TAX PAYABLE	SP01		-75	-25	-3	-6	-8	-3	-22
26	NET FEDERAL TAXABLE INCOME	FI01		1,289	425	55	109	142	52	371
27	FEDERAL INCOME TAX RATE	K190			0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
28	PRELIM FIT = FI01 * K190	FT01		451	149	19	38	50	18	130
29	TOTAL FED & STATE PROV DEF IT	Z781		-129	-55	-1	-9	-13	-5	-32
30	TOTAL AMORTIZED ITC	Z813		-10	-4	-0	-1	-1	-0	-2
31	NET FED INC TAX ALLOWABLE	FA01		312	90	18	28	36	13	96
32	FEDERAL INCOME TAX PAYABLE									
33	PRELIM FIT = FI01 * K190	FT01		451	149	19	38	50	18	130
34	FED INC TAX PAYABLE	FP01		451	149	19	38	50	18	130
35	PRELIMINARY SUMMARY									

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
EXHIBIT:
SCHEDULE: 14
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	INCOME TAX BASED ON REVENUE	ITEM	ALLC	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME COMPUTATION								
2	CLASS REVENUES=COST OF SERVICE	R600		307	0	0	411	3,154	-1
3	TOTAL REVENUE CREDITS	Q027		2	0	0	1	206	-1
4	TOTAL ELECTRIC REVENUE	CS07		309	0	0	412	3.360	-2
5	TOTAL OP EXP EX INC & REV TAX	OP61		-198	-0	-0	-395	-2,153	-0
6	FIRM SERVICE REVENUE TAX	RTXF		-1	-0	-0	-1	-7	-0
7	NET INCOME	NI01		110	0	0	16	1,200	-2
8	ADJUSTMENTS TO NET INCOME								
9	TOTAL INTEREST EXPENSE	Y783		-16	-0	-0	-2	-172	-1
10	TOTAL OTHER DEDUCTIONS	Y823		-0	-0	-0	-0	-13	-0
11	TOTAL ADDITIONS	Y861		20	0	0	20	354	-2
12	PRELIMINARY TAXABLE INCOME	TI01		114	0	0	34	1,369	-5
13	STATE INCOME TAX COMPUTATION								
14	PRELIMINARY TAXABLE INCOME	TI01		114	0	0	34	1,369	-5
15	STATE TAXABLE INCOME	SI01		114	0	0	34	1,369	-5
16	STATE INCOME TAX PAYABLE								
17	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500		0.05500
18	PRELIM SIT = SI01 * K192	ST01		6	0	0	2	75	0
19	STATE INC TAX PAYABLE	SP01		6	0	0	2	75	0
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01		6	0	0	2	75	0
22	NET STATE INC TAX ALLOWABLE	SA01		6	0	0	2	75	0
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01		114	0	0	34	1,369	-5
25	STATE INC TAX PAYABLE	SP01		-6	-0	-0	-2	-75	-0
26	NET FEDERAL TAXABLE INCOME	FI01		108	0	0	32	1,294	-5
27	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000		0.35000
28	PRELIM FIT = FI01 * K190	FT01		38	0	0	11	453	-2
29	TOTAL FED & STATE PROV DEF IT	Z781		-7	0	0	-7	-129	0
30	TOTAL AMORTIZED ITC	Z813		-1	-0	-0	-1	-10	-0
31	NET FED INC TAX ALLOWABLE	FA01		30	0	0	3	314	-2
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01		38	0	0	11	453	-2
34	FED INC TAX PAYABLE	FP01		38	0	0	11	453	-2
35	PRELIMINARY SUMMARY								

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
EXHIBIT:
SCHEDULE: 14
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	INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	NET INCOME	NI01	1,198	370	64	103	133	47	357
2	NET FED INC TAX ALLOWABLE	FA01	-312	-90	-18	-28	-36	-13	-96
3	NET STATE INC TAX ALLOWABLE	SA01	-75	-25	-3	-6	-8	-3	-22
4	OVERALL RETURN EARNED (SCH 14)	RETU	811	255	43	69	89	31	239
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.09509	0.09497	0.09409	0.09504	0.09519	0.09657	0.09507

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE 100% LF (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06G225-000
EXHIBIT:
SCHEDULE: 14
PAGE: 4

	INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME	NI01	110	0	0	16	1,200	2
2	NET FED INC TAX ALLOWABLE	FA01	-30	0	0	-3	-314	2
3	NET STATE INC TAX ALLOWABLE	SA01	-6	-0	-0	-2	-75	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU	74	0	0	11	811	0
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.09536	0.00000	0.00000	0.09735	0.09511	0.00000

E. General Service Demand

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06GD25-000
EXHIBIT:
SCHEDULE: 1
PAGE: 1

	SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE								
2	GROSS ELECTRIC PLT IN SERVICE	GP11	2,410,259	1,414,567	25,263	284,803	475,581	174,460	16,932
3	TOTAL DEPRECIATION RESERVE	DR11	-1,215,939	-818,990	11,059	-113,295	-181,221	-76,522	-5,298
4	TOTAL RATE BASE ADJUSTMENTS	RB71	121,968	27,408	68,801	16,563	7,231	2,369	236
5	TOTAL RATE BASE	RB91	1,316,288	622,985	83,005	188,071	301,591	100,307	11,870
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	170,888	58,256	49,504	14,025	33,570	11,074	1,040
8	TOTAL DEPRECIATION EXPENSE	DE41	82,995	48,391	858	6,020	19,128	7,237	652
9	TOTAL OTHER TAX & MISC EXPENSE	L591	31,651	17,731	1,736	3,489	5,975	2,191	203
10	MISC ALLOWABLE EXPENSES	M621	-21	-12	0	-2	-4	-2	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	285,513	124,366	52,098	23,532	58,669	20,500	1,895
12	NET FED INCOME TAX ALLOWABLE	I879	47,402	21,145	3,294	7,101	11,353	3,750	452
13	NET STATE INCOME TAX ALLOWABLE	J979	11,694	5,753	588	1,631	2,640	899	102
14	REVENUE TAX	L033	1,134	513	156	122	240	82	7
15	TOTAL OPERATING EXPENSE	OPEX	345,743	151,777	56,136	32,386	72,902	25,231	2,456
16	RETURN ON RATE BASE	R751	125,074	59,196	7,887	17,871	28,657	9,531	1,128
17	TOTAL REVENUE CREDITS	Q027	-9,949	-2,444	-548	-665	-4,100	-1,377	-790
18	TOTAL ELECTRIC COST OF SERVICE	CS05	460,868	208,529	63,475	49,592	97,459	33,385	2,794
19	CLASS REVENUES=COST OF SERVICE	R602	460,868	208,529	63,475	49,592	97,460	33,384	2,794
20	EXCESS REVENUES	XREV	0	0	0	0	1	-1	0
21	TOTAL RETURN EARNED	RETE	125,074	59,196	7,887	17,871	28,658	9,530	1,128
22	RATE OF RETURN EARNED	RORE	0.09502	0.09502	0.09502	0.09502	0.09502	0.09501	0.09503
23	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
24	RETURN EARNED ON COMMON EQUITY	REOE	0.12801	0.12800	0.12800	0.12801	0.12801	0.12798	0.12802
25	ALLOWED RETURN ON COM EQUITY	AROE		0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
26	CLASS REVENUES=COST OF SERVICE	R600	460,868	208,529	63,475	49,592	97,460	33,384	2,794
27	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	-1	1	0
28	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	-0.00001	0.00003	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06GD25-000
EXHIBIT:
SCHEDULE: 1
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	SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE							
2	GROSS ELECTRIC PLT IN SERVICE	GP11	14,879	0	0	3,776	2,410,261	-2
3	TOTAL DEPRECIATION RESERVE	DR11	-6,723	-0	-0	-2,832	-1,215,940	1
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-225	0	0	-410	121,973	-5
5	TOTAL RATE BASE	RB91	7,931	0	0	534	1,316,294	-6
6	OPERATING EXPENSES							
7	TOTAL O & M EXPENSE	OM31	1,655	0	0	1,764	170,888	0
8	TOTAL DEPRECIATION EXPENSE	DE41	670	0	0	39	82,995	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	221	0	0	104	31,650	1
10	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	-20	
11	TOTAL OP EXP EX INC & REV TAX	OP61	2,546	0	0	1,907	285,513	0
12	NET FED INCOME TAX ALLOWABLE	I879	294	0	0	15	47,404	-2
13	NET STATE INCOME TAX ALLOWABLE	J979	73	0	0	8	11,694	0
14	REVENUE TAX	L033	9	0	0	5	1,134	
15	TOTAL OPERATING EXPENSE	OPEX	2,922	0	0	1,935	345,745	-2
16	RETURN ON RATE BASE	R751	754	0	0	51	125,075	-1
17	TOTAL REVENUE CREDITS	Q027	-20	-0	-0	-5	-9,949	-0
18	TOTAL ELECTRIC COST OF SERVICE	CS05	3,656	0	0	1,981	460,871	-3
19	CLASS REVENUES=COST OF SERVICE	R602	3,656	0	0	1,982	460,872	-4
20	EXCESS REVENUES	XREV	0	0	0	1	1	-1
21	TOTAL RETURN EARNED	RETE	754	0	0	52	125,076	-2
22	RATE OF RETURN EARNED	RORE	0.09507	0.00000	0.00000	0.09738	0.09502	0.33333
23	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09502	0.09502	0.09502	0.09502		0.09502
24	RETURN EARNED ON COMMON EQUITY	REOE	0.12809	-0.03629	-0.03629	0.13208	0.12801	0.54007
25	ALLOWED RETURN ON COM EQUITY	AROE	0.12800	0.12800	0.12800	0.12800		0.12800
26	CLASS REVENUES=COST OF SERVICE	R600	3,656	0	0	1,982	460,872	-4
27	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	-1	-1	1
28	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	-0.00050	-0.00000	-0.25000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06GD25-000
EXHIBIT:
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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	BASE	P100	K200	1,038,604	1,038,604	0	0	0	0	0
3	INTERMEDIATE	P102	K202	132,398	132,398	0	0	0	0	0
4	PEAKING	P104	K204	171,148	171,148	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121		1,342,150	1,342,150	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	13,022	13,022	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	1,560	1,560	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	5,094	5,094	0	0	0	0	0
10	TRANSMISSION	T106	K220	276,832	0	0	276,832	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	1,573	0	0	1,573	0	0	0
12	TRANSMISSION PLANT IN SERVICE	T121		298,081	19,676	0	278,405	0	0	0
13	TOTAL PROD & TRANS PLANT	PT21		1,640,231	1,361,826	0	278,405	0	0	0
14	DISTRIBUTION PLANT									
15	PRIMARY	D100	K240	475,224	0	0	0	475,224	0	0
16	SECONDARY	D102	K242	174,306	0	0	0	0	174,306	0
17	SERVICES	D104	K244	16,625	0	0	0	0	0	16,625
18	METERS	D106	K246	13,884	0	0	0	0	0	0
19	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	-9,938	0	0	0	-9,938	0	0
20	ADJ H - FINCL CONSIST-DSTB SEC	D116	K242	-3,512	0	0	0	0	-3,512	0
21	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	1,430	0	0	0	1,430	0	0
22	ADJ Z - DISTRIB UPGRADE - SEC	D122	K242	505	0	0	0	0	505	
23	DISTRIBUTION PLANT IN SERVICE	D141		668,524	0	0	0	466,716	171,299	16,625
24	TOTAL TRANS & DIST PLANT	TD21		966,605	19,676	0	278,405	466,716	171,299	16,625
25	TOTAL GROSS PTD PLANT	PD21		2,308,755	1,361,826	0	278,405	466,716	171,299	16,625
26	GENERAL & INTANGIBLE PLANT									
27	LABOR RELATED	G100	K627	84,451	38,050	25,592	6,481	8,725	3,202	311
28	RETAIL CUSTOMER RELATED (CSS)	G102	K400	2,707	0	0	0	0	0	0
29	PRODUCTION PLANT RELATED	G104	P121	15,180	15,180	0	0	0	0	0
30	DISTRIBUTION PRIMARY RELATED	G106	K240	252	0	0	0	252	0	0
31	GENERAL PLANT IN SERVICE	G121		102,590	53,230	25,592	6,481	8,977	3,202	311
32	COMMON & OTHER PLANT									
33	ADJ V - ORGANIZATION REALIGN	C100	K627	-1,086	-489	-329	-83	-112	-41	-4
34	TOTAL COMMON & OTHER PLANT	C121		-1,086	-489	-329	-83	-112	-41	-4
35	GROSS ELECTRIC PLT IN SERVICE	GP11		2,410,259	1,414,567	25,263	284,803	475,581	174,460	16,932

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD **CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP**
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06GD25-000
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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	BASE	P100	K200	0	0	0	0	1,038,604	0
3	INTERMEDIATE	P102	K202	0	0	0	0	132,398	0
4	PEAKING	P104	K204	0	0	0	0	**171,148**	0
5	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	1,342,150	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T100	K200	0	0	0	0	13,022	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	0	0	0	0	1,560	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	0	0	0	0	5,094	0
10	TRANSMISSION	T106	K220	0	0	0	0	**276,832**	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	0	0	0	0	1,573	0
12	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	298,081	0
13	TOTAL PROD & TRANS PLANT	PT21		0	0	0	0	1,640,231	0
14	DISTRIBUTION PLANT								
15	PRIMARY	D100	K240	0	0	0	0	475,224	0
16	SECONDARY	D102	K242	0	0	0	0	174,306	0
17	SERVICES	D104	K244	0	0	0	**0**	**16,625**	0
18	METERS	D106	K246	13,884	0	0	0	13,884	0
19	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	0	0	0	0	-9,938	0
20	ADJ H - FINCL CONSIST-DSTB SEC	D116	K242	0	0	0	0	-3,512	0
21	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	0	0	0	0	1,430	0
22	ADJ Z - DISTRIB UPGRADE - SEC	D122	K242	0	0	0	0	505	0
23	DISTRIBUTION PLANT IN SERVICE	D141		13,884	0	0	0	668,524	0
24	TOTAL TRANS & DIST PLANT	TD21		13,884	0	0	0	966,605	0
25	TOTAL GROSS PTD PLANT	PD21		13,884	0	0	0	2,308,755	0
26	GENERAL & INTANGIBLE PLANT								
27	LABOR RELATED	G100	K627	1,008	0	0	1,083	84,452	-1
28	RETAIL CUSTOMER RELATED (CSS)	G102	K400	0	0	0	2,707	2,707	0
29	PRODUCTION PLANT RELATED	G104	P121	0	0	0	0	15,180	0
30	DISTRIBUTION PRIMARY RELATED	G106	K240	0	0	0	0	252	0
31	GENERAL PLANT IN SERVICE	G121		1,008	0	0	3,790	102,591	-1
32	COMMON & OTHER PLANT								
33	ADJ V - ORGANIZATION REALIGN	C100	K627	-13	0	0	-14	-1,085	-1
34	TOTAL COMMON & OTHER PLANT	C121		-13	0	0	-14	-1,085	-1
35	GROSS ELECTRIC PLT IN SERVICE	GP11		14,879	0	0	3,776	2,410,261	-2

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06GD25-000
EXHIBIT:
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	DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	BASE	P150	P100	571,778	571,778	0	0	0	0	0
3	INTERMEDIATE	P152	P102	118,543	118,543	0	0	0	0	0
4	PEAKING	P154	P104	91,550	91,550	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171		781,871	781,871	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	5,453	5,453	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	667	667	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	1,731	1,731	0	0	0	0	0
10	TRANSMISSION	T156	T106	110,479	0	0	110,479	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	15	0	0	15	0	0	0
12	TOTAL TRANS DEPREC RESERVE	T171		118,345	7,851	0	110,494	0	0	0
13	DISTRIBUTION PLANT									
14	PRIMARY	D150	D100	177,680	0	0	0	177,680	0	0
15	SECONDARY	D152	D102	75,255	0	0	0	0	75,255	0
16	SERVICES	D154	D104	5,164	0	0	0	0	0	5,164
17	METERS	D156	D106	6,287	0	0	0	0	0	0
18	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	-351	0	0	0	-351	0	0
19	ADJ H - FNCL CONSIST-DSTB SEC	D166	D116	-124	0	0	0	0	-124	0
20	ADJ Z - DISTRIB UPGRADE - PRI	D170	D120	21	0	0	0	21	0	0
21	ADJ Z - DISTRIB UPGRADE - SEC	D172	D122	7	0	0	0	0	7	0
22	TOTAL DISTRIB DEPREC RESERVE	D191		263,939	0	0	0	177,350	75,138	5,164
23	GENERAL & INTANGIBLE PLANT									
24	LABOR RELATED	G150	G100	36,493	16,442	11,059	2,801	3,770	1,384	134
25	RETAIL CUSTOMER RELATED (CSS)	G152	G102	2,364	0	0	0	0	0	0
26	**PRODUCTION PLANT RELATED**	**G154**	**G104**	**12,826**	12,826	**0**	**0**	**0**	**0**	**0**
27	DISTRIBUTION PRIMARY RELATED	G156	G106	101	0	0	0	101	0	0
28	TOTAL GENERAL DEPREC RESERVE	G171		51,784	29,268	11,059	2,801	3,871	1,384	134
29	TOTAL DEPRECIATION RESERVE	DR11		1,215,939	818,990	11,059	113,295	181,221	76,522	5,298

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

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	DEPRECIATION RESERVE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	BASE	P150	P100	0	0	0	0	571,778	0
3	INTERMEDIATE	P152	P102	0	0	0	0	118,543	0
4	PEAKING	P154	P104	0	0	0	0	91,550	0
5	TOTAL PROD DEPREC RESERVE	P171		0	0	0	0	781,871	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T150	T100	0	0	0	0	5,453	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	0	0	0	0	667	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	0	0	0	0	1,731	0
10	TRANSMISSION	T156	T106	0	0	0	0	110,479	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	0	0	0	0	15	0
12	TOTAL TRANS DEPREC RESERVE	T171		0	0	0	0	118,345	0
13	DISTRIBUTION PLANT								
14	PRIMARY	D150	D100	0	0	0	0	177,680	0
15	SECONDARY	D152	D102	0	0	0	0	75,255	0
16	SERVICES	D154	D104	0	0	0	0	5,164	0
17	METERS	D156	D106	6,287	0	0	0	6,287	0
18	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	0	0	0	0	-351	0
19	ADJ H - FNCL CONSIST-DSTB SEC	D166	D116	0	0	0	0	-124	0
20	ADJ Z - DISTRIB UPGRADE - PRI	D170	D120	0	0	0	0	21	0
21	ADJ Z - DISTRIB UPGRADE - SEC	D172	D122	0	0	0	0	7	0
22	TOTAL DISTRIB DEPREC RESERVE	D191		6,287	0	0	0	263,939	0
23	GENERAL & INTANGIBLE PLANT								
24	LABOR RELATED	G150	G100	436	0	0	468	36,494	-1
25	RETAIL CUSTOMER RELATED (CSS)	G152	G102	0	0	0	2,364	2,364	0
26	PRODUCTION PLANT RELATED	G154	G104	0	0	0	0	12,826	0
27	DISTRIBUTION PRIMARY RELATED	G156	G106	0	0	0	0	101	0
28	TOTAL GENERAL DEPREC RESERVE	G171		436	0	0	2,832	51,785	-1
29	TOTAL DEPRECIATION RESERVE	DR11		6,723	0	0	2,832	**1,215,940**	-1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

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	NET ELECTRIC PLANT	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE	P121	1,342,150	1,342,150	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-781,871	-781,871	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	560,279	560,279	0	0	0	0	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	298,081	19,676	0	278,405	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-118,345	-7,851	-0	-110,494	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	179,736	11,825	0	167,911	0	0	0
9	DISTRIBUTION PLANT								
10	DISTRIBUTION PLANT IN SERVICE	D141	668,524	0	0	0	466,716	171,299	16,625
11	TOTAL DISTRIB DEPREC RESERVE	D191	-263,939	-0	-0	-0	-177,350	-75,138	-5,164
12	NET DISTRIBUTION PLANT	D241	404,585	0	0	0	289,366	96,161	11,461
13	NET PTD PLANT	NT31	1,144,600	572,104	0	167,911	289,366	96,161	11,461
14	NET TRANS & DIST PLANT	NT21	584,321	11,825	0	167,911	289,366	96,161	11,461
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	102,590	53,230	25,592	6,481	8,977	3,202	311
17	TOTAL GENERAL DEPREC RESERVE	G171	-51,784	-29,268	-11,059	-2,801	-3,871	-1,384	-134
18	NET GENERAL & INTANG PLANT	G221	50,806	23,962	14,533	3,680	5,106	1,818	177
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121	-1,086	489	-329	-83	-112	-41	-4
21	NET COMMON & OTHER PLANT	C221	-1,086	489	-329	-83	-112	-41	-4
22	NET ELECTRIC PLANT IN SERVICE	NP21	1,194,320	595,577	14,204	171,508	294,360	97,938	11,634

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	NET ELECTRIC PLANT	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	1,342,150	0
3	TOTAL PROD DEPREC RESERVE	P171		-0	-0	-0	-0	-781,871	-0
4	NET PRODUCTION PLANT	P221		0	0	0	0	560,279	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	298,081	0
7	TOTAL TRANS DEPREC RESERVE	T171		-0	-0	-0	-0	-118,345	-0
8	NET TRANSMISSION PLANT	T221		0	0	0	0	179,736	0
9	DISTRIBUTION PLANT								
10	DISTRIBUTION PLANT IN SERVICE	D141		13,884	0	0	0	668,524	0
11	TOTAL DISTRIB DEPREC RESERVE	D191		-6,287	-0	-0	-0	-263,939	-0
12	NET DISTRIBUTION PLANT	D241		7,597	0	0	0	404,585	0
13	NET PTD PLANT	NT31		7,597	0	0	0	1,144,600	0
14	NET TRANS & DIST PLANT	NT21		7,597	0	0	0	584,321	0
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121		1,008	0	0	3,790	102,591	-1
17	TOTAL GENERAL DEPREC RESERVE	G171		-436	-0	-0	-2,832	-51,785	1
18	NET GENERAL & INTANG PLANT	G221		572	0	0	958	50,806	0
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121		-13	0	0	-14	-1,085	-1
21	NET COMMON & OTHER PLANT	C221		-13	0	0	-14	-1,085	-1
22	NET ELECTRIC PLANT IN SERVICE	NP21		8,156	0	0	944	1,194,321	-1

PROGRESS ENERGY FLORIDA
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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE ADJUSTMENTS									
2	ADDITIVE ADJUSTMENTS									
3	PLANT HELD FOR FUTURE USE									
4	TRANSMISSION	V224	T106	1,615	0	0	1,615	0	0	0
5	DISTRIBUTION	V226	D100	459	0	0	0	459	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		2,074	0	0	1,615	459	0	0
7	CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234	P121	60,989	60,989	0	0	0	0	0
9	TRANSMISSION	V236	T106	11,465	0	0	11,465	0	0	0
10	DISTRIBUTION	V238	D141	2,723	0	0	0	1,901	698	68
11	GENERAL	V240	G100	6	3	2	0	1	0	0
12	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	-497	0	0	0	-497	0	0
13	ADJ H - FINCL CONSIST-DSTB SEC	V246	D116	-176	0	0	0	0	-176	0
14	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	-48,175	48,175	0	0	0	0	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	286	0	0	286	0	0	0
16	TOTAL RATE BASE CWIP	V255		26,621	12,817	2	11,751	1,405	522	68
17	ADDITIONAL CWIP									
18	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	260	0	0	0	260	0	0
19	ADJ Z - DISTRIB UPGRADE - SEC	V258	D122	92	0	0	0	0	92	0
20	TOTAL ADDITIONAL CWIP	V287		352	0	0	0	260	92	0
21	TOTAL ADDITIVE ADJUSTMENTS	V289		29,047	12,817	2	13,366	2,124	614	68
22	NET ORIGINAL COST RATE BASE	RB21		1,223,367	608,394	14,206	184,874	296,484	98,552	11,702
23	WORKING CAPITAL									
24	MATERIALS AND SUPPLIES									
25	FUEL SUPPLIES									
26	AMOUNT ALLOCABLE	W630	K306	71,196	0	71,196	0	0	0	0
27	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	-1,636	0	-1,636	0	0	0	0
28	ADJ E - LAST CORE NUCLEAR FUEL	W636	K306	65	0	65	0	0	0	0
29	ADJ X - PFC	W638	K306	10,037	0	10,037	0	0	0	0
30	TOTAL FUEL STOCKS	W641		79,662	0	79,662	0	0	0	0
31	PLANT MATERIALS & SUPPLIES									
32	AMOUNT ALLOCABLE	W642	GP19	60,634	35,586	636	7,165	11,964	4,389	426

PROGRESS ENERGY FLORIDA
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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE ADJUSTMENTS								
2	ADDITIVE ADJUSTMENTS								
3	PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224	T106	0	0	0	0	1,615	0
5	DISTRIBUTION	V226	D100	0	0	0	0	459	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		0	0	0	0	2,074	0
7	CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234	P121	0	0	0	0	60,989	0
9	TRANSMISSION	V236	T106	0	0	0	0	11,465	0
10	DISTRIBUTION	V238	D141	57	0	0	0	2,724	-1
11	GENERAL	V240	G100	0	0	0	0	6	0
12	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	0	0	0	0	-497	0
13	ADJ H - FINCL CONSIST-DSTB SEC	V246	D116	0	0	0	0	-176	0
14	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	0	0	0	0	-48,175	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	0	0	0	0	286	0
16	TOTAL RATE BASE CWIP	V255		57	0	0	0	26,622	-1
17	ADDITIONAL CWIP								
18	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	0	0	0	0	260	0
19	ADJ Z - DISTRIB UPGRADE - SEC	V258	D122	0	0	0	0	92	0
20	TOTAL ADDITIONAL CWIP	V287		0	0	0	0	352	0
21	TOTAL ADDITIVE ADJUSTMENTS	V289		57	0	0	0	29,048	-1
22	NET ORIGINAL COST RATE BASE	RB21		8,213	0	0	944	1,223,369	-2
23	WORKING CAPITAL								
24	MATERIALS AND SUPPLIES								
25	FUEL SUPPLIES								
26	AMOUNT ALLOCABLE	W630	K306	0	0	0	0	71,196	0
27	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	0	0	0	0	-1,636	0
28	ADJ E - LAST CORE NUCLEAR FUEL	W636	K306	0	0	0	0	65	0
29	ADJ X - PFC	W638	K306	0	0	0	0	10,037	0
30	TOTAL FUEL STOCKS	W641		0	0	0	0	79,662	0
31	PLANT MATERIALS & SUPPLIES								
32	AMOUNT ALLOCABLE	W642	GP19	374	0	0	95	60,635	-1

PROGRESS ENERGY FLORIDA
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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-1,657	-972	-17	-196	-327	-120	-12
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	118	69	1	14	23	9	1
3	TOTAL PLANT MATERIALS & SUPPL	W659		59,095	34,683	620	6,983	11,660	4,278	415
4	TOTAL MATERIALS & SUPPLIES	W661		138,757	34,683	80,282	6,983	11,660	4,278	415
5	PREPAYMENTS & OTHER W.C. ITEMS									
6	TOTAL PREPAYMENTS	W670	PD29	636	375	0	77	129	47	5
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	-223	0	0	-223	0	0	0
8	UNFUND STRM DMG RESRV - DISTRB	W674	D141	-1,626	0	0	0	-1,135	-417	-40
9	ADJ W - INCR STRM RESRV - TRAN	W680	T106	-545	0	0	-545	0	0	0
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-3,967	0	0	0	-2,769	-1,016	-99
11	TOTAL	W687		-5,725	375	0	-691	-3,775	-1,386	-134
12	OTHER WORKING CAPITAL									
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-1,233	-420	-357	-101	-242	-80	-8
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	-34	-20	0	-4	-7	-2	0
15	ADJ V - ORGANIZATION REALIGN	W694	K627	-12,228	-5,509	-3,706	-938	-1,263	-464	-45
16	TOTAL	W705		-13,495	-5,949	-4,063	-1,043	-1,512	-546	-53
17	TOTAL WORKING CASH	W721		-13,495	-5,949	4,063	-1,043	-1,512	-546	-53
18	MISCELLANEOUS WORKING CAPITAL									
19	OPEBS - D.A. RETAIL	W730	K627	-45,758	20,617	13,867	-3,511	-4,727	1,735	-168
20	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	1,447	0	1,447	0	0	0	0
21	MISC OTHER	W736	OM31	18,301	6,239	5,302	1,502	3,595	1,186	111
22	ADJ J - RETAIL RATE CASE EXP	W740	K400	76	0	0	0	0	0	0
23	ADJ K - SECTION 1341	W742	GP19	376	221	4	44	74	27	3
24	ADJ L - REMOVE RTO START UP	W744	OM31	-1,058	-361	-306	-87	-208	-69	-6
25	TOTAL MISC WORK CAPITAL	W747		-26,616	14,518	7,420	-2,052	-1,266	-591	-60
26	TOTAL WORKING CAPITAL	WC71		92,921	14,591	68,799	3,197	5,107	1,755	168
27	PRELIMINARY SUMMARY									
28	TOTAL ADDITIVE ADJUSTMENTS	V289		29,047	12,817	2	13,366	2,124	614	68
29	TOTAL WORKING CAPITAL	WC71		92,921	14,591	68,799	3,197	5,107	1,755	168
30	TOTAL RATE BASE ADJUSTMENTS	RB71		121,968	27,408	68,801	16,563	7,231	2,369	236
31	RATE BASE CALCULATION									
32	NET ELECTRIC PLANT IN SERVICE	NP21		1,194,320	595,577	14,204	171,508	294,360	97,938	11,634
33	TOTAL RATE BASE ADJUSTMENTS	RB71		121,968	27,408	68,801	16,563	7,231	2,369	236
34	TOTAL RATE BASE	RB91		1,316,288	622,985	83,005	188,071	301,591	100,307	11,870

PROGRESS ENERGY FLORIDA
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DOCKET NUMBER: ER06GD25-000
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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-10	0	0	-3	-1,657	0
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	1	0	0	0	118	0
3	TOTAL PLANT MATERIALS & SUPPL	W659		365	0	0	92	59,096	-1
4	TOTAL MATERIALS & SUPPLIES	W661		365	0	0	92	138,758	-1
5	PREPAYMENTS & OTHER W.C. ITEMS								
6	TOTAL PREPAYMENTS	W670	PD29	4	0	0	0	637	-1
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	0	0	0	0	-223	0
8	UNFUND STRM DMG RESRV - DISTRB	W674	D141	-34	0	0	0	-1,626	0
9	ADJ W - INCR STRM RESRV - TRAN	W680	T106	0	0	0	0	-545	0
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-82	0	0	0	-3,966	-1
11	TOTAL	W687		-112	0	0	0	-5,723	-2
12	OTHER WORKING CAPITAL								
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-12	0	0	-13	-1,233	0
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	0	0	0	0	-33	-1
15	ADJ V - ORGANIZATION REALIGN	W694	K627	-146	0	0	-157	-12,228	0
16	TOTAL	W705		-158	0	0	-170	-13,494	-1
17	TOTAL WORKING CASH	W721		-158	0	0	-170	-13,494	-1
18	MISCELLANEOUS WORKING CAPITAL								
19	OPEBS - D.A. RETAIL	W730	K627	-546	0	0	-587	-45,758	0
20	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	0	0	0	0	1,447	0
21	MISC OTHER	W736	OM31	177	0	0	189	18,301	0
22	ADJ J - RETAIL RATE CASE EXP	W740	K400	0	0	0	76	76	0
23	ADJ K - SECTION 1341	W742	GP19	2	0	0	1	376	0
24	ADJ L - REMOVE RTO START UP	W744	OM31	-10	0	0	-11	-1,058	0
25	TOTAL MISC WORK CAPITAL	W747		-377	0	0	-332	-26,616	0
26	TOTAL WORKING CAPITAL	WC71		-282	0	0	-410	92,925	-4
27	PRELIMINARY SUMMARY								
28	TOTAL ADDITIVE ADJUSTMENTS	V289		57	0	0	0	29,048	-1
29	TOTAL WORKING CAPITAL	WC71		-282	0	0	-410	92,925	-4
30	TOTAL RATE BASE ADJUSTMENTS	RB71		-225	0	0	-410	121,973	-5
31	RATE BASE CALCULATION								
32	NET ELECTRIC PLANT IN SERVICE	NP21		8,156	0	0	944	1,194,321	-1
33	TOTAL RATE BASE ADJUSTMENTS	RB71		-225	0	0	-410	121,973	-5
34	TOTAL RATE BASE	RB91		7,931	0	0	534	1,316,294	-6

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06GD25-000
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	RATE BASE	ITEM	ALLO		TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL RATE OF RETURN ALLOWABLE	RORA				0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
2	RETURN ON RATE BASE	R751			125,074	59,196	7,887	17,871	28,657	9,531	1,128

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06GD25-000
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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502		0.09502
2	RETURN ON RATE BASE	R751		754	0	0	51	125,075	-1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION O & M									
2	PRODUCTION O&M- ENERGY RELATED									
3	NON-RECV FUEL - ALLOCABLE	P302	K306	2,855	0	2,855	0	0	0	0
4	D.A. RETAIL	P308	K306	1,009	0	1,009	0	0	0	0
5	AMOUNT ALLOCABLE	P310	K306	31,552	0	31,552	0	0	0	0
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	-130	0	-130	0	0	0	0
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	-318	0	-318	0	0	0	0
8	TOTAL ENERGY RELATED	P341		34,968	0	34,968	0	0	0	0
9	PRODUCTION O&M - DEMAND RELATD									
10	BASE	P352	P100	26,695	26,695	0	0	0	0	0
11	INTERMEDIATE	P354	P102	4,376	4,376	0	0	0	0	0
12	PEAKING	P356	P104	5,256	5,256	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391		36,327	36,327	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451		71,295	36,327	34,968	0	0	0	0
15	TRANSMISSION O & M									
16	GEN. STEP-UP XFMR - BASE	T300	T100	259	259	0	0	0	0	0
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	31	31	0	0	0	0	0
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	110	110	0	0	0	0	0
19	TRANSMISSION	T306	T106	6,551	0	0	6,551	0	0	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	2,479	0	0	2,479	0	0	0
21	TOTAL TRANSMISSION O & M	T341		9,430	400	0	9,030	0	0	0
22	DISTRIBUTION O & M									
23	PRIMARY	D300	D100	11,692	0	0	0	11,692	0	0
24	SECONDARY	D302	D102	3,195	0	0	0	0	3,195	0
25	SERVICES INCL RECON & DISCON	D304	D104	538	0	0	0	0	0	538
26	METERS	D306	D106	167	0	0	0	0	0	0
27	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	6,714	0	0	0	6,714	0	0
28	ADJ H - FINCL CONSIST-DSTB SEC	D316	D116	2,373	0	0	0	0	2,373	0
29	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	3,664	0	0	0	3,664	0	0
30	ADJ Z - DISTRIB UPGRADE - SEC	D320	D122	1,294	0	0	0	0	1,294	0
31	TOTAL DISTRIBUTION O & M	D341		29,637	0	0	0	22,070	6,862	538
32	CUSTOMER ACCOUNTING									
33	METER READING	C300	K410	744	0	0	0	0	0	0
34	CUSTOMER RECORDS	C302	K412	478	0	0	0	0	0	0
35	BILLING	C304	K414	380	0	0	0	0	0	0
36	SERVICE WORK FOR CONP	C306	K244	137	0	0	0	0	0	137

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION O & M								
2	PRODUCTION O&M- ENERGY RELATED								
3	NON-RECV FUEL - ALLOCABLE	P302	K306	0	0	0	0	2,855	0
4	D.A. RETAIL	P308	K306	0	0	0	0	1,009	0
5	AMOUNT ALLOCABLE	P310	K306	0	0	0	0	31,552	0
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	0	0	0	0	-130	0
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	0	0	0	0	-318	0
8	TOTAL ENERGY RELATED	P341		0	0	0	0	34,968	0
9	PRODUCTION O&M - DEMAND RELATD								
10	BASE	P352	P10C	0	0	0	0	26,695	0
11	INTERMEDIATE	P354	P102	0	0	0	0	4,376	0
12	PEAKING	P356	P104	0	0	0	0	5,256	0
13	TOTAL DEMAND RELATED	P391		0	0	0	0	36,327	0
14	TOTAL PRODUCTION O & M	P451		0	0	0	0	71,295	0
15	TRANSMISSION O & M								
16	GEN. STEP-UP XFMR - BASE	T300	T100	0	0	0	0	255	0
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	0	0	0	0	31	0
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	0	0	0	0	110	0
19	TRANSMISSION	T306	T106	0	0	0	0	6,551	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	0	0	0	0	2,479	0
21	TOTAL TRANSMISSION O & M	T341		0	0	0	0	9,430	0
22	DISTRIBUTION O & M								
23	PRIMARY	D300	D100	0	0	0	0	11,692	0
24	SECONDARY	D302	D102	0	0	0	0	3,195	0
25	SERVICES INCL RECON & DISCON	D304	D104	0	0	0	0	538	0
26	METERS	D306	D106	167	0	0	0	167	0
27	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	0	0	0	0	6,714	0
28	ADJ H - FINCL CONSIST-DSTB SEC	D316	D116	0	0	0	0	2,373	0
29	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	0	0	0	0	3,664	0
30	ADJ Z - DISTRIB UPGRADE - SEC	D320	D122	0	0	0	0	1,294	0
31	TOTAL DISTRIBUTION O & M	D341		167	0	0	0	29,637	0
32	CUSTOMER ACCOUNTING								
33	METER READING	C300	K410	744	0	0	0	744	0
34	CUSTOMER RECORDS	C302	K412	0	0	0	478	478	0
35	BILLING	C304	K414	0	0	0	380	380	0
36	SERVICE WORK FOR CONF	C306	K244	0	0	0	0	137	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	**UNCOLLECTIBLES**	C308	R600	1,629	737	224	175	344	118	10
2	ADJ I - MMR PROJECT - R&D	C310	K244	-43	0	0	0	0	0	-43
3	ADJ I - MMR PROJECT - LABOR	C312	K627	-107	-48	-32	-8	-11	-4	0
4	TOTAL CUSTOMER ACCOUNTING EXP	C317		3,218	689	192	167	333	114	104
5	CUSTOMER SERVICE & INFORMATION									
6	TOTAL	C320	K400	148	0	0	0	0	0	0
7	TOTAL CUSTOMER SERVICE & INFO	C329		148	0	0	0	0	0	0
8	SALES									
9	TOTAL	S300	K400	124	0	0	0	0	0	0
10	ADJ P - ECONOMIC DEVELOPMENT	S302	K400	-1	0	0	0	0	0	0
11	TOTAL SALES EXPENSE	S317		123	0	0	0	0	0	0
12	ADMINISTRATIVE & GENERAL									
13	PRODUCTION - BASE RELATED	A300	P100	-109	109	0	0	0	0	0
14	TRANSMISSION PLANT RELATED	A302	T106	149	0	0	149	0	0	0
15	DISTRIBUTION PLANT RELATED	A304	D141	1,082	0	0	0	755	277	27
16	GROSS PLANT RELATED	A306	GP19	1,011	593	11	119	199	73	7
17	LABOR RELATED	A308	K627	51,542	23,223	15,619	3,955	5,325	1,954	190
18	ADJ J - RETAIL RATE CASE EXP	A314	K400	50	0	0	0	0	0	0
19	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-1,094	493	-332	-84	-113	-41	-4
20	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-80	-36	-24	-6	-8	-3	0
21	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	98	58	1	12	19	7	1
22	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-278	-125	-84	-21	-29	-11	-1
23	ADJ V - ORGANIZATION REALIGN	A326	K627	-5,056	-2,278	-1,532	-388	-522	-192	-19
24	ADJ X - PFC	A328	K306	685	0	685	0	0	0	0
25	ADJ U - MISC INTEREST EXPENSE	A330	GP19	12	7	0	1	2	1	0
26	ADJ W - INCR STRM RSRV - TRAN	A332	T106	1,091	0	0	1,091	0	0	0
27	ADJ W - INCR STRM RSRV - DSTB	A334	D141	7,934	0	0	0	5,539	2,033	197
28	TOTAL ADMINISTRATIVE & GENERAL	A337		57,037	20,840	14,344	4,828	11,167	4,098	398
29	TOTAL O & M EXPENSE	OM31		170,888	58,256	49,504	14,025	33,570	11,074	1,040

PROGRESS ENERGY FLORIDA
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	O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	UNCOLLECTIBLES	C308	R600	13	0	0	7	1,628	1
2	ADJ I - MMR PROJECT - R&D	C310	K244	0	0	0	0	-43	0
3	ADJ I - MMR PROJECT - LABOR	C312	K627	-1	0	0	-1	-105	-2
4	TOTAL CUSTOMER ACCOUNTING EXP	C317		756	0	0	864	3,219	-1
5	CUSTOMER SERVICE & INFORMATION								
6	TOTAL	C320	K400	0	0	0	148	148	0
7	TOTAL CUSTOMER SERVICE & INFO	C329		0	0	0	148	148	0
8	SALES								
9	TOTAL	S300	K400	0	0	0	124	124	0
10	ADJ P - ECONOMIC DEVELOPMENT	S302	K400	0	0	0	-1	-1	0
11	TOTAL SALES EXPENSE	S317		0	0	0	123	123	0
12	ADMINISTRATIVE & GENERAL								
13	PRODUCTION - BASE RELATED	A300	P100	0	0	0	0	-109	0
14	TRANSMISSION PLANT RELATED	A302	T106	0	0	0	0	149	0
15	DISTRIBUTION PLANT RELATED	A304	D141	22	0	0	0	1,081	1
16	GROSS PLANT RELATED	A306	GP19	6	0	0	2	1,010	1
17	LABOR RELATED	A308	K627	615	0	0	661	51,542	0
18	ADJ J - RETAIL RATE CASE EXP	A314	K400	0	0	0	50	50	0
19	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-13	0	0	-14	-1,094	0
20	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-1	0	0	-1	-79	-1
21	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	1	0	0	0	99	-1
22	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-3	0	0	-4	-278	0
23	ADJ V - ORGANIZATION REALIGN	A326	K627	-60	0	0	-65	-5,056	0
24	ADJ X - PFC	A328	K306	0	0	0	0	685	0
25	ADJ U - MISC INTEREST EXPENSE	A330	GP19	0	0	0	0	11	1
26	ADJ W - INCR STRM RSRV - TRAN	A332	T106	0	0	0	0	1,091	0
27	ADJ W - INCR STRM RSRV - DSTB	A334	D141	165	0	0	0	7,934	0
28	TOTAL ADMINISTRATIVE & GENERAL	A337		732	0	0	629	57,036	1
29	TOTAL O & M EXPENSE	OM31		1,655	0	0	1,764	170,888	0

PROGRESS ENERGY FLORIDA
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	DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION DEPRECIATION									
2	BASE	P460	P100	32,937	32,937	0	0	0	0	0
3	**INTERMEDIATE**	**P462**	**P102**	**4,304**	**4,304**	**0**	**0**	**0**	**0**	**0**
4	PEAKING	P464	P104	6,563	6,563	0	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP	P481		43,804	43,804	0	0	0	0	0
6	TRANSMISSION DEPRECIATION									
7	GEN. STEP-UP XFMR - BASE	T460	T100	173	173	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T462	T102	20	20	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T464	T104	81	81	0	0	0	0	0
10	TRANSMISSION	T466	T106	5,703	0	0	5,703	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	100	0	0	100	0	0	0
12	TOTAL TRANS DEPREC EXP	T481		6,077	274	0	5,803	0	0	0
13	DISTRIBUTION DEPRECIATION									
14	PRIMARY	D460	D100	19,049	0	0	0	19,049	0	0
15	SECONDARY	D462	D102	7,217	0	0	0	0	7,217	0
16	SERVICES	D464	D104	641	0	0	0	0	0	641
17	METERS	D466	D106	636	0	0	0	0	0	0
18	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	-385	0	0	0	-385	0	0
19	ADJ H - FNCL CONSIST-DBTB SEC	D476	D116	-136	0	0	0	0	-136	0
20	TOTAL DIST DEPREC EXPENSE	D481		27,022	0	0	0	18,664	7,081	641
21	GENERAL DEPRECIATION									
22	LABOR RELATED	G460	G100	3,759	1,694	1,139	288	388	143	14
23	RETAIL CUSTOMER RELATED (CSS)	G462	G102	3	0	0	0	0	0	0
24	PRODUCTION PLANT RELATED	G464	G104	3,036	3,036	0	0	0	0	0
25	DISTRIBUTION PRIMARY RELATED	G466	G106	36	0	0	0	36	0	0
26	ADJ S - SEBRING	G470	G100	-926	-417	-281	-71	-96	-35	-3
27	TOTAL GENERAL DEPREC EXPENSE	G481		5,908	4,313	858	217	328	108	11
28	ADDITIONAL DISTB DEPRECIATION									
29	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	136	0	0	0	136	0	0
30	ADJ Z - DISTRIB UPGRADE - SEC	C462	D122	48	0	0	0	0	48	0
31	TOTAL ADDL DSTB DEPREC EXPENSE	C481		184	0	0	0	136	48	0
32	TOTAL DEPRECIATION EXPENSE	DE41		82,995	48,391	858	6,020	19,128	7,237	652

PROGRESS ENERGY FLORIDA
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	DEPRECIATION EXPENSE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION DEPRECIATION								
2	BASE	P460	P100	0	0	0	0	32,937	0
3	INTERMEDIATE	P462	P102	0	0	0	0	4,304	0
4	PEAKING	P464	P104	0	0	0	0	6,563	0
5	TOTAL PRODUCTION DEPREC EXP	P481		0	0	0	0	43,804	0
6	TRANSMISSION DEPRECIATION								
7	GEN. STEP-UP XFMR - BASE	T460	T100	0	0	0	0	173	0
8	GEN. STEP-UP XFMR - INTERMED	T462	T102	0	0	0	0	20	0
9	GEN. STEP-UP XFMR - PEAKING	T464	T104	0	0	0	0	81	0
10	TRANSMISSION	T466	T106	0	0	0	0	5,703	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	0	0	0	0	100	0
12	TOTAL TRANS DEPREC EXP	T481		0	0	0	0	6,077	0
13	DISTRIBUTION DEPRECIATION								
14	PRIMARY	D460	D100	0	0	0	0	19,049	0
15	SECONDARY	D462	D102	0	0	0	0	7,217	0
16	SERVICES	D464	D104	0	0	0	0	641	0
17	METERS	D466	D106	636	0	0	0	636	0
18	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	0	0	0	0	-385	0
19	ADJ H - FNCL CONSIST-DBTB SEC	D476	D116	0	0	0	0	-136	0
20	TOTAL DIST DEPREC EXPENSE	D481		636	0	0	0	27,022	0
21	GENERAL DEPRECIATION								
22	LABOR RELATED	G460	G100	45	0	0	48	3,759	0
23	RETAIL CUSTOMER RELATED (CSS)	G462	G102	0	0	0	3	3	0
24	PRODUCTION PLANT RELATED	G464	G104	0	0	0	0	3,036	0
25	DISTRIBUTION PRIMARY RELATED	G466	G106	0	0	0	0	36	0
26	ADJ S - SEBRING	G470	G100	-11	0	0	-12	-926	0
27	TOTAL GENERAL DEPREC EXPENSE	G481		34	0	0	39	5,908	0
28	ADDITIONAL DISTB DEPRECIATION								
29	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	0	0	0	0	136	0
30	ADJ Z - DISTRIB UPGRADE - SEC	C462	D122	0	0	0	0	48	0
31	TOTAL ADDL DSTB DEPREC EXPENSE	C481		0	0	0	0	184	0
32	TOTAL DEPRECIATION EXPENSE	DE41		670	0	0	39	82,995	0

PROGRESS ENERGY FLORIDA
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GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TAXES OTHER THAN INC & REV									
2	REAL ESTATE & PROPERTY TAX									
3	AMOUNT ALLOCABLE	L500	GP19	26,779	15,716	281	3,164	5,284	1,938	188
4	TOTAL REAL EST & PROP TAX	L521		26,779	15,716	281	3,164	5,284	1,938	188
5	PAYROLL TAX									
6	TOTAL	L530	K627	5,093	2,295	1,543	391	526	193	19
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	294	0	0	0	294	0	0
8	ADJ H - FINCL CONSIST-DSTB SEC	L546	D116	104	0	0	0	0	104	0
9	ADJ V - ORGANIZATION REALIGN	L548	K627	-19	-9	-6	-1	-2	-1	0
10	TOTAL PAYROLL TAX	L551		5,472	2,286	1,537	390	818	296	19
11	REVENUE TAXES									
12	TOTAL	L560	R600	45,305	20,499	6,240	4,875	9,581	3,282	275
13	**ADJ M - EXCLUDE FRANCHISE, GRT**	**L562**	**R600**	-44,997	-20,360	-6,197	-4,842	-9,516	-3,259	-273
14	EXCL RAF CALC ON PRES CL REV	L564	R600	-266	-120	-37	-29	-56	-19	-2
15	EXC UNCOLL CALC ON PRES CL REV	L566	R600	-642	-290	-88	-69	-136	-47	-4
16	TOTAL REVENUE TAXES	L581		-600	-271	-82	-65	-127	-43	-4
17	TOTAL OTHER TAX & MISC EXPENSE	L591		31,651	17,731	1,736	3,489	5,975	2,191	203
18	MISC ALLOWABLE EXPENSES									
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	-21	-12	0	-2	-4	-2	0
20	MISC ALLOWABLE EXPENSES	M621		-21	-12	0	-2	-4	-2	0
21	PRELIMINARY SUMMARY									
22	TOTAL O & M EXPENSE	OM31		170,888	58,256	49,504	14,025	33,570	11,074	1,040
23	TOTAL DEPRECIATION EXPENSE	DE41		82,995	48,391	858	6,020	19,128	7,237	652
24	TOTAL OTHER TAX & MISC EXPENSE	L591		31,651	17,731	1,736	3,489	5,975	2,191	203
25	MISC ALLOWABLE EXPENSES	M621		-21	-12	0	-2	-4	-2	0
26	TOTAL OP EXP EX INC & REV TAX	OP61		285,513	124,366	52,098	23,532	58,669	20,500	1,895

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TAXES OTHER THAN INC & REV								
2	REAL ESTATE & PROPERTY TAX								
3	AMOUNT ALLOCABLE	L500	GP19	165	0	0	42	26,778	1
4	TOTAL REAL EST & PROP TAX	L521		165	0	0	42	26,778	1
5	PAYROLL TAX								
6	TOTAL	L530	K627	61	0	0	65	5,093	0
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	0	0	0	0	294	0
8	ADJ H - FINCL CONSIST-DSTB SEC	L546	D116	0	0	0	0	104	0
9	ADJ V - ORGANIZATION REALIGN	L548	K627	0	0	0	0	-19	0
10	TOTAL PAYROLL TAX	L551		61	0	0	65	5,472	0
11	REVENUE TAXES								
12	TOTAL	L560	R600	359	0	0	195	45,306	-1
13	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-357	0	0	-194	-44,998	1
14	EXCL RAF CALC ON PRES CL REV	L564	R600	-2	0	0	-1	-266	0
15	EXC UNCOLL CALC ON PRES CL REV	L566	R600	-5	0	0	-3	-642	0
16	TOTAL REVENUE TAXES	L581		-5	0	0	-3	-600	0
17	TOTAL OTHER TAX & MISC EXPENSE	L591		221	0	0	104	31,650	1
18	MISC ALLOWABLE EXPENSES								
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	0	0	0	0	-20	-1
20	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	-20	-1
21	PRELIMINARY SUMMARY								
22	TOTAL O & M EXPENSE	OM31		1,655	0	0	1,764	170,888	0
23	TOTAL DEPRECIATION EXPENSE	DE41		670	0	0	39	82,995	0
24	TOTAL OTHER TAX & MISC EXPENSE	L591		221	0	0	104	31,650	1
25	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	-20	-1
26	TOTAL OP EXP EX INC & REV TAX	OP61		2,546	0	0	1,907	285,513	0

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON RETURN	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	FEDERAL INCOME TAX									
2	FED INC TAX DEDUCTIONS									
3	INTEREST									
4	TOTAL	Y760	RB91	34,005	16,094	2,144	4,859	7,791	2,591	307
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-7,179	-3,398	-453	-1,026	-1,645	-547	-65
6	TOTAL OTHER INTEREST EXPENSE	Y781		26,826	12,696	1,691	3,833	6,146	2,044	242
7	TOTAL INTEREST EXPENSE	Y783		26,826	12,696	1,691	3,833	6,146	2,044	242
8	OTHER DEDUCTIONS									
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	2,993	2,993	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS	Y823		2,993	2,993	0	0	0	0	0
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	50,326	29,536	527	5,947	9,930	3,643	354
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	7,927	4,652	83	937	1,564	574	56
14	TOTAL ADDITIONS	Y861		58,253	34,188	610	6,884	11,494	4,217	410
15	NET DEDUCTIONS AND ADDITIONS	Y871		-28,434	18,499	1,081	-3,051	-5,348	2,173	-168
16	FEDERAL INCOME TAX ADJUSTMENTS									
17	FED & STATE PROV DEF INC TAX									
18	NET FED & STATE DIT	Z760	GP19	-18,506	-10,861	-194	-2,187	-3,652	-1,340	-130
19	ADJ R - TAX ON AFUDC	Z762	GP19	233	137	2	28	46	17	2
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-3,058	-1,795	-32	-361	-603	-221	-21
21	TOTAL FED & STATE PROV DEF IT	Z781		-21,331	-12,519	-224	-2,520	-4,209	-1,544	-149
22	INVESTMENT TAX CREDITS									
23	AMORTIZED INV TAX CREDIT									
24	AMORTIZATION	Z804	GP19	1,585	930	17	187	313	115	11
25	TOTAL AMORTIZED ITC	Z813		1,585	930	17	187	313	115	11
26	PRELIMINARY SUMMARY									
27	TOTAL FED & STATE PROV DEF IT	Z781		-21,331	-12,519	-224	-2,520	-4,209	-1,544	-149
28	TOTAL AMORTIZED ITC	Z813		-1,585	930	-17	-187	-313	-115	-11
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-22,916	-13,449	-241	-2,707	-4,522	-1,659	-160
30	FEDERAL INCOME TAX COMPUTATION									

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON RETURN	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	FEDERAL INCOME TAX								
2	FED INC TAX DEDUCTIONS								
3	INTEREST								
4	TOTAL	Y760	RB91	205	0	0	14	34,005	0
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-43	0	0	-3	-7,180	1
6	TOTAL OTHER INTEREST EXPENSE	Y781		162	0	0	11	26,825	1
7	TOTAL INTEREST EXPENSE	Y783		162	0	0	11	26,825	1
8	OTHER DEDUCTIONS								
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	0	0	0	0	2,993	0
10	TOTAL OTHER DEDUCTIONS	Y823		0	0	0	0	2,993	0
11	ADDITIONS								
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	311	0	0	79	50,327	-1
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	49	0	0	12	7,927	0
14	TOTAL ADDITIONS	Y861		360	0	0	91	58,254	-1
15	NET DEDUCTIONS AND ADDITIONS	Y871		-198	0	0	-80	-28,436	2
16	FEDERAL INCOME TAX ADJUSTMENTS								
17	FED & STATE PROV DEF INC TAX								
18	NET FED & STATE DIT	Z760	GP19	-114	0	0	29	18,507	1
19	ADJ R - TAX ON AFUDC	Z762	GP19	1	0	0	0	233	0
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-19	0	0	-5	-3,057	-1
21	TOTAL FED & STATE PROV DEF IT	Z781		-132	0	0	-34	-21,331	0
22	INVESTMENT TAX CREDITS								
23	AMORTIZED INV TAX CREDIT								
24	AMORTIZATION	Z804	GP19	10	0	0	2	1,585	0
25	TOTAL AMORTIZED ITC	Z813		10	0	0	2	1.585	0
26	PRELIMINARY SUMMARY								
27	TOTAL FED & STATE PROV DEF IT	Z781		-132	0	0	-34	-21,331	0
28	TOTAL AMORTIZED ITC	Z813		-10	-0	-0	-2	-1,585	-0
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-142	0	0	-36	-22,916	0
30	FEDERAL INCOME TAX COMPUTATION								

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	INCOME TAX BASED ON RETURN	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RETURN ON RATE BASE	R751	125,074	59,196	7,887	17,871	28,657	9,531	1,128
2	NET DEDUCTIONS AND ADDITIONS	Y871	28,434	18,499	-1,081	3,051	5,348	2,173	168
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-22,916	-13,449	-241	-2,707	-4,522	-1,659	-160
4	BASE FOR FIT COMPUTATION	I865	130,592	64,246	6,565	18,215	29,483	10,045	1,136
5	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
6	PRELIM FEDERAL INCOME TAX	I869	70,318	34,594	3,535	9,808	15,875	5,409	612
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-22,916	-13,449	-241	-2,707	-4,522	-1,659	-160
8	NET FED INCOME TAX ALLOWABLE	I879	47,402	21,145	3,294	7,101	11,353	3,750	452
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869	70,318	34,594	3,535	9,808	15,875	5,409	612
11	NET FED INCOME TAX PAYABLE	I889	70,318	34,594	3,535	9,808	15,875	5,409	612
12	STATE INCOME TAX								
13	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	STATE INCOME TAX ADJUSTMENTS								
15	SUMMARY OF SIT CALCULATION								
16	RETURN ON RATE BASE	R751	125,074	59,196	7,887	17,871	28,657	9,531	1,128
17	NET FED INCOME TAX ALLOWABLE	I879	47,402	21,145	3,294	7,101	11,353	3,750	452
18	NET DEDUCTIONS AND ADDITIONS	Y871	28,434	18,499	-1,081	3,051	5,348	2,173	168
19	BASE FOR SIT COMPUTATION	J965	200,910	98,840	10,100	28,023	45,358	15,454	1,748
20	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
21	PRELIMINARY STATE INCOME TAX	J969	11,694	5,763	588	1,631	2,640	899	102
22	NET STATE INCOME TAX ALLOWABLE	J979	11,694	5,753	588	1,631	2,640	899	102
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969	11,694	5,753	588	1,631	2,640	899	102
25	NET STATE INCOME TAX PAYABLE	J989	11,694	5,753	588	1,631	2,640	899	102
26	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726	0.38726	0.38726

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	INCOME TAX BASED ON RETURN	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RETURN ON RATE BASE	R751		754	0	0	51	125,075	-1
2	NET DEDUCTIONS AND ADDITIONS	Y871		198	-0	-0	80	28,436	-2
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-142	0	0	-36	-22,916	0
4	BASE FOR FIT COMPUTATION	I865		810	0	0	95	130,595	-3
5	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846		0.53846
6	PRELIM FEDERAL INCOME TAX	I869		436	0	0	51	70,320	-2
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-142	0	0	-36	-22,916	0
8	NET FED INCOME TAX ALLOWABLE	I879		294	0	0	15	47,404	-2
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869		436	0	0	51	70,320	-2
11	NET FED INCOME TAX PAYABLE	I889		436	0	0	51	70,320	-2
12	STATE INCOME TAX								
13	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000		0.00000
14	STATE INCOME TAX ADJUSTMENTS								
15	SUMMARY OF SIT CALCULATION								
16	RETURN ON RATE BASE	R751		754	0	0	51	125,075	-1
17	NET FED INCOME TAX ALLOWABLE	I879		294	0	0	15	47,404	-2
18	NET DEDUCTIONS AND ADDITIONS	Y871		198	-0	-0	80	28,436	-2
19	BASE FOR SIT COMPUTATION	J965		1,246	0	0	146	200,915	-5
20	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820		0.05820
21	PRELIMINARY STATE INCOME TAX	J969		73	0	0	8	11,694	0
22	NET STATE INCOME TAX ALLOWABLE	J979		73	0	0	8	11,694	0
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969		73	0	0	8	11,694	0
25	NET STATE INCOME TAX PAYABLE	J989		73	0	0	8	11,694	0
26	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575

PROGRESS ENERGY FLORIDA
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	COST OF SERVICE COMPUTATION	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	REVENUE CREDITS									
2	PRODUCTION DEMAND RELATED	Q000	P121	1,060	1,060	0	0	0	0	0
3	TRANSMISSION RELATED	Q002	T106	271	0	0	271	0	0	0
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	3,436	0	0	0	3,436	0	0
5	DISTRIBUTION SECONDARY RELATED	Q006	D102	1,155	0	0	0	0	1,155	0
6	DISTRIBUTION SERVICES RELATED	Q008	D104	766	0	0	0	0	0	766
7	RATE BASE RELATED	Q010	RB91	2,141	1,013	135	306	491	163	19
8	ENERGY NON-FUEL RELATED	Q012	K312	300	0	300	0	0	0	0
9	ADJ I - MMR PROJECT	Q016	R600	820	371	113	88	173	59	5
10	TOTAL REVENUE CREDITS	Q027		9,949	2,444	548	665	4,100	1,377	790
11	COST OF SERVICE COMPUTATION									
12	TOTAL OP EXP EX INC & REV TAX	OP61		285,513	124,366	52,098	23,532	58,669	20,500	1,895
13	RETURN ON RATE BASE	R751		125,074	59,196	7,887	17,871	28,657	9,531	1,128
14	NET FED INCOME TAX ALLOWABLE	I879		47,402	21,145	3,294	7,101	11,353	3,750	452
15	NET STATE INCOME TAX ALLOWABLE	J979		11,694	5,753	588	1,631	2,640	899	102
16	TOTAL REVENUE CREDITS	Q027		-9,949	-2,444	-548	-665	-4,100	-1,377	-790
17	SUBTOTAL B	CS03		459,734	208,016	63,319	49,470	97,219	33,303	2,787
18	REVENUE TAX FACTOR	L031			0.00247	0.00247	0.00247	0.00247	0.00247	0.00247
19	REVENUE TAX	L033		1,134	513	156	122	240	82	7
20	TOTAL ELECTRIC COST OF SERVICE	CS05		460,868	208,529	63,475	49,592	97,459	33,385	2,794
21	CLASS REVENUES=COST OF SERVICE	R602		460,868	208,529	63,475	49,592	97,460	33,384	2,794
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-460,868	-208,529	-63,475	-49,592	-97,459	-33,385	-2,794
23	EXCESS REVENUES	XREV		0	0	0	0	1	-1	0
24	COMPOSITE TAX RATE	CTAX			0.38726	0.38726	0.38726	0.38726	0.38726	0.38726
25	EXCESS RETURN	XRET		0	0	0	0	1	-1	0

PROGRESS ENERGY FLORIDA
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	COST OF SERVICE COMPUTATION	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	REVENUE CREDITS								
2	PRODUCTION DEMAND RELATED	Q000	P121	0	0	0	0	1,060	0
3	TRANSMISSION RELATED	Q002	T106	0	0	0	0	271	0
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	0	0	0	0	3,436	0
5	DISTRIBUTION SECONDARY RELATED	Q006	D102	0	0	0	0	1,155	0
6	DISTRIBUTION SERVICES RELATED	Q008	D104	0	0	0	0	766	0
7	RATE BASE RELATED	Q010	RB91	13	0	0	1	2,141	0
8	ENERGY NON-FUEL RELATED	Q012	K312	0	0	0	0	300	0
9	ADJ I - MMR PROJECT	Q016	R600	7	0	0	4	820	0
10	TOTAL REVENUE CREDITS	Q027		20	0	0	5	9,949	0
11	COST OF SERVICE COMPUTATION								
12	TOTAL OP EXP EX INC & REV TAX	OP61		2,546	0	0	1,907	285,513	0
13	RETURN ON RATE BASE	R751		754	0	0	51	125,075	-1
14	NET FED INCOME TAX ALLOWABLE	I879		294	0	0	15	47,404	-2
15	NET STATE INCOME TAX ALLOWABLE	J979		73	0	0	8	11,694	0
16	TOTAL REVENUE CREDITS	Q027		-20	-0	-0	-5	-9,949	-0
17	SUBTOTAL B	CS03		3,647	0	0	1,976	459,737	-3
18	REVENUE TAX FACTOR	L031		0.00247	0.00247	0.00247	0.00247		0.00000
19	REVENUE TAX	L033		9	0	0	5	1,134	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		3,656	0	0	1,981	460,871	-3
21	CLASS REVENUES=COST OF SERVICE	R602		3,656	0	0	1,982	460,872	-4
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-3,656	-0	-0	-1,981	-460,871	3
23	EXCESS REVENUES	XREV		0	0	0	1	1	-1
24	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575
25	EXCESS RETURN	XRET		0	0	0	1	1	-1

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PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06GD25-000
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	ROR, TAX RATES & SPEC FACTORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE OF RETURN									
2	CAPITALIZATION AMOUNTS									
3	LONG TERM DEBT	K100			1,520,275	1,520,275	1,520,275	1,520,275	1,520,275	1,520,275
4	PREFERRED STOCK	K102			25,037	25,037	25,037	25,037	25,037	25,037
5	COMMON STOCK	K104			2,683,750	2,683,750	2,683,750	2,683,750	2,683,750	2,683,750
6	SHORT-TERM DEBT	K106			25,142	25,142	25,142	25,142	25,142	25,142
7	CUSTOMER DEPOSITS	K108			101,954	101,954	101,954	101,954	101,954	101,954
8	ITC	K110			21,047	21,047	21,047	21,047	21,047	21,047
9	DEFERRED INCOME TAX	K112			263,246	263,246	263,246	263,246	263,246	263,246
10	OTHER	K114			0	0	0	0	0	0
11	TOTAL	K115			4,640,451	4,640,451	4,640,451	4,640,451	4,640,451	4,640,451
12	COST OF CAPITAL									
13	LONG TERM DEBT	K120			0.05730	0.05730	0.05730	0.05730	0.05730	0.05730
14	PREFERRED STOCK	K122			0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124			0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
16	SHORT-TERM DEBT	K126			0.04040	0.04040	0.04040	0.04040	0.04040	0.04040
17	CUSTOMER DEPOSITS	K128			0.05925	0.05925	0.05925	0.05925	0.05925	0.05925
18	ITC	K130			0.10142	0.10142	0.10142	0.10142	0.10142	0.10142
19	DEFERRED INCOME TAX	K132			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	OTHER	K134			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WEIGHTED COST OF CAPITAL									
22	LONG TERM DEBT	K141			0.01877	0.01877	0.01877	0.01877	0.01877	0.01877
23	PREFERRED STOCK	K143			0.00024	0.00024	0.00024	0.00024	0.00024	0.00024
24	COMMON STOCK	K145			0.07403	0.07403	0.07403	0.07403	0.07403	0.07403
25	SHORT-TERM DEBT	K147			0.00022	0.00022	0.00022	0.00022	0.00022	0.00022
26	CUSTOMER DEPOSITS	K149			0.00130	0.00130	0.00130	0.00130	0.00130	0.00130
27	ITC	K151			0.00046	0.00046	0.00046	0.00046	0.00046	0.00046
28	DEFERRED INCOME TAX	K153			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	OTHER	K155			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
31	TAX RATES AND SPECIAL FACTORS									
32	SHORT TERM DEBT COST	K180			0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
33	FEDERAL INCOME TAX RATE	K190			0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
34	STATE INCOME TAX RATE	K192			0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
35	FIT DEDUCTIBLE FOR SIT	K194			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	REVENUE TAX RATE	K196			0.00246	0.00246	0.00246	0.00246	0.00246	0.00246

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

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	ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS							
3	LONG TERM DEBT	K100	1,520,275	1,520,275	1,520,275	1,520,275		1,520,275
4	PREFERRED STOCK	K102	25,037	25,037	25,037	25,037		25,037
5	COMMON STOCK	K104	2,683,750	2,683,750	2,683,750	2,683,750		2,683,750
6	SHORT-TERM DEBT	K106	25,142	25,142	25,142	25,142		25,142
7	CUSTOMER DEPOSITS	K108	101,954	101,954	101,954	101,954		101,954
8	ITC	K110	21,047	21,047	21,047	21,047		21,047
9	DEFERRED INCOME TAX	K112	263,246	263,246	263,246	263,246		263,246
10	OTHER	K114	0	0	0	0		0
11	TOTAL	K115	4,640,451	4,640,451	4,640,451	4,640,451		4,640,451
12	COST OF CAPITAL							
13	LONG TERM DEBT	K120	0.05730	0.05730	0.05730	0.05730		0.05730
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513		0.04513
15	COMMON STOCK	K124	0.12800	0.12800	0.12800	0.12800		0.12800
16	SHORT-TERM DEBT	K126	0.04040	0.04040	0.04040	0.04040		0.04040
17	CUSTOMER DEPOSITS	K128	0.05925	0.05925	0.05925	0.05925		0.05925
18	ITC	K130	0.10142	0.10142	0.10142	0.10142		0.10142
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000		0.00000
20	OTHER	K134	0.00000	0.00000	0.00000	0.00000		0.00000
21	WEIGHTED COST OF CAPITAL							
22	LONG TERM DEBT	K141	0.01877	0.01877	0.01877	0.01877		0.01877
23	PREFERRED STOCK	K143	0.00024	0.00024	0.00024	0.00024		0.00024
24	COMMON STOCK	K145	0.07403	0.07403	0.07403	0.07403		0.07403
25	SHORT-TERM DEBT	K147	0.00022	0.00022	0.00022	0.00022		0.00022
26	CUSTOMER DEPOSITS	K149	0.00130	0.00130	0.00130	0.00130		0.00130
27	ITC	K151	0.00046	0.00046	0.00046	0.00046		0.00046
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000		0.00000
29	OTHER	K155	0.00000	0.00000	0.00000	0.00000		0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09502	0.09502	0.09502	0.09502		0.09502
31	TAX RATES AND SPECIAL FACTORS							
32	SHORT TERM DEBT COST	K180	0.04920	0.04920	0.04920	0.04920		0.04920
33	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
34	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
35	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
36	REVENUE TAX RATE	K196	0.00246	0.00246	0.00246	0.00246		0.00000

PROGRESS ENERGY FLORIDA
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COST OF CAPITAL

COMPONENT	AMOUNT	RATIO	COST	WTD COST
LONG TERM DEBT	1,520,275	0.32761	0.05730	0.01877
PREFERRED STOCK	25,037	0.00540	0.04513	0.00024
COMMON STOCK	2,683,750	0.57834	0.12800	0.07403
SHORT-TERM DEBT	**25,142**	0.00542	0.04040	0.00022
CUSTOMER DEPOSITS	101,954	0.02197	0.05925	0.00130
ITC	21,047	0.00454	0.10142	0.00046
DEFERRED INCOME TAX	263,246	0.05673	0.00000	0.00000
OTHER	0	0.00000	0.00000	0.00000
TOTAL	4,640,451	1.00000		0.09502

PROGRESS ENERGY FLORIDA
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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	DEMAND, ENERGY & SPEC. ASSIGN.									
2	PRODUCTION BASE - % * 1000	K200		100,000	100,000	0	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		100,000	100,000	0	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		100,000	100,000	0	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	TRANSMISSION - % * 1,000	K220		100,000	0	0	100,000	0	0	0
9	RATIO TO TOTAL ELECTRIC	K221		1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240		100,000	0	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242		100,000	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243		1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244		100,000	0	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246		100,000	0	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	CLASS MWH ENERGY REQ- % * 1000	K306		100,000	0	100,000	0	0	0	0
19	RATIO TO TOTAL ELECTRIC	K307		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
20	CLASS MWH ENERGY REQ- % * 1000	K312		100,000	0	100,000	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K313		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400		1,603,580	0	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K401		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	METER READING EXP - % * 1000	K410		100,000	0	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	CUST RECORDS/COLL EXP - %*1000	K412		100,000	0	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K413		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	BILLING/ACTG EXPENSE- % * 1000	K414		100,000	0	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K415		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	WAGES AND SALARIES									
31	PRODUCTION DEMAND - BASE	K600	K200	17,182	17,182	0	0	0	0	0
32	PRODUCTIION DEMAND - INTERMED	K602	K202	3,289	3,289	0	0	0	0	0
33	PRODUCTION DEMAND - PEAKING	K604	K204	2,761	2,761	0	0	0	0	0
34	PROD ENERGY - ALLOCABLE	K610	K306	15,816	0	15,816	0	0	0	0
35	TRANSMISSION	K612	T121	4,288	283	0	4,005	0	0	0
36	DISTRIBUTION	K614	D141	7,723	0	0	0	5,392	1,979	192
37	TOTAL PTD WAGES & SALARIES	K617		51,059	23,515	15,816	4,005	5,392	1,979	192
38	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.46055	0.30976	0.07844	0.10560	0.03876	0.00376
39	CUSTOMER ACCOUNTING	K620	K667	998	0	0	0	0	0	0
40	CUSTOMER SERV & INFO, SALES	K622	K400	69	0	0	0	0	0	0
41	ECCR	K624	K400	65	0	0	0	0	0	0

PROGRESS ENERGY FLORIDA
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	ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	DEMAND, ENERGY & SPEC. ASSIGN.								
2	PRODUCTION BASE - % * 1000	K200		0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANSMISSION - % * 1,000	K220		0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240		0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242		0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244		0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246		100,000	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	CLASS MWH ENERGY REQ- % * 1000	K306		0	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K307		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	CLASS MWH ENERGY REQ- % * 1000	K312		0	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K313		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400		0	0	0	1,603,580	1,603,580	0
23	RATIO TO TOTAL ELECTRIC	K401		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24	METER READING EXP - % * 1000	K410		100,000	0	0	0	100,000	0
25	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	CUST RECORDS/COLL EXP - %*1000	K412		0	0	0	100,000	100,000	0
27	RATIO TO TOTAL ELECTRIC	K413		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	BILLING/ACTG EXPENSE- % * 1000	K414		0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K415		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	WAGES AND SALARIES								
31	PRODUCTION DEMAND - BASE	K600	K200	0	0	0	0	17,182	0
32	PRODUCTIION DEMAND - INTERMED	K602	K202	0	0	0	0	3,289	0
33	PRODUCTION DEMAND - PEAKING	K604	K204	0	0	0	0	2,761	0
34	PROD ENERGY - ALLOCABLE	K610	K306	0	0	0	0	15,816	0
35	TRANSMISSION	K612	T121	0	0	0	0	4,288	0
36	DISTRIBUTION	K614	D141	160	0	0	0	7,723	0
37	TOTAL PTD WAGES & SALARIES	K617		160	0	0	0	51,059	0
38	WTD PTD WAGE & SAL RATIOS	K619		0.00313	0.00000	0.00000	0.00000	1.00000	0.00000
39	CUSTOMER ACCOUNTING	K620	K667	463	0	0	535	998	0
40	CUSTOMER SERV & INFO, SALES	K622	K400	0	0	0	69	69	0
41	ECCR	K624	K400	0	0	0	65	65	0

PROGRESS ENERGY FLORIDA
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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL PTDCSS WAGES & SALARIES	K627		52,191	23,515	15,816	4,005	5,392	1,979	192
2	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.45056	0.30304	0.07674	0.10331	0.03792	0.00368
3	ADMINISTRATIVE & GENERAL	K630	K627	14,056	6,333	4,260	1,079	1,452	533	52
4	TOTAL WAGES AND SALARIES EXP	K633		66,247	29,848	20,076	5,084	6,844	2,512	244
5	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.45056	0.30305	0.07674	0.10331	0.03792	0.00368
6	WEIGHTED CUST ACCOUNTG EXPENSE									
7	METER READING	K640	K410	744	0	0	0	0	0	0
8	CUSTOMER RECORDS	K642	K412	478	0	0	0	0	0	0
9	BILLING	K644	K414	380	0	0	0	0	0	0
10	TOTAL WEIGHTED CUST ACCTNG EXP	K667		1,602	0	0	0	0	0	0
11	WTD RATIOS	K669		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	RECOVERABLE FUEL ENERGY EXP									
13	AMOUNT ALLOCABLE	K672	K306	515,310		515,310	0	0	0	0
14	TOTAL RECOV FUEL ENERGY EXP	K697		515,310	0	515,310	0	0	0	0
15	WTD RATIOS	K699		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

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	ALLOCATORS	ITEM	ALLC	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL PTDCSS WAGES & SALARIES	K627		623	0	0	669	52,191	0
2	WTD PTDCSS WAGE & SAL RATIOS	K629		0.01194	0.00000	0.00000	0.01282	1.00000	0.00000
3	ADMINISTRATIVE & GENERAL	K630	K627	168	0	0	180	14,057	-1
4	TOTAL WAGES AND SALARIES EXP	K633		791	0	0	849	66,248	-1
5	WTD WAGE AND SALARY RATIOS	K639		0.01194	0.00000	0.00000	0.01282	1.00002	-0.00002
6	WEIGHTED CUST ACCOUNTG EXPENSE								
7	METER READING	K640	K410	744	0	0	0	744	0
8	CUSTOMER RECORDS	K642	K412	0	0	0	478	478	0
9	BILLING	K644	K414	0	0	0	380	380	0
10	TOTAL WEIGHTED CUST ACCTNG EXP	K667		744	0	0	858	1,602	0
11	WTD RATIOS	K669		0.46442	0.00000	0.00000	0.53558	1.00000	0.00000
12	RECOVERABLE FUEL ENERGY EXP								
13	AMOUNT ALLOCABLE	K672	K306	0	0	0	0	515,310	0
14	TOTAL RECOV FUEL ENERGY EXP	K697		0	0	0	0	515,310	0
15	WTD RATIOS	K699		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

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	WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.06601	0.00000	0.93399	0.00000	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.83026	0.00000	0.16974	0.00000	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.69813	0.25623	0.02487
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.02036	0.00000	0.28802	0.48284	0.17722	0.01720
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.58985	0.00000	0.12059	0.20215	0.07420	0.00720
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.51886	0.24946	0.06317	0.08750	0.03121	0.00303
9	WTD GROSS C & O PLANT RATIOS	C129	1.00000	0.45028	0.30295	0.07643	0.10313	0.03775	0.00368
10	WTD GROSS PLANT RATIOS	GP19	1.00000	0.58689	0.01048	0.11816	0.19732	0.07238	0.00702
11	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.67355	0.00910	0.09317	0.14904	0.06293	0.00436
12	NET ELECTRIC PLANT								
13	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.06579	0.00000	0.93421	0.00000	0.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.71522	0.23768	0.02833
16	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.02024	0.00000	0.28736	0.49522	0.16457	0.01961
17	WTD NET G & I PLANT RATIOS	G229	1.00000	0.47164	0.28605	0.07243	0.10050	0.03578	0.00348
18	WTD NET C & O PLANT RATIOS	C229	1.00000	0.45028	0.30295	0.07643	0.10313	0.03775	0.00368
19	WTD NET PLANT RATIOS	NP29	1.00000	0.49867	0.01189	0.14360	0.24647	0.08200	0.00974
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.24995	0.57858	0.05033	0.08403	0.03083	0.00299
23	WTD RATIOS	W689	1.00000	-0.06550	0.00000	0.12070	0.65939	0.24210	0.02341
24	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.44083	0.30107	0.07729	0.11204	0.04046	0.00393
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.54546	0.27878	0.07710	0.04757	0.02220	0.00225
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.15703	0.74040	0.03441	0.05496	0.01889	0.00181
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29	1.00000	0.49731	0.01161	0.15112	0.24235	0.08056	0.00957
29	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.47329	0.06306	0.14288	0.22912	0.07620	0.00902
30	O & M EXPENSES								
31	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
32	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04242	0.00000	0.95758	0.00000	0.00000	0.00000
33	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.74468	0.23153	0.01815
34	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.21411	0.05966	0.05190	0.10348	0.03543	0.03232
35	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	WTD A & G EXP RATIOS	A339	1.00000	0.36538	0.25149	0.08465	0.19579	0.07185	0.00698
37	WTD O & M EXP RATIOS	OM39	1.00000	0.34090	0.28969	0.08207	0.19644	0.06480	0.00609

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

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	WEIGHTED RATIOS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL T ISSUE	ALL OTHER
1	GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149		0.02077	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29		0.01436	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29		0.00601	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129		0.00983	0.00000	0.00000	0.03694	1.00001	-0.00001
9	WTD GROSS C & O PLANT RATIOS	C129		0.01197	0.00000	0.00000	0.01289	0.99908	0.00092
10	WTD GROSS PLANT RATIOS	GP19		0.00617	0.00000	0.00000	0.00157	1.00000	-0.00000
11	WTD TOTAL DEPREC RES RATIOS	DR19		0.00553	0.00000	0.00000	0.00233	1.00000	-0.00000
12	NET ELECTRIC PLANT								
13	WTD NET PROD PLANT RATIOS	P229		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249		0.01878	0.00000	0.00000	0.00000	1.00000	0.00000
16	NET TRANS & DIST PLANT RATIOS	NT29		0.01300	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD NET G & I PLANT RATIOS	G229		0.01126	0.00000	0.00000	0.01886	1.00000	0.00000
18	WTD NET C & O PLANT RATIOS	C229		0.01197	0.00000	0.00000	0.01289	0.99908	0.00092
19	WTD NET PLANT RATIOS	NP29		0.00683	0.00000	0.00000	0.00079	1.00000	-0.00000
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669		0.00263	0.00000	0.00000	0.00066	1.00001	-0.00001
23	WTD RATIOS	W689		0.01956	0.00000	0.00000	0.00000	0.99965	0.00035
24	WTD TOTAL WORKING CASH RATIOS	W729		0.01171	0.00000	0.00000	0.01260	0.99993	0.00007
25	WTD TOTAL MISC WRKNG CAP RATIO	W749		0.01416	0.00000	0.00000	0.01247	1.00000	0.00000
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79		-0.00303	0.00000	0.00000	0.00441	1.00004	-0.00004
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29		0.067	0.000(	0.000(	0.0007	1.0000	(.0000(
29	WTD TOTAL RATE BASE RATIOS	RB99		0.060	0.000(	0.000(	0.0001	1.0000	(.0000(
30	O & M EXPENSES								
31	WTD PROD ENERGY EXP RATIOS	P349		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD TRANS O & M EXP RATIOS	T349		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD DIST O & M EXP RATIOS	D349		0.00563	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD CUST ACCT EXP RATIOS	C319		0.23493	0.00000	0.00000	0.26849	1.00031	0.00031
35	WTD SALES EXP RATIOS	S319		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36	WTD A & G EXP RATIOS	A339		0.01283	0.00000	0.00000	0.01103	0.99998	0.00002
37	WTD O & M EXP RATIOS	OM39		0.00968	0.00000	0.00000	0.01032	1.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 DEPRECIATION EXPENSES								
2 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04509	0.00000	0.95491	0.00000	0.00000	0.00000
4 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.69070	0.26205	0.02372
5 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.73003	0.14523	0.03673	0.05552	0.01828	0.00186
6 WTD COM & OTHR DEPR EXP RATIOS	C489	1.00000	0.00000	0.00000	0.00000	0.73913	0.26087	0.00000
7 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.58306	0.01034	0.07253	0.23047	0.08720	0.00786
8 MISC ALLOWABLE EXPENSES								
9 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.58688	0.01049	0.11815	0.19732	0.07237	0.00702
10 WTD PAYROLL TAX RATIOS	L559	1.00000	0.41776	0.28088	0.07127	0.14949	0.05409	0.00347
11 WTD MISC TAX RATIOS	L589	1.00000	0.45167	0.13667	0.10833	0.21167	0.07167	0.00667
12 WTD OTHER TAX RATIOS	L599	1.00000	0.56020	0.05485	0.11023	0.18878	0.06922	0.00641
13 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.57143	0.00000	0.09524	0.19048	0.09524	0.00000
14 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.43559	0.18247	0.08242	0.20549	0.07180	0.00664
15 INCOME TAXES								
16 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.45247	0.13773	0.10761	0.21147	0.07244	0.00606
17 OPERATING EXPENSES								
18 WTD PROD O & M EXP RATIOS	P459	1.00000	0.50953	0.49047	0.00000	0.00000	0.00000	0.00000
19 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04242	0.00000	0.95758	0.00000	0.00000	0.00000
20 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.74468	0.23153	0.01815
21 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22 WAGES AND SALARIES (K600-K639)								
23 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.46055	0.30976	0.07844	0.10560	0.03876	0.00376
24 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.45056	0.30304	0.07674	0.10331	0.03792	0.00368
25 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.45056	0.30305	0.07674	0.10331	0.03792	0.00368
26 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

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WEIGHTED RATIOS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	AL THE
1 DEPRECIATION EXPENSES								
2 WTD PRODUCTION DEPREC RATIOS	P489		0.00000	0.00000	0.00000	0.00000	1.00000	0.00
3 WTD TRANS DEPREC EXP RATIOS	T489		0.00000	0.00000	0.00000	0.00000	1.00000	0.00
4 WTD DIST DEPREC EXP RATIOS	D489		0.02354	0.00000	0.00000	0.00000	1.00000	0.00
5 WTD GENERAL DEPREC EXP RATIOS	G489		0.00575	0.00000	0.00000	0.00660	1.00000	0.00
6 WTD COM & OTHR DEPR EXP RATIOS	C489		0.00000	0.00000	0.00000	0.00000	1.00000	0.00
7 WTD TOT DEPREC EXP RATIOS	DE49		0.00807	0.00000	0.00000	0.00047	1.00000	0.00
8 MISC ALLOWABLE EXPENSES								
9 WTD REAL EST & PROP TAX RATIOS	L529		0.00616	0.00000	0.00000	0.00157	0.99996	0.
10 WTD PAYROLL TAX RATIOS	L559		0.01115	0.00000	0.00000	0.01188	1.00000	0.
11 WTD MISC TAX RATIOS	L589		0.00833	0.00000	0.00000	0.00500	1.00000	0.
12 WTD OTHER TAX RATIOS	L599		0.00698	0.00000	0.00000	0.00329	0.99997	0.
13 WTD MISCELLANEOUS EXP RATIOS	M629		0.00000	0.00000	0.00000	0.00000	0.95238	0.
14 WTD OP EXP EX INC & REV RATIOS	OP69		0.00892	0.00000	0.00000	0.00668	1.00000	0.
15 INCOME TAXES								
16 WTD TOTAL ELECTRIC REVENUE	CS09		0.00793	0.0010	0.0001	0.0430	1.00001	0
17 OPERATING EXPENSES								
18 WTD PROD O & M EXP RATIOS	P459		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
19 WTD TRANS O & M EXP RATIOS	T349		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20 WTD DIST O & M EXP RATIOS	D349		0.00563	0.00000	0.00000	0.00000	1.00000	0.00000
21 WTD C S & I EXPENSE RATIOS	C331		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
22 WAGES AND SALARIES (K600-K639)								
23 WTD PTD WAGE & SAL RATIOS	K619		0.00313	0.00000	0.00000	0.00000	1.00000	0.00000
24 WTD PTDCSS WAGE & SAL RATIOS	K629		0.01194	0.00000	0.00000	0.01282	1.00000	0.00000
25 WTD WAGE AND SALARY RATIOS	K639		0.01194	0.00000	0.00000	0.01282	1.00002	0.00002
26 WTD RATIOS	K669		0.46442	0.00000	0.00000	0.53558	1.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06GD25-000
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	NET INCOME COMPUTATION									
2	CLASS REVENUES=COST OF SERVICE	R600		460,868	208,529	63,475	49,592	97,460	33,384	2,794
3	TOTAL REVENUE CREDITS	Q027		9,949	2,444	548	665	4,100	1,377	790
4	TOTAL ELECTRIC REVENUE	CS07		470,817	210,973	64,023	50,257	101,560	34,761	3,584
5	TOTAL OP EXP EX INC & REV TAX	OP61		-285,513	-124,366	-52,098	-23,532	-58,669	-20,500	-1,895
6	FIRM SERVICE REVENUE TAX	RTXF		-1,134	-513	-156	-122	-240	-82	-7
7	NET INCOME	NI01		184,170	86,094	11,769	26,603	42,651	14,179	1,682
8	ADJUSTMENTS TO NET INCOME									
9	TOTAL INTEREST EXPENSE	Y783		-26,826	-12,696	-1,691	-3,833	-6,146	-2,044	-242
10	TOTAL OTHER DEDUCTIONS	Y823		-2,993	-2,993	-0	-0	-0	-0	-0
11	TOTAL ADDITIONS	Y861		58,253	34,188	610	6,884	11,494	4,217	410
12	PRELIMINARY TAXABLE INCOME	TI01		212,604	104,593	10,688	29,654	47,999	16,352	1,850
13	STATE INCOME TAX COMPUTATION									
14	PRELIMINARY TAXABLE INCOME	TI01		212,604	104,593	10,688	29,654	47,999	16,352	1,850
15	STATE TAXABLE INCOME	SI01		212,604	104,593	10,688	29,654	47,999	16,352	1,850
16	STATE INCOME TAX PAYABLE									
17	STATE INCOME TAX RATE	K192			0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18	PRELIM SIT = SI01 * K192	ST01		11,695	5,753	588	1,631	2,640	899	102
19	STATE INC TAX PAYABLE	SP01		11,695	5,753	588	1,631	2,640	899	102
20	SIT ALLOWABLE									
21	STATE INC TAX PAYABLE	SP01		11,695	5,753	588	1,631	2,640	899	102
22	NET STATE INC TAX ALLOWABLE	SA01		11,695	5,753	588	1,631	2,640	899	102
23	FEDERAL INCOME TAX COMPUTATION									
24	PRELIMINARY TAXABLE INCOME	TI01		212,604	104,593	10,688	29,654	47,999	16,352	1,850
25	STATE INC TAX PAYABLE	SP01		-11,695	-5,753	-588	-1,631	-2,640	-899	-102
26	NET FEDERAL TAXABLE INCOME	FI01		200,909	98,840	10,100	28,023	45,359	15,453	1,748
27	FEDERAL INCOME TAX RATE	K190			0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
28	PRELIM FIT = FI01 * K190	FT01		70,319	34,594	3,535	9,808	15,876	5,409	612
29	TOTAL FED & STATE PROV DEF IT	Z781		-21,331	12,519	-224	-2,520	-4,209	-1,544	-149
30	TOTAL AMORTIZED ITC	Z813		-1,585	-930	17	-187	-313	-115	-11
31	NET FED INC TAX ALLOWABLE	FA01		47,403	21,145	3,294	7,101	11,354	3,750	452
32	FEDERAL INCOME TAX PAYABLE									
33	PRELIM FIT = FI01 * K190	FT01		70,319	34,594	3,535	9,808	15,876	5,409	612
34	FED INC TAX PAYABLE	FP01		70,319	34,594	3,535	9,808	15,876	5,409	612
35	PRELIMINARY SUMMARY									

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

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	INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME COMPUTATION							
2	CLASS REVENUES=COST OF SERVICE	R600	3,656	0	0	1,982	460,872	-4
3	TOTAL REVENUE CREDITS	Q027	20	0	0	5	9,949	0
4	TOTAL ELECTRIC REVENUE	CS07	3,676	0	0	1,987	470,821	-4
5	TOTAL OP EXP EX INC & REV TAX	OP61	-2,546	-0	-0	-1,907	-285,513	-0
6	FIRM SERVICE REVENUE TAX	RTXP	-9	-0	-0	-5	-1,134	-0
7	NET INCOME	NI01	1,121	0	0	75	184,174	-4
8	ADJUSTMENTS TO NET INCOME							
9	TOTAL INTEREST EXPENSE	Y783	-162	-0	-0	-11	-26,825	-1
10	TOTAL OTHER DEDUCTIONS	Y823	-0	-0	-0	-0	-2,993	-0
11	TOTAL ADDITIONS	Y861	360	0	0	91	58,254	-1
12	PRELIMINARY TAXABLE INCOME	TI01	1,319	0	0	155	212,610	-6
13	STATE INCOME TAX COMPUTATION							
14	PRELIMINARY TAXABLE INCOME	TI01	1,319	0	0	155	212,610	-6
15	STATE TAXABLE INCOME	SI01	1,319	0	0	155	212,610	-6
16	STATE INCOME TAX PAYABLE							
17	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
18	PRELIM SIT = SI01 * K192	ST01	73	0	0	9	11,695	0
19	STATE INC TAX PAYABLE	SP01	73	0	0	9	11,695	0
20	SIT ALLOWABLE							
21	STATE INC TAX PAYABLE	SP01	73	0	0	9	11,695	0
22	NET STATE INC TAX ALLOWABLE	SA01	73	0	0	9	11,695	0
23	FEDERAL INCOME TAX COMPUTATION							
24	PRELIMINARY TAXABLE INCOME	TI01	1,319	0	0	155	212,610	-6
25	STATE INC TAX PAYABLE	SP01	-73	-0	-0	-9	-11,695	-0
26	NET FEDERAL TAXABLE INCOME	FI01	1,246	0	0	146	200,915	-6
27	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
28	PRELIM FIT = FI01 * K190	FT01	436	0	0	51	70,321	-2
29	TOTAL FED & STATE PROV DEF IT	Z781	-132	0	0	-34	-21,331	0
30	TOTAL AMORTIZED ITC	Z813	-10	-0	-0	-2	-1,585	-0
31	NET FED INC TAX ALLOWABLE	FA01	294	0	0	15	47,405	-2
32	FEDERAL INCOME TAX PAYABLE							
33	PRELIM FIT = FI01 * K190	FT01	436	0	0	51	70,321	-2
34	FED INC TAX PAYABLE	FP01	436	0	0	51	70,321	-2
35	PRELIMINARY SUMMARY							

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06GD25-000
EXHIBIT:
SCHEDULE: 14
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	NET INCOME	NI01		184,170	86,094	11,769	26,603	42,651	14,179	1,682
2	NET FED INC TAX ALLOWABLE	FA01		-47,403	-21,145	-3,294	-7,101	-11,354	-3,750	-452
3	NET STATE INC TAX ALLOWABLE	SA01		-11,695	-5,753	-588	-1,631	-2,640	-899	-102
4	OVERALL RETURN EARNED (SCH 14)	RETU		125,072	59,196	7,887	17,871	28,657	9,530	1,128
5	RATE OF RETURN EARNED (SCH 14)	RORX		0.09502	0.09502	0.09502	0.09502	0.09502	0.09501	0.09503

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06GD25-000
EXHIBIT:
SCHEDULE: 14
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME	NI01		1,121	0	0	75	184,174	-4
2	**NET FED INC TAX ALLOWABLE**	**FA01**		**-294**	-0	-0	**-15**	**-47,405**	**2**
3	NET STATE INC TAX ALLOWABLE	SA01		-73	-0	-0	-9	-11,695	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU		754	0	0	51	125,074	-2
5	RATE OF RETURN EARNED (SCH 14)	RORX		0.09507	0.00000	0.00000	0.09551	0.09502	0.33333

F. Curtailable Service

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06CS25-000
EXHIBIT:
SCHEDULE: 1
PAGE: 1

	SUMMARY OF RESULTS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11		37,045	21,734	416	4,251	10,589	10	0
3	TOTAL DEPRECIATION RESERVE	DR11		-18,514	12,583	-182	-1,691	-4,034	-4	-0
4	TOTAL RATE BASE ADJUSTMENTS	RB71		1,959	421	1,132	247	163	0	0
5	TOTAL RATE BASE	RB91		20,490	9,572	1,366	2,807	6,718	6	0
6	OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31		2,679	894	816	208	747	0	0
8	TOTAL DEPRECIATION EXPENSE	DE41		1,275	744	14	89	426	0	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591		489	272	28	53	134	0	0
10	TOTAL OP EXP EX INC & REV TAX	OP61		4,443	1,910	858	350	1,307	0	0
11	NET FED INCOME TAX ALLOWABLE	I879		742	325	54	105	254	1	0
12	NET STATE INCOME TAX ALLOWABLE	J979		181	88	10	24	59	0	0
13	REVENUE TAX	L033		18	8	3	2	5	0	0
14	TOTAL OPERATING EXPENSE	OPEX		5,384	2,331	925	481	1,625	1	0
15	RETURN ON RATE BASE	R751		1,948	910	130	267	638	1	0
16	TOTAL REVENUE CREDITS	Q027		-147	-36	-9	-10	-92	-0	-0
17	TOTAL ELECTRIC COST OF SERVICE	CS05		7,185	3,205	1,046	738	2,171	2	0
18	CLASS REVENUES=COST OF SERVICE	R602		7,185	3,206	1,046	737	2,171	2	0
19	TOTAL RETURN EARNED	RETE		1,948	910	130	267	638	1	0
20	RATE OF RETURN EARNED	RORE		0.09507	0.09507	0.09517	0.09512	0.09497	0.16667	0.00000
21	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
22	RETURN EARNED ON COMMON EQUITY	REOE		0.12809	0.12809	0.12826	0.12818	0.12792	0.25189	-0.03629
23	ALLOWED RETURN ON COM EQUITY	AROE			0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
24	CLASS REVENUES=COST OF SERVICE	R600		7,185	3,206	1,046	737	2,171	2	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06CS25-000
EXHIBIT:
SCHEDULE: 1
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	SUMMARY OF RESULTS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE								
2	GROSS ELECTRIC PLT IN SERVICE	GP11		40	0	0	3	37,043	2
3	TOTAL DEPRECIATION RESERVE	DR11		-18	0	0	-2	-18,514	-0
4	TOTAL RATE BASE ADJUSTMENTS	RB71		-3	0	0	-1	1,959	0
5	TOTAL RATE BASE	RB91		19	0	0	0	20,488	2
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31		11	0	0	2	2,678	1
8	TOTAL DEPRECIATION EXPENSE	DE41		2	0	0	0	1,275	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591		0	0	0	0	487	2
10	TOTAL OP EXP EX INC & REV TAX	OP61		13	0	0	2	4,440	3
11	NET FED INCOME TAX ALLOWABLE	I879		2	0	0	0	741	1
12	NET STATE INCOME TAX ALLOWABLE	J979		0	0	0	0	181	0
13	REVENUE TAX	L033		0	0	0	0	18	0
14	TOTAL OPERATING EXPENSE	OPEX		15	0	0	2	5,380	4
15	RETURN ON RATE BASE	R751		2	0	0	0	1,948	0
16	TOTAL REVENUE CREDITS	Q027		-0	-0	-0	-0	-147	-0
17	TOTAL ELECTRIC COST OF SERVICE	CS05		17	0	0	2	7,181	4
18	CLASS REVENUES=COST OF SERVICE	R602		17	0	0	2	7,181	4
19	TOTAL RETURN EARNED	RETE		2	0	0	0	1,948	0
20	RATE OF RETURN EARNED	RORE		0.10526	0.00000	0.00000	0.00000	0.09508	0.00000
21	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502		0.09502
22	RETURN EARNED ON COMMON EQUITY	REOE		0.14572	-0.03629	-0.03629	0.03629	0.12811	-0.03629
23	ALLOWED RETURN ON COM EQUITY	AROE		0.12800	0.12800	0.12800	0.12800		0.12800
24	CLASS REVENUES=COST OF SERVICE	R600		17	0	0	2	7,181	4

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06CS25-000
EXHIBIT:
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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	BASE	P100	K200	15,959	15,959	0	0	0	0	0
3	INTERMEDIATE	P102	K202	2,034	2,034	0	0	0	0	0
4	PEAKING	P104	K204	2,630	2,630	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121		20,623	20,623	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	200	200	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	24	24	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	78	78	0	0	0	0	0
10	TRANSMISSION	T106	K220	4,132	0	0	4,132	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	23	0	0	23	0	0	0
12	TRANSMISSION PLANT IN SERVICE	T121		4,457	302	0	4,155	0	0	0
13	TOTAL PROD & TRANS PLANT	PT21		25,080	20,925	0	4,155	0	0	0
14	DISTRIBUTION PLANT									
15	PRIMARY	D100	K240	10,581	0	0	0	10,581	0	0
16	SECONDARY	D102	K242	10	0	0	0	0	10	0
17	METERS	D106	K246	34	0	0	0	0	0	0
18	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	-221	0	0	0	-221	0	0
19	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	32	0	0	0	32	0	0
20	DISTRIBUTION PLANT IN SERVICE	D141		10,436	0	0	0	10,392	10	0
21	TOTAL TRANS & DIST PLANT	TD21		14,893	302	0	4,155	10,392	10	0
22	TOTAL GROSS PTD PLANT	PD21		35,516	20,925	0	4,155	10,392	10	0
23	GENERAL & INTANGIBLE PLANT									
24	LABOR RELATED	G100	K627	1,306	584	421	97	194	0	0
25	RETAIL CUSTOMER RELATED (CSS)	G102	K400	1	0	0	0	0	0	0
26	PRODUCTION PLANT RELATED	G104	P121	233	233	0	0	0	0	0
27	DISTRIBUTION PRIMARY RELATED	G106	K240	6	0	0	0	6	0	0
28	GENERAL PLANT IN SERVICE	G121		1,546	817	421	97	200	0	0
29	COMMON & OTHER PLANT									
30	ADJ V - ORGANIZATION REALIGN	C100	K627	-17	-8	-5	-1	-3	0	0
31	TOTAL COMMON & OTHER PLANT	C121		-17	-8	-5	-1	-3	0	0
32	GROSS ELECTRIC PLT IN SERVICE	GP11		37,045	21,734	416	4,251	10,589	10	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06CS25-000
EXHIBIT:
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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	BASE	P100	K200	0	0	0	0	15,959	0
3	INTERMEDIATE	P102	K202	0	0	0	0	2,034	0
4	PEAKING	P104	K204	0	0	0	0	2,630	0
5	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	**20,623**	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T100	K200	0	0	0	0	200	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	0	0	0	0	24	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	0	0	0	0	78	0
10	TRANSMISSION	T106	K220	0	0	0	0	4,132	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	0	0	0	0	23	0
12	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	4,457	0
13	TOTAL PROD & TRANS PLANT	PT21		0	0	0	0	25,080	0
14	DISTRIBUTION PLANT								
15	PRIMARY	D100	K240	0	0	0	0	10,581	0
16	SECONDARY	D102	K242	0	0	0	0	10	0
17	METERS	D106	K246	34	0	0	0	34	0
18	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	0	0	0	0	-221	0
19	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	0	0	0	0	32	0
20	DISTRIBUTION PLANT IN SERVICE	D141		34	0	0	0	10,436	0
21	TOTAL TRANS & DIST PLANT	TD21		34	0	0	0	14,893	0
22	TOTAL GROSS PTD PLANT	PD21		34	0	0	0	35,516	0
23	GENERAL & INTANGIBLE PLANT								
24	LABOR RELATED	G100	K627	6	0	0	2	1,304	2
25	RETAIL CUSTOMER RELATED (CSS)	G102	K400	0	0	0	1	1	0
26	PRODUCTION PLANT RELATED	G104	P121	0	0	0	0	233	0
27	DISTRIBUTION PRIMARY RELATED	G106	K240	0	0	0	0	6	0
28	GENERAL PLANT IN SERVICE	G121		6	0	0	3	1,544	2
29	COMMON & OTHER PLANT								
30	ADJ V - ORGANIZATION REALIGN	C100	K627	0	0	0	0	-17	0
31	TOTAL COMMON & OTHER PLANT	C121		0	0	0	0	-17	0
32	GROSS ELECTRIC PLT IN SERVICE	GP11		40	0	0	3	37,043	2

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06CS25-000
EXHIBIT:
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	DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	BASE	P150	P100	8,786	8,786	0	0	0	0	0
3	INTERMEDIATE	P152	P102	1,821	1,821	0	0	0	0	0
4	PEAKING	P154	P104	1,407	1,407	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171		12,014	12,014	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	84	84	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	10	10	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	26	26	0	0	0	0	0
10	TRANSMISSION	T156	T106	1,649	0	0	1,649	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171		1,769	120	0	1,649	0	0	0
12	DISTRIBUTION PLANT									
13	PRIMARY	D150	D100	3,956	0	0	0	3,956	0	0
14	SECONDARY	D152	D102	4	0	0	0	0	4	0
15	METERS	D156	D106	15	0	0	0	0	0	0
16	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	-8	0	0	0	-8	0	0
17	TOTAL DISTRIB DEPREC RESERVE	D191		3,967	0	0	0	3,948	4	0
18	GENERAL & INTANGIBLE PLANT									
19	LABOR RELATED	G150	G100	564	252	182	42	84	0	0
20	RETAIL CUSTOMER RELATED (CSS)	G152	G102	1	0	0	0	0	0	0
21	PRODUCTION PLANT RELATED	G154	G104	197	197	0	0	0	0	0
22	DISTRIBUTION PRIMARY RELATED	G156	G106	2	0	0	0	2	0	0
23	TOTAL GENERAL DEPREC RESERVE	G171		764	449	182	42	86	0	0
24	TOTAL DEPRECIATION RESERVE	DR11		18,514	12,583	182	1,691	4,034	4	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06CS25-000
EXHIBIT:
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	DEPRECIATION RESERVE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	BASE	P150	P100	0	0	0	0	8,786	0
3	INTERMEDIATE	P152	P102	0	0	0	0	1,821	0
4	PEAKING	P154	P104	0	0	0	0	1,407	0
5	TOTAL PROD DEPREC RESERVE	P171		0	0	0	0	12,014	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T150	T100	0	0	0	0	84	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	0	0	0	0	10	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	0	0	0	0	26	0
10	TRANSMISSION	T156	T106	0	0	0	0	1,649	0
11	TOTAL TRANS DEPREC RESERVE	T171		0	0	0	0	1,769	0
12	DISTRIBUTION PLANT								
13	PRIMARY	D150	D100	0	0	0	0	3,956	0
14	SECONDARY	D152	D102	0	0	0	0	4	0
15	METERS	D156	D106	15	0	0	0	15	0
16	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	0	0	0	0	-8	0
17	TOTAL DISTRIB DEPREC RESERVE	D191		15	0	0	0	3,967	0
18	GENERAL & INTANGIBLE PLANT								
19	LABOR RELATED	G150	G100	3	0	0	1	564	0
20	RETAIL CUSTOMER RELATED (CSS)	G152	G102	0	0	0	1	1	0
21	PRODUCTION PLANT RELATED	G154	G104	0	0	0	0	197	0
22	DISTRIBUTION PRIMARY RELATED	G156	G106	0	0	0	0	2	0
23	TOTAL GENERAL DEPREC RESERVE	G171		3	0	0	2	764	0
24	TOTAL DEPRECIATION RESERVE	DR11		18	0	0	2	18,514	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06CS25-000
EXHIBIT:
SCHEDULE: 4
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	NET ELECTRIC PLANT	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121		20,623	20,623	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171		-12,014	-12,014	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221		8,609	8,609	0	0	0	0	0
5	TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121		4,457	302	0	4,155	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171		-1,769	-120	-0	-1,649	-0	-0	-0
8	NET TRANSMISSION PLANT	T221		2,688	182	0	2,506	0	0	0
9	DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141		10,436	0	0	0	10,392	10	0
11	TOTAL DISTRIB DEPREC RESERVE	D191		-3,967	-0	-0	-0	-3,948	-4	-0
12	NET DISTRIBUTION PLANT	D241		6,469	0	0	0	6,444	6	0
13	NET PTD PLANT	NT31		17,766	8,791	0	2,506	6,444	6	0
14	NET TRANS & DIST PLANT	NT21		9,157	182	0	2,506	6,444	6	0
15	GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121		1,546	817	421	97	200	0	0
17	TOTAL GENERAL DEPREC RESERVE	G171		-764	-449	-182	-42	-86	-0	-0
18	NET GENERAL & INTANG PLANT	G221		782	368	239	55	114	0	0
19	COMMON & OTHER PLANT									
20	TOTAL COMMON & OTHER PLANT	C121		-17	-8	-5	-1	-3	0	0
21	NET COMMON & OTHER PLANT	C221		-17	-8	-5	-1	-3	0	0
22	NET ELECTRIC PLANT IN SERVICE	NP21		18,531	9,151	234	2,560	6,555	6	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06CS25-000
EXHIBIT:
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	NET ELECTRIC PLANT	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT							
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	20,623	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-12,014	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	8,609	0
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	4,457	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-1,769	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	2,688	0
9	DISTRIBUTION PLANT							
10	DISTRIBUTION PLANT IN SERVICE	D141	34	0	0	0	10,436	0
11	TOTAL DISTRIB DEPREC RESERVE	D191	-15	-0	-0	-0	-3,967	-0
12	NET DISTRIBUTION PLANT	D241	19	0	0	0	6,469	0
13	NET PTD PLANT	NT31	19	0	0	0	17,766	0
14	NET TRANS & DIST PLANT	NT21	19	0	0	0	9,157	0
15	GENERAL & INTANGIBLE PLANT							
16	GENERAL PLANT IN SERVICE	G121	6	0	0	3	1,544	2
17	TOTAL GENERAL DEPREC RESERVE	G171	-3	-0	-0	-2	-764	-0
18	NET GENERAL & INTANG PLANT	G221	3	0	0	1	780	2
19	COMMON & OTHER PLANT							
20	TOTAL COMMON & OTHER PLANT	C121	0	0	0	0	-17	0
21	NET COMMON & OTHER PLANT	C221	0	0	0	0	-17	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	22	0	0	1	18,529	2

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE ADJUSTMENTS									
2	ADDITIVE ADJUSTMENTS									
3	PLANT HELD FOR FUTURE USE									
4	TRANSMISSION	V224	T106	24	0	0	24	0	0	0
5	DISTRIBUTION	V226	D100	10	0	0	0	10	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		34	0	0	24	10	0	0
7	CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234	P121	937	937	0	0	0	0	0
9	TRANSMISSION	V236	T106	171	0	0	171	0	0	0
10	DISTRIBUTION	V238	D141	43	0	0	0	43	0	0
11	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	-11	0	0	0	-11	0	0
12	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	-740	740	0	0	0	0	0
13	ADJ Y - TRANSMISSION UPGRADE	V250	T108	4	0	0	4	0	0	0
14	TOTAL RATE BASE CWIP	V255		404	197	0	175	32	0	0
15	ADDITIONAL CWIP									
16	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	6	0	0	0	6	0	0
17	TOTAL ADDITIONAL CWIP	V287		6	0	0	0	6	0	0
18	TOTAL ADDITIVE ADJUSTMENTS	V289		444	197	0	199	48	0	0
19	NET ORIGINAL COST RATE BASE	RB21		18,975	9,348	234	2,759	6,603	6	0
20	WORKING CAPITAL									
21	MATERIALS AND SUPPLIES									
22	FUEL SUPPLIES									
23	AMOUNT ALLOCABLE	W630	K306	1,172	0	1,172	0	0	0	0
24	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	-27	0	27	0	0	0	0
25	ADJ E - LAST CORE NUCLEAR FUEL	W636	K306	1	0	1	0	0	0	0
26	ADJ X - PFC	W638	K306	165	0	165	0	0	0	0
27	TOTAL FUEL STOCKS	W641		1,311	0	1,311	0	0	0	0
28	PLANT MATERIALS & SUPPLIES									
29	AMOUNT ALLOCABLE	W642	GP19	932	547	10	107	266	0	0
30	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-25	-15	0	-3	-7	0	0
31	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	2	1	0	0	1	0	0
32	TOTAL PLANT MATERIALS & SUPPL	W659		909	533	10	104	260	0	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE ADJUSTMENTS								
2	ADDITIVE ADJUSTMENTS								
3	PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224	T106	0	0	0	0	24	0
5	DISTRIBUTION	V226	D100	0	0	0	0	10	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		0	0	0	0	34	0
7	CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234	P121	0	0	0	0	937	0
9	TRANSMISSION	V236	T106	0	0	0	0	171	0
10	DISTRIBUTION	V238	D141	0	0	0	0	43	0
11	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	0	0	0	0	-11	0
12	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	0	0	0	0	-740	0
13	ADJ Y - TRANSMISSION UPGRADE	V250	T108	0	0	0	0	4	0
14	TOTAL RATE BASE CWIP	V255		0	0	0	0	404	0
15	ADDITIONAL CWIP								
16	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	0	0	0	0	6	0
17	TOTAL ADDITIONAL CWIP	V287		0	0	0	0	6	0
18	TOTAL ADDITIVE ADJUSTMENTS	V289		0	0	0	0	444	0
19	NET ORIGINAL COST RATE BASE	RB21		22	0	0	1	18,973	2
20	WORKING CAPITAL								
21	MATERIALS AND SUPPLIES								
22	FUEL SUPPLIES								
23	AMOUNT ALLOCABLE	W630	K306	0	0	0	0	1,172	0
24	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	0	0	0	0	-27	0
25	**ADJ E - LAST CORE NUCLEAR FUEL**	**W636**	**K306**	**0**	**0**	**0**	**0**	**1**	**0**
26	ADJ X - PFC	W638	K306	0	0	0	0	165	0
27	TOTAL FUEL STOCKS	W641		0	0	0	0	1,311	0
28	PLANT MATERIALS & SUPPLIES								
29	AMOUNT ALLOCABLE	W642	GP19	1	0	0	0	931	1
30	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	0	0	0	0	-25	0
31	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	0	0	0	0	2	0
32	TOTAL PLANT MATERIALS & SUPPL	W659		1	0	0	0	908	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL MATERIALS & SUPPLIES	W661		2,220	533	1,321	104	260	0	0
2	PREPAYMENTS & OTHER W.C. ITEMS									
3	TOTAL PREPAYMENTS	W670	PD29	10	6	0	1	3	0	0
4	UNFUND STRM DMG RESRV - TRANSM	W672	T106	-3	0	0	-3	0	0	0
5	UNFUND STRM DMG RESRV - DISTRB	W674	D141	-25	0	0	0	-25	0	0
6	ADJ W - INCR STRM RESRV - TRAN	W680	T106	-8	0	0	-8	0	0	0
7	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-62	0	0	0	-62	0	0
8	TOTAL	W687		-88	6	0	-10	-84	0	0
9	OTHER WORKING CAPITAL									
10	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-19	-6	-6	-1	-5	0	0
11	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	-1	-1	0	0	0	0	0
12	ADJ V - ORGANIZATION REALIGN	W694	K627	-189	-85	-61	-14	-28	0	0
13	TOTAL	W705		-209	-92	-67	-15	-33	0	0
14	TOTAL WORKING CASH	W721		-209	-92	-67	-15	-33	0	0
15	MISCELLANEOUS WORKING CAPITAL									
16	OPEBS - D.A. RETAIL	W730	K627	-708	-317	-228	-53	-105	0	0
17	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	24	0	24	0	0	0	0
18	MISC OTHER	W736	OM31	287	96	87	22	80	0	0
19	ADJ K - SECTION 1341	W742	GP19	6	4	0	1	2	0	0
20	ADJ L - REMOVE RTO START UP	W744	OM31	-17	-6	-5	-1	-5	0	0
21	TOTAL MISC WORK CAPITAL	W747		-408	-223	-122	-31	-28	0	0
22	TOTAL WORKING CAPITAL	WC71		1,515	224	1,132	48	115	0	0
23	PRELIMINARY SUMMARY									
24	TOTAL ADDITIVE ADJUSTMENTS	V289		444	197	0	199	48	0	0
25	TOTAL WORKING CAPITAL	WC71		1,515	224	1,132	48	115	0	0
26	TOTAL RATE BASE ADJUSTMENTS	RB71		1,959	421	1,132	247	163	0	0
27	RATE BASE CALCULATION									
28	NET ELECTRIC PLANT IN SERVICE	NP21		18,531	9,151	234	2,560	6,555	6	0
29	TOTAL RATE BASE ADJUSTMENTS	RB71		1,959	421	1,132	247	163	0	0
30	TOTAL RATE BASE	RB91		20,490	9,572	1,366	2,807	6,718	6	0
31	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
32	RETURN ON RATE BASE	R751		1,948	910	130	267	638	1	0

PROGRESS ENERGY FLORIDA
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CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL MATERIALS & SUPPLIES	W661		1	0	0	0	2,219	1
2	PREPAYMENTS & OTHER W.C. ITEMS								
3	TOTAL PREPAYMENTS	W670	PD29	0	0	0	0	10	0
4	UNFUND STRM DMG RESRV - TRANSM	W672	T106	0	0	0	0	-3	0
5	UNFUND STRM DMG RESRV - DISTRB	W674	D141	0	0	0	0	-25	0
6	ADJ W - INCR STRM RESRV - TRAN	W680	T106	0	0	0	0	-8	0
7	ADJ W - INCR STRM RESRV - DSTB	W682	D141	0	0	0	0	-62	0
8	TOTAL	W687		0	0	0	0	-88	0
9	OTHER WORKING CAPITAL								
10	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	0	0	0	0	-18	-1
11	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	0	0	0	0	-1	0
12	ADJ V - ORGANIZATION REALIGN	W694	K627	-1	0	0	0	-189	0
13	TOTAL	**W705**		-1	0	0	0	-208	-1
14	TOTAL WORKING CASH	W721		-1	0	0	0	208	-1
15	MISCELLANEOUS WORKING CAPITAL								
16	OPEBS - D.A. RETAIL	W730	K627	-4	0	0	-1	-708	0
17	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	0	0	0	0	24	0
18	MISC OTHER	W736	OM31	1	0	0	0	286	1
19	ADJ K - SECTION 1341	W742	GP19	0	0	0	0	7	-1
20	ADJ L - REMOVE RTO START UP	W744	OM31	0	0	0	0	-17	0
21	TOTAL MISC WORK CAPITAL	W747		-3	0	0	-1	-408	0
22	TOTAL WORKING CAPITAL	WC71		-3	0	0	-1	1,515	0
23	PRELIMINARY SUMMARY								
24	TOTAL ADDITIVE ADJUSTMENTS	V289		0	0	0	0	444	0
25	TOTAL WORKING CAPITAL	WC71		-3	0	0	-1	1,515	0
26	TOTAL RATE BASE ADJUSTMENTS	RB71		-3	0	0	-1	1,959	0
27	RATE BASE CALCULATION								
28	NET ELECTRIC PLANT IN SERVICE	NP21		**22**	**0**	**0**	**1**	**18,529**	**2**
29	TOTAL RATE BASE ADJUSTMENTS	RB71		-3	0	0	-1	1,959	0
30	TOTAL RATE BASE	RB91		19	0	0	0	20,488	2
31	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502		0.09502
32	RETURN ON RATE BASE	R751			0	0	0	1,948	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION O & M									
2	PRODUCTION O&M- ENERGY RELATED									
3	NON-RECV FUEL - ALLOCABLE	P302	K306	47	0	47	0	0	0	0
4	D.A. RETAIL	P308	K306	17	0	17	0	0	0	0
5	AMOUNT ALLOCABLE	P310	K306	520	0	520	0	0	0	0
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	-2	0	-2	0	0	0	0
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	-5	0	-5	0	0	0	0
8	TOTAL ENERGY RELATED	P341		577	0	577	0	0	0	0
9	PRODUCTION O&M - DEMAND RELATD									
10	BASE	P352	P100	410	410	0	0	0	0	0
11	INTERMEDIATE	P354	P102	67	67	0	0	0	0	0
12	PEAKING	P356	P104	81	81	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391		558	558	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451		1,135	558	577	0	0	0	0
15	TRANSMISSION O & M									
16	GEN. STEP-UP XFMR - BASE	T300	T100	4	4	0	0	0	0	0
17	GEN. STEP-UP XFMR - PEAKING	T304	T104	2	2	0	0	0	0	0
18	TRANSMISSION	T306	T106	98	0	0	98	0	0	0
19	ADJ Y - TRANSMISSION UPGRADE	T308	T108	36	0	0	36	0	0	0
20	TOTAL TRANSMISSION O & M	T341		140	6	0	134	0	0	0
21	DISTRIBUTION O & M									
22	PRIMARY	D300	D100	260	0	0	0	260	0	0
23	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	149	0	0	0	149	0	0
24	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	82	0	0	0	82	0	0
25	TOTAL DISTRIBUTION O & M	D341		491	0	0	0	491	0	0
26	CUSTOMER ACCOUNTING									
27	METER READING	C300	K410	7	0	0	0	0	0	0
28	BILLING	C304	K414	1	0	0	0	0	0	0
29	UNCOLLECTIBLES	C308	R600	24	11	3	2	7	0	0
30	ADJ I - MMR PROJECT - LABOR	C312	K627	-2	-1	-1	0	0	0	0
31	TOTAL CUSTOMER ACCOUNTING EXP	C317		30	10	2	2	7	0	0
32	ADMINISTRATIVE & GENERAL									
33	PRODUCTION - BASE RELATED	A300	P100	-2	-2	0	0	0	0	0
34	TRANSMISSION PLANT RELATED	A302	T106	2	0	0	2	0	0	0
35	DISTRIBUTION PLANT RELATED	A304	D141	17	0	0	0	17	0	0

PROGRESS ENERGY FLORIDA
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	O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION O & M								
2	PRODUCTION O&M- ENERGY RELATED								
3	NON-RECV FUEL - ALLOCABLE	P302	K306	0	0	0	0	47	0
4	D.A. RETAIL	P308	K306	0	0	0	0	17	0
5	AMOUNT ALLOCABLE	P310	K306	0	0	0	0	520	0
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	0	0	0	0	-2	0
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	0	0	0	0	-5	0
8	TOTAL ENERGY RELATED	P341		0	0	0	0	577	0
9	PRODUCTION O&M - DEMAND RELATD								
10	BASE	P352	P100	0	0	0	0	410	0
11	INTERMEDIATE	P354	P102	0	0	0	0	67	0
12	PEAKING	P356	P104	0	0	0	0	81	0
13	TOTAL DEMAND RELATED	P391		0	0	0	0	558	0
14	TOTAL PRODUCTION O & M	P451		0	0	0	0	1,135	0
15	TRANSMISSION O & M								
16	GEN. STEP-UP XFMR - BASE	T300	T100	0	0	0	0	4	0
17	GEN. STEP-UP XFMR - PEAKING	T304	T104	0	0	0	0	2	0
18	TRANSMISSION	T306	T106	0	0	0	0	98	0
19	ADJ Y - TRANSMISSION UPGRADE	T308	T108	0	0	0	0	36	0
20	TOTAL TRANSMISSION O & M	T341		0	0	0	0	140	0
21	DISTRIBUTION O & M								
22	PRIMARY	D300	D100	0	0	0	0	260	0
23	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	0	0	0	0	149	0
24	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	0	0	0	0	82	0
25	TOTAL DISTRIBUTION O & M	D341		0	0	0	0	491	0
26	CUSTOMER ACCOUNTING								
27	METER READING	C300	K410	7	0	0	0	7	0
28	BILLING	C304	K414	0	0	0	1	1	0
29	UNCOLLECTIBLES	C308	R600	0	0	0	0	23	1
30	ADJ I - MMR PROJECT - LABOR	C312	K627	0	0	0	0	-2	0
31	TOTAL CUSTOMER ACCOUNTING EXP	C317		7	0	0	1	29	1
32	ADMINISTRATIVE & GENERAL								
33	PRODUCTION - BASE RELATED	A300	P100	0	0	0	0	-2	0
34	TRANSMISSION PLANT RELATED	A302	T106	0	0	0	0	2	0
35	DISTRIBUTION PLANT RELATED	A304	D141	0	0	0	0	17	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP **ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP**
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	GROSS PLANT RELATED	A306	GP19	16	9	0	2	5	0	0
2	LABOR RELATED	A308	K627	797	357	257	59	119	0	0
3	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-17	-8	-5	-1	-3	0	0
4	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-1	0	0	0	0	0	0
5	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	2		0	0	1	0	0
6	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-4	-2	-1	0	-1	0	0
7	ADJ V - ORGANIZATION REALIGN	A326	K627	-78	-35	-25	-6	-12	0	0
8	ADJ X - PFC	A328	K306	11	0	11	0	0	0	0
9	ADJ W - INCR STRM RSRV - TRAN	A332	T106	16	0	0	16	0	0	0
10	ADJ W - INCR STRM RSRV - DSTB	A334	D141	124	0	0	0	123	0	0
11	TOTAL ADMINISTRATIVE & GENERAL	A337		883	320	237	72	249	0	0
12	TOTAL O & M EXPENSE	OM31		2,679	894	816	208	747	0	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	GROSS PLANT RELATED	A306	GP19	0	0	0	0	16	0
2	LABOR RELATED	A308	K627	4	0	0	1	797	0
3	ADJ O - MISC A&G (ADVERTISING)	A316	K627	0	0	0	0	-17	0
4	ADJ T - INDUSTRY ASSOC DUE	A318	K627	0	0	0	0	0	-1
5	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	0	0	0	0	2	0
6	ADJ D - CORP AIRCRAFT ADJ	A324	K627	0	0	0	0	-4	0
7	ADJ V - ORGANIZATION REALIGN	A326	K627	0	0	0	0	-78	0
8	ADJ X - PFC	A328	K306	0	0	0	0	11	0
9	ADJ W - INCR STRM RSRV - TRAN	A332	T106	0	0	0	0	16	0
10	ADJ W - INCR STRM RSRV - DSTB	A334	D141	0	0	0	0	123	1
11	TOTAL ADMINISTRATIVE & GENERAL	A337		4	0	0	1	883	0
12	TOTAL O & M EXPENSE	OM31		11	0	0	2	2,678	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06CS25-000
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	DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION DEPRECIATION									
2	BASE	P460	P100	506	506	0	0	0	0	0
3	INTERMEDIATE	P462	P102	66	66	0	0	0	0	0
4	PEAKING	P464	P104	101	101	0	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP	P481		673	673	0	0	0	0	0
6	TRANSMISSION DEPRECIATION									
7	GEN. STEP-UP XFMR - BASE	T460	T100	3	3	0	0	0	0	0
8	GEN. STEP-UP XFMR - PEAKING	T464	T104	1	1	0	0	0	0	0
9	TRANSMISSION	T466	T106	85	0	0	85	0	0	0
10	ADJ Y - TRANSMISSION UPGRADE	T468	T108	1	0	0	1	0	0	0
11	TOTAL TRANS DEPREC EXP	T481		90	4	0	86	0	0	0
12	DISTRIBUTION DEPRECIATION									
13	PRIMARY	D460	D100	424	0	0	0	424	0	0
14	METERS	D466	D106	2	0	0	0	0	0	0
15	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	-9	0	0	0	-9	0	0
16	**TOTAL DIST DEPREC EXPENSE**	**D481**		417	0	0	0	415	0	0
17	GENERAL DEPRECIATION									
18	LABOR RELATED	G460	G100	58	26	19	4	9	0	0
19	PRODUCTION PLANT RELATED	G464	G104	47	47	0	0	0	0	0
20	DISTRIBUTION PRIMARY RELATED	G466	G106	1	0	0	0	1	0	0
21	ADJ S - SEBRING	G470	G100	-14	-6	-5	-1	-2	0	0
22	TOTAL GENERAL DEPREC EXPENSE	G481		92	67	14	3	8	0	0
23	ADDITIONAL DISTB DEPRECIATION									
24	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	3	0	0	0	3	0	0
25	TOTAL ADDL DSTB DEPREC EXPENSE	C481		3	0	0	0	3	0	0
26	TOTAL DEPRECIATION EXPENSE	DE41		1,275	744	14	89	426	0	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06CS25-000
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	DEPRECIATION EXPENSE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION DEPRECIATION								
2	BASE	P460	P100	0	0	0	0	506	0
3	INTERMEDIATE	P462	P102	0	0	0	0	66	0
4	PEAKING	P464	P104	0	0	0	0	101	0
5	TOTAL PRODUCTION DEPREC EXP	P481		0	0	0	0	673	0
6	TRANSMISSION DEPRECIATION								
7	GEN. STEP-UP XFMR - BASE	T460	T100	0	0	0	0	3	0
8	GEN. STEP-UP XFMR - PEAKING	T464	T104	0	0	0	0	1	0
9	TRANSMISSION	T466	T106	0	0	0	0	85	0
10	ADJ Y - TRANSMISSION UPGRADE	T468	T108	0	0	0	0	1	0
11	TOTAL TRANS DEPREC EXP	T481		0	0	0	0	90	0
12	DISTRIBUTION DEPRECIATION								
13	PRIMARY	D460	D100	0	0	0	0	424	0
14	METERS	D466	D106	2	0	0	0	2	0
15	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	0	0	0	0	-9	0
16	TOTAL DIST DEPREC EXPENSE	D481		2	0	0	0	417	0
17	GENERAL DEPRECIATION								
18	LABOR RELATED	G460	G100	0	0	0	0	58	0
19	PRODUCTION PLANT RELATED	G464	G104	0	0	0	0	47	0
20	DISTRIBUTION PRIMARY RELATED	G466	G106	0	0	0	0	1	0
21	ADJ S - SEBRING	G470	G100	0	0	0	0	-14	0
22	TOTAL GENERAL DEPREC EXPENSE	G481		0	0	0	0	92	0
23	ADDITIONAL DISTB DEPRECIATION								
24	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	0	0	0	0	3	0
25	TOTAL ADDL DSTB DEPREC EXPENSE	C481		0	0	0	0	3	0
26	TOTAL DEPRECIATION EXPENSE	DE41		2	0	0	0	1,275	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	**TOTAL** ELECTRIC	**PRODUCTION** CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TAXES OTHER THAN INC & REV									
2	REAL ESTATE & PROPERTY TAX									
3	AMOUNT ALLOCABLE	L500	GP19	412	242	5	47	118	0	0
4	TOTAL REAL EST & PROP TAX	L521		412	242	5	47	118	0	0
5	PAYROLL TAX									
6	TOTAL	L530	K627	79	35	25	6	12	0	0
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	7	0	0	0	7	0	0
8	TOTAL PAYROLL TAX	L551		86	35	25	6	19	0	0
9	REVENUE TAXES									
10	TOTAL	L560	R600	662	295	96	68	200	0	0
11	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-658	-294	-96	-67	-199	0	0
12	EXCL RAF CALC ON PRES CL REV	L564	R600	-4	-2	-1	0	-1	0	0
13	EXC UNCOLL CALC ON PRES CL REV	L566	R600	-9	-4	-1	-1	-3	0	0
14	TOTAL REVENUE TAXES	L581		-9	-5	-2	0	-3	0	0
15	TOTAL OTHER TAX & MISC EXPENSE	L591		489	272	28	53	134	0	0
16	PRELIMINARY SUMMARY									
17	TOTAL O & M EXPENSE	OM31		2,679	894	816	208	747	0	0
18	TOTAL DEPRECIATION EXPENSE	DE41		1,275	744	14	89	426	0	0
19	TOTAL OTHER TAX & MISC EXPENSE	L591		489	272	28	53	134	0	0
20	TOTAL OP EXP EX INC & REV TAX	OP61		4,443	1,910	858	350	1,307	0	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TAXES OTHER THAN INC & REV								
2	REAL ESTATE & PROPERTY TAX								
3	AMOUNT ALLOCABLE	L500	GP19	0	0	0	0	412	0
4	TOTAL REAL EST & PROP TAX	L521		0	0	0	0	412	0
5	PAYROLL TAX								
6	TOTAL	L530	K627	0	0	0	0	78	1
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	0	0	0	0	7	0
8	TOTAL PAYROLL TAX	L551		0	0	0	0	85	1
9	REVENUE TAXES								
10	TOTAL	L560	R600	2	0	0	0	661	1
11	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-2	0	0	0	-658	0
12	EXCL RAF CALC ON PRES CL REV	L564	R600	0	0	0	0	-4	0
13	EXC UNCOLL CALC ON PRES CL REV	L566	R600	0	0	0	0	-9	0
14	TOTAL REVENUE TAXES	L581		0	0	0	0	-10	1
15	TOTAL OTHER TAX & MISC EXPENSE	L591		0	0	0	0	487	2
16	PRELIMINARY SUMMARY								
17	TOTAL O & M EXPENSE	OM31		11	0	0	2	2,678	1
18	TOTAL DEPRECIATION EXPENSE	DE41		2	0	0	0	1,275	0
19	TOTAL OTHER TAX & MISC EXPENSE	L591		0	0	0	0	487	2
20	TOTAL OP EXP EX INC & REV TAX	OP61		13	0	0	2	4,440	3

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	INCOME TAX BASED ON RETURN	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	FEDERAL INCOME TAX									
2	FED INC TAX DEDUCTIONS									
3	INTEREST									
4	TOTAL	Y760	RB91	529	247	35	72	173	0	0
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-112	-52	-7	-15	-37	0	0
6	TOTAL OTHER INTEREST EXPENSE	Y781		417	195	28	57	136	0	0
7	TOTAL INTEREST EXPENSE	Y783		417	195	28	57	136	0	0
8	OTHER DEDUCTIONS									
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	46	46	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS	Y823		46	46	0	0	0	0	0
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	774	454	9	89	221	0	0
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	122	72	1	14	35	0	0
14	TOTAL ADDITIONS	Y861		896	526	10	103	256	0	0
15	NET DEDUCTIONS AND ADDITIONS	Y871		-433	-285	18	-46	-120	0	0
16	FEDERAL INCOME TAX ADJUSTMENTS									
17	FED & STATE PROV DEF INC TAX									
18	NET FED & STATE DIT	Z760	GP19	-284	-167	3	-33	-81	0	0
19	ADJ R - TAX ON AFUDC	Z762	GP19	4	2	0	0	1	0	0
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-47	-28	-1	-5	-13	0	0
21	TOTAL FED & STATE PROV DEF IT	Z781		-327	-193	-4	-38	-93	0	0
22	INVESTMENT TAX CREDITS									
23	AMORTIZED INV TAX CREDIT									
24	AMORTIZATION	Z804	GP19	24	14	0	3	7	0	0
25	TOTAL AMORTIZED ITC	Z813		24	14	0	3	7	0	0
26	PRELIMINARY SUMMARY									
27	TOTAL FED & STATE PROV DEF IT	Z781		-327	-193	-4	-38	-93	0	0
28	TOTAL AMORTIZED ITC	Z813		-24	-14	-0	-3	-7	-0	-0
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-351	-207	-4	-41	-100	0	0
30	FEDERAL INCOME TAX COMPUTATION									

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	INCOME TAX BASED ON RETURN	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	FEDERAL INCOME TAX								
2	FED INC TAX DEDUCTIONS								
3	INTEREST								
4	TOTAL	Y760	RB91	0	0	0	0	527	2
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	0	0	0	0	-111	-1
6	TOTAL OTHER INTEREST EXPENSE	Y781		0	0	0	0	416	1
7	TOTAL INTEREST EXPENSE	Y783		0	0	0	0	416	1
8	OTHER DEDUCTIONS								
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	0	0	0	0	46	0
10	TOTAL OTHER DEDUCTIONS	Y823		0	0	0	0	46	0
11	ADDITIONS								
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	1	0	0	0	774	0
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	0	0	0	0	122	0
14	TOTAL ADDITIONS	Y861		1	0	0	0	896	0
15	NET DEDUCTIONS AND ADDITIONS	Y871		-1	0	0	0	-434	1
16	FEDERAL INCOME TAX ADJUSTMENTS								
17	FED & STATE PROV DEF INC TAX								
18	NET FED & STATE DIT	Z760	GP19	0	0	0	0	284	0
19	ADJ R - TAX ON AFUDC	Z762	GP19	0	0	0	0	3	1
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	0	0	0	0	-47	0
21	TOTAL FED & STATE PROV DEF IT	Z781		0	0	0	0	-328	1
22	INVESTMENT TAX CREDITS								
23	AMORTIZED INV TAX CREDIT								
24	AMORTIZATION	Z804	GP19	0	0	0	0	24	0
25	TOTAL AMORTIZED ITC	Z813		0	0	0	0	24	0
26	PRELIMINARY SUMMARY								
27	TOTAL FED & STATE PROV DEF IT	Z781		0	0	0	0	-328	1
28	TOTAL AMORTIZED ITC	Z813		-0	-0	-0	-0	-24	-0
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		0	0	0	0	-352	1
30	FEDERAL INCOME TAX COMPUTATION								

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	INCOME TAX BASED ON RETURN	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RETURN ON RATE BASE	R751	1,948	910	130	267	638	1	0
2	NET DEDUCTIONS AND ADDITIONS	Y871	433	285	-18	46	120	-0	-0
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-351	-207	-4	-41	-100	0	0
4	BASE FOR FIT COMPUTATION	I865	2,030	988	108	272	658	1	0
5	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
6	PRELIM FEDERAL INCOME TAX	I869	1,093	532	58	146	354	1	0
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-351	-207	-4	-41	-100	0	0
8	NET FED INCOME TAX ALLOWABLE	I879	742	325	54	105	254	1	0
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869	1,093	532	58	146	354	1	0
11	NET FED INCOME TAX PAYABLE	I889	1,093	532	58	146	354	1	0
12	STATE INCOME TAX								
13	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	STATE INCOME TAX ADJUSTMENTS								
15	SUMMARY OF SIT CALCULATION								
16	RETURN ON RATE BASE	R751	1,948	910	130	267	638	1	0
17	NET FED INCOME TAX ALLOWABLE	I879	742	325	54	105	254	1	0
18	NET DEDUCTIONS AND ADDITIONS	Y871	433	285	-18	46	120	-0	-0
19	BASE FOR SIT COMPUTATION	J965	3,123	1,520	166	418	1,012	2	0
20	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
21	PRELIMINARY STATE INCOME TAX	J969	181	88	10	24	59	0	0
22	NET STATE INCOME TAX ALLOWABLE	J979	181	88	10	24	59	0	0
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969	181	88	10	24	59	0	0
25	NET STATE INCOME TAX PAYABLE	J989	181	88	10	24	59	0	0
26	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726	0.38726	0.38726

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	INCOME TAX BASED ON RETURN	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RETURN ON RATE BASE	R751		2	0	0	0	1,948	0
2	NET DEDUCTIONS AND ADDITIONS	Y871		1	-0	-0	-0	434	-1
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		0	0	0	0	-352	1
4	BASE FOR FIT COMPUTATION	I865		3	0	0	0	2,030	0
5	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846		0.53846
6	PRELIM FEDERAL INCOME TAX	I869		2	0	0	0	1,093	0
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		0	0	0	0	-352	1
8	NET FED INCOME TAX ALLOWABLE	I879		2	0	0	0	741	1
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869		2	0	0	0	1,093	0
11	NET FED INCOME TAX PAYABLE	I889		2	0	0	0	1,093	0
12	STATE INCOME TAX								
13	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000		0.00000
14	STATE INCOME TAX ADJUSTMENTS								
15	SUMMARY OF SIT CALCULATION								
16	RETURN ON RATE BASE	R751		2	0	0	0	1,948	0
17	NET FED INCOME TAX ALLOWABLE	I879		2	0	0	0	741	1
18	NET DEDUCTIONS AND ADDITIONS	Y871		1	-0	-0	-0	434	-1
19	BASE FOR SIT COMPUTATION	J965		5	0	0	0	3,123	0
20	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820		0.05820
21	PRELIMINARY STATE INCOME TAX	J969		0	0	0	0	181	0
22	NET STATE INCOME TAX ALLOWABLE	J979		0	0	0	0	181	0
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969		0	0	0	0	181	0
25	NET STATE INCOME TAX PAYABLE	J989		0	0	0	0	181	0
26	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	COST OF SERVICE COMPUTATION	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	REVENUE CREDITS									
2	PRODUCTION DEMAND RELATED	Q000	P121	16	16	0	0	0	0	0
3	TRANSMISSION RELATED	Q002	T106	4	0	0	4	0	0	0
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	77	0	0	0	77	0	0
5	RATE BASE RELATED	Q010	RB91	33	15	2	5	11	0	0
6	ENERGY NON-FUEL RELATED	Q012	K312	5	0	5	0	0	0	0
7	ADJ I - MMR PROJECT	Q016	R600	12	5	2	1	4	0	0
8	TOTAL REVENUE CREDITS	Q027		147	36	9	10	92	0	0
9	COST OF SERVICE COMPUTATION									
10	TOTAL OP EXP EX INC & REV TAX	OP61		4,443	1,910	858	350	1,307	0	0
11	RETURN ON RATE BASE	R751		1,948	910	130	267	638	1	0
12	NET FED INCOME TAX ALLOWABLE	I879		742	325	54	105	254	1	0
13	NET STATE INCOME TAX ALLOWABLE	J979		181	88	10	24	59	0	0
14	TOTAL REVENUE CREDITS	Q027		-147	36	-9	-10	-92	-0	-0
15	SUBTOTAL B	CS03		7,167	3,197	1,043	736	2,166	2	0
16	REVENUE TAX FACTOR	L031			0.00247	0.00247	0.00247	0.00247	0.00247	0.00247
17	REVENUE TAX	L033		18	8	3	2	5	0	0
18	TOTAL ELECTRIC COST OF SERVICE	CS05		7,185	3,205	1,046	738	2,171	2	0
19	CLASS REVENUES=COST OF SERVICE	R602		7,185	3,206	1,046	737	2,171	2	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		-7,185	-3,205	-1,046	-738	-2,171	-2	-0
21	COMPOSITE TAX RATE	CTAX			0.38726	0.38726	0.38726	0.38726	0.38726	0.38726

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	COST OF SERVICE COMPUTATION	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	REVENUE CREDITS								
2	PRODUCTION DEMAND RELATED	Q000	P121	0	0	0	0	16	0
3	**TRANSMISSION RELATED**	**Q002**	**T106**	**0**	**0**	0	**0**	**4**	**0**
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	0	0	0	0	77	0
5	RATE BASE RELATED	Q010	RB91	0	0	0	0	33	0
6	**ENERGY NON-FUEL RELATED**	**Q012**	**K312**	**0**	0	0	**0**	5	**0**
7	ADJ I - MMR PROJECT	Q016	R600	0	0	0	0	12	0
8	TOTAL REVENUE CREDITS	Q027		0	0	0	0	147	0
9	COST OF SERVICE COMPUTATION								
10	TOTAL OP EXP EX INC & REV TAX	OP61		13	0	0	2	4,440	3
11	RETURN ON RATE BASE	R751		2	0	0	0	1,948	0
12	NET FED INCOME TAX ALLOWABLE	I879		2	0	0	0	741	1
13	NET STATE INCOME TAX ALLOWABLE	J979		0	0	0	0	181	0
14	TOTAL REVENUE CREDITS	Q027		-0	-0	-0	-0	-147	-0
15	SUBTOTAL B	CS03		17	0	0	2	7,163	4
16	REVENUE TAX FACTOR	L031		0.00247	0.00247	0.00247	0.00247		0.00000
17	REVENUE TAX	L033		0	0	0	0	18	0
18	TOTAL ELECTRIC COST OF SERVICE	CS05		17	0	0	2	7,181	4
19	CLASS REVENUES=COST OF SERVICE	R602		17	0	0	2	7,181	4
20	TOTAL ELECTRIC COST OF SERVICE	CS05		-17	-0	-0	-2	-7,181	-4
21	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	ROR, TAX RATES & SPEC FACTORS	ITEM	ALLC	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE OF RETURN									
2	CAPITALIZATION AMOUNTS									
3	LONG TERM DEBT	K100			1,520,275	1,520,275	1,520,275	1,520,275	1,520,275	1,520,275
4	PREFERRED STOCK	K102			25,037	25,037	25,037	25,037	25,037	25,037
5	COMMON STOCK	K104			2,683,750	2,683,750	2,683,750	2,683,750	2,683,750	2,683,750
6	SHORT-TERM DEBT	K106			25,142	25,142	25,142	25,142	25,142	25,142
7	CUSTOMER DEPOSITS	K108			101,954	101,954	101,954	101,954	101,954	101,954
8	ITC	K110			21,047	21,047	21,047	21,047	21,047	21,047
9	DEFERRED INCOME TAX	K112			263,246	263,246	263,246	263,246	263,246	263,246
10	OTHER	K114			0	0	0	0	0	0
11	TOTAL	K115			4,640,451	4,640,451	4,640,451	4,640,451	4,640,451	4,640,451
12	COST OF CAPITAL									
13	LONG TERM DEBT	K120			0.05730	0.05730	0.05730	0.05730	0.05730	0.05730
14	PREFERRED STOCK	K122			0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124			0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
16	SHORT-TERM DEBT	K126			0.04040	0.04040	0.04040	0.04040	0.04040	0.04040
17	CUSTOMER DEPOSITS	K128			0.05925	0.05925	0.05925	0.05925	0.05925	0.05925
18	ITC	K130			0.10142	0.10142	0.10142	0.10142	0.10142	0.10142
19	DEFERRED INCOME TAX	K132			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	OTHER	K134			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WEIGHTED COST OF CAPITAL									
22	LONG TERM DEBT	K141			0.01877	0.01877	0.01877	0.01877	0.01877	0.01877
23	PREFERRED STOCK	K143			0.00024	0.00024	0.00024	0.00024	0.00024	0.00024
24	COMMON STOCK	K145			0.07403	0.07403	0.07403	0.07403	0.07403	0.07403
25	SHORT-TERM DEBT	K147			0.00022	0.00022	0.00022	0.00022	0.00022	0.00022
26	CUSTOMER DEPOSITS	K149			0.00130	0.00130	0.00130	0.00130	0.00130	0.00130
27	ITC	K151			0.00046	0.00046	0.00046	0.00046	0.00046	0.00046
28	DEFERRED INCOME TAX	K153			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	OTHER	K155			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
31	TAX RATES AND SPECIAL FACTORS									
32	SHORT TERM DEBT COST	K180			0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
33	FEDERAL INCOME TAX RATE	K190			0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
34	STATE INCOME TAX RATE	K192			0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
35	FIT DEDUCTIBLE FOR SIT	K194			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	REVENUE TAX RATE	K196			0.00246	0.00246	0.00246	0.00246	0.00246	0.00246

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	ROR, TAX RATES & SPEC FACTORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE OF RETURN								
2	CAPITALIZATION AMOUNTS								
3	LONG TERM DEBT	K100		1,520,275	1,520,275	1,520,275	1,520,275		1,520,275
4	PREFERRED STOCK	K102		25,037	25,037	25,037	25,037		25,037
5	COMMON STOCK	K104		2,683,750	2,683,750	2,683,750	2,683,750		2,683,750
6	SHORT-TERM DEBT	K106		25,142	25,142	25,142	25,142		25,142
7	CUSTOMER DEPOSITS	K108		101,954	101,954	101,954	101,954		101,954
8	ITC	K110		21,047	21,047	21,047	21,047		21,047
9	DEFERRED INCOME TAX	K112		263,246	263,246	263,246	263,246		263,246
10	OTHER	K114		0	0	0	0		0
11	TOTAL	K115		4,640,451	4,640,451	4,640,451	4,640,451		4,640,451
12	COST OF CAPITAL								
13	LONG TERM DEBT	K120		0.05730	0.05730	0.05730	0.05730		0.05730
14	PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513		0.04513
15	COMMON STOCK	K124		0.12800	0.12800	0.12800	0.12800		0.12800
16	SHORT-TERM DEBT	K126		0.04040	0.04040	0.04040	0.04040		0.04040
17	CUSTOMER DEPOSITS	K128		0.05925	0.05925	0.05925	0.05925		0.05925
18	ITC	K130		0.10142	0.10142	0.10142	0.10142		0.10142
19	DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000		0.00000
20	OTHER	K134		0.00000	0.00000	0.00000	0.00000		0.00000
21	WEIGHTED COST OF CAPITAL								
22	LONG TERM DEBT	K141		0.01877	0.01877	0.01877	0.01877		0.01877
23	PREFERRED STOCK	K143		0.00024	0.00024	0.00024	0.00024		0.00024
24	COMMON STOCK	K145		0.07403	0.07403	0.07403	0.07403		0.07403
25	SHORT-TERM DEBT	K147		0.00022	0.00022	0.00022	0.00022		0.00022
26	CUSTOMER DEPOSITS	K149		0.00130	0.00130	0.00130	0.00130		0.00130
27	ITC	K151		0.00046	0.00046	0.00046	0.00046		0.00046
28	DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000		0.00000
29	OTHER	K155		0.00000	0.00000	0.00000	0.00000		0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502		0.09502
31	TAX RATES AND SPECIAL FACTORS								
32	SHORT TERM DEBT COST	K180		0.04920	0.04920	0.04920	0.04920		0.04920
33	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000		0.35000
34	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500		0.05500
35	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000		0.00000
36	REVENUE TAX RATE	K196		0.00246	0.00246	0.00246	0.00246		0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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COST OF CAPITAL

COMPONENT	AMOUNT	RATIO	COST	WTD COST
LONG TERM DEBT	1,520,275	0.32761	0.05730	0.01877
PREFERRED STOCK	25,037	0.00540	0.04513	0.00024
COMMON STOCK	2,683,750	0.57834	0.12800	0.07403
SHORT-TERM DEBT	25,142	0.00542	0.04040	0.00022
CUSTOMER DEPOSITS	101,954	0.02197	0.05925	0.00130
ITC	21,047	0.00454	0.10142	0.00046
DEFERRED INCOME TAX	263,246	0.05673	0.00000	0.00000
OTHER	0	0.00000	0.00000	0.00000
TOTAL	4,640,451	1.00000		0.09502

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	LLOCATORS	ITEM	ALLO	TOTAL LECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	DEMAND, ENERGY & SPEC. ASSIGN.									
2	PRODUCTION BASE - % * 1000	K200		100,000	100,000	0	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		100,000	100,000	0	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		100,000	100,000	0	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	TRANSMISSION - % * 1,000	K220		100,000	0	0	100,000	0	0	0
9	RATIO TO TOTAL ELECTRIC	K221		1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240		100,000	0	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242		100,000	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243		1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB METERS - % * 1000	K246		100,000	0	0	0	0	0	0
15	RATIO TO TOTAL ELECTRIC	K247		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	CLASS MWH ENERGY REQ- % * 1000	K306		100,000	0	100,000	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K307		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
18	CLASS MWH ENERGY REQ- % * 1000	K312		100,000	0	100,000	0	0	0	0
19	RATIO TO TOTAL ELECTRIC	K313		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
20	NUMBER OF RETAIL CUSTOMERS	K400		1,603,580	0	0	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K401		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	METER READING EXP - % * 1000	K410		100,000	0	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	BILLING/ACTG EXPENSE- % * 1000	K414		100,000	0	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K415		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	WAGES AND SALARIES									
27	PRODUCTION DEMAND - BASE	K600	K200	264	264	0	0	0	0	0
28	PRODUCTIION DEMAND - INTERMED	K602	K202	51	51	0	0	0	0	0
29	PRODUCTION DEMAND - PEAKING	K604	K204	42	42	0	0	0	0	0
30	PROD ENERGY - ALLOCABLE	K610	K306	260	0	260	0	0	0	0
31	TRANSMISSION	K612	T121	64	4	0	60	0	0	0
32	DISTRIBUTION	K614	D141	121	0	0	0	120	0	0
33	TOTAL PTD WAGES & SALARIES	K617		802	361	260	60	120	0	0
34	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.45012	0.32419	0.07481	0.14963	0.00000	0.00000
35	CUSTOMER ACCOUNTING	K620	K667	5	0	0	0	0	0	0
36	TOTAL PTDCSS WAGES & SALARIES	K627		807	361	260	60	120	0	0
37	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.44734	0.32218	0.07435	0.14870	0.00000	0.00000
38	ADMINISTRATIVE & GENERAL	K630	K627	217	97	70	16	32	0	0
39	TOTAL WAGES AND SALARIES EXP	K633		1,024	458	330	76	152	0	0
40	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.44727	0.32227	0.07422	0.14844	0.00000	0.00000
41	WEIGHTED CUST ACCOUNTG EXPENSE									

PROGRESS ENERGY FLORIDA
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	ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	DEMAND, ENERGY & SPEC. ASSIGN.								
2	PRODUCTION BASE - % * 1000	K200		0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANSMISSION - % * 1,000	K220		0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240		0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242		0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB METERS - % * 1000	K246		100,000	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K247		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	CLASS MWH ENERGY REQ- % * 1000	K306		0	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K307		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	CLASS MWH ENERGY REQ- % * 1000	K312		0	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K313		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	NUMBER OF RETAIL CUSTOMERS	K400		0	0	0	1,603,580	1,603,580	0
21	RATIO TO TOTAL ELECTRIC	K401		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
22	METER READING EXP - % * 1000	K410		100,000	0	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24	BILLING/ACTG EXPENSE- % * 1000	K414		0	0	0	100,000	100,000	0
25	RATIO TO TOTAL ELECTRIC	K415		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26	WAGES AND SALARIES								
27	PRODUCTION DEMAND - BASE	K600	K200	0	0	0	0	264	0
28	PRODUCTIION DEMAND - INTERMED	K602	K202	0	0	0	0	51	0
29	PRODUCTION DEMAND - PEAKING	K604	K204	0	0	0	0	42	0
30	PROD ENERGY - ALLOCABLE	K610	K306	0	0	0	0	260	0
31	TRANSMISSION	K612	T121	0	0	0	0	64	0
32	DISTRIBUTION	K614	D141	0	0	0	0	120	
33	TOTAL PTD WAGES & SALARIES	K617		0	0	0	0	801	1
34	WTD PTD WAGE & SAL RATIOS	K619		0.00000	0.00000	0.00000	0.00000	0.99875	0.00125
35	CUSTOMER ACCOUNTING	K620	K667	4	0	0	1		0
36	TOTAL PTDCSS WAGES & SALARIES	K627		4	0	0	1	806	1
37	WTD PTDCSS WAGE & SAL RATIOS	K629		0.00496	0.00000	0.00000	0.00124	0.99876	0.00124
38	ADMINISTRATIVE & GENERAL	K630	K627	1	0	0	0	216	
39	TOTAL WAGES AND SALARIES EXP	K633		5	0	0	1	1,022	2
40	WTD WAGE AND SALARY RATIOS	K639		0.00488	0.00000	0.00000	0.00098	0.99805	0.00195
41	WEIGHTED CUST ACCOUNTG EXPENSE								

PROGRESS ENERGY FLORIDA
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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	METER READING	K640	K410	7	0	0	0	0	0	0
2	BILLING	K644	K414	1	0	0	0	0	0	0
3	TOTAL WEIGHTED CUST ACCTNG EXP	K667		8	0	0	0	0	0	0
4	WTD RATIOS	K669		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	RECOVERABLE FUEL ENERGY EXP									
6	AMOUNT ALLOCABLE	K672	K306	8,486	0	8,486	0	0	0	0
7	TOTAL RECOV FUEL ENERGY EXP	K697		8,486	0	8,486	0	0	0	0
8	WTD RATIOS	K699		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
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	ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	METER READING	K640	K410	7	0	0	0	7	0
2	BILLING	K644	K414	0	0	0	1	1	0
3	TOTAL WEIGHTED CUST ACCTNG EXP	K667		7	0	0	1	8	0
4	WTD RATIOS	K669		0.87500	0.00000	0.00000	0.12500	1.00000	0.00000
5	RECOVERABLE FUEL ENERGY EXP								
6	AMOUNT ALLOCABLE	K672	K306	0	0	0	0	8,486	0
7	TOTAL RECOV FUEL ENERGY EXP	K697		0	0	0	0	8,486	0
8	WTD RATIOS	K699		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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	WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.06776	0.00000	0.93224	0.00000	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.83433	0.00000	0.16567	0.00000	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.99578	0.00096	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.02028	0.00000	0.27899	0.69778	0.00067	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.58917	0.00000	0.11699	0.29260	0.00028	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.52846	0.27232	0.06274	0.12937	0.00000	0.00000
9	WTD GROSS C & O PLANT RATIOS	C129	1.00000	0.47059	0.29412	0.05882	0.17647	0.00000	0.00000
10	WTD GROSS PLANT RATIOS	GP19	1.00000	0.58669	0.01123	0.11475	0.28584	0.00027	0.00000
11	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.67965	0.00983	0.09134	0.21789	0.00022	0.00000
12	NET ELECTRIC PLANT								
13	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.06771	0.00000	0.93229	0.00000	0.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.99614	0.00093	0.00000
16	**NET TRANS & DIST PLANT RATIOS**	NT29	1.00000	0.01988	0.00000	0.27367	0.70372	0.00066	0.00000
17	WTD NET G & I PLANT RATIOS	G229	1.00000	0.47059	0.30563	0.07033	0.14578	0.00000	0.00000
18	WTD NET C & O PLANT RATIOS	C229	1.00000	0.47059	0.29412	0.05882	0.17647	0.00000	0.00000
19	WTD NET PLANT RATIOS	NP29	1.00000	0.49382	0.01263	0.13815	0.35373	0.00032	0.00000
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.24009	0.59505	0.04685	0.11712	0.00000	0.00000
23	WTD RATIOS	W689	1.00000	0.06818	0.00000	0.11364	0.95455	0.00000	0.00000
24	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.44019	0.32057	0.07177	0.15789	0.00000	0.00000
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.54667	0.29902	0.07598	0.06863	0.00000	0.00000
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.14785	0.74719	0.03168	0.07591	0.00000	0.00000
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29	1.00000	0.49265	0.01233	0.14540	0.34798	0.00032	0.00000
29	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.46715	0.06667	0.13699	0.32787	0.00029	0.00000
30	O & M EXPENSES								
31	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
32	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04286	0.00000	0.95714	0.00000	0.00000	0.00000
33	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
34	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.33333	0.06667	0.06667	0.23333	0.00000	0.00000
35	WTD A & G EXP RATIOS	A339	1.00000	0.36240	0.26840	0.08154	0.28199	0.00000	0.00000
36	WTD O & M EXP RATIOS	OM39	1.00000	0.33371	0.30459	0.07764	0.27884	0.00000	0.00000
37	DEPRECIATION EXPENSES								

PROGRESS ENERGY FLORIDA
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	WEIGHTED RATIOS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149		0.00326	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29		0.00228	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29		0.00096	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129		0.00388	0.00000	0.00000	0.00194	0.99871	0.00129
9	WTD GROSS C & O PLANT RATIOS	C129		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	WTD GROSS PLANT RATIOS	GP19		0.00108	0.00000	0.00000	0.00008	0.99995	0.00005
11	WTD TOTAL DEPREC RES RATIOS	DR19		0.00097	0.00000	0.00000	0.00011	1.00000	0.00000
12	NET ELECTRIC PLANT								
13	WTD NET PROD PLANT RATIOS	P229		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249		0.00294	0.00000	0.00000	0.00000	1.00000	0.00000
16	NET TRANS & DIST PLANT RATIOS	NT29		0.00207	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD NET G & I PLANT RATIOS	G229		0.00384	0.00000	0.00000	0.00128	0.99744	0.00256
18	WTD NET C & O PLANT RATIOS	C229		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
19	WTD NET PLANT RATIOS	NP29		0.00119	0.00000	0.00000	0.00005	0.99989	0.00011
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669		0.00045	0.00000	0.00000	0.00000	0.99955	0.00045
23	WTD RATIOS	W689		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24	WTD TOTAL WORKING CASH RATIOS	W729		0.00478	0.00000	0.00000	0.00000	0.99522	0.00478
25	WTD TOTAL MISC WRKNG CAP RATIO	W749		0.00735	0.00000	0.00000	0.00245	1.00000	0.00000
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79		-0.00198	0.00000	0.00000	-0.00066	1.00000	0.00000
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29		0.00116	0.00000	0.00000	0.00005	0.99989	0.00011
29	WTD TOTAL RATE BASE RATIOS	RB99		0.00093	0.00000	0.00000	0.00000	0.99990	0.00010
30	O & M EXPENSES								
31	WTD PROD ENERGY EXP RATIOS	P349		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD TRANS O & M EXP RATIOS	T349		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD DIST O & M EXP RATIOS	D349		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD CUST ACCT EXP RATIOS	C319		0.23333	0.00000	0.00000	0.03333	0.96667	0.03333
35	WTD A & G EXP RATIOS	A339		0.00453	0.00000	0.00000	0.00113	1.00000	0.00000
36	WTD O & M EXP RATIOS	OM39		0.00411	0.00000	0.00000	0.00075	0.99963	0.00037
37	DEPRECIATION EXPENSES								

PROGRESS ENERGY FLORIDA
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	WEIGHTED RATIOS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	WTD PRODUCTION DEPREC RATIOS	P489		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	WTD TRANS DEPREC EXP RATIOS	T489		1.00000	0.04444	0.00000	0.95556	0.00000	0.00000	0.00000
3	WTD DIST DEPREC EXP RATIOS	D489		1.00000	0.00000	0.00000	0.00000	0.99520	0.00000	0.00000
4	WTD GENERAL DEPREC EXP RATIOS	G489		1.00000	0.72826	0.15217	0.03261	0.08696	0.00000	0.00000
5	WTD COM & OTHR DEPR EXP RATIOS	C489		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
6	WTD TOT DEPREC EXP RATIOS	DE49		1.00000	0.58353	0.01098	0.06980	0.33412	0.00000	0.00000
7	MISC ALLOWABLE EXPENSES									
8	WTD REAL EST & PROP TAX RATIOS	L529		1.00000	0.58738	0.01214	0.11408	0.28641	0.00000	0.00000
9	WTD PAYROLL TAX RATIOS	L559		1.00000	0.40698	0.29070	0.06977	0.22093	0.00000	0.00000
10	WTD MISC TAX RATIOS	L589		1.00000	0.55556	0.22222	0.00000	0.33333	0.00000	0.00000
11	WTD OTHER TAX RATIOS	L599		1.00000	0.55624	0.05726	0.10838	0.27403	0.00000	0.00000
12	WTD OP EXP EX INC & REV RATIOS	OP69		1.00000	0.42989	0.19311	0.07878	0.29417	0.00000	0.00000
13	INCOME TAXES									
14	WTD TOTAL ELECTRIC REVENUE	CS09		1.00000	0.44607	0.14558	0.10271	0.30216	0.00028	0.00000
15	OPERATING EXPENSES									
16	WTD PROD O & M EXP RATIOS	P459		1.00000	0.49163	0.50837	0.00000	0.00000	0.00000	0.00000
17	WTD TRANS O & M EXP RATIOS	T349		1.00000	0.04286	0.00000	0.95714	0.00000	0.00000	0.00000
18	WTD DIST O & M EXP RATIOS	D349		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
19	WAGES AND SALARIES (K600-K639)									
20	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.45012	0.32419	0.07481	0.14963	0.00000	0.00000
21	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.44734	0.32218	0.07435	0.14870	0.00000	0.00000
22	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.44727	0.32227	0.07422	0.14844	0.00000	0.00000
23	WTD RATIOS	K669		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
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	WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2	WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD DIST DEPREC EXP RATIOS	D489	0.00480	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GENERAL DEPREC EXP RATIOS	G489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD COM & OTHR DEPR EXP RATIOS	C489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD TOT DEPREC EXP RATIOS	DE49	0.00157	0.00000	0.00000	0.00000	1.00000	0.00000
7	MISC ALLOWABLE EXPENSES							
8	WTD REAL EST & PROP TAX RATIOS	L529	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
9	WTD PAYROLL TAX RATIOS	L559	0.00000	0.00000	0.00000	0.00000	0.98837	0.01163
10	WTD MISC TAX RATIOS	L589	0.00000	0.00000	0.00000	0.00000	1.11111	0.11111
11	WTD OTHER TAX RATIOS	L599	0.00000	0.00000	0.00000	0.00000	0.99591	0.00409
12	WTD OP EXP EX INC & REV RATIOS	OP69	0.00293	0.00000	0.00000	0.00045	0.99932	0.00068
13	INCOME TAXES							
14	WTD TOTAL ELECTRIC REVENUE	CS09	0.00237	0.00000	0.00000	0.00028	0.99944	0.00056
15	OPERATING EXPENSES							
16	WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	WTD DIST O & M EXP RATIOS	D349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
19	WAGES AND SALARIES (K600-K639)							
20	WTD PTD WAGE & SAL RATIOS	K619	0.00000	0.00000	0.00000	0.00000	0.99875	0.00125
21	WTD PTDCSS WAGE & SAL RATIOS	K629	0.00496	0.00000	0.00000	0.00124	0.99876	0.00124
22	WTD WAGE AND SALARY RATIOS	K639	0.00488	0.00000	0.00000	0.00098	0.99805	0.00195
23	WTD RATIOS	K669	0.87500	0.00000	0.00000	0.12500	1.00000	0.00000

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	NET INCOME COMPUTATION								
2	CLASS REVENUES=COST OF SERVICE	R600	7,185	3,206	1,046	737	2,171	2	0
3	TOTAL REVENUE CREDITS	Q027	147	36	9	10	92	0	0
4	TOTAL ELECTRIC REVENUE	CS07	7,332	3,242	1,055	747	2,263	2	0
5	TOTAL OP EXP EX INC & REV TAX	OP61	-4,443	-1,910	-858	-350	-1,307	-0	-0
6	FIRM SERVICE REVENUE TAX	RTXP	-18	-8	-3	-2	-5	-0	-0
7	NET INCOME	NI01	2,871	1,324	194	395	951	2	0
8	ADJUSTMENTS TO NET INCOME								
9	TOTAL INTEREST EXPENSE	Y783	-417	-195	-28	-57	-136	-0	-0
10	TOTAL OTHER DEDUCTIONS	Y823	-46	-46	-0	-0	-0	-0	-0
11	TOTAL ADDITIONS	Y861	896	526	10	103	256	0	0
12	PRELIMINARY TAXABLE INCOME	TI01	3,304	1,609	176	441	1,071	2	0
13	STATE INCOME TAX COMPUTATION								
14	PRELIMINARY TAXABLE INCOME	TI01	3,304	1,609	176	441	1,071	2	0
15	STATE TAXABLE INCOME	SI01	3,304	1,609	176	441	1,071	2	0
16	STATE INCOME TAX PAYABLE								
17	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18	PRELIM SIT = SI01 * K192	ST01	181	88	10	24	59	0	0
19	STATE INC TAX PAYABLE	SP01	181	88	10	24	59	0	0
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01	181	88	10	24	59	0	0
22	NET STATE INC TAX ALLOWABLE	SA01	181	88	10	24	59	0	0
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01	3,304	1,609	176	441	1,071	2	0
25	STATE INC TAX PAYABLE	SP01	-181	-88	-10	-24	-59	-0	-0
26	NET FEDERAL TAXABLE INCOME	FI01	3,123	1,521	166	417	1,012	2	0
27	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
28	PRELIM FIT = FI01 * K190	FT01	1,093	532	58	146	354	1	0
29	TOTAL FED & STATE PROV DEF IT	Z781	-327	-193	-4	-38	-93	0	0
30	TOTAL AMORTIZED ITC	Z813	-24	-14	-0	-3	-7	-0	-0
31	NET FED INC TAX ALLOWABLE	FA01	742	325	54	105	254	1	0
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01	1,093	532	58	146	354	1	0
34	FED INC TAX PAYABLE	FP01	1,093	532	58	146	354	1	0
35	PRELIMINARY SUMMARY								

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME COMPUTATION								
2	CLASS REVENUES=COST OF SERVICE	R600		17	0	0	2	7,181	4
3	TOTAL REVENUE CREDITS	Q027		0	0	0	0	147	0
4	TOTAL ELECTRIC REVENUE	CS07		17	0	0	2	7,328	4
5	**TOTAL OP EXP EX INC & REV TAX**	**OP61**		-13	-0	-0	-2	-4,440	-3
6	FIRM SERVICE REVENUE TAX	RTXP		-0	-0	-0	-0	-18	-0
7	NET INCOME	NI01		**4**	0	0	**0**	**2,870**	1
8	ADJUSTMENTS TO NET INCOME								
9	**TOTAL INTEREST EXPENSE**	**Y783**		**-0**	**-0**	**-0**	**-0**	**-416**	**-1**
10	**TOTAL OTHER DEDUCTIONS**	**Y823**		**-0**	**0**	**-0**	**-0**	**-46**	**-0**
11	**TOTAL ADDITIONS**	**Y861**		**1**	0	0	**0**	**896**	**0**
12	PRELIMINARY TAXABLE INCOME	TI01		5	0	0	0	3,304	0
13	STATE INCOME TAX COMPUTATION								
14	**PRELIMINARY TAXABLE INCOME**	TI01		5	0	**0**	0	**3,304**	0
15	STATE TAXABLE INCOME	SI01		5	0	0	0	3,304	0
16	STATE INCOME TAX PAYABLE								
17	**STATE INCOME TAX RATE**	K192		0.05500	0.05500	0.05500	0.05500		0.05500
18	**PRELIM SIT = SI01 * K192**	**ST01**		0	0	0	0	181	**0**
19	STATE INC TAX PAYABLE	SP01		0	0	0	0	181	0
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01		0	0	0	0	181	0
22	NET STATE INC TAX ALLOWABLE	SA01		0	0	0	0	181	0
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01		5	0	0	0	3,304	0
25	**STATE INC TAX PAYABLE**	**SP01**		-0	-0	-0	-0	-181	-0
26	**NET FEDERAL TAXABLE INCOME**	**FI01**		**5**	**0**	**0**	**0**	3,123	0
27	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000		0.35000
28	PRELIM FIT = FI01 * K190	FT01		2	0	0	0	1,093	0
29	TOTAL FED & STATE PROV DEF IT	Z781		0	0	0	0	-328	1
30	**TOTAL AMORTIZED ITC**	Z813		-0	-0	-0	-0	-24	-0
31	NET FED INC TAX ALLOWABLE	FA01		2	0	0	0	741	1
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01		2	0	0	0	1,093	0
34	FED INC TAX PAYABLE	FP01		2	0	0	0	1,093	0
35	PRELIMINARY SUMMARY								

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06CS25-000
EXHIBIT:
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	INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	NET INCOME	NI01	2,871	1,324	194	395	951	2	0
2	NET FED INC TAX ALLOWABLE	FA01	-742	-325	-54	-105	-254	-1	-0
3	NET STATE INC TAX ALLOWABLE	SA01	-181	-88	-10	-24	-59	-0	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU	1,948	911	130	266	638	1	0
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.09507	0.09517	0.09517	0.09476	0.09497	0.16667	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06CS25-000
EXHIBIT:
SCHEDULE: 14
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME	NI01		4	0	0	0	2,870	1
2	NET FED INC TAX ALLOWABLE	FA01		-2	0	-0	-0	-741	-1
3	NET STATE INC TAX ALLOWABLE	SA01		-0	-0	-0	-0	-181	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU		2	0	0	0	1,948	0
5	RATE OF RETURN EARNED (SCH 14)	RORX		0.10526	0.00000	0.00000	0.00000	0.09508	0.00000

G. Interruptible Service

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

DOCKET NUMBER: ER06IS25-000
EXHIBIT:
SCHEDULE: 1
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	SUMMARY OF RESULTS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11		293,082	190,560	4,147	35,241	57,745	2,146	15
3	TOTAL DEPRECIATION RESERVE	DR11		-150,529	110,330	-1,815	-14,019	-22,003	-941	-5
4	TOTAL RATE BASE ADJUSTMENTS	RB71		17,922	3,691	11,294	2,051	883	29	0
5	TOTAL RATE BASE	RB91		160,475	83,921	13,626	23,273	36,625	1,234	10
6	OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31		22,247	7,846	8,126	1,736	4,077	134	0
8	TOTAL DEPRECIATION EXPENSE	DE41		9,928	6,519	141	745	2,322	90	1
9	TOTAL OTHER TAX & MISC EXPENSE	L591		3,903	2,388	285	431	727	26	0
10	MISC ALLOWABLE EXPENSES	M621		-3	-2	0	0	-1	0	0
11	TOTAL OP EXP EX INC & REV TAX	OP61		36,075	16,751	8,552	2,912	7,125	250	1
12	NET FED INCOME TAX ALLOWABLE	I879		5,759	2,848	540	877	1,381	47	1
13	NET STATE INCOME TAX ALLOWABLE	J979		1,421	775	96	202	321	11	0
14	REVENUE TAX	L033		142	69	26	15	29	1	0
15	TOTAL OPERATING EXPENSE	OPEX		43,397	20,443	9,214	4,006	8,856	309	2
16	RETURN ON RATE BASE	R751		15,248	7,974	1,295	2,211	3,480	117	1
17	TOTAL REVENUE CREDITS	Q027		-1,021	-329	-89	-83	-498	-17	-1
18	TOTAL ELECTRIC COST OF SERVICE	CS05		57,624	28,088	10,420	6,134	11,838	409	2
19	CLASS REVENUES=COST OF SERVICE	R602		57,624	28,088	10,420	6,134	11,838	409	2
20	TOTAL RETURN EARNED	RETE		15,248	7,974	1,295	2,211	3,480	117	1
21	RATE OF RETURN EARNED	RORE		0.09502	0.09502	0.09504	0.09500	0.09502	0.09481	0.10000
22	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
23	RETURN EARNED ON COMMON EQUITY	REOE		0.12800	0.12800	0.12804	0.12797	0.12800	0.12765	0.13662
24	ALLOWED RETURN ON COM EQUITY	AROE			0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
25	CLASS REVENUES=COST OF SERVICE	R600		57,624	28,088	10,420	6,134	11,838	409	2

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

DOCKET NUMBER: ER06IS25-000
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SCHEDULE: 1
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	SUMMARY OF RESULTS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE								
2	GROSS ELECTRIC PLT IN SERVICE	GP11		732	2,474	0	19	293,079	3
3	TOTAL DEPRECIATION RESERVE	DR11		-330	-1,073	-0	-12	-150,528	-1
4	TOTAL RATE BASE ADJUSTMENTS	RB71		-48	30	0	-6	17,924	-2
5	TOTAL RATE BASE	RB91		354	1,431	0	1	160,475	0
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31		185	124	0	17	22,245	2
8	TOTAL DEPRECIATION EXPENSE	DE41		32	78	0	0	9,928	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591		15	29	0	1	3,902	1
10	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	-3	0
11	TOTAL OP EXP EX INC & REV TAX	OP61		232	231	0	18	36,072	3
12	NET FED INCOME TAX ALLOWABLE	I879		13	53	0	0	5,760	-1
13	NET STATE INCOME TAX ALLOWABLE	J979		3	13	0	0	1,421	0
14	REVENUE TAX	L033		1	1	0	0	142	0
15	TOTAL OPERATING EXPENSE	OPEX		249	298	0	18	43,395	2
16	RETURN ON RATE BASE	R751		34	136	0	0	15,248	0
17	TOTAL REVENUE CREDITS	Q027		-1	-3	-0	-0	-1,021	-0
18	TOTAL ELECTRIC COST OF SERVICE	CS05		282	431	0	18	57,622	2
19	CLASS REVENUES=COST OF SERVICE	R602		282	431	0	18	57,622	2
20	TOTAL RETURN EARNED	RETE		34	136	0	0	15,248	0
21	RATE OF RETURN EARNED	RORE		0.09605	0.09504	0.00000	0.00000	0.09502	0.00000
22	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502		0.09502
23	RETURN EARNED ON COMMON EQUITY	REOE		0.12978	0.12804	-0.03629	-0.03629	0.12800	-0.03629
24	ALLOWED RETURN ON COM EQUITY	AROE		0.12800	0.12800	0.12800	0.12800		0.12800
25	CLASS REVENUES=COST OF SERVICE	R600		282	431	0	18	57,622	2

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

DOCKET NUMBER: ER06IS25-000
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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	BASE	P100	K200	139,913	139,913	0	0	0	0	0
3	INTERMEDIATE	P102	K202	17,836	17,836	0	0	0	0	0
4	PEAKING	P104	K204	23,056	23,056	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121		180,805	180,805	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	1,754	1,754	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	210	210	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	686	686	0	0	0	0	0
10	TRANSMISSION	T106	K220	34,253	0	0	34,253	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	195	0	0	195	0	0	0
12	TRANSMISSION PLANT IN SERVICE	T121		37,098	2,650	0	34,448	0	0	0
13	TOTAL PROD & TRANS PLANT	PT21		217,903	183,455	0	34,448	0	0	0
14	DISTRIBUTION PLANT									
15	PRIMARY	D100	K240	57,703	0	0	0	57,703	0	0
16	SECONDARY	D102	K242	2,145	0	0	0	0	2,145	0
17	SERVICES	D104	K244	15	0	0	0	0	0	15
18	METERS	D106	K246	616	0	0	0	0	0	0
19	IS CONTROL EQUIPMENT	D112	K252	2,430	0	0	0	0	0	0
20	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	-1,207	0	0	0	-1,207	0	0
21	ADJ H - FINCL CONSIST-DSTB SEC	D116	K242	-43	0	0	0	0	-43	0
22	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	174	0	0	0	174	0	0
23	ADJ Z - DISTRIB UPGRADE - SEC	D122	K242	6	0	0	0	0	6	0
24	DISTRIBUTION PLANT IN SERVICE	D141		61,839	0	0	0	56,670	2,108	15
25	TOTAL TRANS & DIST PLANT	TD21		98,937	2,650	0	34,448	56,670	2,108	15
26	TOTAL GROSS PTD PLANT	PD21		279,742	183,455	0	34,448	56,670	2,108	15
27	GENERAL & INTANGIBLE PLANT									
28	LABOR RELATED	G100	K627	11,403	5,126	4,201	803	1,058	39	0
29	RETAIL CUSTOMER RELATED (CSS)	G102	K400	8	0	0	0	0	0	0
30	PRODUCTION PLANT RELATED	G104	P121	2,045	2,045	0	0	0	0	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	31	0	0	0	31	0	0
32	GENERAL PLANT IN SERVICE	G121		13,487	7,171	4,201	803	1,089	39	0
33	COMMON & OTHER PLANT									
34	ADJ V - ORGANIZATION REALIGN	C100	K627	-147	-66	-54	-10	-14	-1	0
35	TOTAL COMMON & OTHER PLANT	C121		-147	-66	-54	-10	-14	-1	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

DOCKET NUMBER: ER06IS25-000
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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	BASE	P100	K200	0	0	0	0	139,913	0
3	INTERMEDIATE	P102	K202	0	0	0	0	17,836	0
4	PEAKING	P104	K204	0	0	0	0	23,056	0
5	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	180,805	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T100	K200	0	0	0	0	1,754	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	0	0	0	0	210	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	0	0	0	0	686	0
10	TRANSMISSION	T106	K220	0	0	0	0	34,253	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	0	0	0	0	195	0
12	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	37,098	0
13	TOTAL PROD & TRANS PLANT	PT21		0	0	0	0	217,903	0
14	DISTRIBUTION PLANT								
15	PRIMARY	D100	K240	0	0	0	0	57,703	0
16	SECONDARY	D102	K242	0	0	0	0	2,145	0
17	SERVICES	D104	K244	0	0	0	0	15	0
18	METERS	D106	K246	616	0	0	0	616	0
19	IS CONTROL EQUIPMENT	D112	K252	0	2,430	0	0	2,430	0
20	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	0	0	0	0	-1,207	0
21	ADJ H - FINCL CONSIST-DSTB SEC	D116	K242	0	0	0	0	-43	0
22	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	0	0	0	0	174	0
23	ADJ Z - DISTRIB UPGRADE - SEC	D122	K242	0	0	0	0	6	0
24	DISTRIBUTION PLANT IN SERVICE	D141		616	2,430	0	0	61,839	0
25	TOTAL TRANS & DIST PLANT	TD21		616	2,430	0	0	98,937	0
26	TOTAL GROSS PTD PLANT	PD21		616	2,430	0	0	279,742	0
27	GENERAL & INTANGIBLE PLANT								
28	LABOR RELATED	G100	K627	118	45	0	11	11,401	2
29	RETAIL CUSTOMER RELATED (CSS)	G102	K400	0	0	0	8	8	0
30	PRODUCTION PLANT RELATED	G104	P121	0	0	0	0	2,045	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	0	0	0	0	31	0
32	GENERAL PLANT IN SERVICE	G121		118	45	0	19	13,485	2
33	COMMON & OTHER PLANT								
34	ADJ V - ORGANIZATION REALIGN	C100	K627	-2	-1	0	0	-148	1
35	TOTAL COMMON & OTHER PLANT	C121		-2	-1	0	0	-148	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

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GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 GROSS ELECTRIC PLT IN SERVICE	GP11		293,082	190,560	4,147	35,241	57,745	2,146	15

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

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GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 GROSS ELECTRIC PLT IN SERVICE	GP11		732	2,474	0	19	293,079	3

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

DOCKET NUMBER: ER06IS25-000
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	DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	BASE	P150	P100	77,026	77,026	0	0	0	0	0
3	INTERMEDIATE	P152	P102	15,970	15,970	0	0	0	0	0
4	PEAKING	P154	P104	12,333	12,333	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171		105,329	105,329	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	735	735	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	90	90	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	233	233	0	0	0	0	0
10	TRANSMISSION	T156	T106	13,670	0	0	13,670	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	2	0	0	2	0	0	0
12	TOTAL TRANS DEPREC RESERVE	T171		14,730	1,058	0	13,672	0	0	0
13	DISTRIBUTION PLANT									
14	PRIMARY	D150	D100	21,574	0	0	0	21,574	0	0
15	SECONDARY	D152	D102	926	0	0	0	0	926	0
16	SERVICES	D154	K244	5	0	0	0	0	0	5
17	METERS	D156	D106	279	0	0	0	0	0	0
18	IS CONTROL EQUIPMENT	D162	K252	1,054	0	0	0	0	0	0
19	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	-43	0	0	0	-43	0	0
20	ADJ H - FNCL CONSIST-DSTB SEC	D166	K242	-2	0	0	0	0	-2	0
21	ADJ Z - DISTRIB UPGRADE - PRI	D170	D120	3	0	0	0	3	0	0
22	TOTAL DISTRIB DEPREC RESERVE	D191		23,796	0	0	0	21,534	924	5
23	GENERAL & INTANGIBLE PLANT									
24	LABOR RELATED	G150	G100	4,927	2,215	1,815	347	457	17	0
25	RETAIL CUSTOMER RELATED (CSS)	G152	G102	7	0	0	0	0	0	0
26	PRODUCTION PLANT RELATED	G154	G104	1,728	1,728	0	0	0	0	0
27	DISTRIBUTION PRIMARY RELATED	G156	G106	12	0	0	0	12	0	0
28	TOTAL GENERAL DEPREC RESERVE	G171		6,674	3,943	1,815	347	469	17	0
29	TOTAL DEPRECIATION RESERVE	DR11		150,529	110,330	1,815	14,019	22,003	941	5

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

DOCKET NUMBER: ER06IS25-000
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	DEPRECIATION RESERVE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	BASE	P150	P100	0	0	0	0	77,026	0
3	INTERMEDIATE	P152	P102	0	0	0	0	15,970	0
4	PEAKING	P154	P104	0	0	0	0	12,333	0
5	TOTAL PROD DEPREC RESERVE	P171		0	0	0	0	105,329	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T150	T100	0	0	0	0	735	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	0	0	0	0	90	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	0	0	0	0	233	0
10	TRANSMISSION	T156	T106	0	0	0	0	13,670	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	0	0	0	0	2	0
12	TOTAL TRANS DEPREC RESERVE	T171		0	0	0	0	14,730	0
13	DISTRIBUTION PLANT								
14	PRIMARY	D150	D100	0	0	0	0	21,574	0
15	SECONDARY	D152	D102	0	0	0	0	926	0
16	SERVICES	D154	K244	0	0	0	0	5	0
17	METERS	D156	D106	279	0	0	0	279	0
18	IS CONTROL EQUIPMENT	D162	K252	0	1,054	0	0	1,054	0
19	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	0	0	0	0	-43	0
20	ADJ H - FNCL CONSIST-DSTB SEC	D166	K242	0	0	0	0	-2	0
21	ADJ Z - DISTRIB UPGRADE - PRI	D170	D120	0	0	0	0	3	0
22	TOTAL DISTRIB DEPREC RESERVE	D191		279	1,054	0	0	23,796	0
23	GENERAL & INTANGIBLE PLANT								
24	LABOR RELATED	G150	G100	51	19	0	5	4,926	1
25	RETAIL CUSTOMER RELATED (CSS)	G152	G102	0	0	0	7	7	0
26	PRODUCTION PLANT RELATED	G154	G104	0	0	0	0	1,728	0
27	DISTRIBUTION PRIMARY RELATED	G156	G106	0	0	0	0	12	0
28	TOTAL GENERAL DEPREC RESERVE	G171		51	19	0	12	6,673	1
29	TOTAL DEPRECIATION RESERVE	DR11		330	1,073	0	12	150,528	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

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	NET ELECTRIC PLANT	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121		180,805	180,805	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171		-105,329	-105,329	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221		75,476	75,476	0	0	0	0	0
5	TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121		37,098	2,650	0	34,448	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171		-14,730	-1,058	-0	-13,672	-0	-0	-0
8	NET TRANSMISSION PLANT	T221		22,368	1,592	0	20,776	0	0	0
9	DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141		61,839	0	0	0	56,670	2,108	15
11	TOTAL DISTRIB DEPREC RESERVE	D191		-23,796	-0	-0	-0	-21,534	-924	-5
12	NET DISTRIBUTION PLANT	D241		38,043	0	0	0	35,136	1,184	10
13	NET PTD PLANT	NT31		135,887	77,068	0	20,776	35,136	1,184	10
14	NET TRANS & DIST PLANT	NT21		60,411	1,592	0	20,776	35,136	1,184	10
15	GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121		13,487	7,171	4,201	803	1,089	39	0
17	TOTAL GENERAL DEPREC RESERVE	G171		-6,674	-3,943	-1,815	-347	-469	-17	-0
18	NET GENERAL & INTANG PLANT	G221		6,813	3,228	2,386	456	620	22	0
19	COMMON & OTHER PLANT									
20	TOTAL COMMON & OTHER PLANT	C121		-147	-66	-54	-10	-14	-1	0
21	NET COMMON & OTHER PLANT	C221		-147	-66	-54	-10	-14	-1	0
22	NET ELECTRIC PLANT IN SERVICE	NP21		142,553	80,230	2,332	21,222	35,742	1,205	10

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
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	NET ELECTRIC PLANT	ITEM	ALLC	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	180,805	0
3	TOTAL PROD DEPREC RESERVE	P171		-0	-0	-0	-0	-105,329	-0
4	NET PRODUCTION PLANT	P221		0	0	0	0	75,476	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	37,098	0
7	TOTAL TRANS DEPREC RESERVE	T171		-0	-0	-0	-0	-14,730	-0
8	NET TRANSMISSION PLANT	T221		0	0	0	0	22,368	0
9	DISTRIBUTION PLANT								
10	DISTRIBUTION PLANT IN SERVICE	D141		616	2,430	0	0	61,839	0
11	TOTAL DISTRIB DEPREC RESERVE	D191		-279	-1,054	-0	-0	-23,796	-0
12	NET DISTRIBUTION PLANT	D241		337	1,376	0	0	38,043	0
13	NET PTD PLANT	NT31		337	1,376	0	0	135,887	0
14	NET TRANS & DIST PLANT	NT21		337	1,376	0	0	60,411	0
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121		118	45	0	19	13,485	2
17	TOTAL GENERAL DEPREC RESERVE	G171		-51	-19	-0	-12	-6,673	-1
18	NET GENERAL & INTANG PLANT	G221		67	26	0	7	6,812	1
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121		-2	-1	0	0	-148	1
21	NET COMMON & OTHER PLANT	C221		-2	-1	0	0	-148	1
22	NET ELECTRIC PLANT IN SERVICE	NP21		402	1,401	0	7	142,551	2

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE ADJUSTMENTS									
2	ADDITIVE ADJUSTMENTS									
3	PLANT HELD FOR FUTURE USE									
4	TRANSMISSION	V224	T106	200	0	0	200	0	0	0
5	DISTRIBUTION	V226	D100	56	0	0	0	56	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		256	0	0	200	56	0	0
7	CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234	P121	8,216	8,216	0	0	0	0	0
9	TRANSMISSION	V236	T106	1,419	0	0	1,419	0	0	0
10	DISTRIBUTION	V238	D141	252	0	0	0	231	9	0
11	GENERAL	V240	G100	1	0	0	0	0	0	0
12	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	-60	0	0	0	-60	0	0
13	ADJ H - FINCL CONSIST-DSTB SEC	V246	K242	-2	0	0	0	0	-2	0
14	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	-6,490	6,490	0	0	0	0	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	35	0	0	35	0	0	0
16	TOTAL RATE BASE CWIP	V255		3,371	1,726	0	1,454	171	7	0
17	ADDITIONAL CWIP									
18	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	32	0	0	0	32	0	0
19	ADJ Z - DISTRIB UPGRADE - SEC	V258	K242	1	0	0	0	0	1	0
20	TOTAL ADDITIONAL CWIP	V287		33	0	0	0	32	1	0
21	TOTAL ADDITIVE ADJUSTMENTS	V289		3,660	1,726	0	1,654	259	8	0
22	NET ORIGINAL COST RATE BASE	RB21		146,213	81,956	2,332	22,876	36,001	1,213	10
23	WORKING CAPITAL									
24	MATERIALS AND SUPPLIES									
25	FUEL SUPPLIES									
26	AMOUNT ALLOCABLE	W630	K306	11,686	0	11,686	0	0	0	0
27	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	-269	0	-269	0	0	0	0
28	ADJ E - LAST CORE NUCLEAR FUEL	W636	K306	11	0	11	0	0	0	0
29	ADJ X - PFC	W638	K306	1,648	0	1,648	0	0	0	0
30	TOTAL FUEL STOCKS	W641		13,076	0	13,076	0	0	0	0
31	PLANT MATERIALS & SUPPLIES									
32	AMOUNT ALLOCABLE	W642	GP19	7,373	4,794	104	887	1,453	54	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE ADJUSTMENTS								
2	ADDITIVE ADJUSTMENTS								
3	PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224	T106	0	0	0	0	200	0
5	DISTRIBUTION	V226	D100	0	0	0	0	56	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		0	0	0	0	**256**	0
7	CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234	P121	0	0	0	0	8,216	0
9	TRANSMISSION	V236	T106	0	0	0	0	1,419	0
10	DISTRIBUTION	V238	D141	3	10	0	0	253	-1
11	GENERAL	V240	G100	0	0	0	0	0	1
12	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	0	0	0	0	-60	0
13	ADJ H - FINCL CONSIST-DSTB SEC	V246	K242	0	0	0	0	-2	0
14	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	0	0	0	0	-6,490	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	0	0	0	0	35	0
16	TOTAL RATE BASE CWIP	V255		3	10	0	0	3,371	0
17	ADDITIONAL CWIP								
18	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	0	0	0	0	32	0
19	ADJ Z - DISTRIB UPGRADE - SEC	V258	K242	0	0	0	0	1	0
20	TOTAL ADDITIONAL CWIP	V287		0	0	0	0	33	0
21	TOTAL ADDITIVE ADJUSTMENTS	V289		3	10	0	0	3,660	0
22	NET ORIGINAL COST RATE BASE	RB21		405	1,411	0	7	**146,211**	2
23	WORKING CAPITAL								
24	MATERIALS AND SUPPLIES								
25	FUEL SUPPLIES								
26	AMOUNT ALLOCABLE	W630	K306	0	0	0	0	11,686	0
27	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	0	0	0	0	-269	0
28	ADJ E - LAST CORE NUCLEAR FUEL	W636	K306	0	0	0	0	11	0
29	ADJ X - PFC	W638	K306	0	0	0	0	1,648	
30	TOTAL FUEL STOCKS	W641		0	0	0	0	13,076	0
31	PLANT MATERIALS & SUPPLIES								
32	AMOUNT ALLOCABLE	W642	GP19	18	62	0	0	7,372	1

PROGRESS ENERGY FLORIDA
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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-202	-131	-3	-24	-40	-1	0
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	14	9	0	2	3	0	0
3	TOTAL PLANT MATERIALS & SUPPL	W659		7,185	4,672	101	865	1,416	53	0
4	TOTAL MATERIALS & SUPPLIES	W661		20,261	4,672	13,177	865	1,416	53	0
5	PREPAYMENTS & OTHER W.C. ITEMS									
6	TOTAL PREPAYMENTS	W670	PD29	77	50	0	9	16	1	0
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	-28	0	0	-28	0	0	0
8	UNFUND STRM DMG RESRV - DISTRB	W674	D141	-150	0	0	0	-137	-5	0
9	ADJ W - INCR STRM RESRV - TRAN	W680	T106	-67	0	0	-67	0	0	0
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-367	0	0	0	-336	-13	0
11	TOTAL	W687		-535	50	0	-86	-457	-17	0
12	OTHER WORKING CAPITAL									
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-160	56	-58	-12	-29	-1	0
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	-4	-3	0	0	-1	0	0
15	ADJ V - ORGANIZATION REALIGN	W694	K627	-1,651	-742	-608	-116	-153	-6	0
16	TOTAL	W705		-1,815	-801	-666	-128	-183	-7	0
17	TOTAL WORKING CASH	W721		-1,815	801	666	-128	-183	-7	0
18	MISCELLANEOUS WORKING CAPITAL									
19	OPEBS - D.A. RETAIL	W730	K627	-6,178	-2,777	-2,276	-435	-573	-21	0
20	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	238	0	238	0	0	0	0
21	MISC OTHER	W736	OM31	2,383	840	870	186	437	14	0
22	ADJ K - SECTION 1341	W742	GP19	46	30	1	6	9	0	0
23	ADJ L - REMOVE RTO START UP	W744	OM31	-138	-49	-50	-11	-25	-1	0
24	TOTAL MISC WORK CAPITAL	W747		-3,649	-1,956	-1,217	-254	-152	-8	0
25	TOTAL WORKING CAPITAL	WC71		14,262	1,965	11,294	397	624	21	0
26	PRELIMINARY SUMMARY									
27	TOTAL ADDITIVE ADJUSTMENTS	V289		3,660	1,726	0	1,654	259	8	0
28	TOTAL WORKING CAPITAL	WC71		14,262	1,965	11,294	397	624	21	0
29	TOTAL RATE BASE ADJUSTMENTS	RB71		17,922	3,691	11,294	2,051	883	29	0
30	RATE BASE CALCULATION									
31	NET ELECTRIC PLANT IN SERVICE	NP21		142,553	80,230	2,332	21,222	35,742	1,205	10
32	TOTAL RATE BASE ADJUSTMENTS	RB71		17,922	3,691	11,294	2,051	883	29	0
33	TOTAL RATE BASE	RB91		160,475	83,921	13,626	23,273	36,625	1,234	10

PROGRESS ENERGY FLORIDA
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PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-1	-2	0	0	-202	0
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	0	0	0	0	14	0
3	TOTAL PLANT MATERIALS & SUPPL	W659		17	60	0	0	7,184	1
4	TOTAL MATERIALS & SUPPLIES	W661		17	60	0	0	20,260	1
5	PREPAYMENTS & OTHER W.C. ITEMS								
6	TOTAL PREPAYMENTS	W670	PD29	0	1	0	0	77	0
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	0	0	0	0	-28	0
8	UNFUND STRM DMG RESRV - DISTRB	W674	D141	-1	6	0	0	-149	1
9	ADJ W - INCR STRM RESRV - TRAN	W680	T106	0	0	0	0	-67	0
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-4	14	0	0	-367	0
11	TOTAL	W687		-5	19	0	0	-534	1
12	OTHER WORKING CAPITAL								
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-1	-1	0	0	-158	-2
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	0	0	0	0	-4	0
15	ADJ V - ORGANIZATION REALIGN	W694	K627	-17	-7	0	-2	-1,651	0
16	TOTAL	W705		-18	-8	0	-2	-1,813	-2
17	TOTAL WORKING CASH	W721		-18	8	0	-2	-1,813	-2
18	MISCELLANEOUS WORKING CAPITAL								
19	OPEBS - D.A. RETAIL	W730	K627	64	-25	0	-6	-6,177	-1
20	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	0	0	0	0	238	0
21	MISC OTHER	W736	OM31	20	13	0	2	2,382	1
22	ADJ K - SECTION 1341	W742	GP19	0	0	0	0	46	0
23	ADJ L - REMOVE RTO START UP	W744	OM31	-1	-1	0	0	-138	0
24	TOTAL MISC WORK CAPITAL	W747		-45	-13	0	-4	-3,649	0
25	TOTAL WORKING CAPITAL	WC71		-51	20	0	-6	14,264	-2
26	PRELIMINARY SUMMARY								
27	TOTAL ADDITIVE ADJUSTMENTS	V289		3	10	0	0	3,660	0
28	TOTAL WORKING CAPITAL	WC71		-51	20	0	-6	14,264	-2
29	TOTAL RATE BASE ADJUSTMENTS	RB71		-48	30	0	-6	17,924	-2
30	RATE BASE CALCULATION								
31	NET ELECTRIC PLANT IN SERVICE	NP21		402	1,401	0	7	142,551	2
32	TOTAL RATE BASE ADJUSTMENTS	RB71		-48	30	0	-6	17,924	-2
33	TOTAL RATE BASE	RB91		354	1,431	0	1	160,475	0

PROGRESS ENERGY FLORIDA
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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
2	RETURN ON RATE BASE	R751		15,248	7,974	1,295	2,211	3,480	117	1

PROGRESS ENERGY FLORIDA
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	RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09502	0.09502	0.09502	0.09502		0.09502
2	RETURN ON RATE BASE	R751	34	136	0	0	15,248	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION O & M									
2	PRODUCTION O&M- ENERGY RELATED									
3	NON-RECV FUEL - ALLOCABLE	P302	K306	469	0	469	0	0	0	0
4	D.A. RETAIL	P308	K306	166	0	166	0	0	0	0
5	AMOUNT ALLOCABLE	P310	K306	5,179	0	5,179	0	0	0	0
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	-21	0	-21	0	0	0	0
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	-52	0	-52	0	0	0	0
8	TOTAL ENERGY RELATED	P341		5,741	0	5,741	0	0	0	0
9	PRODUCTION O&M - DEMAND RELATD									
10	BASE	P352	P100	3,596	3,596	0	0	0	0	0
11	INTERMEDIATE	P354	P102	590	590	0	0	0	0	0
12	PEAKING	P356	P104	708	708	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391		4,894	4,894	0	0	0	0	0
14	**TOTAL PRODUCTION O & M**	P451		10,635	4,894	5,741	0	0	0	0
15	TRANSMISSION O & M									
16	GEN. STEP-UP XFMR - BASE	T300	T100	35	35	0	0	0	0	0
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	4	4	0	0	0	0	0
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	15	15	0	0	0	0	0
19	TRANSMISSION	T306	T106	811	0	0	811	0	0	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	307	0	0	307	0	0	
21	TOTAL TRANSMISSION O & M	T341		1,172	54	0	1,118	0	0	0
22	DISTRIBUTION O & M									
23	PRIMARY	D300	D100	1,420	0	0	0	1,420	0	0
24	SECONDARY	D302	D102	39	0	0	0	0	39	0
25	METERS	D306	D106	7	0	0	0	0	0	0
26	IS CONTROL EQUIPMENT	D312	K252	64	0	0	0	0	0	0
27	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	815	0	0	0	815	0	0
28	ADJ H - FINCL CONSIST-DSTB SEC	D316	K242	29	0	0	0	0	29	0
29	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	446	0	0	0	446	0	0
30	ADJ Z - DISTRIB UPGRADE - SEC	D320	K242	15	0	0	0	0	15	0
31	TOTAL DISTRIBUTION O & M	D341		2,835	0	0	0	2,681	83	0
32	CUSTOMER ACCOUNTING									
33	METER READING	C300	K410	106	0	0	0	0	0	0
34	CUSTOMER RECORDS	C302	K412	1	0	0	0	0	0	0
35	BILLING	C304	K414	10	0	0	0	0	0	0
36	UNCOLLECTIBLES	C308	R600	202	98	37	22	41	1	0

PROGRESS ENERGY FLORIDA
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PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

DOCKET NUMBER: ER06IS25-000
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	O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION O & M								
2	PRODUCTION O&M- ENERGY RELATED								
3	NON-RECV FUEL - ALLOCABLE	P302	K306	0	0	0	0	469	0
4	D.A. RETAIL	P308	K306	0	0	0	0	166	0
5	AMOUNT ALLOCABLE	P310	K306	0	0	0	0	5,179	0
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	0	0	0	0	-21	0
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	0	0	0	0	-52	0
8	TOTAL ENERGY RELATED	P341		0	0	0	0	5,741	0
9	PRODUCTION O&M - DEMAND RELATE								
10	BASE	P352	P100	0	0	0	0	3,596	0
11	INTERMEDIATE	P354	P102	0	0	0	0	590	0
12	PEAKING	P356	P104	0	0	0	0	708	0
13	TOTAL DEMAND RELATED	P391		0	0	0	0	4,894	0
14	TOTAL PRODUCTION O & M	P451		0	0	0	0	10,635	0
15	TRANSMISSION O & M								
16	GEN. STEP-UP XFMR - BASE	T300	T100	0	0	0	0	35	0
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	0	0	0	0	4	0
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	0	0	0	0	15	0
19	TRANSMISSION	T306	T106	0	0	0	0	811	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	0	0	0	0	307	0
21	TOTAL TRANSMISSION O & M	T341		0	0	0	0	1,172	0
22	DISTRIBUTION O & M								
23	PRIMARY	D300	D100	0	0	0	0	1,420	0
24	SECONDARY	D302	D102	0	0	0	0	39	0
25	METERS	D306	D106	7	0	0	0	7	0
26	IS CONTROL EQUIPMENT	D312	K252	0	64	0	0	64	0
27	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	0	0	0	0	815	0
28	ADJ H - FINCL CONSIST-DSTB SEC	D316	K242	0	0	0	0	29	0
29	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	0	0	0	0	446	0
30	ADJ Z - DISTRIB UPGRADE - SEC	D320	K242	0	0	0	0	15	0
31	TOTAL DISTRIBUTION O & M	D341		7	64	0	0	2,835	0
32	CUSTOMER ACCOUNTING								
33	METER READING	C300	K410	106	0	0	0	106	0
34	CUSTOMER RECORDS	C302	K412	0	0	0	1	1	0
35	BILLING	C304	K414	0	0	0	10	10	0
36	UNCOLLECTIBLES	C308	R600	1	2	0	0	202	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	ADJ I - MMR PROJECT - LABOR	C312	K627	-14	-6	-5	-1	-1	0	0
2	TOTAL CUSTOMER ACCOUNTING EXP	C317		305	92	32	21	40	1	0
3	ADMINISTRATIVE & GENERAL									
4	PRODUCTION - BASE RELATED	A300	P100	-15	-15	0	0	0	0	0
5	TRANSMISSION PLANT RELATED	A302	T106	18	0	0	18	0	0	0
6	DISTRIBUTION PLANT RELATED	A304	D141	100	0	0	0	92	3	0
7	GROSS PLANT RELATED	A306	GP19	123	80	2	15	24	1	0
8	LABOR RELATED	A308	K627	6,959	3,128	2,564	490	646	24	0
9	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-148	-67	-55	-10	-14	-1	0
10	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-11	-5	-4	-1	-1	0	0
11	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	12	8	0	1	2	0	0
12	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-37	-17	-14	-3	-3	0	0
13	ADJ V - ORGANIZATION REALIGN	A326	K627	-683	-307	-252	-48	-63	-2	0
14	ADJ X - PFC	A328	K306	112	0	112	0	0	0	0
15	ADJ U - MISC INTEREST EXPENSE	A330	GP19	1	1	0	0	0	0	0
16	**ADJ W - INCR STRM RSRV - TRAN**	A332	T106	135	0	0	135	0	0	0
17	ADJ W - INCR STRM RSRV - DSTB	A334	D141	734	0	0	0	673	25	0
18	TOTAL ADMINISTRATIVE & GENERAL	A337		7,300	2,806	2,353	597	1,356	50	0
19	TOTAL O & M EXPENSE	OM31		22,247	7,846	8,126	1,736	4,077	134	0

PROGRESS ENERGY FLORIDA
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	O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	ADJ I - MMR PROJECT - LABOR	C312	K627	0	0	0	0	-13	-1
2	TOTAL CUSTOMER ACCOUNTING EXP	C317		107	2	0	11	306	-1
3	ADMINISTRATIVE & GENERAL								
4	PRODUCTION - BASE RELATED	A300	P100	0	0	0	0	-15	0
5	TRANSMISSION PLANT RELATED	A302	T106	0	0	0	0	18	0
6	DISTRIBUTION PLANT RELATED	A304	D141	1	4	0	0	100	0
7	GROSS PLANT RELATED	A306	GP19	0	1	0	0	123	0
8	LABOR RELATED	A308	K627	72	28	0	7	6,959	0
9	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-2	-1	0	0	-150	2
10	ADJ T - INDUSTRY ASSOC DUE	A318	K627	0	0	0	0	-11	0
11	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	0	0	0	0	11	1
12	ADJ D - CORP AIRCRAFT ADJ	A324	K627	0	0	0	0	-37	0
13	ADJ V - ORGANIZATION REALIGN	A326	K627	-7	-3	0	-1	-683	0
14	ADJ X - PFC	A328	K306	0	0	0	0	112	0
15	ADJ U - MISC INTEREST EXPENSE	A330	GP19	0	0	0	0	1	0
16	ADJ W - INCR STRM RSRV - TRAN	A332	T106	0	0	0	0	135	0
17	ADJ W - INCR STRM RSRV - DSTB	A334	D141	7	29	0	0	734	0
18	TOTAL ADMINISTRATIVE & GENERAL	A337		71	58	0	6	7,297	3
19	TOTAL O & M EXPENSE	OM31		185	124	0	17	22,245	2

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	DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION DEPRECIATION									
2	BASE	P460	P100	4,437	4,437	0	0	0	0	0
3	INTERMEDIATE	P462	P102	580	580	0	0	0	0	0
4	PEAKING	P464	P104	884	884	0	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP	P481		5,901	5,901	0	0	0	0	0
6	TRANSMISSION DEPRECIATION									
7	GEN. STEP-UP XFMR - BASE	T460	T100	23	23	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T462	T102	3	3	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T464	T104	11	11	0	0	0	0	0
10	TRANSMISSION	T466	T106	706	0	0	706	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	12	0	0	12	0	0	0
12	TOTAL TRANS DEPREC EXP	T481		755	37	0	718	0	0	0
13	DISTRIBUTION DEPRECIATION									
14	PRIMARY	D460	D100	2,313	0	0	0	2,313	0	0
15	SECONDARY	D462	D102	89	0	0	0	0	89	0
16	SERVICES	D464	K244	1	0	0	0	0	0	1
17	METERS	D466	D106	28	0	0	0	0	0	0
18	IS CONTROL EQUIPMENT	D472	K252	76	0	0	0	0	0	0
19	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	-47	0	0	0	-47	0	0
20	ADJ H - FNCL CONSIST-DBTB SEC	D476	K242	-2	0	0	0	0	-2	0
21	TOTAL DIST DEPREC EXPENSE	D481		2,458	0	0	0	2,266	87	1
22	GENERAL DEPRECIATION									
23	LABOR RELATED	G460	G100	508	228	187	36	47	2	0
24	PRODUCTION PLANT RELATED	G464	G104	409	409	0	0	0	0	0
25	DISTRIBUTION PRIMARY RELATED	G466	G106	4	0	0	0	4	0	0
26	ADJ S - SEBRING	G470	G100	-125	-56	-46	-9	-12	0	0
27	TOTAL GENERAL DEPREC EXPENSE	G481		796	581	141	27	39	2	0
28	ADDITIONAL DISTB DEPRECIATION									
29	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	17	0	0	0	17	0	0
30	ADJ Z - DISTRIB UPGRADE - SEC	C462	K242	1	0	0	0	0	1	0
31	TOTAL ADDL DSTB DEPREC EXPENSE	C481		18	0	0	0	17	1	0
32	TOTAL DEPRECIATION EXPENSE	DE41		9,928	6,519	141	745	2,322	90	1

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	DEPRECIATION EXPENSE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION DEPRECIATION								
2	BASE	P460	P100	0	0	0	0	4,437	0
3	INTERMEDIATE	P462	P102	0	0	0	0	580	0
4	PEAKING	P464	P104	0	0	0	0	884	0
5	TOTAL PRODUCTION DEPREC EXP	P481		0	0	0	0	5,901	0
6	TRANSMISSION DEPRECIATION								
7	GEN. STEP-UP XFMR - BASE	T460	T100	0	0	0	0	23	0
8	GEN. STEP-UP XFMR - INTERMED	T462	T102	0	0	0	0	3	0
9	GEN. STEP-UP XFMR - PEAKING	T464	T104	0	0	0	0	11	0
10	TRANSMISSION	T466	T106	0	0	0	0	706	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	0	0	0	0	12	0
12	TOTAL TRANS DEPREC EXP	T481		0	0	0	0	755	0
13	DISTRIBUTION DEPRECIATION								
14	PRIMARY	D460	D100	0	0	0	0	2,313	0
15	SECONDARY	D462	D102	0	0	0	0	89	0
16	SERVICES	D464	K244	0	0	0	0	1	0
17	METERS	D466	D106	28	0	0	0	28	0
18	IS CONTROL EQUIPMENT	D472	K252	0	76	0	0	76	0
19	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	0	0	0	0	-47	0
20	ADJ H - FNCL CONSIST-DBTB SEC	D476	K242	0	0	0	0	-2	0
21	TOTAL DIST DEPREC EXPENSE	D481		28	76	0	0	2,458	0
22	GENERAL DEPRECIATION								
23	LABOR RELATED	G460	G100	5	2	0	0	507	1
24	PRODUCTION PLANT RELATED	G464	G104	0	0	0	0	409	0
25	DISTRIBUTION PRIMARY RELATED	G466	G106	0	0	0	0	4	0
26	ADJ S - SEBRING	G470	G100	-1	0	0	0	-124	-1
27	TOTAL GENERAL DEPREC EXPENSE	G481		4	2	0	0	796	0
28	ADDITIONAL DISTB DEPRECIATION								
29	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	0	0	0	0	17	0
30	ADJ Z - DISTRIB UPGRADE - SEC	C462	K242	0	0	0	0	1	0
31	TOTAL ADDL DSTB DEPREC EXPENSE	C481		0	0	0	0	18	0
32	TOTAL DEPRECIATION EXPENSE	DE41		32	78	0	0	9,928	0

PROGRESS ENERGY FLORIDA
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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TAXES OTHER THAN INC & REV									
2	REAL ESTATE & PROPERTY TAX									
3	AMOUNT ALLOCABLE	L500	GP19	3,256	2,117	46	392	642	24	0
4	TOTAL REAL EST & PROP TAX	L521		3,256	2,117	46	392	642	24	0
5	PAYROLL TAX									
6	TOTAL	L530	K627	688	309	253	48	64	2	0
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	36	0	0	0	36	0	0
8	**ADJ H - FINCL CONSIST-DSTB SEC**	**L546**	**K242**	**1**	**0**	**0**	**0**	**0**	**1**	**0**
9	ADJ V - ORGANIZATION REALIGN	L548	K627	-3	-1	-1	0	0	0	0
10	TOTAL PAYROLL TAX	L551		722	308	252	48	100	3	0
11	REVENUE TAXES									
12	TOTAL	L560	R600	5,609	2,734	1,014	597	1,152	40	0
13	**ADJ M - EXCLUDE FRANCHISE, GRT**	**L562**	**R600**	**-5,571**	**-2,716**	**-1,007**	**-593**	**-1,144**	**-40**	**0**
14	EXCL RAF CALC ON PRES CL REV	L564	R600	-33	-16	-6	-4	-7	0	0
15	EXC UNCOLL CALC ON PRES CL REV	L566	R600	-80	-39	-14	-9	-16	-1	0
16	TOTAL REVENUE TAXES	L581		-75	-37	-13	-9	-15	-1	0
17	TOTAL OTHER TAX & MISC EXPENSE	L591		3,903	2,388	285	431	727	26	0
18	MISC ALLOWABLE EXPENSES									
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	-3	-2	0	0	-1	0	0
20	MISC ALLOWABLE EXPENSES	M621		-3	-2	0	0	-1	0	0
21	PRELIMINARY SUMMARY									
22	TOTAL O & M EXPENSE	OM31		22,247	7,846	8,126	1,736	4,077	134	0
23	TOTAL DEPRECIATION EXPENSE	DE41		9,928	6,519	141	745	2,322	90	1
24	**TOTAL OTHER TAX & MISC EXPENSE**	**L591**		**3,903**	**2,388**	**285**	**431**	**727**	**26**	**0**
25	MISC ALLOWABLE EXPENSES	M621		-3	-2	0	0	-1	0	0
26	TOTAL OP EXP EX INC & REV TAX	OP61		36,075	16,751	8,552	2,912	7,125	250	1

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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TAXES OTHER THAN INC & REV								
2	REAL ESTATE & PROPERTY TAX								
3	AMOUNT ALLOCABLE	L500	GP19	8	27	0	0	3,256	0
4	TOTAL REAL EST & PROP TAX	L521		8	27	0	0	3,256	0
5	PAYROLL TAX								
6	TOTAL	L530	K627	7	3	0	1	687	1
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	0	0	0	0	36	0
8	ADJ H - FINCL CONSIST-DSTB SEC	L546	K242	0	0	0	0	1	0
9	ADJ V - ORGANIZATION REALIGN	L548	K627	0	0	0	0	-2	-1
10	TOTAL PAYROLL TAX	L551		7	3	0	1	722	0
11	REVENUE TAXES								
12	TOTAL	L560	R600	27	42	0	2	5,608	1
13	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-27	-42	0	-2	-5,571	0
14	EXCL RAF CALC ON PRES CL REV	L564	R600	0	0	0	0	-33	0
15	EXC UNCOLL CALC ON PRES CL REV	L566	R600	0	-1	0	0	-80	0
16	TOTAL REVENUE TAXES	L581		0	-1	0	0	-76	1
17	TOTAL OTHER TAX & MISC EXPENSE	L591		15	29	0	1	3,902	1
18	MISC ALLOWABLE EXPENSES								
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	0	0	0	0	-3	0
20	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	-3	0
21	PRELIMINARY SUMMARY								
22	TOTAL O & M EXPENSE	OM31		185	124	0	17	22,245	2
23	TOTAL DEPRECIATION EXPENSE	DE41		32	78	0	0	9,928	0
24	TOTAL OTHER TAX & MISC EXPENSE	L591		15	29	0	1	3,902	1
25	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	-3	0
26	TOTAL OP EXP EX INC & REV TAX	OP61		232	231	0	18	36,072	3

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON RETURN	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	FEDERAL INCOME TAX									
2	FED INC TAX DEDUCTIONS									
3	INTEREST									
4	TOTAL	Y760	RB91	4,146	2,168	352	601	946	32	0
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-875	-458	-74	-127	-200	-7	0
6	TOTAL OTHER INTEREST EXPENSE	Y781		3,271	1,710	278	474	746	25	0
7	TOTAL INTEREST EXPENSE	Y783		3,271	1,710	278	474	746	25	0
8	OTHER DEDUCTIONS									
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	403	403	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS	Y823		403	403	0	0	0	0	0
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	6,120	3,979	87	736	1,206	45	0
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	964	627	14	116	190	7	0
14	TOTAL ADDITIONS	Y861		7,084	4,606	101	852	1,396	52	0
15	NET DEDUCTIONS AND ADDITIONS	Y871		-3,410	-2,493	177	-378	-650	-27	0
16	FEDERAL INCOME TAX ADJUSTMENTS									
17	FED & STATE PROV DEF INC TAX									
18	NET FED & STATE DIT	Z760	GP19	-2,250	-1,463	-32	-271	-443	-16	0
19	ADJ R - TAX ON AFUDC	Z762	GP19	28	18	0	3	6	0	0
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-372	-242	-5	-45	-73	-3	0
21	TOTAL FED & STATE PROV DEF IT	Z781		-2,594	-1,687	-37	-313	-510	-19	0
22	INVESTMENT TAX CREDITS									
23	AMORTIZED INV TAX CREDIT									
24	AMORTIZATION	Z804	GP19	193	125	3	23	38	1	0
25	TOTAL AMORTIZED ITC	Z813		193	125	3	23	38	1	0
26	PRELIMINARY SUMMARY									
27	TOTAL FED & STATE PROV DEF IT	Z781		-2,594	-1,687	-37	-313	-510	-19	0
28	TOTAL AMORTIZED ITC	Z813		-193	-125	-3	-23	-38	-1	-0
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-2,787	-1,812	-40	-336	-548	-20	0
30	FEDERAL INCOME TAX COMPUTATION									

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	INCOME TAX BASED ON RETURN	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	FEDERAL INCOME TAX								
2	FED INC TAX DEDUCTIONS								
3	INTEREST								
4	TOTAL	Y760	RB91	9	37	0	0	4,145	1
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-2	-8	0	0	-876	1
6	TOTAL OTHER INTEREST EXPENSE	Y781		7	29	0	0	3,269	2
7	TOTAL INTEREST EXPENSE	Y783		7	29	0	0	3,269	2
8	OTHER DEDUCTIONS								
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	0	0	0	0	403	0
10	TOTAL OTHER DEDUCTIONS	Y823		0	0	0	0	403	0
11	ADDITIONS								
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	15	52	0	0	6,120	0
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	2	8	0	0	964	0
14	TOTAL ADDITIONS	Y861		17	60	0	0	7,084	0
15	NET DEDUCTIONS AND ADDITIONS	Y871		-10	31	0	0	-3,412	2
16	FEDERAL INCOME TAX ADJUSTMENTS								
17	FED & STATE PROV DEF INC TAX								
18	NET FED & STATE DIT	Z760	GP19	-6	19	0	0	2,250	0
19	ADJ R - TAX ON AFUDC	Z762	GP19	0	0	0	0	27	1
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-1	-3	0	0	-372	0
21	TOTAL FED & STATE PROV DEF IT	Z781		-7	-22	0	0	-2,595	1
22	INVESTMENT TAX CREDITS								
23	AMORTIZED INV TAX CREDIT								
24	AMORTIZATION	Z804	GP19	0	2	0	0	192	1
25	TOTAL AMORTIZED ITC	Z813		0	2	0	0	192	1
26	PRELIMINARY SUMMARY								
27	TOTAL FED & STATE PROV DEF IT	Z781		-7	-22	0	0	-2,595	1
28	TOTAL AMORTIZED ITC	Z813		-0	-2	-0	-0	-192	-1
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-7	-24	0	0	-2,787	0
30	FEDERAL INCOME TAX COMPUTATION								

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

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	INCOME TAX BASED ON RETURN	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RETURN ON RATE BASE	R751	15,248	7,974	1,295	2,211	3,480	117	1
2	NET DEDUCTIONS AND ADDITIONS	Y871	3,410	2,493	-177	378	650	27	-0
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-2,787	-1,812	-40	-336	-548	-20	0
4	BASE FOR FIT COMPUTATION	I865	15,871	8,655	1,078	2,253	3,582	124	1
5	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
6	PRELIM FEDERAL INCOME TAX	I869	8,546	4,660	580	1,213	1,929	67	1
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-2,787	-1,812	-40	-336	-548	-20	0
8	NET FED INCOME TAX ALLOWABLE	I879	5,759	2,848	540	877	1,381	47	1
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869	8,546	4,660	580	1,213	1,929	67	1
11	NET FED INCOME TAX PAYABLE	I889	8,546	4,660	580	1,213	1,929	67	1
12	STATE INCOME TAX								
13	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	STATE INCOME TAX ADJUSTMENTS								
15	SUMMARY OF SIT CALCULATION								
16	RETURN ON RATE BASE	R751	15,248	7,974	1,295	2,211	3,480	117	1
17	NET FED INCOME TAX ALLOWABLE	I879	5,759	2,848	540	877	1,381	47	1
18	NET DEDUCTIONS AND ADDITIONS	Y871	3,410	2,493	-177	378	650	27	-0
19	BASE FOR SIT COMPUTATION	J965	24,417	13,315	1,658	3,466	5,511	191	2
20	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
21	PRELIMINARY STATE INCOME TAX	J969	1,421	775	96	202	321	11	0
22	NET STATE INCOME TAX ALLOWABLE	J979	1,421	775	96	202	321	11	0
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969	1,421	775	96	202	321	11	0
25	NET STATE INCOME TAX PAYABLE	J989	1,421	775	96	202	321	11	0
26	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726	0.38726	0.38726

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
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	INCOME TAX BASED ON RETURN	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RETURN ON RATE BASE	R751	34	136	0	0	15,248	0
2	NET DEDUCTIONS AND ADDITIONS	Y871	10	31	-0	-0	3,412	-2
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-7	-24	0	0	-2,787	0
4	BASE FOR FIT COMPUTATION	I865	37	143	0	0	15,873	-2
5	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846		0.53846
6	PRELIM FEDERAL INCOME TAX	I869	20	77	0	0	8,547	-1
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-7	-24	0	0	-2,787	0
8	NET FED INCOME TAX ALLOWABLE	I879	13	53	0	0	5,760	-1
9	FEDERAL INCOME TAX PAYABLE							
10	PRELIM FEDERAL INCOME TAX	I869	20	77	0	0	8,547	-1
11	NET FED INCOME TAX PAYABLE	I889	20	77	0	0	8,547	-1
12	STATE INCOME TAX							
13	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
14	STATE INCOME TAX ADJUSTMENTS							
15	SUMMARY OF SIT CALCULATION							
16	RETURN ON RATE BASE	R751	34	136	0	0	15,248	0
17	NET FED INCOME TAX ALLOWABLE	I879	13	53	0	0	5,760	-1
18	NET DEDUCTIONS AND ADDITIONS	Y871	10	31	-0	-0	3,412	-2
19	BASE FOR SIT COMPUTATION	J965	57	220	0	0	24,420	-3
20	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
21	PRELIMINARY STATE INCOME TAX	J969	3	13	0	0	1,421	0
22	NET STATE INCOME TAX ALLOWABLE	J979	3	13	0	0	1,421	0
23	STATE INCOME TAX PAYABLE							
24	PRELIMINARY STATE INCOME TAX	J969	3	13	0	0	1,421	0
25	NET STATE INCOME TAX PAYABLE	J989	3	13	0	0	1,421	0
26	COMPOSITE TAX RATE	CTAX	0.38726	0.38726	0.38726	0.38726		0.38575

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
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	COST OF SERVICE COMPUTATION	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	REVENUE CREDITS									
2	PRODUCTION DEMAND RELATED	Q000	P121	143	143	0	0	0	0	0
3	TRANSMISSION RELATED	Q002	T106	34	0	0	34	0	0	0
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	417	0	0	0	417	0	0
5	DISTRIBUTION SECONDARY RELATED	Q006	K242	14	0	0	0	0	14	0
6	DISTRIBUTION SERVICES RELATED	Q008	K244	1	0	0	0	0	0	1
7	RATE BASE RELATED	Q010	RB91	261	136	22	38	60	2	0
8	ENERGY NON-FUEL RELATED	Q012	K312	49	0	49	0	0	0	0
9	ADJ I - MMR PROJECT	Q016	R600	102	50	18	11	21	1	0
10	TOTAL REVENUE CREDITS	Q027		1,021	329	89	83	498	17	1
11	COST OF SERVICE COMPUTATION									
12	TOTAL OP EXP EX INC & REV TAX	OP61		36,075	16,751	8,552	2,912	7,125	250	1
13	RETURN ON RATE BASE	R751		15,248	7,974	1,295	2,211	3,480	117	1
14	NET FED INCOME TAX ALLOWABLE	I879		5,759	2,848	540	877	1,381	47	1
15	NET STATE INCOME TAX ALLOWABLE	J979		1,421	775	96	202	321	11	0
16	TOTAL REVENUE CREDITS	Q027		-1,021	-329	-89	-83	-498	-17	-1
17	SUBTOTAL B	CS03		57,482	28,019	10,394	6,119	11,809	408	2
18	REVENUE TAX FACTOR	L031			0.00247	0.00247	0.00247	0.00247	0.00247	0.00247
19	REVENUE TAX	L033		142	69	26	15	29	1	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		57,624	28,088	10,420	6,134	11,838	409	2
21	CLASS REVENUES=COST OF SERVICE	R602		57,624	28,088	10,420	6,134	11,838	409	2
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-57,624	-28,088	-10,420	-6,134	-11,838	-409	-2
23	COMPOSITE TAX RATE	CTAX			0.38726	0.38726	0.38726	0.38726	0.38726	0.38726

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
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	COST OF SERVICE COMPUTATION	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	REVENUE CREDITS								
2	PRODUCTION DEMAND RELATED	Q000	P121	0	0	0	0	143	0
3	TRANSMISSION RELATED	Q002	T106	0	0	0	0	34	0
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	0	0	0	0	417	0
5	DISTRIBUTION SECONDARY RELATED	Q006	K242	0	0	0	0	14	0
6	DISTRIBUTION SERVICES RELATED	Q008	K244	0	0	0	0	1	0
7	RATE BASE RELATED	Q010	RB91	1	2	0	0	261	0
8	ENERGY NON-FUEL RELATED	Q012	K312	0	0	0	0	49	0
9	ADJ 1 - MMR PROJECT	Q016	R600	0	1	0	0	102	0
10	TOTAL REVENUE CREDITS	Q027		1	3	0	0	1,021	0
11	COST OF SERVICE COMPUTATION								
12	TOTAL OP EXP EX INC & REV TAX	OP61		232	231	0	18	36,072	3
13	RETURN ON RATE BASE	R751		34	136	0	0	15,248	0
14	NET FED INCOME TAX ALLOWABLE	I879		13	53	0	0	5,760	-1
15	NET STATE INCOME TAX ALLOWABLE	J979		3	13	0	0	1,421	0
16	TOTAL REVENUE CREDITS	Q027		-1	-3	-0	-0	-1,021	-0
17	SUBTOTAL B	CS03		281	430	0	18	57,480	2
18	REVENUE TAX FACTOR	L031		0.00247	0.00247	0.00247	0.00247		0.00000
19	REVENUE TAX	L033		1	1	0	0	142	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		282	431	0	18	57,622	2
21	CLASS REVENUES=COST OF SERVICE	R602		282	431	0	18	57,622	2
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-282	-431	-0	-18	-57,622	-2
23	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	ROR, TAX RATES & SPEC FACTORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE OF RETURN									
2	CAPITALIZATION AMOUNTS									
3	LONG TERM DEBT	K100			1,520,275	1,520,275	1,520,275	1,520,275	1,520,275	1,520,275
4	PREFERRED STOCK	K102			25,037	25,037	25,037	25,037	25,037	25,037
5	COMMON STOCK	K104			2,683,750	2,683,750	2,683,750	2,683,750	2,683,750	2,683,750
6	SHORT-TERM DEBT	K106			25,142	25,142	25,142	25,142	25,142	25,142
7	CUSTOMER DEPOSITS	K108			101,954	101,954	101,954	101,954	101,954	101,954
8	ITC	K110			21,047	21,047	21,047	21,047	21,047	21,047
9	DEFERRED INCOME TAX	K112			263,246	263,246	263,246	263,246	263,246	263,246
10	OTHER	K114			0	0	0	0	0	0
11	TOTAL	K115			4,640,451	4,640,451	4,640,451	4,640,451	4,640,451	4,640,451
12	COST OF CAPITAL									
13	LONG TERM DEBT	K120			0.05730	0.05730	0.05730	0.05730	0.05730	0.05730
14	PREFERRED STOCK	K122			0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124			0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
16	SHORT-TERM DEBT	K126			0.04040	0.04040	0.04040	0.04040	0.04040	0.04040
17	CUSTOMER DEPOSITS	K128			0.05925	0.05925	0.05925	0.05925	0.05925	0.05925
18	ITC	K130			0.10142	0.10142	0.10142	0.10142	0.10142	0.10142
19	DEFERRED INCOME TAX	K132			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	OTHER	K134			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WEIGHTED COST OF CAPITAL									
22	LONG TERM DEBT	K141			0.01877	0.01877	0.01877	0.01877	0.01877	0.01877
23	PREFERRED STOCK	K143			0.00024	0.00024	0.00024	0.00024	0.00024	0.00024
24	COMMON STOCK	K145			0.07403	0.07403	0.07403	0.07403	0.07403	0.07403
25	SHORT-TERM DEBT	K147			0.00022	0.00022	0.00022	0.00022	0.00022	0.00022
26	CUSTOMER DEPOSITS	K149			0.00130	0.00130	0.00130	0.00130	0.00130	0.00130
27	ITC	K151			0.00046	0.00046	0.00046	0.00046	0.00046	0.00046
28	DEFERRED INCOME TAX	K153			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	OTHER	K155			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
31	TAX RATES AND SPECIAL FACTORS									
32	SHORT TERM DEBT COST	K180			0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
33	FEDERAL INCOME TAX RATE	K190			0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
34	STATE INCOME TAX RATE	K192			0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
35	FIT DEDUCTIBLE FOR SIT	K194			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	REVENUE TAX RATE	K196			0.00246	0.00246	0.00246	0.00246	0.00246	0.00246

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
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	ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS							
3	LONG TERM DEBT	K100	1,520,275	1,520,275	1,520,275	1,520,275		1,520,275
4	PREFERRED STOCK	K102	25,037	25,037	25,037	25,037		25,037
5	COMMON STOCK	K104	2,683,750	2,683,750	2,683,750	2,683,750		2,683,750
6	SHORT-TERM DEBT	K106	25,142	25,142	25,142	25,142		25,142
7	CUSTOMER DEPOSITS	K108	101,954	101,954	101,954	101,954		101,954
8	ITC	K110	21,047	21,047	21,047	21,047		21,047
9	DEFERRED INCOME TAX	K112	263,246	263,246	263,246	263,246		263,246
10	OTHER	K114	0	0	0	0		0
11	TOTAL	K115	4,640,451	4,640,451	4,640,451	4,640,451		4,640,451
12	COST OF CAPITAL							
13	LONG TERM DEBT	K120	0.05730	0.05730	0.05730	0.05730		0.05730
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513		0.04513
15	COMMON STOCK	K124	0.12800	0.12800	0.12800	0.12800		0.12800
16	SHORT-TERM DEBT	K126	0.04040	0.04040	0.04040	0.04040		0.04040
17	CUSTOMER DEPOSITS	K128	0.05925	0.05925	0.05925	0.05925		0.05925
18	ITC	K130	0.10142	0.10142	0.10142	0.10142		0.10142
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000		0.00000
20	OTHER	K134	0.00000	0.00000	0.00000	0.00000		0.00000
21	WEIGHTED COST OF CAPITAL							
22	LONG TERM DEBT	K141	0.01877	0.01877	0.01877	0.01877		0.01877
23	PREFERRED STOCK	K143	0.00024	0.00024	0.00024	0.00024		0.00024
24	COMMON STOCK	K145	0.07403	0.07403	0.07403	0.07403		0.07403
25	SHORT-TERM DEBT	K147	0.00022	0.00022	0.00022	0.00022		0.00022
26	CUSTOMER DEPOSITS	K149	0.00130	0.00130	0.00130	0.00130		0.00130
27	ITC	K151	0.00046	0.00046	0.00046	0.00046		0.00046
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000		0.00000
29	OTHER	K155	0.00000	0.00000	0.00000	0.00000		0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09502	0.09502	0.09502	0.09502		0.09502
31	TAX RATES AND SPECIAL FACTORS							
32	SHORT TERM DEBT COST	K180	0.04920	0.04920	0.04920	0.04920		0.04920
33	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
34	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
35	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
36	REVENUE TAX RATE	K196	0.00246	0.00246	0.00246	0.00246		0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
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COST OF CAPITAL

COMPONENT	AMOUNT	RATIO	COST	WTD COST
LONG TERM DEBT	1,520,275	0.32761	0.05730	0.01877
PREFERRED STOCK	25,037	0.00540	0.04513	0.00024
COMMON STOCK	2,683,750	0.57834	0.12800	0.07403
SHORT-TERM DEBT	25,142	0.00542	0.04040	0.00022
CUSTOMER DEPOSITS	101,954	0.02197	0.05925	0.00130
ITC	21,047	0.00454	0.10142	0.00046
DEFERRED INCOME TAX	263,246	0.05673	0.00000	0.00000
OTHER		0.00000	0.00000	0.00000
TOTAL	4,640,451	1.00000		0.09502

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	DEMAND, ENERGY & SPEC. ASSIGN.									
2	PRODUCTION BASE - % * 1000	K200		100,000	100,000	0	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		100,000	100,000	0	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		100,000	100,000	0	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	TRANSMISSION - % * 1,000	K220		100,000	0	0	100,000	0	0	0
9	RATIO TO TOTAL ELECTRIC	K221		1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240		100,000	0	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242		100,000	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243		1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244		100,000	0	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246		100,000	0	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	NO. OF IS CUSTOMERS	K252		162	0	0	0	0	0	0
19	RATIO TO TOTAL ELECTRIC	K253		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	CLASS MWH ENERGY REQ- % * 1000	K306		100,000	0	100,000	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K307		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
22	CLASS MWH ENERGY REQ- % * 1000	K312		100,000	0	100,000	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K313		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24	NUMBER OF RETAIL CUSTOMERS	K400		1 603,580	0	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K401		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	METER READING EXP - % * 1000	K410		100,000	0	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	CUST RECORDS/COLL EXP - %*1000	K412		100,000	0	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K413		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	BILLING/ACTG EXPENSE- % * 1000	K414		100,000	0	0	0	0	0	0
31	RATIO TO TOTAL ELECTRIC	K415		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32	WAGES AND SALARIES									
33	PRODUCTION DEMAND - BASE	K600	K200	2,315	2,315	0	0	0	0	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	443	443	0	0	0	0	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	372	372	0	0	0	0	0
36	PROD ENERGY - ALLOCABLE	K610	K306	2,596	0	2,596	0	0	0	0
37	TRANSMISSION	K612	T121	534	38	0	496	0	0	0
38	DISTRIBUTION	K614	D141	714	0	0	0	654	4	0
39	TOTAL PTD WAGES & SALARIES	K617		6,974	3,168	2,596	496	654	4	0
40	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.45426	0.37224	0.07112	0.09378	0 03 4	0.00000
41	CUSTOMER ACCOUNTING	K620	K667	73	0	0	0	0	0	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

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	ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	DEMAND, ENERGY & SPEC. ASSIGN.								
2	PRODUCTION BASE - % * 1000	K200		0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANSMISSION - % * 1,000	K220		0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240		0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242		0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244		0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246		100,000	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	NO. OF IS CUSTOMERS	K252		0	162	0	0	162	0
19	RATIO TO TOTAL ELECTRIC	K253		0.00000	1.00000	0.00000	0.00000	1.00000	0.00000
20	CLASS MWH ENERGY REQ- % * 1000	K306		0	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K307		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	CLASS MWH ENERGY REQ- % * 1000	K312		0	0	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K313		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24	NUMBER OF RETAIL CUSTOMERS	K400		0	0	0	1,603,580	1,603,580	0
25	RATIO TO TOTAL ELECTRIC	K401		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26	METER READING EXP - % * 1000	K410		100,000	0	0	0	100,000	0
27	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28	CUST RECORDS/COLL EXP - %*1000	K412		0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K413		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	BILLING/ACTG EXPENSE- % * 1000	K414		0	0	0	100,000	100,000	0
31	RATIO TO TOTAL ELECTRIC	K415		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	WAGES AND SALARIES								
33	PRODUCTION DEMAND - BASE	K600	K200	0	0	0	0	2,315	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	0	0	0	0	443	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	0	0	0	0	372	0
36	PROD ENERGY - ALLOCABLE	K610	K306	0	0	0	0	2,596	0
37	TRANSMISSION	K612	T121	0	0	0	0	534	0
38	DISTRIBUTION	K614	D141	7	28	0	0	713	1
39	TOTAL PTD WAGES & SALARIES	K617		7	28	0	0	6,973	1
40	WTD PTD WAGE & SAL RATIOS	K619		0.00100	0.00401	0.00000	0.00000	0.99986	0.00014
41	CUSTOMER ACCOUNTING	K620	K667	66	0	0	7	73	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL PTDCSS WAGES & SALARIES	K627		7,047	3,168	2,596	496	654	24	0
2	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.44955	0.36838	0.07038	0.09281	0.00341	0.00000
3	ADMINISTRATIVE & GENERAL	K630	K627	1,898	853	699	134	176	6	0
4	**TOTAL WAGES AND SALARIES EXP**	**K633**		**8,945**	4,021	3,295	630	830	30	0
5	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.44952	0.36836	0.07043	0.09279	0.00335	0.00000
6	WEIGHTED CUST ACCOUNTG EXPENSE									
7	METER READING	K640	K410	106	0	0	0	0	0	0
8	CUSTOMER RECORDS	K642	K412	1	0	0	0	0	0	0
9	BILLING	K644	K414	10	0	0	0	0	0	0
10	TOTAL WEIGHTED CUST ACCTNG EXP	K667		117	0	0	0	0	0	0
11	WTD RATIOS	K669		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	RECOVERABLE FUEL ENERGY EXP									
13	AMOUNT ALLOCABLE	K672	K306	84,586	0	84,586	0	0	0	0
14	TOTAL RECOV FUEL ENERGY EXP	K697		84,586	0	84,586	0	0	0	0
15	**WTD RATIOS**	**K699**		**1.00000**	0.00000	**1.00000**	**0.00000**	**0.00000**	**0.00000**	**0.00000**

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
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	ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL PTDCSS WAGES & SALARIES	K627		73	28	0	7	7,046	1
2	WTD PTDCSS WAGE & SAL RATIOS	K629		0.01036	0.00397	0.00000	0.00099	0.99986	0.00014
3	ADMINISTRATIVE & GENERAL	K630	K627	20	8	0	2	1,898	0
4	TOTAL WAGES AND SALARIES EXP	K633		93	36	0	9	8,944	1
5	WTD WAGE AND SALARY RATIOS	K639		0.01040	0.00402	0.00000	0.00101	0.99989	0.00011
6	WEIGHTED CUST ACCOUNTG EXPENSE								
7	METER READING	K640	K410	106	0	0	0	106	0
8	CUSTOMER RECORDS	K642	K412	0	0	0	1	1	0
9	BILLING	K644	K414	0	0	0	10	10	0
10	TOTAL WEIGHTED CUST ACCTNG EXP	K667		106	0	0	11	117	0
11	WTD RATIOS	K669		0.90598	0.00000	0.00000	0.09402	1.00000	0.00000
12	RECOVERABLE FUEL ENERGY EXP								
13	AMOUNT ALLOCABLE	K672	K306	0	0	0	0	84,586	0
14	TOTAL RECOV FUEL ENERGY EXP	K697		0	0	0	0	84,586	0
15	WTD RATIOS	K699		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
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	WEIGHTED RATIOS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	GROSS ELECTRIC PLT IN SERVICE									
2	WTD GROSS PROD PLANT RATIOS	P129		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129		1.00000	0.07143	0.00000	0.92857	0.00000	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29		1.00000	0.84191	0.00000	0.15809	0.00000	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149		1.00000	0.00000	0.00000	0.00000	0.91641	0.03409	0.00024
6	WTD GROSS TRANS & DIST RATIOS	TD29		1.00000	0.02678	0.00000	0.34818	0.57279	0.02131	0.00015
7	WTD GROSS PTD PLT RATIOS	PD29		1.00000	0.65580	0.00000	0.12314	0.20258	0.00754	0.00005
8	WTD GROSS G & I PLT RATIOS	G129		1.00000	0.53170	0.31149	0.05954	0.08074	0.00289	0.00000
9	WTD GROSS C & O PLANT RATIOS	C129		1.00000	0.44898	0.36735	0.06803	0.09524	0.00680	0.00000
10	WTD GROSS PLANT RATIOS	GP19		1.00000	0.65019	0.01415	0.12024	0.19703	0.00732	0.00005
11	WTD TOTAL DEPREC RES RATIOS	DR19		1.00000	0.73295	0.01206	0.09313	0.14617	0.00625	0.00003
12	NET ELECTRIC PLANT									
13	WTD NET PROD PLANT RATIOS	P229		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229		1.00000	0.07117	0.00000	0.92883	0.00000	0.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249		1.00000	0.00000	0.00000	0.00000	0.92359	0.03112	0.00026
16	NET TRANS & DIST PLANT RATIOS	NT29		1.00000	0.02635	0.00000	0.34391	0.58162	0.01960	0.00017
17	WTD NET G & I PLANT RATIOS	G229		1.00000	0.47380	0.35021	0.06693	0.09100	0.00323	0.00000
18	WTD NET C & O PLANT RATIOS	C229		1.00000	0.44898	0.36735	0.06803	0.09524	0.00680	0.00000
19	WTD NET PLANT RATIOS	NP29		1.00000	0.56281	0.01636	0.14887	0.25073	0.00845	0.00007
20	RATE BASE ADJUSTMENTS									
21	WORKING CAPITAL									
22	WTD MATERIAL & SUPPLY RATIOS	W669		1.00000	0.23059	0.65036	0.04269	0.06989	0.00262	0.00000
23	WTD RATIOS	W689		1.00000	0.09346	0.00000	0.16075	0.85421	0.03178	0.00000
24	WTD TOTAL WORKING CASH RATIOS	W729		1.00000	0.44132	0.36694	0.07052	0.10083	0.00386	0.00000
25	WTD TOTAL MISC WRKNG CAP RATIO	W749		1.00000	0.53604	0.33352	0.06961	0.04166	0.00219	0.00000
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79		1.00000	0.13778	0.79189	0.02784	0.04375	0.00147	0.00000
27	RATE BASE									
28	WTD NET OCRB RATIOS	RB29		1.00000	0.56052	0.01595	0.15646	0.24622	0.00830	0.00007
29	WTD TOTAL RATE BASE RATIOS	RB99		1.00000	0.52295	0.08491	0.14503	0.22823	0.00769	0.00006
30	O & M EXPENSES									
31	WTD PROD ENERGY EXP RATIOS	P349		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
32	WTD TRANS O & M EXP RATIOS	T349		1.00000	0.04608	0.00000	0.95392	0.00000	0.00000	0.00000
33	WTD DIST O & M EXP RATIOS	D349		1.00000	0.00000	0.00000	0.00000	0.94568	0.02928	0.00000
34	WTD CUST ACCT EXP RATIOS	C319		1.00000	0.30164	0.10492	0.06885	0.13115	0.00328	0.00000
35	WTD A & G EXP RATIOS	A339		1.00000	0.38438	0.32233	0.08178	0.18575	0.00685	0.00000
36	WTD O & M EXP RATIOS	OM39		1.00000	0.35268	0.36526	0.07803	0.18326	0.00602	0.00000
37	DEPRECIATION EXPENSES									

PROGRESS ENERGY FLORIDA
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	WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	GROSS ELECTRIC PLT IN SERVICE							
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.00996	0.03930	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.00623	0.02456	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00220	0.00869	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00875	0.00334	0.00000	0.00141	0.99985	0.00015
9	WTD GROSS C & O PLANT RATIOS	C129	0.01361	0.00680	0.00000	0.00000	1.00680	-0.00680
10	WTD GROSS PLANT RATIOS	GP19	0.00250	0.00844	0.00000	0.00006	0.99999	0.00001
11	WTD TOTAL DEPREC RES RATIOS	DR19	0.00219	0.00713	0.00000	0.00008	0.99999	0.00001
12	NET ELECTRIC PLANT							
13	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249	0.00886	0.03617	0.00000	0.00000	1.00000	0.00000
16	**NET TRANS & DIST PLANT RATIOS**	NT29	0.00558	0.02278	0.00000	0.00000	1.00000	0.00000
17	WTD NET G & I PLANT RATIOS	G229	0.00983	0.00382	0.00000	0.00103	0.99985	0.00015
18	WTD NET C & O PLANT RATIOS	C229	0.01361	0.00680	0.00000	0.00000	1.00680	-0.00680
19	WTD NET PLANT RATIOS	NP29	0.00282	0.00983	0.00000	0.00005	0.99999	0.00001
20	RATE BASE ADJUSTMENTS							
21	WORKING CAPITAL							
22	WTD MATERIAL & SUPPLY RATIOS	W669	0.00084	0.00296	0.00000	0.00000	0.99995	0.00005
23	WTD RATIOS	W689	0.00935	0.03551	0.00000	0.00000	0.99813	0.00187
24	WTD TOTAL WORKING CASH RATIOS	W729	0.00992	0.00441	0.00000	0.00110	0.99890	0.00110
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.01233	0.00356	0.00000	0.00110	1.00000	0.00000
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.00358	0.00140	0.00000	-0.00042	1.00014	-0.00014
27	RATE BASE							
28	WTD NET OCRB RATIOS	RB29	0.00277	0.00965	0.00000	0.00005	0.99999	0.00001
29	WTD TOTAL RATE BASE RATIOS	RB99	0.00221	0.00892	0.00000	0.00001	1.00000	0.00000
30	O & M EXPENSES							
31	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD DIST O & M EXP RATIOS	D349	0.00247	0.02257	0.00000	0.00000	1.00000	0.00000
34	WTD CUST ACCT EXP RATIOS	C319	0.35082	0.00656	0.00000	0.03607	1.00328	-0.00328
35	WTD A & G EXP RATIOS	A339	0.00973	0.00795	0.00000	0.00082	0.99959	0.00041
36	WTD O & M EXP RATIOS	OM39	0.00832	0.00557	0.00000	0.00076	0.99991	0.00009
37	DEPRECIATION EXPENSES							

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	WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04901	0.00000	0.95099	0.00000	0.00000	0.00000
3	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.92189	0.03539	0.00041
4	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.72990	0.17714	0.03392	0.04899	0.00251	0.00000
5	WTD COM & OTHR DEPR EXP RATIOS	C489	1.00000	0.00000	0.00000	0.00000	0.94444	0.05556	0.00000
6	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.65663	0.01420	0.07504	0.23388	0.00907	0.00010
7	MISC ALLOWABLE EXPENSES								
8	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.65018	0.01413	0.12039	0.19717	0.00737	0.00000
9	WTD PAYROLL TAX RATIOS	L559	1.00000	0.42659	0.34903	0.06648	0.13850	0.00416	0.00000
10	WTD MISC TAX RATIOS	L589	1.00000	0.49333	0.17333	0.12000	0.20000	0.01333	0.00000
11	WTD OTHER TAX RATIOS	L599	1.00000	0.61184	0.07302	0.11043	0.18627	0.00666	0.00000
12	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.66667	0.00000	0.00000	0.33333	0.00000	0.00000
13	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.46434	0.23706	0.08072	0.19751	0.00693	0.00003
14	INCOME TAXES								
15	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.48744	0.18083	0.10645	0.20544	0.00710	0.00003
16	OPERATING EXPENSES								
17	WTD PROD O & M EXP RATIOS	P459	1.00000	0.46018	0.53982	0.00000	0.00000	0.00000	0.00000
18	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04608	0.00000	0.95392	0.00000	0.00000	0.00000
19	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.94568	0.02928	0.00000
20	WAGES AND SALARIES (K600-K639)								
21	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.45426	0.37224	0.07112	0.09378	0.00344	0.00000
22	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.44955	0.36838	0.07038	0.09281	0.00341	0.00000
23	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.44952	0.36836	0.07043	0.09279	0.00335	0.00000
24	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

DOCKET NUMBER: ER06IS25-000
EXHIBIT:
SCHEDULE: 13
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	WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2	WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD DIST DEPREC EXP RATIOS	D489	0.01139	0.03092	0.00000	**0.00000**	**1.00000**	**0.00000**
4	WTD GENERAL DEPREC EXP RATIOS	G489	0.00503	0.00251	0.00000	0.00000	1.00000	**0.00000**
5	WTD COM & OTHR DEPR EXP RATIOS	C489	0.00000	0.00000	0.00000	0.00000	1.00000	**0.00000**
6	WTD TOT DEPREC EXP RATIOS	DE49	0.00322	0.00786	0.00000	0.00000	1.00000	**0.00000**
7	MISC ALLOWABLE EXPENSES							
8	WTD REAL EST & PROP TAX RATIOS	L529	0.00246	0.00829	0.00000	0.00000	1.00000	0.00000
9	WTD PAYROLL TAX RATIOS	L559	0.00970	0.00416	0.00000	**0.00139**	**1.00000**	**0.00000**
10	WTD MISC TAX RATIOS	L589	0.00000	0.01333	0.00000	0.00000	1.01333	-0.01333
11	WTD OTHER TAX RATIOS	L599	0.00384	0.00743	0.00000	0.00026	0.99974	**0.00026**
12	WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD OP EXP EX INC & REV RATIOS	OP69	0.00643	0.00640	0.00000	0.00050	0.99992	0.00008
14	INCOME TAXES							
15	WTD TOTAL ELECTRIC REVENUE	CS09	0.00489	0.00748	0.00000	0.00031	0.99997	0.00003
16	OPERATING EXPENSES							
17	WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	**0.00000**
18	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
19	WTD DIST O & M EXP RATIOS	D349	0.00247	0.02257	0.00000	0.00000	1.00000	0.00000
20	WAGES AND SALARIES (K600-K639)							
21	WTD PTD WAGE & SAL RATIOS	K619	0.00100	0.00401	0.00000	0.00000	0.99986	0.00014
22	WTD PTDCSS WAGE & SAL RATIOS	K629	0.01036	0.00397	0.00000	0.00099	0.99986	**0.00014**
23	WTD WAGE AND SALARY RATIOS	K639	0.01040	0.00402	0.00000	0.00101	0.99989	0.00011
24	WTD RATIOS	K669	0.90598	0.00000	0.00000	0.09402	1.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

DOCKET NUMBER: ER06IS25-000
EXHIBIT:
SCHEDULE: 14
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	NET INCOME COMPUTATION									
2	CLASS REVENUES=COST OF SERVICE	R600		57,624	28,088	10,420	6,134	11,838	409	2
3	TOTAL REVENUE CREDITS	Q027		1,021	329	89	83	498	17	1
4	TOTAL ELECTRIC REVENUE	CS07		58,645	28,417	10,509	6,217	12,336	426	3
5	TOTAL OP EXP EX INC & REV TAX	OP61		-36,075	-16,751	-8,552	-2,912	-7,125	-250	-1
6	FIRM SERVICE REVENUE TAX	RTXP		-142	-69	-26	-15	-29	-1	-0
7	NET INCOME	NI01		22,428	11,597	1,931	3,290	5,182	175	2
8	ADJUSTMENTS TO NET INCOME									
9	TOTAL INTEREST EXPENSE	Y783		-3,271	-1,710	-278	-474	-746	-25	-0
10	TOTAL OTHER DEDUCTIONS	Y823		-403	-403	-0	-0	-0	-0	-0
11	TOTAL ADDITIONS	Y861		7,084	4,606	101	852	1,396	52	0
12	PRELIMINARY TAXABLE INCOME	TI01		25,838	14,090	1,754	3,668	5,832	202	2
13	STATE INCOME TAX COMPUTATION									
14	PRELIMINARY TAXABLE INCOME	TI01		25,838	14,090	1,754	3,668	5,832	202	2
15	STATE TAXABLE INCOME	SI01		25,838	14,090	1,754	3,668	5,832	202	2
16	STATE INCOME TAX PAYABLE									
17	STATE INCOME TAX RATE	K192			0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18	PRELIM SIT = SI01 * K192	ST01		1,421	775	96	202	321	11	0
19	STATE INC TAX PAYABLE	SP01		1,421	775	96	202	321	11	0
20	SIT ALLOWABLE									
21	STATE INC TAX PAYABLE	SP01		1,421	775	96	202	321	11	0
22	NET STATE INC TAX ALLOWABLE	SA01		1,421	775	96	202	321	11	0
23	FEDERAL INCOME TAX COMPUTATION									
24	PRELIMINARY TAXABLE INCOME	TI01		25,838	14,090	1,754	3,668	5,832	202	2
25	STATE INC TAX PAYABLE	SP01		-1,421	-775	-96	-202	-321	-11	-0
26	NET FEDERAL TAXABLE INCOME	FI01		24,417	13,315	1,658	3,466	5,511	191	2
27	FEDERAL INCOME TAX RATE	K190			0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
28	PRELIM FIT = FI01 * K190	FT01		8,546	4,660	580	1,213	1,929	67	1
29	TOTAL FED & STATE PROV DEF IT	Z781		-2,594	-1,687	-37	-313	-510	-19	0
30	TOTAL AMORTIZED ITC	Z813		-193	-125	-3	-23	-38	-1	-0
31	NET FED INC TAX ALLOWABLE	FA01		5,759	2,848	540	877	1,381	47	1
32	FEDERAL INCOME TAX PAYABLE									
33	PRELIM FIT = FI01 * K190	FT01		8,546	4,660	580	1,213	1,929	67	1
34	FED INC TAX PAYABLE	FP01		8,546	4,660	580	1,213	1,929	67	1
35	PRELIMINARY SUMMARY									

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

DOCKET NUMBER: ER06IS25-000
EXHIBIT:
SCHEDULE: 14
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME COMPUTATION								
2	CLASS REVENUES=COST OF SERVICE	R600		282	431	0	18	57,622	2
3	TOTAL REVENUE CREDITS	Q027		1	3	0	0	1,021	0
4	TOTAL ELECTRIC REVENUE	CS07		283	434	0	18	58,643	2
5	TOTAL OP EXP EX INC & REV TAX	OP61		-232	-231	-0	-18	-36,072	-3
6	FIRM SERVICE REVENUE TAX	RTXP		-1	-1	-0	-0	-142	-0
7	NET INCOME	NI01		50	202	0	0	22,429	-1
8	ADJUSTMENTS TO NET INCOME								
9	TOTAL INTEREST EXPENSE	Y783		-7	-29	-0	-0	-3,269	-2
10	TOTAL OTHER DEDUCTIONS	Y823		-0	-0	-0	-0	-403	-0
11	TOTAL ADDITIONS	Y861		17	60	0	0	7,084	0
12	PRELIMINARY TAXABLE INCOME	TI01		60	233	0	0	25,841	-3
13	STATE INCOME TAX COMPUTATION								
14	PRELIMINARY TAXABLE INCOME	TI01		60	233	0	0	25,841	-3
15	STATE TAXABLE INCOME	SI01		60	233	0	0	25,841	-3
16	STATE INCOME TAX PAYABLE								
17	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500		0.05500
18	PRELIM SIT = SI01 * K192	ST01		3	13	0	0	1,421	0
19	STATE INC TAX PAYABLE	SP01		3	13	0	0	1,421	0
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01		3	13	0	0	1,421	0
22	NET STATE INC TAX ALLOWABLE	SA01		3	13	0	0	1,421	0
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01		60	233	0	0	25,841	-3
25	STATE INC TAX PAYABLE	SP01		-3	-13	-0	-0	-1,421	-0
26	NET FEDERAL TAXABLE INCOME	FI01		57	220	0	0	24,420	-3
27	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000		0.35000
28	PRELIM FIT = FI01 * K190	FT01		20	77	0	0	8,547	-1
29	TOTAL FED & STATE PROV DEF IT	Z781		-7	-22	0	0	-2,595	1
30	TOTAL AMORTIZED ITC	Z813		-0	-2	-0	-0	-192	-1
31	NET FED INC TAX ALLOWABLE	FA01		13	53	0	0	5,760	-1
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01		20	77	0	0	8,547	-1
34	FED INC TAX PAYABLE	FP01		20	77	0	0	8,547	-1
35	PRELIMINARY SUMMARY								

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

DOCKET NUMBER: ER061525-000
EXHIBIT:
SCHEDULE: 14
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	INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	NET INCOME	NI01	22,428	11,597	1,931	3,290	5,182	175	2
2	NET FED INC TAX ALLOWABLE	FA01	-5,759	-2,848	-540	-877	-1,381	-47	-1
3	NET STATE INC TAX ALLOWABLE	SA01	-1,421	-775	-96	-202	-321	-11	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU	15,248	7,974	1,295	2,211	3,480	117	1
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.09502	0.09502	0.09504	0.09500	0.09502	0.09481	0.10000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

DOCKET NUMBER: ER06IS25-000
EXHIBIT:
SCHEDULE: 14
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME	NI01		50	202	0	0	22,429	-1
2	NET FED INC TAX ALLOWABLE	FA01		-13	-53	-0	-0	-5,760	1
3	NET STATE INC TAX ALLOWABLE	SA01		-3	-13	-0	-0	-1,421	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU		34	136	0	0	15,248	0
5	RATE OF RETURN EARNED (SCH 14)	RORX		0.09605	0.09504	0.00000	0.00000	0.09502	0.00000

H. Lighting Service

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

DOCKET NUMBER: ER06LS25-000
EXHIBIT:
SCHEDULE: 1
PAGE: 1

	SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE								
2	GROSS ELECTRIC PLT IN SERVICE	GP11	30,046	11,244	527	895	11,691	4,363	105
3	TOTAL DEPRECIATION RESERVE	DR11	-14,282	-6,510	-231	-356	-4,455	-1,913	-33
4	TOTAL RATE BASE ADJUSTMENTS	RB71	1,665	218	1,434	52	177	60	2
5	TOTAL RATE BASE	RB91	17,429	4,952	1,730	591	7,413	2,510	74
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	3,581	464	1,030	45	824	277	6
8	TOTAL DEPRECIATION EXPENSE	DE41	1,102	384	18	19	471	182	4
9	TOTAL OTHER TAX & MISC EXPENSE	L591	440	141	36	11	147	57	1
10	TOTAL OP EXP EX INC & REV TAX	OP61	5,123	989	1,084	75	1,442	516	11
11	NET FED INCOME TAX ALLOWABLE	I879	640	170	68	22	278	92	2
12	NET STATE INCOME TAX ALLOWABLE	J979	153	46	12	5	65	22	1
13	REVENUE TAX	L033	18	4	3	0	6	2	0
14	TOTAL OPERATING EXPENSE	OPEX	5,934	1,209	1,167	102	1,791	632	14
15	RETURN ON RATE BASE	R751	1,656	471	164	56	704	239	7
16	TOTAL REVENUE CREDITS	Q027	-174	-19	-11	-2	-100	-34	-5
17	TOTAL ELECTRIC COST OF SERVICE	CS05	7,416	1,661	1,320	156	2,395	837	16
18	CLASS REVENUES=COST OF SERVICE	R602	7,416	1,661	1,320	156	2,395	836	16
19	EXCESS REVENUES	XREV	0	0	0	0	0	-1	0
20	TOTAL RETURN EARNED	RETE	1,655	471	164	56	704	238	7
21	RATE OF RETURN EARNED	RORE	0.09496	0.09511	0.09480	0.09475	0.09497	0.09482	0.09459
22	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
23	RETURN EARNED ON COMMON EQUITY	REOE	0.12790	0.12817	0.12762	0.12755	0.12792	0.12766	0.12727
24	ALLOWED RETURN ON COM EQUITY	AROE		0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
25	CLASS REVENUES=COST OF SERVICE	R600	7,416	1,661	1,320	156	2,395	836	16
26	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	0	1	0
27	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00120	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

DOCKET NUMBER: ER06LS25-000
EXHIBIT:
SCHEDULE: 1
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	SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE							
2	GROSS ELECTRIC PLT IN SERVICE	GP11	24	0	0	1,196	30,045	1
3	TOTAL DEPRECIATION RESERVE	DR11	6	-0	-0	-790	-14,282	-0
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-1	0	0	-275	1,667	-2
5	TOTAL RATE BASE	RB91	29	0	0	131	17,430	-1
6	OPERATING EXPENSES							
7	TOTAL O & M EXPENSE	OM31	2	0	0	931	3,579	2
8	TOTAL DEPRECIATION EXPENSE	DE41	4	0	0	21	1,103	-1
9	TOTAL OTHER TAX & MISC EXPENSE	L591	0	0	0	48	441	-1
10	TOTAL OP EXP EX INC & REV TAX	OP61	6	0	0	1,000	5,123	0
11	NET FED INCOME TAX ALLOWABLE	I879	2	0	0	3	637	3
12	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	2	153	0
13	REVENUE TAX	L033	0	0	0	3	18	0
14	TOTAL OPERATING EXPENSE	OPEX	8	0	0	1,008	5,931	3
15	RETURN ON RATE BASE	R751	3	0	0	12	1,656	0
16	TOTAL REVENUE CREDITS	Q027	-0	-0	-0	-2	-173	-1
17	TOTAL ELECTRIC COST OF SERVICE	CS05	11	0	0	1,018	7,414	2
18	CLASS REVENUES=COST OF SERVICE	R602	11	0	0	1,017	7,412	4
19	EXCESS REVENUES	XREV	0	0	0	-1	-2	2
20	TOTAL RETURN EARNED	RETE	3	0	0	11	1,654	1
21	RATE OF RETURN EARNED	RORE	0.10345	0.00000	0.00000	0.08397	0.09489	-1.00000
22	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09502	0.09502	0.09502	0.09502		0.09502
23	RETURN EARNED ON COMMON EQUITY	REOE	0.14258	-0.03629	0.03629	0.10890	0.12779	-1.76539
24	ALLOWED RETURN ON COM EQUITY	AROE	0.12800	0.12800	0.12800	0.12800		0.12800
25	CLASS REVENUES=COST OF SERVICE	R600	11	0	0	1,017	7,412	4
26	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	1	2	-2
27	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00098	0.00027	-0.50000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD **CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP**
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

DOCKET NUMBER: ER06LS25-000
EXHIBIT:
SCHEDULE: 2
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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	BASE	P100	K200	8,256	8,256	0	0	0	0	0
3	INTERMEDIATE	P102	K202	1,052	1,052	0	0	0	0	0
4	PEAKING	P104	K204	1,360	1,360	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121		10,668	10,668	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	104	104	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	12	12	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	40	40	0	0	0	0	0
10	TRANSMISSION	T106	K220	869	0	0	869	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	5	0	0	5	0	0	0
12	TRANSMISSION PLANT IN SERVICE	T121		1,030	156	0	874	0	0	0
13	TOTAL PROD & TRANS PLANT	PT21		11,698	10,824	0	874	0	0	0
14	DISTRIBUTION PLANT									
15	PRIMARY	D100	K240	11,683	0	0	0	11,683	0	0
16	SECONDARY	D102	K242	4,360	0	0	0	0	4,360	0
17	SERVICES	D104	K244	103	0	0	0	0	0	103
18	METERS	D106	K246	22	0	0	0	0	0	0
19	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	-244	0	0	0	-244	0	0
20	ADJ H - FINCL CONSIST-DSTB SEC	D116	K242	-88	0	0	0	0	-88	0
21	ADJ I - MMR PROJECT	D118	K254	-1	0	0	0	0	0	0
22	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	35	0	0	0	35	0	0
23	ADJ Z - DISTRIB UPGRADE - SEC	D122	K242	13	0	0	0	0	13	0
24	DISTRIBUTION PLANT IN SERVICE	D141		15,883	0	0	0	11,474	4,285	103
25	TOTAL TRANS & DIST PLANT	TD21		16,913	156	0	874	11,474	4,285	103
26	TOTAL GROSS PTD PLANT	PD21		27,581	10,824	0	874	11,474	4,285	103
27	GENERAL & INTANGIBLE PLANT									
28	LABOR RELATED	G100	K627	1,751	303	534	21	214	79	2
29	RETAIL CUSTOMER RELATED (CSS)	G102	K400	610	0	0	0	0	0	0
30	PRODUCTION PLANT RELATED	G104	P121	121	121	0	0	0	0	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	6	0	0	0	6	0	0
32	GENERAL PLANT IN SERVICE	G121		2,488	424	534	21	220	79	2
33	COMMON & OTHER PLANT									
34	ADJ V - ORGANIZATION REALIGN	C100	K627	-23	-4	-7	0	-3	-1	0
35	TOTAL COMMON & OTHER PLANT	C121		-23	-4	-7	0	-3	-1	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	BASE	P100	K200	0	0	0	0	8,256	0
3	INTERMEDIATE	P102	K202	0	0	0	0	1,052	0
4	PEAKING	P104	K204	0	0	0	0	1,360	0
5	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	10,668	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T100	K200	0	0	0	0	104	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	0	0	0	0	12	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	0	0	0	0	40	0
10	TRANSMISSION	T106	K220	0	0	0	0	869	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	0	0	0	0	5	0
12	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	1,030	0
13	TOTAL PROD & TRANS PLANT	PT21		0	0	0	0	11,698	0
14	DISTRIBUTION PLANT								
15	PRIMARY	D100	K240	0	0	0	0	11,683	0
16	SECONDARY	D102	K242	0	0	0	0	4,360	0
17	SERVICES	D104	K244	0	0	0	0	103	0
18	METERS	D106	K246	22	0	0	0	22	0
19	ADJ H - FINCL CONSIST-DSTB PRI	D114	K240	0	0	0	0	-244	0
20	ADJ H - FINCL CONSIST-DSTB SEC	D116	K242	0	0	0	0	-88	0
21	ADJ I - MMR PROJECT	D118	K254	-1	0	0	0	-1	0
22	ADJ Z - DISTRIB UPGRADE - PRI	D120	K240	0	0	0	0	35	0
23	ADJ Z - DISTRIB UPGRADE - SEC	D122	K242	0	0	0	0	13	0
24	DISTRIBUTION PLANT IN SERVICE	D141		21	0	0	0	15,883	0
25	TOTAL TRANS & DIST PLANT	TD21		21	0	0	0	16,913	0
26	TOTAL GROSS PTD PLANT	PD21		21	0	0	0	27,581	0
27	GENERAL & INTANGIBLE PLANT								
28	LABOR RELATED	G100	K627	3	0	0	594	1,750	1
29	RETAIL CUSTOMER RELATED (CSS)	G102	K400	0	0	0	610	610	0
30	PRODUCTION PLANT RELATED	G104	P121	0	0	0	0	121	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	0	0	0	0	6	0
32	GENERAL PLANT IN SERVICE	G121		3	0	0	1,204	2,487	1
33	COMMON & OTHER PLANT								
34	ADJ V - ORGANIZATION REALIGN	C100	K627	0	0	0	-8	-23	0
35	TOTAL COMMON & OTHER PLANT	C121		0	0	0	-8	-23	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 GROSS ELECTRIC PLT IN SERVICE	GP11		30,046	11,244	527	895	11,691	4,363	105

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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GROSS ELECTRIC PLT IN SERVICE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 GROSS ELECTRIC PLT IN SERVICE	GP11		24	0	0	1,196	30,045	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	**BASE**	**P150**	**P100**	**4,545**	4,545	0	0	0	0	0
3	INTERMEDIATE	P152	P102	942	942	0	0	0	0	0
4	PEAKING	P154	P104	727	727	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171		6,214	6,214	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	44	44	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	5	5	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	14	14	0	0	0	0	0
10	TRANSMISSION	T156	T106	347	0	0	347	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171		410	63	0	347	0	0	0
12	DISTRIBUTION PLANT									
13	PRIMARY	D150	D100	4,368	0	0	0	4,368	0	0
14	SECONDARY	D152	D102	1,882	0	0	0	0	1,882	0
15	SERVICES	D154	K244	32	0	0	0	0	0	32
16	METERS	D156	D106	10	0	0	0	0	0	0
17	**ADJ H** - FNCL CONSIST-DSTB PRI	D164	D114	-9	0	0	0	-9	0	0
18	ADJ H - FNCL CONSIST-DSTB SEC	D166	K242	-3	0	0	0	0	-3	0
19	ADJ I - MMR PROJECT	D168	K254	-17	0	0	0	0	0	0
20	ADJ Z - DISTRIB UPGRADE - PRI	D170	D120	1	0	0	0	1	0	0
21	TOTAL DISTRIB DEPREC RESERVE	D191		6,264	0	0	0	4,360	1,879	32
22	GENERAL & INTANGIBLE PLANT									
23	LABOR RELATED	G150	G100	757	131	231	9	93	34	1
24	RETAIL CUSTOMER RELATED (CSS)	G152	G102	533	0	0	0	0	0	0
25	PRODUCTION PLANT RELATED	G154	G104	102	102	0	0	0	0	0
26	DISTRIBUTION PRIMARY RELATED	G156	G106	2	0	0	0	2	0	0
27	TOTAL GENERAL DEPREC RESERVE	G171		1,394	233	231	9	95	34	1
28	TOTAL DEPRECIATION RESERVE	DR11		14,282	6,510	231	356	4,455	1,913	33

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	DEPRECIATION RESERVE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	BASE	P150	P100	0	0	0	0	4,545	0
3	INTERMEDIATE	P152	P102	0	0	0	0	942	0
4	PEAKING	P154	P104	0	0	0	0	727	0
5	TOTAL PROD DEPREC RESERVE	P171		0	0	0	0	6,214	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T150	T100	0	0	0	0	44	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	0	0	0	0	5	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	0	0	0	0	14	0
10	TRANSMISSION	T156	T106	0	0	0	0	347	0
11	TOTAL TRANS DEPREC RESERVE	T171		0	0	0	0	410	0
12	DISTRIBUTION PLANT								
13	PRIMARY	D150	D100	0	0	0	0	4,368	0
14	SECONDARY	D152	D102	0	0	0	0	1,882	0
15	SERVICES	D154	K244	0	0	0	0	32	0
16	METERS	D156	D106	10	0	0	0	10	0
17	ADJ H - FNCL CONSIST-DSTB PRI	D164	D114	0	0	0	0	-9	0
18	ADJ H - FNCL CONSIST-DSTB SEC	D166	K242	0	0	0	0	-3	0
19	ADJ I - MMR PROJECT	D168	K254	-17	0	0	0	-17	0
20	ADJ Z - DISTRIB UPGRADE - PRI	D170	D120	0	0	0	0	1	0
21	TOTAL DISTRIB DEPREC RESERVE	D191		-7	0	0	0	6,264	0
22	GENERAL & INTANGIBLE PLANT								
23	LABOR RELATED	G150	G100	1	0	0	257	757	0
24	RETAIL CUSTOMER RELATED (CSS)	G152	G102	0	0	0	533	533	0
25	PRODUCTION PLANT RELATED	G154	G104	0	0	0	0	102	0
26	DISTRIBUTION PRIMARY RELATED	G156	G106	0	0	0	0	2	0
27	TOTAL GENERAL DEPREC RESERVE	G171		1	0	0	790	1,394	0
28	TOTAL DEPRECIATION RESERVE	DR11		-6	0	0	790	14,282	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	NET ELECTRIC PLANT	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	PRODUCTION PLANT IN SERVICE	P121		10,668	10,668	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171		-6,214	-6,214	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221		4,454	4,454	0	0	0	0	0
5	TRANSMISSION PLANT									
6	TRANSMISSION PLANT IN SERVICE	T121		1,030	156	0	874	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171		-410	-63	-0	-347	-0	-0	-0
8	NET TRANSMISSION PLANT	T221		620	93	0	527	0	0	0
9	DISTRIBUTION PLANT									
10	DISTRIBUTION PLANT IN SERVICE	D141		15,883	0	0	0	11,474	4,285	103
11	TOTAL DISTRIB DEPREC RESERVE	D191		-6,264	-0	-0	-0	-4,360	-1,879	-32
12	NET DISTRIBUTION PLANT	D241		9,619	0	0	0	7,114	2,406	71
13	NET PTD PLANT	NT31		14,693	4,547	0	527	7,114	2,406	71
14	NET TRANS & DIST PLANT	NT21		10,239	93	0	527	7,114	2,406	71
15	GENERAL & INTANGIBLE PLANT									
16	GENERAL PLANT IN SERVICE	G121		2,488	424	534	21	220	79	2
17	TOTAL GENERAL DEPREC RESERVE	G171		-1,394	-233	-231	-9	-95	-34	-1
18	NET GENERAL & INTANG PLANT	G221		1,094	191	303	12	125	45	1
19	COMMON & OTHER PLANT									
20	TOTAL COMMON & OTHER PLANT	C121		-23	-4	-7	0	-3	-1	0
21	NET COMMON & OTHER PLANT	C221		-23	-4	-7	0	-3	-1	0
22	NET ELECTRIC PLANT IN SERVICE	NP21		15,764	4,734	296	539	7,236	2,450	72

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	NET ELECTRIC PLANT	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT								
2	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	10,668	0
3	TOTAL PROD DEPREC RESERVE	P171		-0	-0	-0	-0	-6,214	-0
4	NET PRODUCTION PLANT	P221		0	0	0	0	4,454	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	1,030	0
7	TOTAL TRANS DEPREC RESERVE	T171		-0	-0	-0	-0	-410	-0
8	NET TRANSMISSION PLANT	T221		0	0	0	0	620	0
9	DISTRIBUTION PLANT								
10	DISTRIBUTION PLANT IN SERVICE	D141		21	0	0	0	15,883	0
11	TOTAL DISTRIB DEPREC RESERVE	D191		7	-0	-0	-0	-6,264	-0
12	NET DISTRIBUTION PLANT	D241		28	0	0	0	9,619	0
13	NET PTD PLANT	NT31		28	0	0	0	14,693	0
14	NET TRANS & DIST PLANT	NT21		28	0	0	0	10,239	0
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121		3	0	0	1,204	2,487	1
17	TOTAL GENERAL DEPREC RESERVE	G171		-1	-0	-0	-790	-1,394	-0
18	NET GENERAL & INTANG PLANT	G221		2	0	0	414	1,093	1
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121		0	0	0	-8	-23	0
21	NET COMMON & OTHER PLANT	C221		0	0	0	-8	-23	0
22	NET ELECTRIC PLANT IN SERVICE	NP21		30	0	0	406	15,763	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE BASE ADJUSTMENTS									
2	ADDITIVE ADJUSTMENTS									
3	PLANT HELD FOR FUTURE USE									
4	TRANSMISSION	V224	T106	5	0	0	5	0	0	0
5	DISTRIBUTION	V226	D100	11	0	0	0	11	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		16	0	0	5	11	0	0
7	CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234	P121	485	485	0	0	0	0	0
9	TRANSMISSION	V236	T106	36	0	0	36	0	0	0
10	DISTRIBUTION	V238	D141	65	0	0	0	47	18	0
11	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	-12	0	0	0	-12	0	0
12	ADJ H - FINCL CONSIST-DSTB SEC	V246	K242	-4	0	0	0	0	-4	0
13	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	-383	383	0	0	0	0	0
14	ADJ Y - TRANSMISSION UPGRADE	V250	T108	1	0	0	1	0	0	0
15	TOTAL RATE BASE CWIP	V255		188	102	0	37	35	14	0
16	ADDITIONAL CWIP									
17	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	6	0	0	0	6	0	0
18	ADJ Z - DISTRIB UPGRADE - SEC	V258	K242	2	0	0	0	0	2	0
19	TOTAL ADDITIONAL CWIP	V287		8	0	0	0	6	2	0
20	TOTAL ADDITIVE ADJUSTMENTS	V289		212	102	0	42	52	16	0
21	NET ORIGINAL COST RATE BASE	RB21		15,976	4,836	296	581	7,288	2,466	72
22	WORKING CAPITAL									
23	MATERIALS AND SUPPLIES									
24	FUEL SUPPLIES									
25	AMOUNT ALLOCABLE	W630	K306	1,484	0	1,484	0	0	0	0
26	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	-34	0	-34	0	0	0	0
27	ADJ E - LAST CORE NUCLEAR FUEL	W636	K306	1	0	1	0	0	0	0
28	ADJ X - PFC	W638	K306	209	0	209	0	0	0	0
29	TOTAL FUEL STOCKS	W641		1,660	0	1,660	0	0	0	0
30	PLANT MATERIALS & SUPPLIES									
31	AMOUNT ALLOCABLE	W642	GP19	756	283	13	23	294	110	3
32	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-21	-8	0	-1	-8	-3	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE BASE ADJUSTMENTS								
2	ADDITIVE ADJUSTMENTS								
3	PLANT HELD FOR FUTURE USE								
4	TRANSMISSION	V224	T106	0	0	0	0	5	0
5	DISTRIBUTION	V226	D100	0	0	0	0	11	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		0	0	0	0	16	0
7	CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234	P121	0	0	0	0	485	0
9	TRANSMISSION	V236	T106	0	0	0	0	36	0
10	DISTRIBUTION	V238	D141	0	0	0	0	65	0
11	ADJ H - FINCL CONSIST-DSTB PRI	V244	D114	0	0	0	0	-12	0
12	ADJ H - FINCL CONSIST-DSTB SEC	V246	K242	0	0	0	0	-4	0
13	ADJ C - REMOVE AFUDC CWIP-PROD	V248	P121	0	0	0	0	-383	0
14	ADJ Y - TRANSMISSION UPGRADE	V250	T108	0	0	0	0	1	0
15	TOTAL RATE BASE CWIP	V255		0	0	0	0	188	0
16	ADDITIONAL CWIP								
17	ADJ Z - DISTRIB UPGRADE - PRI	V256	D120	0	0	0	0	6	0
18	ADJ Z - DISTRIB UPGRADE - SEC	V258	K242	0	0	0	0	2	0
19	TOTAL ADDITIONAL CWIP	V287		0	0	0	0	8	0
20	TOTAL ADDITIVE ADJUSTMENTS	V289		0	0	0	0	212	0
21	NET ORIGINAL COST RATE BASE	RB21		30	0	0	406	15,975	1
22	WORKING CAPITAL								
23	MATERIALS AND SUPPLIES								
24	FUEL SUPPLIES								
25	AMOUNT ALLOCABLE	W630	K306	0	0	0	0	1,484	0
26	LAST CORE NUC FUEL-D.A. RETAIL	W634	K306	0	0	0	0	-34	0
27	ADJ E - LAST CORE NUCLEAR FUEL	W636	K306	0	0	0	0	1	0
28	ADJ X - PFC	W638	K306	0	0	0	0	209	0
29	TOTAL FUEL STOCKS	W641		0	0	0	0	1,660	0
30	PLANT MATERIALS & SUPPLIES								
31	AMOUNT ALLOCABLE	W642	GP19	1	0	0	30	757	-1
32	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	0	0	0	-1	-21	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

DOCKET NUMBER: ER06LS25-000
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	RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	1	0	0	0	0	0	0
2	TOTAL PLANT MATERIALS & SUPPL	W659		736	275	13	22	286	107	3
3	TOTAL MATERIALS & SUPPLIES	W661		2,396	275	1,673	22	286	107	3
4	PREPAYMENTS & OTHER W.C. ITEMS									
5	TOTAL PREPAYMENTS	W670	PD29	8	3	0	0	3	1	0
6	UNFUND STRM DMG RESRV - TRANSM	W672	T106	-1	0	0	-1	0	0	0
7	UNFUND STRM DMG RESRV - DISTRB	W674	D141	-39	0	0	0	-28	-11	0
8	ADJ W - INCR STRM RESRV - TRAN	W680	T106	-2	0	0	-2	0	0	0
9	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-94	0	0	0	-68	-25	-1
10	TOTAL	W687		-128	3	0	-3	-93	-35	-1
11	OTHER WORKING CAPITAL									
12	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-26	-3	-7	0	-6	-2	0
13	ADJ V - ORGANIZATION REALIGN	W694	K627	-254	-44	-77	-3	-31	-12	0
14	TOTAL	W705		-280	-47	-84	-3	-37	-14	0
15	TOTAL WORKING CASH	W721		-280	47	84	-3	-37	14	0
16	MISCELLANEOUS WORKING CAPITAL									
17	OPEBS - D.A. RETAIL	W730	K627	-949	164	289	-11	-116	-43	-1
18	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	30	0	30	0	0	0	0
19	MISC OTHER	W736	OM31	384	50	110	5	88	30	1
20	ADJ J - RETAIL RATE CASE EXP	W740	K400	17	0	0	0	0	0	0
21	ADJ K - SECTION 1341	W742	GP19	5	2	0	0	2	1	0
22	ADJ L - REMOVE RTO START UP	W744	OM31	-22	-3	-6	0	-5	-2	0
23	TOTAL MISC WORK CAPITAL	W747		-535	-115	-155	-6	-31	-14	0
24	TOTAL WORKING CAPITAL	WC71		1,453	116	1,434	10	125	44	2
25	PRELIMINARY SUMMARY									
26	TOTAL ADDITIVE ADJUSTMENTS	V289		212	102	0	42	52	16	0
27	TOTAL WORKING CAPITAL	WC71		1,453	116	1,434	10	125	44	2
28	TOTAL RATE BASE ADJUSTMENTS	RB71		1,665	218	1,434	52	177	60	2
29	RATE BASE CALCULATION									
30	NET ELECTRIC PLANT IN SERVICE	NP21		15,764	4,734	296	539	7,236	2,450	72
31	TOTAL RATE BASE ADJUSTMENTS	RB71		1,665	218	1,434	52	177	60	2
32	TOTAL RATE BASE	RB91		17,429	4,952	1,730	591	7,413	2,510	74
33	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	0	0	0	0	0	1
2	TOTAL PLANT MATERIALS & SUPPL	W659		1	0	0	29	736	0
3	TOTAL MATERIALS & SUPPLIES	W661		1	0	0	29	2,396	0
4	PREPAYMENTS & OTHER W.C. ITEMS								
5	TOTAL PREPAYMENTS	W670	PD29	0	0	0	0	7	1
6	UNFUND STRM DMG RESRV - TRANSM	W672	T106	0	0	0	0	-1	0
7	UNFUND STRM DMG RESRV - DISTRB	W674	D141	0	0	0	0	-39	0
8	ADJ W - INCR STRM RESRV - TRAN	W680	T106	0	0	0	0	-2	0
9	ADJ W - INCR STRM RESRV - DSTB	W682	D141	0	0	0	0	-94	0
10	TOTAL	W687		0	0	0	0	-129	1
11	OTHER WORKING CAPITAL								
12	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	0	0	0	-7	-25	-1
13	ADJ V - ORGANIZATION REALIGN	W694	K627	0	0	0	-86	-253	-1
14	TOTAL	W705		0	0	0	-93	-278	-2
15	TOTAL WORKING CASH	W721		0	0	0	-93	-278	-2
16	MISCELLANEOUS WORKING CAPITAL								
17	OPEBS - D.A. RETAIL	W730	K627	-2	0	0	-322	-948	-1
18	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	0	0	0	0	30	0
19	MISC OTHER	W736	OM31	0	0	0	100	384	0
20	ADJ J - RETAIL RATE CASE EXP	W740	K400	0	0	0	17	17	0
21	ADJ K - SECTION 1341	W742	GP19	0	0	0	0	5	0
22	ADJ L - REMOVE RTO START UP	W744	OM31	0	0	0	-6	-22	0
23	TOTAL MISC WORK CAPITAL	W747		-2	0	0	-211	-534	-1
24	TOTAL WORKING CAPITAL	WC71		-1	0	0	-275	1,455	-2
25	PRELIMINARY SUMMARY								
26	TOTAL ADDITIVE ADJUSTMENTS	V289		0	0	0	0	212	0
27	TOTAL WORKING CAPITAL	WC71		-1	0	0	-275	1,455	-2
28	TOTAL RATE BASE ADJUSTMENTS	RB71		-1	0	0	-275	1,667	-2
29	RATE BASE CALCULATION								
30	NET ELECTRIC PLANT IN SERVICE	NP21		30	0	0	406	15,763	1
31	TOTAL RATE BASE ADJUSTMENTS	RB71		-1	0	0	-275	1,667	-2
32	TOTAL RATE BASE	RB91		29	0	0	131	17,430	-1
33	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502		0.09502

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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RATE BASE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RETURN ON RATE BA E	R751		1 5(	47:	164	56	704	1: 9	7

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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RATE BASE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 RETURN ON RATE BASE	R751		3	0	0	12	1,656	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION O & M									
2	PRODUCTION O&M- ENERGY RELATED									
3	NON-RECV FUEL - ALLOCABLE	P302	K306	60	0	60	0	0	0	0
4	D.A. RETAIL	P308	K306	21	0	21	0	0	0	0
5	AMOUNT ALLOCABLE	P310	K306	658	0	658	0	0	0	0
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	-3	0	-3	0	0	0	0
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	-7	0	-7	0	0	0	0
8	TOTAL ENERGY RELATED	P341		729	0	729	0	0	0	0
9	PRODUCTION O&M - DEMAND RELATD									
10	BASE	P352	P100	212	212	0	0	0	0	0
11	INTERMEDIATE	P354	P102	35	35	0	0	0	0	0
12	PEAKING	P356	P104	42	42	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391		289	289	0	0	0	0	0
14	**TOTAL PRODUCTION O & M**	P451		1,018	289	729	0	0	0	0
15	TRANSMISSION O & M									
16	GEN. STEP-UP XFMR - BASE	T300	T100	2	2	0	0	0	0	0
17	GEN. STEP-UP XFMR - PEAKING	T304	T104	1	1	0	0	0	0	0
18	**TRANSMISSION**	**T306**	**T106**	**21**	0	0	**21**	**0**	**0**	0
19	ADJ Y - TRANSMISSION UPGRADE	T308	T108	8	0	0	8	0	0	0
20	TOTAL TRANSMISSION O & M	T341		32	3	0	29	0	0	0
21	DISTRIBUTION O & M									
22	PRIMARY	D300	D100	287	0	0	0	287	0	0
23	SECONDARY	D302	D102	80	0	0	0	0	80	0
24	SERVICES INCL RECON & DISCON	D304	K244	3	0	0	0	0	0	3
25	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	165	0	0	0	165	0	0
26	ADJ H - FINCL CONSIST-DSTB SEC	D316	K242	59	0	0	0	0	59	0
27	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	90	0	0	0	90	0	0
28	ADJ Z - DISTRIB UPGRADE - SEC	D320	K242	33	0	0	0	0	33	0
29	TOTAL DISTRIBUTION O & M	D341		717	0	0	0	542	172	3
30	CUSTOMER ACCOUNTING									
31	METER READING	C300	K410	3	0	0	0	0	0	0
32	CUSTOMER RECORDS	C302	K412	108	0	0	0	0	0	0
33	BILLING	C304	K414	432	0	0	0	0	0	0
34	SERVICE WORK FOR CONP	C306	K244	1	0	0	0	0	0	1
35	UNCOLLECTIBLES	C308	R600	25	6	4	1	8	3	0
36	ADJ I - MMR PROJECT - LABOR	C312	K627	-2	0	1	0	0	0	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION O & M								
2	PRODUCTION O&M- ENERGY RELATED								
3	NON-RECV FUEL - ALLOCABLE	P302	K306	0	0	0	0	60	0
4	D.A. RETAIL	P308	K306	0	0	0	0	21	0
5	AMOUNT ALLOCABLE	P310	K306	0	0	0	0	658	0
6	ADJ E - LAST CORE NUCLER FUEL	P312	K306	0	0	0	0	-3	0
7	ADJ E - EOL NUCL M&S INVENTORY	P314	K306	0	0	0	0	-7	0
8	TOTAL ENERGY RELATED	P341		0	0	0	0	729	0
9	PRODUCTION O&M - DEMAND RELATD								
10	BASE	P352	P100	0	0	0	0	212	0
11	INTERMEDIATE	P354	P102	0	0	0	0	35	0
12	PEAKING	P356	P104	0	0	0	0	42	0
13	TOTAL DEMAND RELATED	P391		0	0	0	0	289	0
14	TOTAL PRODUCTION O & M	P451		0	0	0	0	1,018	0
15	TRANSMISSION O & M								
16	GEN. STEP-UP XFMR - BASE	T300	T100	0	0	0	0	2	0
17	GEN. STEP-UP XFMR - PEAKING	T304	T104	0	0	0	0	1	0
18	TRANSMISSION	T306	T106	0	0	0	0	21	0
19	ADJ Y - TRANSMISSION UPGRADE	T308	T108	0	0	0	0	8	0
20	TOTAL TRANSMISSION O & M	T341		0	0	0	0	32	0
21	DISTRIBUTION O & M								
22	PRIMARY	D300	D100	0	0	0	0	287	0
23	SECONDARY	D302	D102	0	0	0	0	80	0
24	SERVICES INCL RECON & DISCON	D304	K244	0	0	0	0	3	0
25	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	0	0	0	0	165	0
26	ADJ H - FINCL CONSIST-DSTB SEC	D316	K242	0	0	0	0	59	0
27	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	0	0	0	0	90	0
28	ADJ Z - DISTRIB UPGRADE - SEC	D320	K242	0	0	0	0	33	0
29	TOTAL DISTRIBUTION O & M	D341		0	0	0	0	717	0
30	CUSTOMER ACCOUNTING								
31	METER READING	C300	K410	3	0	0	0	3	0
32	CUSTOMER RECORDS	C302	K412	0	0	0	108	108	0
33	BILLING	C304	K414	0	0	0	432	432	0
34	SERVICE WORK FOR CONP	C306	K244	0	0	0	0	1	0
35	UNCOLLECTIBLES	C308	R600	0	0	0	3	25	0
36	ADJ I - MMR PROJECT - LABOR	C312	K627	0	0	0	-1	-2	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	ADJ I - MMR PROJECT - READERS	C314	K254	-3	0	0	0	0	0	0
2	TOTAL CUSTOMER ACCOUNTING EXP	C317		564	6	3	1	8	3	1
3	CUSTOMER SERVICE & INFORMATION									
4	TOTAL	C320	K400	33	0	0	0	0	0	0
5	TOTAL CUSTOMER SERVICE & INFO	C329		33	0	0	0	0	0	0
6	SALES									
7	TOTAL	S300	K400	28	0	0	0	0	0	0
8	TOTAL SALES EXPENSE	S317		28	0	0	0	0	0	0
9	ADMINISTRATIVE & GENERAL									
10	PRODUCTION - BASE RELATED	A300	P100	-1	1	0	0	0	0	0
11	DISTRIBUTION PLANT RELATED	A304	D141	26	0	0	0	19	7	0
12	GROSS PLANT RELATED	A306	GP19	13	5	0	0	5	2	0
13	LABOR RELATED	A308	K627	1,069	185	326	13	130	48	1
14	ADJ J - RETAIL RATE CASE EXP	A314	K400	11	0	0	0	0	0	0
15	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-23	4	-7	0	-3	-1	0
16	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-2	0	-1	0	0	0	0
17	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	1	0	0	0	0	0	0
18	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-6	-1	-2	0	-1	0	0
19	ADJ V - ORGANIZATION REALIGN	A326	K627	-105	-18	-32	-1	-13	-5	0
20	ADJ X - PFC	A328	K306	14	0	14	0	0	0	0
21	ADJ W - INCR STRM RSRV - TRAN	A332	T106	3	0	0	3	0	0	0
22	ADJ W - INCR STRM RSRV - DSTB	A334	D141	189	0	0	0	137	51	
23	TOTAL ADMINISTRATIVE & GENERAL	A337		1,189	166	298	15	274	102	2
24	TOTAL O & M EXPENSE	OM31		3,581	464	1,030	45	824	277	6

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	O & M EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	ADJ I - MMR PROJECT - READERS	C314	K254			0	0	-3	0
2	TOTAL CUSTOMER ACCOUNTING EXP	C317		0	0	0	542	564	0
3	CUSTOMER SERVICE & INFORMATION								
4	TOTAL	C320	K400	0	0	0	33	33	0
5	TOTAL CUSTOMER SERVICE & INFO	C329		0	0	0	33	33	0
6	SALES								
7	TOTAL	S300	K400	0	0	0	28	28	
8	TOTAL SALES EXPENSE	S317		0	0	0	28	28	0
9	ADMINISTRATIVE & GENERAL								
10	PRODUCTION - BASE RELATED	A300	P100	0	0	0	0	-1	0
11	DISTRIBUTION PLANT RELATED	A304	D141	0	0	0	0	26	0
12	GROSS PLANT RELATED	A306	GP19	0	0	0	1	13	0
13	LABOR RELATED	A308	K627	2	0	0	363	1,068	1
14	ADJ J - RETAIL RATE CASE EXP	A314	K400	0	0	0	11	11	0
15	ADJ O - MISC A&G (ADVERTISING)	A316	K627	0	0	0	-8	-23	0
16	ADJ T - INDUSTRY ASSOC DUE	A318	K627	0	0	0	-1	-2	0
17	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	0	0	0	0	0	1
18	ADJ D - CORP AIRCRAFT ADJ	A324	K627	0	0	0	-2	-6	0
19	ADJ V - ORGANIZATION REALIGN	A326	K627	0	0	0	-36	-105	0
20	ADJ X - PFC	A328	K306	0	0	0	0	14	0
21	ADJ W - INCR STRM RSRV - TRAN	A332	T106	0	0	0	0	3	0
22	ADJ W - INCR STRM RSRV - DSTB	A334	D141		0	0	0	189	
23	TOTAL ADMINISTRATIVE & GENERAL	A337		2	0	0	328	1,187	2
24	TOTAL O & M EXPENSE	OM31		2	0	0	931	3,579	2

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION DEPRECIATION									
2	BASE	P460	P100	262	262	0	0	0	0	0
3	INTERMEDIATE	P462	P102	34	34	0	0	0	0	0
4	PEAKING	P464	P104	52	52	0	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP	P481		348	348	0	0	0	0	0
6	TRANSMISSION DEPRECIATION									
7	GEN. STEP-UP XFMR - BASE	T460	T100	1	1	0	0	0	0	0
8	GEN. STEP-UP XFMR - PEAKING	T464	T104	1	1	0	0	0	0	0
9	TRANSMISSION	T466	T106	18	0	0	18	0	0	0
10	TOTAL TRANS DEPREC EXP	T481		20	2	0	18	0	0	0
11	DISTRIBUTION DEPRECIATION									
12	PRIMARY	D460	D100	468	0	0	0	468	0	0
13	SECONDARY	D462	D102	181	0	0	0	0	181	0
14	SERVICES	D464	K244	4	0	0	0	0	0	4
15	METERS	D466	D106	1	0	0	0	0	0	0
16	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	-9	0	0	0	-9	0	0
17	ADJ H - FNCL CONSIST-DBTB SEC	D476	K242	-3	0	0	0	0	-3	0
18	ADJ I - MMR PROJECT	D478	K254	3	0	0	0	0	0	0
19	TOTAL DIST DEPREC EXPENSE	D481		645	0	0	0	459	178	4
20	GENERAL DEPRECIATION									
21	LABOR RELATED	G460	G100	78	13	24	1	10	4	0
22	RETAIL CUSTOMER RELATED (CSS)	G462	G102	1	0	0	0	0	0	0
23	PRODUCTION PLANT RELATED	G464	G104	24	24	0	0	0	0	0
24	DISTRIBUTION PRIMARY RELATED	G466	G106	1	0	0	0	1	0	0
25	ADJ S - SEBRING	G470	G100	-19	-3	-6	0	-2	-1	0
26	TOTAL GENERAL DEPREC EXPENSE	G481		85	34	18	1	9	3	0
27	ADDITIONAL DISTB DEPRECIATION									
28	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	3	0	0	0	3	0	0
29	ADJ Z - DISTRIB UPGRADE - SEC	C462	K242	1	0	0	0	0	1	0
30	TOTAL ADDL DSTB DEPREC EXPENSE	C481		4	0	0	0	3	1	0
31	TOTAL DEPRECIATION EXPENSE	DE41		1,102	384	18	19	471	182	4

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

DOCKET NUMBER: ER06LS25-000
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	DEPRECIATION EXPENSE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION DEPRECIATION								
2	BASE	P460	P100	0	0	0	0	262	0
3	INTERMEDIATE	P462	P102	0	0	0	0	34	0
4	PEAKING	P464	P104	0	0	0	0	52	0
5	TOTAL PRODUCTION DEPREC EXP	P481		0	0	0	0	348	0
6	TRANSMISSION DEPRECIATION								
7	GEN. STEP-UP XFMR - BASE	T460	T100	0	0	0	0	1	0
8	GEN. STEP-UP XFMR - PEAKING	T464	T104	0	0	0	0	1	0
9	TRANSMISSION	T466	T106	0	0	0	0	18	0
10	TOTAL TRANS DEPREC EXP	T481		0	0	0	0	20	0
11	DISTRIBUTION DEPRECIATION								
12	PRIMARY	D460	D100	0	0	0	0	468	0
13	SECONDARY	D462	D102	0	0	0	0	181	0
14	SERVICES	D464	K244	0	0	0	0	4	0
15	METERS	D466	D106	1	0	0	0	1	0
16	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	0	0	0	0	-9	0
17	ADJ H - FNCL CONSIST-DBTB SEC	D476	K242	0	0	0	0	-3	0
18	ADJ I - MMR PROJECT	D478	K254	3	0	0	0	3	0
19	TOTAL DIST DEPREC EXPENSE	D481		4	0	0	0	645	0
20	GENERAL DEPRECIATION								
21	LABOR RELATED	G460	G100	0	0	0	26	78	0
22	RETAIL CUSTOMER RELATED (CSS)	G462	G102	0	0	0	1	1	0
23	PRODUCTION PLANT RELATED	G464	G104	0	0	0	0	24	0
24	DISTRIBUTION PRIMARY RELATED	G466	G106	0	0	0	0	1	0
25	ADJ S - SEBRING	G470	G100	0	0	0	-6	-18	-1
26	TOTAL GENERAL DEPREC EXPENSE	G481		0	0	0	21	86	-1
27	ADDITIONAL DISTB DEPRECIATION								
28	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	0	0	0	0	3	0
29	ADJ Z - DISTRIB UPGRADE - SEC	C462	K242	0	0	0	0	1	0
30	TOTAL ADDL DSTB DEPREC EXPENSE	C481		0	0	0	0	4	0
31	TOTAL DEPRECIATION EXPENSE	DE41		4	0	0	21	1,103	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

DOCKET NUMBER: ER06LS25-000
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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TAXES OTHER THAN INC & REV									
2	REAL ESTATE & PROPERTY TAX									
3	AMOUNT ALLOCABLE	L500	GP19	334	125	6	10	130	49	1
4	TOTAL REAL EST & PROP TAX	L521		334	125	6	10	130	49	1
5	PAYROLL TAX									
6	TOTAL	L530	K627	106	18	32	1	13	5	0
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	7	0	0	0	7	0	0
8	ADJ H - FINCL CONSIST-DSTB SEC	L546	K242	3	0	0	0	0	3	0
9	TOTAL PAYROLL TAX	L551		116	18	32	1	20	8	0
10	REVENUE TAXES									
11	TOTAL	L560	R600	700	157	125	15	226	79	2
12	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-696	156	-124	-15	-225	-78	-2
13	EXCL RAF CALC ON PRES CL REV	L564	R600	-4	-1	-1	0	-1	0	0
14	EXC UNCOLL CALC ON PRES CL REV	L566	R600	-10	-2	-2	0	-3	-1	0
15	TOTAL REVENUE TAXES	L581		-10	-2	-2	0	-3	0	0
16	TOTAL OTHER TAX & MISC EXPENSE	L591		440	141	36	11	147	57	1
17	PRELIMINARY SUMMARY									
18	TOTAL O & M EXPENSE	OM31		3,581	464	1,030	45	824	277	6
19	TOTAL DEPRECIATION EXPENSE	DE41		1,102	384	18	19	471	182	4
20	TOTAL OTHER TAX & MISC EXPENSE	L591		440	141	36	11	147	57	1
21	TOTAL OP EXP EX INC & REV TAX	OP61		5,123	989	1,084	75	1,442	516	11

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

DOCKET NUMBER: ER06LS25-000
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	OTHER TAXES & MISC EXPENSES	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TAXES OTHER THAN INC & REV								
2	REAL ESTATE & PROPERTY TAX								
3	AMOUNT ALLOCABLE	L500	GP19	0	0	0	13	334	0
4	TOTAL REAL EST & PROP TAX	L521		0	0	0	13	334	0
5	PAYROLL TAX								
6	TOTAL	L530	K627	0	0	0	36	105	1
7	ADJ H - FINCL CONSIST-DSTB PRI	L544	D114	0	0	0	0	7	0
8	ADJ H - FINCL CONSIST-DSTB SEC	L546	K242	0	0	0	0	3	0
9	TOTAL PAYROLL TAX	L551		0	0	0	36	115	1
10	REVENUE TAXES								
11	TOTAL	L560	R600	1	0	0	96	701	-1
12	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-1	0	0	-95	-696	0
13	EXCL RAF CALC ON PRES CL REV	L564	R600	0	0	0	-1	-4	0
14	EXC UNCOLL CALC ON PRES CL REV	L566	R600	0	0	0	-1	-9	-1
15	TOTAL REVENUE TAXES	L581		0	0	0	-1	-8	-2
16	TOTAL OTHER TAX & MISC EXPENSE	L591		0	0	0	48	441	-1
17	PRELIMINARY SUMMARY								
18	TOTAL O & M EXPENSE	OM31		2	0	0	931	3,579	2
19	TOTAL DEPRECIATION EXPENSE	DE41		4	0	0	21	1,103	1
20	TOTAL OTHER TAX & MISC EXPENSE	L591		0	0	0	48	441	-1
21	TOTAL OP EXP EX INC & REV TAX	OP61		6	0	0	1,000	5,123	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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	INCOME TAX BASED ON RETURN	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	FEDERAL INCOME TAX									
2	FED INC TAX DEDUCTIONS									
3	INTEREST									
4	TOTAL	Y760	RB91	450	128	45	15	191	65	2
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-95	-27	-9	-3	-40	-14	0
6	TOTAL OTHER INTEREST EXPENSE	Y781		355	101	36	12	151	51	2
7	TOTAL INTEREST EXPENSE	Y783		355	101	36	12	151	51	2
8	OTHER DEDUCTIONS									
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	24	24	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS	Y823		24	24	0	0	0	0	0
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	627	235	11	19	244	91	2
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	99	37	2	3	39	14	0
14	TOTAL ADDITIONS	Y861		726	272	13	22	283	105	2
15	NET DEDUCTIONS AND ADDITIONS	Y871		-347	147	23	-10	-132	-54	0
16	FEDERAL INCOME TAX ADJUSTMENTS									
17	FED & STATE PROV DEF INC TAX									
18	NET FED & STATE DIT	Z760	GP19	-231	86	-4	-7	-90	-34	-1
19	ADJ R - TAX ON AFUDC	Z762	GP19	3	1	0	0	1	0	0
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-38	-14	-1	-1	-15	-6	0
21	TOTAL FED & STATE PROV DEF IT	Z781		-266	-99	-5	-8	-104	-40	-1
22	INVESTMENT TAX CREDITS									
23	AMORTIZED INV TAX CREDIT									
24	AMORTIZATION	Z804	GP19	20	7	0	1	8	3	0
25	TOTAL AMORTIZED ITC	Z813		20	7	0	1	8	3	0
26	PRELIMINARY SUMMARY									
27	TOTAL FED & STATE PROV DEF IT	Z781		-266	-99	-5	-8	-104	-40	-1
28	TOTAL AMORTIZED ITC	Z813		-20	-7	-0	-1	-8	-3	-0
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-286	-106	-5	-9	-112	-43	-1
30	FEDERAL INCOME TAX COMPUTATION									

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

DOCKET NUMBER: ER06LS25-000
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	INCOME TAX BASED ON RETURN	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	FEDERAL INCOME TAX								
2	FED INC TAX DEDUCTIONS								
3	INTEREST								
4	TOTAL	Y760	RB91	1	0	0	3	450	0
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	0	0	0	-1	-94	-1
6	TOTAL OTHER INTEREST EXPENSE	Y781		1	0	0	2	356	-1
7	TOTAL INTEREST EXPENSE	Y783		1	0	0	2	356	-1
8	OTHER DEDUCTIONS								
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	0	0	0	0	24	0
10	TOTAL OTHER DEDUCTIONS	Y823		0	0	0	0	24	0
11	ADDITIONS								
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	1	0	0	25	628	-1
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	0	0	0	4	99	0
14	TOTAL ADDITIONS	Y861		1	0	0	29	727	-1
15	NET DEDUCTIONS AND ADDITIONS	Y871		0	0	0	-27	-347	0
16	FEDERAL INCOME TAX ADJUSTMENTS								
17	FED & STATE PROV DEF INC TAX								
18	NET FED & STATE DIT	Z760	GP19	0	0	0	-9	-231	0
19	ADJ R - TAX ON AFUDC	Z762	GP19	0	0	0	0	2	1
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	0	0	0	-2	-39	1
21	TOTAL FED & STATE PROV DEF IT	Z781		0	0	0	-11	-268	2
22	INVESTMENT TAX CREDITS								
23	AMORTIZED INV TAX CREDIT								
24	AMORTIZATION	Z804	GP19	0	0	0	1	20	0
25	TOTAL AMORTIZED ITC	Z813		0	0	0	1	20	0
26	PRELIMINARY SUMMARY								
27	TOTAL FED & STATE PROV DEF IT	Z781		0	0	0	-11	-268	2
28	TOTAL AMORTIZED ITC	Z813		-0	-0	-0	-1	-20	-0
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		0	0	0	-12	-288	2
30	FEDERAL INCOME TAX COMPUTATION								

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON RETURN	ITEM	ALLC	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RETURN ON RATE BASE	R751		1,656	471	164	56	704	239	7
2	NET DEDUCTIONS AND ADDITIONS	Y871		347	147	-23	10	132	54	-0
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-286	-106	-5	-9	-112	-43	-1
4	BASE FOR FIT COMPUTATION	I865		1,717	512	136	57	724	250	6
5	FIT FACTOR K190/(1-K190)	I867			0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
6	PRELIM FEDERAL INCOME TAX	I869		926	276	73	31	390	135	3
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-286	-106	-5	-9	-112	-43	-1
8	NET FED INCOME TAX ALLOWABLE	I879		640	170	68	22	278	92	2
9	FEDERAL INCOME TAX PAYABLE									
10	PRELIM FEDERAL INCOME TAX	I869		926	276	73	31	390	135	3
11	NET FED INCOME TAX PAYABLE	I889		926	276	73	31	390	135	3
12	STATE INCOME TAX									
13	FIT DEDUCTIBLE FOR SIT	K194			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	STATE INCOME TAX ADJUSTMENTS									
15	SUMMARY OF SIT CALCULATION									
16	RETURN ON RATE BASE	R751		1,656	471	164	56	704	239	7
17	NET FED INCOME TAX ALLOWABLE	I879		640	170	68	22	278	92	2
18	NET DEDUCTIONS AND ADDITIONS	Y871		347	147	-23	10	132	54	-0
19	BASE FOR SIT COMPUTATION	J965		2,643	788	209	88	1,114	385	9
20	SIT FACTOR K192/(1-K192)	J967			0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
21	PRELIMINARY STATE INCOME TAX	J969		153	46	12	5	65	22	1
22	NET STATE INCOME TAX ALLOWABLE	J979		153	46	12	5	65	22	1
23	STATE INCOME TAX PAYABLE									
24	PRELIMINARY STATE INCOME TAX	J969		153	46	12	5	65	22	1
25	NET STATE INCOME TAX PAYABLE	J989		153	46	12	5	65	22	1
26	COMPOSITE TAX RATE	CTAX			0.38726	0.38726	0.38726	0.38726	0.38726	0.38726

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	INCOME TAX BASED ON RETURN	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RETURN ON RATE BASE	R751	3	0	0	12	1,656	0
2	NET DEDUCTIONS AND ADDITIONS	Y871	-0	-0	-0	27	347	-0
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	-12	-288	2
4	BASE FOR FIT COMPUTATION	I865	3	0	0	27	1,715	2
5	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846		0.53846
6	PRELIM FEDERAL INCOME TAX	I869	2	0	0	15	925	1
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	-12	-288	2
8	NET FED INCOME TAX ALLOWABLE	I879	2	0	0	3	637	3
9	FEDERAL INCOME TAX PAYABLE							
10	PRELIM FEDERAL INCOME TAX	I869	2	0	0	15	925	1
11	NET FED INCOME TAX PAYABLE	I889	2	0	0	15	925	1
12	STATE INCOME TAX							
13	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
14	STATE INCOME TAX ADJUSTMENTS							
15	SUMMARY OF SIT CALCULATION							
16	RETURN ON RATE BASE	R751	3	0	0	12	1,656	0
17	NET FED INCOME TAX ALLOWABLE	I879	2	0	0	3	637	3
18	NET DEDUCTIONS AND ADDITIONS	Y871	-0	-0	-0	27	347	-0
19	BASE FOR SIT COMPUTATION	J965	5	0	0	42	2,640	3
20	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
21	PRELIMINARY STATE INCOME TAX	J969	0	0	0	2	153	0
22	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	2	153	0
23	STATE INCOME TAX PAYABLE							
24	PRELIMINARY STATE INCOME TAX	J969	0	0	0	2	153	0
25	NET STATE INCOME TAX PAYABLE	J989	0	0	0	2	153	0
26	COMPOSITE TAX RATE	CTAX	0.38726	0.38726	0.38726	0.38726		0.38575

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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	COST OF SERVICE COMPUTATION	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	REVENUE CREDITS									
2	PRODUCTION DEMAND RELATED	Q000	P121	8	8	0	0	0	0	0
3	TRANSMISSION RELATED	Q002	T106	1	0	0	1	0	0	0
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	84	0	0	0	84	0	0
5	DISTRIBUTION SECONDARY RELATED	Q006	K242	29	0	0	0	0	29	0
6	DISTRIBUTION SERVICES RELATED	Q008	K244	5	0	0	0	0	0	5
7	RATE BASE RELATED	Q010	RB91	28	8	3	1	12	4	0
8	ENERGY NON-FUEL RELATED	Q012	K312	6	0	6	0	0	0	0
9	ADJ I - MMR PROJECT	Q016	R600	13	3	2	0	4	1	0
10	TOTAL REVENUE CREDITS	Q027		174	19	11	2	100	34	5
11	COST OF SERVICE COMPUTATION									
12	TOTAL OP EXP EX INC & REV TAX	OP61		5,123	989	1,084	75	1,442	516	11
13	RETURN ON RATE BASE	R751		1,656	471	164	56	704	239	7
14	NET FED INCOME TAX ALLOWABLE	I879		640	170	68	22	278	92	2
15	NET STATE INCOME TAX ALLOWABLE	J979		153	46	12	5	65	22	1
16	TOTAL REVENUE CREDITS	Q027		-174	-19	-11	-2	-100	-34	-5
17	SUBTOTAL B	CS03		7,398	1,657	1,317	156	2,389	835	16
18	REVENUE TAX FACTOR	L031			0.00247	0.00247	0.00247	0.00247	0.00247	0.00247
19	REVENUE TAX	L033		18	4	3	0	6	2	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		7,416	1,661	1,320	156	2,395	837	16
21	CLASS REVENUES=COST OF SERVICE	R602		7,416	1,661	1,320	156	2,395	836	16
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-7,416	-1,661	-1,320	-156	-2,395	-837	-16
23	EXCESS REVENUES	XREV		0	0	0	0	0	-1	0
24	COMPOSITE TAX RATE	CTAX			0.38726	0.38726	0.38726	0.38726	0.38726	0.38726
25	EXCESS TAX	XTAX		1	0	0	0	0	0	0
26	EXCESS RETURN	XRET		-1	0	0	0	0	-1	0

PROGRESS ENERGY FLORIDA
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DOCKET NUMBER: ER06LS25-000
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	COST OF SERVICE COMPUTATION	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	REVENUE CREDITS								
2	PRODUCTION DEMAND RELATED	Q000	P121	0	0	0	0	8	0
3	TRANSMISSION RELATED	Q002	T106	0	0	0	0	1	0
4	DISTRIBUTION PRIMARY RELATED	Q004	D100	0	0	0	0	84	0
5	DISTRIBUTION SECONDARY RELATED	Q006	K242	0	0	0	0	29	0
6	DISTRIBUTION SERVICES RELATED	Q008	K244	0	0	0	0	5	0
7	RATE BASE RELATED	Q010	RB91	0	0	0	0	28	0
8	ENERGY NON-FUEL RELATED	Q012	K312	0	0	0	0	6	0
9	ADJ I - MMR PROJECT	Q016	R600	0	0	0	2	12	1
10	TOTAL REVENUE CREDITS	Q027		0	0	0	2	173	1
11	COST OF SERVICE COMPUTATION								
12	TOTAL OP EXP EX INC & REV TAX	OP61		6	0	0	1,000	5,123	0
13	RETURN ON RATE BASE	R751		3	0	0	12	1,656	0
14	NET FED INCOME TAX ALLOWABLE	I879		2	0	0	3	637	3
15	NET STATE INCOME TAX ALLOWABLE	J979		0	0	0	2	153	0
16	TOTAL REVENUE CREDITS	Q027		-0	-0	-0	-2	-173	-1
17	SUBTOTAL B	CS03		11	0	0	1,015	7,396	2
18	REVENUE TAX FACTOR	L031		0.00247	0.00247	0.00247	0.00247		0.00000
19	REVENUE TAX	L033		0	0	0	3	18	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		11	0	0	1,018	7,414	2
21	CLASS REVENUES=COST OF SERVICE	R602		11	0	0	1,017	7,412	4
22	**TOTAL ELECTRIC COST OF SERVICE**	**CS05**		**-11**	**-0**	**-0**	**-1,018**	**-7,414**	**-2**
23	EXCESS REVENUES	XREV		0	0	0	-1	-2	2
24	**COMPOSITE TAX RATE**	**CTAX**		**0.38726**	**0.38726**	**0.38726**	**0.38726**		**0.38575**
25	EXCESS TAX	XTAX		0	0	0	0	0	1
26	EXCESS RETURN	XRET		0	0	0	-1	-2	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	ROR, TAX RATES & SPEC FACTORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	RATE OF RETURN									
2	CAPITALIZATION AMOUNTS									
3	LONG TERM DEBT	K100			1,520,275	1,520,275	1,520,275	1,520,275	1,520,275	1,520,275
4	PREFERRED STOCK	K102			25,037	25,037	25,037	25,037	25,037	25,037
5	COMMON STOCK	K104			2,683,750	2,683,750	2,683,750	2,683,750	2,683,750	2,683,750
6	SHORT-TERM DEBT	K106			25,142	25,142	25,142	25,142	25,142	25,142
7	CUSTOMER DEPOSITS	K108			101,954	101,954	101,954	101,954	101,954	101,954
8	ITC	K110			21,047	21,047	21,047	21,047	21,047	21,047
9	DEFERRED INCOME TAX	K112			263,246	263,246	263,246	263,246	263,246	263,246
10	OTHER	K114			0	0	0	0	0	0
11	TOTAL	K115			4,640,451	4,640,451	4,640,451	4,640,451	4,640,451	4,640,451
12	COST OF CAPITAL									
13	LONG TERM DEBT	K120			0.05730	0.05730	0.05730	0.05730	0.05730	0.05730
14	PREFERRED STOCK	K122			0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124			0.12800	0.12800	0.12800	0.12800	0.12800	0.12800
16	SHORT-TERM DEBT	K126			0.04040	0.04040	0.04040	0.04040	0.04040	0.04040
17	CUSTOMER DEPOSITS	K128			0.05925	0.05925	0.05925	0.05925	0.05925	0.05925
18	ITC	K130			0.10142	0.10142	0.10142	0.10142	0.10142	0.10142
19	DEFERRED INCOME TAX	K132			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	OTHER	K134			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WEIGHTED COST OF CAPITAL									
22	LONG TERM DEBT	K141			0.01877	0.01877	0.01877	0.01877	0.01877	0.01877
23	PREFERRED STOCK	K143			0.00024	0.00024	0.00024	0.00024	0.00024	0.00024
24	COMMON STOCK	K145			0.07403	0.07403	0.07403	0.07403	0.07403	0.07403
25	SHORT-TERM DEBT	K147			0.00022	0.00022	0.00022	0.00022	0.00022	0.00022
26	CUSTOMER DEPOSITS	K149			0.00130	0.00130	0.00130	0.00130	0.00130	0.00130
27	ITC	K151			0.00046	0.00046	0.00046	0.00046	0.00046	0.00046
28	DEFERRED INCOME TAX	K153			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	OTHER	K155			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502
31	TAX RATES AND SPECIAL FACTORS									
32	SHORT TERM DEBT COST	K180			0.04920	0.04920	0.04920	0.04920	0.04920	0.04920
33	FEDERAL INCOME TAX RATE	K190			0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
34	STATE INCOME TAX RATE	K192			0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
35	FIT DEDUCTIBLE FOR SIT	K194			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	REVENUE TAX RATE	K196			0.00246	0.00246	0.00246	0.00246	0.00246	0.00246

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
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	ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	RATE OF RETURN							
2	CAPITALIZATION AMOUNTS							
3	LONG TERM DEBT	K100	1,520,275	1,520,275	1,520,275	1,520,275		1,520,275
4	PREFERRED STOCK	K102	25,037	25,037	25,037	25,037		25,037
5	COMMON STOCK	K104	2,683,750	2,683,750	2,683,750	2,683,750		2,683,750
6	SHORT-TERM DEBT	K106	25,142	25,142	25,142	25,142		25,142
7	CUSTOMER DEPOSITS	K108	101,954	101,954	101,954	101,954		101,954
8	ITC	K110	21,047	21,047	21,047	21,047		21,047
9	DEFERRED INCOME TAX	K112	263,246	263,246	263,246	263,246		263,246
10	OTHER	K114	0	0	0	0		0
11	TOTAL	K115	4,640,451	4,640,451	4,640,451	4,640,451		4,640,451
12	COST OF CAPITAL							
13	LONG TERM DEBT	K120	0.05730	0.05730	0.05730	0.05730		0.05730
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513		0.04513
15	COMMON STOCK	K124	0.12800	0.12800	0.12800	0.12800		0.12800
16	SHORT-TERM DEBT	K126	0.04040	0.04040	0.04040	0.04040		0.04040
17	CUSTOMER DEPOSITS	K128	0.05925	0.05925	0.05925	0.05925		0.05925
18	ITC	K130	0.10142	0.10142	0.10142	0.10142		0.10142
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000		0.00000
20	OTHER	K134	0.00000	0.00000	0.00000	0.00000		0.00000
21	WEIGHTED COST OF CAPITAL							
22	LONG TERM DEBT	K141	0.01877	0.01877	0.01877	0.01877		0.01877
23	PREFERRED STOCK	K143	0.00024	0.00024	0.00024	0.00024		0.00024
24	COMMON STOCK	K145	0.07403	0.07403	0.07403	0.07403		0.07403
25	SHORT-TERM DEBT	K147	0.00022	0.00022	0.00022	0.00022		0.00022
26	CUSTOMER DEPOSITS	K149	0.00130	0.00130	0.00130	0.00130		0.00130
27	ITC	K151	0.00046	0.00046	0.00046	0.00046		0.00046
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000		0.00000
29	OTHER	K155	0.00000	0.00000	0.00000	0.00000		0.00000
30	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09502	0.09502	0.09502	0.09502		0.09502
31	TAX RATES AND SPECIAL FACTORS							
32	SHORT TERM DEBT COST	K180	0.04920	0.04920	0.04920	0.04920		0.04920
33	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
34	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
35	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
36	REVENUE TAX RATE	K196	0.00246	0.00246	0.00246	0.00246		0.00000

PROGRESS ENERGY FLORIDA
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COST OF CAPITAL

COMPONENT	AMOUNT	RATIO	COST	WTD COST
LONG TERM DEBT	1,520,275	0.32761	0.05730	0.01877
PREFERRED STOCK	25,037	0.00540	0.04513	0.00024
COMMON STOCK	2,683,750	0.57834	0.12800	0.07403
SHORT-TERM DEBT	25,142	0.00542	0.04040	0.00022
CUSTOMER DEPOSITS	101,954	0.02197	0.05925	0.00130
ITC	21,047	0.00454	0.10142	0.00046
DEFERRED INCOME TAX	263,246	0.05673	0.00000	0.00000
OTHER	0	0.00000	0.00000	0.00000
TOTAL	4,640,451	1.00000		0.09502

PROGRESS ENERGY FLORIDA
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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	DEMAND, ENERGY & SPEC. ASSIGN.									
2	PRODUCTION BASE - % * 1000	K200		100,000	100,000	0	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		100,000	100,000	0	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		100,000	100,000	0	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205		1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	TRANSMISSION - % * 1,000	K220		100,000	0	0	100,000	0	0	0
9	RATIO TO TOTAL ELECTRIC	K221		1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240		100,000	0	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242		100,000	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243		1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244		100,000	0	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246		100,000	0	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	NUMBER OF MMR METERS	K254		1,482,244	0	0	0	0	0	0
19	RATIO TO TOTAL ELECTRIC	K255		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	CLASS MWH ENERGY REQ- % * 1000	K306		100,000	0	100,000	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K307		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
22	CLASS MWH ENERGY REQ- % * 1000	K312		100,000	0	100,000	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K313		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24	NUMBER OF RETAIL CUSTOMERS	K400		1,603,580	0	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K401		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	METER READING EXP - % * 1000	K410		100,000	0	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	CUST RECORDS/COLL EXP - %*1000	K412		100,000	0	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K413		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	BILLING/ACTG EXPENSE- % * 1000	K414		100,000	0	0	0	0	0	0
31	RATIO TO TOTAL ELECTRIC	K415		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32	WAGES AND SALARIES									
33	PRODUCTION DEMAND - BASE	K600	K200	137	137	0	0	0	0	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	26	26	0	0	0	0	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	22	22	0	0	0	0	0
36	PROD ENERGY - ALLOCABLE	K610	K306	330	0	330	0	0	0	0
37	TRANSMISSION	K612	T121	15	2	0	13	0	0	0
38	DISTRIBUTION	K614	D141	183	0	0	0	132	49	1
39	TOTAL PTD WAGES & SALARIES	K617		713	187	330	13	132	49	1
40	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.26227	0.46283	0.01823	0.18513	0.06872	0.00140
41	CUSTOMER ACCOUNTING	K620	K667	338	0	0	0	0	0	0

PROGRESS ENERGY FLORIDA
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LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	DEMAND, ENERGY & SPEC. ASSIGN.								
2	PRODUCTION BASE - % * 1000	K200		0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANSMISSION - % * 1,000	K220		0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240		0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242		0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244		0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246		100,000	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	NUMBER OF MMR METERS	K254		1,482,244	0	0	0	1,482,244	0
19	RATIO TO TOTAL ELECTRIC	K255		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	CLASS MWH ENERGY REQ- % * 1000	K306		0	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K307		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	CLASS MWH ENERGY REQ- % * 1000	K312		0	0	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K313		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24	NUMBER OF RETAIL CUSTOMERS	K400		0	0	0	1,603,580	1,603,580	0
25	RATIO TO TOTAL ELECTRIC	K401		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26	METER READING EXP - % * 1000	K410		100,000	0	0	0	100,000	0
27	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28	CUST RECORDS/COLL EXP - %*1000	K412		0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K413		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	BILLING/ACTG EXPENSE- % * 1000	K414		0	0	0	100,000	100,000	0
31	RATIO TO TOTAL ELECTRIC	K415		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
32	WAGES AND SALARIES								
33	PRODUCTION DEMAND - BASE	K600	K200	0	0	0	0	137	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	0	0	0	0	26	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	0	0	0	0	22	0
36	PROD ENERGY - ALLOCABLE	K610	K306	0	0	0	0	330	0
37	TRANSMISSION	K612	T121	0	0	0	0	15	0
38	DISTRIBUTION	K614	D141	0	0	0	0	182	1
39	TOTAL PTD WAGES & SALARIES	K617		0	0	0	0	712	1
40	WTD PTD WAGE & SAL RATIOS	K619		0.00000	0.00000	0.00000	0.00000	0.99860	0.00140
41	CUSTOMER ACCOUNTING	K620	K667	2	0	0	336	338	0

PROGRESS ENERGY FLORIDA
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LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

DOCKET NUMBER: ER06LS25-000
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	ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	CUSTOMER SERV & INFO, SALES	K622	K400	16	0	0	0	0	0	0
2	ECCR	K624	K400	15	0	0	0	0	0	0
3	TOTAL PTDCSS WAGES & SALARIES	K627		1,082	187	330	13	132	49	1
4	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.17283	0.30499	0.01201	0.12200	0.04529	0.00092
5	ADMINISTRATIVE & GENERAL	K630	K627	291	50	89	3	36	13	0
6	TOTAL WAGES AND SALARIES EXP	K633		1,373	237	419	16	168	62	1
7	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.17261	0.30517	0.01165	0.12236	0.04516	0.00073
8	WEIGHTED CUST ACCOUNTG EXPENSE									
9	METER READING	K640	K410	3	0	0	0	0	0	0
10	CUSTOMER RECORDS	K642	K412	108	0	0	0	0	0	0
11	BILLING	K644	K414	432	0	0	0	0	0	0
12	TOTAL WEIGHTED CUST ACCTNG EXP	K667		543	0	0	0	0	0	0
13	WTD RATIOS	K669		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	RECOVERABLE FUEL ENERGY EXP									
15	AMOUNT ALLOCABLE	K672	K306	10,744	0	10,744	0	0	0	0
16	TOTAL RECOV FUEL ENERGY EXP	K697		10,744	0	10,744	0	0	0	0
17	WTD RATIOS	K699		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
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PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
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	ALLOCATORS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	CUSTOMER SERV & INFO, SALES	K622	K400	0	0	0	16	16	0
2	ECCR	K624	K400	0	0	0	15	15	0
3	TOTAL PTDCSS WAGES & SALARIES	K627		2	0	0	367	1,081	1
4	WTD PTDCSS WAGE & SAL RATIOS	K629		0.00185	0.00000	0.00000	0.33913	0.99908	0.00092
5	ADMINISTRATIVE & GENERAL	K630	K627	1	0	0	99	291	0
6	TOTAL WAGES AND SALARIES EXP	K633		3	0	0	466	1,372	1
7	WTD WAGE AND SALARY RATIOS	K639		0.00218	0.00000	0.00000	0.33940	0.99927	0.00073
8	WEIGHTED CUST ACCOUNTG EXPENSE								
9	METER READING	K640	K410	3	0	0	0	3	0
10	CUSTOMER RECORDS	K642	K412	0	0	0	108	108	0
11	BILLING	K644	K414	0	0	0	432	432	0
12	TOTAL WEIGHTED CUST ACCTNG EXP	K667		3	0	0	540	543	0
13	WTD RATIOS	K669		0.00552	0.00000	0.00000	0.99448	1.00000	0.00000
14	RECOVERABLE FUEL ENERGY EXP								
15	AMOUNT ALLOCABLE	K672	K306	0	0	0	0	10,744	0
16	TOTAL RECOV FUEL ENERGY EXP	K697		0	0	0	0	10,744	0
17	WTD RATIOS	K699		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.15146	0.00000	0.84854	0.00000	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.92529	0.00000	0.07471	0.00000	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.72241	0.26979	0.00648
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.00922	0.00000	0.05168	0.67841	0.25336	0.00609
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.39244	0.00000	0.03169	0.41601	0.15536	0.00373
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.17042	0.21463	0.00844	0.08842	0.03175	0.00080
9	WTD GROSS C & O PLANT RATIOS	C129	1.00000	0.17391	0.30435	0.00000	0.13043	0.04348	0.00000
10	WTD GROSS PLANT RATIOS	GP19	1.00000	0.37423	0.01754	0.02979	0.38910	0.14521	0.00349
11	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.45582	0.01617	0.02493	0.31193	0.13394	0.00231
12	NET ELECTRIC PLANT								
13	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.15000	0.00000	0.85000	0.00000	0.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.73958	0.25013	0.00738
16	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.00908	0.00000	0.05147	0.69479	0.23498	0.00693
17	WTD NET G & I PLANT RATIOS	G229	1.00000	0.17459	0.27697	0.01097	0.11426	0.04113	0.00091
18	WTD NET C & O PLANT RATIOS	C229	1.00000	0.17391	0.30435	0.00000	0.13043	0.04348	0.00000
19	WTD NET PLANT RATIOS	NP29	1.00000	0.30030	0.01878	0.03419	0.45902	0.15542	0.00457
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.11477	0.69825	0.00918	0.11937	0.04466	0.00125
23	WTD RATIOS	W689	1.00000	0.02344	0.00000	0.02344	0.72656	0.27344	0.00781
24	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.16786	0.30000	0.01071	0.13214	0.05000	0.00000
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.21495	0.28972	0.01121	0.05794	0.02617	0.00000
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.07983	0.98692	0.00688	0.08603	0.03028	0.00138
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29	1.00000	0.30270	0.01853	0.03637	0.45618	0.15436	0.00451
29	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.28412	0.09926	0.03391	0.42533	0.14401	0.00425
30	O & M EXPENSES								
31	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
32	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.09375	0.00000	0.90625	0.00000	0.00000	0.00000
33	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.75593	0.23989	0.00418
34	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.01064	0.00532	0.00177	0.01418	0.00532	0.00177
35	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	WTD A & G EXP RATIOS	A339	1.00000	0.13961	0.25063	0.01262	0.23045	0.08579	0.00168
37	WTD O & M EXP RATIOS	OM39	1.00000	0.12957	0.28763	0.01257	0.23010	0.07735	0.00168

PROGRESS ENERGY FLORIDA
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LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	WEIGHTED RATIOS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	GROSS ELECTRIC PLT IN SERVICE								
2	WTD GROSS PROD PLANT RATIOS	P129		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149		0.00132	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29		0.00124	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29		0.00076	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129		0.00121	0.00000	0.00000	0.48392	0.99960	0.00040
9	WTD GROSS C & O PLANT RATIOS	C129		0.00000	0.00000	0.00000	0.34783	1.00000	0.00000
10	WTD GROSS PLANT RATIOS	GP19		0.00080	0.00000	0.00000	0.03981	0.99997	0.00003
11	WTD TOTAL DEPREC RES RATIOS	DR19		-0.00042	0.00000	0.00000	0.05531	1.00000	0.00000
12	NET ELECTRIC PLANT								
13	WTD NET PROD PLANT RATIOS	P229		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
15	WTD NET DIST PLANT RATIOS	D249		0.00291	0.00000	0.00000	0.00000	1.00000	0.00000
16	NET TRANS & DIST PLANT RATIOS	NT29		0.00273	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD NET G & I PLANT RATIOS	G229		0.00183	0.00000	0.00000	0.37843	0.99909	0.00091
18	WTD NET C & O PLANT RATIOS	C229		0.00000	0.00000	0.00000	0.34783	1.00000	0.00000
19	WTD NET PLANT RATIOS	NP29		0.00190	0.00000	0.00000	0.02575	0.99994	0.00006
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669		0.00042	0.00000	0.00000	0.01210	1.00000	0.00000
23	WTD RATIOS	W689		0.00000	0.00000	0.00000	0.00000	1.00781	-0.00781
24	WTD TOTAL WORKING CASH RATIOS	W729		0.00000	0.00000	0.00000	0.33214	0.99286	0.00714
25	WTD TOTAL MISC WRKNG CAP RATIO	W749		0.00374	0.00000	0.00000	0.39439	0.99813	0.00187
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79		0.00069	0.00000	0.00000	-0.18926	1.00138	-0.00138
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29		0.0188	0.0000	0.0000	0.2541	0.99994	0.00006
29	WTD TOTAL RATE BASE RATIOS	RB99		0.0166	0.0000	0.0000	0.0752	1.00006	-0.00006
30	O & M EXPENSES								
31	WTD PROD ENERGY EXP RATIOS	P349		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
32	WTD TRANS O & M EXP RATIOS	T349		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
33	WTD DIST O & M EXP RATIOS	D349		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD CUST ACCT EXP RATIOS	C319		0.00000	0.00000	0.00000	0.96099	1.00000	0.00000
35	WTD SALES EXP RATIOS	S319		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
36	WTD A & G EXP RATIOS	A339		0.00168	0.00000	0.00000	0.27586	0.99832	0.00168
37	WTD O & M EXP RATIOS	OM39		0.00056	0.00000	0.00000	0.25998	0.99944	0.00056

PROGRESS ENERGY FLORIDA
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	WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	DEPRECIATION EXPENSES								
2	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.10000	0.00000	0.90000	0.00000	0.00000	0.00000
4	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.71163	0.27597	0.00620
5	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.40000	0.21176	0.01176	0.10588	0.03529	0.00000
6	WTD COM & OTHR DEPR EXP RATIOS	C489	1.00000	0.00000	0.00000	0.00000	0.75000	0.25000	0.00000
7	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.34846	0.01633	0.01724	0.42740	0.16515	0.00363
8	MISC ALLOWABLE EXPENSES								
9	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.37425	0.01796	0.02994	0.38922	0.14671	0.00299
10	WTD PAYROLL TAX RATIOS	L559	1.00000	0.15517	0.27586	0.00862	0.17241	0.06897	0.00000
11	WTD MISC TAX RATIOS	L589	1.00000	0.20000	0.20000	0.00000	0.30000	0.00000	0.00000
12	WTD OTHER TAX RATIOS	L599	1.00000	0.32045	0.08182	0.02500	0.33409	0.12955	0.00227
13	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.19305	0.21159	0.01464	0.28148	0.10072	0.00215
14	INCOME TAXES								
15	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.22398	0.17799	0.02104	0.32295	0.11286	0.00216
16	OPERATING EXPENSES								
17	WTD PROD O & M EXP RATIOS	P459	1.00000	0.28389	0.71611	0.00000	0.00000	0.00000	0.00000
18	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.09375	0.00000	0.90625	0.00000	0.00000	0.00000
19	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.75593	0.23989	0.00418
20	WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	WAGES AND SALARIES (K600-K639)								
22	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.26227	0.46283	0.01823	0.18513	0.06872	0.00140
23	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.17283	0.30499	0.01201	0.12200	0.04529	0.00092
24	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.17261	0.30517	0.01165	0.12236	0.04516	0.00073
25	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
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	WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	DEPRECIATION EXPENSES							
2	WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD DIST DEPREC EXP RATIOS	D489	0.00620	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GENERAL DEPREC EXP RATIOS	G489	0.00000	0.00000	0.00000	0.24706	1.01176	-0.01176
6	WTD COM & OTHR DEPR EXP RATIOS	C489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD TOT DEPREC EXP RATIOS	DE49	0.00363	0.00000	0.00000	0.01906	1.00091	-0.00091
8	MISC ALLOWABLE EXPENSES							
9	WTD REAL EST & PROP TAX RATIOS	L529	0.00000	0.00000	0.00000	0.03892	1.00000	0.00000
10	WTD PAYROLL TAX RATIOS	L559	0.00000	0.00000	0.00000	0.31034	0.99138	0.00862
11	WTD MISC TAX RATIOS	L589	0.00000	0.00000	0.00000	0.10000	0.80000	0.20000
12	WTD OTHER TAX RATIOS	L599	0.00000	0.00000	0.00000	0.10909	1.00227	-0.00227
13	WTD OP EXP EX INC & REV RATIOS	OP69	0.00117	0.00000	0.00000	0.19520	1.00000	0.00000
14	INCOME TAXES							
15	WTD TOTAL ELECTRIC REVENUE	CS09	0.00148	0.00000	0.00000	0.13727	0.99973	0.00027
16	OPERATING EXPENSES							
17	WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
19	WTD DIST O & M EXP RATIOS	D349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
20	WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
21	WAGES AND SALARIES (K600-K639)							
22	WTD PTD WAGE & SAL RATIOS	K619	0.00000	0.00000	0.00000	0.00000	0.99860	0.00140
23	WTD PTDCSS WAGE & SAL RATIOS	K629	0.00185	0.00000	0.00000	0.33919	0.99908	0.00092
24	WTD WAGE AND SALARY RATIOS	K639	0.00218	0.00000	0.00000	0.33940	0.99927	0.00073
25	WTD RATIOS	K669	0.00552	0.00000	0.00000	0.99448	1.00000	0.00000

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	NET INCOME COMPUTATION								
2	CLASS REVENUES=COST OF SERVICE	R600	7,416	1,661	1,320	156	2,395	836	16
3	TOTAL REVENUE CREDITS	Q027	174	19	11	2	100	34	5
4	TOTAL ELECTRIC REVENUE	CS07	7,590	1,680	1,331	158	2,495	870	21
5	TOTAL OP EXP EX INC & REV TAX	OP61	-5,123	-989	-1,084	-75	-1,442	-516	-11
6	FIRM SERVICE REVENUE TAX	RTXP	-18	-4	-3	-0	-6	-2	-0
7	NET INCOME	NI01	2,449	687	244	83	1,047	352	10
8	ADJUSTMENTS TO NET INCOME								
9	TOTAL INTEREST EXPENSE	Y783	-355	-101	-36	-12	-151	-51	-2
10	TOTAL OTHER DEDUCTIONS	Y823	-24	-24	-0	-0	-0	-0	-0
11	TOTAL ADDITIONS	Y861	726	272	13	22	283	105	2
12	PRELIMINARY TAXABLE INCOME	TI01	2,796	834	221	93	1,179	406	10
13	STATE INCOME TAX COMPUTATION								
14	PRELIMINARY TAXABLE INCOME	TI01	2,796	834	221	93	1,179	406	10
15	STATE TAXABLE INCOME	SI01	2,796	834	221	93	1,179	406	10
16	STATE INCOME TAX PAYABLE								
17	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18	PRELIM SIT = SI01 * K192	ST01	153	46	12	5	65	22	1
19	STATE INC TAX PAYABLE	SP01	153	46	12	5	65	22	1
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01	153	46	12	5	65	22	1
22	NET STATE INC TAX ALLOWABLE	SA01	153	46	12	5	65	22	1
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01	2,796	834	221	93	1,179	406	10
25	STATE INC TAX PAYABLE	SP01	-153	-46	-12	-5	-65	-22	-1
26	NET FEDERAL TAXABLE INCOME	FI01	2,643	788	209	88	1,114	384	9
27	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
28	PRELIM FIT = FI01 * K190	FT01	925	276	73	31	390	134	3
29	TOTAL FED & STATE PROV DEF IT	Z781	-266	-99	-5	-8	-104	-40	-1
30	TOTAL AMORTIZED ITC	Z813	-20	-7	-0	-1	-8	-3	-0
31	NET FED INC TAX ALLOWABLE	FA01	639	170	68	22	278	91	2
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01	925	276	73	31	390	134	3
34	FED INC TAX PAYABLE	FP01	925	276	73	31	390	134	3
35	PRELIMINARY SUMMARY								

PROGRESS ENERGY FLORIDA
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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME COMPUTATION								
2	CLASS REVENUES=COST OF SERVICE	R600		11	0	0	1,017	7,412	4
3	TOTAL REVENUE CREDITS	Q027		0	0	0	2	173	1
4	TOTAL ELECTRIC REVENUE	CS07		11	0	0	1,019	7,585	5
5	TOTAL OP EXP EX INC & REV TAX	OP61		-6	-0	-0	-1,000	-5,123	-0
6	FIRM SERVICE REVENUE TAX	RTXP		-0	-0	-0	-3	-18	-0
7	NET INCOME	NI01		5	0	0	16	2,444	5
8	ADJUSTMENTS TO NET INCOME								
9	TOTAL INTEREST EXPENSE	Y783		-1	-0	-0	-2	-356	1
10	TOTAL OTHER DEDUCTIONS	Y823		-0	-0	-0	-0	-24	-0
11	TOTAL ADDITIONS	Y861		1	0	0	29	727	-1
12	PRELIMINARY TAXABLE INCOME	TI01		5	0	0	43	2,791	5
13	STATE INCOME TAX COMPUTATION								
14	PRELIMINARY TAXABLE INCOME	TI01		5	0	0	43	2,791	5
15	STATE TAXABLE INCOME	SI01		5	0	0	43	2,791	5
16	STATE INCOME TAX PAYABLE								
17	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500		0.05500
18	PRELIM SIT = SI01 * K192	ST01		0	0	0	2	153	0
19	STATE INC TAX PAYABLE	SP01		0	0	0	2	153	0
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01		0	0	0	2	153	0
22	NET STATE INC TAX ALLOWABLE	SA01		0	0	0	2	153	0
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01		5	0	0	43	2,791	5
25	STATE INC TAX PAYABLE	SP01		-0	-0	0	-2	-153	-0
26	NET FEDERAL TAXABLE INCOME	FI01		5	0	0	41	2,638	5
27	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000		0.35000
28	PRELIM FIT = FI01 * K190	FT01		2	0	0	14	923	2
29	TOTAL FED & STATE PROV DEF IT	Z781		0	0	0	-11	-268	2
30	TOTAL AMORTIZED ITC	Z813		-0	-0	-0	-1	-20	-0
31	NET FED INC TAX ALLOWABLE	FA01		2	0	0	2	635	4
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01		2	0	0	14	923	2
34	FED INC TAX PAYABLE	FP01		2	0	0	14	923	2
35	PRELIMINARY SUMMARY								

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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	INCOME TAX BASED ON REVENUE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	NET INCOME	NI01		2,449	687	244	83	1,047	352	10
2	NET FED INC TAX ALLOWABLE	FA01		-639	-170	-68	-22	-278	-91	-2
3	NET STATE INC TAX ALLOWABLE	SA01		-153	-46	-12	-5	-65	-22	-1
4	OVERALL RETURN EARNED (SCH 14)	RETU		1,657	471	164	56	704	239	7
5	RATE OF RETURN EARNED (SCH 14)	RORX		0.09507	0.09511	0.09480	0.09475	0.09497	0.09522	0.09459

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD CAP ALLOC METHOD: 12 CP & 25% AD; TRANSM CAP ALLOC METHOD: 12 CP
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

DOCKET NUMBER: ER06LS25-000
EXHIBIT:
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	INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME	NI01	5	0	0	16	2,444	5
2	NET FED INC TAX ALLOWABLE	FA01	-2	-0	-0	-2	-635	-4
3	NET STATE INC TAX ALLOWABLE	SA01	-0	-0	-0	-2	-153	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU	3	0	0	12	1,656	1
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.10345	0.00000	0.00000	0.09160	0.09501	-1.00000

VI. STUDY DESCRIPTION & PROCEDURES

Progress Energy Florida
Allocated Class Cost of Service
&
Rate of Return Study

VI. Study Description & Procedures

A. Class Allocated Cost of Service & Rate of Return Study

The retail jurisdictional data derived from the Jurisdictional Separation Study is treated as the Total Electric data in the ECOS computer model for purposes of preparing the Class Allocated Cost of Service & Rate of Return Study. All costs in the Jurisdictional Separation Study are classified into functional categories suitable for jurisdictional separation. This classification is maintained in the resultant retail allocated data for purposes of further functional allocation of this data to retail rate classes.

Functional allocation factors derived in Section III are employed in the ECOS model to allocate the Total Electric data to the various retail rate classes. The full ECOS output is provided in Section II which contains schedules showing the allocations for each type of cost, i.e. electric plant in service, accumulated provision for depreciation, O&M expenses, depreciation expenses, and taxes. The top sheet or Schedule 1 of the ECOS model summarizes the resultant cost allocations and computes, on the basis of the class revenues inputted, the class rates of return and amounts of revenue surplus or deficiencies required to earn the allowed rate of return.

B. Class Functional Cost of Service & Derivation of Unit Costs

The respective allocated class data derived from the Allocated Class Cost of Service & Rate of Return Study is treated as the Total Electric data in the ECOS computer model for purposes of preparing that class's Functional Cost of Service. Input allocation factors are established such that the resulting classified costs for each rate class can be directly assigned to one of the following functional categories: a) Production Capacity, b) Production Energy, c) Transmission Capacity, d) Distribution Primary, e) Distribution Secondary, f) Distribution Services, g) Metering, h) IS Equipment, or i) Lighting facilities.

The results of the class functional costs of service are summarized in Section IV. Unit costs are derived thereon by dividing the class's functional costs of service by appropriate billing units of the respective class.