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 1/13TH AD
TRANSMISSION CAPACITY ALLOCATION METHOD:
12 CP AND 1/13TH AD

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 & 1/13th AD
Transmission Capacity Allocation Method: 12CP & 1/13th AD

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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 2006 DATA: FULLY ADJUSTED, PRESENT RATES
PRODUCTION AND TRANSMISSION CAPACITY ALLOCATION METHOD: 12CP & 1/13TH AD
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	$ 4,640,452	$ 2,810,363	$ 181,216	$ 8,316	$ 1,305,633	$ 20,179	$ 155,081	$ 15,610	$ 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	$ 40,348	$ 2,908	$ 204	$ 9,913	$ 147	$ 1,002	$ 168	$ 335
4	TOTAL REVENUES	$ 1,482,222	$ 927,988	$ 68,318	$ 2,791	$ 379,091	$ 5,542	$ 46,711	$ 5,875	$ 45,907
5	LESS: TOTAL OPERATING EXPENSES	$ 1,167,235	$ 717,065	$ 50,314	$ 2,302	$ 308,955	$ 4,654	$ 38,135	$ 5,053	$ 40,763
6	EQUALS: RETURN EARNED (L. 4 - L. 5)	$ 314,987	$ 210,923	$ 18,004	$ 489	$ 70,136	$ 888	$ 8,576	$ 822	$ 5,144
7	RATE OF RETURN EARNED (L. 6/ L.1)	6.79%	7.51%	9.94%	5.88%	5.37%	4.40%	5.53%	5.27%	3.57%
8	RATE OF RETURN INDEX @ PRESENT RATES	1.00	1.11	1.46	0.87	0.79	0.65	0.81	0.78	0.53
	DEVELOPMENT OF CLASS REVENUE REQUIREMENTS:									
9	ALLOWED RETURN @ 9.502% ROR	$ 440,936	$ 267,041	$ 17,219	$ 790	$ 124,061	$ 1,917	$ 14,736	$ 1,483	$ 13,687
10	RETURN DEFICIENCY/(SURPLUS) (L. 9 - L. 6)	$ 125,949	$ 56,118	$ (785)	$ 301	$ 53,925	$ 1,029	$ 6,160	$ 661	$ 8,543
11	REVENUE DEFICIENCY/(SURPLUS) (L. 10 * 1.6320)	$ 205,548	$ 91,584	$ (1,281)	$ 492	$ 88,006	$ 1,680	$ 10,053	$ 1,079	$ 13,942
12	TOTAL REVENUE REQUIREMENT (L. 4 + L. 11)	$ 1,687,770	$ 1,019,572	$ 67,037	$ 3,282	$ 467,097	$ 7,222	$ 56,764	$ 6,954	$ 59,849
13	LESS: REVENUE CREDITS	$ 55,025	$ 40,348	$ 2,908	$ 204	$ 9,913	$ 147	$ 1,002	$ 168	$ 335
14	EQUALS: CLASS REVENUE REQUIREMENT (L. 12 - L. 13)	$ 1,632,745	$ 979,224	$ 64,129	$ 3,078	$ 457,184	$ 7,075	$ 55,762	$ 6,786	$ 59,514
15	CLASS REVENUE REQUIREMENT INDEX (L. 2/L. 14)	0.87	0.91	1.02	0.84	0.81	0.76	0.82	0.84	0.77

TABLE I B
PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE & RATE OF RETURN STUDY
PROJECTED CALENDAR 2006 DATA: FULLY ADJUSTED, PROPOSED RATES
PRODUCTION AND TRANSMISSION CAPACITY ALLOCATION METHOD: 12CP & 1/13TH AD
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	$ 4,640,452	$ 2,810,363	$ 181,216	$ 8,316	$ 1,305,633	$ 20,179	$ 155,081	$ 15,610	$ 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	$ 45,843	$ 3,291	$ 229	$ 11,749	$ 174	$ 1,213	$ 189	$ 530
4	TOTAL REVENUES	$ 1,687,792	$ 1,028,943	$ 75,316	$ 3,355	$ 457,493	$ 6,691	$ 56,439	$ 7,087	$ 52,466
5	LESS: TOTAL OPERATING EXPENSES	$ 1,246,849	$ 756,159	$ 53,024	$ 2,520	$ 339,316	$ 5,099	$ 41,903	$ 5,522	$ 43,304
6	EQUALS: RETURN EARNED (L. 4 - L. 5)	$ 440,943	$ 272,784	$ 22,292	$ 835	$ 118,177	$ 1,592	$ 14,536	$ 1,565	$ 9,162
7	RATE OF RETURN EARNED (L. 6/ L.1)	9.50%	9.71%	12.30%	10.04%	9.05%	7.89%	9.37%	10.03%	6.36%
8	RATE OF RETURN INDEX @ PROPOSED RATES	1.00	1.02	1.29	1.06	0.95	0.83	0.99	1.06	0.67
	DEVELOPMENT OF CLASS REVENUE REQUIREMENTS:									
9	ALLOWED RETURN @ 9.502% ROR	$ 440,936	$ 267,041	$ 17,219	$ 790	$ 124,061	$ 1,917	$ 14,736	$ 1,483	$ 13,687
10	RETURN DEFICIENCY/(SURPLUS) (L. 9 - L. 6)	$ (7)	$ (5,743)	$ (5,073)	$ (45)	$ 5,884	$ 325	$ 200	$ (82)	$ 4,525
11	REVENUE DEFICIENCY/(SURPLUS) (L. 10 * 1.6320)	$ (12)	$ (9,373)	$ (8,279)	$ (73)	$ 9,603	$ 531	$ 326	$ (133)	$ 7,385
12	TOTAL REVENUE REQUIREMENT (L. 4 + L. 11)	$ 1,687,780	$ 1,019,570	$ 67,037	$ 3,282	$ 467,096	$ 7,222	$ 56,765	$ 6,954	$ 59,851
13	LESS: REVENUE CREDITS	$ 63,219	$ 45,843	$ 3,291	$ 229	$ 11,749	$ 174	$ 1,213	$ 189	$ 530
14	EQUALS: CLASS REVENUE REQUIREMENT (L. 12 - L. 13)	$ 1,624,561	$ 973,727	$ 63,746	$ 3,053	$ 455,347	$ 7,048	$ 55,552	$ 6,765	$ 59,321
15	CLASS REVENUE REQUIREMENT INDEX (L. 2/L. 14)	1.00	1.01	1.13	1.02	0.98	0.92	0.99	1.02	0.88

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 & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
Present Rates

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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	4,999,425	322,215	14,037	2,384,773	36,297	280,178
3	TOTAL DEPRECIATION RESERVE	DR11	-4,051,946	-2,360,012	-151,900	-6,221	-1,200,715	-18,066	-142,819
4	TOTAL RATE BASE ADJUSTMENTS	RB71	329,165	170,950	10,901	500	121,575	1,948	17,722
5	TOTAL RATE BASE	RB91	4,640,452	2,810,363	181,216	8,316	1,305,633	20,179	155,081
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	612,136	371,435	25,353	1,364	169,870	2,651	21,732
8	TOTAL DEPRECIATION EXPENSE	DE41	310,893	185,343	11,809	547	82,091	1,250	9,470
9	TOTAL OTHER TAX & MISC EXPENSE	L591	110,120	66,113	4,286	197	31,326	479	3,738
10	MISC ALLOWABLE EXPENSES	M621	-74	-44	-3	0	-21	0	-2
11	TOTAL OP EXP EX INC & REV TAX	OP61	1,033,075	622,847	41,445	2,108	283,266	4,380	34,938
12	NET FED INCOME TAX ALLOWABLE	I879	168,510	102,352	6,607	304	47,051	729	5,582
13	NET STATE INCOME TAX ALLOWABLE	J979	41,243	24,924	1,608	73	11,594	179	1,371
14	REVENUE TAX & UNCOLL EXPENSE	L033	4,017	2,409	158	8	1,125	17	137
15	TOTAL OPERATING EXPENSE	OPEX	1,246,845	752,532	49,818	2,493	343,036	5,305	42,028
16	RETURN ON RATE BASE	R751	440,935	267,041	17,219	790	124,061	1,917	14,736
17	TOTAL REVENUE CREDITS	Q027	-55,025	-40,348	-2,908	-204	-9,913	-147	-1,002
18	TOTAL ELECTRIC COST OF SERVICE	CS05	1,632,755	979,225	64,129	3,079	457,184	7,075	55,762
19	PRESENT CLASS REVENUES	R602	1,427,197	887,640	65,410	2,587	369,178	5,395	45,709
20	EXCESS REVENUES	XREV	-205,558	-91,585	1,281	-492	-88,006	-1,680	-10,053
21	TOTAL RETURN EARNED	RETE	314,982	210,923	18,004	489	70,136	888	8,576
22	RATE OF RETURN EARNED	RORE	**0.06788**	**0.07505**	**0.09935**	**0.05880**	**0.05372**	**0.04401**	0.05530
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	0.09348	0.13549	0.06538	0.05659	0.03980	0.05933
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	205,558	91,585	-1,281	492	88,006	1,680	10,053
28	PER UNIT PRES REV	RIJP	0.14403	0.10318	0.01958	0.19018	0.23838	0.31140	0.21993

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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	25,697	300,603	8,363,225	8
3	TOTAL DEPRECIATION RESERVE	DR11	-11,684	-160,526	-4,051,943	-3
4	TOTAL RATE BASE ADJUSTMENTS	RB71	1,597	3,966	329,159	6
5	TOTAL RATE BASE	RB91	15,610	144,043	4,640,441	11
6	OPERATING EXPENSES					
7	TOTAL O & M EXPENSE	OM31	3,407	16,316	612,128	8
8	TOTAL DEPRECIATION EXPENSE	DE41	948	19,444	310,902	-9
9	TOTAL OTHER TAX & MISC EXPENSE	L591	384	3,598	110,121	-1
10	MISC ALLOWABLE EXPENSES	M621	0	-3	-73	-1
11	TOTAL OP EXP EX INC & REV TAX	OP61	4,739	39,355	1,033,078	-3
12	NET FED INCOME TAX ALLOWABLE	I879	578	5,305	168,508	2
13	NET STATE INCOME TAX ALLOWABLE	J979	137	1,357	41,243	0
14	REVENUE TAX & UNCOLL EXPENSE	L033	17	146	4,017	0
15	TOTAL OPERATING EXPENSE	OPEX	5,471	46,163	1,246,846	-1
16	RETURN ON RATE BASE	R751	1,483	13,687	440,934	1
17	TOTAL REVENUE CREDITS	Q027	-168	-335	-55,025	-0
18	TOTAL ELECTRIC COST OF SERVICE	CS05	6,786	59,515	1,632,755	0
19	PRESENT CLASS REVENUES	R602	5,707	45,572	1,427,198	-1
20	EXCESS REVENUES	XREV	-1,079	-13,943	-205,557	-1
21	TOTAL RETURN EARNED	RETE	822	5,144	314,982	0
22	RATE OF RETURN EARNED	RORE	0.05266	0.03571	0.06788	0.00000
23	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09502	0.09502		0.09502
24	RETURN EARNED ON COMMON EQUITY	REOE	0.05476	0.02545	0.08107	-0.03629
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	1,079	13,943	205,557	1
28	PER UNIT PRES REV	RIJP	0.18907	0.30596	0.14403	-1.00000

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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	1,634,883	100,465	4,070	1,017,994	15,349	129,477
3	INTERMEDIATE	P102	K202	370,571	208,409	12,807	519	129,770	1,957	16,505
4	PEAKING	P104	K204	479,030	269,406	16,555	671	167,752	2,529	21,336
5	PRODUCTION PLANT IN SERVICE	P121		3,756,577	2,112,698	129,827	5,260	1,315,516	19,835	167,318
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	36,448	20,498	1,260	51	12,764	192	1,623
8	GEN. STEP-UP XFMR - INTERM	T102	K202	4,365	2,455	151	6	1,529	23	194
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	14,258	8,019	493	20	4,993	75	635
10	TRANSMISSION	T106	K220	797,696	448,624	27,568	1,117	279,345	4,212	35,529
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	4,533	2,549	157	6	1,587	24	202
12	TRANSMISSION PLANT IN SERVICE	T121		857,300	482,145	29,629	1,200	300,218	4,526	38,183
13	TOTAL PROD & TRANS PLANT	PT21		4,613,877	2,594,843	159,456	6,460	1,615,734	24,361	205,501
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	6	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	2,610,502	172,754	7,407	968,742	14,962	100,022
28	TOTAL GROSS PTD PLANT	PD21		7,943,406	4,723,200	302,581	12,667	2,284,258	34,797	267,340
29	GENERAL & INTANGIBLE PLANT									
30	LABOR RELATED	G100	K627	299,999	183,483	12,529	748	83,754	1,286	11,049
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	23,896	1,468	59	14,879	224	1,892
33	DISTRIBUTION PRIMARY RELATED	G106	K240	769	445	28	1	252	6	31
34	GENERAL PLANT IN SERVICE	G121		423,685	278,585	19,795	1,380	101,592	1,517	12,980
35	COMMON & OTHER PLANT									
36	ADJ V - ORGANIZATION REALIGN	C100	K627	-3,858	-2,360	-161	-10	-1,077	-17	-142

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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	4,738	0	2,906,976	0
3	INTERMEDIATE	P102	K202	604	0	370,571	0
4	PEAKING	P104	K204	781	0	479,030	0
5	PRODUCTION PLANT IN SERVICE	P121		6,123	0	3,756,577	0
6	TRANSMISSION PLANT						
7	GEN. STEP-UP XFMR - BASE	T100	K200	59	0	36,447	1
8	GEN. STEP-UP XFMR - INTERM	T102	K202	7	0	4,365	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	23	0	14,258	0
10	TRANSMISSION	T106	K220	1,300	0	797,695	1
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	7	0	4,532	1
12	TRANSMISSION PLANT IN SERVICE	T121		1,396	0	857,297	3
13	TOTAL PROD & TRANS PLANT	PT21		7,519	0	4,613,874	3
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		17,279	295,156	4,186,824	5
28	TOTAL GROSS PTD PLANT	PD21		23,402	295,156	7,943,401	5
29	GENERAL & INTANGIBLE PLANT						
30	LABOR RELATED	G100	K627	1,631	5,518	299,998	1
31	RETAIL CUSTOMER RELATED (CSS)	G102	K400	610	0	80,429	-1
32	PRODUCTION PLANT RELATED	G104	P121	69	0	42,487	2
33	DISTRIBUTION PRIMARY RELATED	G106	K240	6	0	769	0
34	GENERAL PLANT IN SERVICE	G121		2,316	5,518	423,683	2
35	COMMON & OTHER PLANT						
36	ADJ V - ORGANIZATION REALIGN	C100	K627	21	71	-3,859	1

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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	-2,360	-161	-10	-1,077	-17	-142
2	GROSS ELECTRIC PLT IN SERVICE	GP11	8,363,233	4,999,425	322,215	14,037	2,384,773	36,297	280,178

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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		-21	-71	-3,859	1
2	GROSS ELECTRIC PLT IN SERVICE	GP11		25,697	300,603	8,363,225	8

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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	900,045	55,309	2,241	560,432	8,450	71,280
3	INTERMEDIATE	P152	P102	331,793	186,600	11,467	465	116,190	1,752	14,778
4	PEAKING	P154	P104	256,240	144,109	8,856	359	89,733	1,353	11,413
5	TOTAL PROD DEPREC RESERVE	P171		2,188,398	1,230,754	75,632	3,065	766,355	11,555	97,471
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	15,264	8,584	528	21	5,345	80	680
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	1,866	1,049	65	3	654	10	83
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	4,844	2,724	167	7	1,696	25	216
10	TRANSMISSION	T156	T106	318,348	179,039	11,002	446	111,482	1,681	14,179
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	44	25	2	0	15	0	2
12	TOTAL TRANS DEPREC RESERVE	T171		340,366	191,421	11,764	477	119,192	1,796	15,160
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	79,286	5,414	323	36,192	556	4,774
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	20,191	1,240	50	12,572	189	1,599
30	DISTRIBUTION PRIMARY RELATED	G156	G106	307	178	11	0	101	2	12
31	TOTAL GENERAL DEPREC RESERVE	G171		236,069	161,440	11,703	872	51,229	748	6,392
32	TOTAL DEPRECIATION RESERVE	DR11		4,051,946	2,360,012	151,900	6,221	1,200,715	18,066	142,819

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	DEPRECIATION RESERVE	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION PLANT						
2	BASE	P150	P100	2,608	0	1,600,365	0
3	INTERMEDIATE	P152	P102	541	0	331,793	0
4	PEAKING	P154	P104	418	0	256,241	-1
5	TOTAL PROD DEPREC RESERVE	P171		3,567	0	2,188,399	-1
6	TRANSMISSION PLANT						
7	GEN. STEP-UP XFMR - BASE	T150	T100	25	0	15,263	1
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	3	0	1,867	-1
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	8	0	4,843	1
10	TRANSMISSION	T156	T106	519	0	318,348	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	0	0	44	0
12	TOTAL TRANS DEPREC RESERVE	T171		555	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	705	2,384	129,634	1
28	RETAIL CUSTOMER RELATED (CSS)	G152	G102	533	0	70,227	-1
29	PRODUCTION PLANT RELATED	G154	G104	58	0	35,899	2
30	DISTRIBUTION PRIMARY RELATED	G156	G106	2	0	306	1
31	TOTAL GENERAL DEPREC RESERVE	G171		1,298	2,384	236,066	3
32	TOTAL DEPRECIATION RESERVE	DR11		11,684	160,526	4,051,943	3

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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	2,112,698	129,827	5,260	1,315,516	19,835	167,318
3	TOTAL PROD DEPREC RESERVE	P171	-2,188,398	-1,230,754	-75,632	-3,065	-766,355	-11,555	-97,471
4	NET PRODUCTION PLANT	P221	1,568,179	881,944	54,195	2,195	549,161	8,280	69,847
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	857,300	482,145	29,629	1,200	300,218	4,526	38,183
7	TOTAL TRANS DEPREC RESERVE	T171	-340,366	-191,421	-11,764	-477	-119,192	-1,796	-15,160
8	NET TRANSMISSION PLANT	T221	516,934	290,724	17,865	723	181,026	2,730	23,023
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	2,524,628	162,384	7,318	1,134,772	17,479	130,913
14	NET TRANS & DIST PLANT	NT21	2,559,350	1,642,684	108,189	5,123	585,611	9,199	61,066
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	423,685	278,585	19,795	1,380	101,592	1,517	12,980
17	TOTAL GENERAL DEPREC RESERVE	G171	-236,069	-161,440	-11,703	-872	-51,229	-748	-6,392
18	NET GENERAL & INTANG PLANT	G221	187,616	117,145	8,092	508	50,363	769	6,588
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121	-3,858	-2,360	-161	-10	-1,077	-17	-142
21	NET COMMON & OTHER PLANT	C221	-3,858	-2,360	-161	-10	-1,077	-17	-142
22	NET ELECTRIC PLANT IN SERVICE	NP21	4,311,287	2,639,413	170,315	7,816	1,184,058	18,231	137,359

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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		6,123	0	3,756,577	0
3	TOTAL PROD DEPREC RESERVE	P171		-3,567	-0	-2,188,399	1
4	NET PRODUCTION PLANT	P221		2,556	0	1,568,178	1
5	TRANSMISSION PLANT						
6	TRANSMISSION PLANT IN SERVICE	T121		1,396	0	857,297	3
7	TOTAL TRANS DEPREC RESERVE	T171		-555	-0	-340,365	
8	NET TRANSMISSION PLANT	T221		841	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		13,016	137,014	4,127,524	5
14	NET TRANS & DIST PLANT	NT21		10,460	137,014	2,559,346	4
15	GENERAL & INTANGIBLE PLANT						
16	GENERAL PLANT IN SERVICE	G121		2,316	5,518	423,683	2
17	TOTAL GENERAL DEPREC RESERVE	G171		-1,298	-2,384	-236,066	-3
18	NET GENERAL & INTANG PLANT	G221		1,018	3,134	187,617	-1
19	COMMON & OTHER PLANT						
20	TOTAL COMMON & OTHER PLANT	C121		-21	-71	-3,859	
21	NET COMMON & OTHER PLANT	C221		-21	-71	-3,859	1
22	NET ELECTRIC PLANT IN SERVICE	NP21		14,013	140,077	4,311,282	5

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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	2,618	161	7	1,630	25	207
5	DISTRIBUTION	V226	D100	1,399	810	52	1	459	10	56
6	TOTAL LAND HELD FOR FUTURE USE	V233		6,054	3,428	213	8	2,089	35	263
7	CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234	P121	170,705	96,004	5,900	239	59,779	901	7,603
9	TRANSMISSION	V236	T106	33,037	18,580	1,142	46	11,569	174	1,471
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	-75,832	-4,660	-189	-47,219	-712	-6,006
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	824	463	29	1	288	4	37
16	TOTAL RATE BASE CWIP	V255		80,781	46,230	2,896	119	26,473	399	3,296
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	50,530	3,161	128	28,914	440	3,592
22	NET ORIGINAL COST RATE BASE	RB21		4,399,446	2,689,943	173,476	7,944	1,212,972	18,671	140,951
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	125,769	8,106	353	59,993	913	7,048

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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	8	0	4,656	-1
5	DISTRIBUTION	V226	D100	11	0	1,399	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		19	0	6,055	-1
7	CONSTRUCTION WORK IN PROGRESS						
8	PRODUCTION	V234	P121	278	0	170,704	1
9	TRANSMISSION	V236	T106	54	0	33,036	1
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	-220	0	-134,838	1
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	1	0	823	1
16	TOTAL RATE BASE CWIP	V255		162	1,202	80,777	4
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		189	1,202	88,156	3
22	NET ORIGINAL COST RATE BASE	RB21		14,202	141,279	4,399,438	8
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	646	7,562	210,390	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	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-5,750	-3,437	-222	-10	-1,640	-25	-193
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	409	244	16	1	117	2	14
3	TOTAL PLANT MATERIALS & SUPPL	W659		205,050	122,576	7,900	344	58,470	890	6,869
4	TOTAL MATERIALS & SUPPLIES	W661		410,358	224,809	14,826	783	138,132	2,201	19,945
5	PREPAYMENTS & OTHER W.C. ITEMS									
6	TOTAL PREPAYMENTS	W670	PD29	2,188	1,301	83	3	629	10	74
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	-644	-362	-22	-1	-226	-3	-29
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	-884	-54	-2	-550	-8	-70
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-19,757	-12,629	-849	-37	-3,967	-62	-367
11	TOTAL	W687		-27,880	-17,749	-1,190	-52	-5,740	-88	-542
12	OTHER WORKING CAPITAL									
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-4,416	-2,680	-183	-10	-1,225	-19	-157
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	-118	-71	-5	0	-34	-1	-4
15	ADJ V - ORGANIZATION REALIGN	W694	K627	-43,438	-26,567	-1,814	-108	-12,127	-186	-1,600
16	TOTAL	W705		-47,972	-29,318	-2,002	-118	-13,386	-206	-1,761
17	TOTAL OTHER WORKING CAPITAL	W721		-47,972	-29,318	-2,002	-118	-13,386	-206	-1,761
18	MISCELLANEOUS WORKING CAPITAL									
19	OPEBS - D.A. RETAIL	W730	K627	-162,549	-99,417	-6,789	-405	-45,380	-697	-5,986
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	39,779	2,715	146	18,192	284	2,327
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	779	50	2	372	6	44
24	ADJ L - REMOVE RTO START UP	W744	OM31	-3,791	-2,300	-157	-8	-1,052	-16	-135
25	TOTAL MISC WORK CAPITAL	W747		-93,500	-57,322	-3,894	-241	-26,345	-399	-3,512
26	TOTAL WORKING CAPITAL	WC71		241,006	120,420	7,740	372	92,661	1,508	14,130
27	PRELIMINARY SUMMARY									
28	TOTAL ADDITIVE ADJUSTMENTS	V289		88,159	50,530	3,161	128	28,914	440	3,592
29	TOTAL WORKING CAPITAL	WC71		241,006	120,420	7,740	372	92,661	1,508	14,130
30	TOTAL RATE BASE ADJUSTMENTS	RB71		329,165	170,950	10,901	500	121,575	1,948	17,722
31	RATE BASE CALCULATION									
32	NET ELECTRIC PLANT IN SERVICE	NP21		4,311,287	2,639,413	170,315	7,816	1,184,058	18,231	137,359
33	TOTAL RATE BASE ADJUSTMENTS	RB71		329,165	170,950	10,901	500	121,575	1,948	17,722
34	TOTAL RATE BASE	RB91		4,640,452	2,810,363	181,216	8,316	1,305,633	20,179	155,081

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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	-18	-207	-5,752	2
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	1	15	410	-1
3	TOTAL PLANT MATERIALS & SUPPL	W659		629	7,370	205,048	2
4	TOTAL MATERIALS & SUPPLIES	W661		2,289	7,370	410,355	3
5	PREPAYMENTS & OTHER W.C. ITEMS						
6	TOTAL PREPAYMENTS	W670	PD29	6	81	2,187	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	-3	0	-1,571	0
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-94	-1,751	-19,756	-1
11	TOTAL	W687		-131	-2,388	-27,880	0
12	OTHER WORKING CAPITAL						
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-25	-118	-4,417	1
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	0	-4	-119	1
15	ADJ V - ORGANIZATION REALIGN	W694	K627	-236	-799	-43,437	-1
16	TOTAL	W705		-261	-921	-47,973	1
17	TOTAL OTHER WORKING CAPITAL	W721		-261	921	-47,973	1
18	MISCELLANEOUS WORKING CAPITAL						
19	OPEBS - D.A. RETAIL	W730	K627	-884	-2,990	-162,548	-1
20	D.A. RETAIL - NUCLEAR DOE D&D	W734	K306	30	0	3,730	0
21	MISC OTHER	W736	OM31	365	1,747	65,555	2
22	ADJ J - RETAIL RATE CASE EXP	W740	K400	17	0	2,250	0
23	ADJ K - SECTION 1341	W742	GP19	4	47	1,304	-1
24	ADJ L - REMOVE RTO START UP	W744	OM31	-21	-101	-3,790	-1
25	TOTAL MISC WORK CAPITAL	W747		-489	-1,297	-93,499	-1
26	TOTAL WORKING CAPITAL	WC71		1,408	2,764	241,003	3
27	PRELIMINARY SUMMARY						
28	TOTAL ADDITIVE ADJUSTMENTS	V289		189	1,202	88,156	3
29	TOTAL WORKING CAPITAL	WC71		1,408	2,764	241,003	3
30	TOTAL RATE BASE ADJUSTMENTS	RB71		1,597	3,966	329,159	6
31	RATE BASE CALCULATION						
32	NET ELECTRIC PLANT IN SERVICE	NP21		14,013	140,077	4,311,282	5
33	TOTAL RATE BASE ADJUSTMENTS	RB71		1,597	3,966	329,159	6
34	TOTAL RATE BASE	RB91		15,610	144,043	4,640,441	11

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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	267,041	17,219	790	124,061	1,917	14,736

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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		1,483	13,687	440,934	1

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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	42,020	2,582	105	26,165	395	3,328
11	INTERMEDIATE	P354	P102	12,248	6,888	423	17	4,289	65	546
12	PEAKING	P356	P104	14,710	8,273	508	21	5,151	78	655
13	TOTAL DEMAND RELATED	P391		101,674	57,181	3,513	143	35,605	538	4,529
14	TOTAL PRODUCTION O & M	P451		191,793	102,056	6,553	336	70,573	1,115	10,270
15	TRANSMISSION O & M									
16	GEN. STEP-UP XFMR - BASE	T300	T100	726	408	25	1	254	4	32
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	87	49	3	0	30	0	4
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	308	173	11	0	108	2	14
19	TRANSMISSION	T306	T106	18,877	10,616	652	26	6,611	100	841
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	7,143	4,017	247	9	2,501	38	318
21	TOTAL TRANSMISSION O & M	T341		27,141	15,263	938	36	9,504	144	1,209
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	122	0	74,717	-1
11	INTERMEDIATE	P354	P102	20	0	12,248	0
12	PEAKING	P356	P104	24	0	14,710	0
13	TOTAL DEMAND RELATED	P391		166	0	101,675	-1
14	TOTAL PRODUCTION O & M	P451		895	0	191,798	-5
15	TRANSMISSION O & M						
16	GEN. STEP-UP XFMR - BASE	T300	T100	1	0	725	1
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	0	0	86	1
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	0	0	308	0
19	TRANSMISSION	T306	T106	31	0	18,877	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	11	0	7,141	2
21	TOTAL TRANSMISSION O & M	T341		43	0	27,137	4
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	-233	-16	-1	-106	-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	29,026	2,758	214	3,219	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	-172	-11	0	-107	-2	-14
17	TRANSMISSION PLANT RELATED	A302	T106	429	241	15	1	150	2	19
18	DISTRIBUTION PLANT RELATED	A304	D141	5,388	3,444	232	10	1,082	17	100
19	GROSS PLANT RELATED	A306	GP19	3,507	2,096	135	6	1,000	15	117
20	LABOR RELATED	A308	K627	183,093	111,982	7,647	456	51,116	785	6,743
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	-2,377	-162	-10	-1,085	-17	-143
23	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-285	-174	-12	-1	-80	-1	-10
24	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	340	203	13	1	97	1	11
25	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-986	-603	-41	-2	-275	-4	-36
26	ADJ V - ORGANIZATION REALIGN	A326	K627	-17,959	-10,984	-750	-45	-5,014	-77	-661
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	1,768	109	4	1,101	17	140
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	132,907	9,044	509	56,666	871	7,113
32	TOTAL O & M EXPENSE	OM31		612,136	371,435	25,353	1,364	169,870	2,651	21,732

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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	0	0	-306	0
17	TRANSMISSION PLANT RELATED	A302	T106	1	0	429	0
18	DISTRIBUTION PLANT RELATED	A304	D141	26	478	5,389	-1
19	GROSS PLANT RELATED	A306	GP19	11	126	3,506	1
20	LABOR RELATED	A308	K627	995	3,368	183,092	1
21	ADJ J - RETAIL RATE CASE EXP	A314	K400	11	0	1,500	0
22	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-21	-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	339	1
25	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-5	-18	-984	-2
26	ADJ V - ORGANIZATION REALIGN	A326	K627	-98	-330	-17,959	0
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	5	0	3,144	-1
30	ADJ W - INCR STRM RSRV - DSTB	A334	D141	189	3,503	39,516	-1
31	TOTAL ADMINISTRATIVE & GENERAL	A337		1,127	7,065	215,302	-1
32	TOTAL O & M EXPENSE	OM31		3,407	16,316	612,128	8

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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	51,847	3,186	129	32,284	487	4,106
3	INTERMEDIATE	P462	P102	12,047	6,775	416	17	4,219	64	537
4	PEAKING	P464	P104	18,369	10,331	635	26	6,433	97	818
5	TOTAL PRODUCTION DEPREC EXP	P481		122,605	68,953	4,237	172	42,936	648	5,461
6	TRANSMISSION DEPRECIATION									
7	GEN. STEP-UP XFMR - BASE	T460	T100	483	272	17	1	169	3	22
8	GEN. STEP-UP XFMR - INTERMED	T462	T102	57	32	2	0	20	0	3
9	GEN. STEP-UP XFMR - PEAKING	T464	T104	227	128	8	0	79	1	10
10	TRANSMISSION	T466	T106	16,433	9,242	568	23	5,755	87	732
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	289	163	10	0	101	2	13
12	TOTAL TRANS DEPREC EXP	T481		17,489	9,837	605	24	6,124	93	780
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	8,166	558	33	3,728	57	492
26	RETAIL CUSTOMER RELATED (CSS)	G462	G102	86	76	6	1	3	0	0
27	PRODUCTION PLANT RELATED	G464	G104	8,498	4,779	294	12	2,976	45	378
28	DISTRIBUTION PRIMARY RELATED	G466	G106	110	64	4	0	36	1	4
29	ADJ S - SEBRING	G470	G100	-3,288	-2,011	-137	-8	-918	-14	-121
30	TOTAL GENERAL DEPREC EXPENSE	G481		18,758	11,074	725	38	5,825	89	753
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	185,343	11,809	547	82,091	1,250	9,470

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	DEPRECIATION EXPENSE	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	PRODUCTION DEPRECIATION						
2	BASE	P460	P100	150	0	92,189	0
3	INTERMEDIATE	P462	P102	20	0	12,048	-1
4	PEAKING	P464	P104	30	0	18,370	-1
5	TOTAL PRODUCTION DEPREC EXP	P481		200	0	122,607	-2
6	TRANSMISSION DEPRECIATION						
7	GEN. STEP-UP XFMR - BASE	T460	T100	1	0	485	-2
8	GEN. STEP-UP XFMR - INTERMED	T462	T102	0	0	57	0
9	GEN. STEP-UP XFMR - PEAKING	T464	T104	0	0	226	1
10	TRANSMISSION	T466	T106	27	0	16,434	-1
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	0	0	289	0
12	TOTAL TRANS DEPREC EXP	T481		28	0	17,491	-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		0	9,240	-1
23	TOTAL DIST DEPREC EXPENSE	D481		645	19,258	151,352	-2
24	GENERAL DEPRECIATION						
25	LABOR RELATED	G460	G100	73	246	13,353	-1
26	RETAIL CUSTOMER RELATED (CSS)	G462	G102	1	0	87	-1
27	PRODUCTION PLANT RELATED	G464	G104	14	0	8,498	0
28	DISTRIBUTION PRIMARY RELATED	G466	G106	1	0	110	0
29	ADJ S - SEBRING	G470	G100	-18	-60	-3,287	-1
30	TOTAL GENERAL DEPREC EXPENSE	G481		71	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		948	19,444	310,902	-9

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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	55,546	3,580	156	26,496	403	3,113
4	TOTAL REAL EST & PROP TAX	L521		92,919	55,546	3,580	156	26,496	403	3,113
5	PAYROLL TAX									
6	TOTAL	L530	K627	18,091	11,065	756	45	5,051	78	666
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	-42	-3	0	-19		-3
10	TOTAL PAYROLL TAX	L551		19,522	12,010	812	46	5,430	85	700
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	66,113	4,286	197	31,326	479	3,738
18	MISC ALLOWABLE EXPENSES									
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	-74	-44	-3		-21	0	-2
20	MISC ALLOWABLE EXPENSES	M621		-74	-44	-3		-21	0	-2
21	PRELIMINARY SUMMARY									
22	TOTAL O & M EXPENSE	OM31		612,136	371,435	25,353	1,364	169,870	2,651	21,732
23	TOTAL DEPRECIATION EXPENSE	DE41		310,893	185,343	11,809	547	82,091	1,250	9,470
24	TOTAL OTHER TAX & MISC EXPENSE	L591		**110,120**	**66,113**	**4,286**	**197**	**31,326**	**479**	**3,738**
25	MISC ALLOWABLE EXPENSES	M621		-74	-44	-3	0	-21	0	-2
26	TOTAL OP EXP EX INC & REV TAX	OP61		1,033,075	622,847	41,445	2,108	283,266	4,380	34,938

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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**	286	3,340	92,920	-1
4	TOTAL REAL EST & PROP TAX	**L521**		286	3,340	92,920	-1
5	PAYROLL TAX						
6	TOTAL	L530	K627	98	333	18,092	-1
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	-68	0
10	TOTAL PAYROLL TAX	L551		108	332	19,523	-1
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		384	3,598	110,121	-1
18	MISC ALLOWABLE EXPENSES						
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	0	-3	-73	-1
20	MISC ALLOWABLE EXPENSES	M621		0	-3	-73	-1
21	PRELIMINARY SUMMARY						
22	TOTAL O & M EXPENSE	OM31		3,407	16,316	612,128	8
23	TOTAL DEPRECIATION EXPENSE	DE41		948	19,444	310,902	-9
24	TOTAL OTHER TAX & MISC EXPENSE	L591		384	3,598	110,121	-1
25	MISC ALLOWABLE EXPENSES	M621		0	-3	-73	-1
26	TOTAL OP EXP EX INC & REV TAX	OP61		4,739	39,355	1,033,078	-3

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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	72,603	4,682	215	33,730	521	4,006
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-25,309	-15,328	-988	-45	-7,121	-110	-846
6	TOTAL OTHER INTEREST EXPENSE	Y781		94,572	57,275	3,694	170	26,609	411	3,160
7	TOTAL INTEREST EXPENSE	Y783		94,572	57,275	3,694	170	26,609	411	3,160
8	OTHER DEDUCTIONS									
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	8,376	4,711	289	12	2,933	44	373
10	TOTAL OTHER DEDUCTIONS	Y823		8,376	4,711	289	12	2,933	44	373
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	174,625	104,388	6,728	293	49,794	758	5,850
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	27,507	16,443	1,060	46	7,844	119	922
14	TOTAL ADDITIONS	Y861		202,132	120,831	7,788	339	57,638	877	6,772
15	NET DEDUCTIONS AND ADDITIONS	Y871		-99,184	-58,845	-3,805	-157	-28,096	-422	-3,239
16	FEDERAL INCOME TAX ADJUSTMENTS									
17	FED & STATE PROV DEF INC TAX									
18	NET FED & STATE DIT	Z760	GP19	-64,212	-38,385	-2,474	-108	-18,310	-279	-2,151
19	ADJ R - TAX ON AFUDC	Z762	GP19	810	484	31	1	231	4	27
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-10,610	-6,343	-409	-18	-3,025	-46	-355
21	TOTAL FED & STATE PROV DEF IT	Z781		-74,012	-44,244	-2,852	-125	-21,104	-321	-2,479
22	INVESTMENT TAX CREDITS									
23	AMORTIZED INV TAX CREDIT									
24	AMORTIZATION	Z804	GP19	5,499	3,287	212	9	1,568	24	184
25	TOTAL AMORTIZED ITC	Z813		5,499	3,287	212	9	1,568	24	184
26	PRELIMINARY SUMMARY									
27	TOTAL FED & STATE PROV DEF IT	Z781		-74,012	-44,244	-2,852	-125	-21,104	-321	-2,479
28	TOTAL AMORTIZED ITC	Z813		-5,499	-3,287	-212	-9	-1,568	-24	-184
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-79,511	-47,531	-3,064	-134	-22,672	-345	-2,663
30	FEDERAL INCOME TAX COMPUTATION									

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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	403	3,721	119,881	0
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-85	-786	-25,309	0
6	TOTAL OTHER INTEREST EXPENSE	Y781		318	2,935	94,572	0
7	TOTAL INTEREST EXPENSE	Y783		318	2,935	94,572	0
8	OTHER DEDUCTIONS						
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	14	0	8,376	0
10	TOTAL OTHER DEDUCTIONS	Y823		14	0	8,376	0
11	ADDITIONS						
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	537	6,277	174,625	0
13	**ADJ Q-DEFERRED BASIS FOR ADJ**	**Y826**	**GP19**	**85**	**989**	**27,508**	-1
14	TOTAL ADDITIONS	Y861		622	7,266	202,133	-1
15	NET DEDUCTIONS AND ADDITIONS	Y871		-290	-4,331	-99,185	1
16	FEDERAL INCOME TAX ADJUSTMENTS						
17	FED & STATE PROV DEF INC TAX						
18	NET FED & STATE DIT	Z760	GP19	-197	-2,308	**-64,212**	0
19	ADJ R - TAX ON AFUDC	Z762	GP19	2	29	809	1
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-33	-381	-10,610	0
21	TOTAL FED & STATE PROV DEF IT	Z781		-228	-2,660	-74,013	1
22	INVESTMENT TAX CREDITS						
23	AMORTIZED INV TAX CREDIT						
24	AMORTIZATION	Z804	GP19	17	198	5,499	0
25	TOTAL AMORTIZED ITC	Z813		17	198	5,499	0
26	PRELIMINARY SUMMARY						
27	TOTAL FED & STATE PROV DEF IT	Z781		-228	-2,660	-74,013	1
28	TOTAL AMORTIZED ITC	Z813		-17	-198	-5,499	-0
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-245	-2,858	-79,512	1
30	FEDERAL INCOME TAX COMPUTATION						

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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	267,041	17,219	790	124,061	1,917	14,736
2	NET DEDUCTIONS AND ADDITIONS	Y871	99,184	58,845	3,805	157	28,096	422	3,239
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-79,511	-47,531	-3,064	-134	-22,672	-345	-2,663
4	BASE FOR FIT COMPUTATION	I865	460,608	278,355	17,960	813	129,485	1,994	15,312
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	248,021	149,883	9,671	438	69,723	1,074	8,245
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-79,511	-47,531	-3,064	-134	-22,672	-345	-2,663
8	NET FED INCOME TAX ALLOWABLE	I879	168,510	102,352	6,607	304	47,051	729	5,582
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869	248,021	149,883	9,671	438	69,723	1,074	8,245
11	NET FED INCOME TAX PAYABLE	I889	248,021	149,883	9,671	438	69,723	1,074	8,245
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	267,041	17,219	790	124,061	1,917	14,736
17	**NET FED INCOME TAX ALLOWABLE**	**I879**	168,510	102,352	6,607	304	47,051	729	5,582
18	NET DEDUCTIONS AND ADDITIONS	Y871	99,184	58,845	3,805	157	28,096	422	3,239
19	BASE FOR SIT COMPUTATION	J965	708,629	428,238	27,631	1,251	199,208	3,068	23,557
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	24,924	1,608	73	11,594	179	1,371
22	NET STATE INCOME TAX ALLOWABLE	J979	41,243	24,924	1,608	73	11,594	179	1,371
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969	41,243	24,924	1,608	73	11,594	179	1,371
25	NET STATE INCOME TAX PAYABLE	J989	41,243	24,924	1,608	73	11,594	179	1,371
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	1,483	13,687	440,934	1
2	NET DEDUCTIONS AND ADDITIONS	Y871	290	4,331	99,185	-1
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-245	-2,858	-79,512	1
4	BASE FOR FIT COMPUTATION	I865	1,528	15,160	460,607	1
5	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846		0.53846
6	PRELIM FEDERAL INCOME TAX	I869	823	8,163	248,020	1
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-245	-2,858	-79,512	1
8	NET FED INCOME TAX ALLOWABLE	I879	578	5,305	168,508	2
9	FEDERAL INCOME TAX PAYABLE					
10	PRELIM FEDERAL INCOME TAX	I869	823	8,163	248,020	1
11	NET FED INCOME TAX PAYABLE	I889	823	8,163	248,020	1
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	1,483	13,687	440,934	1
17	NET FED INCOME TAX ALLOWABLE	I879	578	5,305	168,508	2
18	NET DEDUCTIONS AND ADDITIONS	Y871	290	4,331	99,185	-1
19	BASE FOR SIT COMPUTATION	J965	2,351	23,323	708,627	2
20	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820		0.05820
21	PRELIMINARY STATE INCOME TAX	J969	137	1,357	41,243	0
22	NET STATE INCOME TAX ALLOWABLE	J979	137	1,357	41,243	0
23	STATE INCOME TAX PAYABLE					
24	PRELIMINARY STATE INCOME TAX	J969	137	1,357	41,243	0
25	NET STATE INCOME TAX PAYABLE	J989	137	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	1,669	103	4	1,039	16	132
3	TRANSMISSION RELATED	Q002	T106	781	439	27	1	273	4	35
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	4,571	295	14	2,124	33	252
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	40,348	2,908	204	9,913	147	1,002
11	COST OF SERVICE COMPUTATION									
12	TOTAL OP EXP EX INC & REV TAX	OP61		1,033,075	622,847	41,445	2,108	**283,266**	4,380	34,938
13	RETURN ON RATE BASE	**R751**		**440,935**	**267,041**	**17,219**	**790**	**124,061**	**1,917**	14,736
14	NET FED INCOME TAX ALLOWABLE	**I879**		**168,510**	**102,352**	**6,607**	**304**	**47,051**	**729**	5,582
15	NET STATE INCOME TAX ALLOWABLE	**J979**		**41,243**	**24,924**	**1,608**	**73**	**11,594**	**179**	1,371
16	TOTAL REVENUE CREDITS	**Q027**		**-55,025**	**-40,348**	**-2,908**	**-204**	**-9,913**	**-147**	**-1,002**
17	SUBTOTAL B	CS03		1,628,738	976,816	63,971	3,071	456,059	7,058	55,625
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**	**2,409**	**158**	**8**	**1,125**	**17**	**137**
20	TOTAL ELECTRIC COST OF SERVICE	CS05		1,632,755	979,225	64,129	3,079	457,184	7,075	55,762
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		-1,632,755	-979,225	-64,129	-3,079	-457,184	-7,075	-55,762
23	EXCESS REVENUES	XREV		-205,558	-91,585	1,281	-492	-88,006	-1,680	-10,053
24	COMPOSITE TAX RATE	CTAX			0.38726	0.38726	0.38726	**0.38726**	**0.38726**	**0.38726**
25	EXCESS TAX	XTAX		-79,605	-35,467	496	-191	-34,081	-651	-3,893
26	EXCESS RETURN	XRET		-125,953	-56,118	785	-301	-53,925	-1,029	-6,160

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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	5	0	2,968	-1
3	TRANSMISSION RELATED	Q002	T106	1	0	780	1
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	25	234	7,548	0
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		168	335	55,025	0
11	COST OF SERVICE COMPUTATION						
12	TOTAL OP EXP EX INC & REV TAX	OP61		4,739	39,355	1,033,078	-3
13	RETURN ON RATE BASE	R751		1,483	13,687	440,934	1
14	NET FED INCOME TAX ALLOWABLE	I879		578	5,305	168,508	2
15	NET STATE INCOME TAX ALLOWABLE	J979		137	1,357	41,243	0
16	TOTAL REVENUE CREDITS	Q027		-168	-335	-55,025	-0
17	SUBTOTAL B	CS03		6,769	59,369	1,628,738	0
18	REVENUE TAX & UNCOLL FACTOR	L031		0.00247	0.00247		0.00000
19	REVENUE TAX & UNCOLL EXPENSE	L033		17	146	4,017	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		6,786	59,515	1,632,755	0
21	PRESENT CLASS REVENUES	R602		5,707	45,572	1,427,198	-1
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-6,786	-59,515	-1,632,755	-0
23	EXCESS REVENUES	XREV		-1,079	-13,943	-205,557	-1
24	COMPOSITE TAX RATE	CTAX		0.38726	0.38726		0.38575
25	EXCESS TAX	XTAX		-418	-5,400	-79,605	0
26	EXCESS RETURN	XRET		-661	-8,543	-125,952	-1

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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

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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

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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

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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	56,240	3,456	140	35,019	528	4,454
3	RATIO TO TOTAL ELECTRIC	K201		1.00000	0.56240	0.03456	0.00140	0.35019	0.00528	0.04454
4	PROD INTERMEDIATE - % * 1000	K202		100,000	56,240	3,456	140	35,019	528	4,454
5	RATIO TO TOTAL ELECTRIC	K203		1.00000	0.56240	0.03456	0.00140	0.35019	0.00528	0.04454
6	PRODUCTION PEAKING - % * 1000	K204		100,000	56,240	3,456	140	35,019	528	4,454
7	RATIO TO TOTAL ELECTRIC	K205		1.00000	0.56240	0.03456	0.00140	0.35019	0.00528	0.04454
8	TRANS 12CP & 1/13TH - % * 1000	K220		100,000	56,240	3,456	140	35,019	528	4,454
9	RATIO TO TOTAL ELECTRIC	K221		1.00000	0.56240	0.03456	0.00140	0.35019	0.00528	0.04454
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	27,046	1,662	67	16,841	254	2,142
38	PRODUCTIION DEMAND - INTERMED	K602	K202	9,205	5,177	318	13	3,223	49	410
39	PRODUCTION DEMAND - PEAKING	K604	K204	7,727	4,346	267	11	2,706	41	344
40	PROD ENERGY - ALLOCABLE	K610	K306	40,761	20,297	1,375	87	15,816	260	2,596
41	TRANSMISSION	K612	T121	12,332	6,936	426	17	4,319	65	549

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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		163	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201		0.00163	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202		163	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203		0.00163	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204		163	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205		0.00163	0.00000	1.00000	0.00000
8	TRANS 12CP & 1/13TH - % * 1000	K220		163	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221		0.00163	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	78	0	48,090	1
38	PRODUCTIION DEMAND - INTERMED	K602	K202	15	0	9,205	0
39	PRODUCTION DEMAND - PEAKING	K604	K204	13	0	7,728	-1
40	PROD ENERGY - ALLOCABLE	K610	K306	330	0	40,761	0
41	TRANSMISSION	K612	T121	20	0	12,332	0

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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	88,390	5,701	267	50,628	790	6,755
3	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.56450	0.03641	0.00171	0.32333	0.00505	0.04314
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	113,393	7,743	462	51,760	795	6,828
8	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.61161	0.04176	0.00249	0.27918	0.00429	0.03683
9	ADMINISTRATIVE & GENERAL	K630	K627	49,932	30,539	2,085	124	13,940	214	1,839
10	TOTAL WAGES AND SALARIES EXP	K633		235,332	143,932	9,828	586	65,700	1,009	8,667
11	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.61161	0.04176	0.00249	0.27918	0.00429	0.03683
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
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
Present Rates

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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		639	3,410	156,580	1
3	WTD PTD WAGE & SAL RATIOS	K619		0.00408	0.02178	0.99999	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		1,008	3,410	185,399	1
8	WTD PTDCSS WAGE & SAL RATIOS	K629		0.00544	0.01839	0.99999	0.00001
9	ADMINISTRATIVE & GENERAL	K630	K627	271	918	49,930	2
10	TOTAL WAGES AND SALARIES EXP	K633		1,279	4,328	235,329	3
11	WTD WAGE AND SALARY RATIOS	K639		0.00543	0.01839	0.99999	0.00001
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

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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	0.56240	0.03456	0.00140	0.35019	0.00528	0.04454
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.56240	0.03456	0.00140	0.35019	0.00528	0.04454
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.56240	0.03456	0.00140	0.35019	0.00528	0.04454
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	0.62350	0.04126	0.00177	0.23138	0.00357	0.02389
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.59461	0.03809	0.00159	0.28757	0.00438	0.03366
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.65753	0.04672	0.00326	0.23978	0.00358	0.03064
9	WTD GROSS C & O PLANT RATIOS	C129	1.00000	0.61172	0.04173	0.00259	0.27916	0.00441	0.03681
10	WTD GROSS PLANT RATIOS	GP19	1.00000	0.59779	0.03853	0.00168	0.28515	0.00434	0.03350
11	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.58244	0.03749	0.00154	0.29633	0.00446	0.03525
12	NET ELECTRIC PLANT								
13	WTD NET PROD PLANT RATIOS	P229	1.00000	0.56240	0.03456	0.00140	0.35019	0.00528	0.04454
14	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.56240	0.03456	0.00140	0.35019	0.00528	0.04454
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	0.64184	0.04227	0.00200	0.22881	0.00359	0.02386
17	WTD NET G & I PLANT RATIOS	G229	1.00000	0.62439	0.04313	0.00271	0.26844	0.00410	0.03511
18	WTD NET C & O PLANT RATIOS	C229	1.00000	0.61172	0.04173	0.00259	0.27916	0.00441	0.03681
19	WTD NET PLANT RATIOS	NP29	1.00000	0.61221	0.03950	0.00181	0.27464	0.00423	0.03186
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.54784	0.03613	0.00191	0.33661	0.00536	0.04860
23	WTD RATIOS	W689	1.00000	0.63662	0.04268	0.00187	0.20588	0.00316	0.01944
24	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.61115	0.04173	0.00246	0.27904	0.00429	0.03671
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.61307	0.04165	0.00258	0.28176	0.00427	0.03756
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.49966	0.03212	0.00154	0.38448	0.00626	0.05863
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29	1.00000	0.61143	0.03943	0.00181	0.27571	0.00424	0.03204
29	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.60562	0.03905	0.00179	0.28136	0.00435	0.03342
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	0.56236	0.03456	0.00133	0.35017	0.00531	0.04455
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	0.79937	0.07595	0.00589	0.08865	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	0.61731	0.04201	0.00236	0.26319	0.00405	0.03304
37	WTD O & M EXP RATIOS	OM39	1.00000	0.60679	0.04142	0.00223	0.27750	0.00433	0.03550

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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	0.00163	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00163	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00163	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	0.00413	0.07050	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00295	0.03716	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00547	0.01302	1.00000	0.00000
9	WTD GROSS C & O PLANT RATIOS	C129	0.00544	0.01840	1.00026	-0.00026
10	WTD GROSS PLANT RATIOS	GP19	0.00307	0.03594	1.00000	0.00000
11	WTD TOTAL DEPREC RES RATIOS	DR19	0.00288	0.03962	1.00000	0.00000
12	NET ELECTRIC PLANT					
13	WTD NET PROD PLANT RATIOS	P229	0.00163	0.00000	1.00000	0.00000
14	WTD NET TRANS PLANT RATIOS	T229	0.00163	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	0.00409	0.05353	1.00000	0.00000
17	WTD NET G & I PLANT RATIOS	G229	0.00543	0.01670	1.00001	-0.00001
18	WTD NET C & O PLANT RATIOS	C229	0.00544	0.01840	1.00026	-0.00026
19	WTD NET PLANT RATIOS	NP29	0.00325	0.03249	1.00000	0.00000
20	RATE BASE ADJUSTMENTS					
21	WORKING CAPITAL					
22	WTD MATERIAL & SUPPLY RATIOS	W669	0.00558	0.01796	0.99999	0.00001
23	WTD RATIOS	W689	0.00470	0.08565	1.00000	0.00000
24	WTD TOTAL WORKING CASH RATIOS	W729	0.00544	0.01920	1.00002	-0.00002
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00523	0.01387	0.99999	0.00001
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	0.00584	0.01147	0.99999	0.00001
27	RATE BASE					
28	WTD NET OCRB RATIOS	RB29	0.00323	0.03211	1.00000	0.00000
29	WTD TOTAL RATE BASE RATIOS	RB99	0.00336	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	0.00158	0.00000	0.99985	0.00015
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	0.00523	0.03281	1.00000	-0.00000
37	WTD O & M EXP RATIOS	OM39	0.00557	0.02665	0.99999	0.00001

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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	0.56240	0.03456	0.00140	0.35020	0.00529	0.04454
3	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.56247	0.03459	0.00137	0.35016	0.00532	0.04460
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	0.59036	0.03865	0.00203	0.31053	0.00474	0.04014
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	0.59616	0.03798	0.00176	0.26405	0.00402	0.03046
8	MISC ALLOWABLE EXPENSES								
9	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.59779	0.03853	0.00168	0.28515	0.00434	0.03350
10	WTD PAYROLL TAX RATIOS	L559	1.00000	0.61520	0.04159	0.00236	0.27815	0.00435	0.03586
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	0.60037	0.03892	0.00179	0.28447	0.00435	0.03394
13	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.59459	0.04054	0.00000	0.28378	0.00000	0.02703
14	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.60291	0.04012	0.00204	0.27420	0.00424	0.03382
15	INCOME TAXES								
16	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.59974	0.03928	0.00189	0.28001	0.00433	0.03415
17	OPERATING EXPENSES								
18	WTD PROD O & M EXP RATIOS	P459	1.00000	0.53212	0.03417	0.00175	0.36796	0.00581	0.05355
19	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.56236	0.03456	0.00133	0.35017	0.00531	0.04455
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	0.56450	0.03641	0.00171	0.32333	0.00505	0.04314
24	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.61161	0.04176	0.00249	0.27918	0.00429	0.03683
25	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.61161	0.04176	0.00249	0.27918	0.00429	0.03683
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	0.00163	0.00000	1.00002	-0.00002
3	WTD TRANS DEPREC EXP RATIOS	T489	0.00160	0.00000	1.00011	-0.00011
4	WTD DIST DEPREC EXP RATIOS	D489	0.00426	0.12724	1.00001	-0.00001
5	WTD GENERAL DEPREC EXP RATIOS	G489	0.00379	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	0.00305	0.06254	1.00003	-0.00003
8	MISC ALLOWABLE EXPENSES					
9	WTD REAL EST & PROP TAX RATIOS	L529	0.00308	0.03595	1.00001	-0.00001
10	WTD PAYROLL TAX RATIOS	L559	0.00553	0.01701	1.00005	-0.00005
11	WTD MISC TAX RATIOS	L589	0.00431	0.03188	1.00043	-0.00043
12	WTD OTHER TAX RATIOS	L599	0.00349	0.03267	1.00001	-0.00001
13	WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.04054	0.98649	0.01351
14	WTD OP EXP EX INC & REV RATIOS	OP69	0.00459	0.03810	1.00000	-0.00000
15	INCOME TAXES					
16	WTD TOTAL ELECTRIC REVENUE	CS09	0.00416	0.03645	1.00000	0.00000
17	OPERATING EXPENSES					
18	WTD PROD O & M EXP RATIOS	P459	0.00467	0.00000	1.00003	-0.00003
19	WTD TRANS O & M EXP RATIOS	T349	0.00158	0.00000	0.99985	0.00015
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	0.00408	0.02178	0.99999	0.00001
24	WTD PTDCSS WAGE & SAL RATIOS	K629	0.00544	0.01839	0.99999	0.00001
25	WTD WAGE AND SALARY RATIOS	K639	0.00543	0.01839	0.99999	0.00001
26	WTD RATIOS	K669	0.01363	0.00000	1.00000	0.00000

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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	40,348	2,908	204	9,913	147	1,002
4	TOTAL ELECTRIC REVENUE	CS07	1,482,222	927,988	68,318	2,791	379,091	5,542	46,711
5	TOTAL OP EXP EX INC & REV TAX	OP61	-1,033,075	-622,847	-41,445	-2,108	-283,266	-4,380	-34,938
6	FIRM SERVICE REVENUE TAX	RTXP	-3,510	-2,184	-161	-6	-908	-13	-112
7	NET INCOME	NI01	445,637	302,957	26,712	677	94,917	1,149	11,661
8	ADJUSTMENTS TO NET INCOME								
9	TOTAL INTEREST EXPENSE	Y783	-94,572	-57,275	-3,694	-170	-26,609	-411	-3,160
10	TOTAL OTHER DEDUCTIONS	Y823	-8,376	-4,711	-289	-12	-2,933	-44	-373
11	TOTAL ADDITIONS	Y861	202,132	120,831	7,788	339	57,638	877	6,772
12	PRELIMINARY TAXABLE INCOME	TI01	544,821	361,802	30,517	834	123,013	1,571	14,900
13	STATE INCOME TAX COMPUTATION								
14	PRELIMINARY TAXABLE INCOME	TI01	544,821	361,802	30,517	834	123,013	1,571	14,900
15	STATE TAXABLE INCOME	SI01	544,821	361,802	30,517	834	123,013	1,571	14,900
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	29,965	19,899	1,678	46	6,766	86	820
19	STATE INC TAX PAYABLE	SP01	29,965	19,899	1,678	46	6,766	86	820
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01	29,965	19,899	1,678	46	6,766	86	820
22	NET STATE INC TAX ALLOWABLE	SA01	29,965	19,899	1,678	46	6,766	86	820
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01	544,821	361,802	30,517	834	123,013	1,571	14,900
25	STATE INC TAX PAYABLE	SP01	-29,965	-19,899	-1,678	-46	-6,766	-86	-820
26	NET FEDERAL TAXABLE INCOME	FI01	514,856	341,903	28,839	788	116,247	1,485	14,080
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	119,666	10,094	276	40,686	520	4,928
29	TOTAL FED & STATE PROV DEF IT	Z781	-74,012	-44,244	-2,852	-125	-21,104	-321	-2,479
30	TOTAL AMORTIZED ITC	Z813	-5,499	-3,287	-212	-9	-1,568	-24	-184
31	NET FED INC TAX ALLOWABLE	FA01	100,689	72,135	7,030	142	18,014	175	2,265
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01	180,200	119,666	10,094	276	40,686	520	4,928
34	FED INC TAX PAYABLE	FP01	180,200	119,666	10,094	276	40,686	520	4,928
35	PRELIMINARY SUMMARY								

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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		168	335	55,025	0
4	TOTAL ELECTRIC REVENUE	CS07		5,875	45,907	1,482,223	-1
5	TOTAL OP EXP EX INC & REV TAX	OP61		-4,739	-39,355	-1,033,078	3
6	FIRM SERVICE REVENUE TAX	RTXP		-14	-112	-3,510	-0
7	NET INCOME	NI01		1,122	6,440	445,635	2
8	ADJUSTMENTS TO NET INCOME						
9	TOTAL INTEREST EXPENSE	Y783		-318	-2,935	-94,572	-0
10	TOTAL OTHER DEDUCTIONS	Y823		-14	-0	-8,376	-0
11	TOTAL ADDITIONS	Y861		622	7,266	202,133	-1
12	PRELIMINARY TAXABLE INCOME	TI01		,412	10,771	544,820	1
13	STATE INCOME TAX COMPUTATION						
14	PRELIMINARY TAXABLE INCOME	TI01		1,412	10,771	544,820	1
15	STATE TAXABLE INCOME	SI01		1,412	10,771	544,820	1
16	STATE INCOME TAX PAYABLE						
17	STATE INCOME TAX RATE	K192		0.05500	0.05500		0.05500
18	PRELIM SIT = SI01 * K192	ST01		78	592	29,965	0
19	STATE INC TAX PAYABLE	SP01		78	592	29,965	0
20	SIT ALLOWABLE						
21	STATE INC TAX PAYABLE	SP01		78	592	29,965	0
22	NET STATE INC TAX ALLOWABLE	SA01		78	592	29,965	0
23	FEDERAL INCOME TAX COMPUTATION						
24	PRELIMINARY TAXABLE INCOME	TI01		1,412	10,771	544,820	1
25	STATE INC TAX PAYABLE	SP01		-78	-592	-29,965	-0
26	NET FEDERAL TAXABLE INCOME	FI01		1,334	10,179	514,855	1
27	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000		0.35000
28	PRELIM FIT = FI01 * K190	FT01		467	3,563	180,200	0
29	TOTAL FED & STATE PROV DEF IT	Z781		-228	-2,660	-74,013	1
30	TOTAL AMORTIZED ITC	Z813		-17	-198	-5,499	-0
31	NET FED INC TAX ALLOWABLE	FA01		222	705	100,688	1
32	FEDERAL INCOME TAX PAYABLE						
33	PRELIM FIT = FI01 * K190	FT01		467	3,563	180,200	0
34	FED INC TAX PAYABLE	FP01		467	3,563	180,200	0
35	PRELIMINARY SUMMARY						

PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE $(000) & RATE OF RETURN STUDY
PROJECTED 2006, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
Present Rates

DOCKET NUMBER: ER06CL13-000
EXHIBIT:
SCHEDULE: 14
PAGE: 3

	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	302,957	26,712	677	94,917	1,149	11,661
2	NET FED INC TAX ALLOWABLE	**FA01**	-100,689	-72,135	-7,030	-142	-18,014	-175	-2,265
3	NET STATE INC TAX ALLOWABLE	**SA01**	-29,965	-19,899	-1,678	-46	-6,766	-86	-820
4	OVERALL RETURN EARNED (SCH 14)	RETU	314,983	210,923	18,004	489	70,137	888	8,576
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.06788	0.07505	0.09935	0.05880	0.05372	0.04401	0.05530

PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE $(000) & RATE OF RETURN STUDY
PROJECTED 2006, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
Present Rates

DOCKET NUMBER: ER06CL13-000
EXHIBIT:
SCHEDULE: 14
PAGE: 4

	INCOME TAX BASED ON REVENUE	ITEM	ALLO	LIGHTING ENERGY	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	NET INCOME	NI01		1,122	6,440	445,635	2
2	NET FED INC TAX ALLOWABLE	FA01		-222	-705	-100,688	-1
3	NET STATE INC TAX ALLOWABLE	SA01		-78	-592	-29,965	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU		822	5,143	314,982	1
5	RATE OF RETURN EARNED (SCH 14)	RORX		0.05266	0.03570	0.06788	0.09091

III. Development of Input Allocation Factors

Allocator No. 1 - Production Capacity
(12CP and 1/13th AD)

Allocator No. 2 - Production Energy
(Annual KWH)

Allocator No. 3 - Transmission
(12CP and 1/13th AD)

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 1/13TH AVG DEMAND ALLOCATION
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) / 8760 hrs / (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) / 8760 hrs
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 M	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

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PROGRESS ENERGY FLORIDA
CALCULATION OF PRODUCTION CAPACITY ALLOCATION FACTORS
12 CP AND 1/13TH 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) 12/13 OF 12 CP 12/13*(2)	(6) 1/13 OF AVG. DEMAND 1/13 * (4)	(7) DEMAND ALLOCATOR (5)+(6)
I. RESIDENTIAL SERVICE	4,578.5	56.778%	2,509.0	49.795%	52.410%	3.830%	56.240%
II. GENERAL SERVICE NON-DEMAND	279.2	3.462%	170.0	3.374%	3.196%	0.260%	3.456%
III. GS - 100% L.F.	10.8	0.134%	10.8	0.214%	0.124%	0.016%	0.140%
IV. GENERAL SERVICE DEMAND	2,798.5	34.704%	1,955.0	38.800%	32.035%	2.985%	35.019%
V. CURTAILABLE SERVICE	41.8	0.518%	32.2	0.639%	0.478%	0.049%	0.528%
VI. INTERRUPTIBLE SERVICE	346.3	4.294%	320.9	6.369%	3.964%	0.490%	4.454%
VII. LIGHTING SERVICE	8.8	0.109%	40.8	0.810%	0.101%	0.062%	0.163%
TOTAL RETAIL	8,063.9	100.000%	5,038.7	100.000%	92.308%	7.692%	100.000%

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

ALLOCATOR NO. 2

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 CAPACITY ALLOCATION FACTORS
12 CP AND 1/13TH AVG DEMAND ALLOCATION
FORECASTED TWELEVE MONTHS ENDING DECEMBER 31, 2006

ALLOCATOR NO. 3
PAGE 1 OF 1

RATE CLASS	(1) AVERAGE 12 CP DEMAND MW	(2) %	(3) ANNUAL AVERAGE DEMAND MW	(4) %	(5) 12/13 OF 12 CP 12/13*(2)	(6) 1/13 OF AVG. DEMAND 1/13 * (4)	(7) DEMAND ALLOCATOR (5)+(6)		
I. RESIDENTIAL SERVICE	4,578.5	56.778%	2,509.0	49.795%	52.410%	3.830%	**56.240%**	60.464%	-4.22%
II. GENERAL SERVICE NON-DEMAND	279.2	3.462%	170.0	3.374%	3.196%	0.260%	**3.456%**	3.439%	0.02%
III. GS - 100% L.F	10.8	0.134%	10.8	0.214%	0.124%	0.016%	**0.140%**	0.105%	0.04%
IV. GENERAL SERVICE DEMAND	2,798.5	34.704%	1,955.0	38.800%	32.035%	2.985%	**35.019%**	29.691%	5.33%
V. CURTAILABLE SERVICE	41.8	0.518%	32.2	0.639%	0.478%	0.049%	**0.528%**	0.394%	0.13%
VI. INTERRUPTIBLE SERVICE	346.3	4.294%	320.9	6.369%	3.964%	0.490%	**4.454%**	5.746%	-1.29%
VII. LIGHTING SERVICE	8.8	0.109%	40.8	0.810%	0.101%	0.062%	**0.163%**	0.161%	0.00%
TOTAL RETAIL	8,063.9	100.000%	5,038.7	100.000%	92.308%	7.692%	**100.000%**	100.000%	0.000%
	0.0		0.0		92.308%	7.692%	100.000%		

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

ALLOCATOR NO. 4

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	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%
	(0)															
II. WHOLESALE																
A. MUNICIPALS - FULL REQUIRE	5	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

R:\2005 Rate Case\Rates\[Allocator Cust Acct Exp.xls]Retail

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 AND TRANSMISSION CAPACITY ALLOCATION METHOD: 12CP & 1/13TH AD

R:\2005 Rate Case\Rates\[Unit Cost Summaries_06.xls]U C 1 13 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
	I.	**COST OF SERVICE - (000'S)**									
1	A	Production Capacity									
2		a. 12 CP Component	$ 538,777	$ 305,905	$ 18,654	$ 722	$ 186,977	$ 2,793	$ 23,137	$ 588	$
3		b. AD Component	44,898	22,362	1,517	94	17,409	292	2,863	364	
4		Total Prod Capacity	583,675	328,267	20,171	816	204,386	3,085	26,000	952	
5	B	Production Energy	163,593	81,467	5,520	348	63,475	1,048	10,421	1,319	
6	C	Transmission	142,896	80,366	4,938	200	50,037	759	6,363	236	
7	D	Distribution Primary	297,282	172,116	11,000	301	97,461	2,168	11,839	2,394	
8	E	Distribution Secondary	**192,898**	**149,967**	**8,191**	**106**	**33,385**	**2**	**409**	**836**	-
9	F	Distribution Services	**82,444**	**73,067**	**5,978**	**591**	**2,794**	**-**	**2**	**16**	-
10	G	Metering	51,681	43,230	4,180	308	3,656	17	281	11	-
11	H	Interruptible Equipment	**431**	-	-	-	-	-	**431**	-	-
12	I	Lighting Facilities	59,518	-	-	-	-	-	-	-	59,518
13	J	Customer Billing, Info, etc	58,325	50,748	4,145	411	1,981	2	18	1,018	
14		Rounding Adjustment (Tie to Juris & Class)	12	(3)	6	(2)	9	(6)	(2)	4	(3)
15		Total	$ 1,632,755	$ 979,225	$ 64,129	$ 3,079	$ 457,184	$ 7,075	$ 55,762	$ 6,786	$ 59,515
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	40,836,959	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 & 1/13th AD Allocator per Allocator No. 1E	100.000%	56.240%	3.456%	0.140%	35.019%	0.528%	4.454%	0.163%	0.000%
33	III.	**UNIT COSTS**									
34	**A**	**Customer Related Costs - $/Bill**									
35		1. Metering (L. 8/L 17)		$ 2.55	$ 3.03	$ 2.58	$ 5.61	$ 140.50	$ 144.99	$ 2.75	
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)		$ 4.32	$ 4.35	$ 4.31	$ 4.32	$ -	$ -	$ 4.00	
38		4. Interruptible Equipment (L. 11/L. 21)						-	$ 222.39		
39	**B**	**Energy Related Costs - $/MWH**									
40		**1. Production Energy (L. 5/ L. 23)**		$ 3.96	$ 3.95	$ 3.93	$ 3.94	$ 3.88	$ 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)		$ 14.85	$ 13.36	$ 8.14	$ 11.61	$ 10.33	$ 8.60	$ 1.76	
44		2. Production Capacity 1/13th AD(L. 3/L. 23)		$ 1.09	$ 1.09	$ 1.07	$ 1.08	$ 1.08	$ 1.06	$ 1.09	
45		3. Transmission (L. 6/L. 23)		$ 3.90	$ 3.54	$ 2.26	$ 3.11	$ 2.81	$ 2.37	$ 0.71	
46		4. Distribution Primary (L. 7/L. 24)		$ 8.36	$ 7.89	$ 3.40	$ 6.06	$ 8.02	$ 5.75	$ 7.15	
47		5. Distribution Secondary (L. 8/L. 25)		$ 7.28	$ 5.92	$ 1.20	$ 2.50	$ 5.23	$ 2.59	$ 2.50	
48		Or									
49		b. Based on Billing KW Demand - $/KW/Month									
50		1. Production Capacity 12CP (L. 2/L. 27)		-	-	-	$ 4.53	$ 4.38	$ 3.55		
51		2. Production Capacity 1/13 AD (L. 3/L. 27)		-	-	-	$ 0.42	$ 0.46	$ 0.44		
52		3. Transmission (L. 6/L. 27)		-	-	-	$ 1.21	$ 1.19	$ 0.98		
53		4. Distribution Primary (L. 7/L. 28)		-	-	-	$ 2.37	$ 3.40	$ 2.29		
54		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 AND TRANSMISSION CAPACITY ALLOCATION METHOD: 12CP & 1/13TH AD

R:\2005 Rate Case\Rates\[Unit Cost Summaries_06.xls]U C 1 13 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	$ 536,592	$ 304,665	$ 18,579	$ 719	$ 186,219	$ 2,782	$ 23,043	$ 586	$
3		b. AD Component	44,716	22,271	1,511	94	17,338	291	2,851	363	
4		Total Prod Capacity	581,308	326,936	20,089	813	203,557	3,073	25,894	948	
5	B	Production Energy	163,303	81,322	5,510	347	63,362	1,046	10,402	1,317	
6	C	Transmission	142,160	79,952	4,913	199	49,779	755	6,330	235	
7	D	Distribution Primary	296,033	171,393	10,954	300	97,051	2,159	11,789	2,384	
8	E	Distribution Secondary	192,111	149,355	8,158	106	33,249	2	407	833	
9	F	Distribution Services	80,074	70,967	5,806	574	2,714		2	16	
10	G	Metering	51,505	43,080	4,167	307	3,645	17	281	11	
11	H	Interruptible Equipment	429						429		
12	I	Lighting Facilities	59,322								59,322
13	J	Customer Billing, Info, etc.	58,303	50,729	4,143	411	1,980	2	18	1,018	
14		Rounding Adjustment (Tie to Juris & Class)	12	(7)	6	(3)	10	(6)	(1)	4	(1)
15		Total	$ 1,624,561	$ 973,728	$ 63,746	$ 3,053	$ 455,348	$ 7,048	$ 55,552	$ 6,765	$ 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	40,836,959	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 & 1/13th AD Allocator per Allocator No. 1E	100.000%	56.240%	3.456%	0.140%	35.019%	0.528%	4.454%	0.163%	0.000%
33	III.	**UNIT COSTS**									
34	**A**	**Customer Related Costs - $/Bill**									
35		1. Metering (L. 8/L. 17)		$ 2.54	$ 3.02	$ 2.57	$ 5.60	$ 140.29	$ 144.75	$ 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	$ 4.19	$ 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	$ 3.87	$ 3.87	$ 3.93	
41	**C**	**Capacity Related Costs**									
42		a. Based on MWH Sales - $/MWH									
43		1. Production Capacity 12CP (L. 2/L. 23)		$ 14.79	$ 13.31	$ 8.11	$ 11.56	$ 10.29	$ 8.57	$ 1.75	
44		2. Production Capacity 1/13th AD(L. 3/L. 23)		$ 1.08	$ 1.08	$ 1.06	$ 1.08	$ 1.08	$ 1.06	$ 1.08	
45		3. Transmission (L. 6/L. 23)		$ 3.88	$ 3.52	$ 2.25	$ 3.09	$ 2.79	$ 2.35	$ 0.70	
46		4. Distribution Primary (L. 7/L. 24)		$ 8.32	$ 7.86	$ 3.38	$ 6.03	$ 7.99	$ 5.73	$ 7.12	
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)				-	$ 4.51	$ 4.36	$ 3.53	-	-
51		2. Production Capacity 1/13 AD (L. 3/L. 27)				-	$ 0.42	$ 0.46	$ 0.44		
52		3. Transmission (L. 6/L. 27)	-		-	-	$ 1.21	$ 1.18	$ 0.97		
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

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A	*Total Retail*	*59 - 103*
B	*Residential Service*	*104 - 148*
C	*General Service Non-Demand*	*149 - 193*
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A. Total Retail

PROGRESS ENERGY FLORIDA
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PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
TOTAL RETAIL
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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
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
TOTAL RETAIL
(Reflects Present Rate Revenue 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	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	-1	-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
TOTAL RETAIL
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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	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
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
TOTAL RETAIL
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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
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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
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
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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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	
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
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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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
FUNCTIONAL COST OF SERVICE $(000)
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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
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	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

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	-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

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	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

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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
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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
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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		33,556	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
(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	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
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	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 - PFC	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	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	ALLO	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	429	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	
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
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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

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	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

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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	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	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									

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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	ALLC	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		0.00247	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

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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		
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
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	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	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	0
21	RATIO TO TOTAL ELECTRIC	K253		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	NUMBER OF MMR METERS	K254		1,482,244	0	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K255		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	CLASS MWH ENERGY REQ- % * 1000	K306		100,000	0	100,000	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K307		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
26	CLASS MWH ENERGY REQ- % * 1000	K312		100,000	0	100,000	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K313		1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
28	NUMBER OF RETAIL CUSTOMERS	K400		1,603,580	0	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K401		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	METER READING EXP - % * 1000	K410		100,000	0	0	0	0	0	0
31	RATIO TO TOTAL ELECTRIC	K411		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32	CUST RECORDS/COLL EXP - %*1000	K412		100,000	0	0	0	0	0	0
33	RATIO TO TOTAL ELECTRIC	K413		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	BILLING/ACTG EXPENSE- % * 1000	K414		100,000	0	0	0	0	0	0
35	RATIO TO TOTAL ELECTRIC	K415		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	WAGES AND SALARIES									
37	PRODUCTION DEMAND - BASE	K600	K200	48,091	48,091	0	0	0	0	0
38	PRODUCTIION DEMAND - INTERMEI	K602	K202	9,205	9,205	0	0	0	0	0
39	PRODUCTION DEMAND - PEAKING	K604	K204	7,727	7,727	0	0	0	0	0
40	PROD ENERGY - ALLOCABLE	K610	K306	40,761	0	40.761	0	0	0	0
41	TRANSMISSION	K612	T121	12,332	792	0	340	0	0	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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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	0
14	CUSTOMER RECORDS	K642	K412	14,192	0	0	0	0	0	0
15	BILLING	K644	K414	10,953	0	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		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

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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

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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	0.06424	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	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	0.03825	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	0.03118	0.00032	0.03211	0.00633	1.00000	0. 000(
29	WTD TOTAL RATE BASE RATIOS	RB99	0.02786	0.00031	0.03104	0.00342	1.00000	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	0.01181	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

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	0.04386	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
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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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
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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)

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	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 & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06RS13-000
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	4,999,425	2,226,691	32,421	461,540	839,800	783,586	443,546
3	TOTAL DEPRECIATION RESERVE	DR11	-2,360,012	-1,289,184	-14,192	-183,602	-320,005	-343,697	-138,787
4	TOTAL RATE BASE ADJUSTMENTS	RB71	170,950	43,156	88,299	26,844	12,774	10,649	6,152
5	TOTAL RATE BASE	RB91	2,810,363	980,663	106,528	304,782	532,569	450,538	310,911
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	371,435	91,849	63,567	22,763	59,359	49,811	27,247
8	TOTAL DEPRECIATION EXPENSE	DE41	185,343	76,174	1,102	9,757	33,780	32,503	17,064
9	TOTAL OTHER TAX & MISC EXPENSE	L591	66,113	27,854	2,213	5,641	10,523	9,816	5,309
10	MISC ALLOWABLE EXPENSES	M621	-44	-20	0	-4	-7	-7	-4
11	TOTAL OP EXP EX INC & REV TAX	OP61	622,847	195,857	66,882	38,157	103,655	92,123	49,616
12	NET FED INCOME TAX ALLOWABLE	I879	102,354	33,288	4,230	11,505	20,051	16,845	11,781
13	NET STATE INCOME TAX ALLOWABLE	J979	24,925	9,056	755	2,643	4,662	4,040	2,660
14	REVENUE TAX	L033	2,409	808	200	198	423	369	180
15	TOTAL OPERATING EXPENSE	OPEX	752,535	239,009	72,067	52,503	128,791	113,377	64,237
16	RETURN ON RATE BASE	R751	267,041	93,183	10,122	28,960	50,605	42,810	29,543
17	TOTAL REVENUE CREDITS	Q027	-40,348	-3,925	-722	-1,097	-7,280	-6,220	-20,713
18	TOTAL ELECTRIC COST OF SERVICE	CS05	979,228	328,267	81,467	80,366	172,116	149,967	73,067
19	CLASS REVENUES=COST OF SERVICE	R602	979,228	328,267	81,467	80,366	172,116	149,967	73,067
20	TOTAL RETURN EARNED	RETE	267,041	93,183	10,122	28,960	50,605	42,810	29,543
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	0.12801	0.12800	0.12800	0.12801	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	979,228	328,267	81,467	80,366	172,116	149,967	73,067

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06RS13-000
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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	113,793	0	0	98,047	4,999,424	1
3	TOTAL DEPRECIATION RESERVE	DR11	3,184	-0	-0	-73,730	-2,360,013	1
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-6,566	0	0	-10,351	170,957	-7
5	TOTAL RATE BASE	RB91	110,411	0	0	13,966	2,810,368	-5
6	OPERATING EXPENSES							
7	TOTAL O & M EXPENSE	OM31	11,717	0	0	45,119	371,432	3
8	TOTAL DEPRECIATION EXPENSE	DE41	13,960	0	0	1,003	185,343	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	2,083	0	0	2,675	66,114	-1
10	MISC ALLOWABLE EXPENSES	M621	-1	0	0	-1	-44	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	27,759	0	0	48,796	622,845	2
12	NET FED INCOME TAX ALLOWABLE	I879	4,254	0	0	403	102,357	-3
13	NET STATE INCOME TAX ALLOWABLE	J979	887	0	0	222	24,925	0
14	REVENUE TAX	L033	106	0	0	125	2,409	0
15	TOTAL OPERATING EXPENSE	OPEX	33,006	0	0	49,546	752,536	-1
16	RETURN ON RATE BASE	R751	10,491	0	0	1,327	267,041	0
17	TOTAL REVENUE CREDITS	Q027	-267	-0	-0	-125	-40,349	1
18	TOTAL ELECTRIC COST OF SERVICE	CS05	43,230	0	0	50,748	979,228	0
19	CLASS REVENUES=COST OF SERVICE	R602	43,230	0	0	50,748	979,228	0
20	TOTAL RETURN EARNED	RETE	10,491	0	0	1,327	267,041	0
21	RATE OF RETURN EARNED	RORE	0.09502	0.00000	0.00000	0.09502	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	0.12800	-0.03629	-0.03629	0.12800	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	43,230	0	0	50,748	979,228	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	1,634,883	1,634,883	0	0	0	0	0
3	INTERMEDIATE	P102	K202	208,409	208,409	0	0	0	0	0
4	PEAKING	P104	K204	269,406	269,406	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121		2,112,698	2,112,698	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	20,498	20,498	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	2,455	2,455	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	8,019	8,019	0	0	0	0	0
10	TRANSMISSION	T106	K220	448,624	0	0	448,624	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	2,549	0	0	2,549	0	0	0
12	TRANSMISSION PLANT IN SERVICE	T121		482,145	30,972	0	451,173	0	0	0
13	TOTAL PROD & TRANS PLANT	PT21		2,594,843	2,143,670	0	451,173	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		2,610,502	30,972	0	451,173	824,147	769,389	435,510
26	TOTAL GROSS PTD PLANT	PD21		4,723,200	2,143,670	0	451,173	824,147	769,389	435,510
27	GENERAL & INTANGIBLE PLANT									
28	LABOR RELATED	G100	K627	183,483	59,895	32,843	10,502	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	23,896	23,896	0	0	0	0	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	445	0	0	0	445	0	0
32	GENERAL PLANT IN SERVICE	G121		278,585	83,791	32,843	10,502	15,851	14,382	8,141
33	COMMON & OTHER PLANT									
34	ADJ V - ORGANIZATION REALIGN	C100	K627	-2,360	-770	-422	-135	-198	-185	-105
35	TOTAL COMMON & OTHER PLANT	C121		-2,360	-770	-422	-135	-198	-185	-105

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
RESIDENTIAL SERVICE (Reflects Present 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	1,634,883	0
3	INTERMEDIATE	P102	K202	0	0	0	0	208,409	0
4	PEAKING	P104	K204	0	0	0	0	269,406	0
5	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	2,112,698	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T100	K200	0	0	0	0	20,498	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	0	0	0	0	2,455	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	0	0	0	0	8,019	0
10	TRANSMISSION	T106	K220	0	0	0	0	448,624	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	0	0	0	0	2,549	0
12	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	482,145	0
13	TOTAL PROD & TRANS PLANT	PT21		0	0	0	0	2,594,843	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	2,610,502	0
26	TOTAL GROSS PTD PLANT	PD21		99,311	0	0	0	4,723,200	0
27	GENERAL & INTANGIBLE PLANT								
28	LABOR RELATED	G100	K627	14,671	0	0	27,642	183,482	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	23,896	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	0	0	0	0	445	0
32	GENERAL PLANT IN SERVICE	G121		14,671	0	0	98,403	278,584	1
33	COMMON & OTHER PLANT								
34	ADJ V - ORGANIZATION REALIGN	C100	K627	-189	0	0	-356	-2,360	0
35	TOTAL COMMON & OTHER PLANT	C121		-189	0	0	-356	-2,360	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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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		4,999,425	2,226,691	32,421	461,540	839,800	783,586	443,546

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
RESIDENTIAL SERVICE (Reflects Present 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		113,793	0	0	98,047	4,999,424	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
RESIDENTIAL SERVICE (Reflects Present 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	900,045	900,045	0	0	0	0	0
3	INTERMEDIATE	P152	P102	186,600	186,600	0	0	0	0	0
4	PEAKING	P154	P104	144,109	144,109	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171		1,230,754	1,230,754	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	8,584	8,584	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	1,049	1,049	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	2,724	2,724	0	0	0	0	0
10	TRANSMISSION	T156	T106	179,039	0	0	179,039	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	25	0	0	25	0	0	0
12	TOTAL TRANS DEPREC RESERVE	T171		191,421	12,357	0	179,064	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	79,286	25,882	14,192	4,538	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	20,191	20,191	0	0	0	0	0
28	DISTRIBUTION PRIMARY RELATED	G156	G106	178	0	0	0	178	0	0
29	TOTAL GENERAL DEPREC RESERVE	G171		161,440	46,073	14,192	4,538	6,835	6,215	3,518
30	TOTAL DEPRECIATION RESERVE	DR11		2,360,012	1,289,184	14,192	183,602	320,005	343,697	138,787

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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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	900,045	0
3	INTERMEDIATE	P152	P102	0	0	0	0	186,600	0
4	PEAKING	P154	P104	0	0	0	0	144,109	0
5	TOTAL PROD DEPREC RESERVE	P171		0	0	0	0	1,230,754	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T150	T100	0	0	0	0	8,584	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	0	0	0	0	1,049	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	0	0	0	0	2,724	0
10	TRANSMISSION	T156	T106	0	0	0	0	179,039	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	0	0	0	0	25	0
12	TOTAL TRANS DEPREC RESERVE	T171		0	0	0	0	191,421	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	79,287	-1
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	20,191	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	161,441	-1
30	TOTAL DEPRECIATION RESERVE	DR11		-3,184	0	0	73,730	2,360,013	-1

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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	2,112,698	2,112,698	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-1,230,754	-1,230,754	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	881,944	881,944	0	0	0	0	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	482,145	30,972	0	451,173	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-191,421	-12,357	-0	-179,064	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	290,724	18,615	0	272,109	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	2,524,628	900,559	0	272,109	510,977	431,907	300,241
14	NET TRANS & DIST PLANT	NT21	1,642,684	18,615	0	272,109	510,977	431,907	300,241
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	278,585	83,791	32,843	10,502	15,851	14,382	8,141
17	TOTAL GENERAL DEPREC RESERVE	G171	-161,440	-46,073	-14,192	-4,538	-6,835	-6,215	-3,518
18	NET GENERAL & INTANG PLANT	G221	117,145	37,718	18,651	5,964	9,016	8,167	4,623
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121	-2,360	-770	-422	-135	-198	-185	-105
21	NET COMMON & OTHER PLANT	C221	-2,360	-770	-422	-135	-198	-185	-105
22	NET ELECTRIC PLANT IN SERVICE	NP21	2,639,413	937,507	18,229	277,938	519,795	439,889	304,759

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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	2,112,698	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-1,230,754	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	881,944	0
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	482,145	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-191,421	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	290,724	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	2,524,628	0
14	NET TRANS & DIST PLANT	NT21	108,835	0	0	0	1,642,684	0
15	GENERAL & INTANGIBLE PLANT							
16	GENERAL PLANT IN SERVICE	G121	14,671	0	0	98,403	278,584	1
17	TOTAL GENERAL DEPREC RESERVE	G171	-6,340	-0	-0	-73,730	-161,441	1
18	NET GENERAL & INTANG PLANT	G221	8,331	0	0	24,673	117,143	2
19	COMMON & OTHER PLANT							
20	TOTAL COMMON & OTHER PLANT	C121	-189	0	0	-356	-2,360	0
21	NET COMMON & OTHER PLANT	C221	-189	0	0	-356	-2,360	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	116,977	0	0	24,317	2,639,411	2

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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	2,618	0	0	2,618	0	0	0
5	DISTRIBUTION	V226	D100	810	0	0	0	810	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		3,428	0	0	2,618	810	0	0
7	CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234	P121	96,004	96,004	0	0	0	0	0
9	TRANSMISSION	V236	T106	18,580	0	0	18,580	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	-75,832	-75,832	0	0	0	0	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	463	0	0	463	0	0	0
16	TOTAL RATE BASE CWIP	V255		46,230	20,177	3	19,044	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		50,530	20,177	3	21,662	3,749	2,758	1,775
22	NET ORIGINAL COST RATE BASE	RB21		2,689,943	957,684	18,232	299,600	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	125,769	56,016	816	11,611	21,127	19,712	11,158

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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	2,618	0
5	DISTRIBUTION	V226	D100	0	0	0	0	810	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		0	0	0	0	3,428	0
7	CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234	P121	0	0	0	0	96,004	0
9	TRANSMISSION	V236	T106	0	0	0	0	18,580	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	-75,832	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	0	0	0	0	463	0
16	TOTAL RATE BASE CWIP	V255		406	0	0	2	46,232	-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	50,532	-2
22	NET ORIGINAL COST RATE BASE	RB21		117,383	0	0	24,319	2,689,943	0
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	125,770	-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	-3,437	-1,531	-22	-317	-577	-539	-305
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	244	109	2	23	41	38	22
3	TOTAL PLANT MATERIALS & SUPPL	W659		122,576	54,594	796	11,317	20,591	19,211	10,875
4	TOTAL MATERIALS & SUPPLIES	W661		224,809	54,594	103,029	11,317	20,591	19,211	10,875
5	PREPAYMENTS & OTHER W.C. ITEMS									
6	TOTAL PREPAYMENTS	W670	PD29	1,301	590	0	124	227	212	120
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	-362	0	0	-362	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	-884	0	0	-884	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		-17,749	590	0	-1,122	-6,667	-6,224	-3,523
12	OTHER WORKING CAPITAL									
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-2,680	-663	-459	-164	-428	-359	-197
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	-71	-32	0	-7	-12	-11	-6
15	ADJ V - ORGANIZATION REALIGN	W694	K627	-26,567	-8,672	-4,755	-1,521	-2,231	-2,082	-1,179
16	TOTAL	W705		-29,318	-9,367	-5,214	-1,692	-2,671	-2,452	-1,382
17	TOTAL WORKING CASH	W721		-29,318	-9,367	-5,214	-1,692	-2,671	-2,452	-1,382
18	MISCELLANEOUS WORKING CAPITAL									
19	OPEBS - D.A. RETAIL	W730	K627	-99,417	-32,453	-17,795	-5,690	-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	39,779	9,837	6,808	2,438	6,357	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	779	347	5	72	131	122	69
24	ADJ L - REMOVE RTO START UP	W744	OM31	-2,300	-569	-394	-141	-368	-308	-169
25	TOTAL MISC WORK CAPITAL	W747		-57,322	-22,838	-9,519	-3,321	-2,228	-2,644	-1,593
26	TOTAL WORKING CAPITAL	WC71		120,420	22,979	88,296	5,182	9,025	7,891	4,377
27	PRELIMINARY SUMMARY									
28	TOTAL ADDITIVE ADJUSTMENTS	V289		50,530	20,177	3	21,662	3,749	2,758	1,775
29	TOTAL WORKING CAPITAL	WC71		120,420	22,979	88,296	5,182	9,025	7,891	4,377
30	TOTAL RATE BASE ADJUSTMENTS	RB71		170,950	43,156	88,299	26,844	12,774	10,649	6,152
31	RATE BASE CALCULATION									
32	NET ELECTRIC PLANT IN SERVICE	NP21		2,639,413	937,507	18,229	277,938	519,795	439,889	304,759
33	TOTAL RATE BASE ADJUSTMENTS	RB71		170,950	43,156	88,299	26,844	12,774	10,649	6,152
34	TOTAL RATE BASE	RB91		2,810,363	980,663	106,528	304,782	532,569	450,538	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	-3,436	-1
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	6	0	0	5	246	-2
3	TOTAL PLANT MATERIALS & SUPPL	W659		2,791	0	0	2,405	122,580	-4
4	TOTAL MATERIALS & SUPPLIES	W661		2,791	0	0	2,405	224,813	-4
5	PREPAYMENTS & OTHER W.C. ITEMS								
6	TOTAL PREPAYMENTS	W670	PD29	27	0	0	0	1,300	1
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	0	0	0	0	-362	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	-884	0
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-589	0	0	0	-12,628	-1
11	TOTAL	W687		-803	0	0	0	-17,749	0
12	OTHER WORKING CAPITAL								
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-85	0	0	-326	-2,681	1
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	-2	0	0	-1	-71	0
15	ADJ V - ORGANIZATION REALIGN	W694	K627	-2,124	0	0	-4,002	-26,566	-1
16	TOTAL	W705		-2,211	0	0	-4,329	-29,318	0
17	TOTAL WORKING CASH	W721		-2,211	0	0	-4,329	-29,318	0
18	MISCELLANEOUS WORKING CAPITAL								
19	OPEBS - D.A. RETAIL	W730	K627	-7,949	0	0	-14,977	-99,416	-1
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	39,780	-1
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	779	0
24	ADJ L - REMOVE RTO START UP	W744	OM31	-73	0	0	-279	-2,301	1
25	TOTAL MISC WORK CAPITAL	W747		-6,749	0	0	-8,429	-57,321	-1
26	TOTAL WORKING CAPITAL	WC71		-6,972	0	0	-10,353	120,425	5
27	PRELIMINARY SUMMARY								
28	TOTAL ADDITIVE ADJUSTMENTS	V289		406	0	0	2	50,532	-2
29	TOTAL WORKING CAPITAL	WC71		-6,972	0	0	-10,353	120,425	-5
30	TOTAL RATE BASE ADJUSTMENTS	RB71		-6,566	0	0	-10,351	170,957	-7
31	RATE BASE CALCULATION								
32	NET ELECTRIC PLANT IN SERVICE	NP21		116,977	0	0	24,317	2,639,411	2
33	TOTAL RATE BASE ADJUSTMENTS	RB71		-6,566	0	0	-10,351	170,957	-7
34	TOTAL RATE BASE	RB91		110,411	0	0	13,966	2,810,368	-5

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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	267,041	93,183	10,122	28,960	50,605	42,810	29,543

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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	267,041	0

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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	42,020	42,020	0	0	0	0	0
11	INTERMEDIATE	P354	P102	6,888	6,888	0	0	0	0	0
12	PEAKING	P356	P104	8,273	8,273	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391		57,181	57,181	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451		102,056	57,181	44,875	0	0	0	0
15	**TRANSMISSION O & M**									
16	GEN. STEP-UP XFMR - BASE	T300	T100	408	408	0	0	0	0	0
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	49	49	0	0	0	0	0
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	173	173	0	0	0	0	0
19	TRANSMISSION	T306	T106	10,616	0	0	10,616	0	0	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	4,017	0	0	4,017	0	0	0
21	TOTAL TRANSMISSION O & M	T341		15,263	630	0	14,633	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

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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	42,020	0
11	INTERMEDIATE	P354	P102	0	0	0	0	6,888	0
12	PEAKING	P356	P104	0	0	0	0	8,273	0
13	TOTAL DEMAND RELATED	P391		0	0	0	0	57,181	0
14	TOTAL PRODUCTION O & M	P451		0	0	0	0	102,056	0
15	TRANSMISSION O & M								
16	GEN. STEP-UP XFMR - BASE	T300	T100	0	0	0	0	408	0
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	0	0	0	0	49	0
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	0	0	0	0	173	0
19	TRANSMISSION	T306	T106	0	0	0	0	10,616	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	0	0	0	0	4,017	0
21	TOTAL TRANSMISSION O & M	T341		0	0	0	0	15,263	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

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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	1,313	326	321	688	600	292
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	-233	-76	-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		29,026	1,237	284	308	668	582	2,737
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	-172	-172	0	0	0	0	0
15	TRANSMISSION PLANT RELATED	A302	T106	241	0	0	241	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	2,096	934	14	193	352	329	186
18	LABOR RELATED	A308	K627	111,982	36,554	20,044	6,409	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	-2,377	-776	-425	-136	-200	-186	-105
21	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-174	-57	-31	-10	-15	-14	-8
22	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	203	90	1	19	34	32	18
23	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-603	-197	-108	-35	-51	-47	-27
24	ADJ V - ORGANIZATION REALIGN	A326	K627	-10,984	-3,586	-1,966	-629	-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	1,768	0	0	1,768	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		132,907	32,801	18,408	7,822	19,720	18,410	10,421
30	TOTAL O & M EXPENSE	OM31		371,435	91,849	63,567	22,763	59,359	49,811	27,247

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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	173	0	0	203	3,916	1
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	-233	0
4	ADJ I - MMR PROJECT - READERS	C314	K254	-11,607	0	0	0	-11,607	0
5	TOTAL CUSTOMER ACCOUNTING EXP	C317		1,262	0	0	21,947	29,025	1
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	0	3,232	3,232	0
11	ADJ P - ECONOMIC DEVELOPMENT	S302	K400	0	0	0	-26	-26	0
12	TOTAL SALES EXPENSE	S317		0	0	0	3,206	3,206	0
13	ADMINISTRATIVE & GENERAL								
14	PRODUCTION - BASE RELATED	A300	P100	0	0	0	0	-172	0
15	TRANSMISSION PLANT RELATED	A302	T106	0	0	0	0	241	0
16	DISTRIBUTION PLANT RELATED	A304	D141	161	0	0	0	3,445	-1
17	GROSS PLANT RELATED	A306	GP19	48	0	0	41	2,097	-1
18	LABOR RELATED	A308	K627	8,954	0	0	16,870	111,979	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	-2,376	-1
21	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-14	0	0	-26	-175	1
22	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	5	0	0	4	203	0
23	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-48	0	0	-91	-604	1
24	ADJ V - ORGANIZATION REALIGN	A326	K627	-878	0	0	-1,655	-10,984	0
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	1,768	0
28	ADJ W - INCR STRM RSRV - DSTB	A334	D141	1,179	0	0	0	25,260	
29	TOTAL ADMINISTRATIVE & GENERAL	A337		9,218	0	0	16,105	132,905	2
30	TOTAL O & M EXPENSE	OM31		11,717	0	0	45,119	371,432	3

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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	51,847	51,847	0	0	0	0	0
3	INTERMEDIATE	P462	P102	6,775	6,775	0	0	0	0	0
4	PEAKING	P464	P104	10,331	10,331	0	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP	P481		68,953	68,953	0	0	0	0	0
6	TRANSMISSION DEPRECIATION									
7	GEN. STEP-UP XFMR - BASE	T460	T100	272	272	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T462	T102	32	32	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T464	T104	128	128	0	0	0	0	0
10	TRANSMISSION	T466	T106	9,242	0	0	9,242	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	163	0	0	163	0	0	0
12	TOTAL TRANS DEPREC EXP	T481		9,837	432	0	9,405	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	8,166	2,666	1,462	467	686	640	362
24	RETAIL CUSTOMER RELATED (CSS)	G462	G102	76	0	0	0	0	0	0
25	PRODUCTION PLANT RELATED	G464	G104	4,779	4,779	0	0	0	0	0
26	DISTRIBUTION PRIMARY RELATED	G466	G106	64	0	0	0	64	0	0
27	ADJ S - SEBRING	G470	G100	-2,011	-656	-360	-115	-169	-158	-89
28	TOTAL GENERAL DEPREC EXPENSE	G481		11,074	6,789	1,102	352	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		185,343	76,174	1,102	9,757	33,780	32,503	17,064

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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	51,847	0
3	INTERMEDIATE	P462	P102	0	0	0	0	6,775	0
4	PEAKING	P464	P104	0	0	0	0	10,331	0
5	TOTAL PRODUCTION DEPREC EXP	P481		0	0	0	0	68,953	0
6	TRANSMISSION DEPRECIATION								
7	GEN. STEP-UP XFMR - BASE	T460	T100	0	0	0	0	272	0
8	GEN. STEP-UP XFMR - INTERMED	T462	T102	0	0	0	0	32	0
9	GEN. STEP-UP XFMR - PEAKING	T464	T104	0	0	0	0	128	0
10	TRANSMISSION	T466	T106	0	0	0	0	9,242	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	0	0	0	0	163	0
12	TOTAL TRANS DEPREC EXP	T481		0	0	0	0	9,837	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	8,166	0
24	RETAIL CUSTOMER RELATED (CSS)	G462	G102	0	0	0	76	76	0
25	PRODUCTION PLANT RELATED	G464	G104	0	0	0	0	4,779	0
26	DISTRIBUTION PRIMARY RELATED	G466	G106	0	0	0	0	64	0
27	ADJ S - SEBRING	G470	G100	-161	0	0	-303	-2,011	0
28	TOTAL GENERAL DEPREC EXPENSE	G481		492	0	0	1,003	11,074	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	185,343	0

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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	55,546	24,740	360	5,128	9,331	8,706	4,928
4	TOTAL REAL EST & PROP TAX	L521		55,546	24,740	360	5,128	9,331	8,706	4,928
5	PAYROLL TAX									
6	TOTAL	L530	K627	11,065	3,612	1,981	633	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	-42	-14	-8	-2	-4	-3	-2
10	TOTAL PAYROLL TAX	L551		12,010	3,598	1,973	631	1,445	1,331	489
11	REVENUE TAXES									
12	TOTAL	L560	R600	108,929	36,516	9,062	8,940	19,146	16,682	8,128
13	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-108,189	-36,268	-9,001	-8,879	-19,016	-16,569	-8,073
14	**EXCL RAF CALC ON PRES CL REV**	**L564**	**R600**	**-639**	**-214**	**-53**	**-52**	**-112**	**-98**	**-48**
15	**EXC UNCOLL CALC ON PRES CL REV**	**L566**	**R600**	**-1,544**	**-518**	**-128**	**-127**	**-271**	**-236**	**-115**
16	TOTAL REVENUE TAXES	L581		-1,443	-484	-120	-118	-253	-221	-108
17	TOTAL OTHER TAX & MISC EXPENSE	L591		66,113	27,854	2,213	5,641	10,523	9,816	5,309
18	MISC ALLOWABLE EXPENSES									
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	-44	-20	0	-4	-7	-7	-4
20	MISC ALLOWABLE EXPENSES	M621		-44	-20	0	-4	-7	-7	-4
21	PRELIMINARY SUMMARY									
22	TOTAL O & M EXPENSE	OM31		371,435	91,849	63,567	22,763	59,359	49,811	27,247
23	TOTAL DEPRECIATION EXPENSE	DE41		185,343	76,174	1,102	9,757	33,780	32,503	17,064
24	TOTAL OTHER TAX & MISC EXPENSE	L591		66,113	27,854	2,213	5,641	10,523	9,816	5,309
25	MISC ALLOWABLE EXPENSES	M621		-44	-20	0	-4	-7	-7	-4
26	TOTAL OP EXP EX INC & REV TAX	OP61		622,847	195,857	66,882	38,157	103,655	92,123	49,616

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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	55,546	0
4	TOTAL REAL EST & PROP TAX	L521		1,264	0	0	1,089	55,546	0
5	PAYROLL TAX								
6	TOTAL	L530	K627	885	0	0	1,667	11,065	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	-42	0
10	TOTAL PAYROLL TAX	L551		882	0	0	1,661	12,010	0
11	REVENUE TAXES								
12	TOTAL	L560	R600	4,809	0	0	5,645	108,928	1
13	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-4,776	0	0	-5,607	-108,189	0
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	-68	0	0	-80	-1,543	-1
16	TOTAL REVENUE TAXES	L581		-63	0	0	-75	-1,442	-1
17	TOTAL OTHER TAX & MISC EXPENSE	L591		2,083	0	0	2,675	66,114	-1
18	MISC ALLOWABLE EXPENSES								
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	-1	0	0	-1	-44	0
20	MISC ALLOWABLE EXPENSES	M621		-1	0	0	-1	-44	0
21	PRELIMINARY SUMMARY								
22	TOTAL O & M EXPENSE	OM31		11,717	0	0	45,119	371,432	3
23	TOTAL DEPRECIATION EXPENSE	DE41		13,960	0	0	1,003	185,343	0
24	TOTAL OTHER TAX & MISC EXPENSE	L591		2,083	0	0	2,675	66,114	-1
25	MISC ALLOWABLE EXPENSES	M621		-1	0	0	-1	-44	0
26	TOTAL OP EXP EX INC & REV TAX	OP61		27,759	0	0	48,796	622,845	2

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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	72,603	25,334	2,752	7,874	13,758	11,639	8,032
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-15,328	-5,349	-581	-1,662	-2,905	-2,457	-1,696
6	TOTAL OTHER INTEREST EXPENSE	Y781		57,275	19,985	2,171	6,212	10,853	9,182	6,336
7	TOTAL INTEREST EXPENSE	Y783		57,275	19,985	2,171	6,212	10,853	9,182	6,336
8	OTHER DEDUCTIONS									
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	4,711	4,711	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS	Y823		4,711	4,711	0	0	0	0	0
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	104,388	46,493	677	9,637	17,535	16,361	9,261
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	16,443	7,324	107	1,518	2,762	2,577	1,459
14	TOTAL ADDITIONS	Y861		120,831	53,817	784	11,155	20,297	18,938	10,720
15	NET DEDUCTIONS AND ADDITIONS	Y871		-58,845	-29,121	1,387	-4,943	-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	-38,385	-17,096	-249	-3,544	-6,448	-6,016	-3,405
19	ADJ R - TAX ON AFUDC	Z762	GP19	484	216	3	45	81	76	43
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-6,343	-2,825	-41	-586	-1,065	-994	-563
21	TOTAL FED & STATE PROV DEF IT	Z781		-44,244	-19,705	-287	-4,085	-7,432	-6,934	-3,925
22	INVESTMENT TAX CREDITS									
23	AMORTIZED INV TAX CREDIT									
24	AMORTIZATION	Z804	GP19	3,287	1,464	21	303	552	515	292
25	TOTAL AMORTIZED ITC	Z813		3,287	1,464	21	303	552	515	292
26	PRELIMINARY SUMMARY									
27	TOTAL FED & STATE PROV DEF IT	Z781		-44,244	-19,705	-287	-4,085	-7,432	-6,934	-3,925
28	TOTAL AMORTIZED ITC	Z813		-3,287	-1,464	-21	-303	-552	-515	-292
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-47,531	-21,169	-308	-4,388	-7,984	-7,449	-4,217
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	2,852	0	0	361	72,602	1
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-602	0	0	-76	-15,328	0
6	TOTAL OTHER INTEREST EXPENSE	Y781		2,250	0	0	285	57,274	1
7	TOTAL INTEREST EXPENSE	Y783		2,250	0	0	285	57,274	1
8	OTHER DEDUCTIONS								
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	0	0	0	0	4,711	0
10	TOTAL OTHER DEDUCTIONS	Y823		0	0	0	0	4,711	0
11	ADDITIONS								
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	2,376	0	0	2,047	104,387	1
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	374	0	0	322	16,443	0
14	TOTAL ADDITIONS	Y861		2,750	0	0	2,369	120,830	1
15	NET DEDUCTIONS AND ADDITIONS	Y871		-500	0	0	-2,084	-58,845	0
16	FEDERAL INCOME TAX ADJUSTMENTS								
17	FED & STATE PROV DEF INC TAX								
18	NET FED & STATE DIT	Z760	GP19	-874	0	0	-753	-38,385	0
19	ADJ R - TAX ON AFUDC	Z762	GP19	11	0	0	9	484	0
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-144	0	0	-124	-6,342	-1
21	TOTAL FED & STATE PROV DEF IT	Z781		-1,007	0	0	-868	-44,243	-1
22	INVESTMENT TAX CREDITS								
23	AMORTIZED INV TAX CREDIT								
24	AMORTIZATION	Z804	GP19	75	0	0	64	3,286	1
25	TOTAL AMORTIZED ITC	Z813		75	0	0	64	3,286	1
26	PRELIMINARY SUMMARY								
27	TOTAL FED & STATE PROV DEF IT	Z781		-1,007	0	0	-868	-44,243	-1
28	TOTAL AMORTIZED ITC	Z813		-75	-0	-0	-64	-3,286	-1
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-1,082	0	0	-932	-47,529	-2
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	267,041	93,183	10,122	28,960	50,605	42,810	29,543
2	NET DEDUCTIONS AND ADDITIONS	Y871	58,845	29,121	-1,387	4,943	9,444	9,756	4,384
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-47,531	-21,169	-308	-4,388	-7,984	-7,449	-4,217
4	BASE FOR FIT COMPUTATION	I865	278,355	101,135	8,427	29,515	52,065	45,117	29,710
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	149,885	**54,457**	**4,538**	**15,893**	**28,035**	**24,294**	15,998
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-47,531	-21,169	-308	-4,388	-7,984	-7,449	-4,217
8	NET FED INCOME TAX ALLOWABLE	I879	102.354	33,288	4,230	11,505	20,051	16,845	11,781
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869	149,885	54,457	4,538	15,893	28,035	24,294	15,998
11	NET FED INCOME TAX PAYABLE	I889	149.885	54,457	4,538	15,893	28,035	24,294	15,998
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	267,041	93,183	10,122	28,960	50,605	42,810	29,543
17	NET FED INCOME TAX ALLOWABLE	I879	102,354	33,288	4,230	11,505	20,051	16,845	11,781
18	NET DEDUCTIONS AND ADDITIONS	Y871	58,845	29,121	-1,387	4,943	9,444	9,756	4,384
19	BASE FOR SIT COMPUTATION	J965	**428,240**	**155,592**	**12,965**	**45,408**	**80,100**	**69,411**	45,708
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	24,925	9,056	755	2,643	4,662	4,040	2,660
22	NET STATE INCOME TAX ALLOWABLE	J979	24,925	9,056	755	2,643	4,662	4,040	2,660
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969	24,925	9,056	755	2,643	4,662	4,040	2,660
25	NET STATE INCOME TAX PAYABLE	J989	24,925	9,056	755	2,643	4,662	4,040	2,660
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	10,491	0	0	1,327	267,041	0
2	NET DEDUCTIONS AND ADDITIONS	Y871	500	-0	-0	2,084	58,845	-0
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-1,082	0	0	-932	-47,529	-2
4	BASE FOR FIT COMPUTATION	I865	9,909	0	0	2,479	278,357	-2
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	149,886	-1
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-1,082	0	0	-932	-47,529	-2
8	NET FED INCOME TAX ALLOWABLE	I879	4,254	0	0	403	102,357	-3
9	FEDERAL INCOME TAX PAYABLE							
10	PRELIM FEDERAL INCOME TAX	I869	5,336	0	0	1,335	149,886	-1
11	NET FED INCOME TAX PAYABLE	I889	5,336	0	0	1,335	149,886	-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	10,491	0	0	1,327	267,041	0
17	NET FED INCOME TAX ALLOWABLE	I879	4,254	0	0	403	102,357	-3
18	NET DEDUCTIONS AND ADDITIONS	Y871	500	-0	-0	2,084	58,845	-0
19	BASE FOR SIT COMPUTATION	J965	15,245	0	0	3,814	428,243	-3
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	24,925	0
22	NET STATE INCOME TAX ALLOWABLE	J979	887	0	0	222	24,925	0
23	STATE INCOME TAX PAYABLE							
24	PRELIMINARY STATE INCOME TAX	J969	887	0	0	222	24,925	0
25	NET STATE INCOME TAX PAYABLE	J989	887	0	0	222	24,925	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	1,669	1,669	0	0	0	0	0
3	TRANSMISSION RELATED	Q002	T106	439	0	0	439	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	4,571	1,595	173	496	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	661	164	162	347	302	147
10	TOTAL REVENUE CREDITS	Q027		40,348	3,925	722	1,097	7,280	6,220	20,713
11	COST OF SERVICE COMPUTATION									
12	TOTAL OP EXP EX INC & REV TAX	OP61		622,847	195,857	66,882	38,157	103,655	92,123	49,616
13	RETURN ON RATE BASE	R751		267,041	93,183	10,122	28,960	50,605	42,810	29,543
14	NET FED INCOME TAX ALLOWABLE	I879		102,354	33,288	4,230	11,505	20,051	16,845	11,781
15	NET STATE INCOME TAX ALLOWABLE	J979		24,925	9,056	755	2,643	4,662	4,040	2,660
16	TOTAL REVENUE CREDITS	Q027		-40,348	-3,925	-722	-1,097	-7,280	-6,220	-20,713
17	SUBTOTAL B	CS03		976,819	327,459	81,267	80,168	171,693	149,598	72,887
18	REVENUE TAX FACTOR	L031			0.00247	0.00247	0.00247	0.00247	0.00247	0.00247
19	REVENUE TAX	L033		2,409	808	200	198	423	369	180
20	TOTAL ELECTRIC COST OF SERVICE	CS05		979,228	328,267	81,467	80,366	172,116	149,967	73,067
21	CLASS REVENUES=COST OF SERVICE	R602		979,228	328,267	81,467	80,366	172,116	149,967	73,067
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-979,228	-328,267	-81,467	-80,366	-172,116	-149,967	-73,067
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	1,669	0
3	TRANSMISSION RELATED	Q002	T106	0	0	0	0	439	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	4,572	-1
8	ENERGY NON-FUEL RELATED	Q012	K312	0	0	0	0	385	0
9	ADJ I - MMR PROJECT	Q016	R600	87	0	0	102	1,972	0
10	TOTAL REVENUE CREDITS	Q027		267	0	0	125	40,349	-1
11	COST OF SERVICE COMPUTATION								
12	TOTAL OP EXP EX INC & REV TAX	OP61		27,759	0	0	48,796	622,845	2
13	RETURN ON RATE BASE	R751		10,491	0	0	1,327	267,041	0
14	NET FED INCOME TAX ALLOWABLE	I879		4,254	0	0	403	102,357	-3
15	NET STATE INCOME TAX ALLOWABLE	J979		887	0	0	222	24,925	0
16	TOTAL REVENUE CREDITS	Q027		-267	-0	-0	-125	-40,349	1
17	SUBTOTAL B	CS03		43,124	0	0	50,623	976,819	0
18	REVENUE TAX FACTOR	L031		0.00247	0.00247	0.00247	0.00247		0.00000
19	REVENUE TAX	L033		106	0	0	125	2,409	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		43,230	0	0	50,748	979,228	0
21	CLASS REVENUES=COST OF SERVICE	R602		43,230	0	0	50,748	979,228	0
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-43,230	-0	-0	-50,748	-979,228	-0
23	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575

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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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	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

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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	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	27,046	27,046	0	0	0	0	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	5,177	5,177	0	0	0	0	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	4,346	4,346	0	0	0	0	0
36	PROD ENERGY - ALLOCABLE	K610	K306	20,297	0	20,297	0	0	0	0
37	TRANSMISSION	K612	T121	6,936	446	0	6,490	0	0	0
38	DISTRIBUTION	K614	D141	24,588	0	0	0	9,521	8,888	5,031
39	TOTAL PTD WAGES & SALARIES	K617		88,390	37,015	20,297	6,490	9,521	8,888	5,031
40	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.41877	0.22963	0.07342	**0.10772**	**0.10055**	0.05692
41	CUSTOMER ACCOUNTING	K620	K667	21,487	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	27,046	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	0	0	0	0	5,177	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	0	0	0	0	4,346	0
36	PROD ENERGY - ALLOCABLE	K610	K306	0	0	0	0	20,297	0
37	TRANSMISSION	K612	T121	0	0	0	0	6,936	0
38	DISTRIBUTION	K614	D141	1,147	0	0	0	24,587	1
39	TOTAL PTD WAGES & SALARIES	K617		1,147	0	0	0	88,389	1
40	WTD PTD WAGE & SAL RATIOS	K619		0.01298	0.00000	0.00000	0.00000	0.99999	0.00001
41	CUSTOMER ACCOUNTING	K620	K667	7,920	0	0	13,567	21,487	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	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
3	TOTAL PTDCSS WAGES & SALARIES	K627		113,393	37,015	20,297	6,490	9,521	8,888	5,031
4	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.32643	0.17900	0.05723	0.08396	0.07838	0.04437
5	ADMINISTRATIVE & GENERAL	K630	K627	30,539	9,969	5,466	1,748	2,564	2,394	1,355
6	TOTAL WAGES AND SALARIES EXP	K633		143,932	46,984	25,763	8,238	12,085	11,282	6,386
7	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.32643	0.17899	0.05724	0.08396	0.07838	0.04437
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
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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	113,392	1
4	WTD PTDCSS WAGE & SAL RATIOS	K629		0.07996	0.00000	0.00000	0.15065	0.99999	0.00001
5	ADMINISTRATIVE & GENERAL	K630	K627	2,442	0	0	4,601	30,539	0
6	TOTAL WAGES AND SALARIES EXP	K633		11,509	0	0	21,684	143,931	1
7	WTD WAGE AND SALARY RATIOS	K639		0.07996	0.00000	0.00000	0.15065	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

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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	0.38722	0.36149	0.20462
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01186	0.00000	0.17283	0.31570	0.29473	0.16683
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.45386	0.00000	0.09552	0.17449	0.16290	0.09221
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.30077	0.11789	0.03770	0.05690	0.05163	0.02922
9	WTD GROSS C & O PLANT RATIOS	C129	1.00000	0.32627	0.17881	0.05720	0.08390	0.07839	0.04449
10	WTD GROSS PLANT RATIOS	GP19	1.00000	0.44539	0.00648	0.09232	0.16798	0.15674	0.08872
11	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.54626	0.00601	0.07780	0.13559	0.14563	0.08881
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	0.06403	0.00000	0.93597	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	0.01133	0.00000	0.16565	0.31106	0.26293	0.18277
17	WTD NET G & I PLANT RATIOS	G229	1.00000	0.32198	0.15921	0.05091	0.07696	0.06972	0.03946
18	WTD NET C & O PLANT RATIOS	C229	1.00000	0.32627	0.17881	0.05720	0.08390	0.07839	0.04449
19	WTD NET PLANT RATIOS	NP29	1.00000	0.35520	0.00691	0.10530	0.19694	0.16666	0.11546
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.24285	0.45830	0.05034	0.09159	0.08545	0.04837
23	WTD RATIOS	W689	1.00000	0.03324	0.00000	0.06321	0.37563	0.35067	0.19849
24	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.31950	0.17784	0.05771	0.09110	0.08363	0.04714
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.39842	0.16606	0.05794	0.03887	0.04613	0.02779
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.19082	0.73323	0.04303	0.07495	0.06553	0.03635
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29	1.00000	0.35602	0.00678	0.11138	0.19463	0.16456	0.11396
29	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.34895	0.03791	0.10845	0.18950	0.16031	0.11063
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	0.04128	0.00000	0.95872	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	0.04262	0.00978	0.01061	0.02301	0.02005	0.09429
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	0.24680	0.13850	0.05885	0.14837	0.13852	0.07841
37	WTD O & M EXP RATIOS	OM39	1.00000	0.24728	0.17114	0.06128	0.15981	0.13410	0.07336

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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	0.03804	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.02103	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.05266	0.00000	0.00000	0.35322	1.00000	0.00000
9	WTD GROSS C & O PLANT RATIOS	C129	0.08008	0.00000	0.00000	0.15085	1.00000	0.00000
10	WTD GROSS PLANT RATIOS	GP19	0.02276	0.00000	0.00000	0.01961	1.00000	0.00000
11	WTD TOTAL DEPREC RES RATIOS	DR19	0.00135	0.00000	0.00000	0.03124	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	0.06625	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD NET G & I PLANT RATIOS	G229	0.07112	0.00000	0.00000	0.21062	0.99998	0.00002
18	WTD NET C & O PLANT RATIOS	C229	0.08008	0.00000	0.00000	0.15085	1.00000	0.00000
19	WTD NET PLANT RATIOS	NP29	0.04432	0.00000	0.00000	0.00921	1.00000	0.00000
20	RATE BASE ADJUSTMENTS							
21	WORKING CAPITAL							
22	WTD MATERIAL & SUPPLY RATIOS	W669	0.01241	0.00000	0.00000	0.01070	1.00002	-0.00002
23	WTD RATIOS	W689	0.04524	0.00000	0.00000	0.00000	1.00000	0.00000
24	WTD TOTAL WORKING CASH RATIOS	W729	0.07541	0.00000	0.00000	0.14766	1.00000	0.00000
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.11774	0.00000	0.00000	0.14705	0.99998	0.00002
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.05790	0.00000	0.00000	-0.08597	1.00004	-0.00004
27	RATE BASE							
28	WTD NET OCRB RATIOS	RB29	0.04364	0.00000	0.00000	0.00904	1.00000	0.00000
29	WTD TOTAL RATE BASE RATIOS	RB99	0.03929	0.00000	0.00000	0.00497	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	0.01453	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD CUST ACCT EXP RATIOS	C319	0.04348	0.00000	0.00000	0.75612	0.99997	0.00003
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	0.06936	0.00000	0.00000	0.12117	0.99998	0.00002
37	WTD O & M EXP RATIOS	OM39	0.03155	0.00000	0.00000	0.12147	0.99999	0.00001

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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	0.04392	0.00000	0.95608	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	0.61306	0.09951	0.03179	0.05247	0.04353	0.02465
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	0.41099	0.00595	0.05264	0.18226	0.17537	0.09207
8	MISC ALLOWABLE EXPENSES								
9	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.44540	0.00648	0.09232	0.16799	0.15673	0.08872
10	WTD PAYROLL TAX RATIOS	L559	1.00000	0.29958	0.16428	0.05254	0.12032	0.11082	0.04072
11	WTD MISC TAX RATIOS	L589	1.00000	0.33541	0.08316	0.08177	0.17533	0.15315	0.07484
12	WTD OTHER TAX RATIOS	L599	1.00000	0.42131	0.03347	0.08532	0.15917	0.14847	0.08030
13	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.45455	0.00000	0.09091	0.15909	0.15909	0.09091
14	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.31445	0.10738	0.06126	0.16642	0.14791	0.07966
15	INCOME TAXES								
16	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.33523	0.08320	0.08207	0.17577	0.15315	0.07462
17	OPERATING EXPENSES								
18	WTD PROD O & M EXP RATIOS	P459	1.00000	0.56029	0.43971	0.00000	0.00000	0.00000	0.00000
19	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04128	0.00000	0.95872	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	0.41877	0.22963	0.07342	0.10772	0.10055	0.05692
24	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.32643	0.17900	0.05723	0.08396	0.07838	0.04437
25	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.32643	0.17899	0.05724	0.08396	0.07838	0.04437
26	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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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	0.04443	0.00000	0.00000	0.09057	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	0.07532	0.00000	0.00000	0.00541	1.00000	0.00000
8	MISC ALLOWABLE EXPENSES							
9	WTD REAL EST & PROP TAX RATIOS	L529	0.02276	0.00000	0.00000	0.01961	1.00000	0.00000
10	WTD PAYROLL TAX RATIOS	L559	0.07344	0.00000	0.00000	0.13830	1.00000	0.00000
11	WTD MISC TAX RATIOS	L589	0.04366	0.00000	0.00000	0.05198	0.99931	0.00069
12	WTD OTHER TAX RATIOS	L599	0.03151	0.00000	0.00000	0.04046	1.00002	-0.00002
13	WTD MISCELLANEOUS EXP RATIOS	M629	0.02273	0.00000	0.00000	0.02273	1.00000	0.00000
14	WTD OP EXP EX INC & REV RATIOS	OP69	0.04457	0.00000	0.00000	0.07834	1.00000	0.00000
15	INCOME TAXES							
16	WTD TOTAL ELECTRIC REVENUE	CS09	0.04415	0.00000	0.00000	0.05182	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	0.01298	0.00000	0.00000	0.00000	0.99999	0.00001
24	WTD PTDCSS WAGE & SAL RATIOS	K629	0.07996	0.00000	0.00000	0.15065	0.99999	0.00001
25	WTD WAGE AND SALARY RATIOS	K639	0.07996	0.00000	0.00000	0.15065	0.99999	0.00001
26	WTD RATIOS	K669	0.36861	0.00000	0.00000	0.63139	1.00000	0.00000

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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	979,228	328,267	81,467	80,366	172,116	149,967	73,067
3	TOTAL REVENUE CREDITS	Q027	40,348	3,925	722	1,097	7,280	6,220	20,713
4	TOTAL ELECTRIC REVENUE	CS07	1,019,576	332,192	82,189	81,463	179,396	156,187	93,780
5	TOTAL OP EXP EX INC & REV TAX	OP61	-622,847	-195,857	-66,882	-38,157	-103,655	-92,123	-49,616
6	FIRM SERVICE REVENUE TAX	RTXP	-2,409	-808	-200	-198	-423	-369	-180
7	NET INCOME	NI01	394,320	135,527	15,107	43,108	75,318	63,695	43,984
8	ADJUSTMENTS TO NET INCOME								
9	TOTAL INTEREST EXPENSE	Y783	-57,275	-19,985	-2,171	-6,212	-10,853	-9,182	-6,336
10	TOTAL OTHER DEDUCTIONS	Y823	-4,711	-4,711	-0	-0	-0	-0	-0
11	TOTAL ADDITIONS	Y861	120,831	53,817	784	11,155	20,297	18,938	10,720
12	PRELIMINARY TAXABLE INCOME	TI01	453,165	164,648	13,720	48,051	84,762	73,451	48,368
13	STATE INCOME TAX COMPUTATION								
14	PRELIMINARY TAXABLE INCOME	TI01	453,165	164,648	13,720	48,051	84,762	73,451	48,368
15	STATE TAXABLE INCOME	SI01	453,165	164,648	13,720	48,051	84,762	73,451	48,368
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	24,925	9,056	755	2,643	4,662	4,040	2,660
19	STATE INC TAX PAYABLE	SP01	24,925	9,056	755	2,643	4,662	4,040	2,660
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01	24,925	9,056	755	2,643	4,662	4,040	2,660
22	NET STATE INC TAX ALLOWABLE	SA01	24,925	9,056	755	2,643	4,662	4,040	2,660
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01	453,165	164,648	13,720	48,051	84,762	73,451	48,368
25	STATE INC TAX PAYABLE	SP01	-24,925	-9,056	-755	-2,643	-4,662	-4,040	-2,660
26	NET FEDERAL TAXABLE INCOME	FI01	428,240	155,592	12,965	45,408	80,100	69,411	45,708
27	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
28	PRELIM FIT = FI01 * K190	FT01	149,885	54,457	4,538	15,893	28,035	24,294	15,998
29	TOTAL FED & STATE PROV DEF IT	Z781	-44,244	-19,705	-287	-4,085	-7,432	-6,934	-3,925
30	TOTAL AMORTIZED ITC	Z813	-3,287	-1,464	-21	-303	-552	-515	-292
31	NET FED INC TAX ALLOWABLE	FA01	102,354	33,288	4,230	11,505	20,051	16,845	11,781
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01	149,885	54,457	4,538	15,893	28,035	24,294	15,998
34	FED INC TAX PAYABLE	FP01	149,885	54,457	4,538	15,893	28,035	24,294	15,998
35	PRELIMINARY SUMMARY								

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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	43,230	0	0	50,748	979,228	0
3	TOTAL REVENUE CREDITS	Q027	267	0	0	125	40,349	-1
4	TOTAL ELECTRIC REVENUE	CS07	43,497	0	0	50,873	1,019,577	-1
5	TOTAL OP EXP EX INC & REV TAX	OP61	-27,759	-0	-0	-48,796	-622,845	-2
6	FIRM SERVICE REVENUE TAX	RTXP	-106	-0	-0	-125	-2,409	-0
7	NET INCOME	NI01	15,632	0	0	1,952	394,323	-3
8	ADJUSTMENTS TO NET INCOME							
9	TOTAL INTEREST EXPENSE	Y783	-2,250	-0	-0	-285	-57,274	-1
10	TOTAL OTHER DEDUCTIONS	Y823	-0	-0	-0	-0	-4,711	-0
11	TOTAL ADDITIONS	Y861	2,750	0	0	2,369	120,830	1
12	PRELIMINARY TAXABLE INCOME	TI01	16,132	0	0	4,036	453,168	-3
13	STATE INCOME TAX COMPUTATION							
14	PRELIMINARY TAXABLE INCOME	TI01	16,132	0	0	4,036	453,168	-3
15	STATE TAXABLE INCOME	SI01	16,132	0	0	4,036	453,168	-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	887	0	0	222	24,925	0
19	STATE INC TAX PAYABLE	SP01	887	0	0	222	24,925	0
20	SIT ALLOWABLE							
21	STATE INC TAX PAYABLE	SP01	887	0	0	222	24,925	0
22	NET STATE INC TAX ALLOWABLE	SA01	887	0	0	222	24,925	0
23	FEDERAL INCOME TAX COMPUTATION							
24	PRELIMINARY TAXABLE INCOME	TI01	16,132	0	0	4,036	453,168	-3
25	STATE INC TAX PAYABLE	SP01	-887	-0	-0	-222	-24,925	-0
26	NET FEDERAL TAXABLE INCOME	FI01	15,245	0	0	3,814	428,243	-3
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	149,886	-1
29	TOTAL FED & STATE PROV DEF IT	Z781	-1,007	0	0	-868	-44,243	-1
30	TOTAL AMORTIZED ITC	Z813	-75	-0	-0	-64	-3,286	-1
31	NET FED INC TAX ALLOWABLE	FA01	4,254	0	0	403	102,357	-3
32	FEDERAL INCOME TAX PAYABLE							
33	PRELIM FIT = FI01 * K190	FT01	5,336	0	0	1,335	149,886	-1
34	FED INC TAX PAYABLE	FP01	5,336	0	0	1,335	149,886	-1
35	PRELIMINARY SUMMARY							

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
RESIDENTIAL SERVICE (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06RS13-000
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	394,320	135,527	15,107	43,108	75,318	63,695	43,984
2	NET FED INC TAX ALLOWABLE	FA01	-102,354	-33,288	-4,230	-11,505	-20,051	-16,845	-11,781
3	NET STATE INC TAX ALLOWABLE	SA01	-24,925	-9,056	-755	-2,643	-4,662	-4,040	-2,660
4	OVERALL RETURN EARNED (SCH 14)	RETU	267,041	93,183	10,122	28,960	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 & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	394,323	-3
2	NET FED INC TAX ALLOWABLE	FA01	-4,254	0	0	-403	-102,357	3
3	NET STATE INC TAX ALLOWABLE	SA01	-887	-0	-0	-222	-24,925	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU	10,491	0	0	1,327	267,041	0
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.09502	0.00000	0.00000	0.09502	0.09502	0.00000

C. General Service Non - Demand

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE NON-DEMAND (Reflects Pres Rate Revenue Credits)

DOCKET NUMBER: ER06GS13-000
EXHIBIT:
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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	322,215	136,832	2,196	28,363	53,668	42,796	36,295
3	TOTAL DEPRECIATION RESERVE	DR11	-151,900	-79,222	-961	-11,283	-20,450	-18,771	-11,357
4	TOTAL RATE BASE ADJUSTMENTS	RB71	10,901	2,652	5,981	1,651	818	584	503
5	**TOTAL RATE BASE**	RB91	181,216	60,262	7,216	18,731	34,036	24,609	25,441
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	25,353	5,653	4,310	1,401	3,797	2,725	2,232
8	TOTAL DEPRECIATION EXPENSE	DE41	11,809	4,682	75	600	2,159	1,775	1,397
9	TOTAL OTHER TAX & MISC EXPENSE	L591	4,286	1,708	148	345	670	534	433
10	MISC ALLOWABLE EXPENSES	M621	-3	-1	0	0	0	0	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	41,445	12,042	4,533	2,346	6,626	5,034	4,062
12	NET FED INCOME TAX ALLOWABLE	I879	6,605	2,044	286	706	1,283	920	962
13	NET STATE INCOME TAX ALLOWABLE	J979	1,608	556	51	162	298	221	218
14	REVENUE TAX	L033	158	50	14	12	27	20	15
15	TOTAL OPERATING EXPENSE	OPEX	49,816	14,692	4,884	3,226	8,234	6,195	5,257
16	RETURN ON RATE BASE	R751	17,218	5,726	686	1,780	3,234	2,338	2,417
17	TOTAL REVENUE CREDITS	Q027	-2,908	-247	-50	-68	-468	-342	-1,696
18	TOTAL ELECTRIC COST OF SERVICE	CS05	54,126	20,171	5,520	4,938	11,000	8,191	5,978
19	CLASS REVENUES=COST OF SERVICE	R602	64,126	20,170	5,520	4,938	**11,000**	8,191	5,978
20	EXCESS REVENUES	XREV	0	-1	0	0	0	0	0
21	TOTAL RETURN EARNED	RETE	17,218	5,725	686	1,780	3,234	2,338	2,417
22	RATE OF RETURN EARNED	RORE	0.09501	0.09500	0.09507	0.09503	0.09502	0.09501	0.09500
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	0.12799	0.12797	0.12809	0.12802	0.12800	0.12798	0.12798
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	64,126	20,170	5,520	4,938	11,000	8,191	5,978
27	REVENUE INCREASE JUSTIFIED	RIJD	**0**	**1**	**0**	**0**	**0**	**0**	**0**
28	PER UNIT PRES REV	RIJP	0.00000	0.00005	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE NON-DEMAND (Reflects Pres Rate Revenue 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	322,216	-1
3	TOTAL DEPRECIATION RESERVE	DR11	-3,843	-0	-0	-6,013	-151,900	-0
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-444	0	0	-847	10,898	3
5	TOTAL RATE BASE	RB91	9,782	0	0	1,137	181,214	2
6	OPERATING EXPENSES							
7	TOTAL O & M EXPENSE	OM31	1,545	0	0	3,687	25,350	3
8	TOTAL DEPRECIATION EXPENSE	DE41	1,040	0	0	81	11,809	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	227	0	0	218	4,283	3
10	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	-1	-2
11	TOTAL OP EXP EX INC & REV TAX	OP61	2,812	0	0	3,986	41,441	4
12	NET FED INCOME TAX ALLOWABLE	I879	369	0	0	34	6,604	1
13	NET STATE INCOME TAX ALLOWABLE	J979	84	0	0	18	1,608	0
14	REVENUE TAX	L033	10	0	0	10	158	0
15	TOTAL OPERATING EXPENSE	OPEX	3,275	0	0	4,048	49,811	5
16	RETURN ON RATE BASE	R751	929	0	0	108	17,218	0
17	TOTAL REVENUE CREDITS	Q027	-25	-0	-0	-11	-2,907	-1
18	TOTAL ELECTRIC COST OF SERVICE	CS05	4,179	0	0	4,145	64,122	4
19	CLASS REVENUES=COST OF SERVICE	R602	4,179	0	0	4,145	64,121	5
20	EXCESS REVENUES	XREV	0	0	0	0	-1	1
21	TOTAL RETURN EARNED	RETE	929	0	0	108	17,217	1
22	RATE OF RETURN EARNED	RORE	0.09497	0.00000	0.00000	0.09499	0.09501	0.50000
23	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09502	0.09502	0.09502	0.09502		0.09502
24	RETURN EARNED ON COMMON EQUITY	REOE	0.12792	-0.03629	0.03629	0.12795	0.12799	0.82825
25	ALLOWED RETURN ON COM EQUITY	AROE	0.12800	0.12800	0.12800	0.12800		0.12800
26	CLASS REVENUES=COST OF SERVICE	R600	4,179	0	0	4,145	64,121	5
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	0.00002	-0.20000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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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	100,465	100,465	0	0	0	0	0
3	INTERMEDIATE	P102	K202	12,807	12,807	0	0	0	0	0
4	PEAKING	P104	K204	16,555	16,555	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121		129,827	129,827	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	1,260	1,260	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	151	151	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	493	493	0	0	0	0	0
10	TRANSMISSION	T106	K220	27,568	0	0	27,568	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	157	0	0	157	0	0	0
12	TRANSMISSION PLANT IN SERVICE	T121		29,629	1,904	0	27,725	0	0	0
13	TOTAL PROD & TRANS PLANT	PT21		159,456	131,731	0	27,725	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		172,754	1,904	0	27,725	52,669	42,021	35,637
26	TOTAL GROSS PTD PLANT	PD21		302,581	131,731	0	27,725	52,669	42,021	35,637
27	GENERAL & INTANGIBLE PLANT									
28	LABOR RELATED	G100	K627	12,529	3,680	2,225	646	984	785	667
29	RETAIL CUSTOMER RELATED (CSS)	G102	K400	5,770	0	0	0	0	0	0
30	PRODUCTION PLANT RELATED	G104	P121	1,468	1,468	0	0	0	0	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	28	0	0	0	28	0	0
32	GENERAL PLANT IN SERVICE	G121		19,795	5,148	2,225	646	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
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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	100,465	0
3	INTERMEDIATE	P102	K202	0	0	0	0	12,807	0
4	PEAKING	P104	K204	0	0	0	0	16,555	0
5	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	129,827	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T100	K200	0	0	0	0	1,260	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	0	0	0	0	151	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	0	0	0	0	493	0
10	TRANSMISSION	T106	K220	0	0	0	0	27,568	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	0	0	0	0	157	0
12	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	29,629	0
13	TOTAL PROD & TRANS PLANT	PT21		0	0	0	0	159,456	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	172,754	0
26	TOTAL GROSS PTD PLANT	PD21		**12,798**	**0**	**0**	0	302,581	0
27	GENERAL & INTANGIBLE PLANT								
28	LABOR RELATED	G100	K627	1,288	0	0	2,256	12,531	-2
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	1,468	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	19,797	-2
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
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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	322,215	136,832	2,196	28,363	53,668	42,796	36,295

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 GROSS ELECTRIC PLT IN SERVICE	GP11		14,069	0	0	7,997	322,216	-1

PROGRESS ENERGY FLORIDA
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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	55,309	55,309	0	0	0	0	0
3	INTERMEDIATE	P152	P102	11,467	11,467	0	0	0	0	0
4	PEAKING	P154	P104	8,856	8,856	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171		75,632	75,632	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	528	528	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	65	65	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	167	167	0	0	0	0	0
10	TRANSMISSION	T156	T106	11,002	0	0	11,002	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	2	0	0	2	0	0	0
12	TOTAL TRANS DEPREC RESERVE	T171		11,764	760	0	11,004	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	5,414	1,590	961	279	425	339	288
26	RETAIL CUSTOMER RELATED (CSS)	G152	G102	5,038	0	0	0	0	0	0
27	PRODUCTION PLANT RELATED	G154	G104	1,240	1,240	0	0	0	0	0
28	DISTRIBUTION PRIMARY RELATED	G156	G106	11	0	0	0	11	0	0
29	TOTAL GENERAL DEPREC RESERVE	G171		11,703	2,830	961	279	436	339	288
30	TOTAL DEPRECIATION RESERVE	DR11		151,900	79,222	961	11,283	20,450	18,771	11,357

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	55,309	0
3	INTERMEDIATE	P152	P102	0	0	0	0	11,467	0
4	PEAKING	P154	P104	0	0	0	0	8,856	0
5	TOTAL PROD DEPREC RESERVE	P171		0	0	0	0	75,632	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T150	T100	0	0	0	0	528	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	0	0	0	0	65	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	0	0	0	0	167	0
10	TRANSMISSION	T156	T106	0	0	0	0	11,002	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	0	0	0	0	2	0
12	TOTAL TRANS DEPREC RESERVE	T171		0	0	0	0	11,764	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	5,414	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	1,240	0
28	DISTRIBUTION PRIMARY RELATED	G156	G106	0	0	0	0	11	0
29	TOTAL GENERAL DEPREC RESERVE	G171		557	0	0	6,013	11,703	0
30	TOTAL DEPRECIATION RESERVE	DR11		3,843	0	0	6,013	151,900	0

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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	129,827	129,827	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-75,632	-75,632	-0	-0	-0		-0
4	NET PRODUCTION PLANT	P221	54,195	54,195	0	0	0	0	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	29,629	1,904	0	27,725	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-11,764	-760	-0	-11,004	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	17,865	1,144	0	16,721	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	162,384	55,339	0	16,721	32,655	23,589	24,568
14	NET TRANS & DIST PLANT	NT21	108,189	1,144	0	16,721	32,655	23,589	24,568
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	19,795	5,148	2,225	646	1,012	785	667
17	TOTAL GENERAL DEPREC RESERVE	G171	-11,703	-2,830	-961	-279	-436	-339	-288
18	NET GENERAL & INTANG PLANT	G221	8,092	2,318	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	170,315	57,610	1,235	17,080	33,218	24,025	24,938

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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	129,827	0
3	TOTAL PROD DEPREC RESERVE	P171	0	-0	-0	-0	-75,632	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	54,195	0
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	29,629	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-11,764	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	17,865	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	162,384	0
14	NET TRANS & DIST PLANT	NT21	9,512	0	0	0	108,189	0
15	GENERAL & INTANGIBLE PLANT							
16	GENERAL PLANT IN SERVICE	G121	1,288	0	0	8,026	19,797	-2
17	TOTAL GENERAL DEPREC RESERVE	G171	-557	-0	-0	-6,013	-11,703	-0
18	NET GENERAL & INTANG PLANT	G221	731	0	0	2,013	8,094	-2
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	170,316	-1

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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	5,900	5,900	0	0	0	0	0
9	TRANSMISSION	V236	T106	1,142	0	0	1,142	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	-4,660	-4,660	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		2,896	1,240	0	1,171	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		3,161	1,240	0	1,332	240	151	145
22	NET ORIGINAL COST RATE BASE	RB21		173,476	58,850	1,235	18,412	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	8,106	3,442	55	714	1,350	1,077	913

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	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	5,900	0
9	TRANSMISSION	V236	T106	0	0	0	0	1,142	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	-4,660	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	0	0	0	0	29	0
16	TOTAL RATE BASE CWIP	V255		52	0	0	0	2,895	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	3,160	1
22	NET ORIGINAL COST RATE BASE	RB21		10,278	0	0	1,984	**173,476**	0
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	8,106	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	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-222	-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		7,900	3,355	53	695	1,316	1,050	890
4	TOTAL MATERIALS & SUPPLIES	W661		14,826	3,355	6,979	695	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**	-1,814	-533	-322	-93	-142	-114	-97
16	TOTAL	W705		-2,002	-576	-353	-103	-170	-135	-114
17	TOTAL WORKING CASH	W721		-2,002	-576	-353	-103	-170	-135	-114
18	MISCELLANEOUS WORKING CAPITAL									
19	OPEBS - D.A. RETAIL	W730	K627	-6,789	-1,994	-1,206	-350	-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	2,715	605	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		-3,894	-1,403	-645	-205	-142	-143	-130
26	TOTAL WORKING CAPITAL	WC71		7,740	1,412	5,981	319	578	433	358
27	PRELIMINARY SUMMARY									
28	TOTAL ADDITIVE ADJUSTMENTS	V289		3,161	1,240	0	1,332	240	151	145
29	TOTAL WORKING CAPITAL	WC71		7,740	1,412	5,981	319	578	433	358
30	TOTAL RATE BASE ADJUSTMENTS	RB71		10,901	2,652	5,981	1,651	818	584	503
31	RATE BASE CALCULATION									
32	NET ELECTRIC PLANT IN SERVICE	NP21		170,315	57,610	1,235	17,080	33,218	24,025	24,938
33	TOTAL RATE BASE ADJUSTMENTS	RB71		10,901	2,652	5,981	1,651	818	584	503
34	TOTAL RATE BASE	RB91		181,216	60,262	7,216	18,731	34,036	24,609	25,441

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	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-10	0	0	-6	-223	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	195	7,899	1
4	TOTAL MATERIALS & SUPPLIES	W661		345	0	0	195	14,825	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	-1,814	0
16	TOTAL	W705		-197	0	0	-354	-2,002	0
17	TOTAL WORKING CASH	W721		-197	0	0	-354	-2,002	0
18	MISCELLANEOUS WORKING CAPITAL								
19	OPEBS - D.A. RETAIL	W730	K627	-698	0	0	-1,222	-6,789	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	2,715	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	-3,897	3
26	TOTAL WORKING CAPITAL	WC71		-496	0	0	-847	7,738	2
27	PRELIMINARY SUMMARY								
28	TOTAL ADDITIVE ADJUSTMENTS	V289		52	0	0	0	3,160	1
29	TOTAL WORKING CAPITAL	WC71		-496	0	0	-847	7,738	2
30	TOTAL RATE BASE ADJUSTMENTS	RB71		-444	0	0	-847	10,898	3
31	RATE BASE CALCULATION								
32	NET ELECTRIC PLANT IN SERVICE	NP21		10,226	0	0	1,984	170,316	-1
33	TOTAL RATE BASE ADJUSTMENTS	RB71		-444	0	0	-847	10,898	3
34	TOTAL RATE BASE	RB91		9,782	0	0	1,137	181,214	2

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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		17,218	5,726	686	1,780	3,234	2,338	2,417

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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	17,218	0

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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	2,582	2,582	0	0	0	0	0
11	INTERMEDIATE	P354	P102	423	423	0	0	0	0	0
12	PEAKING	P356	P104	508	508	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391		3,513	3,513	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451		6,553	3,513	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	652	0	0	652	0	0	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	247	0	0	247	0	0	0
21	TOTAL TRANSMISSION O & M	T341		938	39	0	899	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)
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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	2,582	0
11	INTERMEDIATE	P354	P102	0	0	0	0	423	0
12	PEAKING	P356	P104	0	0	0	0	508	0
13	TOTAL DEMAND RELATED	P391		0	0	0	0	3,513	0
14	TOTAL PRODUCTION O & M	P451		0	0	0	0	6,553	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	652	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	0	0	0	0	247	0
21	TOTAL TRANSMISSION O & M	T341		0	0	0	0	938	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
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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
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	22	18	15
18	LABOR RELATED	A308	K627	7,647	2,246	1,358	394	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	-48	-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	-750	-220	-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		9,044	2,015	1,248	481	1,258	1,005	852
30	TOTAL O & M EXPENSE	OM31		25,353	5,653	4,310	1,401	3,797	2,725	2,232

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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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	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	134	1
18	LABOR RELATED	A308	K627	786	0	0	1,377	7,647	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	-163	1
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	-750	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	9,041	3
30	TOTAL O & M EXPENSE	OM31		1,545	0	0	3,687	25,350	3

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	3,186	3,186	0	0	0	0	0
3	INTERMEDIATE	P462	P102	416	416	0	0	0	0	0
4	PEAKING	P464	P104	635	635	0	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP	P481		4,237	4,237	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	568	0	0	568	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	10	0	0	10	0	0	0
12	TOTAL TRANS DEPREC EXP	T481		605	27	0	578	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	558	164	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	294	294	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		725	418	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		11,809	4,682	75	600	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	3,186	0
3	INTERMEDIATE	P462	P102	0	0	0	0	416	0
4	PEAKING	P464	P104	0	0	0	0	635	0
5	TOTAL PRODUCTION DEPREC EXP	P481		0	0	0	0	4,237	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	568	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	0	0	0	0	10	0
12	TOTAL TRANS DEPREC EXP	T481		0	0	0	0	605	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	558	0
24	RETAIL CUSTOMER RELATED (CSS)	G462	G102	0	0	0	6	6	0
25	PRODUCTION PLANT RELATED	G464	G104	0	0	0	0	294	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	725	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	11,809	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	3,580	1,520	24	315	596	475	403
4	TOTAL REAL EST & PROP TAX	L521		3,580	1,520	24	315	596	475	403
5	PAYROLL TAX									
6	TOTAL	L530	K627	756	222	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		812	221	133	39	92	73	40
11	REVENUE TAXES									
12	TOTAL	L560	R600	8,027	2,525	691	618	1,377	1,025	748
13	**ADJ M - EXCLUDE FRANCHISE, GRT**	**L562**	**R600**	**-7,972**	**-2,507**	**-686**	**-614**	**-1,367**	**-1,018**	**-743**
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	-33	-9	-9	-18	-14	-10
17	TOTAL OTHER TAX & MISC EXPENSE	L591		4,286	1,708	148	345	670	534	433
18	MISC ALLOWABLE EXPENSES									
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	-3	-1	0	0	0	0	0
20	MISC ALLOWABLE EXPENSES	M621		-3	-1	0	0	0	0	0
21	PRELIMINARY SUMMARY									
22	TOTAL O & M EXPENSE	OM31		25,353	5,653	4,310	1,401	3,797	2,725	2,232
23	TOTAL DEPRECIATION EXPENSE	DE41		11,809	4,682	75	600	2,159	1,775	1,397
24	TOTAL OTHER TAX & MISC EXPENSE	L591		4,286	1,708	148	345	670	534	433
25	MISC ALLOWABLE EXPENSES	M621		-3	-1	0	0	0	0	0
26	TOTAL OP EXP EX INC & REV TAX	OP61		41,445	12,042	4,533	2,346	6,626	5,034	4,062

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	156	0	0	89	3,578	2
4	TOTAL REAL EST & PROP TAX	L521		156	0	0	89	3,578	2
5	PAYROLL TAX								
6	TOTAL	L530	K627	78	0	0	136	755	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	811	1
11	REVENUE TAXES								
12	TOTAL	L560	R600	523	0	0	519	8,026	1
13	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-520	0	0	-515	-7,970	-2
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		-7	0	0	-6	-106	0
17	TOTAL OTHER TAX & MISC EXPENSE	L591		227	0	0	218	4,283	3
18	MISC ALLOWABLE EXPENSES								
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	0	0	0	0	-1	-2
20	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	-1	-2
21	PRELIMINARY SUMMARY								
22	TOTAL O & M EXPENSE	OM31		1,545	0	0	3,687	25,350	3
23	TOTAL DEPRECIATION EXPENSE	DE41		1,040	0	0	81	11,809	0
24	TOTAL OTHER TAX & MISC EXPENSE	L591		227	0	0	218	4,283	3
25	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	-1	-2
26	TOTAL OP EXP EX INC & REV TAX	OP61		2,812	0	0	3,986	41,441	4

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	4,682	1,557	186	484	879	636	657
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-988	-329	-39	-102	-186	-134	-139
6	TOTAL OTHER INTEREST EXPENSE	Y781		3,694	1,228	147	382	693	502	518
7	TOTAL INTEREST EXPENSE	Y783		3,694	1,228	147	382	693	502	518
8	OTHER DEDUCTIONS									
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	289	289	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS	Y823		289	289	0	0	0	0	0
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	6,728	2,857	46	592	1,121	894	758
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	1,060	450	7	93	177	141	119
14	TOTAL ADDITIONS	Y861		7,788	3,307	53	685	1,298	1,035	877
15	NET DEDUCTIONS AND ADDITIONS	Y871		-3,805	-1,790	94	-303	-605	-533	-359
16	FEDERAL INCOME TAX ADJUSTMENTS									
17	FED & STATE PROV DEF INC TAX									
18	NET FED & STATE DIT	Z760	GP19	-2,474	-1,051	-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	-409	-174	-3	-36	-68	-54	-46
21	TOTAL FED & STATE PROV DEF IT	Z781		-2,852	-1,212	-20	-251	-475	-379	-322
22	INVESTMENT TAX CREDITS									
23	AMORTIZED INV TAX CREDIT									
24	AMORTIZATION	Z804	GP19	212	90	1	19	35	28	24
25	TOTAL AMORTIZED ITC	Z813		212	90	1	19	35	28	24
26	PRELIMINARY SUMMARY									
27	TOTAL FED & STATE PROV DEF IT	Z781		-2,852	-1,212	-20	-251	-475	-379	-322
28	TOTAL AMORTIZED ITC	Z813		-212	-90	-1	-19	-35	-28	-24
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-3,064	-1,302	-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	4,681	1
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-53	0	0	-6	-988	0
6	TOTAL OTHER INTEREST EXPENSE	Y781		200	0	0	23	3,693	1
7	TOTAL INTEREST EXPENSE	Y783		200	0	0	23	3,693	1
8	OTHER DEDUCTIONS								
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	0	0	0	0	289	0
10	TOTAL OTHER DEDUCTIONS	Y823		0	0	0	0	289	0
11	ADDITIONS								
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	294	0	0	167	6,729	-1
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	46	0	0	26	1,059	1
14	TOTAL ADDITIONS	Y861		340	0	0	193	7,788	0
15	NET DEDUCTIONS AND ADDITIONS	Y871		-140	0	0	-170	-3,806	1
16	FEDERAL INCOME TAX ADJUSTMENTS								
17	FED & STATE PROV DEF INC TAX								
18	NET FED & STATE DIT	Z760	GP19	-108	0	0	-61	-2,475	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	-409	0
21	TOTAL FED & STATE PROV DEF IT	Z781		-125	0	0	-70	-2,854	2
22	INVESTMENT TAX CREDITS								
23	AMORTIZED INV TAX CREDIT								
24	AMORTIZATION	Z804	GP19	9	0	0	5	211	1
25	TOTAL AMORTIZED ITC	Z813		9	0	0	5	211	1
26	PRELIMINARY SUMMARY								
27	TOTAL FED & STATE PROV DEF IT	Z781		-125	0	0	-70	-2,854	2
28	TOTAL AMORTIZED ITC	Z813		-9	-0	-0	-5	-211	-1
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-134	0	0	-75	-3,065	1
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	17,218	5,726	686	1,780	3,234	2,338	2,417
2	NET DEDUCTIONS AND ADDITIONS	Y871	3,805	1,790	-94	303	605	533	359
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-3,064	-1,302	-21	-270	-510	-407	-346
4	BASE FOR FIT COMPUTATION	I865	17,959	6,214	571	1,813	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	9,669	3,346	307	976	1,793	1,327	1,308
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-3,064	-1,302	-21	-270	-510	-407	-346
8	NET FED INCOME TAX ALLOWABLE	**I879**	**6,605**	**2,044**	**286**	**706**	**1,283**	**920**	**962**
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869	9,669	3,346	307	976	1,793	1,327	1,308
11	NET FED INCOME TAX PAYABLE	I889	9,669	3,346	307	976	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	17,218	5,726	686	1,780	3,234	2,338	2,417
17	NET FED INCOME TAX ALLOWABLE	I879	6,605	2,044	286	706	1,283	920	962
18	NET DEDUCTIONS AND ADDITIONS	Y871	3,805	1,790	-94	303	605	533	359
19	BASE FOR SIT COMPUTATION	J965	27,628	9,560	878	2,789	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	1,608	556	51	162	298	221	218
22	NET STATE INCOME TAX ALLOWABLE	J979	1,608	556	51	162	298	221	218
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969	1,608	556	51	162	298	221	218
25	NET STATE INCOME TAX PAYABLE	J989	1,608	556	51	162	298	221	218
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	929	0	0	108	**17,218**	0
2	NET DEDUCTIONS AND ADDITIONS	Y871	140	-0	-0	170	3,806	-1
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-134	0	0	-75	-3,065	1
4	BASE FOR FIT COMPUTATION	I865	935	0	0	203	17,959	0
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	9,669	0
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-134	0	0	-75	-3,065	1
8	NET FED INCOME TAX ALLOWABLE	I879	369	0	0	34	6,604	1
9	FEDERAL INCOME TAX PAYABLE							
10	PRELIM FEDERAL INCOME TAX	I869	503	0	0	109	9,669	0
11	NET FED INCOME TAX PAYABLE	I889	503	0	0	109	9,669	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	929	0	0	108	17,218	0
17	NET FED INCOME TAX ALLOWABLE	I879	**369**	**0**	**0**	**34**	**6,604**	**1**
18	NET DEDUCTIONS AND ADDITIONS	Y871	140	-0	-0	170	3,806	-1
19	BASE FOR SIT COMPUTATION	J965	1,438	0	0	312	27,628	0
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	1,608	0
22	NET STATE INCOME TAX ALLOWABLE	J979	84	0	0	18	1,608	0
23	STATE INCOME TAX PAYABLE							
24	PRELIMINARY STATE INCOME TAX	J969	84	0	0	18	1,608	0
25	NET STATE INCOME TAX PAYABLE	J989	84	0	0	18	1,608	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	103	103	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	295	98	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	46	12	11	25	19	14
10	TOTAL REVENUE CREDITS	Q027		2,908	247	50	68	468	342	1,696
11	COST OF SERVICE COMPUTATION									
12	TOTAL OP EXP EX INC & REV TAX	OP61		41,445	12,042	4,533	2,346	6,626	5,034	4,062
13	RETURN ON RATE BASE	R751		17,218	5,726	686	1,780	3,234	2,338	2,417
14	NET FED INCOME TAX ALLOWABLE	I879		6,605	2,044	286	706	1,283	920	962
15	NET STATE INCOME TAX ALLOWABLE	J979		1,608	556	51	162	298	221	218
16	TOTAL REVENUE CREDITS	Q027		-2,908	-247	-50	-68	-468	-342	-1,696
17	SUBTOTAL B	CS03		63,968	20,121	5,506	4,926	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		158	50	14	12	27	20	15
20	TOTAL ELECTRIC COST OF SERVICE	CS05		64,126	20,171	5,520	4,938	11,000	8,191	5,978
21	CLASS REVENUES=COST OF SERVICE	R602		64,126	20,170	5,520	4,938	11,000	8,191	5,978
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-64,126	-20,171	-5,520	-4,938	-11,000	-8,191	-5,978
23	EXCESS REVENUES	XREV		0	-1	0	0	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	-1	0	0	0	0	0

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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	103	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	294	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	145	0
10	TOTAL REVENUE CREDITS	Q027		25	0	0	11	2,907	1
11	COST OF SERVICE COMPUTATION								
12	TOTAL OP EXP EX INC & REV TAX	OP61		2,812	0	0	3,986	41,441	4
13	RETURN ON RATE BASE	R751		929	0	0	108	17,218	0
14	NET FED INCOME TAX ALLOWABLE	I879		369	0	0	34	6,604	1
15	NET STATE INCOME TAX ALLOWABLE	J979		84	0	0	18	1,608	0
16	TOTAL REVENUE CREDITS	Q027		-25	-0	-0	-11	-2,907	-1
17	SUBTOTAL B	CS03		4,169	0	0	4,135	63,964	4
18	REVENUE TAX FACTOR	L031		0.00247	0.00247	0.00247	0.00247		0.00000
19	REVENUE TAX	L033		10		0	10	158	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		4,179	0	0	4,145	64,122	4
21	CLASS REVENUES=COST OF SERVICE	R602		4,179	0	0	4,145	64,121	5
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-4,179	-0	-0	-4,145	-64,122	-4
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

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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

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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 & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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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 & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE NON-DEMAND (Reflects Pres 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 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 6[illegible]	1,662	0	0	0	0	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	31[illegible]	318	0	0	0	0	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	267	267	0	0	0	0	0
36	PROD ENERGY - ALLOCABLE	K610	K306	1,375	0	1,375	0	0	0	0
37	TRANSMISSION	K612	T121	426	27	0	399	0	0	0
38	DISTRIBUTION	K614	D141	1,653	0	0	0	608	485	412
39	TOTAL PTD WAGES & SALARIES	K617		5,701	2,274	1,375	399	608	485	412
40	WTD PTD WAGE & SAL RATIOS	K619		.00000	39888	.24119	.06999	0.10665	08507	0.07227
41	CUSTOMER ACCOUNTING	K620	K667	1,756	0	0	0	0	0	0

PROGRESS ENERGY FLORIDA
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GEN SERVICE NON-DEMAND (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	1,662	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	0	0	0	0	318	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	0	0	0	0	267	0
36	PROD ENERGY - ALLOCABLE	K610	K306	0	0	0	0	1,375	0
37	TRANSMISSION	K612	T121	0	0	0	0	426	0
38	DISTRIBUTION	K614	D141	148	0	0	0	1,653	0
39	TOTAL PTD WAGES & SALARIES	K617		148	0	0	0	5,701	0
40	WTD PTD WAGE & SAL RATIOS	K619		0.02596	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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	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		7,743	2,274	1,375	399	608	485	412
4	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.29368	0.17758	0.05153	0.07852	0.06264	0.05321
5	ADMINISTRATIVE & GENERAL	K630	K627	2,085	612	370	107	164	131	111
6	TOTAL WAGES AND SALARIES EXP	K633		9,828	2,886	1,745	506	772	616	523
7	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.29365	0.17755	0.05149	0.07855	0.06268	0.05322
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
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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	7,743	0
4	WTD PTDCSS WAGE & SAL RATIOS	K629		0.10280	0.00000	0.00000	0.18003	1.00000	0.00000
5	ADMINISTRATIVE & GENERAL	K630	K627	214	0	0	375	2,084	1
6	TOTAL WAGES AND SALARIES EXP	K633		1,010	0	0	1,769	9,827	1
7	WTD WAGE AND SALARY RATIOS	K639		0.10277	0.00000	0.00000	0.18000	0.99990	0.00010
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

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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	0.06426	0.00000	0.93574	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	0.36799	0.29360	0.24899
6	WTD GROSS TRANS & DIST RATIOS	TD29		1.00000	0.01102	0.00000	0.16049	0.30488	0.24324	0.20629
7	WTD GROSS PTD PLT RATIOS	PD29		1.00000	0.43536	0.00000	0.09163	0.17407	0.13888	0.11778
8	WTD GROSS G & I PLT RATIOS	G129		1.00000	0.26007	0.11240	0.03263	0.05112	0.03966	0.03370
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	0.42466	0.00682	0.08803	0.16656	0.13282	0.11264
11	WTD TOTAL DEPREC RES RATIOS	DR19		1.00000	0.52154	0.00633	0.07428	0.13463	0.12357	0.07477
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	0.06404	0.00000	0.93596	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	NTZ9		1.00000	0.01057	0.00000	0.15455	0.30183	0.21804	0.22708
17	WTD NET G & I PLANT RATIOS	G229		1.00000	0.28646	0.15620	0.04535	0.07118	0.05512	0.04684
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	0.33826	0.00725	0.10028	0.19504	0.14106	0.14642
20	RATE BASE ADJUSTMENTS									
21	WORKING CAPITAL									
22	WTD MATERIAL & SUPPLY RATIOS	W669		1.00000	0.22629	0.47073	0.04688	0.08876	0.07082	0.06003
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	0.28771	0.17632	0.05145	0.08492	0.06743	0.05694
25	WTD TOTAL MISC WRKNG CAP RATIO	W749		1.00000	0.36030	0.16564	0.05265	0.03647	0.03672	0.03338
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79		1.00000	0.18243	0.77274	0.04121	0.07468	0.05594	0.04625
27	RATE BASE									
28	WTD NET OCRB RATIOS	RB29		1.00000	0.33924	0.00712	0.10614	0.19287	0.13936	0.14459
29	WTD TOTAL RATE BASE RATIOS	RB99		1.00000	0.33254	0.03982	0.10336	0.18782	0.13580	0.14039
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	0.04158	0.00000	0.95842	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	0.22280	0.13799	0.05318	0.13910	0.11112	0.09421
37	WTD O & M EXP RATIOS	OM39		1.00000	0.22297	0.17000	0.05526	0.14977	0.10748	0.08804

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	0.08942	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.07408	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.04230	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.06507	0.00000	0.00000	0.40546	1.00010	-0.00010
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	0.04366	0.00000	0.00000	0.02482	1.00000	-0.00000
11	WTD TOTAL DEPREC RES RATIOS	DR19	0.02530	0.00000	0.00000	0.03959	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	0.08792	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD NET G & I PLANT RATIOS	G229	0.09034	0.00000	0.00000	0.24876	1.00025	-0.00025
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	0.06004	0.00000	0.00000	0.01165	1.00001	-0.00001
20	RATE BASE ADJUSTMENTS							
21	WORKING CAPITAL							
22	WTD MATERIAL & SUPPLY RATIOS	W669	0.02327	0.00000	0.00000	0.01315	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	0.09840	0.00000	0.00000	0.17682	1.00000	0.00000
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.13893	0.00000	0.00000	0.17668	1.00077	-0.00077
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.06408	0.00000	0.00000	-0.10943	0.99974	0.00026
27	RATE BASE							
28	WTD NET OCRB RATIOS	RB29	0.05925	0.00000	0.00000	0.01144	1.00000	0.00000
29	WTD TOTAL RATE BASE RATIOS	RB99	0.05398	0.00000	0.00000	0.00627	0.99999	0.00001
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	0.09586	0.00000	0.00000	0.14540	0.99967	0.00033
37	WTD O & M EXP RATIOS	OM39	0.06094	0.00000	0.00000	0.14543	0.99988	0.00012

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE NON-DEMAND (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	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	0.04463	0.00000	0.95537	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	0.57655	0.10345	0.03034	0.05103	0.03586	0.03172
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	0.39648	0.00635	0.05081	0.18283	0.15031	0.11830
8	MISC ALLOWABLE EXPENSES								
9	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.42458	0.00670	0.08799	0.16648	0.13268	0.11257
10	WTD PAYROLL TAX RATIOS	L559	1.00000	0.27217	0.16379	0.04803	0.11330	0.08990	0.04926
11	WTD MISC TAX RATIOS	L589	1.00000	0.31132	0.08491	0.08491	0.16981	0.13208	0.09434
12	WTD OTHER TAX RATIOS	L599	1.00000	0.39851	0.03453	0.08049	0.15632	0.12459	0.10103
13	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.33333	0.00000	0.00000	0.00000	0.00000	0.00000
14	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.29055	0.10937	0.05661	0.15987	0.12146	0.09801
15	INCOME TAXES								
16	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.31455	0.08608	0.07700	0.17154	0.12773	0.09322
17	OPERATING EXPENSES								
18	WTD PROD O & M EXP RATIOS	P459	1.00000	0.53609	0.46391	0.00000	0.00000	0.00000	0.00000
19	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04158	0.00000	0.95842	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	0.39888	0.24119	0.06999	0.10665	0.08507	0.07227
24	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.29368	0.17758	0.05153	0.07852	0.06264	0.05321
25	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.29365	0.17755	0.05149	0.07855	0.06268	0.05322
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 & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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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	0.05931	0.00000	0.00000	0.11172	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	0.08807	0.00000	0.00000	0.00686	1.00000	0.00000
8	MISC ALLOWABLE EXPENSES							
9	WTD REAL EST & PROP TAX RATIOS	L529	0.04358	0.00000	0.00000	0.02486	0.99944	0.00056
10	WTD PAYROLL TAX RATIOS	L559	0.09606	0.00000	0.00000	0.16626	0.99877	0.00123
11	WTD MISC TAX RATIOS	L589	0.06604	0.00000	0.00000	0.05660	1.00000	0.00000
12	WTD OTHER TAX RATIOS	L599	0.05296	0.00000	0.00000	0.05086	0.99930	0.00070
13	WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	0.33333	0.66667
14	WTD OP EXP EX INC & REV RATIOS	OP69	0.06785	0.00000	0.00000	0.09618	0.99990	0.00010
15	INCOME TAXES							
16	WTD TOTAL ELECTRIC REVENUE	CS09	0.06517	0.00000	0.00000	0.06464	0.99994	0.00006
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	0.02596	0.00000	0.00000	0.00000	1.00000	0.00000
24	WTD PTDCSS WAGE & SAL RATIOS	K629	0.10280	0.00000	0.00000	0.18003	1.00000	0.00000
25	WTD WAGE AND SALARY RATIOS	K639	0.10277	0.00000	0.00000	0.18000	0.99990	0.00010
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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PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	INCOME TAX BASED ON REVENUE	ITEM	ALLC	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		64,126	20,170	5,520	4,938	11,000	8,191	5,978
3	TOTAL REVENUE CREDITS	Q027		2,908	247		68	468	342	1,696
4	TOTAL ELECTRIC REVENUE	CS07		67,034	20,417	5,570	5,006	11,468	8,533	7,674
5	TOTAL OP EXP EX INC & REV TAX	OP61		-41,445	-12,042	-4,533	-2,346	-6,626	-5,034	-4,062
6	FIRM SERVICE REVENUE TAX	RTXP		-158	-50	-14	-12	-27	-20	-15
7	NET INCOME	NI01		25,431	8,325	1,023	2,648	4,815	3,479	3,597
8	ADJUSTMENTS TO NET INCOME									
9	TOTAL INTEREST EXPENSE	Y783		-3,694	-1,228	-147	-382	-693	-502	-518
10	TOTAL OTHER DEDUCTIONS	Y823		-289	-289	-0	-0	-0	-0	-0
11	TOTAL ADDITIONS	Y861		7,788	3,307	53	685	1,298	1,035	877
12	PRELIMINARY TAXABLE INCOME	TI01		29,236	10,115	925	2,951	5,420	4,012	3,956
13	STATE INCOME TAX COMPUTATION									
14	PRELIMINARY TAXABLE INCOME	TI01		29,236	10,115	929	2,951	5,420	4,012	3,956
15	**STATE TAXABLE INCOME**	SI01		29,236	10,115	929	2,951	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		1,608	556	51	162	298	221	218
19	STATE INC TAX PAYABLE	SP01		1,608	556	51	162	298	221	218
20	SIT ALLOWABLE									
21	STATE INC TAX PAYABLE	SP01		1,608	556	51	162	298	221	218
22	NET STATE INC TAX ALLOWABLE	SA01		1,608	556	51	162	298	221	218
23	FEDERAL INCOME TAX COMPUTATION									
24	PRELIMINARY TAXABLE INCOME	TI01		29,236	10,115	929	2,951	5,420	4,012	3,956
25	STATE INC TAX PAYABLE	SP01		-1,608	-556	-51	-162	-298	-221	-218
26	NET FEDERAL TAXABLE INCOME	FI01		27,628	9,559	878	2,789	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		9,669	3,346	307	976	1,793	1,327	1,308
29	TOTAL FED & STATE PROV DEF IT	Z781		-2,852	-1,212	-20	-251	-475	-379	-322
30	TOTAL AMORTIZED ITC	Z813		-212	-90	-1	-19	-35	-28	-24
31	NET FED INC TAX ALLOWABLE	FA01		6,605	2,044	286	706	1,283	920	962
32	FEDERAL INCOME TAX PAYABLE									
33	PRELIM FIT = FI01 * K190	FT01		9,669	3,346	307	976	1,793	1,327	1,308
34	FED INC TAX PAYABLE	FP01		9,669	3,346	307	976	1,793	1,327	1,308
35	PRELIMINARY SUMMARY									

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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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	4,179	0	0	4,145	64,121	5
3	TOTAL REVENUE CREDITS	Q027	25	0	0	11	2,907	1
4	TOTAL ELECTRIC REVENUE	CS07	4,204	0	0	4,156	67,028	6
5	TOTAL OP EXP EX INC & REV TAX	OP61	-2,812	-0	-0	-3,986	-41,441	-4
6	FIRM SERVICE REVENUE TAX	RTXP	-10	-0	-0	-10	-158	-0
7	NET INCOME	NI01	1,382	0	0	160	25,429	2
8	ADJUSTMENTS TO NET INCOME							
9	TOTAL INTEREST EXPENSE	Y783	-200	-0	-0	-23	-3,693	-1
10	TOTAL OTHER DEDUCTIONS	Y823	-0	-0	-0	-0	-289	-0
11	TOTAL ADDITIONS	Y861	340	0	0	193	7,788	0
12	PRELIMINARY TAXABLE INCOME	TI01	1,522	0	0	330	29,235	1
13	STATE INCOME TAX COMPUTATION							
14	PRELIMINARY TAXABLE INCOME	TI01	1,522	0	0	330	29,235	1
15	**STATE TAXABLE INCOME**	SI01	1,522	0	0	330	29,235	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	84	0	0	18	1,608	0
19	STATE INC TAX PAYABLE	SP01	84	0	0	18	1,608	0
20	SIT ALLOWABLE							
21	STATE INC TAX PAYABLE	SP01	84	0	0	18	1,608	0
22	NET STATE INC TAX ALLOWABLE	SA01	84	0	0	18	1,608	0
23	FEDERAL INCOME TAX COMPUTATION							
24	PRELIMINARY TAXABLE INCOME	TI01	1,522	0	0	330	29,235	1
25	STATE INC TAX PAYABLE	SP01	-84	-0	-0	-18	-1,608	-0
26	NET FEDERAL TAXABLE INCOME	FI01	1,438	0	0	312	27,627	1
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	9,669	0
29	TOTAL FED & STATE PROV DEF IT	Z781	-125	0	0	-70	-2,854	2
30	TOTAL AMORTIZED ITC	Z813	-9	-0	-0	-5	-211	-1
31	NET FED INC TAX ALLOWABLE	FA01	369	0	0	34	6,604	1
32	FEDERAL INCOME TAX PAYABLE							
33	PRELIM FIT = FI01 * K190	FT01	503	0	0	109	9,669	0
34	FED INC TAX PAYABLE	FP01	503	0	0	109	9,669	0
35	PRELIMINARY SUMMARY							

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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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	25,431	8,325	1,023	2,648	4,815	3,479	3,597
2	NET FED INC TAX ALLOWABLE	FA01	-6,605	-2,044	-286	-706	-1,283	-920	-962
3	NET STATE INC TAX ALLOWABLE	SA01	-1,608	-556	-51	-162	-298	-221	-218
4	OVERALL RETURN EARNED (SCH 14)	RETU	17,218	5,725	686	1,780	3,234	2,338	2,417
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.09501	0.09500	0.09507	0.09503	0.09502	0.09501	0.09500

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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GEN SERVICE NON-DEMAND (Reflects Pres 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	1,382	0	0	160	25,429	2
2	NET FED INC TAX ALLOWABLE	FA01	-369	-0	-0	-34	-6,604	-1
3	NET STATE INC TAX ALLOWABLE	SA01	-84	-0	-0	-18	-1,608	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU	929	0	0	108	17,217	1
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.09497	0.00000	0.00000	0.09499	0.09501	0.50000

D. General Service 100% Load Factor

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (REFLECTS PRESENT RATE REVENUE CREDITS)

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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	14,037	5,543	139	1,149	1,480	555	3,588
3	TOTAL DEPRECIATION RESERVE	DR11	-6,221	-3,210	-61	-457	-564	-243	-1,123
4	TOTAL RATE BASE ADJUSTMENTS	RB71	500	106	379	67	19	9	48
5	TOTAL RATE BASE	RB91	8,316	2,439	457	759	935	321	2,513
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	1,364	229	274	55	103	34	221
8	TOTAL DEPRECIATION EXPENSE	DE41	547	190	4	24	59	23	138
9	TOTAL OTHER TAX & MISC EXPENSE	L591	197	69	9	16	19	7	44
10	TOTAL OP EXP EX INC & REV TAX	OP61	2,108	488	287	95	181	64	403
11	NET FED INCOME TAX ALLOWABLE	I879	304	81	18	28	36	13	94
12	NET STATE INCOME TAX ALLOWABLE	J979	72	22	3	7	8	3	21
13	REVENUE TAX	L033	7	2	1	0	1	0	1
14	TOTAL OPERATING EXPENSE	OPEX	2,491	593	309	130	226	80	519
15	RETURN ON RATE BASE	R751	791	232	43	72	89	31	239
16	TOTAL REVENUE CREDITS	Q027	-204	-10	-4	-2	-14	-5	-167
17	TOTAL ELECTRIC COST OF SERVICE	CS05	3,078	815	348	200	301	106	591
18	CLASS REVENUES=COST OF SERVICE	R602	3,078	816	348	200	301	106	591
19	EXCESS REVENUES	XREV	0	1	0	0	0	0	0
20	TOTAL RETURN EARNED	RETE	791	233	43	72	89	31	239
21	RATE OF RETURN EARNED	RORE	0.09512	0.09553	0.09409	0.09486	0.09519	0.09657	0.09511
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	0.12817	0.12889	0.12640	0.12773	0.12829	0.13069	0.12815
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	3,078	816	348	200	301	106	591
26	REVENUE INCREASE JUSTIFIED	RIJD	0	-1	0	0	0	0	0
27	PER UNIT PRES REV	RIJP	0.00000	-0.00123	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 & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (REFLECTS PRESENT RATE REVENUE 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	791	0	0	794	14,039	-2
3	TOTAL DEPRECIATION RESERVE	DR11	33	-0	-0	-596	-6,221	-0
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-47	0	0	-85	496	4
5	TOTAL RATE BASE	RB91	777	0	0	113	8,314	2
6	OPERATING EXPENSES							
7	TOTAL O & M EXPENSE	OM31	83	0	0	364	1,363	1
8	TOTAL DEPRECIATION EXPENSE	DE41	100	0	0	9	547	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	14	0	0	22	200	-3
10	TOTAL OP EXP EX INC & REV TAX	OP61	197	0	0	395	2,110	-2
11	NET FED INCOME TAX ALLOWABLE	I879	30	0	0	3	303	1
12	NET STATE INCOME TAX ALLOWABLE	J979	6	0	0	2	72	0
13	REVENUE TAX	L033	1	0	0	1	7	0
14	TOTAL OPERATING EXPENSE	OPEX	234	0	0	401	2,492	-1
15	RETURN ON RATE BASE	R751	74	0	0	11	791	0
16	TOTAL REVENUE CREDITS	Q027	-2	-0	-0	-1	-205	1
17	TOTAL ELECTRIC COST OF SERVICE	**CS05**	306	0	0	411	3,078	0
18	CLASS REVENUES=COST OF SERVICE	R602	308	0	0	411	3,081	-3
19	EXCESS REVENUES	XREV	2	0	0	0	3	-3
20	TOTAL RETURN EARNED	RETE	76	0	0	11	794	-3
21	RATE OF RETURN EARNED	RORE	0.09781	0.00000	0.00000	0.09735	0.09550	-1.50000
22	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09502	0.09502	0.09502	0.09502		0.09502
23	RETURN EARNED ON COMMON EQUITY	REOE	0.13283	-0.03629	-0.03629	0.13203	0.12884	-2.62993
24	ALLOWED RETURN ON COM EQUITY	AROE	0.12800	0.12800	0.12800	0.12800		0.12800
25	CLASS REVENUES=COST OF SERVICE	R600	308	0	0	411	3,081	-3
26	REVENUE INCREASE JUSTIFIED	RIJD	-2	0	0	0	-3	3
27	PER UNIT PRES REV	RIJP	-0.00649	0.00000	0.00000	0.00000	-0.00097	-1.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (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	4,070	4,070	0	0	0	0	0
3	INTERMEDIATE	P102	K202	519	519	0	0	0	0	0
4	PEAKING	P104	K204	671	671	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121		5,260	5,260	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	51	51	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	6	6	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	20	20	0	0	0	0	0
10	TRANSMISSION	T106	K220	1,117	0	0	1,117	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	6	0	0	6	0	0	0
12	TRANSMISSION PLANT IN SERVICE	T121		1,200	77	0	1,123	0	0	0
13	TOTAL PROD & TRANS PLANT	PT21		6,460	5,337	0	1,123	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		7,407	77	0	1,123	1,451	545	3,523
26	TOTAL GROSS PTD PLANT	PD21		12,667	5,337	0	1,123	1,451	545	3,523
27	GENERAL & INTANGIBLE PLANT									
28	LABOR RELATED	G100	K627	748	149	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	59	59	0	0	0	0	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	1	0	0	0	1	0	0
32	GENERAL PLANT IN SERVICE	G121		1,380	208	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 & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (REFLECTS PRESENT 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	4,070	0
3	INTERMEDIATE	P102	K202	0	0	0	0	519	0
4	PEAKING	P104	K204	0	0	0	0	671	0
5	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	5,260	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T100	K200	0	0	0	0	51	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	0	0	0	0	6	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	0	0	0	0	20	0
10	TRANSMISSION	T106	K220	0	0	0	0	1,117	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	0	0	0	0	6	0
12	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	1,200	0
13	TOTAL PROD & TRANS PLANT	PT21		0	0	0	0	6,460	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	7,407	0
26	TOTAL GROSS PTD PLANT	PD21		688	0	0	0	12,667	0
27	GENERAL & INTANGIBLE PLANT								
28	LABOR RELATED	G100	K627	104	0	0	225	749	-1
29	RETAIL CUSTOMER RELATED (CSS)	G102	K400	0	0	0	572	572	0
30	PRODUCTION PLANT RELATED	G104	P121	0	0	0	0	59	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	0	0	0	0	1	0
32	GENERAL PLANT IN SERVICE	G121		104	0	0	797	1,381	-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 & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (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 GROSS ELECTRIC PLT IN SERVICE	GP11	14,037	5,543	139	1,149	1,480	555	3,588

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (REFLECTS PRESENT 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	791	0	0	794	14,039	-2

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (REFLECTS PRESENT 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	2,241	2,241	0	0	0	0	0
3	INTERMEDIATE	P152	P102	465	465	0	0	0	0	0
4	PEAKING	P154	P104	359	359	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171		3,065	3,065	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	21	21	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	446	0	0	446	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171		477	31	0	446	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	323	64	61	11	12	4	29
22	RETAIL CUSTOMER RELATED (CSS)	G152	G102	499	0	0	0	0	0	0
23	PRODUCTION PLANT RELATED	G154	G104	50	50	0	0	0	0	0
24	TOTAL GENERAL DEPREC RESERVE	G171		872	114	61	11	12	4	29
25	TOTAL DEPRECIATION RESERVE	DR11		6,221	3,210	61	457	564	243	1,123

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (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	2,241	0
3	INTERMEDIATE	P152	P102	0	0	0	0	465	0
4	PEAKING	P154	P104	0	0	0	0	359	0
5	TOTAL PROD DEPREC RESERVE	P171		0	0	0	0	3,065	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T150	T100	0	0	0	0	21	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		446	0
11	TOTAL TRANS DEPREC RESERVE	T171		0	0	0	0	477	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	323	0
22	RETAIL CUSTOMER RELATED (CSS)	G152	G102	0	0	0	499	499	0
23	PRODUCTION PLANT RELATED	G154	G104			0	0	50	0
24	TOTAL GENERAL DEPREC RESERVE	G171		45	0	0	596	872	0
25	TOTAL DEPRECIATION RESERVE	DR11		-33	0	0	596	6,221	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (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	5,260	5,260	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-3,065	-3,065	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	2,195	2,195	0	0	0	0	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	1,200	77	0	1,123	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-477	-31	-0	-446	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	723	46	0	677	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	7,318	2,241	0	677	899	306	2,429
14	NET TRANS & DIST PLANT	NT21	5,123	46	0	677	899	306	2,429
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	1,380	208	141	26	29	10	66
17	TOTAL GENERAL DEPREC RESERVE	G171	-872	-114	-61	-11	-12	-4	-29
18	NET GENERAL & INTANG PLANT	G221	508	94	80	15	17	6	37
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	7,816	2,333	78	692	916	312	2,465

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	5,260	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-3,065	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	2,195	0
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	1,200	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-477	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	723	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	7,318	0
14	NET TRANS & DIST PLANT	NT21	766	0	0	0	5,123	0
15	GENERAL & INTANGIBLE PLANT							
16	GENERAL PLANT IN SERVICE	G121	104	0	0	797	1,381	-1
17	TOTAL GENERAL DEPREC RESERVE	G171	-45	-0	-0	-596	-872	-0
18	NET GENERAL & INTANG PLANT	G221	59	0	0	201	509	-1
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	7,818	-2

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	7	0	0	7	0	0	0
5	DISTRIBUTION	V226	D100	1	0	0	0	1	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		8	0	0	7	1	0	0
7	CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234	P121	239	239	0	0	0	0	0
9	TRANSMISSION	V236	T106	46	0	0	46	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	-189	-189	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		119	50	0	47	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		128	50	0	54	6	1	14
20	NET ORIGINAL COST RATE BASE	RB21		7,944	2,383	78	746	922	313	2,479
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	353	139	3	29	37	14	90
30	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-10	-4	0	-1	-1	0	-3
31	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	1	0	0	0	0	0	0
32	TOTAL PLANT MATERIALS & SUPPL	W659		344	135	3	28	36	14	87

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (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	7	0
5	DISTRIBUTION	V226	D100	0	0	0	0	1	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		0	0	0	0	8	0
7	CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234	P121	0	0	0	0	239	0
9	TRANSMISSION	V236	T106	0	0	0	0	46	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	-189	0
14	ADJ Y - TRANSMISSION UPGRADE	V250	T108	0	0	0	0	1	0
15	TOTAL RATE BASE CWIP	V255		3	0	0	0	119	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	128	0
20	NET ORIGINAL COST RATE BASE	RB21		827	0	0	198	7,946	-2
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	352	1
30	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-1	0	0	-1	-11	1
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	341	3

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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		783	135	442	28	36	14	87
2	PREPAYMENTS & OTHER W.C. ITEMS									
3	TOTAL PREPAYMENTS	W670	PD29	3	1	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		-52	1	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	-108	-22	-20	-4	-4	-1	-10
12	TOTAL	W705		-118	-24	-22	-4	-5	-1	-12
13	TOTAL WORKING CASH	W721		-118	-24	-22	-4	-5	-1	-12
14	MISCELLANEOUS WORKING CAPITAL									
15	OPEBS - D.A. RETAIL	W730	K627	-405	-81	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	146	25	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	1
20	ADJ L - REMOVE RTO START UP	W744	OM31	-8	-1	-2	0	-1	0	-1
21	TOTAL MISC WORK CAPITAL	W747		-241	-56	-41	-8	-5	-1	-12
22	TOTAL WORKING CAPITAL	WC71		372	56	379	13	13	8	34
23	PRELIMINARY SUMMARY									
24	TOTAL ADDITIVE ADJUSTMENTS	V289		128	50	0	54	6	1	14
25	TOTAL WORKING CAPITAL	WC71		372	56	379	13	13	8	34
26	TOTAL RATE BASE ADJUSTMENTS	RB71		500	106	379	67	19	9	48
27	RATE BASE CALCULATION									
28	NET ELECTRIC PLANT IN SERVICE	NP21		7,816	2,333	78	692	916	312	2,465
29	TOTAL RATE BASE ADJUSTMENTS	RB71		500	106	379	67	19	9	48
30	TOTAL RATE BASE	RB91		8,316	2,439	457	759	935	321	2,513
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		791	232	43	72	89	31	239

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (REFLECTS PRESENT RATE REVENUE CREDITS)

DOCKET NUMBER: ER06G213-000
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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	780	3
2	PREPAYMENTS & OTHER W.C. ITEMS								
3	TOTAL PREPAYMENTS	W670	PD29	0	0	0	0	2	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	-54	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	-108	0
12	TOTAL	W705		-16	0	0	-35	-119	1
13	TOTAL WORKING CASH	W721		-16	0	0	-35	-119	1
14	MISCELLANEOUS WORKING CAPITAL								
15	OPEBS - D.A. RETAIL	W730	K627	-56	0	0	-122	-405	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	147	-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	2	0
20	ADJ L - REMOVE RTO START UP	W744	OM31	0	0	0	-2	-7	-1
21	TOTAL MISC WORK CAPITAL	W747		-47	0	0	-69	-239	-2
22	TOTAL WORKING CAPITAL	WC71		-50	0	0	-85	368	4
23	PRELIMINARY SUMMARY								
24	TOTAL ADDITIVE ADJUSTMENTS	V289		3	0	0	0	128	0
25	TOTAL WORKING CAPITAL	WC71		-50	0	0	-85	368	4
26	TOTAL RATE BASE ADJUSTMENTS	RB71		-47	0	0	-85	496	4
27	RATE BASE CALCULATION								
28	NET ELECTRIC PLANT IN SERVICE	NP21		824	0	0	198	7,818	-2
29	TOTAL RATE BASE ADJUSTMENTS	RB71		-47	0	0	-85	496	4
30	TOTAL RATE BASE	RB91		777	0	0	113	8,314	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	791	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	105	105	0	0	0	0	0
11	INTERMEDIATE	P354	P102	17	17	0	0	0	0	0
12	PEAKING	P356	P104	21	21	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391		143	143	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451		336	143	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	26	0	0	26	0	0	0
18	ADJ Y - TRANSMISSION UPGRADE	T308	T108	9	0	0	9	0	0	0
19	TOTAL TRANSMISSION O & M	T341		36	1	0	35	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
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	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	105	0
11	INTERMEDIATE	P354	P102	0	0	0	0	17	0
12	PEAKING	P356	P104	0	0	0	0	21	0
13	TOTAL DEMAND RELATED	P391		0	0	0	0	143	0
14	TOTAL PRODUCTION O & M	P451		0	0	0	0	336	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	26	0
18	ADJ Y - TRANSMISSION UPGRADE	T308	T108	0	0	0	0	9	0
19	TOTAL TRANSMISSION O & M	T341		0	0	0	0	36	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
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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
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
6	TOTAL CUSTOMER SERVICE & INFO	C329		31	0	0		0	0	0
7	SALES									
8	TOTAL	S300	K400	26	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	2	0	0	1	0	2
14	LABOR RELATED	A308	K627	456	91	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	-2	0	0	0	0	0	0
20	ADJ V - ORGANIZATION REALIGN	A326	K627	-45	-9	-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	17		42
24	TOTAL ADMINISTRATIVE & GENERAL	A337		509	82	80	19	35	12	85
25	TOTAL O & M EXPENSE	OM31		1,364	229	274	55	103	34	221

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	456	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	-1	1
20	ADJ V - ORGANIZATION REALIGN	A326	K627	-6	0	0	-14	-46	1
21	ADJ X - PFC	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	508	1
25	TOTAL O & M EXPENSE	OM31		83	0	0	364	1,363	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	129	129	0	0	0	0	0
3	INTERMEDIATE	P462	P102	17	17	0	0	0	0	0
4	PEAKING	P464	P104	26	26	0	0		0	0
5	TOTAL PRODUCTION DEPREC EXP	P481		172	172	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	23	0	0	23		0	0
9	TOTAL TRANS DEPREC EXP	T481		24	1	0	23	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	33	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	12	12	0	0	0	0	0
22	ADJ S - SEBRING	G470	G100	-8	-2	-2	0	0	0	-1
23	TOTAL GENERAL DEPREC EXPENSE	G481		38	17	4	1	1	0	2
24	TOTAL DEPRECIATION EXPENSE	DE41		547	190	4	24	59	23	138

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (REFLECTS PRESENT RATE REVENUE CREDITS)

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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	129	0
3	INTERMEDIATE	P462	P102	0	0	0	0	17	0
4	PEAKING	P464	P104	0	0	0	0	26	0
5	TOTAL PRODUCTION DEPREC EXP	P481		0	0	0	0	172	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	23	0
9	TOTAL TRANS DEPREC EXP	T481		0	0	0	0	24	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	0
20	RETAIL CUSTOMER RELATED (CSS)	G462	G102	0	0	0	1	1	0
21	PRODUCTION PLANT RELATED	G464	G104	0	0	0	0	12	0
22	ADJ S - SEBRING	G470	G100	-1	0	0	-2	-8	0
23	TOTAL GENERAL DEPREC EXPENSE	G481		4	0	0	9	38	0
24	TOTAL DEPRECIATION EXPENSE	DE41		100	0	0	9	547	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (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	156	62	2	13	16	6	40
4	TOTAL REAL EST & PROP TAX	L521		156	62	2	13	16	6	40
5	PAYROLL TAX									
6	TOTAL	L530	K627	45	9	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		46	9	8	2	3	1	4
9	REVENUE TAXES									
10	TOTAL	L560	R600	317	84	36	21	31	11	61
11	**ADJ M - EXCLUDE FRANCHISE, GRT**	**L562**	**R600**	**-315**	**-84**	**-36**	**-20**	**-31**	**-11**	**-60**
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	1	0	0	0
15	TOTAL OTHER TAX & MISC EXPENSE	L591		197	69	9	16	19	7	44
16	PRELIMINARY SUMMARY									
17	TOTAL O & M EXPENSE	OM31		1,364	229	274	55	103	34	221
18	TOTAL DEPRECIATION EXPENSE	DE41		547	190	4	24	59	23	138
19	TOTAL OTHER TAX & MISC EXPENSE	L591		197	69	9	16	19	7	44
20	TOTAL OP EXP EX INC & REV TAX	OP61		2,108	488	287	95	181	64	403

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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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	157	-1
4	TOTAL REAL EST & PROP TAX	L521		9	0	0	9	157	-1
5	PAYROLL TAX								
6	TOTAL	L530	K627	6	0	0	14	46	-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	47	-1
9	REVENUE TAXES								
10	TOTAL	L560	R600	32	0	0	42	318	-1
11	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-32	0	0	-42	-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	-1	0	0	-1	-5	0
14	TOTAL REVENUE TAXES	L581		-1	0	0	-1	-4	-1
15	TOTAL OTHER TAX & MISC EXPENSE	L591		14	0	0	22	200	-3
16	PRELIMINARY SUMMARY								
17	TOTAL O & M EXPENSE	OM31		83	0	0	364	1,363	1
18	TOTAL DEPRECIATION EXPENSE	DE41		100	0	0	9	547	0
19	TOTAL OTHER TAX & MISC EXPENSE	L591		14	0	0	22	200	-3
20	TOTAL OP EXP EX INC & REV TAX	OP61		197	0	0	395	2,110	-2

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	215	63	12	20	24	8	65
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-45	-13	-2	-4	-5	-2	-14
6	TOTAL OTHER INTEREST EXPENSE	Y781		170	50	10	16	19	6	51
7	TOTAL INTEREST EXPENSE	Y783		170	50	10	16	19	6	51
8	OTHER DEDUCTIONS									
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	12	12	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS	Y823		12	12	0	0	0	0	0
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	293	116	3	24	31	12	75
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	46	18	0	4	5	2	12
14	TOTAL ADDITIONS	Y861		339	134	3	28	36	14	87
15	NET DEDUCTIONS AND ADDITIONS	Y871		-157	-72	7	-12	-17	-8	-36
16	FEDERAL INCOME TAX ADJUSTMENTS									
17	FED & STATE PROV DEF INC TAX									
18	NET FED & STATE DIT	Z760	GP19	-108	-43	-1	-9	-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	-7	0	-1	-2	-1	-5
21	TOTAL FED & STATE PROV DEF IT	Z781		-125	-50	-1	-10	-13	-5	-33
22	INVESTMENT TAX CREDITS									
23	AMORTIZED INV TAX CREDIT									
24	AMORTIZATION	Z804	GP19	9	4	0	1	1	0	2
25	TOTAL AMORTIZED ITC	Z813		9	4	0	1	1	0	2
26	PRELIMINARY SUMMARY									
27	TOTAL FED & STATE PROV DEF IT	Z781		-125	-50	-1	-10	-13	-5	-33
28	TOTAL AMORTIZED ITC	Z813		-9	-4	-0	-1	-1	-0	-2
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-134	-54	-1	-11	-14	-5	-35
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	20	0	0	3	215	0
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-4	0	0	-1	-45	0
6	TOTAL OTHER INTEREST EXPENSE	Y781		16	0	0	2	170	0
7	TOTAL INTEREST EXPENSE	Y783		16	0	0	2	170	0
8	OTHER DEDUCTIONS								
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121			0	0	12	0
10	TOTAL OTHER DEDUCTIONS	Y823		0	0	0	0	12	0
11	ADDITIONS								
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	17	0	0	17	295	-2
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19		0	0	3	47	-1
14	TOTAL ADDITIONS	Y861		20	0	0	20	342	-3
15	NET DEDUCTIONS AND ADDITIONS	Y871		-4	0	0	-18	-160	3
16	FEDERAL INCOME TAX ADJUSTMENTS								
17	FED & STATE PROV DEF INC TAX								
18	NET FED & STATE DIT	Z760	GP19	-6	0	0	6	108	0
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	-126	1
22	INVESTMENT TAX CREDITS								
23	AMORTIZED INV TAX CREDIT								
24	AMORTIZATION	Z804	GP19			0	1	10	-1
25	TOTAL AMORTIZED ITC	Z813		1	0	0	1	10	-1
26	PRELIMINARY SUMMARY								
27	TOTAL FED & STATE PROV DEF IT	Z781		-7	0	0	-7	-126	1
28	TOTAL AMORTIZED ITC	Z813			-0	-0	-1	-10	1
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-8	0	0	-8	-136	2
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	791	232	43	72	89	31	239
2	NET DEDUCTIONS AND ADDITIONS	Y871	157	72	-7	12	17	8	36
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-134	-54	-1	-11	-14	-5	-35
4	BASE FOR FIT COMPUTATION	I865	814	250	35	73	92	34	240
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	438	135	19	39	50	18	129
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-134	-54	-1	-11	-14	-5	-35
8	NET FED INCOME TAX ALLOWABLE	I879	304	81	18	28	36	13	94
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869	438	135	19	39	50	18	129
11	NET FED INCOME TAX PAYABLE	I889	438	135	19	39	50	18	129
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	791	232	43	72	89	31	239
17	NET FED INCOME TAX ALLOWABLE	I879	304	81	18	28	36	13	94
18	NET DEDUCTIONS AND ADDITIONS	Y871	157	72	-7	12	17	8	36
19	BASE FOR SIT COMPUTATION	J965	1,252	385	54	112	142	52	369
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	72	22	3	7	8	3	21
22	NET STATE INCOME TAX ALLOWABLE	J979	72	22	3	7	8	3	21
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969	72	22	3	7	8	3	21
25	NET STATE INCOME TAX PAYABLE	J989	72	22	3	7	8	3	21
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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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	791	0
2	NET DEDUCTIONS AND ADDITIONS	Y871	4	-0	-0	18	160	-3
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-8	0	0	-8	-136	2
4	BASE FOR FIT COMPUTATION	I865	70	0	0	21	815	-1
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	439	-1
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-8	0	0	-8	-136	2
8	NET FED INCOME TAX ALLOWABLE	I879	30	0	0	3	303	1
9	FEDERAL INCOME TAX PAYABLE							
10	PRELIM FEDERAL INCOME TAX	I869	38	0	0	11	439	-1
11	NET FED INCOME TAX PAYABLE	I889	38	0	0	11	439	-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**	**74**	**0**	**0**	**11**	**791**	**0**
17	**NET FED INCOME TAX ALLOWABLE**	**I879**	**30**	**0**	**0**	**3**	**303**	**1**
18	**NET DEDUCTIONS AND ADDITIONS**	**Y871**	**4**	**-0**	**-0**	**18**	**160**	**-3**
19	**BASE FOR SIT COMPUTATION**	**J965**	**108**	**0**	**0**	**32**	**1,254**	**-2**
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	72	0
22	NET STATE INCOME TAX ALLOWABLE	J979	6	0	0	2	72	0
23	STATE INCOME TAX PAYABLE							
24	PRELIMINARY STATE INCOME TAX	J969	6	0	0	2	72	0
25	NET STATE INCOME TAX PAYABLE	J989	6	0	0	2	72	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	4	4	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 1 - MMR PROJECT	Q016	R600	6	2	1	0	1	0	1
10	TOTAL REVENUE CREDITS	Q027		204	10	4	2	14	5	167
11	COST OF SERVICE COMPUTATION									
12	TOTAL OP EXP EX INC & REV TAX	OP61		2,108	488	287	95	181	64	403
13	RETURN ON RATE BASE	R751		791	232	43	72	89	31	239
14	NET FED INCOME TAX ALLOWABLE	I879		304	81	18	28	36	13	94
15	NET STATE INCOME TAX ALLOWABLE	J979		72	22	3	7	8	3	21
16	TOTAL REVENUE CREDITS	Q027		-204	-10	-4	-2	-14	-5	-167
17	SUBTOTAL B	CS03		3,071	813	347	200	300	106	590
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		3,078	815	348	200	301	106	591
21	CLASS REVENUES=COST OF SERVICE	R602		3,078	816	348	200	301	106	591
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-3,078	-815	-348	-200	-301	-106	-591
23	EXCESS REVENUES	XREV		0	1	0	0	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	1	0	0	0	0	0

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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	4	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 1 - MMR PROJECT	Q016	R600		0	0		7	-1
10	TOTAL REVENUE CREDITS	Q027		2	0	0	1	205	-1
11	COST OF SERVICE COMPUTATION								
12	TOTAL OP EXP EX INC & REV TAX	OP61		197	0	0	395	2,110	-2
13	RETURN ON RATE BASE	R751		74	0	0	11	791	0
14	NET FED INCOME TAX ALLOWABLE	I879		30	0	0	3	303	1
15	NET STATE INCOME TAX ALLOWABLE	J979		6	0	0	2	72	0
16	TOTAL REVENUE CREDITS	Q027		-2	-0	-0	-1	-205	1
17	SUBTOTAL B	CS03		305	0	0	410	3,071	0
18	REVENUE TAX FACTOR	L031		0.00247	0.00247	0.00247	0.00247		0.00000
19	REVENUE TAX	L033			0	0	1	7	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		306	0	0	411	3,078	0
21	CLASS REVENUES=COST OF SERVICE	R602		308	0	0	411	3,081	-3
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-306	-0	-0	-411	-3,078	-0
23	EXCESS REVENUES	XREV		2	0	0	0	3	-3
24	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575
25	EXCESS RETURN	XRET		2	0	0	0	3	-3

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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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	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	67	67	0	0	0	0	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	13	13	0	0	0	0	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	11	11	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		267	92	87	16	17	6	41
40	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.34457	0.32584	0.05993	0.06367	0.02247	0.15356
41	CUSTOMER ACCOUNTING	K620	K667	166	0	0	0	0	0	0

PROGRESS ENERGY FLORIDA
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GEN SERVICE 100% LF (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	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	67	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	0	0	0	0	13	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	0	0	0	0	11	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	267	0
40	WTD PTD WAGE & SAL RATIOS	**K619**		**0.02996**	**0.00000**	**0.00000**	**0.00000**	**1.00000**	**0.00000**
41	CUSTOMER ACCOUNTING	K620	K667	56	0	0	110	166	0

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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		462	92	87	16	17	6	41
4	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.19913	0.18831	0.03463	0.03680	0.01299	0.08874
5	ADMINISTRATIVE & GENERAL	K630	K627	124	25	23	4	4	2	11
6	TOTAL WAGES AND SALARIES EXP	K633		586	117	110	20	22	8	52
7	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.19966	0.18771	0.03413	0.03754	0.01365	0.08874
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
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
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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	462	0
4	WTD PTDCSS WAGE & SAL RATIOS	K629		0.13853	0.00000	0.00000	0.30087	1.00000	0.00000
5	ADMINISTRATIVE & GENERAL	K630	K627	17	0	0	37	124	0
6	TOTAL WAGES AND SALARIES EXP	K633		81	0	0	176	586	0
7	WTD WAGE AND SALARY RATIOS	K639		0.13823	0.00000	0.00000	0.30034	1.00000	0.00000
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 & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (REFLECTS PRESENT RATE REVENUE CREDITS)

DOCKET NUMBER: ER06G213-000
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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	0.06417	0.00000	0.93583	0.00000	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.82616	0.00000	0.17384	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	0.01040	0.00000	0.15161	0.19590	0.07358	0.47563
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.42133	0.00000	0.08866	0.11455	0.04303	0.27812
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.15072	0.10217	0.01884	0.02101	0.00725	0.04783
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	0.39488	0.00990	0.08186	0.10544	0.03954	0.25561
11	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.51599	0.00981	0.07346	0.09066	0.03906	0.18052
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	0.06362	0.00000	0.93638	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	0.00898	0.00000	0.13215	0.17548	0.05973	0.47414
17	WTD NET G & I PLANT RATIOS	G229	1.00000	0.18504	0.15748	0.02953	0.03346	0.01181	0.07283
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	0.29849	0.00998	0.08854	0.11720	0.03992	0.31538
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.17241	0.56450	0.03576	0.04598	0.01788	0.11111
23	WTD RATIOS	W689	1.00000	-0.01923	0.00000	0.05769	0.25000	0.07692	0.55769
24	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.20339	0.18644	0.03390	0.04237	0.00847	0.10169
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.23237	0.17012	0.03320	0.02075	0.00415	0.04979
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.15054	1.01882	0.03495	0.03495	0.02151	0.09140
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29	1.00000	0.29997	0.00982	0.09391	0.11606	0.03940	0.31206
29	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.29329	0.05495	0.09127	0.11243	0.03860	0.30219
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	0.02778	0.00000	0.97222	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	0.16110	0.15717	0.03733	0.06876	0.02358	0.16699
37	WTD O & M EXP RATIOS	OM39	1.00000	0.16789	0.20088	0.04032	0.07551	0.02493	0.16202

PROGRESS ENERGY FLORIDA
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PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (REFLECTS PRESENT RATE REVENUE CREDITS)

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	WEIGHTED RATIOS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INF	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		0.09289	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29		0.05431	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129		0.07536	0.00000	0.00000	0.57754	1.00072	-0.00072
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		0.05635	0.00000	0.00000	0.05656	1.00014	-0.00014
11	WTD TOTAL DEPREC RES RATIOS	DR19		-0.00530	0.00000	0.00000	0.09580	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		0.17409	0.00000	0.00000	0.00000	1.00000	0.00000
16	NET TRANS & DIST PLANT RATIOS	NT29		0.14952	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD NET G & I PLANT RATIOS	G229		0.11614	0.00000	0.00000	0.39567	1.00197	-0.00197
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		0.10542	0.00000	0.00000	0.02533	1.00026	-0.00026
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669		0.02427	0.00000	0.00000	0.02427	0.99617	0.00383
23	WTD RATIOS	W689		0.11538	0.00000	0.00000	0.00000	1.03846	-0.03846
24	WTD TOTAL WORKING CASH RATIOS	W729		0.13559	0.00000	0.00000	0.29661	1.00847	-0.00847
25	WTD TOTAL MISC WRKNG CAP RATIO	W749		0.19502	0.00000	0.00000	0.28631	0.99170	0.00830
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79		-0.13441	0.00000	0.00000	0.22849	0.98925	0.01075
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29		0.10410	0.00000	0.00000	0.02492	1.00015	0.0025
29	WTD TOTAL RATE BASE RATIOS	RB99		0.09343	0.00000	0.00000	0.01359	0.99916	0.0024
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		0.12770	0.00000	0.00000	0.25540	0.99804	0.00196
37	WTD O & M EXP RATIOS	OM39		0.06085	0.00000	0.00000	0.26686	0.99927	0.00073

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	0.04167	0.00000	0.95833	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	0.44737	0.10526	0.02632	0.02632	0.00000	0.05263
6	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.34735	0.00731	0.04388	0.10786	0.04205	0.25229
7	MISC ALLOWABLE EXPENSES								
8	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.39744	0.01282	0.08333	0.10256	0.03846	0.25641
9	WTD PAYROLL TAX RATIOS	L559	1.00000	0.19565	0.17391	0.04348	0.06522	0.02174	0.08696
10	WTD MISC TAX RATIOS	L589	1.00000	0.40000	0.20000	0.20000	0.00000	0.00000	0.00000
11	WTD OTHER TAX RATIOS	L599	1.00000	0.35025	0.04569	0.08122	0.09645	0.03553	0.22335
12	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.23150	0.13615	0.04507	0.08586	0.03036	0.19118
13	INCOME TAXES								
14	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.26478	0.11306	0.06498	0.09779	0.03444	0.19201
15	OPERATING EXPENSES								
16	WTD PROD O & M EXP RATIOS	P459	1.00000	0.42560	0.57440	0.00000	0.00000	0.00000	0.00000
17	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.02778	0.00000	0.97222	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	0.34457	0.32584	0.05993	0.06367	0.02247	0.15356
22	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.19913	0.18831	0.03463	0.03680	0.01299	0.08874
23	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.19966	0.18771	0.03413	0.03754	0.01365	0.08874
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
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	WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL T ISSUE	ALI O HEF
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	0.10526	0 00000	0.00000	0.23684	1 00000	0.00000
6	WTD TOT DEPREC EXP RATIOS	DE49	0.18282	0 00000	0.00000	0.01645	1 00000	0.00000
7	MISC ALLOWABLE EXPENSES							
8	WTD REAL EST & PROP TAX RATIOS	L529	0.05769	0.00000	0.00000	0.05769	1 00641	-0.00641
9	WTD PAYROLL TAX RATIOS	L559	0.13043	0.00000	0.00000	0.30435	1 02174	-0.02174
10	WTD MISC TAX RATIOS	L589	0.20000	0.00000	0.00000	0.20000	0 80000	0.20000
11	WTD OTHER TAX RATIOS	L599	0.07107	0.00000	0.00000	0.11168	1 01523	-0.01523
12	WTD OP EXP EX INC & REV RATIOS	OP69	0.09345	0.00000	0.00000	0.18738	1 00095	-0.00095
13	INCOME TAXES							
14	WTD TOTAL ELECTRIC REVENUE	CS0(	0 09142	0)000(	0 00000	0 13353	1)000(	0.00000
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	0.02996	0.00000	0.00000	0.00000	1.00000	0.00000
22	WTD PTDCSS WAGE & SAL RATIOS	K629	0.13853	0.00000	0.00000	0.30087	1.00000	0.00000
23	WTD WAGE AND SALARY RATIOS	K639	0.13823	0.00000	0.00000	0.30034	1.00000	0.00000
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 & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (REFLECTS PRESENT RATE REVENUE CREDITS)

DOCKET NUMBER: ER06G213-000
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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	3,078	816	348	200	301	106	591
3	TOTAL REVENUE CREDITS	Q027	204	10	4	2	14	5	167
4	TOTAL ELECTRIC REVENUE	CS07	3,282	826	352	202	315	111	758
5	TOTAL OP EXP EX INC & REV TAX	OP61	-2,108	-488	-287	-95	-181	-64	-403
6	FIRM SERVICE REVENUE TAX	RTXP	-7	-2	-1	-0	-1	-0	-1
7	NET INCOME	NI01	1,167	336	64	107	133	47	354
8	ADJUSTMENTS TO NET INCOME								
9	TOTAL INTEREST EXPENSE	Y783	-170	-50	-10	-16	-19	-6	-51
10	TOTAL OTHER DEDUCTIONS	Y823	-12	-12	-0	-0	-0	-0	-0
11	TOTAL ADDITIONS	Y861	339	134	3	28	36	14	87
12	PRELIMINARY TAXABLE INCOME	TI01	1,324	408	57	119	150	55	390
13	STATE INCOME TAX COMPUTATION								
14	PRELIMINARY TAXABLE INCOME	TI01	1,324	408	57	119	150	55	390
15	STATE TAXABLE INCOME	SI01	1,324	408	57	119	150	55	390
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	72	22	3	7	8	3	21
19	STATE INC TAX PAYABLE	SP01	72	22	3	7	8	3	21
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01	72	22	3	7	8	3	21
22	NET STATE INC TAX ALLOWABLE	SA01	72	22	3	7	8	3	21
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01	1,324	408	57	119	150	55	390
25	STATE INC TAX PAYABLE	SP01	-72	-22	-3	-7	-8	-3	-21
26	NET FEDERAL TAXABLE INCOME	FI01	1,252	386	54	112	142	52	369
27	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
28	PRELIM FIT = FI01 * K190	FT01	438	135	19	39	50	18	129
29	TOTAL FED & STATE PROV DEF IT	Z781	-125	-50	-1	-10	-13	-5	-33
30	TOTAL AMORTIZED ITC	Z813	-9	-4	-0	-1	-1	-0	-2
31	NET FED INC TAX ALLOWABLE	FA01	304	81	18	28	36	13	94
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01	438	135	19	39	50	18	129
34	FED INC TAX PAYABLE	FP01	438	135	19	39	50	18	129
35	PRELIMINARY SUMMARY								

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: **12 CP & 1/13TH AD**
GEN SERVICE 100% LF (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	308	0	0	411	3,081	-3
3	TOTAL REVENUE CREDITS	Q027	2	0	0	1	205	-1
4	TOTAL ELECTRIC REVENUE	CS07	310	0	0	412	3,286	-4
5	TOTAL OP EXP EX INC & REV TAX	OP61	-197	-0	-0	-395	-2,110	2
6	FIRM SERVICE REVENUE TAX	RTXP	-1	-0	-0	-1	-7	-0
7	NET INCOME	NI01	112	0	0	16	1,169	-2
8	ADJUSTMENTS TO NET INCOME							
9	TOTAL INTEREST EXPENSE	Y783	-16	-0	-0	-2	-170	-0
10	TOTAL OTHER DEDUCTIONS	Y823	-0	-0	-0	-0	-12	-0
11	TOTAL ADDITIONS	Y861	20	0	0	20	342	-3
12	PRELIMINARY TAXABLE INCOME	TI01	116	0	0	34	1,329	-5
13	STATE INCOME TAX COMPUTATION							
14	PRELIMINARY TAXABLE INCOME	TI01	116	0	0	34	1,329	-5
15	STATE TAXABLE INCOME	SI01	116	0	0	34	1,329	-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	72	0
19	STATE INC TAX PAYABLE	SP01	6	0	0	2	72	0
20	SIT ALLOWABLE							
21	STATE INC TAX PAYABLE	SP01	6	0	0	2	72	0
22	NET STATE INC TAX ALLOWABLE	SA01	6	0	0	2	72	0
23	FEDERAL INCOME TAX COMPUTATION							
24	PRELIMINARY TAXABLE INCOME	TI01	116	0	0	34	1,329	-5
25	STATE INC TAX PAYABLE	SP01	-6	-0	-0	-2	-72	-0
26	NET FEDERAL TAXABLE INCOME	FI01	110	0	0	32	1,257	-5
27	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
28	PRELIM FIT = FI01 * K190	FT01	39	0	0	11	440	-2
29	TOTAL FED & STATE PROV DEF IT	Z781	-7	0	0	-7	-126	1
30	TOTAL AMORTIZED ITC	Z813	-1	-0	-0	-1	-10	1
31	NET FED INC TAX ALLOWABLE	FA01	31	0	0	3	304	0
32	FEDERAL INCOME TAX PAYABLE							
33	PRELIM FIT = FI01 * K190	FT01	39	0	0	11	440	-2
34	FED INC TAX PAYABLE	FP01	39	0	0	11	440	-2
35	PRELIMINARY SUMMARY							

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (REFLECTS PRESENT RATE REVENUE CREDITS)

DOCKET NUMBER: ER06G213-000
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	1,167	336	64	107	133	47	354
2	**NET FED INC TAX ALLOWABLE**	**FA01**	**-304**	**-81**	**-18**	**-28**	**-36**	**-13**	**-94**
3	NET STATE INC TAX ALLOWABLE	SA01	-72	-22	-3	-7	-8	-3	-21
4	OVERALL RETURN EARNED (SCH 14)	RETU	791	233	43	72	89	31	239
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.09512	0.09553	0.09409	0.09486	0.09519	0.09657	0.09511

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE 100% LF (REFLECTS PRESENT RATE REVENUE CREDITS)

DOCKET NUMBER: ER06G213-000
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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	NI01		112	0	0	16	1,169	-2
2	NET FED INC TAX ALLOWABLE	FA01		-31	-0	-0	-3	-304	-0
3	NET STATE INC TAX ALLOWABLE	SA01		-6	-0	-0	-2	-72	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU		75	0	0	11	793	-2
5	RATE OF RETURN EARNED (SCH 14)	RORX		0.09653	0.00000	0.00000	0.09735	0.09538	-1.00000

E. General Service Demand

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06GD13-000
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	2,384,773	1,386,494	25,263	287,388	475,581	174,460	16,932
3	TOTAL DEPRECIATION RESERVE	DR11	-1,200,715	-802,737	-11,059	-114,323	-181,221	-76,522	-5,298
4	TOTAL RATE BASE ADJUSTMENTS	RB71	121,575	26,865	68,800	16,710	7,231	2,369	237
5	TOTAL RATE BASE	RB91	1,305,633	610,622	83,004	189,775	301,591	100,307	11,871
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	169,870	57,101	49,506	14,155	33,573	11,075	1,040
8	TOTAL DEPRECIATION EXPENSE	DE41	82,091	47,431	858	6,075	19,128	7,237	652
9	TOTAL OTHER TAX & MISC EXPENSE	L591	31,326	17,378	1,735	3,520	5,974	2,190	203
10	MISC ALLOWABLE EXPENSES	M621	-21	-12	0	-3	-4	-2	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	283,266	121,898	52,099	23,747	58,671	20,500	1,895
12	NET FED INCOME TAX ALLOWABLE	I879	47,050	20,725	3,294	7,162	11,355	3,751	452
13	NET STATE INCOME TAX ALLOWABLE	J979	11,593	5,638	588	1,645	2,640	899	102
14	REVENUE TAX	L033	1,125	503	156	123	240	82	7
15	TOTAL OPERATING EXPENSE	OPEX	343,034	148,764	56,137	32,677	72,906	25,232	2,456
16	RETURN ON RATE BASE	R751	124,061	58,021	7,887	18,032	28,657	9,531	1,128
17	TOTAL REVENUE CREDITS	Q027	-9,913	-2,399	-549	-672	-4,102	-1,378	-790
18	TOTAL ELECTRIC COST OF SERVICE	CS05	457,182	204,386	63,475	50,037	97,461	33,385	2,794
19	CLASS REVENUES=COST OF SERVICE	R602	457,182	204,386	63,475	50,037	97,461	33,385	2,794
20	TOTAL RETURN EARNED	RETE	124,061	58,021	7,887	18,032	28,657	9,531	1,128
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	457,182	204,386	63,475	50,037	97,461	33,385	2,794

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE DEMAND (Reflects Present Rate Revenue Credits)

DOCKET NUMBER: ER06GD13-000
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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	14,879	0	0	3,776	2,384,773	0
3	TOTAL DEPRECIATION RESERVE	DR11	-6,723	-0	-0	-2,832	-1,200,715	-0
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-225	0	0	-410	121,577	-2
5	TOTAL RATE BASE	RB91	7,931	0	0	534	1,305,635	-2
6	OPERATING EXPENSES							
7	TOTAL O & M EXPENSE	OM31	1,655	0	0	1,764	169,869	1
8	TOTAL DEPRECIATION EXPENSE	DE41	670	0	0	39	82,090	1
9	TOTAL OTHER TAX & MISC EXPENSE	L591	221	0	0	104	31,325	1
10	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	-21	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	2,546	0	0	1,907	283,263	3
12	NET FED INCOME TAX ALLOWABLE	I879	294	0	0	15	47,048	2
13	NET STATE INCOME TAX ALLOWABLE	J979	73	0	0	8	11,593	0
14	REVENUE TAX	L033	9	0	0	5	1,125	0
15	TOTAL OPERATING EXPENSE	OPEX	2,922	0	0	1,935	343,029	5
16	RETURN ON RATE BASE	R751	754	0	0	51	124,061	0
17	TOTAL REVENUE CREDITS	Q027	-20	-0	-0	-5	-9,915	2
18	TOTAL ELECTRIC COST OF SERVICE	CS05	3,656	0	0	1,981	457,175	7
19	CLASS REVENUES=COST OF SERVICE	R602	3,656	0	0	1,981	457,175	7
20	TOTAL RETURN EARNED	RETE	754	0	0	51	124,061	0
21	RATE OF RETURN EARNED	RORE	0.09507	0.00000	0.00000	0.09551	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	0.12809	-0.03629	-0.03629	0.12884	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	3,656	0	0	1,981	457,175	7

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE DEMAND (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	1,017,994	1,017,994	0	0	0	0	0
3	INTERMEDIATE	P102	K202	129,770	129,770	0	0	0	0	0
4	PEAKING	P104	K204	167,752	167,752	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121		1,315,516	1,315,516	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	12,764	12,764	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	1,529	1,529	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	4,993	4,993	0	0	0	0	0
10	TRANSMISSION	T106	K220	279,345	0	0	279,345	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	1,587	0	0	1,587	0	0	0
12	TRANSMISSION PLANT IN SERVICE	T121		300,218	19,286	0	280,932	0	0	0
13	TOTAL PROD & TRANS PLANT	PT21		1,615,734	1,334,802	0	280,932	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	0
23	DISTRIBUTION PLANT IN SERVICE	D141		668,524	0	0	0	466,716	171,299	16,625
24	TOTAL TRANS & DIST PLANT	TD21		968,742	19,286	0	280,932	466,716	171,299	16,625
25	TOTAL GROSS PTD PLANT	PD21		2,284,258	1,334,802	0	280,932	466,716	171,299	16,625
26	GENERAL & INTANGIBLE PLANT									
27	LABOR RELATED	G100	K627	83,754	37,293	25,592	6,540	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	14,879	14,879	0	0	0	0	0
30	DISTRIBUTION PRIMARY RELATED	G106	K240	252	0	0	0	252	0	0
31	GENERAL PLANT IN SERVICE	G121		101,592	52,172	25,592	6,540	8,977	3,202	311
32	COMMON & OTHER PLANT									
33	ADJ V - ORGANIZATION REALIGN	C100	K627	-1,077	-480	-329	-84	-112	-41	-4
34	TOTAL COMMON & OTHER PLANT	C121		-1,077	-480	-329	-84	-112	-41	-4
35	GROSS ELECTRIC PLT IN SERVICE	GP11		2,384,773	1,386,494	25,263	287,388	475,581	174,460	16,932

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
GEN SERVICE DEMAND (Reflects Present 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	1,017,994	0
3	INTERMEDIATE	P102	K202	0	0	0	0	129,770	0
4	PEAKING	P104	K204	0	0	0	0	167,752	0
5	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	1,315,516	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T100	K200	0	0	0	0	12,764	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	0	0	0	0	1,529	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	0	0	0	0	4,993	0
10	TRANSMISSION	T106	K220	0	0	0	0	279,345	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	0	0	0	0	1,587	0
12	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	300,218	0
13	TOTAL PROD & TRANS PLANT	PT21		0	0	0	0	1,615,734	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	968,742	0
25	TOTAL GROSS PTD PLANT	PD21		13,884	0	0	0	2,284,258	0
26	GENERAL & INTANGIBLE PLANT								
27	LABOR RELATED	G100	K627	1,008	0	0	1,083	83,754	0
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	14,879	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	101,592	0
32	COMMON & OTHER PLANT								
33	ADJ V - ORGANIZATION REALIGN	C100	K627	-13	0	0	-14	-1,077	0
34	TOTAL COMMON & OTHER PLANT	C121		-13	0	0	-14	-1,077	0
35	GROSS ELECTRIC PLT IN SERVICE	GP11		14,879	0	0	3,776	2,384,773	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(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	560,432	560,432	0	0	0	0	0
3	INTERMEDIATE	P152	P102	116,190	116,190	0	0	0	0	0
4	PEAKING	P154	P104	89,733	89,733	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171		766,355	766,355	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	5,345	5,345	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	654	654	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	1,696	1,696	0	0	0	0	0
10	TRANSMISSION	T156	T106	111,482	0	0	111,482	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	15	0	0	15	0	0	0
12	TOTAL TRANS DEPREC RESERVE	T171		119,192	7,695	0	111,497	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	36,192	16,115	11,059	2,826	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	12,572	12,572	0	0	0	0	0
27	DISTRIBUTION PRIMARY RELATED	G156	G106	101	0	0	0	101	0	0
28	TOTAL GENERAL DEPREC RESERVE	G171		51,229	28,687	11,059	2,826	3,871	1,384	134
29	TOTAL DEPRECIATION RESERVE	DR11		1,200,715	802,737	11,059	114,323	181,221	76,522	5,298

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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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	560,432	0
3	INTERMEDIATE	P152	P102	0	0	0	0	116,190	0
4	PEAKING	P154	P104	0	0	0	0	89,733	0
5	TOTAL PROD DEPREC RESERVE	P171		0	0	0	0	766,355	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T150	T100	0	0	0	0	5,345	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	0	0	0	0	654	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	0	0	0	0	1,696	0
10	TRANSMISSION	T156	T106	0	0	0	0	111,482	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	0	0	0	0	15	0
12	TOTAL TRANS DEPREC RESERVE	T171		0	0	0	0	119,192	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	36,192	0
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	12,572	0
27	DISTRIBUTION PRIMARY RELATED	G156	G106	0	0	0	0	101	0
28	TOTAL GENERAL DEPREC RESERVE	G171		436	0	0	2,832	51,229	0
29	TOTAL DEPRECIATION RESERVE	DR11		6,723	0	0	2,832	1,200,715	0

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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	1,315,516	1,315,516	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-766,355	-766,355	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	549,161	549,161	0	0	0	0	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	300,218	19,286	0	280,932	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-119,192	-7,695	-0	-111,497	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	181,026	11,591	0	169,435	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	1,134,772	560,752	0	169,435	289,366	96,161	11,461
14	NET TRANS & DIST PLANT	NT21	585,611	11,591	0	169,435	289,366	96,161	11,461
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	101,592	52,172	25,592	6,540	8,977	3,202	311
17	TOTAL GENERAL DEPREC RESERVE	G171	-51,229	-28,687	-11,059	-2,826	-3,871	-1,384	-134
18	NET GENERAL & INTANG PLANT	G221	50,363	23,485	14,533	3,714	5,106	1,818	177
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121	-1,077	-480	-329	-84	-112	-41	-4
21	NET COMMON & OTHER PLANT	C221	-1,077	-480	-329	-84	-112	-41	-4
22	NET ELECTRIC PLANT IN SERVICE	NP21	1,184,058	583,757	14,204	173,065	294,360	97,938	11,634

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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	1,315,516	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-766,355	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	549,161	0
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	300,218	0
7	TOTAL TRANS DEPREC RESERVE	T171		-0	-0	-0	-119,192	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	181,026	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	
12	NET DISTRIBUTION PLANT	D241	7,597	0	0	0	404,585	0
13	NET PTD PLANT	NT31	7,597	0	0	0	1,134,772	0
14	NET TRANS & DIST PLANT	NT21	7,597	0	0	0	585,611	0
15	GENERAL & INTANGIBLE PLANT							
16	GENERAL PLANT IN SERVICE	G121	1,008	0	0	3,790	101,592	0
17	TOTAL GENERAL DEPREC RESERVE	G171	-436	-0	-0	-2,832	-51,229	-0
18	NET GENERAL & INTANG PLANT	G221	572	0	0	958	50,363	0
19	COMMON & OTHER PLANT							
20	TOTAL COMMON & OTHER PLANT	C121	-13	0	0	-14	-1,077	0
21	NET COMMON & OTHER PLANT	C221	-13	0	0	-14	-1,077	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	8,156	0	0	944	1,184,058	0

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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	1,630	0	0	1,630	0	0	0
5	DISTRIBUTION	V226	D100	459	0	0	0	459	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		2,089	0	0	1,630	459	0	0
7	CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234	P121	59,779	59,779	0	0	0	0	0
9	TRANSMISSION	V236	T106	11,569	0	0	11,569	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	-47,219	-47,219	0	0	0	0	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	288	0	0	288	0	0	0
16	TOTAL RATE BASE CWIP	V255		26,473	12,563	2	11,857	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		28,914	12,563	2	13,487	2,124	614	68
22	NET ORIGINAL COST RATE BASE	RB21		1,212,972	596,320	14,206	186,552	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	59,993	34,880	636	7,230	11,964	4,389	426

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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	1,630	0
5	DISTRIBUTION	V226	D100	0	0	0	0	459	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		0	0	0	0	2,089	0
7	CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234	P121	0	0	0	0	59,779	0
9	TRANSMISSION	V236	T106	0	0	0	0	11,569	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	-47,219	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	0	0	0	0	288	0
16	TOTAL RATE BASE CWIP	V255		57	0	0	0	26,474	-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	28,915	-1
22	NET ORIGINAL COST RATE BASE	RB21		8,213	0	0	944	1,212,973	-1
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 - PPC	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	59,994	-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	-1,640	-953	-17	-198	-327	-120	-12
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	117	68	1	14	23	9	1
3	TOTAL PLANT MATERIALS & SUPPL	W659		58,470	33,995	620	7,046	11,660	4,278	415
4	TOTAL MATERIALS & SUPPLIES	W661		138,132	33,995	80,282	7,046	11,660	4,278	415
5	PREPAYMENTS & OTHER W.C. ITEMS									
6	TOTAL PREPAYMENTS	W670	PD29	629	368	0	77	129	47	5
7	UNFUND STRM DMG RESRV.- TRANSM	W672	T106	-226	0	0	-226	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	-550	0	0	-550	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		-5,740	368	0	-699	-3,775	-1,386	-134
12	OTHER WORKING CAPITAL									
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-1,225	-412	-357	-102	-242	-80	-7
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	-34	-20	0	-4	-7	-2	0
15	ADJ V - ORGANIZATION REALIGN	W694	K627	-12,127	-5,400	-3,706	-947	-1,263	-464	-45
16	TOTAL	W705		-13,386	-5,832	-4,063	-1,053	-1,512	-546	-52
17	TOTAL WORKING CASH	W721		-13,386	-5,832	-4,063	-1,053	-1,512	-546	-52
18	MISCELLANEOUS WORKING CAPITAL									
19	OPEBS - D.A. RETAIL	W730	K627	-45,380	-20,206	-13,867	-3,544	-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	18,192	6,115	5,302	1,516	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	372	216	4	45	74	27	3
24	ADJ L - REMOVE RTO START UP	W744	OM31	-1,052	-354	-307	-88	-208	-69	-6
25	TOTAL MISC WORK CAPITAL	W747		-26,345	-14,229	-7,421	-2,071	-1,266	-591	-60
26	TOTAL WORKING CAPITAL	WC71		92,661	14,302	68,798	3,223	5,107	1,755	169
27	PRELIMINARY SUMMARY									
28	TOTAL ADDITIVE ADJUSTMENTS	V289		28,914	12,563	2	13,487	2,124	614	68
29	TOTAL WORKING CAPITAL	WC71		92,661	14,302	68,798	3,223	5,107	1,755	169
30	TOTAL RATE BASE ADJUSTMENTS	RB71		121,575	26,865	68,800	16,710	7,231	2,369	237
31	RATE BASE CALCULATION									
32	NET ELECTRIC PLANT IN SERVICE	NP21		1,184,058	583,757	14,204	173,065	294,360	97,938	11,634
33	TOTAL RATE BASE ADJUSTMENTS	RB71		121,575	26,865	68,800	16,710	7,231	2,369	237
34	TOTAL RATE BASE	RB91		1,305,633	610,622	83,004	189,775	301,591	100,307	11,871

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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	-1,640	0
2	ADJ E - EOL NUCL M&S INVENTORY	W648	GP19	1	0	0	0	117	0
3	TOTAL PLANT MATERIALS & SUPPL	W659		365	0	0	92	58,471	-1
4	TOTAL MATERIALS & SUPPLIES	W661		365	0	0	92	138,133	-1
5	PREPAYMENTS & OTHER W.C. ITEMS								
6	TOTAL PREPAYMENTS	W670	PD29	4	0	0	0	630	-1
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	0	0	0	0	-226	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	-550	0
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-82	0	0	0	-3,966	-1
11	TOTAL	W687		-112	0	0	0	-5,738	-2
12	OTHER WORKING CAPITAL								
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-12	0	0	-13	-1,225	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	-12,128	1
16	TOTAL	W705		-158	0	0	-170	-13,386	0
17	TOTAL WORKING CASH	W721		-158	0	0	-170	-13,386	0
18	MISCELLANEOUS WORKING CAPITAL								
19	OPEBS - D.A. RETAIL	W730	K627	-546	0	0	-587	-45,380	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	18,191	1
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	372	0
24	ADJ L - REMOVE RTO START UP	W744	OM31	-10	0	0	-11	-1,053	1
25	TOTAL MISC WORK CAPITAL	W747		-377	0	0	-332	-26,347	2
26	TOTAL WORKING CAPITAL	WC71		-282	0	0	-410	92,662	-1
27	PRELIMINARY SUMMARY								
28	TOTAL ADDITIVE ADJUSTMENTS	V289		57	0	0	0	28,915	-1
29	TOTAL WORKING CAPITAL	WC71		-282	0	0	-410	92,662	-1
30	TOTAL RATE BASE ADJUSTMENTS	RB71		-225	0	0	-410	121,577	-2
31	RATE BASE CALCULATION								
32	NET ELECTRIC PLANT IN SERVICE	NP21		8,156	0	0	944	1,184,058	0
33	TOTAL RATE BASE ADJUSTMENTS	RB71		-225	0	0	-410	121,577	-2
34	TOTAL RATE BASE	RB91		7,931	0	0	534	1,305,635	-2

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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	124,061	58,021	7,887	18,032	28,657	9,531	1,128

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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	124,061	0

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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	26,165	26,165	0	0	0	0	0
11	INTERMEDIATE	P354	P102	4,289	4,289	0	0	0	0	0
12	PEAKING	P356	P104	5,151	5,151	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391		35,605	35,605	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451		70,573	35,605	34,968	0	0	0	0
15	TRANSMISSION O & M									
16	GEN. STEP-UP XFMR - BASE	T300	T100	254	254	0	0	0	0	0
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	30	30	0	0	0	0	0
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	108	108	0	0	0	0	0
19	TRANSMISSION	T306	T106	6,611	0	0	6,611	0	0	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	2,501	0	0	2,501	0	0	0
21	TOTAL TRANSMISSION O & M	T341		9,504	392	0	9,112	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

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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	P100	0	0	0	0	26,165	0
11	INTERMEDIATE	P354	P102	0	0	0	0	4,289	0
12	PEAKING	P356	P104	0	0	0	0	5,151	0
13	TOTAL DEMAND RELATED	P391		0	0	0	0	35,605	0
14	TOTAL PRODUCTION O & M	P451		0	0	0	0	70,573	0
15	TRANSMISSION O & M								
16	GEN. STEP-UP XFMR - BASE	T300	T100	0	0	0	0	254	0
17	GEN. STEP-UP XFMR - INTERMED	T302	T102	0	0	0	0	30	0
18	GEN. STEP-UP XFMR - PEAKING	T304	T104	0	0	0	0	108	0
19	TRANSMISSION	T306	T106	0	0	0	0	6,611	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	0	0	0	0	2,501	0
21	TOTAL TRANSMISSION O & M	T341		0	0	0	0	9,504	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 CONP	C306	K244	0	0	0	0	137	0

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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	728	226	178	347	119	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	-106	-47	-32	-8	-11	-4	0
4	TOTAL CUSTOMER ACCOUNTING EXP	C317		3,219	681	194	170	336	115	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	-107	-107	0	0	0	0	0
14	TRANSMISSION PLANT RELATED	A302	T106	150	0	0	150	0	0	0
15	DISTRIBUTION PLANT RELATED	A304	D141	1,082	0	0	0	755	277	27
16	GROSS PLANT RELATED	A306	GP19	1,000	581	11	121	199	73	7
17	LABOR RELATED	A308	K627	51,116	22,760	15,619	3,992	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	-1,085	-483	-332	-85	-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	97	56	1	12	19	7	1
22	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-275	-122	-84	-21	-29	-11	-1
23	ADJ V - ORGANIZATION REALIGN	A326	K627	-5,014	-2,233	-1,532	-392	-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	1,101	0	0	1,101	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		56,666	20,423	14,344	4,873	11,167	4,098	398
29	TOTAL O & M EXPENSE	OM31		169,870	57,101	49,506	14,155	33,573	11,075	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	-104	-2
4	TOTAL CUSTOMER ACCOUNTING EXP	C317		756	0	0	864	3,220	-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	-107	0
14	TRANSMISSION PLANT RELATED	A302	T106	0	0	0	0	150	0
15	DISTRIBUTION PLANT RELATED	A304	D141	22	0	0	0	1,081	1
16	GROSS PLANT RELATED	A306	GP19	6	0	0	2	1,000	0
17	LABOR RELATED	A308	K627	615	0	0	661	51,116	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	-1,085	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	97	0
22	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-3	0	0	-4	-275	0
23	ADJ V - ORGANIZATION REALIGN	A326	K627	-60	0	0	-65	-5,015	1
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	1,101	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	56,664	2
29	TOTAL O & M EXPENSE	OM31		1,655	0	0	1,764	169,869	1

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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	32,284	32,284	0	0	0	0	0
3	INTERMEDIATE	P462	P102	4,219	4,219	0	0	0	0	0
4	PEAKING	P464	P104	6,433	6,433	0	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP	P481		42,936	42,936	0	0	0	0	0
6	TRANSMISSION DEPRECIATION									
7	GEN. STEP-UP XFMR - BASE	T460	T100	169	169	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	79	79	0	0	0	0	0
10	TRANSMISSION	T466	T106	5,755	0	0	5,755	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	101	0	0	101	0	0	0
12	TOTAL TRANS DEPREC EXP	T481		6,124	268	0	5,856	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	3,728	1,660	1,139	291	388	143	14
23	RETAIL CUSTOMER RELATED (CSS)	G462	G102	3	0	0	0	0	0	0
24	PRODUCTION PLANT RELATED	G464	G104	2,976	2,976	0	0	0	0	0
25	DISTRIBUTION PRIMARY RELATED	G466	G106	36	0	0	0	36	0	0
26	ADJ S - SEBRING	G470	G100	-918	-409	-281	-72	-96	-35	-3
27	TOTAL GENERAL DEPREC EXPENSE	G481		5,825	4,227	858	219	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		82,091	47,431	858	6,075	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	32,284	0
3	INTERMEDIATE	P462	P102	0	0	0	0	4,219	0
4	PEAKING	P464	P104	0	0	0	0	6,433	0
5	TOTAL PRODUCTION DEPREC EXP	P481		0	0	0	0	42,936	0
6	TRANSMISSION DEPRECIATION								
7	GEN. STEP-UP XFMR - BASE	T460	T100	0	0	0	0	169	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	79	0
10	TRANSMISSION	T466	T106	0	0	0	0	5,755	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	0	0	0	0	101	0
12	TOTAL TRANS DEPREC EXP	T481		0	0	0	0	6,124	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	3,728	0
23	RETAIL CUSTOMER RELATED (CSS)	G462	G102	0	0	0	3	3	0
24	PRODUCTION PLANT RELATED	G464	G104	0	0	0	0	2,976	0
25	DISTRIBUTION PRIMARY RELATED	G466	G106	0	0	0	0	36	0
26	ADJ S - SEBRING	G470	G100	-11	0	0	-12	-919	1
27	TOTAL GENERAL DEPREC EXPENSE	G481		34	0	0	39	5,824	1
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	82,090	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	26,496	15,405	281	3,193	5,284	1,938	188
4	TOTAL REAL EST & PROP TAX	L521		26,496	15,405	281	3,193	5,284	1,938	188
5	PAYROLL TAX									
6	TOTAL	L530	K627	5,051	2,249	1,543	394	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	-8	-6	-1	-2	-1	0
10	TOTAL PAYROLL TAX	L551		5,430	2,241	1,537	393	818	296	19
11	REVENUE TAXES									
12	TOTAL	L560	R600	45,305	20,254	6,290	4,958	9,658	3,308	277
13	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-44,997	-20,116	-6,247	-4,925	-9,592	-3,286	-275
14	EXCL RAF CALC ON PRES CL REV	L564	R600	-266	-119	-37	-29	-57	-19	-2
15	EXC UNCOLL CALC ON PRES CL REV	L566	R600	-642	-287	-89	-70	-137	-47	-4
16	TOTAL REVENUE TAXES	L581		-600	-268	-83	-66	-128	-44	-4
17	TOTAL OTHER TAX & MISC EXPENSE	L591		31,326	17,378	1,735	3,520	5,974	2,190	203
18	MISC ALLOWABLE EXPENSES									
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	-21	-12	0	-3	-4	-2	0
20	MISC ALLOWABLE EXPENSES	M621		-21	-12	0	-3	-4	-2	0
21	PRELIMINARY SUMMARY									
22	TOTAL O & M EXPENSE	OM31		169,870	57,101	49,506	14,155	33,573	11,075	1,040
23	TOTAL DEPRECIATION EXPENSE	DE41		82,091	47,431	858	6,075	19,128	7,237	652
24	TOTAL OTHER TAX & MISC EXPENSE	L591		31,326	17,378	1,735	3,520	5,974	2,190	203
25	MISC ALLOWABLE EXPENSES	M621		-21	-12	0	-3	-4	-2	0
26	TOTAL OP EXP EX INC & REV TAX	OP61		283,266	121,898	52,099	23,747	58,671	20,500	1,895

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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	26,496	0
4	TOTAL REAL EST & PROP TAX	L521		165	0	0	42	26,496	0
5	PAYROLL TAX								
6	TOTAL	L530	K627	61	0	0	65	5,050	1
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	-18	-1
10	TOTAL PAYROLL TAX	L551		61	0	0	65	5,430	0
11	REVENUE TAXES								
12	TOTAL	L560	R600	362	0	0	196	45,303	2
13	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-360	0	0	-195	-44,996	-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	-601	1
17	TOTAL OTHER TAX & MISC EXPENSE	L591		221	0	0	104	31,325	1
18	MISC ALLOWABLE EXPENSES								
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	0	0	0	0	-21	0
20	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	-21	0
21	PRELIMINARY SUMMARY								
22	TOTAL O & M EXPENSE	OM31		1,655	0	0	1,764	169,869	1
23	TOTAL DEPRECIATION EXPENSE	DE41		670	0	0	39	82,090	1
24	TOTAL OTHER TAX & MISC EXPENSE	L591		221	0	0	104	31,325	1
25	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	-21	0
26	TOTAL OP EXP EX INC & REV TAX	OP61		2,546	0	0	1,907	283,263	3

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PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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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	33,730	15,775	2,144	4,903	7,791	2,591	307
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-7,121	-3,330	-453	-1,035	-1,645	-547	-65
6	TOTAL OTHER INTEREST EXPENSE	Y781		26,609	12,445	1,691	3,868	6,146	2,044	242
7	TOTAL INTEREST EXPENSE	Y783		26,609	12,445	1,691	3,868	6,146	2,044	242
8	OTHER DEDUCTIONS									
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	2,933	2,933	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS	Y823		2,933	2,933	0	0	0	0	0
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	49,794	28,950	527	6,001	9,930	3,643	354
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	7,844	4,560	83	945	1,564	574	56
14	TOTAL ADDITIONS	Y861		57,638	33,510	610	6,946	11,494	4,217	410
15	NET DEDUCTIONS AND ADDITIONS	Y871		-28,096	18,132	1,081	-3,078	-5,348	-2,173	-168
16	FEDERAL INCOME TAX ADJUSTMENTS									
17	FED & STATE PROV DEF INC TAX									
18	NET FED & STATE DIT	Z760	GP19	-18,310	-10,645	-194	-2,207	-3,651	-1,339	-130
19	ADJ R - TAX ON AFUDC	Z762	GP19	231	134	2	28	46	17	2
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-3,025	-1,759	-32	-365	-603	-221	-21
21	TOTAL FED & STATE PROV DEF IT	Z781		-21,104	-12,270	-224	-2,544	-4,208	-1,543	-149
22	INVESTMENT TAX CREDITS									
23	AMORTIZED INV TAX CREDIT									
24	AMORTIZATION	Z804	GP19	1,568	912	17	189	313	115	11
25	TOTAL AMORTIZED ITC	Z813		1,568	912	17	189	313	115	11
26	PRELIMINARY SUMMARY									
27	TOTAL FED & STATE PROV DEF IT	Z781		-21,104	-12,270	-224	-2,544	-4,208	1,543	-149
28	TOTAL AMORTIZED ITC	Z813		-1,568	-912	-17	-189	-313	-115	-11
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-22,672	-13,182	-241	-2,733	-4,521	-1,658	-160
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	205	0	0	14	33,730	0
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-43	0	0	-3	-7,121	0
6	TOTAL OTHER INTEREST EXPENSE	Y781		162	0	0	11	26,609	0
7	TOTAL INTEREST EXPENSE	Y783		162	0	0	11	26,609	0
8	OTHER DEDUCTIONS								
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	0	0	0	0	2,933	0
10	TOTAL OTHER DEDUCTIONS	Y823		0	0	0	0	2,933	0
11	ADDITIONS								
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	311	0	0	79	49,795	-1
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	49	0	0	12	7,843	1
14	TOTAL ADDITIONS	Y861		360	0	0	91	57,638	0
15	NET DEDUCTIONS AND ADDITIONS	Y871		-198	0	0	-80	-28,096	0
16	FEDERAL INCOME TAX ADJUSTMENTS								
17	FED & STATE PROV DEF INC TAX								
18	NET FED & STATE DIT	Z760	GP19	-114	0	0	-29	18,309	1
19	ADJ R - TAX ON AFUDC	Z762	GP19	1	0	0	0	230	1
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-19	0	0	-5	-3,025	0
21	TOTAL FED & STATE PROV DEF IT	Z781		-132	0	0	-34	-21,104	0
22	INVESTMENT TAX CREDITS								
23	AMORTIZED INV TAX CREDIT								
24	AMORTIZATION	Z804	GP19	10	0	0	2	1,569	-1
25	TOTAL AMORTIZED ITC	Z813		10	0	0	2	1,569	-1
26	PRELIMINARY SUMMARY								
27	TOTAL FED & STATE PROV DEF IT	Z781		-132	0	0	-34	-21,104	0
28	TOTAL AMORTIZED ITC	Z813		-10	-0	-0	-2	-1,569	1
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-142	0	0	-36	-22,673	1
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	124,061	58,021	7,887	18,032	28,657	9,531	1,128
2	NET DEDUCTIONS AND ADDITIONS	Y871	28,096	18,132	-1,081	3,078	5,348	2,173	168
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-22,672	-13,182	-241	-2,733	-4,521	-1,658	-160
4	BASE FOR FIT COMPUTATION	I865	129,485	62,971	6,565	18,377	29,484	10,046	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	69,722	33,907	3,535	9,895	15,876	5,409	612
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-22,672	-13,182	-241	-2,733	-4,521	-1,658	-160
8	NET FED INCOME TAX ALLOWABLE	I879	47,050	20,725	3,294	7,162	11,355	3,751	452
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869	69,722	33,907	3,535	9,895	15,876	5,409	612
11	NET FED INCOME TAX PAYABLE	I889	69,722	33,907	3,535	9,895	15,876	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	124,061	58,021	7,887	18,032	28,657	9,531	1,128
17	NET FED INCOME TAX ALLOWABLE	I879	47,050	20,725	3,294	7,162	11,355	3,751	452
18	NET DEDUCTIONS AND ADDITIONS	Y871	28,096	18,132	-1,081	3,078	5,348	2,173	168
19	BASE FOR SIT COMPUTATION	J965	199,207	96,878	10,100	28,272	45,360	15,455	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	11,593	5,638	588	1,645	2,640	899	102
22	NET STATE INCOME TAX ALLOWABLE	J979	11,593	5,638	588	1,645	2,640	899	102
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969	11,593	5,638	588	1,645	2,640	899	102
25	NET STATE INCOME TAX PAYABLE	J989	11,593	5,638	588	1,645	2,640	899	102
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	754	0	0	51	124,061	0
2	NET DEDUCTIONS AND ADDITIONS	Y871	198	-0	-0	80	28,096	-0
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-142	0	0	-36	-22,673	1
4	BASE FOR FIT COMPUTATION	I865	810	0	0	95	129,484	1
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	69,721	1
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-142	0	0	-36	-22,673	1
8	NET FED INCOME TAX ALLOWABLE	I879	294	0	0	15	47,048	2
9	FEDERAL INCOME TAX PAYABLE							
10	PRELIM FEDERAL INCOME TAX	I869	436	0	0	51	69,721	1
11	NET FED INCOME TAX PAYABLE	I889	436	0	0	51	69,721	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	754	0	0	51	124,061	0
17	NET FED INCOME TAX ALLOWABLE	I879	294	0	0	15	47,048	2
18	NET DEDUCTIONS AND ADDITIONS	Y871	198	-0	-0	80	28,096	-0
19	BASE FOR SIT COMPUTATION	J965	1,246	0	0	146	199,205	2
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	11,593	0
22	NET STATE INCOME TAX ALLOWABLE	J979	73	0	0	8	11,593	0
23	STATE INCOME TAX PAYABLE							
24	PRELIMINARY STATE INCOME TAX	J969	73	0	0	8	11,593	0
25	NET STATE INCOME TAX PAYABLE	J989	73	0	0	8	11,593	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	1,039	1,039	0	0	0	0	0
3	TRANSMISSION RELATED	Q002	T106	273	0	0	273	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	2,124	993	135	309	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	367	114	90	175	60	5
10	TOTAL REVENUE CREDITS	Q027		9,913	2,399	549	672	4,102	1,378	790
11	COST OF SERVICE COMPUTATION									
12	TOTAL OP EXP EX INC & REV TAX	OP61		283,266	121,898	52,099	23,747	58,671	20,500	1,895
13	RETURN ON RATE BASE	R751		124,061	58,021	7,887	18,032	28,657	9,531	1,128
14	NET FED INCOME TAX ALLOWABLE	I879		47,050	20,725	3,294	7,162	11,355	3,751	452
15	NET STATE INCOME TAX ALLOWABLE	J979		11,593	5,638	588	1,645	2,640	899	102
16	TOTAL REVENUE CREDITS	Q027		-9,913	-2,399	-549	-672	-4,102	-1,378	-790
17	SUBTOTAL B	CS03		456,057	203,883	63,319	49,914	97,221	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		1,125	503	156	123	240	82	7
20	TOTAL ELECTRIC COST OF SERVICE	CS05		457,182	204,386	63,475	50,037	97,461	33,385	2,794
21	CLASS REVENUES=COST OF SERVICE	R602		457,182	204,386	63,475	50,037	97,461	33,385	2,794
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-457,182	-204,386	-63,475	-50,037	-97,461	-33,385	-2,794
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	1,039	0
3	TRANSMISSION RELATED	Q002	T106	0	0	0	0	273	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	2,124	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	822	-2
10	TOTAL REVENUE CREDITS	Q027		20	0	0	5	9,915	-2
11	COST OF SERVICE COMPUTATION								
12	TOTAL OP EXP EX INC & REV TAX	OP61		2,546	0	0	1,907	283,263	3
13	RETURN ON RATE BASE	R751		754	0	0	51	124,061	0
14	NET FED INCOME TAX ALLOWABLE	I879		294	0	0	15	47,048	2
15	NET STATE INCOME TAX ALLOWABLE	J979		73	0	0	8	11,593	0
16	TOTAL REVENUE CREDITS	Q027		-20	-0	-0	-5	-9,915	2
17	SUBTOTAL B	CS03		3,647	0	0	1,976	456,050	7
18	REVENUE TAX FACTOR	L031		0.00247	0.00247	0.00247	0.00247		0.00000
19	REVENUE TAX	L033		9	0	0	5	1,125	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		3,656	0	0	1,981	457,175	7
21	CLASS REVENUES=COST OF SERVICE	R602		3,656	0	0	1,981	457,175	7
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-3,656	-0	-0	-1,981	-457,175	-7
23	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575

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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

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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

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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	16,841	16,841	0	0	0	0	0
32	PRODUCTIION DEMAND - INTERMED	K602	K202	3,223	3,223	0	0	0	0	0
33	PRODUCTION DEMAND - PEAKING	K604	K204	2,706	2,706	0	0	0	0	0
34	PROD ENERGY - ALLOCABLE	K610	K306	15,816	0	15,816	0	0	0	0
35	TRANSMISSION	K612	T121	4,319	277	0	4,042	0	0	0
36	DISTRIBUTION	K614	D141	7,723	0	0	0	5,392	1,979	192
37	**TOTAL PTD WAGES & SALARIES**	K617		50,628	23,047	15,816	4,042	5,392	1,979	192
38	**WTD PTD WAGE & SAL RATIOS**	K619		1.00000	0.45522	0.31240	0.07984	0.10650	0.03909	0.00379
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

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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	16,841	0
32	PRODUCTIION DEMAND - INTERMED	K602	K202	0	0	0	0	3,223	0
33	PRODUCTION DEMAND - PEAKING	K604	K204	0	0	0	0	2,706	0
34	PROD ENERGY - ALLOCABLE	K610	K306	0	0	0	0	15,816	0
35	TRANSMISSION	K612	T121	0	0	0	0	4,319	0
36	DISTRIBUTION	K614	D141	160	0	0	0	7,723	0
37	TOTAL PTD WAGES & SALARIES	K617		160	0	0	0	50,628	0
38	WTD PTD WAGE & SAL RATIOS	K619		0.00316	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

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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		51,760	23,047	15,816	4,042	5,392	1,979	192
2	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.44527	0.30556	0.07809	0.10417	0.03823	0.00371
3	ADMINISTRATIVE & GENERAL	K630	K627	13,940	6,207	4,260	1,089	1,452	533	52
4	TOTAL WAGES AND SALARIES EXP	K633		65,700	29,254	20,076	5,131	6,844	2,512	244
5	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.44527	0.30557	0.07810	0.10417	0.03823	0.00371
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	0	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	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL PTDCSS WAGES & SALARIES	K627		623	0	0	669	51,760	0
2	WTD PTDCSS WAGE & SAL RATIOS	K629		0.01204	0.00000	0.00000	0.01293	1.00000	0.00000
3	ADMINISTRATIVE & GENERAL	K630	K627	168	0	0	180	13,941	-1
4	TOTAL WAGES AND SALARIES EXP	K633		791	0	0	849	65,701	-1
5	WTD WAGE AND SALARY RATIOS	K639		0.01204	0.00000	0.00000	0.01292	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	0.06424	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	0.69813	0.25623	0.02487
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01991	0.00000	0.29000	0.48178	0.17683	0.01716
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.58435	0.00000	0.12299	0.20432	0.07499	0.00728
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.51354	0.25191	0.06438	0.08836	0.03152	0.00306
9	WTD GROSS C & O PLANT RATIOS	C129	1.00000	0.44568	0.30548	0.07799	0.10399	0.03807	0.00371
10	WTD GROSS PLANT RATIOS	GP19	1.00000	0.58139	0.01059	0.12051	0.19942	0.07316	0.00710
11	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.66855	0.00921	0.09521	0.15093	0.06373	0.00441
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	0.06403	0.00000	0.93597	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	0.01979	0.00000	0.28933	0.49413	0.16421	0.01957
17	WTD NET G & I PLANT RATIOS	G229	1.00000	0.46631	0.28857	0.07374	0.10138	0.03610	0.00351
18	WTD NET C & O PLANT RATIOS	C229	1.00000	0.44568	0.30548	0.07799	0.10399	0.03807	0.00371
19	WTD NET PLANT RATIOS	NP29	1.00000	0.49301	0.01200	0.14616	0.24860	0.08271	0.00983
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.24611	0.58120	0.05101	0.08441	0.03097	0.00300
23	WTD RATIOS	W689	1.00000	-0.06411	0.00000	0.12178	0.65767	0.24146	0.02334
24	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.43568	0.30353	0.07866	0.11295	0.04079	0.00388
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.54010	0.28169	0.07861	0.04805	0.02243	0.00228
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.15435	0.74247	0.03478	0.05511	0.01894	0.00182
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29	1.00000	0.49162	0.01171	0.15380	0.24443	0.08125	0.00965
29	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.46768	0.06357	0.14535	0.23099	0.07683	0.00909
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	0.04125	0.00000	0.95875	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	0.21156	0.06027	0.05281	0.10438	0.03573	0.03231
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	0.36041	0.25313	0.08600	0.19707	0.07232	0.00702
37	WTD O & M EXP RATIOS	OM39	1.00000	0.33615	0.29143	0.08333	0.19764	0.06520	0.00612

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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	0.02077	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.01433	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00608	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00992	0.00000	0.00000	0.03731	1.00000	0.00000
9	WTD GROSS C & O PLANT RATIOS	C129	0.01207	0.00000	0.00000	0.01300	1.00000	0.00000
10	WTD GROSS PLANT RATIOS	GP19	0.00624	0.00000	0.00000	0.00158	1.00000	0.00000
11	WTD TOTAL DEPREC RES RATIOS	DR19	0.00560	0.00000	0.00000	0.00236	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	0.01297	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD NET G & I PLANT RATIOS	G229	0.01136	0.00000	0.00000	0.01902	1.00000	0.00000
18	WTD NET C & O PLANT RATIOS	C229	0.01207	0.00000	0.00000	0.01300	1.00000	0.00000
19	WTD NET PLANT RATIOS	NP29	0.00689	0.00000	0.00000	0.00080	1.00000	0.00000
20	RATE BASE ADJUSTMENTS							
21	WORKING CAPITAL							
22	WTD MATERIAL & SUPPLY RATIOS	W669	0.00264	0.00000	0.00000	0.00067	1.00001	-0.00001
23	WTD RATIOS	W689	0.01951	0.00000	0.00000	0.00000	0.99965	0.00035
24	WTD TOTAL WORKING CASH RATIOS	W729	0.01180	0.00000	0.00000	0.01270	1.00000	0.00000
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.01431	0.00000	0.00000	0.01260	1.00008	-0.00008
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.00304	0.00000	0.00000	-0.00442	1.00001	-0.00001
27	RATE BASE							
28	WTD NET OCRB RATIOS	RB29	0.00677	0.00000	0.00000	0.00078	1.00000	-0.00000
29	WTD TOTAL RATE BASE RATIOS	RB99	0.00607	0.00000	0.00000	0.00041	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	0.00563	0.00000	0.00000	0.00000	1.00000	0.00000
34	WTD CUST ACCT EXP RATIOS	C319	0.23486	0.00000	0.00000	0.26841	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	0.01292	0.00000	0.00000	0.01110	0.99996	0.00004
37	WTD O & M EXP RATIOS	OM39	0.00974	0.00000	0.00000	0.01038	0.99999	0.00001

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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	0.04376	0.00000	0.95624	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	0.72567	0.14730	0.03760	0.05631	0.01854	0.00189
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	0.57779	0.01045	0.07400	0.23301	0.08816	0.00794
8	MISC ALLOWABLE EXPENSES								
9	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.58141	0.01061	0.12051	0.19943	0.07314	0.00710
10	WTD PAYROLL TAX RATIOS	L559	1.00000	0.41271	0.28306	0.07238	0.15064	0.05451	0.00350
11	WTD MISC TAX RATIOS	L589	1.00000	0.44667	0.13833	0.11000	0.21333	0.07333	0.00667
12	WTD OTHER TAX RATIOS	L599	1.00000	0.55475	0.05539	0.11237	0.19070	0.06991	0.00648
13	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.57143	0.00000	0.14286	0.19048	0.09524	0.00000
14	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.43033	0.18392	0.08383	0.20712	0.07237	0.00669
15	INCOME TAXES								
16	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.44706	0.13884	0.10945	0.21318	0.07302	0.00611
17	OPERATING EXPENSES								
18	WTD PROD O & M EXP RATIOS	P459	1.00000	0.50451	0.49549	0.00000	0.00000	0.00000	0.00000
19	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04125	0.00000	0.95875	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	0.45522	0.31240	0.07984	0.10650	0.03909	0.00379
24	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.44527	0.30556	0.07809	0.10417	0.03823	0.00371
25	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.44527	0.30557	0.07810	0.10417	0.03823	0.00371
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	0.02354	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GENERAL DEPREC EXP RATIOS	G489	0.00584	0.00000	0.00000	0.00670	0.99983	0.00017
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	0.00816	0.00000	0.00000	0.00048	0.99999	0.00001
8	MISC ALLOWABLE EXPENSES							
9	WTD REAL EST & PROP TAX RATIOS	L529	0.00623	0.00000	0.00000	0.00159	1.00000	0.00000
10	WTD PAYROLL TAX RATIOS	L559	0.01123	0.00000	0.00000	0.01197	1.00000	0.00000
11	WTD MISC TAX RATIOS	L589	0.00833	0.00000	0.00000	0.00500	1.00167	0.00167
12	WTD OTHER TAX RATIOS	L599	0.00705	0.00000	0.00000	0.00332	0.99997	0.00003
13	WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD OP EXP EX INC & REV RATIOS	OP69	0.00899	0.00000	0.00000	0.00673	0.99999	0.00001
15	INCOME TAXES							
16	WTD TOTAL ELECTRIC REVENUE	C 09	0)080(	0)000(	0 0000	0)0433	0 99998	0 0000
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	0.00316	0.00000	0.00000	0.00000	1 00000	0.00000
24	WTD PTDCSS WAGE & SAL RATIOS	K629	0.01204	0.00000	0.00000	0.01293	1 00000	0.00000
25	WTD WAGE AND SALARY RATIOS	K639	0.01204	0.00000	0.00000	0.01292	1 00002	0.00002
26	WTD RATIOS	K669	0.46442	0.00000	0.00000	0.53558	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	457,182	204,386	63,475	50,037	97,461	33,385	2,794
3	TOTAL REVENUE CREDITS	Q027	9,913	2,399	549	672	4,102	1,378	790
4	TOTAL ELECTRIC REVENUE	CS07	467,095	206,785	64,024	50,709	101,563	34,763	3,584
5	TOTAL OP EXP EX INC & REV TAX	OP61	-283,266	-121,898	-52,099	-23,747	-58,671	-20,500	-1,895
6	FIRM SERVICE REVENUE TAX	RTXP	-1,125	-503	-156	-123	-240	-82	-7
7	NET INCOME	NI01	182,704	84,384	11,769	26,839	42,652	14,181	1,682
8	ADJUSTMENTS TO NET INCOME								
9	TOTAL INTEREST EXPENSE	Y783	-26,609	-12,445	-1,691	-3,868	-6,146	-2,044	-242
10	TOTAL OTHER DEDUCTIONS	Y823	-2,933	-2,933	-0	-0	-0	-0	-0
11	TOTAL ADDITIONS	Y861	57,638	33,510	610	6,946	11,494	4,217	410
12	PRELIMINARY TAXABLE INCOME	TI01	210,800	102,516	10,688	29,917	48,000	16,354	1,850
13	STATE INCOME TAX COMPUTATION								
14	PRELIMINARY TAXABLE INCOME	TI01	210,800	102,516	10,688	29,917	48,000	16,354	1,850
15	STATE TAXABLE INCOME	SI01	210,800	102,516	10,688	29,917	48,000	16,354	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	11,593	5,638	588	1,645	2,640	899	102
19	STATE INC TAX PAYABLE	SP01	11,593	5,638	588	1,645	2,640	899	102
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01	11,593	5,638	588	1,645	2,640	899	102
22	NET STATE INC TAX ALLOWABLE	SA01	11,593	5,638	588	1,645	2,640	899	102
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01	210,800	102,516	10,688	29,917	48,000	16,354	1,850
25	STATE INC TAX PAYABLE	SP01	-11,593	-5,638	-588	-1,645	-2,640	-899	-102
26	NET FEDERAL TAXABLE INCOME	FI01	199,207	96,878	10,100	28,272	45,360	15,455	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	69,722	33,907	3,535	9,895	15,876	5,409	612
29	TOTAL FED & STATE PROV DEF IT	Z781	-21,104	-12,270	-224	-2,544	-4,208	-1,543	-149
30	TOTAL AMORTIZED ITC	Z813	-1,568	-912	-17	-189	-313	-115	-11
31	NET FED INC TAX ALLOWABLE	FA01	47,050	20,725	3,294	7,162	11,355	3,751	452
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01	69,722	33,907	3,535	9,895	15,876	5,409	612
34	FED INC TAX PAYABLE	FP01	69,722	33,907	3,535	9,895	15,876	5,409	612
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	3,656	0	0	1,981	457,175	7
3	TOTAL REVENUE CREDITS	Q027	20	0	0	5	9,915	-2
4	TOTAL ELECTRIC REVENUE	CS07	**3,676**	**0**	**0**	**1,986**	**467,090**	**5**
5	TOTAL OP EXP EX INC & REV TAX	OP61	-2,546	-0	-0	-1,907	-283,263	-3
6	FIRM SERVICE REVENUE TAX	RTXP	-9	-0	-0	-5	-1,125	-0
7	NET INCOME	NI01	1,121	0	0	74	182,702	2
8	ADJUSTMENTS TO NET INCOME							
9	TOTAL INTEREST EXPENSE	Y783	-162	-0	-0	-11	-26,609	-0
10	TOTAL OTHER DEDUCTIONS	Y823	-0	-0	-0	-0	-2,933	-0
11	TOTAL ADDITIONS	Y861	360	0	0	91	57,638	0
12	PRELIMINARY TAXABLE INCOME	TI01	1,319	0	0	154	210,798	2
13	STATE INCOME TAX COMPUTATION							
14	PRELIMINARY TAXABLE INCOME	TI01	1,319	0	0	154	210,798	2
15	STATE TAXABLE INCOME	SI01	1,319	0	0	154	210,798	2
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	8	11,593	0
19	STATE INC TAX PAYABLE	SP01	73	0	0	8	11,593	0
20	SIT ALLOWABLE							
21	STATE INC TAX PAYABLE	SP01	73	0	0	8	11,593	0
22	NET STATE INC TAX ALLOWABLE	SA01	73	0	0	8	11,593	0
23	FEDERAL INCOME TAX COMPUTATION							
24	PRELIMINARY TAXABLE INCOME	TI01	1,319	0	0	154	210,798	2
25	STATE INC TAX PAYABLE	SP01	-73	-0	-0	-8	-11,593	-0
26	NET FEDERAL TAXABLE INCOME	FI01	1,246	0	0	146	199,205	2
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	69,721	1
29	TOTAL FED & STATE PROV DEF IT	Z781	-132	0	0	-34	-21,104	0
30	TOTAL AMORTIZED ITC	Z813	-10	-0	-0	-2	-1,569	1
31	NET FED INC TAX ALLOWABLE	FA01	294	0	0	15	47,048	2
32	FEDERAL INCOME TAX PAYABLE							
33	PRELIM FIT = FI01 * K190	FT01	436	0	0	51	69,721	1
34	FED INC TAX PAYABLE	FP01	436	0	0	51	69,721	1
35	PRELIMINARY SUMMARY							

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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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		182,704	84,384	11,769	26,839	42,652	14,181	1,682
2	NET FED INC TAX ALLOWABLE	FA01		-47,050	-20,725	-3,294	-7,162	-11,355	-3,751	-452
3	NET STATE INC TAX ALLOWABLE	SA01		-11,593	-5,638	-588	-1,645	-2,640	-899	-102
4	OVERALL RETURN EARNED (SCH 14)	RETU		124,061	58,021	7,887	18,032	28,657	9,531	1,128
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
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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	74	182,702	2
2	**NET FED INC TAX ALLOWABLE**	**FA01**	**-294**	**-0**	**-0**	**-15**	**-47,048**	-2
3	NET STATE INC TAX ALLOWABLE	SA01	-73	-0	-0	-8	-11,593	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU	754	0	0	51	124,061	0
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.09507	0.00000	0.00000	0.09551	0.09502	0.00000

F. Curtailable Service

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
CURTAILABLE SERVICE (Reflects Present Rate Revenue Credits)

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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	36,297	20,905	415	4,334	10,589	10	0
3	TOTAL DEPRECIATION RESERVE	DR11	-18,066	-12,102	-182	-1,724	-4,034	-4	-0
4	TOTAL RATE BASE ADJUSTMENTS	RB71	1,948	405	1,132	253	164	0	0
5	TOTAL RATE BASE	RB91	20,179	9,208	1,365	2,863	6,719	6	0
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	2,651	862	816	215	744	0	0
8	TOTAL DEPRECIATION EXPENSE	DE41	1,250	716	14	92	426	0	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	479	262	30	53	134	0	0
10	TOTAL OP EXP EX INC & REV TAX	OP61	4,380	1,840	860	360	1,304	0	0
11	NET FED INCOME TAX ALLOWABLE	I879	730	313	54	109	254	1	0
12	NET STATE INCOME TAX ALLOWABLE	J979	179	85	10	25	59	0	0
13	REVENUE TAX	L033	18	8	3	2	5	0	0
14	TOTAL OPERATING EXPENSE	OPEX	5,307	2,246	927	496	1,622	1	0
15	RETURN ON RATE BASE	R751	1,918	875	130	272	638	1	0
16	TOTAL REVENUE CREDITS	Q027	-147	-36	-9	-10	-92	-0	-0
17	TOTAL ELECTRIC COST OF SERVICE	CS05	7,078	3,085	1,048	758	2,168	2	0
18	CLASS REVENUES=COST OF SERVICE	R602	7,078	3,085	1,048	759	2,168	2	0
19	EXCESS REVENUES	XREV	0	0	0	1	0	0	0
20	TOTAL RETURN EARNED	RETE	1,918	875	130	273	638	1	0
21	RATE OF RETURN EARNED	RORE	**0.09505**	0.09503	0.09524	0.09535	0.09495	0.16667	0.00000
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	0.12806	0.12802	0.12838	0.12858	0.12789	0.25189	0.03629
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	7,078	3,085	1,048	759	2,168	2	0
26	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	-1	0	0	0
27	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	-0.00132	0.00000	0.00000	0.00000

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	40	0	0	3	36,296	1
3	TOTAL DEPRECIATION RESERVE	DR11	18	0	0	2	18,066	0
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-3	0	0	-1	1,950	-2
5	TOTAL RATE BASE	RB91	19	0	0	0	20,180	-1
6	OPERATING EXPENSES							
7	TOTAL O & M EXPENSE	OM31	11	0	0	2	2,650	1
8	TOTAL DEPRECIATION EXPENSE	DE41	2	0	0	0	1,250	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	0	0	0	0	479	0
10	TOTAL OP EXP EX INC & REV TAX	OP61	13	0	0	2	4,379	1
11	NET FED INCOME TAX ALLOWABLE	I879	2	0	0	0	733	-3
12	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	179	0
13	REVENUE TAX	L033	0	0	0	0	18	0
14	TOTAL OPERATING EXPENSE	OPEX	15	0	0	2	5,309	-2
15	RETURN ON RATE BASE	R751	2	0	0	0	1,918	0
16	TOTAL REVENUE CREDITS	Q027	-0	-0	-0	-0	-147	-0
17	TOTAL ELECTRIC COST OF SERVICE	CS05	17	0	0	2	7,080	-2
18	CLASS REVENUES=COST OF SERVICE	R602	17	0	0	2	7,081	-3
19	EXCESS REVENUES	XREV	0	0	0	0	1	-1
20	TOTAL RETURN EARNED	RETE	2	0	0	0	1,919	-1
21	RATE OF RETURN EARNED	RORE	0.10526	0.00000	0.00000	0.00000	**0.09509**	**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	0.14572	0.03629	0.03629	0.03629	0.12813	1.69280
24	ALLOWED RETURN ON COM EQUITY	AROE	0.12800	0.12800	0.12800	0.12800		0.12800
25	CLASS REVENUES=COST OF SERVICE	R600	17	0	0	2	7,081	-3
26	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	-1	1
27	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	-0.00014	-0.33333

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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	15,349	15,349	0	0	0	0	0
3	INTERMEDIATE	P102	K202	1,957	1,957	0	0	0	0	0
4	PEAKING	P104	K204	2,529	2,529	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121		19,835	19,835	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	192	192	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	23	23	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	75	75	0	0	0	0	0
10	TRANSMISSION	T106	K220	4,212	0	0	4,212	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	24	0	0	24	0	0	0
12	TRANSMISSION PLANT IN SERVICE	T121		4,526	290	0	4,236	0	0	0
13	TOTAL PROD & TRANS PLANT	PT21		24,361	20,125	0	4,236	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		14,962	290	0	4,236	10,392	10	0
22	TOTAL GROSS PTD PLANT	PD21		34,797	20,125	0	4,236	10,392	10	0
23	GENERAL & INTANGIBLE PLANT									
24	LABOR RELATED	G100	K627	1,286	563	421	99	194	0	0
25	RETAIL CUSTOMER RELATED (CSS)	G102	K400	1	0	0	0	0	0	0
26	PRODUCTION PLANT RELATED	G104	P121	224	224	0	0	0	0	0
27	DISTRIBUTION PRIMARY RELATED	G106	K240	6	0	0	0	6	0	0
28	GENERAL PLANT IN SERVICE	G121		1,517	787	421	99	200	0	0
29	COMMON & OTHER PLANT									
30	ADJ V - ORGANIZATION REALIGN	C100	K627	-17	-7	-6	-1	-3	0	0
31	TOTAL COMMON & OTHER PLANT	C121		-17	-7	-6	-1	-3	0	0
32	GROSS ELECTRIC PLT IN SERVICE	GP11		36,297	20,905	415	4,334	10,589	10	0

PROGRESS ENERGY FLORIDA
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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	15,349	0
3	INTERMEDIATE	P102	K202	0	0	0	0	1,957	0
4	PEAKING	P104	K204	0	0	0	0	2,529	0
5	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	19,835	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T100	K200	0	0	0	0	192	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	0	0	0	0	23	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	0	0	0	0	75	0
10	TRANSMISSION	T106	K220	0	0	0	0	4,212	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	0	0	0	0	24	0
12	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	4,526	0
13	TOTAL PROD & TRANS PLANT	PT21		0	0	0	0	24,361	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	14,962	0
22	TOTAL GROSS PTD PLANT	PD21		34	0	0	0	34,797	0
23	GENERAL & INTANGIBLE PLANT								
24	LABOR RELATED	G100	K627	6	0	0	2	1,285	1
25	RETAIL CUSTOMER RELATED (CSS)	G102	K400	0	0	0	1	1	0
26	PRODUCTION PLANT RELATED	G104	P121	0	0	0	0	224	0
27	DISTRIBUTION PRIMARY RELATED	G106	K240	0	0	0	0	6	0
28	GENERAL PLANT IN SERVICE	G121		6	0	0	3	1,516	1
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	36,296	1

PROGRESS ENERGY FLORIDA
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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	8,450	8,450	0	0	0	0	0
3	INTERMEDIATE	P152	P102	1,752	1,752	0	0	0	0	0
4	PEAKING	P154	P104	1,353	1,353	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171		11,555	11,555	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	80	80	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	25	25	0	0	0	0	0
10	TRANSMISSION	T156	T106	1,681	0	0	1,681	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171		1,796	115	0	1,681	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	556	243	182	43	84	0	0
20	RETAIL CUSTOMER RELATED (CSS)	G152	G102	1	0	0	0	0	0	0
21	PRODUCTION PLANT RELATED	G154	G104	189	189	0	0	0	0	0
22	DISTRIBUTION PRIMARY RELATED	G156	G106	2	0	0	0	2	0	0
23	TOTAL GENERAL DEPREC RESERVE	G171		748	432	182	43	86	0	0
24	TOTAL DEPRECIATION RESERVE	DR11		18,066	12,102	182	1,724	4,034	4	0

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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	8,450	0
3	INTERMEDIATE	P152	P102	0	0	0	0	1,752	0
4	PEAKING	P154	P104	0	0	0	0	1,353	0
5	TOTAL PROD DEPREC RESERVE	P171		0	0	0	0	11,555	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T150	T100	0	0	0	0	80	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	25	0
10	TRANSMISSION	T156	T106	0	0	0	0	1,681	0
11	TOTAL TRANS DEPREC RESERVE	T171		0	0	0	0	1,796	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	556	0
20	RETAIL CUSTOMER RELATED (CSS)	G152	G102	0	0	0	1	1	0
21	PRODUCTION PLANT RELATED	G154	G104	0	0	0	0	189	0
22	DISTRIBUTION PRIMARY RELATED	G156	G106	0	0	0	0	2	0
23	TOTAL GENERAL DEPREC RESERVE	G171		3	0	0	2	748	0
24	TOTAL DEPRECIATION RESERVE	DR11		18	0	0	2	18,066	0

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	19,835	19,835	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-11,555	-11,555	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	8,280	8,280	0	0	0	0	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	4,526	290	0	4,236	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-1,796	-115	-0	-1,681	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	2,730	175	0	2,555	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	17,479	8,455	0	2,555	6,444	6	0
14	NET TRANS & DIST PLANT	NT21	9,199	175	0	2,555	6,444	6	0
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	1,517	787	421	99	200	0	0
17	TOTAL GENERAL DEPREC RESERVE	G171	-748	-432	-182	-43	-86	-0	-0
18	NET GENERAL & INTANG PLANT	G221	769	355	239	56	114	0	0
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121	-17	-7	-6	-1	-3	0	0
21	NET COMMON & OTHER PLANT	C221	-17	-7	-6	-1	-3	0	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	18,231	8,803	233	2,610	6,555	6	0

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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	19,835	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-11,555	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	8,280	0
5	TRANSMISSION PLANT							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	4,526	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-1,796	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	2,730	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	17,479	0
14	NET TRANS & DIST PLANT	NT21	19	0	0	0	9,199	0
15	GENERAL & INTANGIBLE PLANT							
16	GENERAL PLANT IN SERVICE	G121	6	0	0	3	1,516	1
17	TOTAL GENERAL DEPREC RESERVE	G171	-3	-0	-0	-2	-748	-0
18	NET GENERAL & INTANG PLANT	G221	3	0	0	1	768	1
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	18,230	1

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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	25	0	0	25	0	0	0
5	DISTRIBUTION	V226	D100	10	0	0	0	10	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		35	0	0	25	10	0	0
7	CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234	P121	901	901	0	0	0	0	0
9	TRANSMISSION	V236	T106	174	0	0	174	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	-712	-712	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		399	189	0	178	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		440	189	0	203	48	0	0
19	NET ORIGINAL COST RATE BASE	RB21		18,671	8,992	233	2,813	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	913	526	10	109	266	0	0
30	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-25	-14	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		890	513	10	106	260	0	0

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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	25	0
5	DISTRIBUTION	V226	D100	0	0	0	0	10	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		0	0	0	0	35	0
7	CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234	P121	0	0	0	0	901	0
9	TRANSMISSION	V236	T106	0	0	0	0	174	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	-712	0
13	ADJ Y - TRANSMISSION UPGRADE	V250	T108	0	0	0	0	4	0
14	TOTAL RATE BASE CWIP	V255		0	0	0	0	399	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	440	0
19	NET ORIGINAL COST RATE BASE	RB21		22	0	0	1	18,670	1
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	912	1
30	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	0	0	0	0	-24	-1
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	890	0

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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		2,201	513	1,321	106	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	-2	-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	-186	-81	-61	-14	-28	0	0
13	TOTAL	W705		-206	-88	-67	-16	-33	0	0
14	TOTAL WORKING CASH	W721		206	-88	-67	-16	-33	0	0
15	MISCELLANEOUS WORKING CAPITAL									
16	OPEBS - D.A. RETAIL	W730	K627	-697	-305	-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	284	92	87	23	80	0	0
19	ADJ K - SECTION 1341	W742	GP19	6	3	0	1	2	0	0
20	ADJ L - REMOVE RTO START UP	W744	OM31	-16	-5	-5	-1	-4	0	0
21	TOTAL MISC WORK CAPITAL	W747		-399	-215	-122	-30	-27	0	0
22	TOTAL WORKING CAPITAL	WC71		1,508	216	1,132	50	116	0	0
23	PRELIMINARY SUMMARY									
24	TOTAL ADDITIVE ADJUSTMENTS	V289		440	189	0	203	48	0	0
25	TOTAL WORKING CAPITAL	WC71		1,508	216	1,132	50	116	0	0
26	TOTAL RATE BASE ADJUSTMENTS	RB71		1,948	405	1,132	253	164	0	0
27	RATE BASE CALCULATION									
28	NET ELECTRIC PLANT IN SERVICE	NP21		18,231	8,803	233	2,610	6,555	6	0
29	TOTAL RATE BASE ADJUSTMENTS	RB71		1,948	405	1,132	253	164	0	0
30	TOTAL RATE BASE	RB91		20,179	9,208	1,365	2,863	6,719	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		1,918	875	130	272	638	1	0

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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	2,201	0
2	PREPAYMENTS & CTHER 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	19	0
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	-185	-1
13	TOTAL	W705		-1	0	0	0	-205	-1
14	TOTAL WORKING CASH	W721		-1	0	0	0	-205	-1
15	MISCELLANEOUS WORKING CAPITAL								
16	OPEBS - D.A. RETAIL	W730	K627	-4	0	0	-1	-696	-1
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	283	1
19	ADJ K - SECTION 1341	W742	GP19	0	0	0	0	6	0
20	ADJ L - REMOVE RTO START UP	W744	OM31	0	0	0	0	-15	-1
21	TOTAL MISC WORK CAPITAL	W747		-3	0	0	-1	-398	-1
22	TOTAL WORKING CAPITAL	WC71		-3	0	0	-1	1,510	-2
23	PRELIMINARY SUMMARY								
24	TOTAL ADDITIVE ADJUSTMENTS	V289		0	0	0	0	440	0
25	TOTAL WORKING CAPITAL	WC71		-3	0	0	-1	1,510	-2
26	TOTAL RATE BASE ADJUSTMENTS	RB71		-3	0	0	-1	1,950	-2
27	RATE BASE CALCULATION								
28	NET ELECTRIC PLANT IN SERVICE	NP21		22	0	0	1	18,230	1
29	TOTAL RATE BASE ADJUSTMENTS	RB71		-3	0	0	-1	1,950	-2
30	TOTAL RATE BASE	RB91		19	0	0	0	20,180	-1
31	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09502	0.09502	0.09502	0.09502		0.09502
32	RETURN ON RATE BASE	R751		2	0	0	0	1,918	0

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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	395	395	0	0	0	0	0
11	INTERMEDIATE	P354	P102	65	65	0	0	0	0	0
12	PEAKING	P356	P104	78	78	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391		538	538	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451		1,115	538	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	100	0	0	100	0	0	0
19	ADJ Y - TRANSMISSION UPGRADE	T308	T108	38	0	0	38	0	0	0
20	TOTAL TRANSMISSION O & M	T341		144	6	0	138	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	10	4	3	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	9	3	3	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	395	0
11	INTERMEDIATE	P354	P102	0	0	0	0	65	0
12	PEAKING	P356	P104	0	0	0	0	78	0
13	TOTAL DEMAND RELATED	P391		0	0	0	0	538	0
14	TOTAL PRODUCTION O & M	P451		0	0	0	0	1,115	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	100	0
19	ADJ Y - TRANSMISSION UPGRADE	T308	T108	0	0	0	0	38	0
20	TOTAL TRANSMISSION O & M	T341		0	0	0	0	144	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	24	0
30	ADJ I - MMR PROJECT - LABOR	C312	K627	0	0	0	0	-2	0
31	TOTAL CUSTOMER ACCOUNTING EXP	C317		7	0	0	1	30	0
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

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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	15	9	0	2	4	0	0
2	LABOR RELATED	A308	K627	785	344	257	60	118	0	0
3	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-17	-7	-6	-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	1	1	0	0	0	0	0
6	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-4	-2	-1	0	-1	0	0
7	ADJ V - ORGANIZATION REALIGN	A326	K627	-77	-34	-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	17	0	0	17	0	0	0
10	ADJ W - INCR STRM RSRV - DSTB	A334	D141	124	0	0	0	123	0	0
11	TOTAL ADMINISTRATIVE & GENERAL	A337		871	309	236	74	246	0	0
12	TOTAL O & M EXPENSE	OM31		2,651	862	816	215	744	0	0

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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	15	0
2	LABOR RELATED	A308	K627	4	0	0	1	784	1
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	1	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	-77	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	17	0
10	ADJ W - INCR STRM RSRV - DSTB	A334	D141	0	0	0	0	123	
11	TOTAL ADMINISTRATIVE & GENERAL	A337		4	0	0	1	870	
12	TOTAL O & M EXPENSE	OM31		11	0	0	2	2,650	1

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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	487	487	0	0	0	0	0
3	INTERMEDIATE	P462	P102	64	64	0	0	0	0	0
4	PEAKING	P464	P104	97	97	0	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP	P481		648	648	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	87	0	0	87	0	0	0
10	ADJ Y - TRANSMISSION UPGRADE	T468	T108	2	0	0	2	0	0	0
11	TOTAL TRANS DEPREC EXP	T481		93	4	0	89	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	57	25	19	4	9	0	0
19	PRODUCTION PLANT RELATED	G464	G104	45	45	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		89	64	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		1,250	716	14	92	426	0	0

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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	487	0
3	INTERMEDIATE	P462	P102	0	0	0	0	64	0
4	PEAKING	P464	P104	0	0	0	0	97	0
5	TOTAL PRODUCTION DEPREC EXP	P481		0	0	0	0	648	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	87	0
10	ADJ Y - TRANSMISSION UPGRADE	T468	T108	0	0	0	0	2	0
11	TOTAL TRANS DEPREC EXP	T481		0	0	0	0	93	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	57	0
19	PRODUCTION PLANT RELATED	G464	G104	0	0	0	0	45	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	89	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	1,250	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	403	232	5	48	118	0	0
4	TOTAL REAL EST & PROP TAX	L521		403	232	5	48	118	0	0
5	PAYROLL TAX									
6	TOTAL	L530	K627	78	34	26	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		85	34	26	6	19	0	0
9	REVENUE TAXES									
10	TOTAL	L560	R600	662	289	98	71	203	0	0
11	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-658	-287	-97	-71	-202	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	-4	-1	-1	-3	0	0
15	TOTAL OTHER TAX & MISC EXPENSE	L591		479	262	30	53	134	0	0
16	PRELIMINARY SUMMARY									
17	TOTAL O & M EXPENSE	OM31		2,651	862	816	215	744	0	0
18	TOTAL DEPRECIATION EXPENSE	DE41		1,250	716	14	92	426	0	0
19	TOTAL OTHER TAX & MISC EXPENSE	L591		479	262	30	53	134	0	0
20	TOTAL OP EXP EX INC & REV TAX	OP61		4,380	1,840	860	360	1,304	0	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(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	0	403	0
4	TOTAL REAL EST & PROP TAX	L521		0	0	0	0	403	0
5	PAYROLL TAX								
6	TOTAL	L530	K627	0	0	0	0	78	0
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	0
9	REVENUE TAXES								
10	TOTAL	L560	R600	2	0	0	0	663	-1
11	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-2	0	0	0	-659	1
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	-9	0
15	TOTAL OTHER TAX & MISC EXPENSE	L591		0	0	0	0	479	0
16	PRELIMINARY SUMMARY								
17	TOTAL O & M EXPENSE	OM31		11	0	0	2	2,650	1
18	TOTAL DEPRECIATION EXPENSE	DE41		2	0	0	0	1,250	0
19	**TOTAL OTHER TAX & MISC EXPENSE**	**L591**		0	0	0	0	479	0
20	TOTAL OP EXP EX INC & REV TAX	OP61		13	0	0	2	4,379	1

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	521	238	35	74	173	0	0
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-110	-50	-7	-16	-37	0	0
6	TOTAL OTHER INTEREST EXPENSE	Y781		411	188	28	58	136	0	0
7	TOTAL INTEREST EXPENSE	Y783		411	188	28	58	136	0	0
8	OTHER DEDUCTIONS									
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	44	44	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS	Y823		44	44	0	0	0	0	0
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	758	437	9	91	221	0	0
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	119	69	1	14	35	0	0
14	TOTAL ADDITIONS	Y861		877	506	10	105	256	0	0
15	NET DEDUCTIONS AND ADDITIONS	Y871		-422	-274	18	-47	-120	0	0
16	FEDERAL INCOME TAX ADJUSTMENTS									
17	FED & STATE PROV DEF INC TAX									
18	NET FED & STATE DIT	Z760	GP19	-279	-161	-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	-46	-26	-1	-5	-13	0	0
21	TOTAL FED & STATE PROV DEF IT	Z781		-321	-185	-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		-321	-185	-4	-38	-93	0	0
28	TOTAL AMORTIZED ITC	Z813		-24	-14	-0	-3	-7	-0	-0
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-345	-199	-4	-41	-100	0	0
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	0	0	0	0	520	1
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	0	0	0	0	-110	0
6	TOTAL OTHER INTEREST EXPENSE	Y781		0	0	0	0	410	1
7	TOTAL INTEREST EXPENSE	Y783		0	0	0	0	410	1
8	OTHER DEDUCTIONS								
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	0	0	0	0	44	0
10	TOTAL OTHER DEDUCTIONS	Y823		0	0	0	0	44	0
11	ADDITIONS								
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	1	0	0	0	759	-1
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	0	0	0	0	119	0
14	TOTAL ADDITIONS	Y861		1	0	0	0	878	-1
15	NET DEDUCTIONS AND ADDITIONS	Y871		-1	0	0	0	-424	2
16	FEDERAL INCOME TAX ADJUSTMENTS								
17	FED & STATE PROV DEF INC TAX								
18	NET FED & STATE DIT	Z760	GP19	0	0	0	0	-278	-1
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	-45	-1
21	TOTAL FED & STATE PROV DEF IT	Z781		0	0	0	0	-320	-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	-320	-1
28	TOTAL AMORTIZED ITC	Z813		-0	-0	-0	-0	-24	-0
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		0	0	0	0	-344	-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	1,918	875	130	272	638	1	0
2	NET DEDUCTIONS AND ADDITIONS	Y871	422	274	-18	47	120	-0	-0
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-345	-199	-4	-41	-100	0	0
4	BASE FOR FIT COMPUTATION	I865	1,995	950	108	278	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	1,075	512	58	150	354	1	0
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-345	-199	-4	-41	-100	0	0
8	NET FED INCOME TAX ALLOWABLE	I879	730	313	54	109	254	1	0
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869	1,075	512	58	150	354	1	0
11	NET FED INCOME TAX PAYABLE	I889	1,075	512	58	150	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	1,918	875	130	272	638	1	0
17	NET FED INCOME TAX ALLOWABLE	I879	730	313	54	109	254	1	0
18	NET DEDUCTIONS AND ADDITIONS	Y871	422	274	-18	47	120	-0	-0
19	BASE FOR SIT COMPUTATION	J965	3,070	1,462	166	428	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	179	85	10	25	59	0	0
22	NET STATE INCOME TAX ALLOWABLE	J979	179	85	10	25	59	0	0
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969	179	85	10	25	59	0	0
25	NET STATE INCOME TAX PAYABLE	J989	179	85	10	25	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)
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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	1,918	0
2	NET DEDUCTIONS AND ADDITIONS	Y871	1	-0	-0	-0	424	-2
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	0	-344	-1
4	BASE FOR FIT COMPUTATION	I865	3	0	0	0	1,998	-3
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	1,077	-2
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	0	-344	-1
8	NET FED INCOME TAX ALLOWABLE	I879	2	0	0	0	733	-3
9	FEDERAL INCOME TAX PAYABLE							
10	PRELIM FEDERAL INCOME TAX	I869	2	0	0	0	1,077	-2
11	NET FED INCOME TAX PAYABLE	I889	2	0	0	0	1,077	-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	2	0	0	0	1,918	0
17	NET FED INCOME TAX ALLOWABLE	I879	2	0	0	0	733	3
18	NET DEDUCTIONS AND ADDITIONS	Y871	1	-0	-0	-0	424	-2
19	BASE FOR SIT COMPUTATION	J965	5	0	0	0	3,075	-5
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	179	0
22	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	179	0
23	STATE INCOME TAX PAYABLE							
24	PRELIMINARY STATE INCOME TAX	J969	0	0	0	0	179	0
25	NET STATE INCOME TAX PAYABLE	J989	0	0	0	0	179	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	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
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		4,380	1,840	860	360	1,304	0	0
11	RETURN ON RATE BASE	R751		1,918	875	130	272	638	1	0
12	NET FED INCOME TAX ALLOWABLE	I879		730	333	54	109	254	1	0
13	NET STATE INCOME TAX ALLOWABLE	J979		179	85	10	25	59	0	0
14	TOTAL REVENUE CREDITS	Q027		-147	-36	-9	-10	-92	-0	-0
15	SUBTOTAL B	CS03		7,060	3,077	1,045	756	2,163	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		7,078	3,085	1,048	758	2,168	2	0
19	CLASS REVENUES=COST OF SERVICE	R602		7,078	3,085	1,048	759	2,168	2	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		-7,078	-3,085	-1,048	-758	-2,168	-2	-0
21	EXCESS REVENUES	XREV		0	0	0	1	0	0	0
22	COMPOSITE TAX RATE	CTAX			0.38726	0.38726	0.38726	0.38726	0.38726	0.38726
23	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	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	4,379	1
11	RETURN ON RATE BASE	R751		2	0	0	0	1,918	0
12	NET FED INCOME TAX ALLOWABLE	I879		2	0	0	0	733	-3
13	NET STATE INCOME TAX ALLOWABLE	J979		0	0	0	0	179	0
14	TOTAL REVENUE CREDITS	Q027		-0	-0	-0	-0	-147	-0
15	SUBTOTAL B	CS03		17	0	0	2	7,062	-2
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	7,080	-2
19	CLASS REVENUES=COST OF SERVICE	R602		17	0	0	2	7,081	-3
20	TOTAL ELECTRIC COST OF SERVICE	CS05		-17	-0	-0	-2	-7,080	2
21	EXCESS REVENUES	XREV		0	0	0	0	1	-1
22	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575
23	EXCESS RETURN	XRET		0	0	0	0	1	-1

PROGRESS ENERGY FLORIDA
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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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	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 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	254	254	0	0	0	0	0
28	PRODUCTIION DEMAND - INTERMED	K602	K202	49	49	0	0	0	0	0
29	PRODUCTION DEMAND - PEAKING	K604	K204	41	41	0	0	0	0	0
30	PROD ENERGY - ALLOCABLE	K610	K306	260	0	260	0	0	0	0
31	TRANSMISSION	K612	T121	65	4	0	61	0	0	0
32	DISTRIBUTION	K614	D141	121	0	0	0	120	0	0
33	TOTAL PTD WAGES & SALARIES	K617		790	348	260	61	120	0	0
34	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.44051	0.32911	0.07722	0.15190	0.00000	0.00000
35	CUSTOMER ACCOUNTING	K620	K667	5	0	0	0	0	0	0
36	TOTAL PTDCSS WAGES & SALARIES	K627		795	348	260	61	120	0	0
37	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.43774	0.32704	0.07673	0.15094	0.00000	0.00000
38	ADMINISTRATIVE & GENERAL	K630	K627	214	94	70	16	32	0	0
39	TOTAL WAGES AND SALARIES EXP	K633		1,009	442	330	77	152	0	0
40	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.43806	0.32706	0.07631	0.15064	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	254	0
28	PRODUCTION DEMAND - INTERMED	K602	K202	0	0	0	0	49	0
29	PRODUCTION DEMAND - PEAKING	K604	K204	0	0	0	0	41	0
30	PROD ENERGY - ALLOCABLE	K610	K306	0	0	0	0	260	0
31	TRANSMISSION	K612	T121	0	0	0	0	65	0
32	DISTRIBUTION	K614	D141	0	0	0	0	120	1
33	TOTAL PTD WAGES & SALARIES	K617		0	0	0	0	789	1
34	WTD PTD WAGE & SAL RATIOS	K619		0.00000	0.00000	0.00000	0.00000	0.99873	0.00127
35	CUSTOMER ACCOUNTING	K620	K667	4	0	0	1	794	0
36	TOTAL PTDCSS WAGES & SALARIES	K627		4	0	0	1	794	1
37	WTD PTDCSS WAGE & SAL RATIOS	K629		0.00503	0.00000	0.00000	0.00126	0.99874	0.00126
38	ADMINISTRATIVE & GENERAL	K630	K627	1	0	0	0	213	1
39	TOTAL WAGES AND SALARIES EXP	K633		5	0	0	1	1,007	2
40	WTD WAGE AND SALARY RATIOS	K639		0.00496	0.00000	0.00000	0.00099	0.99802	0.00198
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			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	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
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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	0.06407	0.00000	0.93593	0.00000	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.82612	0.00000	0.17388	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	0.01938	0.00000	0.28312	0.69456	0.00067	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.57835	0.00000	0.12173	0.29865	0.00029	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.51879	0.27752	0.06526	0.13184	0.00000	0.00000
9	WTD GROSS C & O PLANT RATIOS	C129	1.00000	0.41176	0.35294	0.05882	0.17647	0.00000	0.00000
10	WTD GROSS PLANT RATIOS	GP19	1.00000	0.57594	0.01143	0.11940	0.29173	0.00028	0.00000
11	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.66988	0.01007	0.09543	0.22329	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	0.06410	0.00000	0.93590	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	0.01902	0.00000	0.27775	0.70051	0.00065	0.00000
17	WTD NET G & I PLANT RATIOS	G229	1.00000	0.46164	0.31079	0.07282	0.14824	0.00000	0.00000
18	WTD NET C & O PLANT RATIOS	C229	1.00000	0.41176	0.35294	0.05882	0.17647	0.00000	0.00000
19	WTD NET PLANT RATIOS	NP29	1.00000	0.48286	0.01278	0.14316	0.35955	0.00033	0.00000
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.23308	0.60018	0.04816	0.11813	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	0.42718	0.32524	0.07767	0.16019	0.00000	0.00000
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.53885	0.30576	0.07519	0.06767	0.00000	0.00000
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.14324	0.75066	0.03316	0.07692	0.00000	0.00000
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29	1.00000	0.48160	0.01248	0.15066	0.35365	0.00032	0.00000
29	WTD TOTAL RATE EASE RATIOS	RB99	1.00000	0.45632	0.06764	0.14188	0.33297	0.00030	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	0.04167	0.00000	0.95833	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	0.30000	0.10000	0.10000	0.23333	0.00000	0.00000
35	WTD A & G EXP RATIOS	A339	1.00000	0.35476	0.27095	0.08496	0.28243	0.00000	0.00000
36	WTD O & M EXP RATIOS	OM39	1.00000	0.32516	0.30781	0.08110	0.28065	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	0.00227	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00098	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00396	0.00000	0.00000	0.00198	0.99934	0.00066
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	0.00110	0.00000	0.00000	0.00008	0.99997	0.00003
11	WTD TOTAL DEPREC RES RATIOS	DR19	0.00100	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	0.00390	0.00000	0.00000	0.00130	0.99870	0.00130
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	0.00121	0.00000	0.00000	0.00005	0.99995	0.00005
20	RATE BASE ADJUSTMENTS							
21	WORKING CAPITAL							
22	WTD MATERIAL & SUPPLY RATIOS	W669	0.00045	0.00000	0.00000	0.00000	1.00000	0.00000
23	WTD RATIOS	W689	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24	WTD TOTAL WORKING CASH RATIOS	W729	0.00485	0.00000	0.00000	0.00000	0.99515	0.00485
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00752	0.00000	0.00000	0.00251	0.99749	0.00251
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.00199	0.00000	0.00000	-0.00066	1.00133	-0.00133
27	RATE BASE							
28	WTD NET OCRB RATIOS	RB29	0.00118	0.00000	0.00000	0.00005	0.99995	0.00005
29	WTD TOTAL RATE BASE RATIOS	RB99	0.00094	0.00000	0.00000	0.00000	1.00005	-0.00005
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	1.00000	0.00000
35	WTD A & G EXP RATIOS	A339	0.00459	0.00000	0.00000	0.00115	0.99885	0.00115
36	WTD O & M EXP RATIOS	OM39	0.00415	0.00000	0.00000	0.00075	0.99962	0.00038
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	0.04301	0.00000	0.95699	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	0.71910	0.15730	0.03371	0.08989	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	0.57280	0.01120	0.07360	0.34080	0.00000	0.00000
7	MISC ALLOWABLE EXPENSES								
8	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.57568	0.01241	0.11911	0.29280	0.00000	0.00000
9	WTD PAYROLL TAX RATIOS	L559	1.00000	0.40000	0.30588	0.07059	0.22353	0.00000	0.00000
10	WTD MISC TAX RATIOS	L589	1.00000	0.44444	0.11111	0.11111	0.33333	0.00000	0.00000
11	WTD OTHER TAX RATIOS	L599	1.00000	0.54697	0.06263	0.11065	0.27975	0.00000	0.00000
12	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.42009	0.19635	0.08219	0.29772	0.00000	0.00000
13	INCOME TAXES								
14	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.43586	0.14806	0.10709	0.30630	0.00028	0.00000
15	OPERATING EXPENSES								
16	WTD PROD O & M EXP RATIOS	P459	1.00000	0.48251	0.51749	0.00000	0.00000	0.00000	0.00000
17	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04167	0.00000	0.95833	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	0.44051	0.32911	0.07722	0.15190	0.00000	0.00000
21	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.43774	0.32704	0.07673	0.15094	0.00000	0.00000
22	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.43806	0.32706	0.07631	0.15064	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	0.00160	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	1.00000	0.00000
10	WTD MISC TAX RATIOS	L589	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11	WTD OTHER TAX RATIOS	L599	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	WTD OP EXP EX INC & REV RATIOS	OP69	0.00297	0.00000	0.00000	0.00046	0.99977	0.00023
13	INCOME TAXES							
14	WTD TOTAL ELECTRIC REVENUE	CS09	0.00240	0.00000	0.00000	0.00028	1.00028	-0.00028
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	0.99873	0.00127
21	WTD PTDCSS WAGE & SAL RATIOS	K629	0.00503	0.00000	0.00000	0.00126	0.99874	0.00126
22	WTD WAGE AND SALARY RATIOS	K639	0.00496	0.00000	0.00000	0.00099	0.99802	0.00198
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	7,078	3,085	1,048	759	2,168	2	0
3	TOTAL REVENUE CREDITS	Q027	147	36	9	10	92	0	0
4	TOTAL ELECTRIC REVENUE	CS07	7,225	3,121	1,057	769	2,260	2	0
5	TOTAL OP EXP EX INC & REV TAX	OP61	-4,380	-1,840	-860	-360	-1,304	-0	-0
6	FIRM SERVICE REVENUE TAX	RTXP	-18	-8	-3	-2	-5	-0	-0
7	NET INCOME	NI01	2,827	1,273	194	407	951	2	0
8	ADJUSTMENTS TO NET INCOME								
9	TOTAL INTEREST EXPENSE	Y783	-411	-188	-28	-58	-136	-0	-0
10	TOTAL OTHER DEDUCTIONS	Y823	-44	-44	-0	-0	-0	-0	-0
11	TOTAL ADDITIONS	Y861	877	506	10	105	256	0	0
12	PRELIMINARY TAXABLE INCOME	TI01	3,249	1,547	176	454	1,071	2	0
13	STATE INCOME TAX COMPUTATION								
14	PRELIMINARY TAXABLE INCOME	TI01	3,249	1,547	176	454	1,071	2	0
15	STATE TAXABLE INCOME	SI01	3,249	1,547	176	454	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	179	85	10	25	59	0	0
19	STATE INC TAX PAYABLE	SP01	179	85	10	25	59	0	0
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01	179	85	10	25	59	0	0
22	NET STATE INC TAX ALLOWABLE	SA01	179	85	10	25	59	0	0
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01	3,249	1,547	176	454	1,071	2	0
25	STATE INC TAX PAYABLE	SP01	-179	-85	-10	-25	-59	-0	-0
26	NET FEDERAL TAXABLE INCOME	FI01	3,070	1,462	166	429	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	1,075	512	58	150	354	1	0
29	TOTAL FED & STATE PROV DEF IT	Z781	-321	-185	-4	-38	-93	0	0
30	TOTAL AMORTIZED ITC	Z813	-24	-14	-0	-3	-7	-0	-0
31	NET FED INC TAX ALLOWABLE	FA01	730	313	54	109	254	1	0
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01	1,075	512	58	150	354	1	0
34	FED INC TAX PAYABLE	FP01	1,075	512	58	150	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	7,081	-3
3	TOTAL REVENUE CREDITS	Q027	0	0	0	0	147	0
4	TOTAL ELECTRIC REVENUE	CS07	17	0	0	2	7,228	-3
5	TOTAL OP EXP EX INC & REV TAX	OP61	-13	-0	-0	-2	-4,379	-1
6	FIRM SERVICE REVENUE TAX	RTXP	-0	-0	-0	-0	-18	-0
7	NET INCOME	NI01	4	0	0	0	2,831	-4
8	ADJUSTMENTS TO NET INCOME							
9	TOTAL INTEREST EXPENSE	Y783	-0	-0	-0	-0	-410	-1
10	TOTAL OTHER DEDUCTIONS	Y823	-0	-0	-0	-0	-44	-0
11	TOTAL ADDITIONS	Y861	1	0	0	0	878	-1
12	PRELIMINARY TAXABLE INCOME	TI01	5	0	0	0	3,255	-6
13	STATE INCOME TAX COMPUTATION							
14	PRELIMINARY TAXABLE INCOME	TI01	5	0	0	0	3,255	-6
15	STATE TAXABLE INCOME	SI01	5	0	0	0	3,255	-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	0	0	0	0	179	0
19	STATE INC TAX PAYABLE	SP01	0	0	0	0	179	0
20	SIT ALLOWABLE							
21	STATE INC TAX PAYABLE	SP01	0	0	0	0	179	0
22	NET STATE INC TAX ALLOWABLE	SA01	0	0	0	0	179	0
23	FEDERAL INCOME TAX COMPUTATION							
24	PRELIMINARY TAXABLE INCOME	TI01	5	0	0	0	3,255	-6
25	STATE INC TAX PAYABLE	SP01	-0	-0	-0	-0	-179	-0
26	NET FEDERAL TAXABLE INCOME	FI01	5	0	0	0	3,076	-6
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	1,077	-2
29	TOTAL FED & STATE PROV DEF IT	Z781	0	0	0	0	-320	-1
30	TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-24	-0
31	NET FED INC TAX ALLOWABLE	FA01	2	0	0	0	733	-3
32	FEDERAL INCOME TAX PAYABLE							
33	PRELIM FIT = FI01 * K190	FT01	2	0	0	0	1,077	-2
34	FED INC TAX PAYABLE	FP01	2	0	0	0	1,077	-2
35	PRELIMINARY SUMMARY							

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
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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	2,827	1,273	194	407	951	2	0
2	NET FED INC TAX ALLOWABLE	FA01	-730	-313	-54	-109	-254	-1	-0
3	NET STATE INC TAX ALLOWABLE	SA01	-179	-85	-10	-25	-59	-0	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU	1,918	875	130	273	638	1	0
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.09505	0.09503	0.09524	0.09535	0.09495	0.16667	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(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	NI01	4	0	0	0	2,831	-4
2	NET FED INC TAX ALLOWABLE	FA01	-2	-0	-0	-0	-733	3
3	NET STATE INC TAX ALLOWABLE	SA01	-0	-0	-0	-0	-179	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU	2	0	0	0	1,919	-1
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.10526	0.00000	0.00000	0.00000	0.09509	1.00000

G. Interruptible Service

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

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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	280,178	176,344	4,147	36,552	57,745	2,147	15
3	TOTAL DEPRECIATION RESERVE	DR11	-142,819	-102,098	-1,815	-14,540	-22,003	-941	-5
4	TOTAL RATE BASE ADJUSTMENTS	RB71	17,722	3,417	11,293	2,125	883	29	0
5	TOTAL RATE BASE	RB91	155,081	77,663	13,625	24,137	36,625	1,235	10
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	21,732	7,266	8,129	1,799	4,079	134	0
8	TOTAL DEPRECIATION EXPENSE	DE41	9,470	6,033	141	773	2,322	90	1
9	TOTAL OTHER TAX & MISC EXPENSE	L591	3,738	2,209	284	447	726	26	0
10	MISC ALLOWABLE EXPENSES	M621	-2	-1	0	0	0	0	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	34,938	15,507	8,554	3,019	7,127	250	1
12	NET FED INCOME TAX ALLOWABLE	I879	5,583	2,638	540	912	1,381	47	1
13	NET STATE INCOME TAX ALLOWABLE	J979	1,370	717	96	209	321	11	0
14	REVENUE TAX	L033	138	64	26	16	29	1	0
15	TOTAL OPERATING EXPENSE	OPEX	42,029	18,926	9,216	4,156	8,858	309	2
16	RETURN ON RATE BASE	R751	14,736	7,380	1,295	2,293	3,480	117	1
17	TOTAL REVENUE CREDITS	Q027	-1,002	-306	-90	-86	-499	-17	-1
18	TOTAL ELECTRIC COST OF SERVICE	CS05	55,763	26,000	10,421	6,363	11,839	409	2
19	CLASS REVENUES=COST OF SERVICE	R602	55,763	26,000	10,421	6,363	11,839	409	2
20	TOTAL RETURN EARNED	RETE	14,736	7,380	1,295	2,293	3,480	117	1
21	RATE OF RETURN EARNED	RORE	0.09502	0.09503	0.09505	0.09500	0.09502	0.09474	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	0.12801	0.12801	0.12805	0.12797	0.12800	0.12752	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	55,763	26,000	10,421	6,363	11,839	409	2

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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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	280,175	3
3	TOTAL DEPRECIATION RESERVE	DR11	-330	-1,073	-0	-12	-142,817	-2
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-48	30	0	-6	17,723	-1
5	TOTAL RATE BASE	RB91	354	1,431	0	1	155,081	0
6	OPERATING EXPENSES							
7	TOTAL O & M EXPENSE	OM31	185	124	0	17	21,733	1
8	TOTAL DEPRECIATION EXPENSE	DE41	32	78	0	0	9,470	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	15	29	0	1	3,737	1
10	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	-1	-1
11	TOTAL OP EXP EX INC & REV TAX	OP61	232	231	0	18	34,939	-1
12	NET FED INCOME TAX ALLOWABLE	I879	13	53	0	0	5,585	-2
13	NET STATE INCOME TAX ALLOWABLE	J979	3	13	0	0	1,370	0
14	REVENUE TAX	L033	1	1	0	0	138	0
15	TOTAL OPERATING EXPENSE	OPEX	249	298	0	18	42,032	-3
16	RETURN ON RATE BASE	R751	34	136	0	0	14,736	0
17	TOTAL REVENUE CREDITS	Q027	-2	-3	-0	-0	-1,004	2
18	TOTAL ELECTRIC COST OF SERVICE	CS05	281	431	0	18	55,764	-1
19	CLASS REVENUES=COST OF SERVICE	R602	281	431	0	18	55,764	-1
20	TOTAL RETURN EARNED	RETE	34	136	0	0	14,736	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	0.12801	-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	281	431	0	18	55,764	-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	PRODUCTION PLANT									
2	BASE	P100	K200	129,477	129,477	0	0	0	0	0
3	INTERMEDIATE	P102	K202	16,505	16,505	0	0	0	0	0
4	PEAKING	P104	K204	21,336	21,336	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121		167,318	167,318	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	1,623	1,623	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	194	194	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	635	635	0	0	0	0	0
10	TRANSMISSION	T106	K220	35,529	0	0	35,529	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	202	0	0	202	0	0	0
12	TRANSMISSION PLANT IN SERVICE	T121		38,183	2,452	0	35,731	0	0	0
13	TOTAL PROD & TRANS PLANT	PT21		205,501	169,770	0	35,731	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		100,022	2,452	0	35,731	56,670	2,108	15
26	TOTAL GROSS PTD PLANT	PD21		267,340	169,770	0	35,731	56,670	2,108	15
27	GENERAL & INTANGIBLE PLANT									
28	LABOR RELATED	G100	K627	11,049	4,743	4,201	832	1,058	39	0
29	RETAIL CUSTOMER RELATED (CSS)	G102	K400	8	0	0	0	0	0	0
30	PRODUCTION PLANT RELATED	G104	P121	1,892	1,892	0	0	0	0	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	31	0	0	0	31	0	0
32	GENERAL PLANT IN SERVICE	G121		12,980	6,635	4,201	832	1,089	39	0
33	COMMON & OTHER PLANT									
34	ADJ V - ORGANIZATION REALIGN	C100	K627	-142	-61	-54	-11	-14	0	0
35	TOTAL COMMON & OTHER PLANT	C121		-142	-61	-54	-11	-14	0	0

PROGRESS ENERGY FLORIDA
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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	129,477	0
3	INTERMEDIATE	P102	K202	0	0	0	0	16,505	0
4	PEAKING	P104	K204	0	0	0	0	21,336	0
5	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	167,318	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T100	K200	0	0	0	0	1,623	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	0	0	0	0	194	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	0	0	0	0	635	0
10	TRANSMISSION	T106	K220	0	0	0	0	35,529	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	0	0	0	0	202	0
12	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	38,183	0
13	TOTAL PROD & TRANS PLANT	PT21		0	0	0	0	205,501	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	100,022	0
26	TOTAL GROSS PTD PLANT	PD21		616	2,430	0	0	267,340	0
27	GENERAL & INTANGIBLE PLANT								
28	LABOR RELATED	G100	K627	118	45	0	11	11,047	2
29	RETAIL CUSTOMER RELATED (CSS)	G102	K400	0	0	0	8	8	0
30	PRODUCTION PLANT RELATED	G104	P121	0	0	0	0	1,892	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	0	0	0	0	31	0
32	GENERAL PLANT IN SERVICE	G121		118	45	0	19	12,978	2
33	COMMON & OTHER PLANT								
34	ADJ V - ORGANIZATION REALIGN	C100	K627	-2	-1	0	0	-143	1
35	TOTAL COMMON & OTHER PLANT	C121		-2	-1	0	0	-143	1

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 GROSS ELECTRIC PLT IN SERVICE	GP11		280,178	176,344	4,147	36,552	57,745	2,147	15

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 GROSS ELECTRIC PLT IN SERVICE	GP11		732	2,474	0	19	280,175	3

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	71,280	71,280	0	0	0	0	0
3	INTERMEDIATE	P152	P102	14,778	14,778	0	0	0	0	0
4	PEAKING	P154	P104	11,413	11,413	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171		97,471	97,471	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	680	680	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	83	83	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	216	216	0	0	0	0	0
10	TRANSMISSION	T156	T106	14,179	0	0	14,179	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	2	0	0	2	0	0	0
12	TOTAL TRANS DEPREC RESERVE	T171		15,160	979	0	14,181	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	4,774	2,049	1,815	359	457	17	0
25	RETAIL CUSTOMER RELATED (CSS)	G152	G102	7	0	0	0	0	0	0
26	PRODUCTION PLANT RELATED	G154	G104	1,599	1,599	0	0	0	0	0
27	DISTRIBUTION PRIMARY RELATED	G156	G106	12	0	0	0	12	0	0
28	TOTAL GENERAL DEPREC RESERVE	G171		6,392	3,648	1,815	359	469	17	0
29	TOTAL DEPRECIATION RESERVE	DR11		142,819	102,098	1,815	14,540	22,003	941	5

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	71,280	0
3	**INTERMEDIATE**	**P152**	**P102**	**0**	**0**	**0**	**0**	**14,778**	**0**
4	PEAKING	P154	P104	0	0	0	0	11,413	0
5	TOTAL PROD DEPREC RESERVE	P171		0	0	0	0	97,471	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T150	T100	0	0	0	0	680	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	0	0	0	0	83	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	0	0	0	0	216	0
10	TRANSMISSION	T156	T106	0	0	0	0	14,179	0
11	ADJ Y - TRANSMISSION UPGRADE	T158	T108	0	0	0	0	2	0
12	TOTAL TRANS DEPREC RESERVE	T171		0	0	0	0	15,160	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	4,772	2
25	**RETAIL CUSTOMER RELATED (CSS)**	**G152**	**G102**	**0**	**0**	**0**	**7**	**7**	**0**
26	PRODUCTION PLANT RELATED	G154	G104	0	0	0	0	1,599	0
27	DISTRIBUTION PRIMARY RELATED	G156	G106	0	0	0	0	12	0
28	TOTAL GENERAL DEPREC RESERVE	G171		51	19	0	12	6,390	2
29	TOTAL DEPRECIATION RESERVE	DR11		330	1,073	0	12	142,817	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	167,318	167,318	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-97,471	-97,471	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	69,847	69,847	0	0	0	0	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	38,183	2,452	0	35,731	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-15,160	-979	-0	-14,181	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	23,023	1,473	0	21,550	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	130,913	71,320	0	21,550	35,136	1,184	10
14	NET TRANS & DIST PLANT	NT21	61,066	1,473	0	21,550	35,136	1,184	10
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	12,980	6,635	4,201	832	1,089	39	0
17	TOTAL GENERAL DEPREC RESERVE	G171	-6,392	-3,648	-1,815	-359	-469	-17	-0
18	NET GENERAL & INTANG PLANT	G221	6,588	2,987	2,386	473	620	22	0
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121	-142	-61	-54	-11	-14	0	0
21	NET COMMON & OTHER PLANT	C221	-142	-61	-54	-11	-14	0	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	137,359	74,246	2,332	22,012	35,742	1,206	10

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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	167,318	0
3	TOTAL PROD DEPREC RESERVE	P171		-0	-0	-0	-0	-97,471	-0
4	NET PRODUCTION PLANT	P221		0	0	0	0	69,847	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	38,183	0
7	TOTAL TRANS DEPREC RESERVE	T171		-0	-0	-0	-0	-15,160	-0
8	NET TRANSMISSION PLANT	T221		0	0	0	0	23,023	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	130,913	0
14	NET TRANS & DIST PLANT	NT21		337	1,376	0	0	61,066	0
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121		118	45	0	19	12,978	2
17	TOTAL GENERAL DEPREC RESERVE	G171		-51	-19	-0	-12	-6,390	-2
18	NET GENERAL & INTANG PLANT	G221		67	26	0	7	6,588	0
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121		-2	-1	0	0	-143	1
21	NET COMMON & OTHER PLANT	C221		-2	-1	0	0	-143	1
22	NET ELECTRIC PLANT IN SERVICE	NP21		402	1,401	0	7	137,358	1

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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	207	0	0	207	0	0	0
5	DISTRIBUTION	V226	D100	56	0	0	0	56	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		263	0	0	207	56	0	0
7	CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234	P121	7,603	7,603	0	0	0	0	0
9	TRANSMISSION	V236	T106	1,471	0	0	1,471	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	-6,006	-6,006	0	0	0	0	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	37	0	0	37	0	0	0
16	TOTAL RATE BASE CWIP	V255		3,296	1,597	0	1,508	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		3,592	1,597	0	1,715	259	8	0
22	NET ORIGINAL COST RATE BASE	RB21		140,951	75,843	2,332	23,727	36,001	1,214	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	7,048	4,436	104	919	1,453	54	0

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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	207	0
5	DISTRIBUTION	V226	D100	0	0	0	0	56	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		0	0	0	0	263	0
7	CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234	P121	0	0	0	0	7,603	0
9	TRANSMISSION	V236	T106	0	0	0	0	1,471	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	-6,006	0
15	ADJ Y - TRANSMISSION UPGRADE	V250	T108	0	0	0	0	37	0
16	TOTAL RATE BASE CWIP	V255		3	10	0	0	3,296	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	3,592	0
22	NET ORIGINAL COST RATE BASE	RB21		405	1,411	0	7	140,950	1
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	0
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	7,046	2

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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	-193	-121	-3	-25	-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		6,869	4,324	101	896	1,416	53	0
4	TOTAL MATERIALS & SUPPLIES	W661		19,945	4,324	13,177	896	1,416	53	0
5	PREPAYMENTS & OTHER W.C. ITEMS									
6	TOTAL PREPAYMENTS	W670	PD29	74	47	0	10	16	1	0
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	-29	0	0	-29	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	-70	0	0	-70	0	0	0
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-367	0	0	0	-336	-13	0
11	TOTAL	W687		-542	47	0	-89	-457	-17	0
12	OTHER WORKING CAPITAL									
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-157	-52	-59	-13	-29	-1	0
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	-4	-3	0	-1	-1	0	0
15	**ADJ V - ORGANIZATION REALIGN**	**W694**	**K627**	**-1,600**	**-687**	**-608**	**-120**	**-153**	**-6**	**0**
16	TOTAL	W705		-1,761	-742	-667	-134	-183	-7	0
17	TOTAL WORKING CASH	W721		-1,761	-742	667	-134	-183	-7	0
18	MISCELLANEOUS WORKING CAPITAL									
19	OPEBS - D.A. RETAIL	W730	K627	-5,986	-2,570	2,276	-451	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	2,327	778	870	193	437	14	0
22	ADJ K - SECTION 1341	W742	GP19	44	28	1	6	9	0	0
23	ADJ L - REMOVE RTO START UP	W744	OM31	-135	-45	-50	-11	-25	-1	0
24	TOTAL MISC WORK CAPITAL	W747		-3,512	-1,809	-1,217	-263	-152	-8	0
25	TOTAL WORKING CAPITAL	WC71		14,130	1,820	11,293	410	624	21	0
26	PRELIMINARY SUMMARY									
27	TOTAL ADDITIVE ADJUSTMENTS	V289		3,592	1,597	0	1,715	259	8	0
28	TOTAL WORKING CAPITAL	WC71		14,130	1,820	11,293	410	624	21	0
29	TOTAL RATE BASE ADJUSTMENTS	RB71		17,722	3,417	11,293	2,125	883	29	0
30	RATE BASE CALCULATION									
31	NET ELECTRIC PLANT IN SERVICE	NP21		137,359	74,246	2,332	22,012	35,742	1,206	10
32	TOTAL RATE BASE ADJUSTMENTS	RB71		17,722	3,417	11,293	2,125	883	29	0
33	TOTAL RATE BASE	RB91		155,081	77,663	13,625	24,137	36,625	1,235	10

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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	-193	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	6,867	2
4	TOTAL MATERIALS & SUPPLIES	W661		17	60	0	0	19,943	2
5	PREPAYMENTS & OTHER W.C. ITEMS								
6	TOTAL PREPAYMENTS	W670	PD29	0	1	0	0	75	-1
7	UNFUND STRM DMG RESRV - TRANSM	W672	T106	0	0	0	0	-29	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	-70	0
10	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-4	-14	0	0	-367	0
11	TOTAL	W687		-5	-19	0	0	-540	-2
12	OTHER WORKING CAPITAL								
13	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-1	-1	0	0	-156	-1
14	ADJ B - GAIN/LOSS SALE PROPRTY	W692	GP19	0	0	0	0	-5	1
15	ADJ V - ORGANIZATION REALIGN	W694	K627	-17	-7	0	-2	-1,600	0
16	TOTAL	W705		-18	-8	0	-2	-1,761	0
17	TOTAL WORKING CASH	W721		-18	-8	0	-2	-1,761	0
18	MISCELLANEOUS WORKING CAPITAL								
19	OPEBS - D.A. RETAIL	W730	K627	-64	-25	0	-6	-5,986	0
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	2,327	0
22	ADJ K - SECTION 1341	W742	GP19	0	0	0	0	44	0
23	ADJ L - REMOVE RTO START UP	W744	OM31	-1	-1	0	0	-134	-1
24	TOTAL MISC WORK CAPITAL	W747		-45	-13	0	-4	-3,511	-1
25	TOTAL WORKING CAPITAL	WC71		-51	20	0	-6	**14,131**	-1
26	PRELIMINARY SUMMARY								
27	TOTAL ADDITIVE ADJUSTMENTS	V289		3	10	0	0	3,592	0
28	TOTAL WORKING CAPITAL	WC71		-51	20	0	-6	14,131	-1
29	TOTAL RATE BASE ADJUSTMENTS	RB71		-48	30	0	-6	17,723	-1
30	RATE BASE CALCULATION								
31	NET ELECTRIC PLANT IN SERVICE	NP21		402	1,401	0	7	137,358	1
32	TOTAL RATE BASE ADJUSTMENTS	RB71		-48	30	0	-6	17,723	-1
33	TOTAL RATE BASE	RB91		354	1,431	0	1	155,081	0

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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		14,736	7,380	1,295	2,293	3,480	117	1

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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	14,736	0

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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	3,328	3,328	0	0	0	0	0
11	INTERMEDIATE	P354	P102	546	546	0	0	0	0	0
12	PEAKING	P356	P104	655	655	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391		4,529	4,529	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451		10,270	4,529	5,741	0	0	0	0
15	TRANSMISSION O & M									
16	GEN. STEP-UP XFMR - BASE	T300	T100	32	32	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	14	14	0	0	0	0	0
19	TRANSMISSION	T306	T106	841	0	0	841	0	0	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	318	0	0	318	0	0	0
21	TOTAL TRANSMISSION O & M	T341		1,209	50	0	1,159	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	94	38	23	43	1	0

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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 RELATD								
10	BASE	P352	P100	0	0	0	0	3,328	0
11	INTERMEDIATE	P354	P102	0	0	0	0	546	0
12	PEAKING	P356	P104	0	0	0	0	655	0
13	TOTAL DEMAND RELATED	P391		0	0	0	0	4,529	0
14	TOTAL PRODUCTION O & M	P451		0	0	0	0	10,270	0
15	TRANSMISSION O & M								
16	GEN. STEP-UP XFMR - BASE	T300	T100	0	0	0	0	32	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	14	0
19	TRANSMISSION	T306	T106	0	0	0	0	841	0
20	ADJ Y - TRANSMISSION UPGRADE	T308	T108	0	0	0	0	318	0
21	TOTAL TRANSMISSION O & M	T341		0	0	0	0	1,209	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

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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	88	33	22	42	1	0
3	ADMINISTRATIVE & GENERAL									
4	PRODUCTION - BASE RELATED	A300	P100	-14	-14	0	0	0	0	0
5	TRANSMISSION PLANT RELATED	A302	T106	19	0	0	19	0	0	0
6	DISTRIBUTION PLANT RELATED	A304	D141	100	0	0	0	92	3	0
7	GROSS PLANT RELATED	A306	GP19	117	74	2	15	24	1	0
8	LABOR RELATED	A308	K627	6,743	2,895	2,564	508	646	24	0
9	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-143	-61	-54	-11	-14	-1	0
10	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-10	-4	-4	-1	-1	0	0
11	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	11	7	0	1	2	0	0
12	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-36	-15	-14	-3	-3	0	0
13	ADJ V - ORGANIZATION REALIGN	A326	K627	-661	-284	-251	-50	-63	-2	0
14	ADJ X - PPC	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	140	0	0	140	0	0	0
17	ADJ W - INCR STRM RSRV - DSTB	A334	D141	734	0	0	0	673	25	0
18	TOTAL ADMINISTRATIVE & GENERAL	A337		7,113	2,599	2,355	618	1,356	50	0
19	TOTAL O & M EXPENSE	OM31		21,732	7,266	8,129	1,799	4,079	134	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

DOCKET NUMBER: ER06IS13-000
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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	-14	0
5	TRANSMISSION PLANT RELATED	A302	T106	0	0	0	0	19	0
6	DISTRIBUTION PLANT RELATED	A304	D141	1	4	0	0	100	0
7	GROSS PLANT RELATED	A306	GP19	0	1	0	0	117	0
8	LABOR RELATED	A308	K627	72	28	0	7	6,744	-1
9	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-2	-1	0	0	-144	1
10	ADJ T - INDUSTRY ASSOC DUE	A318	K627	0	0	0	0	-10	0
11	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	0	0	0	0	10	1
12	ADJ D - CORP AIRCRAFT ADJ	A324	K627	0	0	0	0	-35	-1
13	ADJ V - ORGANIZATION REALIGN	A326	K627	-7	-3	0	-1	-661	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	140	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	7,113	0
19	TOTAL O & M EXPENSE	OM31		185	124	0	17	21,733	-1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
INTERRUPTIBLE SERVICE (Reflects Present Rate Revenue Credit)

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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	4,106	4,106	0	0	0	0	0
3	INTERMEDIATE	P462	P102	537	537	0	0	0	0	0
4	PEAKING	P464	P104	818	818	0	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP	P481		5,461	5,461	0	0	0	0	0
6	TRANSMISSION DEPRECIATION									
7	GEN. STEP-UP XFMR - BASE	T460	T100	22	22	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	10	10	0	0	0	0	0
10	TRANSMISSION	T466	T106	732	0	0	732	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	13	0	0	13	0	0	0
12	TOTAL TRANS DEPREC EXP	T481		780	35	0	745	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	492	211	187	37	47	2	0
24	PRODUCTION PLANT RELATED	G464	G104	378	378	0	0	0	0	0
25	DISTRIBUTION PRIMARY RELATED	G466	G106	4	0	0	0	4	0	0
26	ADJ S - SEBRING	G470	G100	-121	-52	-46	-9	-12	0	0
27	TOTAL GENERAL DEPREC EXPENSE	G481		753	537	141	28	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		9,470	6,033	141	773	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	4,106	0
3	INTERMEDIATE	P462	P102	0	0	0	0	537	0
4	PEAKING	P464	P104	0	0	0	0	818	0
5	TOTAL PRODUCTION DEPREC EXP	P481		0	0	0	0	5,461	0
6	TRANSMISSION DEPRECIATION								
7	GEN. STEP-UP XFMR - BASE	T460	T100	0	0	0	0	22	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	10	0
10	TRANSMISSION	T466	T106	0	0	0	0	732	0
11	ADJ Y - TRANSMISSION UPGRADE	T468	T108	0	0	0	0	13	0
12	TOTAL TRANS DEPREC EXP	T481		0	0	0	0	780	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	491	1
24	**PRODUCTION PLANT RELATED**	**G464**	**G104**	**0**	**0**	**0**	**0**	**378**	**0**
25	**DISTRIBUTION PRIMARY RELATED**	**G466**	**G106**	**0**	**0**	**0**	**0**	**4**	**0**
26	**ADJ S - SEBRING**	**G470**	**G100**	**-1**	**0**	**0**	**0**	**-120**	**-1**
27	**TOTAL GENERAL DEPREC EXPENSE**	**G481**		**4**	**2**	**0**	**0**	**753**	**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	9,470	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	3,113	1,959	46	406	642	24	0
4	TOTAL REAL EST & PROP TAX	L521		3,113	1,959	46	406	642	24	0
5	PAYROLL TAX									
6	TOTAL	L530	K627	666	286	253	50	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		700	285	252	50	100	3	0
11	REVENUE TAXES									
12	TOTAL	L560	R600	5,609	2,615	1,048	640	1,191	41	0
13	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-5,571	-2,598	-1,041	-636	-1,183	-41	0
14	EXCL RAF CALC ON PRES CL REV	L564	R600	-33	-15	-6	-4	-7	0	0
15	EXC UNCOLL CALC ON PRES CL REV	L566	R600	-80	-37	-15	-9	-17	-1	0
16	TOTAL REVENUE TAXES	L581		-75	-35	-14	-9	-16	-1	0
17	TOTAL OTHER TAX & MISC EXPENSE	L591		3,738	2,209	284	447	726	26	0
18	MISC ALLOWABLE EXPENSES									
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	-2	-1	0	0	0	0	0
20	MISC ALLOWABLE EXPENSES	M621		-2	-1	0	0	0	0	0
21	PRELIMINARY SUMMARY									
22	TOTAL O & M EXPENSE	OM31		21,732	7,266	8,129	1,799	4,079	134	0
23	TOTAL DEPRECIATION EXPENSE	DE41		9,470	6,033	141	773	2,322	90	1
24	TOTAL OTHER TAX & MISC EXPENSE	L591		3,738	2,209	284	447	726	26	0
25	MISC ALLOWABLE EXPENSES	M621		-2	-1	0	0	0	0	0
26	TOTAL OP EXP EX INC & REV TAX	OP61		34,938	15,507	8,554	3,019	7,127	250	1

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	8	27	0	0	3,112	1
4	TOTAL REAL EST & PROP TAX	L521		8	27	0	0	3,112	1
5	PAYROLL TAX								
6	TOTAL	L530	K627	7	3	0	1	666	0
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	701	-1
11	REVENUE TAXES								
12	TOTAL	L560	R600	28	43	0	2	5,608	1
13	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-28	-43	0	-2	-5,572	1
14	EXCL RAF CALC ON PRES CL REV	L564	R600	0	0	0	0	-32	-1
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	3,737	1
18	MISC ALLOWABLE EXPENSES								
19	ADJ B - GAIN/LOSS SALE PROPRTY	M600	GP19	0	0	0	0	-1	-1
20	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	-1	-1
21	PRELIMINARY SUMMARY								
22	TOTAL O & M EXPENSE	OM31		185	124	0	17	21,733	1
23	TOTAL DEPRECIATION EXPENSE	DE41		32	78	0	0	9,470	0
24	TOTAL OTHER TAX & MISC EXPENSE	L591		15	29	0	1	3,737	1
25	MISC ALLOWABLE EXPENSES	M621		0	0	0	0	-1	-1
26	TOTAL OP EXP EX INC & REV TAX	OP61		232	231	0	18	34,939	-1

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	4,006	2,006	352	623	946	32	0
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-846	-424	-74	-132	-200	-7	0
6	TOTAL OTHER INTEREST EXPENSE	Y781		3,160	1,582	278	491	746	25	0
7	TOTAL INTEREST EXPENSE	Y783		3,160	1,582	278	491	746	25	0
8	OTHER DEDUCTIONS									
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	373	373	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS	Y823		373	373	0	0	0	0	0
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	5,850	3,682	87	763	1,206	45	0
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	922	580	14	120	190	7	0
14	TOTAL ADDITIONS	Y861		6,772	4,262	101	883	1,396	52	0
15	NET DEDUCTIONS AND ADDITIONS	Y871		-3,239	-2,307	177	-392	-650	-27	0
16	FEDERAL INCOME TAX ADJUSTMENTS									
17	FED & STATE PROV DEF INC TAX									
18	NET FED & STATE DIT	Z760	GP19	-2,151	-1,354	32	281	443	16	0
19	ADJ R - TAX ON AFUDC	Z762	GP19	27	17	0	4	6	0	0
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-355	-223	-5	-46	-73	-3	0
21	TOTAL FED & STATE PROV DEF IT	Z781		-2,479	-1,560	-37	-323	-510	-19	0
22	INVESTMENT TAX CREDITS									
23	AMORTIZED INV TAX CREDIT									
24	AMORTIZATION	Z804	GP19	184	116	3	24	38	1	0
25	TOTAL AMORTIZED ITC	Z813		184	116	3	24	38	1	0
26	PRELIMINARY SUMMARY									
27	TOTAL FED & STATE PROV DEF IT	Z781		-2,479	-1,560	-37	-323	-510	-19	0
28	TOTAL AMORTIZED ITC	Z813		-184	-116	-3	-24	-38	-1	-0
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-2,663	-1,676	-40	-347	-548	-20	0
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	9	37	0	0	4,005	1
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-2	-8	0	0	-847	1
6	TOTAL OTHER INTEREST EXPENSE	Y781		7	29	0	0	3,158	2
7	TOTAL INTEREST EXPENSE	Y783		7	29	0	0	3,158	2
8	OTHER DEDUCTIONS								
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	0	0	0	0	373	0
10	TOTAL OTHER DEDUCTIONS	Y823		0	0	0	0	373	0
11	ADDITIONS								
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	15	52	0	0	5,850	0
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	2	8	0	0	921	1
14	TOTAL ADDITIONS	Y861		17	60	0	0	6,771	1
15	NET DEDUCTIONS AND ADDITIONS	Y871		-10	-31	0	0	-3.240	1
16	FEDERAL INCOME TAX ADJUSTMENTS								
17	FED & STATE PROV DEF INC TAX								
18	NET FED & STATE DIT	Z760	GP19	-6	19	0	0	-2,151	0
19	ADJ R - TAX ON AFUDC	Z762	GP19	0	0	0	0	27	0
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-1	-3	0	0	-354	-1
21	TOTAL FED & STATE PROV DEF IT	Z781		-7	-22	0	0	-2,478	-1
22	INVESTMENT TAX CREDITS								
23	AMORTIZED INV TAX CREDIT								
24	AMORTIZATION	Z804	GP19	0	2	0	0	184	0
25	TOTAL AMORTIZED ITC	Z813		0	2	0	0	184	0
26	PRELIMINARY SUMMARY								
27	TOTAL FED & STATE PROV DEF IT	Z781		-7	-22	0	0	-2,478	-1
28	TOTAL AMORTIZED ITC	Z813		-0	-2	-0	-0	-184	-0
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-7	-24	0	0	-2,662	-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		14,736	7,380	1,295	2,293	3,480	117	1
2	NET DEDUCTIONS AND ADDITIONS	Y871		3,239	2,307	-177	392	650	27	0
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-2,663	-1,676	-40	-347	-548	-20	0
4	BASE FOR FIT COMPUTATION	I865		15,312	8,011	1,078	2,338	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		8,246	4,314	580	1,259	1,929	67	1
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-2,663	-1,676	-40	-347	-548	-20	0
8	NET FED INCOME TAX ALLOWABLE	I879		5,583	2,638	540	912	1,381	47	1
9	FEDERAL INCOME TAX PAYABLE									
10	PRELIM FEDERAL INCOME TAX	I869		8,246	4,314	580	1,259	1,929	67	1
11	NET FED INCOME TAX PAYABLE	I889		8,246	4,314	580	1,259	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		14,736	7,380	1,295	2,293	3,480	117	1
17	NET FED INCOME TAX ALLOWABLE	I879		5,583	2,638	540	912	1,381	47	1
18	NET DEDUCTIONS AND ADDITIONS	Y871		3,239	2,307	-177	392	650	27	-0
19	BASE FOR SIT COMPUTATION	J965		23,558	12,325	1,658	3,597	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		1,370	717	96	209	321	11	0
22	NET STATE INCOME TAX ALLOWABLE	J979		1,370	717	96	209	321	11	0
23	STATE INCOME TAX PAYABLE									
24	PRELIMINARY STATE INCOME TAX	J969		1,370	717	96	209	321	11	0
25	NET STATE INCOME TAX PAYABLE	J989		1,370	717	96	209	321	11	0
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	34	136	0	0	14,736	0
2	NET DEDUCTIONS AND ADDITIONS	Y871	10	31	-0	-0	3,240	-1
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-7	-24	0	0	-2,662	-1
4	BASE FOR FIT COMPUTATION	I865	37	143	0	0	15,314	-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	8,247	-1
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-7	-24	0	0	-2,662	-1
8	NET FED INCOME TAX ALLOWABLE	I879	13	53	0	0	5,585	-2
9	FEDERAL INCOME TAX PAYABLE							
10	PRELIM FEDERAL INCOME TAX	I869	20	77	0	0	8,247	-1
11	NET FED INCOME TAX PAYABLE	I889	20	77	0	0	8,247	-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	14,736	0
17	NET FED INCOME TAX ALLOWABLE	I879	13	53	0	0	5,585	-2
18	NET DEDUCTIONS AND ADDITIONS	Y871	10	31	-0	-0	3,240	-1
19	BASE FOR SIT COMPUTATION	J965	57	220	0	0	23,561	-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	1,370	0
22	NET STATE INCOME TAX ALLOWABLE	J979	3	13	0	0	1,370	0
23	STATE INCOME TAX PAYABLE							
24	PRELIMINARY STATE INCOME TAX	J969	3	13	0	0	1,370	0
25	NET STATE INCOME TAX PAYABLE	J989	3	13	0	0	1,370	0
26	COMPOSITE TAX RATE	CTAX	0.38726	0.38726	0.38726	0.38726		0.38575

PROGRESS ENERGY FLORIDA
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1	REVENUE CREDITS									
2	PRODUCTION DEMAND RELATED	Q000	P121	132	132	0	0	0	0	0
3	TRANSMISSION RELATED	Q002	T106	35	0	0	35	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	252	126	22	39	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	48	19	12	22	1	0
10	TOTAL REVENUE CREDITS	Q027		1,002	306	90	86	499	17	1
11	COST OF SERVICE COMPUTATION									
12	TOTAL OP EXP EX INC & REV TAX	OP61		34,938	15,507	8,554	3,019	7,127	250	1
13	RETURN ON RATE BASE	R751		14,736	7,380	1,295	2,293	3,480	117	1
14	NET FED INCOME TAX ALLOWABLE	I879		5,583	2,638	540	912	1,381	47	1
15	**NET STATE INCOME TAX ALLOWABLE**	**J979**		**1,370**	**717**	**96**	**209**	**321**	11	0
16	TOTAL REVENUE CREDITS	Q027		-1,002	-306	-90	-86	-499	-17	-1
17	SUBTOTAL B	CS03		55,625	25,936	10,395	6,347	11,810	408	2
18	REVENUE TAX FACTOR	L031			0.00247	0.00247	0.00247	0.00247	0.00247	0.00247
19	REVENUE TAX	L033		138	64	26	16	29	1	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		55,763	26,000	10,421	6,363	11,839	409	2
21	CLASS REVENUES=COST OF SERVICE	R602		55,763	26,000	10,421	6,363	11,839	409	2
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-55,763	-26,000	-10,421	-6,363	-11,839	-409	-2
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	132	0
3	TRANSMISSION RELATED	Q002	T106	0	0	0	0	35	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	252	0
8	ENERGY NON-FUEL RELATED	Q012	K312	0	0	0	0	49	0
9	ADJ I - MMR PROJECT	Q016	R600	1	1	0	0	104	-2
10	TOTAL REVENUE CREDITS	Q027		2	3	0	0	1,004	-2
11	COST OF SERVICE COMPUTATION								
12	TOTAL OP EXP EX INC & REV TAX	OP61		232	231	0	18	34,939	-1
13	RETURN ON RATE BASE	R751		34	136	0	0	14,736	0
14	NET FED INCOME TAX ALLOWABLE	I879		13	53	0	0	5,585	-2
15	NET STATE INCOME TAX ALLOWABLE	J979		3	13	0	0	1,370	0
16	TOTAL REVENUE CREDITS	Q027		-2	-3	-0	-0	-1,004	2
17	SUBTOTAL B	CS03		280	430	0	18	55,626	-1
18	REVENUE TAX FACTOR	L031		0.00247	0.00247	0.00247	0.00247		0.00000
19	REVENUE TAX	L033		1	1	0	0	138	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		281	431	0	18	55,764	-1
21	CLASS REVENUES=COST OF SERVICE	R602		281	431	0	18	55,764	-1
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-281	-431	-0	-18	-55,764	1
23	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575

PROGRESS ENERGY FLORIDA
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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

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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

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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	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	2,142	2,142	0	0	0	0	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	410	410	0	0	0	0	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	344	344	0	0	0	0	0
36	PROD ENERGY - ALLOCABLE	K610	K306	2,596	0	2,596	0	0	0	0
37	TRANSMISSION	K612	T121	549	35	0	514	0	0	0
38	DISTRIBUTION	K614	D141	714	0	0	0	654	24	0
39	TOTAL PTD WAGES & SALARIES	K617		6,755	2,931	2,596	514	654	24	0
40	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.43390	0.38431	0.07609	0.09682	0.00355	0.00000
41	CUSTOMER ACCOUNTING	K620	K667	73	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	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	2,142	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	0	0	0	0	410	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	0	0	0	0	344	0
36	PROD ENERGY - ALLOCABLE	K610	K306	0	0	0	0	2,596	0
37	TRANSMISSION	K612	T121	0	0	0	0	549	0
38	DISTRIBUTION	K614	D141	7	28	0	0	713	1
39	TOTAL PTD WAGES & SALARIES	K617		7	28	0	0	6,754	1
40	WTD PTD WAGE & SAL RATIOS	K619		0.00104	00415	0.00000	0.00000	0.99985	0.00015
41	CUSTOMER ACCOUNTING	K620	K667	66	0	0	7	73	0

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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		6,828	2,931	2,596	514	654	24	0
2	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.42926	0.38020	0.07528	0.09578	0.00351	0.00000
3	ADMINISTRATIVE & GENERAL	K630	K627	1,839	789	699	138	176	6	0
4	TOTAL WAGES AND SALARIES EXP	K633		8,667	3,720	3,295	652	830	30	0
5	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.42921	0.38018	0.07523	0.09577	0.00346	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

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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	6,827	1
2	WTD PTDCSS WAGE & SAL RATIOS	K629		0.01069	0.00410	0.00000	0.00103	0.99985	0.00015
3	ADMINISTRATIVE & GENERAL	K630	K627	20			2	1,838	
4	TOTAL WAGES AND SALARIES EXP	K633		93	36	0	9	8,665	2
5	WTD WAGE AND SALARY RATIOS	K639		0.01073	0.00415	0.00000	0.00104	0.99977	0.00023
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				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	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

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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	0.06422	0.00000	0.93578	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	0.91641	0.03409	0.00024
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.02451	0.00000	0.35723	0.56658	0.02108	0.00015
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.63503	0.00000	0.13365	0.21198	0.00789	0.00006
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.51117	0.32365	0.06410	0.08390	0.00300	0.00000
9	WTD GROSS C & O PLANT RATIOS	C129	1.00000	0.42958	0.38028	0.07746	0.09859	0.00000	0.00000
10	WTD GROSS PLANT RATIOS	GP19	1.00000	0.62940	0.01480	0.13046	0.20610	0.00766	0.00005
11	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.71488	0.01271	0.10181	0.15406	0.00659	0.00004
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	0.06398	0.00000	0.93602	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	0.02412	0.00000	0.35290	0.57538	0.01939	0.00016
17	WTD NET G & I PLANT RATIOS	G229	1.00000	0.45340	0.36217	0.07180	0.09411	0.00334	0.00000
18	WTD NET C & O PLANT RATIOS	C229	1.00000	0.42958	0.38028	0.07746	0.09859	0.00000	0.00000
19	WTD NET PLANT RATIOS	NP29	1.00000	0.54053	0.01698	0.16025	0.26021	0.00878	0.00007
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.21680	0.66067	0.04492	0.07100	0.00266	0.00000
23	WTD RATIOS	W689	1.00000	-0.08672	0.00000	0.16421	0.84317	0.03137	0.00000
24	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.42135	0.37876	0.07609	0.10392	0.00398	0.00000
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.51509	0.34653	0.07489	0.04328	0.00228	0.00000
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.12880	0.79922	0.02902	0.04416	0.00149	0.00000
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29	1.00000	0.53808	0.01654	0.16834	0.25542	0.00861	0.00007
29	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.50079	0.08786	0.15564	0.23617	0.00796	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	0.04136	0.00000	0.95864	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	0.28852	0.10820	0.07213	0.13770	0.00328	0.00000
35	WTD A & G EXP RATIOS	A339	1.00000	0.36539	0.33108	0.08688	0.19064	0.00703	0.00000
36	WTD O & M EXP RATIOS	OM39	1.00000	0.33435	0.37406	0.08278	0.18770	0.00617	0.00000
37	DEPRECIATION EXPENSES								

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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	0.00616	0.02429	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00230	0.00909	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00909	0.00347	0.00000	0.00146	0.99985	0.00015
9	WTD GROSS C & O PLANT RATIOS	C129	0.01408	0.00704	0.00000	0.00000	1.00704	-0.00704
10	WTD GROSS PLANT RATIOS	GP19	0.00261	0.00883	0.00000	0.00007	0.99999	0.00001
11	WTD TOTAL DEPREC RES RATIOS	DR19	0.00231	0.00751	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	0.00552	0.02253	0.00000	0.00000	1.00000	0.00000
17	WTD NET G & I PLANT RATIOS	G229	0.01017	0.00395	0.00000	0.00106	1.00000	0.00000
18	WTD NET C & O PLANT RATIOS	C229	0.01408	0.00704	0.00000	0.00000	1.00704	-0.00704
19	WTD NET PLANT RATIOS	NP29	0.00293	0.01020	0.00000	0.00005	0.99999	0.00001
20	RATE BASE ADJUSTMENTS							
21	WORKING CAPITAL							
22	WTD MATERIAL & SUPPLY RATIOS	W669	0.00085	0.00301	0.00000	0.00000	0.99990	0.00010
23	WTD RATIOS	W689	0.00923	0.03506	0.00000	0.00000	0.99631	0.00369
24	WTD TOTAL WORKING CASH RATIOS	W729	0.01022	0.00454	0.00000	0.00114	1.00000	0.00000
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.01281	0.00370	0.00000	0.00114	0.99972	0.00028
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.00361	0.00142	0.00000	-0.00042	1.00007	-0.00007
27	RATE BASE							
28	WTD NET OCRB RATIOS	RB29	0.00287	0.01001	0.00000	0.00005	0.99999	0.00001
29	WTD TOTAL RATE BASE RATIOS	RB99	0.00228	0.00923	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	0.00998	0.00815	0.00000	0.00084	1.00000	0.00000
36	WTD O & M EXP RATIOS	OM39	0.00851	0.00571	0.00000	0.00078	1.00005	-0.00005
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	0.04487	0.00000	0.95513	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	0.71315	0.18725	0.03718	0.05179	0.00266	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	0.63706	0.01489	0.08163	0.24520	0.00950	0.00011
7	MISC ALLOWABLE EXPENSES								
8	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.62930	0.01478	0.13042	0.20623	0.00771	0.00000
9	WTD PAYROLL TAX RATIOS	L559	1.00000	0.40714	0.36000	0.07143	**0.14286**	**0.00429**	0.00000
10	WTD MISC TAX RATIOS	L589	1.00000	0.46667	0.18667	0.12000	0.21333	0.01333	0.00000
11	WTD OTHER TAX RATIOS	L599	1.00000	0.59096	0.07598	0.11958	**0.19422**	**0.00696**	0.00000
12	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.50000	0.00000	0.00000	0.00000	0.00000	0.00000
13	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.44384	0.24483	0.08641	0.20399	0.00716	0.00003
14	INCOME TAXES								
15	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.46626	0.18688	0.11411	0.21231	0.00733	0.00004
16	OPERATING EXPENSES								
17	WTD PROD O & M EXP RATIOS	P459	1.00000	0.44099	0.55901	0.00000	0.00000	0.00000	0.00000
18	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04136	0.00000	0.95864	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	0.43390	0.38431	0.07609	0.09682	0.00355	0.00000
22	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.42926	0.38020	0.07528	0.09578	0.00351	0.00000
23	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.42921	0.38018	0.07523	0.09577	0.00346	0.00000
24	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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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		0.00531	0.00266	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		0.00338	0.00824	0.00000	0.00000	1.00000	0.00000
7	MISC ALLOWABLE EXPENSES								
8	WTD REAL EST & PROP TAX RATIOS	L529		0.00257	0.00867	0.00000	0.00000	0.99968	0.00032
9	WTD PAYROLL TAX RATIOS	L559		0.01000	0.00429	0.00000	0.00143	1.00143	-0.00143
10	WTD MISC TAX RATIOS	L589		0.00000	0.01333	0.00000	0.00000	1.01333	-0.01333
11	WTD OTHER TAX RATIOS	L599		0.00401	0.00776	0.00000	0.00027	0.99973	0.00027
12	WTD MISCELLANEOUS EXP RATIOS	M629		0.00000	0.00000	0.00000	0.00000	0.50000	0.50000
13	WTD OP EXP EX INC & REV RATIOS	OP69		0.00664	0.00661	0.00000	0.00052	1.00003	-0.00003
14	INCOME TAXES								
15	WTD TOTAL ELECTRIC REVENUE	CS09		0.00504	0.00773	0.00000	0.00032	1.00002	-0.00002
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		0.00104	0.00415	0.00000	0.00000	0.99985	0.00015
22	WTD PTDCSS WAGE & SAL RATIOS	K629		0.01069	0.00410	0.00000	0.00103	0.99985	0.00015
23	WTD WAGE AND SALARY RATIOS	K639		0.01073	0.00415	0.00000	0.00104	0.99977	0.00023
24	WTD RATIOS	K669		0.90598	0.00000	0.00000	0.09402	1.00000	0.00000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(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	55,763	26,000	10,421	6,363	11,839	409	2
3	TOTAL REVENUE CREDITS	Q027	1,002	306	90	86	499	17	1
4	TOTAL ELECTRIC REVENUE	CS07	56,765	26,306	10,511	6,449	12,338	426	3
5	TOTAL OP EXP EX INC & REV TAX	OP61	-34,938	-15,507	-8,554	-3,019	-7,127	-250	-1
6	FIRM SERVICE REVENUE TAX	RTXP	-138	-64	-26	-16	-29	-1	-0
7	NET INCOME	NI01	21,689	10,735	1,931	3,414	5,182	175	2
8	ADJUSTMENTS TO NET INCOME								
9	TOTAL INTEREST EXPENSE	Y783	-3,160	-1,582	-278	-491	-746	-25	-0
10	TOTAL OTHER DEDUCTIONS	Y823	-373	-373	-0	-0	-0	-0	-0
11	TOTAL ADDITIONS	Y861	6,772	4,262	101	883	1,396	52	0
12	PRELIMINARY TAXABLE INCOME	TI01	24,928	13,042	1,754	3,806	5,832	202	2
13	STATE INCOME TAX COMPUTATION								
14	PRELIMINARY TAXABLE INCOME	TI01	24,928	13,042	1,754	3,806	5,832	202	2
15	STATE TAXABLE INCOME	SI01	24,928	13,042	1,754	3,806	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	1,370	717	96	209	321	11	0
19	STATE INC TAX PAYABLE	SP01	1,370	717	96	209	321	11	0
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01	1,370	717	96	209	321	11	0
22	NET STATE INC TAX ALLOWABLE	SA01	1,370	717	96	209	321	11	0
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01	24,928	13,042	1,754	3,806	5,832	202	2
25	STATE INC TAX PAYABLE	SP01	-1,370	-717	-96	-209	-321	-11	-0
26	NET FEDERAL TAXABLE INCOME	FI01	23,558	12,325	1,658	3,597	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	8,246	4,314	580	1,259	1,929	67	1
29	TOTAL FED & STATE PROV DEF IT	Z781	-2,479	-1,560	-37	-323	-510	-19	0
30	TOTAL AMORTIZED ITC	Z813	-184	-116	-3	-24	-38	-1	-0
31	NET FED INC TAX ALLOWABLE	FA01	5,583	2,638	540	912	1,381	47	1
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01	8,246	4,314	580	1,259	1,929	67	1
34	FED INC TAX PAYABLE	FP01	8,246	4,314	580	1,259	1,929	67	1

35 PRELIMINARY SUMMARY

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(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	281	431	0	18	55,764	-1
3	TOTAL REVENUE CREDITS	Q027	2	3	0	0	1,004	-2
4	TOTAL ELECTRIC REVENUE	CS07	283	434	0	18	56,768	-3
5	TOTAL OP EXP EX INC & REV TAX	OP61	-232	-231	-0	-18	-34,939	1
6	FIRM SERVICE REVENUE TAX	RTXP	-1	-1	-0	-0	-138	-0
7	NET INCOME	NI01	50	202	0	0	21,691	-2
8	ADJUSTMENTS TO NET INCOME							
9	TOTAL INTEREST EXPENSE	Y783	-7	-29	-0	-0	-3,158	-2
10	TOTAL OTHER DEDUCTIONS	Y823	-0	-0	-0	-0	-373	-0
11	TOTAL ADDITIONS	Y861	17	60	0	0	6,771	1
12	PRELIMINARY TAXABLE INCOME	TI01	60	233	0	0	24,931	-3
13	STATE INCOME TAX COMPUTATION							
14	**PRELIMINARY TAXABLE INCOME**	**TI01**	60	233	0	0	24,931	-3
15	STATE TAXABLE INCOME	SI01	60	233	0	0	24,931	-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	1,370	0
19	STATE INC TAX PAYABLE	SP01	3	13	0	0	1,370	0
20	SIT ALLOWABLE							
21	STATE INC TAX PAYABLE	SP01	3	13	0	0	1,370	0
22	NET STATE INC TAX ALLOWABLE	SA01	3	13	0	0	1,370	0
23	FEDERAL INCOME TAX COMPUTATION							
24	PRELIMINARY TAXABLE INCOME	TI01	**60**	**233**	**0**	**0**	**24,931**	-3
25	STATE INC TAX PAYABLE	SP01	-3	-13	-0	-0	-1,370	-0
26	NET FEDERAL TAXABLE INCOME	FI01	57	220	0	0	23,561	-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	8,247	-1
29	TOTAL FED & STATE PROV DEF IT	Z781	-7	-22	0	0	-2,478	-1
30	TOTAL AMORTIZED ITC	Z813	-0	-2	-0	-0	-184	-0
31	NET FED INC TAX ALLOWABLE	FA01	13	53	0	0	5,585	-2
32	FEDERAL INCOME TAX PAYABLE							
33	PRELIM FIT = FI01 * K190	FT01	20	77	0	0	8,247	-1
34	FED INC TAX PAYABLE	FP01	20	77	0	0	8,247	-1
35	PRELIMINARY SUMMARY							

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(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	21,689	10,735	1,931	3,414	5,182	175	2
2	NET FED INC TAX ALLOWABLE	FA01	-5,583	-2,638	-540	-912	-1,381	-47	-1
3	NET STATE INC TAX ALLOWABLE	SA01	-1,370	-717	-96	-209	-321	-11	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU	14,736	7,380	1,295	2,293	3,480	117	1
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.09502	0.09503	0.09505	0.09500	0.09502	0.09474	0.10000

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(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	NI01	50	202	0	0	21,691	-2
2	NET FED INC TAX ALLOWABLE	FA01	-13	-53	-0	-0	-5,585	2
3	NET STATE INC TAX ALLOWABLE	SA01	-3	-13	-0	-0	-1,370	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU	34	136	0	0	14,736	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 & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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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	25,697	6,452	527	1,338	11,691	4,363	105
3	TOTAL DEPRECIATION RESERVE	DR11	-11,684	3,736	231	-532	-4,455	-1,913	-33
4	TOTAL RATE BASE ADJUSTMENTS	RB71	1,597	124	1,433	78	177	61	2
5	TOTAL RATE BASE	RB91	15,610	2,840	1,729	884	7,413	2,511	74
6	OPERATING EXPENSES								
7	TOTAL O & M EXPENSE	OM31	3,407	267	1,031	67	825	277	6
8	TOTAL DEPRECIATION EXPENSE	DE41	948	221	18	28	471	182	4
9	TOTAL OTHER TAX & MISC EXPENSE	L591	384	80	36	17	146	56	1
10	TOTAL OP EXP EX INC & REV TAX	OP61	4,739	568	1,085	112	1,442	515	11
11	NET FED INCOME TAX ALLOWABLE	I879	578	98	68	33	278	93	2
12	NET STATE INCOME TAX ALLOWABLE	J979	136	26	12	8	65	22	1
13	REVENUE TAX	L033	17	2	3	1	6	2	0
14	TOTAL OPERATING EXPENSE	OPEX	5,470	694	1,168	154	1,791	632	14
15	RETURN ON RATE BASE	R751	1,483	270	164	84	704	239	7
16	TOTAL REVENUE CREDITS	Q027	-168	-12	-12	-2	-101	-35	-5
17	TOTAL ELECTRIC COST OF SERVICE	CS05	6,785	952	1,320	236	2,394	836	16
18	CLASS REVENUES=COST OF SERVICE	R602	6,785	952	1,319	236	2,394	836	16
19	TOTAL RETURN EARNED	RETE	1,483	270	164	84	704	239	7
20	RATE OF RETURN EARNED	RORE	0.09500	0.09507	0.09485	0.09502	0.09497	0.09518	0.09459
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	0.12798	0.12809	0.12772	0.12801	0.12792	0.12828	0.12727
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	6,785	952	1,319	236	2,394	836	16

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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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	25,696	1
3	TOTAL DEPRECIATION RESERVE	DR11	6	-0	-0	-790	-11,684	-0
4	TOTAL RATE BASE ADJUSTMENTS	RB71	-1	0	0	-275	1,599	-2
5	TOTAL RATE BASE	RB91	29	0	0	131	15,611	-1
6	OPERATING EXPENSES							
7	TOTAL O & M EXPENSE	OM31	2	0	0	931	3,406	1
8	TOTAL DEPRECIATION EXPENSE	DE41	4	0	0	21	949	-1
9	TOTAL OTHER TAX & MISC EXPENSE	L591		0	0	47	383	1
10	TOTAL OP EXP EX INC & REV TAX	OP61	6	0	0	999	4,738	1
11	NET FED INCOME TAX ALLOWABLE	I879	2	0	0	3	577	1
12	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	2	136	0
13	REVENUE TAX	L033	0	0	0		17	0
14	TOTAL OPERATING EXPENSE	OPEX	8	0	0	1,007	5,468	2
15	RETURN ON RATE BASE	R751	3	0	0	12	1,483	0
16	TOTAL REVENUE CREDITS	Q027	-0	-0	-0		-169	
17	TOTAL ELECTRIC COST OF SERVICE	CS05	11	0	0	1,017	6,782	3
18	CLASS REVENUES=COST OF SERVICE	R602	11	0	0	1,018	6,782	
19	TOTAL RETURN EARNED	RETE	3	0	0	12	1,483	0
20	RATE OF RETURN EARNED	RORE	0.10345	0.00000	0.00000	0.09160	0.09500	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	0.14258	-0.03629	-0.03629	0.12210	0.12797	-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	11	0	0	1,018	6,782	3

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	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION PLANT									
2	BASE	P100	K200	4,738	4,738	0	0	0	0	0
3	INTERMEDIATE	P102	K202	604	604	0	0	0	0	0
4	PEAKING	P104	K204	781	781	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121		6,123	6,123	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T100	K200	59	59	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	23	23	0	0	0	0	0
10	TRANSMISSION	T106	K220	1,300	0	0	1,300	0	0	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	7	0	0	7	0	0	0
12	TRANSMISSION PLANT IN SERVICE	T121		1,396	89	0	1,307	0	0	0
13	TOTAL PROD & TRANS PLANT	PT21		7,519	6,212	0	1,307	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		17,279	89	0	1,307	11,474	4,285	103
26	TOTAL GROSS PTD PLANT	PD21		23,402	6,212	0	1,307	11,474	4,285	103
27	GENERAL & INTANGIBLE PLANT									
28	LABOR RELATED	G100	K627	1,631	173	534	31	214	79	2
29	RETAIL CUSTOMER RELATED (CSS)	G102	K400	610	0	0	0	0	0	0
30	PRODUCTION PLANT RELATED	G104	P121	69	69	0	0	0	0	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	6	0	0	0	6	0	0
32	GENERAL PLANT IN SERVICE	G121		2,316	242	534	31	220	79	2
33	COMMON & OTHER PLANT									
34	ADJ V - ORGANIZATION REALIGN	C100	K627	-21	-2	-7	0	-3	-1	0
35	TOTAL COMMON & OTHER PLANT	C121		-21	-2	-7	0	-3	-1	0

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	4,738	0
3	INTERMEDIATE	P102	K202	0	0	0	0	604	0
4	PEAKING	P104	K204	0	0	0	0	781	0
5	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	6,123	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T100	K200	0	0	0	0	59	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	23	0
10	TRANSMISSION	T106	K220	0	0	0	0	1,300	0
11	ADJ Y - TRANSMISSION UPGRADE	T108	K220	0	0	0	0	7	0
12	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	1,396	0
13	TOTAL PROD & TRANS PLANT	PT21		0	0	0	0	7,519	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	17,279	0
26	TOTAL GROSS PTD PLANT	PD21		21	0	0	0	23,402	0
27	GENERAL & INTANGIBLE PLANT								
28	LABOR RELATED	G100	K627	3	0	0	594	1,630	1
29	RETAIL CUSTOMER RELATED (CSS)	G102	K400	0	0	0	610	610	0
30	PRODUCTION PLANT RELATED	G104	P121	0	0	0	0	69	0
31	DISTRIBUTION PRIMARY RELATED	G106	K240	0	0	0	0	6	0
32	GENERAL PLANT IN SERVICE	G121		3	0	0	1,204	2,315	1
33	COMMON & OTHER PLANT								
34	ADJ V - ORGANIZATION REALIGN	C100	K627	0	0	0	-8	-21	0
35	TOTAL COMMON & OTHER PLANT	C121		0	0	0	-8	-21	0

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		25,697	6,452	527	1,338	11,691	4,363	105

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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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		24	0	0	1,196	25,696	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

DOCKET NUMBER: ER06LS13-000
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	2,608	2,608	0	0	0	0	0
3	INTERMEDIATE	P152	P102	541	541	0	0	0	0	0
4	PEAKING	P154	P104	418	418	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171		3,567	3,567	0	0	0	0	0
6	TRANSMISSION PLANT									
7	GEN. STEP-UP XFMR - BASE	T150	T100	25	25	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	8	8	0	0	0	0	0
10	TRANSMISSION	T156	T106	519	0	0	519	0	0	0
11	TOTAL TRANS DEPREC RESERVE	T171		555	36	0	519	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	705	75	231	13	93	34	1
24	RETAIL CUSTOMER RELATED (CSS)	G152	G102	533	0	0	0	0	0	0
25	PRODUCTION PLANT RELATED	G154	G104	58	58	0	0	0	0	0
26	DISTRIBUTION PRIMARY RELATED	G156	G106	2	0	0	0	2	0	0
27	TOTAL GENERAL DEPREC RESERVE	G171		1,298	133	231	13	95	34	1
28	TOTAL DEPRECIATION RESERVE	DR11		11,684	3,736	231	532	4,455	1,913	33

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

DOCKET NUMBER: ER06LS13-000
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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	2,608	0
3	INTERMEDIATE	P152	P102	0	0	0	0	541	0
4	PEAKING	P154	P104	0	0	0	0	418	0
5	TOTAL PROD DEPREC RESERVE	P171		0	0	0	0	3,567	0
6	TRANSMISSION PLANT								
7	GEN. STEP-UP XFMR - BASE	T150	T100	0	0	0	0	25	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	8	0
10	TRANSMISSION	T156	T106	0	0	0	0	519	0
11	TOTAL TRANS DEPREC RESERVE	T171		0	0	0	0	555	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	705	0
24	RETAIL CUSTOMER RELATED (CSS)	G152	G102	0	0	0	533	533	0
25	PRODUCTION PLANT RELATED	G154	G104	0	0	0	0	58	0
26	DISTRIBUTION PRIMARY RELATED	G156	G106	0	0	0	0	2	0
27	TOTAL GENERAL DEPREC RESERVE	G171		1	0	0	790	1,298	0
28	TOTAL DEPRECIATION RESERVE	DR11		-6	0	0	790	11,684	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	6,123	6,123	0	0	0	0	0
3	TOTAL PROD DEPREC RESERVE	P171	-3,567	-3,567	-0	-0	-0	-0	-0
4	NET PRODUCTION PLANT	P221	2,556	2,556	0	0	0	0	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	1,396	89	0	1,307	0	0	0
7	TOTAL TRANS DEPREC RESERVE	T171	-555	-36	-0	-519	-0	-0	-0
8	NET TRANSMISSION PLANT	T221	841	53	0	788	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	13,016	2,609	0	788	7,114	2,406	71
14	NET TRANS & DIST PLANT	NT21	10,460	53	0	788	7,114	2,406	71
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	2,316	242	534	31	220	79	2
17	TOTAL GENERAL DEPREC RESERVE	G171	-1,298	-133	-231	-13	-95	-34	-1
18	NET GENERAL & INTANG PLANT	G221	1,018	109	303	18	125	45	1
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121	-21	-2	-7	0	-3	-1	0
21	NET COMMON & OTHER PLANT	C221	-21	-2	-7	0	-3	-1	0
22	NET ELECTRIC PLANT IN SERVICE	NP21	14,013	2,716	296	806	7,236	2,450	72

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	6,123	0
3	TOTAL PROD DEPREC RESERVE	P171			-0	-0	-0	-3,567	-0
4	NET PRODUCTION PLANT	P221		0	0	0	0	2,556	0
5	TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	1,396	0
7	TOTAL TRANS DEPREC RESERVE	T171		-0	-0	-0		-555	-0
8	NET TRANSMISSION PLANT	T221		0	0	0	0	841	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	13,016	0
14	NET TRANS & DIST PLANT	NT21		28	0	0	0	10,460	0
15	GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121		3	0	0	1,204	2,315	1
17	TOTAL GENERAL DEPREC RESERVE	G171		-1	-0	-0	-790	-1,298	
18	NET GENERAL & INTANG PLANT	G221		2	0	0	414	1,017	1
19	COMMON & OTHER PLANT								
20	TOTAL COMMON & OTHER PLANT	C121					-8	-21	
21	NET COMMON & OTHER PLANT	C221		0		0	-8	-21	0
22	NET ELECTRIC PLANT IN SERVICE	NP21		30	0	0	406	14,012	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

DOCKET NUMBER: ER06LS13 000
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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	8	0	0	8	0	0	0
5	DISTRIBUTION	V226	D100	11	0	0	0	11	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		19	0	0	8	11	0	0
7	CONSTRUCTION WORK IN PROGRESS									
8	PRODUCTION	V234	P121	278	278	0	0	0	0	0
9	TRANSMISSION	V236	T106	54	0	0	54	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	-220	-220	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		162	58	0	55	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		189	58	0	63	52	16	0
21	NET ORIGINAL COST RATE BASE	RB21		14,202	2,774	296	869	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	
29	TOTAL FUEL STOCKS	W641		1,660	0	1,660	0	0	0	0
30	PLANT MATERIALS & SUPPLIES									
31	AMOUNT ALLOCABLE	W642	GP19	646	162	13	34	294	110	3
32	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	-18	-5	0	-1	-8	-3	0

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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	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	8	0
5	DISTRIBUTION	V226	D100	0	0	0	0	11	0
6	TOTAL LAND HELD FOR FUTURE USE	V233		0	0	0	0	19	0
7	CONSTRUCTION WORK IN PROGRESS								
8	PRODUCTION	V234	P121	0	0	0	0	278	0
9	TRANSMISSION	V236	T106	0	0	0	0	54	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	-220	0
14	ADJ Y - TRANSMISSION UPGRADE	V250	T108	0	0	0	0	1	0
15	TOTAL RATE BASE CWIP	V255		0	0	0	0	162	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	189	0
21	NET ORIGINAL COST RATE BASE	RB21		30	0	0	406	14,201	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	647	-1
32	EOL NUCLEAR M&S - D.A. RETAIL	W646	GP19	0	0	0	-1	-18	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

DOCKET NUMBER: ER06LS13-000
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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**		**629**	**157**	**13**	**33**	**286**	**107**	3
3	TOTAL MATERIALS & SUPPLIES	W661		2,289	157	1,673	33	286	107	3
4	PREPAYMENTS & OTHER W.C. ITEMS									
5	TOTAL PREPAYMENTS	W670	PD29	6	2	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	-3	0	0	-3	0	0	0
9	ADJ W - INCR STRM RESRV - DSTB	W682	D141	-94	0	0	0	-68	-25	-1
10	TOTAL	W687		-131	2	0	-4	-93	-35	-1
11	OTHER WORKING CAPITAL									
12	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	-25	-2	-8	0	-6	-2	0
13	ADJ V - ORGANIZATION REALIGN	W694	K627	-236	-25	-77	-4	-31	-11	0
14	TOTAL	W705		-261	-27	-85	-4	-37	-13	0
15	TOTAL WORKING CASH	W721		-261	-27	-85	-4	-37	-13	0
16	MISCELLANEOUS WORKING CAPITAL									
17	OPEBS - D.A. RETAIL	W730	K627	-884	94	-289	17	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	365	29	110	7	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	4	1	0	0	2	1	0
22	ADJ L - REMOVE RTO START UP	W744	OM31	-21	-2	-6	0	-5	-2	0
23	TOTAL MISC WORK CAPITAL	W747		-489	-66	-155	-10	-31	-14	0
24	TOTAL WORKING CAPITAL	WC71		1,408	66	1,433	15	125	45	2
25	PRELIMINARY SUMMARY									
26	TOTAL ADDITIVE ADJUSTMENTS	V289		189	58	0	63	52	16	0
27	TOTAL WORKING CAPITAL	WC71		1,408	66	1,433	15	125	45	2
28	TOTAL RATE BASE ADJUSTMENTS	RB71		1,597	124	1,433	78	177	61	2
29	RATE BASE CALCULATION									
30	NET ELECTRIC PLANT IN SERVICE	NP21		14,013	2,716	296	806	7,236	2,450	72
31	TOTAL RATE BASE ADJUSTMENTS	RB71		1,597	124	1,433	78	177	61	2
32	TOTAL RATE BASE	RB91		15,610	2,840	1,729	884	7,413	2,511	74
33	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09502	0.09502	0.09502	0.09502	0.09502	0.09502

PROGRESS ENERGY FLORIDA
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DOCKET NUMBER: ER06LS13-000
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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	629	0
3	TOTAL MATERIALS & SUPPLIES	W661		1	0	0	29	2,289	0
4	PREPAYMENTS & OTHER W.C. ITEMS								
5	TOTAL PREPAYMENTS	W670	PD29	0	0	0	0	6	0
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	-3	0
9	ADJ W - INCR STRM RESRV - DSTB	W682	D141	0	0	0	0	-94	0
10	TOTAL	W687		0	0	0	0	-131	0
11	OTHER WORKING CAPITAL								
12	ACCRD REV SHARING - D.A.RETAIL	W690	OM31	0	0	0	-7	-25	0
13	ADJ V - ORGANIZATION REALIGN	W694	K627	0	0	0	-86	-234	-2
14	TOTAL	W705		0	0	0	-93	-259	-2
15	TOTAL WORKING CASH	W721		0	0	0	-93	-259	-2
16	MISCELLANEOUS WORKING CAPITAL								
17	OPEBS - D.A. RETAIL	W730	K627	-2	0	0	-322	884	0
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	365	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	4	0
22	ADJ L - REMOVE RTO START UP	W744	OM31	0	0	0	-6	-21	0
23	TOTAL MISC WORK CAPITAL	W747		-2	0	0	-211	-489	0
24	TOTAL WORKING CAPITAL	WC71		-1	0	0	-275	1,410	-2
25	PRELIMINARY SUMMARY								
26	TOTAL ADDITIVE ADJUSTMENTS	V289		0	0	0	0	189	0
27	TOTAL WORKING CAPITAL	WC71		-1	0	0	-275	1,410	-2
28	TOTAL RATE BASE ADJUSTMENTS	RB71		-1	0	0	-275	1,599	-2
29	RATE BASE CALCULATION								
30	NET ELECTRIC PLANT IN SERVICE	NP21		30	0	0	406	14,012	1
31	TOTAL RATE BASE ADJUSTMENTS	RB71		-1	0	0	-275	1,599	-2
32	TOTAL RATE BASE	RB91		29	0	0	131	15,611	-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 & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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 BASE	R751		1,483	270	164	84	704	239	7

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	1,483	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	122	122	0	0	0	0	0
11	INTERMEDIATE	P354	P102	20	20	0	0	0	0	0
12	PEAKING	P356	P104	24	24	0	0	0	0	0
13	TOTAL DEMAND RELATED	P391		166	166	0	0	0	0	0
14	TOTAL PRODUCTION O & M	P451		895	166	729	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	31	0	0	31	0	0	0
18	ADJ Y - TRANSMISSION UPGRADE	T308	T108	11	0	0	11	0	0	0
19	TOTAL TRANSMISSION O & M	T341		43	1	0	42	0	0	0
20	DISTRIBUTION O & M									
21	PRIMARY	D300	D100	287	0	0	0	287	0	0
22	SECONDARY	D302	D102	80	0	0	0	0	80	0
23	SERVICES INCL RECON & DISCON	D304	K244	3	0	0	0	0	0	3
24	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	165	0	0	0	165	0	0
25	ADJ H - FINCL CONSIST-DSTB SEC	D316	K242	59	0	0	0	0	59	0
26	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	90	0	0	0	90	0	0
27	ADJ Z - DISTRIB UPGRADE - SEC	D320	K242	33	0	0	0	0	33	0
28	TOTAL DISTRIBUTION O & M	D341		717	0	0	0	542	172	3
29	CUSTOMER ACCOUNTING									
30	METER READING	C300	K410	3	0	0	0	0	0	0
31	CUSTOMER RECORDS	C302	K412	108	0	0	0	0	0	0
32	BILLING	C304	K414	432	0	0	0	0	0	0
33	SERVICE WORK FOR CONP	C306	K244	1	0	0	0	0	0	1
34	UNCOLLECTIBLES	C308	R600	25	4	5	1	9	3	0
35	ADJ I - MMR PROJECT - LABOR	C312	K627	-2	0	-1	0	0	0	0
36	ADJ I - MMR PROJECT - READERS	C314	K254	-3	0	0	0	0	0	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	122	0
11	INTERMEDIATE	P354	P102	0	0	0	0	20	0
12	PEAKING	P356	P104	0	0	0	0	24	0
13	TOTAL DEMAND RELATED	P391		0	0	0	0	166	0
14	TOTAL PRODUCTION O & M	P451		0	0	0	0	895	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	31	0
18	ADJ Y - TRANSMISSION UPGRADE	T308	T108	0	0	0	0	11	0
19	TOTAL TRANSMISSION O & M	T341		0	0	0	0	43	0
20	DISTRIBUTION O & M								
21	PRIMARY	D300	D100	0	0	0	0	287	0
22	SECONDARY	D302	D102	0	0	0	0	80	0
23	SERVICES INCL RECON & DISCON	D304	K244	0	0	0	0	3	0
24	ADJ H - FINCL CONSIST-DSTB PRI	D314	D114	0	0	0	0	165	0
25	ADJ H - FINCL CONSIST-DSTB SEC	D316	K242	0	0	0	0	59	0
26	ADJ Z - DISTRIB UPGRADE - PRI	D318	D120	0	0	0	0	90	0
27	ADJ Z - DISTRIB UPGRADE - SEC	D320	K242	0	0	0	0	33	0
28	TOTAL DISTRIBUTION O & M	D341		0	0	0	0	717	0
29	CUSTOMER ACCOUNTING								
30	METER READING	C300	K410	3	0	0	0	3	0
31	CUSTOMER RECORDS	C302	K412	0	0	0	108	108	0
32	BILLING	C304	K414	0	0	0	432	432	0
33	SERVICE WORK FOR CONP	C306	K244	0	0	0	0	1	0
34	UNCOLLECTIBLES	C308	R600	0	0	0	4	26	-1
35	ADJ I - MMR PROJECT - LABOR	C312	K627	0	0	0	-1	-2	0
36	ADJ I - MMR PROJECT - READERS	C314	K254	-3	0	0	0	-3	0

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	TOTAL CUSTOMER ACCOUNTING EXP	C317		564	4	4	1	9	3	1
2	CUSTOMER SERVICE & INFORMATION									
3	TOTAL	C320	K400		0	0		0	0	0
4	TOTAL CUSTOMER SERVICE & INFO	C329		33	0	0	0	0	0	0
5	SALES									
6	TOTAL	S300	K400	28	0	0	0	0	0	0
7	TOTAL SALES EXPENSE	S317		28	0	0	0	0	0	0
8	ADMINISTRATIVE & GENERAL									
9	TRANSMISSION PLANT RELATED	A302	T106	1	0	0	1	0	0	0
10	DISTRIBUTION PLANT RELATED	A304	D141	26	0	0	0	19	7	0
11	GROSS PLANT RELATED	A306	GP19	11	3	0	1	5	2	0
12	LABOR RELATED	A308	K627	995	106	326	19	130	48	1
13	ADJ J - RETAIL RATE CASE EXP	A314	K400	11	0	0	0	0	0	0
14	ADJ O - MISC A&G (ADVERTISING)	A316	K627	-21	-2	-7	0	-3	-1	0
15	ADJ T - INDUSTRY ASSOC DUE	A318	K627	-2	0	-1	0	0	0	0
16	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	1	0	0	0	0	0	0
17	ADJ D - CORP AIRCRAFT ADJ	A324	K627	-5	-1	-2	0	-1	0	0
18	ADJ V - ORGANIZATION REALIGN	A326	K627	-98	-10	-32	-2	-13	-5	0
19	ADJ X - PFC	A328	K306	14	0	14	0	0	0	0
20	ADJ W - INCR STRM RSRV - TRAN	A332	T106	5	0	0	5	0	0	0
21	ADJ W - INCR STRM RSRV - DSTB	A334	D141	189	0	0	0	137	51	
22	TOTAL ADMINISTRATIVE & GENERAL	A337		1,127	96	298	24	274	102	2
23	TOTAL O & M EXPENSE	OM31		3,407	267	1,031	67	825	277	6

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	TOTAL CUSTOMER ACCOUNTING EXP	C317		0	0	0	543	565	-1
2	CUSTOMER SERVICE & INFORMATION								
3	TOTAL	C320	K400	0	0	0	33	33	0
4	TOTAL CUSTOMER SERVICE & INFO	C329		0	0	0	33	33	0
5	SALES								
6	TOTAL	S300	K400	0	0	0	28	28	0
7	TOTAL SALES EXPENSE	S317		0	0	0	28	28	0
8	ADMINISTRATIVE & GENERAL								
9	TRANSMISSION PLANT RELATED	A302	T106	0	0	0	0	1	0
10	DISTRIBUTION PLANT RELATED	A304	D141	0	0	0	0	26	0
11	GROSS PLANT RELATED	A306	GP19	0	0	0	1	12	1
12	LABOR RELATED	A308	K627	2	0	0	362	994	1
13	ADJ J - RETAIL RATE CASE EXP	A314	K400	0	0	0	11	11	0
14	ADJ O - MISC A&G (ADVERTISING)	A316	K627	0	0	0	-8	-21	0
15	ADJ T - INDUSTRY ASSOC DUE	A318	K627	0	0	0	-1	-2	0
16	ADJ N-INTEREST TAX DEFICIENCY	A322	GP19	0	0	0	0	0	1
17	ADJ D - CORP AIRCRAFT ADJ	A324	K627	0	0	0	-2	-6	1
18	ADJ V - ORGANIZATION REALIGN	A326	K627	0	0	0	-36	-98	0
19	ADJ X - PFC	A328	K306	0	0	0	0	14	0
20	ADJ W - INCR STRM RSRV - TRAN	A332	T106	0	0	0	0	5	0
21	ADJ W - INCR STRM RSRV - DSTB	A334	D141	0	0	0	0	189	0
22	TOTAL ADMINISTRATIVE & GENERAL	A337		2	0	0	327	1,125	2
23	TOTAL O & M EXPENSE	OM31		2	0	0	931	3,406	1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	150	150	0	0	0	0	0
3	INTERMEDIATE	P462	P102	20	20	0	0	0	0	0
4	PEAKING	P464	P104	30	30	0	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP	P481		200	200	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	27	0	0	27	0	0	0
9	TOTAL TRANS DEPREC EXP	T481		28	1	0	27	0	0	0
10	DISTRIBUTION DEPRECIATION									
11	PRIMARY	D460	D100	468	0	0	0	468	0	0
12	SECONDARY	D462	D102	181	0	0	0	0	181	0
13	SERVICES	D464	K244	4	0	0	0	0	0	4
14	METERS	D466	D106	1	0	0	0	0	0	0
15	ADJ H - FNCL CONSIST-DSTB PRI	D474	D114	-9	0	0	0	-9	0	0
16	ADJ H - FNCL CONSIST-DBTB SEC	D476	K242	-3	0	0	0	0	-3	0
17	ADJ I - MMR PROJECT	D478	K254	3	0	0	0	0	0	0
18	TOTAL DIST DEPREC EXPENSE	D481		645	0	0	0	459	178	4
19	GENERAL DEPRECIATION									
20	LABOR RELATED	G460	G100	73	8	24	1	10	4	0
21	RETAIL CUSTOMER RELATED (CSS)	G462	G102	1	0	0	0	0	0	0
22	PRODUCTION PLANT RELATED	G464	G104	14	14	0	0	0	0	0
23	DISTRIBUTION PRIMARY RELATED	G466	G106	1	0	0	0	1	0	0
24	ADJ S - SEBRING	G470	G100	-18	-2	-6	0	-2	-1	0
25	TOTAL GENERAL DEPREC EXPENSE	G481		71	20	18	1	9	3	0
26	ADDITIONAL DISTB DEPRECIATION									
27	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	3	0	0	0	3	0	0
28	ADJ Z - DISTRIB UPGRADE - SEC	C462	K242	1	0	0	0	0	1	0
29	TOTAL ADDL DSTB DEPREC EXPENSE	C481		4	0	0	0	3	1	0
30	TOTAL DEPRECIATION EXPENSE	DE41		948	221	18	28	471	182	4

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
LIGHTING SERVICE-ENERGY (Reflects Pres Rate Revenue Credits)

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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	150	0
3	INTERMEDIATE	P462	P102	0	0	0	0	20	0
4	PEAKING	P464	P104	0	0	0	0	30	0
5	TOTAL PRODUCTION DEPREC EXP	P481		0	0	0	0	200	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	27	0
9	TOTAL TRANS DEPREC EXP	T481		0	0	0	0	28	0
10	DISTRIBUTION DEPRECIATION								
11	PRIMARY	D460	D100	0	0	0	0	468	0
12	SECONDARY	D462	D102	0	0	0	0	181	0
13	SERVICES	D464	K244	0	0	0	0	4	0
14	METERS	D466	D106	1	0	0	0	1	0
15	**ADJ H - FNCL CONSIST-DSTB PRI**	**D474**	**D114**	0	0	0	0	-9	0
16	ADJ H - FNCL CONSIST-DBTB SEC	D476	K242	0	0	0	0	-3	0
17	ADJ I - MMR PROJECT	D478	K254	3	0	0	0	3	0
18	TOTAL DIST DEPREC EXPENSE	D481		4	0	0	0	645	0
19	GENERAL DEPRECIATION								
20	LABOR RELATED	G460	G100	0	0	0	27	74	-1
21	RETAIL CUSTOMER RELATED (CSS)	G462	G102	0	0	0	1	1	0
22	PRODUCTION PLANT RELATED	G464	G104	0	0	0	0	14	0
23	DISTRIBUTION PRIMARY RELATED	G466	G106	0	0	0	0	1	0
24	ADJ S - SEBRING	G470	G100	0	0	0	-7	-18	0
25	TOTAL GENERAL DEPREC EXPENSE	G481		0	0	0	21	72	-1
26	ADDITIONAL DISTB DEPRECIATION								
27	ADJ Z - DISTRIB UPGRADE - PRI	C460	D120	0	0	0	0	3	0
28	ADJ Z - DISTRIB UPGRADE - SEC	C462	K242	0	0	0	0	1	0
29	TOTAL ADDL DSTB DEPREC EXPENSE	C481		0	0	0	0	4	0
30	TOTAL DEPRECIATION EXPENSE	DE41		4	0	0	21	949	-1

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
LIGHTING SERVICE-ENERGY (Reflects Pres 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	286	72	6		130	49	1
4	TOTAL REAL EST & PROP TAX	L521		286	72	6	15	130	49	1
5	PAYROLL TAX									
6	TOTAL	L530	K627	98	10	32	2	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		108	10	32	2	20	8	0
10	REVENUE TAXES									
11	TOTAL	L560	R600	700	98	136	24	247	86	2
12	ADJ M - EXCLUDE FRANCHISE, GRT	L562	R600	-696	-98	135	-24	-246	86	-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**	-1	-2	0	-4	-1	0
15	**TOTAL REVENUE TAXES**	**L581**		**-10**	-2	-2	0	-4	-1	0
16	TOTAL OTHER TAX & MISC EXPENSE	L591		384	80	36	17	146	56	1
17	PRELIMINARY SUMMARY									
18	TOTAL O & M EXPENSE	OM31		3,407	267	1,031	67	825	277	6
19	TOTAL DEPRECIATION EXPENSE	DE41		**948**	**221**	**18**	**28**	**471**	**182**	**4**
20	TOTAL OTHER TAX & MISC EXPENSE	L591		**384**	**80**	**36**	**17**	**146**	**56**	**1**
21	TOTAL OP EXP EX INC & REV TAX	OP61		4,739	568	1,085	112	1,442	515	11

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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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	286	0
4	TOTAL REAL EST & PROP TAX	L521		0	0	0	13	286	0
5	PAYROLL TAX								
6	TOTAL	L530	K627	0	0	0	36	98	0
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	108	0
10	REVENUE TAXES								
11	**TOTAL**	**L560**	**R600**	1	0	0	105	699	1
12	**ADJ M - EXCLUDE FRANCHISE, GRT**	**L562**	**R600**	**-1**	0	0	-104	-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	-2	-10	0
15	TOTAL REVENUE TAXES	L581		0	0	0	-2	-11	1
16	TOTAL OTHER TAX & MISC EXPENSE	L591		0	0	0	47	383	1
17	PRELIMINARY SUMMARY								
18	TOTAL O & M EXPENSE	OM31		2	0	0	931	3,406	1
19	TOTAL DEPRECIATION EXPENSE	DE41		4	0	0	21	949	1
20	TOTAL OTHER TAX & MISC EXPENSE	L591		0	0	0	47	383	1
21	TOTAL OP EXP EX INC & REV TAX	OP61		6	0	0	999	4,738	1

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	403	73	45	23	191	65	2
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	-85	-15	-9	-5	-40	-14	0
6	TOTAL OTHER INTEREST EXPENSE	Y781		318	58	36	18	151	51	2
7	TOTAL INTEREST EXPENSE	Y783		318	58	36	18	151	51	2
8	OTHER DEDUCTIONS									
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121	14	14	0	0	0	0	0
10	TOTAL OTHER DEDUCTIONS	Y823		14	14	0	0	0	0	0
11	ADDITIONS									
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	537	135	11	28	244	91	2
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	85	21	2	4	39	14	0
14	TOTAL ADDITIONS	Y861		622	156	13	32	283	105	2
15	NET DEDUCTIONS AND ADDITIONS	Y871		-290	-84	23	14	-132	-54	0
16	FEDERAL INCOME TAX ADJUSTMENTS									
17	FED & STATE PROV DEF INC TAX									
18	NET FED & STATE DIT	Z760	GP19	-197	-49	-4	-10	-90	33	-1
19	ADJ R - TAX ON AFUDC	Z762	GP19	2	1	0	0	1	0	0
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	-33	-8	-1	-2	-15	-6	0
21	TOTAL FED & STATE PROV DEF IT	Z781		-228	-56	-5	-12	-104	-39	-1
22	INVESTMENT TAX CREDITS									
23	AMORTIZED INV TAX CREDIT									
24	AMORTIZATION	Z804	GP19	17	4	0	1	8	3	0
25	TOTAL AMORTIZED ITC	Z813		17	4	0	1	8	3	0
26	PRELIMINARY SUMMARY									
27	TOTAL FED & STATE PROV DEF IT	Z781		-228	-56	-5	-12	-104	-39	-1
28	TOTAL AMORTIZED ITC	Z813		-17	-4	-0	-1	-8	-3	-0
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		-245	-60	-5	-13	-112	-42	-1
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	1	0	0	3	403	0
5	ADJ Q-INTEREST SYNCHRONIZATION	Y762	RB91	0	0	0	-1	-84	-1
6	TOTAL OTHER INTEREST EXPENSE	Y781		1	0	0	2	319	-1
7	TOTAL INTEREST EXPENSE	Y783		1	0	0	2	319	-1
8	OTHER DEDUCTIONS								
9	ADJ SMALL "A" - MANUF TAX DED	Y790	P121		0	0	0	14	0
10	TOTAL OTHER DEDUCTIONS	Y823		0	0	0	0	14	0
11	ADDITIONS								
12	NET ADDITIONS & DEDUCTIONS	Y824	GP19	1	0	0	25	537	0
13	ADJ Q-DEFERRED BASIS FOR ADJ	Y826	GP19	0	0	0	4	84	1
14	TOTAL ADDITIONS	Y861		1	0	0	29	621	1
15	NET DEDUCTIONS AND ADDITIONS	Y871		0	0	0	-27	-288	-2
16	FEDERAL INCOME TAX ADJUSTMENTS								
17	FED & STATE PROV DEF INC TAX								
18	NET FED & STATE DIT	Z760	GP19	0	0	0	9	196	-1
19	ADJ R - TAX ON AFUDC	Z762	GP19	0	0	0	0	2	0
20	ADJ Q-DEFERRED TAXES ON ADJS	Z764	GP19	0	0	0	-2	-34	1
21	TOTAL FED & STATE PROV DEF IT	Z781		0	0	0	-11	-228	0
22	INVESTMENT TAX CREDITS								
23	AMORTIZED INV TAX CREDIT								
24	AMORTIZATION	Z804	GP19	0	0	0	1	17	0
25	TOTAL AMORTIZED ITC	Z813		0	0	0	1	17	0
26	PRELIMINARY SUMMARY								
27	TOTAL FED & STATE PROV DEF IT	Z781		0	0	0	-11	-228	0
28	TOTAL AMORTIZED ITC	Z813		-0	-0	-0	-1	-17	-0
29	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		0	0	0	-12	-245	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	1,483	270	164	84	704	239	7
2	NET DEDUCTIONS AND ADDITIONS	Y871	290	84	-23	14	132	54	-0
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-245	-60	-5	-13	-112	-42	-1
4	BASE FOR FIT COMPUTATION	I865	1,528	294	136	85	724	251	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**	**823**	**158**	**73**	**46**	**390**	**135**	**3**
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	-245	-60	-5	-13	-112	-42	-1
8	NET FED INCOME TAX ALLOWABLE	I879	578	98	68	33	278	93	2
9	FEDERAL INCOME TAX PAYABLE								
10	PRELIM FEDERAL INCOME TAX	I869	823	158	73	46	390	135	3
11	NET FED INCOME TAX PAYABLE	I889	823	158	73	46	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	1,483	270	164	84	704	239	7
17	NET FED INCOME TAX ALLOWABLE	I879	578	98	68	33	278	93	2
18	NET DEDUCTIONS AND ADDITIONS	Y871	290	84	-23	14	132	54	-0
19	BASE FOR SIT COMPUTATION	J965	2,351	452	209	131	1,114	386	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	136	26	12	8	65	22	1
22	NET STATE INCOME TAX ALLOWABLE	J979	136	26	12	8	65	22	1
23	STATE INCOME TAX PAYABLE								
24	PRELIMINARY STATE INCOME TAX	J969	136	26	12	8	65	22	1
25	NET STATE INCOME TAX PAYABLE	J989	136	26	12	8	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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	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	1,483	0
2	NET DEDUCTIONS AND ADDITIONS	Y871	-0	-0	-0	27	288	2
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	-12	-245	0
4	BASE FOR FIT COMPUTATION	I865	3	0	0	27	1,526	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	822	1
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	-12	-245	0
8	NET FED INCOME TAX ALLOWABLE	I879	2	0	0	3	577	1
9	FEDERAL INCOME TAX PAYABLE							
10	PRELIM FEDERAL INCOME TAX	I869	2	0	0	15	822	1
11	NET FED INCOME TAX PAYABLE	I889	2	0	0	15	822	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	1,483	0
17	NET FED INCOME TAX ALLOWABLE	I879	2	0	0	3	577	1
18	NET DEDUCTIONS AND ADDITIONS	Y871	-0	-0	-0	27	288	2
19	BASE FOR SIT COMPUTATION	J965	5	0	0	42	2,348	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	136	0
22	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	2	136	0
23	STATE INCOME TAX PAYABLE							
24	PRELIMINARY STATE INCOME TAX	J969	0	0	0	2	136	0
25	NET STATE INCOME TAX PAYABLE	J989	0	0	0	2	136	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	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	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	25	5	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	2	3	0	5		
10	TOTAL REVENUE CREDITS	Q027		168	12	12	2	101	35	5
11	COST OF SERVICE COMPUTATION									
12	TOTAL OP EXP EX INC & REV TAX	OP61		4,739	568	1,085	112	1,442	515	11
13	RETURN ON RATE BASE	R751		1,483	270	164	84	704	239	7
14	NET FED INCOME TAX ALLOWABLE	I879		578	98	68	33	278	93	2
15	NET STATE INCOME TAX ALLOWABLE	J979		136	26	12	8	65	22	1
16	TOTAL REVENUE CREDITS	Q027		-168	-12	-12	-2	-101	-35	-5
17	SUBTOTAL B	CS03		6,768	950	1,317	235	2,388	834	16
18	REVENUE TAX FACTOR	L031			0.00247	0.00247	0.00247	0.00247	0.00247	0.00247
19	**REVENUE TAX**	**L033**		17	2	3	1	6	2	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		6,785	952	1,320	236	2,394	836	16
21	CLASS REVENUES=COST OF SERVICE	**R602**		6,785	952	1,319	236	2,394	836	16
22	TOTAL ELECTRIC COST OF SERVICE	**CS05**		**-6,785**	**-952**	**-1,320**	-236	-2,394	-836	-16
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	5	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	25	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	14	1
10	TOTAL REVENUE CREDITS	Q027		0	0	0	2	169	1
11	COST OF SERVICE COMPUTATION								
12	TOTAL OP EXP EX INC & REV TAX	OP61		6	0	0	999	4,738	1
13	RETURN ON RATE BASE	R751		3	0	0	12	1,483	0
14	NET FED INCOME TAX ALLOWABLE	I879		2	0	0	3	577	1
15	NET STATE INCOME TAX ALLOWABLE	J979		0	0	0	2	136	0
16	TOTAL REVENUE CREDITS	Q027		-0	-0	-0	-2	-169	1
17	SUBTOTAL B	CS03		11	0	0	1,014	6,765	3
18	REVENUE TAX FACTOR	L031		0.00247	0.00247	0.00247	0.00247		0.00000
19	REVENUE TAX	L033		0	0	0	3	17	0
20	TOTAL ELECTRIC COST OF SERVICE	CS05		11	0	0	1,017	6,782	3
21	CLASS REVENUES=COST OF SERVICE	R602		11	0	0	1,018	6,782	3
22	TOTAL ELECTRIC COST OF SERVICE	CS05		-11	-0	-0	-1,017	-6,782	-3
23	COMPOSITE TAX RATE	CTAX		0.38726	0.38726	0.38726	0.38726		0.38575

PROGRESS ENERGY FLORIDA
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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

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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
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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	78	78	0	0	0	0	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	15	15	0	0	0	0	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	13	13	0	0	0	0	0
36	PROD ENERGY - ALLOCABLE	K610	K306	330	0	330	0	0	0	0
37	TRANSMISSION	K612	T121	20	1	0	19	0	0	0
38	DISTRIBUTION	K614	D141	183	0	0	0	132	49	1
39	TOTAL PTD WAGES & SALARIES	K617		639	107	330	19	132	49	1
40	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.16745	0.51643	0.02973	0.20657	0.07668	0.00156
41	CUSTOMER ACCOUNTING	K620	K667	338	0	0	0	0	0	0

PROGRESS ENERGY FLORIDA
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PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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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	78	0
34	PRODUCTIION DEMAND - INTERMED	K602	K202	0	0	0	0	15	0
35	PRODUCTION DEMAND - PEAKING	K604	K204	0	0	0	0	13	0
36	PROD ENERGY - ALLOCABLE	K610	K306	0	0	0	0	330	0
37	TRANSMISSION	K612	T121	0	0	0	0	20	0
38	DISTRIBUTION	K614	D141	0	0	0	0	182	1
39	TOTAL PTD WAGES & SALARIES	K617		0	0	0	0	638	1
40	WTD PTD WAGE & SAL RATIOS	K619		0.00000	0.00000	0.00000	0.00000	0.99844	0.00156
41	CUSTOMER ACCOUNTING	K620	K667	2	0	0	336	338	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	CUSTOMER SERV & INFO, SALES	K622	K400	16	0	0	0	0	0	0
2	ECCR	K624	K400	0	0	0	0	0	0	0
3	TOTAL PTDCSS WAGES & SALARIES	K627		1,008	107	330	19	132	49	1
4	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.10615	0.32738	0.01885	0.13095	0.04861	0.00099
5	ADMINISTRATIVE & GENERAL	K630	K627	271		89	5	35	13	0
6	TOTAL WAGES AND SALARIES EXP	K633		1,279	136	419	24	167	62	1
7	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.10633	0.32760	0.01876	0.13057	0.04848	0.00078
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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	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	1,007	1
4	WTD PTDCSS WAGE & SAL RATIOS	K629		0.00198	0.00000	0.00000	0.36409	0.99901	0.00099
5	ADMINISTRATIVE & GENERAL	K630	K627	1	0	0	99	271	0
6	TOTAL WAGES AND SALARIES EXP	K633		3	0	0	466	1,278	1
7	WTD WAGE AND SALARY RATIOS	K639		0.00235	0.00000	0.00000	0.36435	0.99922	0.00078
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

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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	0.06375	0.00000	0.93625	0.00000	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.82617	0.00000	0.17383	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	0.00515	0.00000	0.07564	0.66404	0.24799	0.00596
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.26545	0.00000	0.05585	0.49030	0.18310	0.00440
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.10449	0.23057	0.01339	0.09499	0.03411	0.00086
9	WTD GROSS C & O PLANT RATIOS	C129	1.00000	0.09524	0.33333	0.00000	0.14286	0.04762	0.00000
10	WTD GROSS PLANT RATIOS	GP19	1.00000	0.25108	0.02051	0.05207	0.45496	0.16979	0.00409
11	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.31975	0.01977	0.04553	0.38129	0.16373	0.00282
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	0.06302	0.00000	0.93698	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	0.00507	0.00000	0.07533	0.68011	0.23002	0.00679
17	WTD NET G & I PLANT RATIOS	G229	1.00000	0.10707	0.29764	0.01768	0.12279	0.04420	0.00098
18	WTD NET C & O PLANT RATIOS	C229	1.00000	0.09524	0.33333	0.00000	0.14286	0.04762	0.00000
19	WTD NET PLANT RATIOS	NP29	1.00000	0.19382	0.02112	0.05752	0.51638	0.17484	0.00514
20	RATE BASE ADJUSTMENTS								
21	WORKING CAPITAL								
22	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.06859	0.73089	0.01442	0.12495	0.04675	0.00131
23	WTD RATIOS	W689	1.00000	-0.01527	0.00000	0.03053	0.70992	0.26718	0.00763
24	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.10345	0.32567	0.01533	0.14176	0.04981	0.00000
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.13497	0.31697	0.02045	0.06339	0.02863	0.00000
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.04688	1.01776	0.01065	0.08878	0.03196	0.00142
27	RATE BASE								
28	WTD NET OCRB RATIOS	RB29	1.00000	0.19532	0.02084	0.06119	0.51317	0.17364	0.00507
29	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.18193	0.11076	0.05663	0.47489	0.16086	0.00474
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	0.02326	0.00000	0.97674	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	0.00709	0.00709	0.00177	0.01596	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	0.08518	0.26442	0.02130	0.24312	0.09051	0.00177
37	WTD O & M EXP RATIOS	OM39	1.00000	0.07837	0.30261	0.01967	0.24215	0.08130	0.00176

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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	0.00122	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00090	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00130	0.00000	0.00000	0.51986	0.99957	0.00043
9	WTD GROSS C & O PLANT RATIOS	C129	0.00000	0.00000	0.00000	0.38095	1.00000	0.00000
10	WTD GROSS PLANT RATIOS	GP19	0.00093	0.00000	0.00000	0.04654	0.99996	0.00004
11	WTD TOTAL DEPREC RES RATIOS	DR19	0.00051	0.00000	0.00000	0.06761	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	0.00268	0.00000	0.00000	0.00000	1.00000	0.00000
17	WTD NET G & I PLANT RATIOS	G229	0.00196	0.00000	0.00000	0.40668	0.99902	0.00098
18	WTD NET C & O PLANT RATIOS	C229	0.00000	0.00000	0.00000	0.38095	1.00000	0.00000
19	WTD NET PLANT RATIOS	NP29	0.00214	0.00000	0.00000	0.02897	0.99993	0.00007
20	RATE BASE ADJUSTMENTS							
21	WORKING CAPITAL							
22	WTD MATERIAL & SUPPLY RATIOS	W669	0.00044	0.00000	0.00000	0.01267	1.00000	0.00000
23	WTD RATIOS	W689	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24	WTD TOTAL WORKING CASH RATIOS	W729	0.00000	0.00000	0.00000	0.35632	0.99234	0.00766
25	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00409	0.00000	0.00000	0.43149	1.00000	0.00000
26	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.00071	0.00000	0.00000	-0.19531	1.00142	-0.00142
27	RATE BASE							
28	WTD NET OCRB RATIOS	RB29	0.00211	0.00000	0.00000	0.02859	0.99993	0.00007
29	WTD TOTAL RATE BASE RATIOS	RB99	0.00186	0.00000	0.00000	0.00839	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	0.96277	1.00177	-0.00177
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	0.00177	0.00000	0.00000	0.29015	0.99823	0.00177
37	WTD O & M EXP RATIOS	OM39	0.00059	0.00000	0.00000	0.27326	0.99971	0.00029

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
PROJECTED CALENDAR YEAR 2006 DATA, FULLY ADJUSTED
PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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	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	0.03571	0.00000	0.96429	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	0.28169	0.25352	0.01408	0.12676	0.04225	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	0.23312	0.01899	0.02954	0.49684	0.19198	0.00422
8	MISC ALLOWABLE EXPENSES								
9	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.25175	0.02098	0.05245	0.45455	0.17133	0.00350
10	WTD PAYROLL TAX RATIOS	L559	1.00000	0.09259	0.29630	0.01852	0.18519	0.07407	0.00000
11	WTD MISC TAX RATIOS	L589	1.00000	0.20000	0.20000	0.00000	0.40000	0.10000	0.00000
12	WTD OTHER TAX RATIOS	L599	1.00000	0.20833	0.09375	0.04427	0.38021	0.14583	0.00260
13	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.11986	0.22895	0.02363	0.30428	0.10867	0.00232
14	INCOME TAXES								
15	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.14031	0.19455	0.03478	0.35284	0.12321	0.00236
16	OPERATING EXPENSES								
17	WTD PROD O & M EXP RATIOS	P459	1.00000	0.18547	0.81453	0.00000	0.00000	0.00000	0.00000
18	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.02326	0.00000	0.97674	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	0.16745	0.51643	0.02973	0.20657	0.07668	0.00156
23	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.10615	0.32738	0.01885	0.13095	0.04861	0.00099
24	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.10633	0.32760	0.01876	0.13057	0.04848	0.00078
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	0.29577	1.01408	-0.01408
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	0.00422	0.00000	0.00000	0.02215	1.00105	-0.00105
8	MISC ALLOWABLE EXPENSES							
9	WTD REAL EST & PROP TAX RATIOS	L529	0.00000	0.00000	0.00000	0.04545	1.00000	0.00000
10	WTD PAYROLL TAX RATIOS	L559	0.00000	0.00000	0.00000	0.33333	1.00000	0.00000
11	WTD MISC TAX RATIOS	L589	0.00000	0.00000	0.00000	0.20000	1.10000	-0.10000
12	WTD OTHER TAX RATIOS	L599	0.00000	0.00000	0.00000	0.12240	0.99740	0.00260
13	WTD OP EXP EX INC & REV RATIOS	OP69	0.00127	0.00000	0.00000	0.21080	0.99979	0.00021
14	INCOME TAXES							
15	WTD TOTAL ELECTRIC REVENUE	CS09	0.00162	0.00000	0.00000	0.14989	0.99956	0.00044
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	0.99844	0.00156
23	WTD PTDCSS WAGE & SAL RATIOS	K629	0.00198	0.00000	0.00000	0.36409	0.99901	0.00099
24	WTD WAGE AND SALARY RATIOS	K639	0.00235	0.00000	0.00000	0.36435	0.99922	0.00078
25	WTD RATIOS	K669	0.00552	0.00000	0.00000	0.99448	1.00000	0.00000

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 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	6,785	952	1,319	236	2,394	836	16
3	TOTAL REVENUE CREDITS	Q027	168	12	12	2	101	35	5
4	TOTAL ELECTRIC REVENUE	CS07	6,953	964	1,331	238	2,495	871	21
5	TOTAL OP EXP EX INC & REV TAX	OP61	-4,739	-568	-1,085	-112	-1,442	-515	-11
6	FIRM SERVICE REVENUE TAX	RTXP	-17	-2	-3	-1	-6	-2	-0
7	NET INCOME	NI01	2,197	394	243	125	1,047	354	10
8	ADJUSTMENTS TO NET INCOME								
9	TOTAL INTEREST EXPENSE	Y783	-318	-58	36	18	151	-51	-2
10	TOTAL OTHER DEDUCTIONS	Y823	-14	-14	-0	-0	-0	-0	-0
11	TOTAL ADDITIONS	Y861	622	156	13	32	283	105	2
12	PRELIMINARY TAXABLE INCOME	TI01	2,487	478	220	139	1,179	408	10
13	STATE INCOME TAX COMPUTATION								
14	PRELIMINARY TAXABLE INCOME	TI01	2,487	478	220	139	1,179	408	10
15	STATE TAXABLE INCOME	SI01	2,487	478	220	139	1,179	408	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	136	26	12	8	65	22	1
19	STATE INC TAX PAYABLE	SP01	136	26	12	8	65	22	1
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01	136	26	12	8	65	22	1
22	NET STATE INC TAX ALLOWABLE	SA01	136	26	12	8	65	22	1
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01	2,487	478	220	139	1,179	408	10
25	STATE INC TAX PAYABLE	SP01	-136	-26	-12	-8	-65	-22	-1
26	NET FEDERAL TAXABLE INCOME	FI01	2,351	452	208	131	1,114	386	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	823	158	73	46	390	135	3
29	TOTAL FED & STATE PROV DEF IT	Z781	-228	-56	-5	-12	-104	-39	-1
30	TOTAL AMORTIZED ITC	Z813	-17	-4	-0	-1	-8	-3	-0
31	NET FED INC TAX ALLOWABLE	FA01	578	98	68	33	278	93	2
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01	823	158	73	46	390	135	3
34	FED INC TAX PAYABLE	FP01	823	158	73	46	390	135	3
35	PRELIMINARY SUMMARY								

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(000)
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PROD & TRANSM CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD
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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	1,018	6,782	3
3	TOTAL REVENUE CREDITS	Q027		0	0	0	2	169	-1
4	TOTAL ELECTRIC REVENUE	CS07		11	0	0	1,020	6,951	2
5	TOTAL OP EXP EX INC & REV TAX	OP61		-6	-0	-0	-999	-4,738	-1
6	FIRM SERVICE REVENUE TAX	RTXP		-0	-0	-0	-3	-17	-0
7	NET INCOME	NI01		5	0	0	18	2,196	1
8	ADJUSTMENTS TO NET INCOME								
9	TOTAL INTEREST EXPENSE	Y783		-1	-0	-0	-2	-319	1
10	TOTAL OTHER DEDUCTIONS	Y823		-0	-0	-0	-0	-14	-0
11	TOTAL ADDITIONS	Y861		1	0	0	29	621	1
12	PRELIMINARY TAXABLE INCOME	TI01		5	0	0	45	2,484	3
13	STATE INCOME TAX COMPUTATION								
14	PRELIMINARY TAXABLE INCOME	TI01		5	0	0	45	2,484	3
15	STATE TAXABLE INCOME	SI01		5	0	0	45	2,484	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		0	0	0	2	136	0
19	STATE INC TAX PAYABLE	SP01		0	0	0	2	136	0
20	SIT ALLOWABLE								
21	STATE INC TAX PAYABLE	SP01		0	0	0	2	136	0
22	NET STATE INC TAX ALLOWABLE	SA01		0	0	0	2	136	0
23	FEDERAL INCOME TAX COMPUTATION								
24	PRELIMINARY TAXABLE INCOME	TI01		5	0	0	45	2,484	3
25	STATE INC TAX PAYABLE	SP01		-0	-0	-0	-2	-136	-0
26	NET FEDERAL TAXABLE INCOME	FI01		5	0	0	43	2,348	3
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	15	822	1
29	TOTAL FED & STATE PROV DEF IT	Z781		0	0	0	-11	-228	0
30	TOTAL AMORTIZED ITC	Z813		-0	-0	-0	-1	-17	-0
31	NET FED INC TAX ALLOWABLE	FA01		2	0	0	3	577	1
32	FEDERAL INCOME TAX PAYABLE								
33	PRELIM FIT = FI01 * K190	FT01		2	0	0	15	822	1
34	FED INC TAX PAYABLE	FP01		2	0	0	15	822	1

35 PRELIMINARY SUMMARY

PROGRESS ENERGY FLORIDA
FUNCTIONAL COST OF SERVICE $(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	2,197	394	241	125	1,047	354	10
2	NET FED INC TAX ALLOWABLE	FA01	-578	-98	-68	-33	-278	-93	-2
3	NET STATE INC TAX ALLOWABLE	SA01	-136	-26	-12	-8	-65	-22	-1
4	OVERALL RETURN EARNED (SCH 14)	RETU	1,483	270	163	84	704	239	7
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.09500	0.09507	0.09427	0.09502	0.09497	0.09518	0.09459

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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	18	2,196	1
2	NET FED INC TAX ALLOWABLE	FA01	-2	-0	-0	-3	-577	-1
3	NET STATE INC TAX ALLOWABLE	SA01	-0	-0	-0	-2	-136	-0
4	OVERALL RETURN EARNED (SCH 14)	RETU	3	0	0	13	1,483	0
5	RATE OF RETURN EARNED (SCH 14)	RORX	0.10345	0.00000	0.00000	0.09924	0.09500	0.00000

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.