

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

PROGRESS ENERGY FLORIDA

DOCKET NO. 090079-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**

PROJECTED TEST YEAR 2010



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***Progress Energy Florida
Allocated Class Cost of Service
&
Rate of Return Study
Production 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 2010 DATA: FULLY ADJUSTED, PRESENT RATES
PRODUCTION 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/ INTERR (CS, SS-3, IS, SS-2)	(7) LIGHTING (LS) ENERGY	(8) FACILITIES
1	TOTAL RATE BASE	\$ 6,238,615	\$ 3,881,156	\$ 229,268	\$ 10,338	\$ 1,721,410	\$ 241,577	\$ 19,239	\$ 135,620
DEVELOPMENT OF RETURN:									
2	PRESENT CLASS REVENUE	\$ 1,448,466	\$ 900,586	\$ 64,691	\$ 2,639	\$ 365,172	\$ 48,403	\$ 6,225	\$ 60,750
3	PRESENT REVENUE CREDITS	\$ 69,452	\$ 51,370	\$ 3,497	\$ 239	\$ 12,270	\$ 1,407	\$ 202	\$ 470
4	TOTAL REVENUES	\$ 1,517,918	\$ 951,956	\$ 68,188	\$ 2,878	\$ 377,442	\$ 49,810	\$ 6,427	\$ 61,220
5	LESS: TOTAL OPERATING EXPENSES	\$ 1,249,371	\$ 777,504	\$ 52,788	\$ 2,502	\$ 318,083	\$ 43,786	\$ 6,105	\$ 48,605
6	EQUALS: RETURN EARNED (L. 4 - L. 5)	\$ 268,547	\$ 174,452	\$ 15,400	\$ 376	\$ 59,359	\$ 6,024	\$ 322	\$ 12,615
7	RATE OF RETURN EARNED (L. 6/ L. 1)	4.30%	4.49%	6.72%	3.64%	3.45%	2.49%	1.67%	9.30%
8	RATE OF RETURN INDEX @ PRESENT RATES	1.00	1.04	1.56	0.84	0.80	0.58	0.39	2.16
DEVELOPMENT OF CLASS REVENUE REQUIREMENTS:									
9	ALLOWED RETURN @ 9.210% ROR	\$ 574,576	\$ 357,454	\$ 21,116	\$ 952	\$ 158,542	\$ 22,249	\$ 1,772	\$ 12,491
10	RETURN DEFICIENCY/(SURPLUS) (L. 9 - L. 6)	\$ 306,029	\$ 183,002	\$ 5,716	\$ 576	\$ 99,183	\$ 16,225	\$ 1,450	\$ (124)
11	REVENUE DEFICIENCY/(SURPLUS) (L. 10 * 1.6320)	\$ 499,995	\$ 298,992	\$ 9,338	\$ 941	\$ 162,046	\$ 26,509	\$ 2,369	\$ (203)
12	TOTAL REVENUE REQUIREMENT (L. 4 + L. 11)	\$ 2,017,913	\$ 1,250,947	\$ 77,526	\$ 3,820	\$ 539,488	\$ 76,319	\$ 8,796	\$ 61,017
13	LESS: REVENUE CREDITS	\$ 69,452	\$ 51,370	\$ 3,497	\$ 239	\$ 12,270	\$ 1,407	\$ 202	\$ 470
14	EQUALS: CLASS REVENUE REQUIREMENT (L. 12 - L. 13)	\$ 1,948,461	\$ 1,199,577	\$ 74,029	\$ 3,581	\$ 527,218	\$ 74,912	\$ 8,594	\$ 60,547
15	CLASS REVENUE REQUIREMENT INDEX (L. 2/L. 14)	0.74	0.75	0.87	0.74	0.69	0.65	0.72	1.00

TABLE I B
PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE & RATE OF RETURN STUDY
PROJECTED CALENDAR 2010 DATA: FULLY ADJUSTED, PROPOSED RATES
PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13TH AD
DOLLAR AMOUNTS IN THOUSANDS

Line No.		(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/ INTERR (CS, SS-3, IS, SS-2)	(7) LIGHTING (LS) ENERGY	(8) FACILITIES
1	TOTAL RATE BASE	\$ 6,238,615	\$ 3,881,156	\$ 229,268	\$ 10,338	\$ 1,721,410	\$ 241,577	\$ 19,239	\$ 135,620
	DEVELOPMENT OF RETURN:								
2	PROPOSED CLASS REVENUE	\$ 1,944,390	\$ 1,159,161	\$ 85,291	\$ 3,826	\$ 552,665	\$ 73,275	\$ 9,423	\$ 60,750
3	PROPOSED REVENUE CREDITS	\$ 73,512	\$ 54,979	\$ 3,785	\$ 267	\$ 12,404	\$ 1,407	\$ 203	\$ 470
4	TOTAL REVENUES	\$ 2,017,902	\$ 1,214,140	\$ 89,076	\$ 4,093	\$ 565,069	\$ 74,682	\$ 9,626	\$ 61,220
5	LESS: TOTAL OPERATING EXPENSES	\$ 1,443,325	\$ 879,207	\$ 60,891	\$ 2,973	\$ 390,870	\$ 53,435	\$ 7,346	\$ 48,605
6	EQUALS: RETURN EARNED (L. 4 - L. 5)	\$ 574,578	\$ 334,933	\$ 28,185	\$ 1,119	\$ 174,199	\$ 21,247	\$ 2,280	\$ 12,615
7	RATE OF RETURN EARNED (L. 6/ L.1)	9.21%	8.63%	12.29%	10.83%	10.12%	8.80%	11.85%	9.30%
8	RATE OF RETURN INDEX @ PROPOSED RATES	1.00	0.94	1.33	1.18	1.10	0.95	1.29	1.01
	DEVELOPMENT OF CLASS REVENUE REQUIREMENTS:								
9	ALLOWED RETURN @ 9.210% ROR	\$ 574,576	\$ 357,454	\$ 21,116	\$ 952	\$ 158,542	\$ 22,249	\$ 1,772	\$ 12,491
10	RETURN DEFICIENCY/(SURPLUS) (L. 9 - L. 6)	\$ (1)	\$ 22,521	\$ (7,070)	\$ (167)	\$ (15,657)	\$ 1,002	\$ (508)	\$ (124)
11	REVENUE DEFICIENCY/(SURPLUS) (L. 10 * 1.6320)	\$ (2)	\$ 36,796	\$ (11,551)	\$ (273)	\$ (25,580)	\$ 1,637	\$ (830)	\$ (203)
12	TOTAL REVENUE REQUIREMENT (L. 4 + L. 11)	\$ 2,017,900	\$ 1,250,935	\$ 77,525	\$ 3,820	\$ 539,489	\$ 76,319	\$ 8,796	\$ 61,017
13	LESS: REVENUE CREDITS	\$ 73,512	\$ 54,979	\$ 3,785	\$ 267	\$ 12,404	\$ 1,407	\$ 203	\$ 470
14	EQUALS: CLASS REVENUE REQUIREMENT (L. 12 - L. 13)	\$ 1,944,388	\$ 1,195,956	\$ 73,740	\$ 3,553	\$ 527,085	\$ 74,912	\$ 8,593	\$ 60,547
15	CLASS REVENUE REQUIREMENT INDEX (L. 2/L. 14)	1.00	0.97	1.16	1.08	1.05	0.98	1.10	1.00

II. ALLOCATED CLASS COST OF SERVICE STUDY

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

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 1/13 AD

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SUMMARY OF RESULTS		ITEM	ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% L.F.	GEN SERVICE DEMAND	GEN SERVICE CURT / INTERR	LIGHTING ENERGY
<u>1 RATE BASE</u>										
2	GROSS ELECTRIC PLT IN SERVICE	GP11		10,381,339	6,429,245	379,017	16,841	2,760,167	380,560	30,299
3	TOTAL DEPRECIATION RESERVE	DR11		-4,437,117	-2,681,592	-156,498	-6,866	-1,170,046	-162,873	-12,558
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71		<u>294,393</u>	<u>133,503</u>	<u>6,749</u>	<u>363</u>	<u>131,289</u>	<u>23,890</u>	<u>1,498</u>
5	TOTAL RATE BASE	RB91		6,238,615	3,881,156	229,268	10,338	1,721,410	241,577	19,239
<u>6 OPERATING EXPENSES</u>										
7	TOTAL O & M EXPENSE	OM31		721,494	449,002	30,028	1,692	186,962	27,188	4,857
8	TOTAL DEPRECIATION EXPENSE	DE41		357,871	218,942	13,046	571	93,600	12,752	991
9	TOTAL OTHER TAX & MISC EXPENSE	L591		124,431	76,527	4,520	205	34,161	4,823	426
10	<u>MISC ALLOWABLE EXPENSES</u>	M621		<u>-2,523</u>	<u>-1,563</u>	<u>-92</u>	<u>-4</u>	<u>-671</u>	<u>-92</u>	<u>-7</u>
11	TOTAL OP EXP EX INC & REV TAX	OP61		1,201,273	742,908	47,502	2,464	314,052	44,671	6,267
12	NET FED INCOME TAX ALLOWABLE	I879		201,198	125,203	7,398	334	55,640	7,815	622
13	NET STATE INCOME TAX ALLOWABLE	J979		33,929	21,113	1,247	56	9,378	1,317	104
14	<u>REVENUE TAX</u>	L033		<u>6,938</u>	<u>4,270</u>	<u>264</u>	<u>13</u>	<u>1,877</u>	<u>267</u>	<u>31</u>
15	TOTAL OPERATING EXPENSE	OPEX		1,443,338	893,494	56,411	2,867	380,947	54,070	7,024
16	RETURN ON RATE BASE	R751		574,577	357,454	21,116	952	158,542	22,249	1,772
17	<u>TOTAL REVENUE CREDITS</u>	Q027		<u>-69,452</u>	<u>-51,370</u>	<u>-3,497</u>	<u>-239</u>	<u>-12,270</u>	<u>-1,407</u>	<u>-202</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05		1,948,463	1,199,578	74,030	3,580	527,219	74,912	8,594
19	<u>PRESENT CLASS REVENUES</u>	R602		<u>1,448,466</u>	<u>900,586</u>	<u>64,691</u>	<u>2,639</u>	<u>365,172</u>	<u>48,403</u>	<u>6,225</u>
20	EXCESS REVENUES	XREV		-499,997	-298,992	-9,339	-941	-162,047	-26,509	-2,369
21	TOTAL RETURN EARNED	RETE		268,547	174,452	15,400	376	59,359	6,024	322
22	RATE OF RETURN EARNED	RORE		0.04305	0.04495	0.06717	0.03637	0.03448	0.02494	0.01674
23	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24	RETURN EARNED ON COMMON EQUITY	REOE		0.02824	0.03201	0.07603	0.01502	0.01128	-0.00763	-0.02388
25	ALLOWED RETURN ON COM EQUITY	AROE			0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26	PRESENT CLASS REVENUES	R600		1,448,466	900,586	64,691	2,639	365,172	48,403	6,225
27	REVENUE INCREASE JUSTIFIED	RIJD		499,997	298,992	9,339	941	162,047	26,509	2,369

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 1/13 AD

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<u>SUMMARY OF RESULTS</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>RATE BASE</u>				
2 GROSS ELECTRIC PLT IN SERVICE	GP11	385,204	10,381,333	6
3 TOTAL DEPRECIATION RESERVE	DR11	-246,679	-4,437,112	-5
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-2,905	294,387	6
5 TOTAL RATE BASE	RB91	135,620	6,238,608	7
6 <u>OPERATING EXPENSES</u>				
7 TOTAL O & M EXPENSE	OM31	21,767	721,496	-2
8 TOTAL DEPRECIATION EXPENSE	DE41	17,966	357,868	3
9 TOTAL OTHER TAX & MISC EXPENSE	LS91	3,769	124,431	0
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	-94	-2,523	0
11 TOTAL OP EXP EX INC & REV TAX	OP61	43,408	1,201,272	1
12 NET FED INCOME TAX ALLOWABLE	I879	4,188	201,200	-2
13 NET STATE INCOME TAX ALLOWABLE	J979	714	33,929	0
14 <u>REVENUE TAX</u>	L033	216	6,938	0
15 TOTAL OPERATING EXPENSE	OPEX	48,526	1,443,339	-1
16 RETURN ON RATE BASE	R751	12,491	574,576	1
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-470	-69,455	3
18 TOTAL ELECTRIC COST OF SERVICE	CS05	60,547	1,948,460	3
19 <u>PRESENT CLASS REVENUES</u>	R602	60,750	1,448,466	0
20 EXCESS REVENUES	XREV	203	-499,994	-3
21 TOTAL RETURN EARNED	RETE	12,615	268,548	-1
22 RATE OF RETURN EARNED	RORE	0.09302	0.04305	-0.14286
23 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210		0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12722	0.02824	-0.34001
25 ALLOWED RETURN ON COM EQUITY	AROE	0.12540		0.12540
26 PRESENT CLASS REVENUES	R600	60,750	1,448,466	0
27 REVENUE INCREASE JUSTIFIED	RIJD	-203	499,994	3

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
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		TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING		
<u>SUMMARY OF RESULTS</u>		<u>ITEM</u>	<u>ALLO</u>	<u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>NON-DEMAND</u>	<u>100% L.F.</u>	<u>DEMAND</u>	<u>CURT / INTERR</u>	<u>ENERGY</u>
1	PER UNIT PRES REV	RIJP		0.34519	0.33200	0.14436	0.35657	0.44376	0.54767	0.38056

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 1/13 AD

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<u>SUMMARY OF RESULTS</u>		<u>ITEM ALLO</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
1	PER UNIT PRES REV	RIJP	-0.00334	0.34519	**,*****

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 1/13 AD

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GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% L.F.	GEN SERVICE DEMAND	GEN SERVICE CURT / INTERR	LIGHTING ENERGY
<u>1 PRODUCTION PLANT</u>								
2 BASE	P100 K200	4,007,589	2,376,340	131,329	6,011	1,286,677	199,979	7,254
3 INTERMEDIATE	P102 K202	206,878	122,670	6,779	310	66,420	10,323	374
4 PEAKING	P104 K204	494,555	293,251	16,207	742	158,782	24,678	895
5 PRODUCTION PLANT IN SERVICE	P121	4,709,022	2,792,261	154,315	7,063	1,511,879	234,980	8,523
<u>6 TRANSMISSION PLANT</u>								
7 GEN. STEP-UP XFMR - BASE	T100 K200	51,219	30,371	1,678	77	16,444	2,556	93
8 GEN. STEP-UP XFMR - INTERM	T102 K202	1,770	1,050	58	3	568	88	3
9 GEN. STEP-UP XFMR - PEAKING	T104 K204	16,100	9,547	528	24	5,169	803	29
10 TRANSMISSION	T106 K220	1,174,200	704,814	38,455	1,691	371,047	56,761	1,433
11 DISTRIBUTION	T108 K240	22,021	13,736	780	24	6,459	822	200
12 TRANSMISSION PLANT IN SERVICE	T121	1,265,310	759,518	41,499	1,819	399,687	61,030	1,758
13 TOTAL PROD & TRANS PLANT	PT21	5,974,332	3,551,779	195,814	8,882	1,911,566	296,010	10,281
<u>14 DISTRIBUTION PLANT</u>								
15 PRIMARY	D100 K240	1,742,976	1,087,181	61,754	1,882	511,197	65,100	15,861
16 SECONDARY	D102 K242	1,202,278	946,710	56,086	661	196,464	1,803	553
17 SERVICES	D104 K244	501,330	445,547	35,524	3,479	16,579	15	185
18 METERS	D106 K246	124,309	93,242	9,009	638	20,211	1,172	37
19 LIGHTING FACILITIES	D108 K248	376,421	0	0	0	0	0	0
20 IS CONTROL EQUIPMENT	D110 K252	2,220	0	0	0	0	2,220	0
21 DISTRIBUTION PLANT IN SERVICE	D141	3,949,534	2,572,680	162,373	6,660	744,451	70,310	16,636
22 TOTAL TRANS & DIST PLANT	TD21	5,214,844	3,332,198	203,872	8,479	1,144,138	131,340	18,394
23 TOTAL GROSS PTD PLANT	PD21	9,923,866	6,124,459	358,187	15,542	2,656,017	366,320	26,917
<u>24 GENERAL & INTANGIBLE PLANT</u>								
25 LABOR RELATED	G100 K627	504,670	313,562	21,001	1,119	132,195	18,952	3,500
26 RETAIL CUSTOMER RELATED (CSS)	G102 K400	78,081	68,891	5,477	538	2,569	7	599
27 DISTRIBUTION PRIMARY RELATED	G106 K240	70,236	43,810	2,488	76	20,600	2,623	639

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
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			LIGHTING	TOTAL	ALL
			FACILITIES	AT ISSUE	OTHER
	<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>			
1	<u>PRODUCTION PLANT</u>				
2	BASE	P100 K200	0	4,007,590	-1
3	INTERMEDIATE	P102 K202	0	206,876	2
4	<u>PEAKING</u>	P104 K204	0	494,555	0
5	PRODUCTION PLANT IN SERVICE	P121	0	4,709,021	1
6	<u>TRANSMISSION PLANT</u>				
7	GEN. STEP-UP XFMR - BASE	T100 K200	0	51,219	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	0	1,770	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	0	16,100	0
10	TRANSMISSION	T106 K220	0	1,174,201	-1
11	<u>DISTRIBUTION</u>	T108 K240	0	22,021	0
12	TRANSMISSION PLANT IN SERVICE	T121	0	1,265,311	-1
13	TOTAL PROD & TRANS PLANT	PT21	0	5,974,332	0
14	<u>DISTRIBUTION PLANT</u>				
15	PRIMARY	D100 K240	0	1,742,975	1
16	SECONDARY	D102 K242	0	1,202,277	1
17	SERVICES	D104 K244	0	501,329	1
18	METERS	D106 K246	0	124,309	0
19	LIGHTING FACILITIES	D108 K248	376,421	376,421	0
20	<u>IS CONTROL EQUIPMENT</u>	D110 K252	0	2,220	0
21	DISTRIBUTION PLANT IN SERVICE	D141	376,421	3,949,531	3
22	TOTAL TRANS & DIST PLANT	TD21	376,421	5,214,842	2
23	TOTAL GROSS PTD PLANT	PD21	376,421	9,923,863	3
24	<u>GENERAL & INTANGIBLE PLANT</u>				
25	LABOR RELATED	G100 K627	14,338	504,667	3
26	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	78,081	0
27	DISTRIBUTION PRIMARY RELATED	G106 K240	0	70,236	0

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

<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>		<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>LIGHTING</u>
		<u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>NON-DEMAND</u>	<u>100% L.F.</u>	<u>DEMAND</u>	<u>CURT / INTERR</u>	<u>ENERGY</u>
1 <u>ADJ D - CAPITAL LEASES</u>	G108 K627	-195,514	-121,477	-8,136	-434	-51,214	-7,342	-1,356
2 <u>GENERAL PLANT IN SERVICE</u>	G121	457,473	304,786	20,830	1,299	104,150	14,240	3,382
3 <u>GROSS ELECTRIC PLT IN SERVICE</u>	GP11	10,381,339	6,429,245	379,017	16,841	2,760,167	380,560	30,299

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			LIGHTING	TOTAL	ALL
			FACILITIES	AT ISSUE	OTHER
1	<u>ADJ D - CAPITAL LEASES</u>	G108 K627	-5,555	-195,514	0
2	GENERAL PLANT IN SERVICE	G121	8,783	457,470	3
3	GROSS ELECTRIC PLT IN SERVICE	GP11	385,204	10,381,333	6

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		TOTAL		GEN SERVICE		GEN SERVICE		GEN SERVICE		LIGHTING	
DEPRECIATION RESERVE		ITEM	ALLO	ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY	
1 <u>PRODUCTION PLANT</u>											
2	BASE	P150	P100	1,737,090	1,030,025	56,925	2,605	557,710	86,681	3,144	
3	INTERMEDIATE	P152	P102	206,926	122,698	6,781	310	66,435	10,325	374	
4	<u>PEAKING</u>	P154	P104	<u>312,826</u>	<u>185,493</u>	<u>10,252</u>	<u>469</u>	<u>100,436</u>	<u>15,610</u>	<u>566</u>	
5	TOTAL PROD DEPREC RESERVE	P171		2,256,842	1,338,216	73,958	3,384	724,581	112,616	4,084	
6 <u>TRANSMISSION PLANT</u>											
7	GEN. STEP-UP XFMR - BASE	T150	T100	17,991	10,668	589	27	5,776	898	33	
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	757	449	25	1	243	38	1	
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	4,470	2,651	147	7	1,435	223	8	
10	TRANSMISSION	T156	T106	340,258	204,240	11,143	490	107,521	16,448	415	
11	<u>DISTRIBUTION</u>	T158	T108	<u>6,135</u>	<u>3,827</u>	<u>217</u>	<u>7</u>	<u>1,799</u>	<u>229</u>	<u>56</u>	
12	TOTAL TRANS DEPREC RESERVE	T171		369,611	221,835	12,121	532	116,774	17,836	513	
13 <u>DISTRIBUTION PLANT</u>											
14	PRIMARY	D150	D100	631,312	393,781	22,368	682	185,157	23,579	5,745	
15	SECONDARY	D152	D102	505,929	398,384	23,601	278	82,674	759	233	
16	SERVICES	D154	D104	170,146	151,214	12,056	1,181	5,627	5	63	
17	METERS	D156	D106	9,850	7,388	714	51	1,601	93	3	
18	LIGHTING FACILITIES	D158	D108	243,193	0	0	0	0	0	0	
19	<u>IS CONTROL EQUIPMENT</u>	D160	D110	<u>888</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>888</u>	<u>0</u>	
20	TOTAL DISTRIB DEPREC RESERVE	D191		1,561,318	950,767	58,739	2,192	275,059	25,324	6,044	
21 <u>GENERAL & INTANGIBLE PLANT</u>											
22	LABOR RELATED	G150	G100	122,706	76,240	5,106	272	32,142	4,608	851	
23	RETAIL CUSTOMER RELATED (CSS)	G152	G102	60,113	53,038	4,217	414	1,978	5	461	
24	<u>DISTRIBUTION PRIMARY RELATED</u>	G156	G106	<u>66,527</u>	<u>41,496</u>	<u>2,357</u>	<u>72</u>	<u>19,512</u>	<u>2,484</u>	<u>605</u>	
25	TOTAL GENERAL DEPREC RESERVE	G171		249,346	170,774	11,680	758	53,632	7,097	1,917	
26	TOTAL DEPRECIATION RESERVE	DR11		4,437,117	2,681,592	156,498	6,866	1,170,046	162,873	12,558	

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<u>DEPRECIATION RESERVE</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>				
2 BASE	P150 P100	0	1,737,090	0
3 INTERMEDIATE	P152 P102	0	206,923	3
4 <u>PEAKING</u>	P154 P104	0	312,826	0
5 TOTAL PROD DEPREC RESERVE	P171	0	2,256,839	3
<u>6 TRANSMISSION PLANT</u>				
7 GEN. STEP-UP XFMR - BASE	T150 T100	0	17,991	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102	0	757	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104	0	4,471	-1
10 TRANSMISSION	T156 T106	0	340,257	1
11 <u>DISTRIBUTION</u>	T158 T108	0	6,135	0
12 TOTAL TRANS DEPREC RESERVE	T171	0	369,611	0
<u>13 DISTRIBUTION PLANT</u>				
14 PRIMARY	D150 D100	0	631,312	0
15 SECONDARY	D152 D102	0	505,929	0
16 SERVICES	D154 D104	0	170,146	0
17 METERS	D156 D106	0	9,850	0
18 LIGHTING FACILITIES	D158 D108	243,193	243,193	0
19 <u>IS CONTROL EQUIPMENT</u>	D160 D110	0	888	0
20 TOTAL DISTRIB DEPREC RESERVE	D191	243,193	1,561,318	0
<u>21 GENERAL & INTANGIBLE PLANT</u>				
22 LABOR RELATED	G150 G100	3,486	122,705	1
23 RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	60,113	0
24 <u>DISTRIBUTION PRIMARY RELATED</u>	G156 G106	0	66,526	1
25 TOTAL GENERAL DEPREC RESERVE	G171	3,486	249,344	2
26 TOTAL DEPRECIATION RESERVE	DR11	246,679	4,437,112	5

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		TOTAL		GEN SERVICE		GEN SERVICE		GEN SERVICE		LIGHTING	
<u>NET ELECTRIC PLANT</u>		<u>ITEM</u>	<u>ALLO</u>	<u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>NON-DEMAND</u>	<u>100% L.F.</u>	<u>DEMAND</u>	<u>CURT / INTERR</u>	<u>ENERGY</u>	
1 <u>PRODUCTION PLANT</u>											
2	PRODUCTION PLANT IN SERVICE	P121		4,709,022	2,792,261	154,315	7,063	1,511,879	234,980		8,523
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171		<u>-2,256,842</u>	<u>-1,338,216</u>	<u>-73,958</u>	<u>-3,384</u>	<u>-724,581</u>	<u>-112,616</u>		<u>-4,084</u>
4	NET PRODUCTION PLANT	P221		2,452,180	1,454,045	80,357	3,679	787,298	122,364		4,439
5 <u>TRANSMISSION PLANT</u>											
6	TRANSMISSION PLANT IN SERVICE	T121		1,265,310	759,518	41,499	1,819	399,687	61,030		1,758
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171		<u>-369,611</u>	<u>-221,835</u>	<u>-12,121</u>	<u>-532</u>	<u>-116,774</u>	<u>-17,836</u>		<u>-513</u>
8	NET TRANSMISSION PLANT	T221		895,699	537,683	29,378	1,287	282,913	43,194		1,245
9 <u>DISTRIBUTION PLANT</u>											
10	DISTRIBUTION PLANT IN SERVICE	D141		3,949,534	2,572,680	162,373	6,660	744,451	70,310		16,636
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191		<u>-1,561,318</u>	<u>-950,767</u>	<u>-58,739</u>	<u>-2,192</u>	<u>-275,059</u>	<u>-25,324</u>		<u>-6,044</u>
12	NET DISTRIBUTION PLANT	D241		2,388,216	1,621,913	103,634	4,468	469,392	44,986		10,592
13	NET PTD PLANT	NT31		5,736,095	3,613,641	213,369	9,434	1,539,603	210,544		16,276
14	NET TRANS & DIST PLANT	NT21		3,283,915	2,159,596	133,012	5,755	752,305	88,180		11,837
15 <u>GENERAL & INTANGIBLE PLANT</u>											
16	GENERAL PLANT IN SERVICE	G121		457,473	304,786	20,830	1,299	104,150	14,240		3,382
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171		<u>-249,346</u>	<u>-170,774</u>	<u>-11,680</u>	<u>-758</u>	<u>-53,632</u>	<u>-7,097</u>		<u>-1,917</u>
18	NET GENERAL & INTANG PLANT	G221		208,127	134,012	9,150	541	50,518	7,143		1,465
19	NET ELECTRIC PLANT IN SERVICE	NP21		5,944,222	3,747,653	222,519	9,975	1,590,121	217,687		17,741

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NET ELECTRIC PLANT		ITEM ALLO	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>					
2	PRODUCTION PLANT IN SERVICE	P121	0	4,709,021	1
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	-0	-2,256,839	-3
4	NET PRODUCTION PLANT	P221	0	2,452,182	-2
<u>5 TRANSMISSION PLANT</u>					
6	TRANSMISSION PLANT IN SERVICE	T121	0	1,265,311	-1
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	-0	-369,611	-0
8	NET TRANSMISSION PLANT	T221	0	895,700	-1
<u>9 DISTRIBUTION PLANT</u>					
10	DISTRIBUTION PLANT IN SERVICE	D141	376,421	3,949,531	3
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	-243,193	-1,561,318	-0
12	NET DISTRIBUTION PLANT	D241	133,228	2,388,213	3
13	NET PTD PLANT	NT31	133,228	5,736,095	0
14	NET TRANS & DIST PLANT	NT21	133,228	3,283,913	2
<u>15 GENERAL & INTANGIBLE PLANT</u>					
16	GENERAL PLANT IN SERVICE	G121	8,783	457,470	3
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	-3,486	-249,344	-2
18	NET GENERAL & INTANG PLANT	G221	5,297	208,126	1
19	NET ELECTRIC PLANT IN SERVICE	NP21	138,525	5,944,221	1

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			TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING
			ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY
RATE BASE	ITEM ALLO								
1	<u>RATE BASE ADJUSTMENTS</u>								
2	<u>ADDITIVE ADJUSTMENTS</u>								
3	<u>PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	19,521	11,717	639	28	6,169	944	24
5	DISTRIBUTION	V226 D100	6,202	3,868	220	7	1,819	232	56
6	TOTAL LAND HELD FOR FUTURE USE	V233	25,723	15,585	859	35	7,988	1,176	80
7	<u>CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION - BASE	V234 P100	541,274	320,954	17,738	812	173,781	27,010	980
9	PRODUCTION - INTERMEDIATE	V236 P102	816	484	27	1	262	41	1
10	PRODUCTION - PEAKING	V238 P104	2,133	1,265	70	3	685	106	4
11	TRANSMISSION	V240 T106	127,757	76,686	4,184	184	40,371	6,176	156
12	DISTRIBUTION	V242 D141	36,136	23,539	1,486	61	6,811	643	152
13	GENERAL PLANT	V244 G100	40,751	25,319	1,696	90	10,674	1,530	283
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-504,784	-299,317	-16,542	-757	-162,066	-25,189	-914
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-92,938	-55,786	-3,044	-134	-29,368	-4,493	-113
16	TOTAL RATE BASE CWIP	V255	151,145	93,144	5,615	260	41,150	5,824	549
17	TOTAL ADDITIVE ADJUSTMENTS	V289	176,868	108,729	6,474	295	49,138	7,000	629
18	NET ORIGINAL COST RATE BASE	RB21	6,121,090	3,856,382	228,993	10,270	1,639,259	224,687	18,370
19	<u>WORKING CAPITAL</u>								
20	<u>MATERIALS AND SUPPLIES</u>								
21	<u>FUEL SUPPLIES</u>								
22	AMOUNT ALLOCABLE	W630 K306	414,242	209,379	13,670	911	158,178	28,400	3,703
23	TOTAL FUEL STOCKS	W641	414,242	209,379	13,670	911	158,178	28,400	3,703
24	<u>PLANT MATERIALS & SUPPLIES</u>								

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>RATE BASE ADJUSTMENTS</u>				
2 <u>ADDITIVE ADJUSTMENTS</u>				
3 <u>PLANT HELD FOR FUTURE USE</u>				
4 TRANSMISSION	V224 T106	0	19,521	0
5 DISTRIBUTION	V226 D100	0	6,202	0
6 TOTAL LAND HELD FOR FUTURE USE	V233	0	25,723	0
7 <u>CONSTRUCTION WORK IN PROGRESS</u>				
8 PRODUCTION - BASE	V234 P100	0	541,275	-1
9 PRODUCTION - INTERMEDIATE	V236 P102	0	816	0
10 PRODUCTION - PEAKING	V238 P104	0	2,133	0
11 TRANSMISSION	V240 T106	0	127,757	0
12 DISTRIBUTION	V242 D141	3,444	36,136	0
13 GENERAL PLANT	V244 G100	1,158	40,750	1
14 ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	-504,785	1
15 ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	0	-92,938	0
16 TOTAL RATE BASE CWIP	V255	4,602	151,144	1
17 TOTAL ADDITIVE ADJUSTMENTS	V289	4,602	176,867	1
18 NET ORIGINAL COST RATE BASE	RB21	143,127	6,121,088	2
19 <u>WORKING CAPITAL</u>				
20 <u>MATERIALS AND SUPPLIES</u>				
21 <u>FUEL SUPPLIES</u>				
22 AMOUNT ALLOCABLE	W630 K306	0	414,241	1
23 TOTAL FUEL STOCKS	W641	0	414,241	1
24 <u>PLANT MATERIALS & SUPPLIES</u>				

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% L.F.	GEN SERVICE DEMAND	GEN SERVICE CURT / INTERR	LIGHTING ENERGY
1 AMOUNT ALLOCABLE	W642 GP19	219,741	136,087	8,023	356	58,424	8,055	641
2 TOTAL PLANT MATERIALS & SUPPL	W659	219,741	136,087	8,023	356	58,424	8,055	641
3 TOTAL MATERIALS & SUPPLIES	W661	633,983	345,466	21,693	1,267	216,602	36,455	4,344
4 PREPAYMENTS & OTHER W.C. ITEMS								
5 TOTAL PREPAYMENTS	W670 PD29	6,622	4,087	239	10	1,772	244	18
6 TOTAL	W687	6,622	4,087	239	10	1,772	244	18
7 OTHER WORKING CAPITAL								
8 ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-6,795	-4,208	-248	-11	-1,807	-249	-20
9 ADJ D- CAPITAL LEASES	W698 OM39	185,789	115,621	7,732	436	48,144	7,001	1,251
10 TOTAL	W705	178,994	111,413	7,484	425	46,337	6,752	1,231
11 TOTAL WORKING CASH	W721	178,994	111,413	7,484	425	46,337	6,752	1,231
12 MISCELLANEOUS WORKING CAPITAL								
13 WTD O&M EXP	W730 OM39	-333,553	-207,578	-13,882	-782	-86,434	-12,569	-2,245
14 DA RETAIL	W732 OM39	-371,308	-231,073	-15,454	-871	-96,218	-13,992	-2,500
15 ADJ E- RETAIL RATE CASE EXP	W736 K400	2,787	2,459	195	19	92	0	21
16 TOTAL MISC WORK CAPITAL	W747	-702,074	-436,192	-29,141	-1,634	-182,560	-26,561	-4,724
17 TOTAL WORKING CAPITAL	WC71	117,525	24,774	275	68	82,151	16,890	869
18 PRELIMINARY SUMMARY								
19 TOTAL ADDITIVE ADJUSTMENTS	V289	176,868	108,729	6,474	295	49,138	7,000	629
20 TOTAL WORKING CAPITAL	WC71	117,525	24,774	275	68	82,151	16,890	869
21 TOTAL RATE BASE ADJUSTMENTS	RB71	294,393	133,503	6,749	363	131,289	23,890	1,498
22 RATE BASE CALCULATION								
23 NET ELECTRIC PLANT IN SERVICE	NP21	5,944,222	3,747,653	222,519	9,975	1,590,121	217,687	17,741
24 TOTAL RATE BASE ADJUSTMENTS	RB71	294,393	133,503	6,749	363	131,289	23,890	1,498

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	8,154	219,740	1
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	8,154	219,740	1
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	8,154	633,981	2
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>				
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	251	6,621	1
6 <u>TOTAL</u>	W687	251	6,621	1
7 <u>OTHER WORKING CAPITAL</u>				
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-252	-6,795	0
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	5,605	185,790	-1
10 <u>TOTAL</u>	W705	5,353	178,995	-1
11 <u>TOTAL WORKING CASH</u>	W721	5,353	178,995	-1
12 <u>MISCELLANEOUS WORKING CAPITAL</u>				
13 <u>WTD O&M EXP</u>	W730 OM39	-10,063	-333,553	0
14 <u>DA RETAIL</u>	W732 OM39	-11,202	-371,310	2
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	0	2,786	1
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-21,265	-702,077	3
17 <u>TOTAL WORKING CAPITAL</u>	WC71	-7,507	117,520	5
18 <u>PRELIMINARY SUMMARY</u>				
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	4,602	176,867	1
20 <u>TOTAL WORKING CAPITAL</u>	WC71	-7,507	117,520	5
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-2,905	294,387	6
22 <u>RATE BASE CALCULATION</u>				
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	138,525	5,944,221	1
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-2,905	294,387	6

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RATE BASE	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY
1 TOTAL RATE BASE	RB91	6,238,615	3,881,156	229,268	10,338	1,721,410	241,577	19,239
2 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
3 RETURN ON RATE BASE	R751	574,577	357,454	21,116	952	158,542	22,249	1,772

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<u>RATE BASE</u>		<u>ITEM ALLO</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
1	TOTAL RATE BASE	RB91	135,620	6,238,608	7
2	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210		0.09210
3	RETURN ON RATE BASE	R751	12,491	574,576	1

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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% L.F.	GEN SERVICE DEMAND	GEN SERVICE CURT / INTERR	LIGHTING ENERGY
1 <u>PRODUCTION O & M</u>								
2 <u>PRODUCTION O&M- ENERGY RELATED</u>								
3 NON-RECV FUEL - ALLOCABLE	P302 K306	7,025	3,551	232	15	2,682	482	63
4 DA RETAIL	P308 K306	2,600	1,314	86	6	993	178	23
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	<u>102,665</u>	<u>51,892</u>	<u>3,388</u>	<u>226</u>	<u>39,203</u>	<u>7,039</u>	<u>918</u>
6 TOTAL ENERGY RELATED	P341	112,290	56,757	3,706	247	42,878	7,699	1,004
7 <u>PRODUCTION O&M- DEMAND RELATED</u>								
8 BASE	P352 P100	93,041	55,170	3,049	140	29,872	4,643	168
9 INTERMEDIATE	P354 P102	7,237	4,291	237	11	2,324	361	13
10 <u>PEAKING</u>	P356 P104	<u>24,265</u>	<u>14,388</u>	<u>795</u>	<u>36</u>	<u>7,791</u>	<u>1,211</u>	<u>44</u>
11 TOTAL DEMAND RELATED	P391	124,543	73,849	4,081	187	39,987	6,215	225
12 TOTAL PRODUCTION O & M	P451	236,833	130,606	7,787	434	82,865	13,914	1,229
13 <u>TRANSMISSION O & M</u>								
14 GEN. STEP-UP XFMR - BASE	T300 T100	1,110	658	36	2	356	55	2
15 GEN. STEP-UP XFMR - INTERMED	T302 T102	38	23	1	0	12	2	0
16 GEN. STEP-UP XFMR - PEAKING	T304 T104	349	207	11	1	112	17	1
17 TRANSMISSION	T306 T106	28,545	17,134	935	41	9,020	1,380	35
18 <u>DISTRIBUTION</u>	T308 T108	<u>485</u>	<u>303</u>	<u>17</u>	<u>1</u>	<u>142</u>	<u>18</u>	<u>4</u>
19 TOTAL TRANSMISSION O & M	T341	30,527	18,325	1,000	45	9,642	1,472	42
20 <u>DISTRIBUTION O & M</u>								
21 PRIMARY	D300 D100	67,061	41,829	2,376	72	19,668	2,505	610
22 SECONDARY	D302 D102	36,504	28,744	1,703	20	5,965	55	17
23 SERVICES INCL RECON & DISCON	D304 D104	25,667	22,811	1,819	178	849	1	9
24 METERS	D306 D106	1,700	1,275	123	9	276	16	1
25 LIGHTING FACILITIES	D308 D108	13,599	0	0	0	0	0	0
26 <u>IS CONTROL EQUIPMENT</u>	D310 D110	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>0</u>
27 TOTAL DISTRIBUTION O & M	D341	144,631	94,659	6,021	279	26,758	2,677	637

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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>PRODUCTION O & M</u>				
2 <u>PRODUCTION O&M- ENERGY RELATED</u>				
3 NON-RECV FUEL - ALLOCABLE	P302 K306	0	7,025	0
4 DA RETAIL	P308 K306	0	2,600	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	0	102,666	-1
6 TOTAL ENERGY RELATED	P341	0	112,291	-1
7 <u>PRODUCTION O&M- DEMAND RELATED</u>				
8 BASE	P352 P100	0	93,042	-1
9 INTERMEDIATE	P354 P102	0	7,237	0
10 <u>PEAKING</u>	P356 P104	0	24,265	0
11 TOTAL DEMAND RELATED	P391	0	124,544	-1
12 TOTAL PRODUCTION O & M	P451	0	236,835	-2
13 <u>TRANSMISSION O & M</u>				
14 GEN. STEP-UP XFMR - BASE	T300 T100	0	1,109	1
15 GEN. STEP-UP XFMR - INTERMED	T302 T102	0	38	0
16 GEN. STEP-UP XFMR - PEAKING	T304 T104	0	349	0
17 TRANSMISSION	T306 T106	0	28,545	0
18 <u>DISTRIBUTION</u>	T308 T108	0	485	0
19 TOTAL TRANSMISSION O & M	T341	0	30,526	1
20 <u>DISTRIBUTION O & M</u>				
21 PRIMARY	D300 D100	0	67,060	1
22 SECONDARY	D302 D102	0	36,504	0
23 SERVICES INCL RECON & DISCON	D304 D104	0	25,667	0
24 METERS	D306 D106	0	1,700	0
25 LIGHTING FACILITIES	D308 D108	13,599	13,599	0
26 <u>IS CONTROL EQUIPMENT</u>	D310 D110	0	100	0
27 TOTAL DISTRIBUTION O & M	D341	13,599	144,630	1

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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% L.F.	GEN SERVICE DEMAND	GEN SERVICE CURT / INTERR	LIGHTING ENERGY
<u>1 CUSTOMER ACCOUNTING</u>								
2 METER READING	C300 K410	3,256	803	973	10	1,431	32	8
3 CUSTOMER RECORDS	C302 K412	15,078	12,900	1,029	101	483	1	564
4 BILLING	C304 K414	15,038	12,866	1,026	100	482	1	563
5 SERVICE WORK FOR CONP	C306 K244	6,743	5,993	478	47	223	0	2
6 UNCOLLECTIBLES	C308 K400	13,815	12,189	969	95	455	1	106
7 TOTAL CUSTOMER ACCOUNTING EXP	C317	53,930	44,751	4,475	353	3,074	35	1,243
<u>8 CUSTOMER SERVICE & INFORMATION</u>								
9 TOTAL	C320 K400	2,448	2,160	172	17	81	0	19
10 TOTAL CUSTOMER SERVICE & INFO	C329	2,448	2,160	172	17	81	0	19
<u>11 SALES</u>								
12 TOTAL	S300 K400	1,688	1,489	118	12	56	0	13
13 ADJ L- ECONOMIC DEVELOPMENT	S302 K400	-36	-32	-3	0	-1	0	0
14 TOTAL SALES EXPENSE	S317	1,652	1,457	115	12	55	0	13
<u>15 ADMINISTRATIVE & GENERAL</u>								
16 PRODUCTION - BASE RELATED	A300 P100	-186	-110	-6	0	-60	-9	0
17 DISTRIBUTION PLANT RELATED	A304 D141	14,785	9,631	608	25	2,787	263	62
18 GROSS PLANT RELATED	A306 GP19	5,566	3,447	203	9	1,480	204	16
19 LABOR RELATED	A308 K627	234,098	145,450	9,741	519	61,321	8,791	1,623
20 ADJ E- RETAIL RATE CASE EXP	A314 K400	1,394	1,230	98	10	46	0	11
21 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-3,126	-1,942	-130	-7	-819	-117	-22
22 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	2,351	1,456	86	4	625	86	7
23 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-3,387	-2,104	-141	-8	-887	-127	-23
24 ADJ M- INDUSTRY ASSOC DUES	A322 K627	-22	-14	-1	0	-6	-1	0
25 TOTAL ADMINISTRATIVE & GENERAL	A337	251,473	157,044	10,458	552	64,487	9,090	1,674
26 TOTAL O & M EXPENSE	OM31	721,494	449,002	30,028	1,692	186,962	27,188	4,857

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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>CUSTOMER ACCOUNTING</u>				
2 METER READING	C300 K410	0	3,257	-1
3 CUSTOMER RECORDS	C302 K412	0	15,078	0
4 BILLING	C304 K414	0	15,038	0
5 SERVICE WORK FOR CONP	C306 K244	0	6,743	0
6 <u>UNCOLLECTIBLES</u>	C308 K400	0	13,815	0
7 TOTAL CUSTOMER ACCOUNTING EXP	C317	0	53,931	-1
8 <u>CUSTOMER SERVICE & INFORMATION</u>				
9 TOTAL	C320 K400	0	2,449	-1
10 TOTAL CUSTOMER SERVICE & INFO	C329	0	2,449	-1
11 <u>SALES</u>				
12 TOTAL	S300 K400	0	1,688	0
13 <u>ADJ L- ECONOMIC DEVELOPMENT</u>	S302 K400	0	-36	0
14 TOTAL SALES EXPENSE	S317	0	1,652	0
15 <u>ADMINISTRATIVE & GENERAL</u>				
16 PRODUCTION - BASE RELATED	A300 P100	0	-185	-1
17 DISTRIBUTION PLANT RELATED	A304 D141	1,409	14,785	0
18 GROSS PLANT RELATED	A306 GP19	207	5,566	0
19 LABOR RELATED	A308 K627	6,651	234,096	2
20 ADJ E- RETAIL RATE CASE EXP	A314 K400	0	1,395	-1
21 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-89	-3,126	0
22 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	87	2,351	0
23 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-96	-3,386	-1
24 <u>ADJ M- INDUSTRY ASSOC DUES</u>	A322 K627	-1	-23	1
25 TOTAL ADMINISTRATIVE & GENERAL	A337	8,168	251,473	0
26 TOTAL O & M EXPENSE	OM31	21,767	721,496	-2

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% L.F.	GEN SERVICE DEMAND	GEN SERVICE CURT / INTERR	LIGHTING ENERGY
<u>1 PRODUCTION DEPRECIATION</u>								
2 BASE	P460 P100	139,274	82,584	4,564	209	44,715	6,950	252
3 INTERMEDIATE	P462 P102	9,186	5,447	301	14	2,949	458	17
4 <u>PEAKING</u>	P464 P104	<u>19,345</u>	<u>11,471</u>	<u>634</u>	<u>29</u>	<u>6,211</u>	<u>965</u>	<u>35</u>
5 TOTAL PRODUCTION DEPREC EXP	P481	167,805	99,502	5,499	252	53,875	8,373	304
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	920	546	30	1	295	46	2
8 GEN. STEP-UP XFMR - INTERMED	T462 T102	32	19	1	0	10	2	0
9 GEN. STEP-UP XFMR - PEAKING	T464 T104	289	171	9	0	93	14	1
10 TRANSMISSION	T466 T106	29,095	17,464	953	42	9,194	1,406	36
11 <u>DISTRIBUTION</u>	T468 T108	<u>913</u>	<u>570</u>	<u>32</u>	<u>1</u>	<u>268</u>	<u>34</u>	<u>8</u>
12 TOTAL TRANS DEPREC EXP	T481	31,249	18,770	1,025	44	9,860	1,502	47
<u>13 DISTRIBUTION DEPRECIATION</u>								
14 PRIMARY	D460 D100	54,644	34,084	1,936	59	16,027	2,041	497
15 SECONDARY	D462 D102	45,207	35,597	2,109	25	7,387	68	21
16 SERVICES	D464 D104	14,277	12,688	1,012	99	472	0	5
17 METERS	D466 D106	10,858	8,144	787	56	1,765	102	3
18 LIGHTING FACILITIES	D468 D108	17,539	0	0	0	0	0	0
19 <u>IS CONTROL EQUIPMENT</u>	D470 D110	<u>67</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>67</u>	<u>0</u>
20 TOTAL DIST DEPREC EXPENSE	D481	142,592	90,513	5,844	239	25,651	2,278	526
<u>21 GENERAL DEPRECIATION</u>								
22 LABOR RELATED	G460 G100	15,034	9,341	626	33	3,938	565	104
23 RETAIL CUSTOMER RELATED (CSS)	G462 G102	282	249	20	2	9	0	2
24 <u>DISTRIBUTION PRIMARY RELATED</u>	G466 G106	<u>909</u>	<u>567</u>	<u>32</u>	<u>1</u>	<u>267</u>	<u>34</u>	<u>8</u>
25 TOTAL GENERAL DEPREC EXPENSE	G481	16,225	10,157	678	36	4,214	599	114
26 TOTAL DEPRECIATION EXPENSE	DE41	357,871	218,942	13,046	571	93,600	12,752	991

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<u>DEPRECIATION EXPENSE</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>PRODUCTION DEPRECIATION</u>				
2 BASE	P460 P100	0	139,274	0
3 INTERMEDIATE	P462 P102	0	9,186	0
4 <u>PEAKING</u>	P464 P104	0	19,345	0
5 TOTAL PRODUCTION DEPREC EXP	P481	0	167,805	0
6 <u>TRANSMISSION DEPRECIATION</u>				
7 GEN. STEP-UP XFMR - BASE	T460 T100	0	920	0
8 GEN. STEP-UP XFMR - INTERMED	T462 T102	0	32	0
9 GEN. STEP-UP XFMR - PEAKING	T464 T104	0	288	1
10 TRANSMISSION	T466 T106	0	29,095	0
11 <u>DISTRIBUTION</u>	T468 T108	0	913	0
12 TOTAL TRANS DEPREC EXP	T481	0	31,248	1
13 <u>DISTRIBUTION DEPRECIATION</u>				
14 PRIMARY	D460 D100	0	54,644	0
15 SECONDARY	D462 D102	0	45,207	0
16 SERVICES	D464 D104	0	14,276	1
17 METERS	D466 D106	0	10,857	1
18 LIGHTING FACILITIES	D468 D108	17,539	17,539	0
19 <u>IS CONTROL EQUIPMENT</u>	D470 D110	0	67	0
20 TOTAL DIST DEPREC EXPENSE	D481	17,539	142,590	2
21 <u>GENERAL DEPRECIATION</u>				
22 LABOR RELATED	G460 G100	427	15,034	0
23 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	282	0
24 <u>DISTRIBUTION PRIMARY RELATED</u>	G466 G106	0	909	0
25 TOTAL GENERAL DEPREC EXPENSE	G481	427	16,225	0
26 TOTAL DEPRECIATION EXPENSE	DE41	17,966	357,868	3

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OTHER TAXES & MISC EXPENSES		ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% L.F.	GEN SERVICE DEMAND	GEN SERVICE CURT / INTERR	LIGHTING ENERGY
1 <u>TAXES OTHER THAN INC & REV</u>									
2 <u>REAL ESTATE & PROPERTY TAX</u>									
3	PRODUCTION BASE	L500 K200	49,656	29,444	1,627	74	15,943	2,478	90
4	PRODUCTION INTERMEDIATE	L502 K202	2,053	1,217	67	3	659	102	4
5	PRODUCTION PEAKING	L504 K204	4,909	2,911	161	7	1,576	245	9
6	TRANSMISSION	L506 K220	12,211	7,330	400	18	3,859	590	15
7	DISTRIBUTION PRIMARY	L508 K240	18,996	11,849	673	21	5,571	710	173
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	18,501	12,370	814	37	1,893	36	7
9	DISTRIBUTION METERING	L514 K246	1,229	922	89	6	200	12	0
10	LABOR RELATED	L516 K627	1,928	1,198	80	4	505	72	13
11	TOTAL REAL EST & PROP TAX	L521	109,483	67,241	3,911	170	30,206	4,245	311
12 <u>PAYROLL TAX</u>									
13	TOTAL	L530 K627	18,982	11,794	790	42	4,972	713	132
14	TOTAL PAYROLL TAX	L551	18,982	11,794	790	42	4,972	713	132
15 <u>REVENUE TAXES</u>									
16	TOTAL	L560 R600	237,164	147,457	10,592	432	59,791	7,925	1,019
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-236,041	-146,759	-10,542	-430	-59,508	-7,888	-1,014
18	RAF CALCULATED ON PRES CL REV	L564 R600	-1,043	-648	-47	-2	-263	-35	-4
19	UNCOLL EXP CALC ON PRES CL REV	L566 R600	-4,114	-2,558	-184	-7	-1,037	-137	-18
20	TOTAL REVENUE TAXES	L581	-4,034	-2,508	-181	-7	-1,017	-135	-17
21	TOTAL OTHER TAX & MISC EXPENSE	L591	124,431	76,527	4,520	205	34,161	4,823	426
22 <u>OTHER TAXES & MISC EXPENSES</u>									
23	ADJ A- GAIN/LOSS SALE PROPERTY	M600 GP19	-2,523	-1,563	-92	-4	-671	-92	-7
24	MISC ALLOWABLE EXPENSES	M621	-2,523	-1,563	-92	-4	-671	-92	-7
25 <u>PRELIMINARY SUMMARY</u>									

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OTHER TAXES & MISC EXPENSES		ITEM ALLO	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	<u>TAXES OTHER THAN INC & REV</u>				
2	<u>REAL ESTATE & PROPERTY TAX</u>				
3	PRODUCTION BASE	L500 K200	0	49,656	0
4	PRODUCTION INTERMEDIATE	L502 K202	0	2,052	1
5	PRODUCTION PEAKING	L504 K204	0	4,909	0
6	TRANSMISSION	L506 K220	0	12,212	-1
7	DISTRIBUTION PRIMARY	L508 K240	0	18,997	-1
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	3,345	18,502	-1
9	DISTRIBUTION METERING	L514 K246	0	1,229	0
10	<u>LABOR RELATED</u>	L516 K627	55	1,927	1
11	TOTAL REAL EST & PROP TAX	L521	3,400	109,484	-1
12	<u>PAYROLL TAX</u>				
13	<u>TOTAL</u>	L530 K627	539	18,982	0
14	TOTAL PAYROLL TAX	L551	539	18,982	0
15	<u>REVENUE TAXES</u>				
16	TOTAL	L560 R600	9,947	237,163	1
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-9,900	-236,041	0
18	RAF CALCULATED ON PRES CL REV	L564 R600	-44	-1,043	0
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	-173	-4,114	0
20	TOTAL REVENUE TAXES	L581	-170	-4,035	1
21	TOTAL OTHER TAX & MISC EXPENSE	L591	3,769	124,431	0
22	<u>OTHER TAXES & MISC EXPENSES</u>				
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	-94	-2,523	0
24	MISC ALLOWABLE EXPENSES	M621	-94	-2,523	0
25	<u>PRELIMINARY SUMMARY</u>				

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 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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OTHER TAXES & MISC EXPENSES	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY
1 TOTAL O & M EXPENSE	OM31	721,494	449,002	30,028	1,692	186,962	27,188	4,857
2 TOTAL DEPRECIATION EXPENSE	DE41	357,871	218,942	13,046	571	93,600	12,752	991
3 TOTAL OTHER TAX & MISC EXPENSE	L591	124,431	76,527	4,520	205	34,161	4,823	426
4 MISC ALLOWABLE EXPENSES	M621	-2,523	-1,563	-92	-4	-671	-92	-7
5 TOTAL OP EXP EX INC & REV TAX	OP61	1,201,273	742,908	47,502	2,464	314,052	44,671	6,267

PROGRESS ENERGY FLORIDA
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<u>OTHER TAXES & MISC EXPENSES</u>		<u>ITEM ALLO</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
1	TOTAL O & M EXPENSE	OM31	21,767	721,496	-2
2	TOTAL DEPRECIATION EXPENSE	DE41	17,966	357,868	3
3	TOTAL OTHER TAX & MISC EXPENSE	L591	3,769	124,431	0
4	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-94</u>	<u>-2,523</u>	<u>0</u>
5	TOTAL OP EXP EX INC & REV TAX	OP61	43,408	1,201,272	1

PROGRESS ENERGY FLORIDA
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		TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	
INCOME TAX BASED ON RETURN	ITEM ALLO	ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	LIGHTING
								ENERGY
1	<u>FEDERAL INCOME TAX</u>							
2	<u>FED INC TAX DEDUCTIONS</u>							
3	<u>INTEREST</u>							
4	TOTAL	Y760 RB91	256,612	159,643	9,430	425	70,806	9,937
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-78,248	-48,680	-2,876	-130	-21,591	-3,030
6	TOTAL OTHER INTEREST EXPENSE	Y781	178,364	110,963	6,554	295	49,215	6,907
7	TOTAL INTEREST EXPENSE	Y783	178,364	110,963	6,554	295	49,215	6,907
8	<u>ADDITIONS</u>							
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-14,397	-8,916	-526	-23	-3,828	-528
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	-22	-14	-1	0	-6	-1
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-109,029	-67,523	-3,981	-177	-28,988	-3,997
12	TOTAL ADDITIONS	Y861	-123,448	-76,453	-4,508	-200	-32,822	-4,526
13	NET DEDUCTIONS AND ADDITIONS	Y871	301,812	187,416	11,062	495	82,037	11,433
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>							
15	<u>FED PROV DEF INC TAX</u>							
16	NET FED DEFERRED INC TAX	Z760 GP19	34,894	21,610	1,274	57	9,278	1,279
17	TOTAL FED PROV DEF IT	Z781	34,894	21,610	1,274	57	9,278	1,279
18	<u>INVESTMENT TAX CREDITS</u>							
19	<u>AMORTIZED INV TAX CREDIT</u>							
20	AMORTIZATION	Z804 GP19	1,547	958	56	3	411	57
21	TOTAL AMORTIZED ITC	Z813	1,547	958	56	3	411	57
22	<u>PRELIMINARY SUMMARY</u>							

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			LIGHTING	TOTAL	ALL
	ITEM ALLO		FACILITIES	AT ISSUE	OTHER
1	<u>FEDERAL INCOME TAX</u>				
2	<u>FED INC TAX DEDUCTIONS</u>				
3	<u>INTEREST</u>				
4	TOTAL	Y760 RB91	5,578	256,610	2
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-1,701	-78,249	1
6	TOTAL OTHER INTEREST EXPENSE	Y781	3,877	178,361	3
7	TOTAL INTEREST EXPENSE	Y783	3,877	178,361	3
8	<u>ADDITIONS</u>				
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-534	-14,397	0
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	-1	-23	1
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-4,046	-109,030	1
12	TOTAL ADDITIONS	Y861	-4,581	-123,450	2
13	NET DEDUCTIONS AND ADDITIONS	Y871	8,458	301,811	1
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>				
15	<u>FED PROV DEF INC TAX</u>				
16	NET FED DEFERRED INC TAX	Z760 GP19	1,295	34,895	-1
17	TOTAL FED PROV DEF IT	Z781	1,295	34,895	-1
18	<u>INVESTMENT TAX CREDITS</u>				
19	<u>AMORTIZED INV TAX CREDIT</u>				
20	AMORTIZATION	Z804 GP19	57	1,547	0
21	TOTAL AMORTIZED ITC	Z813	57	1,547	0
22	<u>PRELIMINARY SUMMARY</u>				

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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INCOME TAX BASED ON RETURN		ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% L.F.	GEN SERVICE DEMAND	GEN SERVICE CURT / INTERR	LIGHTING ENERGY
1	TOTAL FED PROV DEF IT	Z781	34,894	21,610	1,274	57	9,278	1,279	102
2	TOTAL AMORTIZED ITC	Z813	-1,547	-958	-56	-3	-411	-57	-5
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	33,347	20,652	1,218	54	8,867	1,222	97
4 FEDERAL INCOME TAX COMPUTATION									
5	RETURN ON RATE BASE	R751	574,577	357,454	21,116	952	158,542	22,249	1,772
6	NET DEDUCTIONS AND ADDITIONS	Y871	-301,812	-187,416	-11,062	-495	-82,037	-11,433	-910
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	33,347	20,652	1,218	54	8,867	1,222	97
8	TOTAL STATE PROV DEF IT(410.1)	Z911	5,614	3,477	205	9	1,493	206	16
9	BASE FOR FIT COMPUTATION	I865	311,726	194,167	11,477	520	86,865	12,244	975
10	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
11	PRELIM FEDERAL INCOME TAX	I869	167,851	104,551	6,180	280	46,773	6,593	525
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	33,347	20,652	1,218	54	8,867	1,222	97
13	NET FED INCOME TAX ALLOWABLE	I879	201,198	125,203	7,398	334	55,640	7,815	622
14 FEDERAL INCOME TAX PAYABLE									
15	PRELIM FEDERAL INCOME TAX	I869	167,851	104,551	6,180	280	46,773	6,593	525
16	NET FED INCOME TAX PAYABLE	I889	167,851	104,551	6,180	280	46,773	6,593	525
17 STATE INCOME TAX									
18 DEDUCTIONS IN ADDITION TO Y871									
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-109,029	-67,523	-3,981	-177	-28,988	-3,997	-318
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	102,079	63,218	3,727	166	27,141	3,742	298
21	DEDUCTIONS IN ADD TO Y843	Y911	-6,950	-4,305	-254	-11	-1,847	-255	-20
22	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23 STATE INCOME TAX ADJUSTMENTS									
24 STATE PROV DEF INC TAX (410.1)									

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL FED PROV DEF IT	Z781	1,295	34,895	-1
2 <u>TOTAL AMORTIZED ITC</u>	Z813	-57	-1,547	-0
3 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,238	33,348	-1
4 <u>FEDERAL INCOME TAX COMPUTATION</u>				
5 RETURN ON RATE BASE	R751	12,491	574,576	1
6 NET DEDUCTIONS AND ADDITIONS	Y871	-8,458	-301,811	-1
7 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,238	33,348	-1
8 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	208	5,614	0
9 BASE FOR FIT COMPUTATION	I865	5,479	311,727	-1
10 FIT FACTOR K190/(1-K190)	I867	0.53846		0.53846
11 PRELIM FEDERAL INCOME TAX	I869	2,950	167,852	-1
12 <u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	1,238	33,348	-1
13 NET FED INCOME TAX ALLOWABLE	I879	4,188	201,200	-2
14 <u>FEDERAL INCOME TAX PAYABLE</u>				
15 <u>PRELIM FEDERAL INCOME TAX</u>	I869	2,950	167,852	-1
16 NET FED INCOME TAX PAYABLE	I889	2,950	167,852	-1
17 <u>STATE INCOME TAX</u>				
18 <u>DEDUCTIONS IN ADDITION TO Y871</u>				
19 REMOVE FEDERAL TIMING DIFF	Y890 GP19	-4,046	-109,030	1
20 <u>STATE TEMPORARY DIFFERENCES</u>	Y892 GP19	3,788	102,080	-1
21 DEDUCTIONS IN ADD TO Y843	Y911	-258	-6,950	0
22 FIT DEDUCTIBLE FOR SIT	K194	0.00000		0.00000
23 <u>STATE INCOME TAX ADJUSTMENTS</u>				
24 <u>STATE PROV DEF INC TAX (410.1)</u>				

PROGRESS ENERGY FLORIDA
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		TOTAL	GEN SERVICE		GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING	
<u>INCOME TAX BASED ON RETURN</u>		<u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>NON-DEMAND</u>	<u>100% L.F.</u>	<u>DEMAND</u>	<u>CURT / INTERR</u>	<u>ENERGY</u>	
1	STATE DEFERRED INC TAX	Z890 GP19	5,614	3,477	205	9	1,493	206	16
2	TOTAL STATE PROV DEF IT(410.1)	Z911	5,614	3,477	205	9	1,493	206	16
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	5,614	3,477	205	9	1,493	206	16
4	<u>SUMMARY OF SIT CALCULATION</u>								
5	RETURN ON RATE BASE	R751	574,577	357,454	21,116	952	158,542	22,249	1,772
6	NET FED INCOME TAX ALLOWABLE	I879	201,198	125,203	7,398	334	55,640	7,815	622
7	NET DEDUCTIONS AND ADDITIONS	Y871	-301,812	-187,416	-11,062	-495	-82,037	-11,433	-910
8	DEDUCTIONS IN ADD TO Y843	Y911	6,950	4,305	254	11	1,847	255	20
9	TOTAL STATE INC TAX ADJUSTMENT	Z957	5,614	3,477	205	9	1,493	206	16
10	BASE FOR SIT COMPUTATION	J965	486,527	303,023	17,911	811	135,485	19,092	1,520
11	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
12	PRELIMINARY STATE INCOME TAX	J969	28,315	17,636	1,042	47	7,885	1,111	88
13	TOTAL STATE INC TAX ADJUSTMENT	Z957	5,614	3,477	205	9	1,493	206	16
14	NET STATE INCOME TAX ALLOWABLE	J979	33,929	21,113	1,247	56	9,378	1,317	104
15	<u>STATE INCOME TAX PAYABLE</u>								
16	PRELIMINARY STATE INCOME TAX	J969	28,315	17,636	1,042	47	7,885	1,111	88
17	NET STATE INCOME TAX PAYABLE	J989	28,315	17,636	1,042	47	7,885	1,111	88
18	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>STATE DEFERRED INC TAX</u>	Z890 GP19	208	5,614	0
2 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	208	5,614	0
3 <u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	208	5,614	0
4 <u>SUMMARY OF SIT CALCULATION</u>				
5 <u>RETURN ON RATE BASE</u>	R751	12,491	574,576	1
6 <u>NET FED INCOME TAX ALLOWABLE</u>	I879	4,188	201,200	-2
7 <u>NET DEDUCTIONS AND ADDITIONS</u>	Y871	-8,458	-301,811	-1
8 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	258	6,950	-0
9 <u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	208	5,614	0
10 <u>BASE FOR SIT COMPUTATION</u>	J965	8,687	486,529	-2
11 <u>SIT FACTOR K192/(1-K192)</u>	J967	0.05820		0.05820
12 <u>PRELIMINARY STATE INCOME TAX</u>	J969	506	28,315	0
13 <u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	208	5,614	0
14 <u>NET STATE INCOME TAX ALLOWABLE</u>	J979	714	33,929	0
15 <u>STATE INCOME TAX PAYABLE</u>				
16 <u>PRELIMINARY STATE INCOME TAX</u>	J969	506	28,315	0
17 <u>NET STATE INCOME TAX PAYABLE</u>	J989	506	28,315	0
18 <u>COMPOSITE TAX RATE</u>	CTAX	0.38794		0.38575

PROGRESS ENERGY FLORIDA
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>GEN SERVICE</u> <u>NON-DEMAND</u>	<u>GEN SERVICE</u> <u>100% L.F.</u>	<u>GEN SERVICE</u> <u>DEMAND</u>	<u>GEN SERVICE</u> <u>CURT / INTERR</u>	<u>LIGHTING</u> <u>ENERGY</u>
1 <u>REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	859	509	28	1	276	43	2
3 TRANSMISSION RELATED	Q002 T106	491	295	16	1	155	24	1
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	13,116	8,181	465	14	3,847	490	119
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	7,050	5,551	329	4	1,152	11	3
6 DISTRIBUTION SERVICES RELATED	Q008 D104	26,300	23,374	1,864	183	870	1	10
7 <u>RATE BASE RELATED</u>	Q010 RB91	21,636	13,460	795	36	5,970	838	67
8 TOTAL REVENUE CREDITS	Q027	69,452	51,370	3,497	239	12,270	1,407	202
9 <u>COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	1,201,273	742,908	47,502	2,464	314,052	44,671	6,267
11 RETURN ON RATE BASE	R751	574,577	357,454	21,116	952	158,542	22,249	1,772
12 NET FED INCOME TAX ALLOWABLE	I879	201,198	125,203	7,398	334	55,640	7,815	622
13 NET STATE INCOME TAX ALLOWABLE	J979	33,929	21,113	1,247	56	9,378	1,317	104
14 <u>TOTAL REVENUE CREDITS</u>	Q027	-69,452	-51,370	-3,497	-239	-12,270	-1,407	-202
15 SUBTOTAL B	CS03	1,941,525	1,195,308	73,766	3,567	525,342	74,645	8,563
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 <u>REVENUE TAX</u>	L033	6,938	4,270	264	13	1,877	267	31
18 TOTAL ELECTRIC COST OF SERVICE	CS05	1,948,463	1,199,578	74,030	3,580	527,219	74,912	8,594
19 PRESENT CLASS REVENUES	R602	1,448,466	900,586	64,691	2,639	365,172	48,403	6,225
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-1,948,463	-1,199,578	-74,030	-3,580	-527,219	-74,912	-8,594
21 EXCESS REVENUES	XREV	-499,997	-298,992	-9,339	-941	-162,047	-26,509	-2,369
22 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794
23 EXCESS TAX	XTAX	-193,967	-115,990	-3,623	-365	-62,864	-10,284	-919
24 EXCESS RETURN	XRET	-306,030	-183,002	-5,716	-576	-99,183	-16,225	-1,450

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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>REVENUE CREDITS</u>				
2 PRODUCTION DEMAND RELATED	Q000 P121	0	859	0
3 TRANSMISSION RELATED	Q002 T106	0	492	-1
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	0	13,116	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	0	7,050	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	0	26,302	-2
7 <u>RATE BASE RELATED</u>	Q010 RB91	470	21,636	0
8 TOTAL REVENUE CREDITS	Q027	470	69,455	-3
9 <u>COST OF SERVICE COMPUTATION</u>				
10 TOTAL OP EXP EX INC & REV TAX	OP61	43,408	1,201,272	1
11 RETURN ON RATE BASE	R751	12,491	574,576	1
12 NET FED INCOME TAX ALLOWABLE	I879	4,188	201,200	-2
13 NET STATE INCOME TAX ALLOWABLE	J979	714	33,929	0
14 <u>TOTAL REVENUE CREDITS</u>	Q027	-470	-69,455	3
15 SUBTOTAL B	CS03	60,331	1,941,522	3
16 REVENUE TAX FACTOR	L031	0.00357		0.00000
17 <u>REVENUE TAX</u>	L033	216	6,938	0
18 TOTAL ELECTRIC COST OF SERVICE	CS05	60,547	1,948,460	3
19 PRESENT CLASS REVENUES	R602	60,750	1,448,466	0
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-60,547	-1,948,460	-3
21 EXCESS REVENUES	XREV	203	-499,994	-3
22 COMPOSITE TAX RATE	CTAX	0.38794		0.38575
23 EXCESS TAX	XTAX	79	-193,966	-1
24 EXCESS RETURN	XRET	124	-306,028	-2

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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	TOTAL	GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR
1 <u>RATE OF RETURN</u>							
2 <u>CAPITALIZATION AMOUNTS</u>							
3 LONG TERM DEBT	K100		2,637,596	2,637,596	2,637,596	2,637,596	2,637,596
4 PREFERRED STOCK	K102		19,881	19,881	19,881	19,881	19,881
5 COMMON STOCK	K104		3,151,819	3,151,819	3,151,819	3,151,819	3,151,819
6 SHORT TERM DEBT	K106		38,609	38,609	38,609	38,609	38,609
7 CUSTOMER DEPOSITS	K108		112,863	112,863	112,863	112,863	112,863
8 ITC	K110		3,610	3,610	3,610	3,610	3,610
9 DEFERRED INCOME TAX	K112		389,297	389,297	389,297	389,297	389,297
10 <u>FAS 109</u>	K114		-115,057	-115,057	-115,057	-115,057	-115,057
11 TOTAL	K115		6,238,618	6,238,618	6,238,618	6,238,618	6,238,618
12 <u>COST OF CAPITAL</u>							
13 LONG TERM DEBT	K120		0.06423	0.06423	0.06423	0.06423	0.06423
14 PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513
15 COMMON STOCK	K124		0.12540	0.12540	0.12540	0.12540	0.12540
16 SHORT TERM DEBT	K126		0.05246	0.05246	0.05246	0.05246	0.05246
17 CUSTOMER DEPOSITS	K128		0.05894	0.05894	0.05894	0.05894	0.05894
18 ITC	K130		0.09735	0.09735	0.09735	0.09735	0.09735
19 DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000
20 FAS 109	K134		0.00000	0.00000	0.00000	0.00000	0.00000
21 <u>WEIGHTED COST OF CAPITAL</u>							
22 LONG TERM DEBT	K141		0.02716	0.02716	0.02716	0.02716	0.02716
23 PREFERRED STOCK	K143		0.00014	0.00014	0.00014	0.00014	0.00014
24 COMMON STOCK	K145		0.06335	0.06335	0.06335	0.06335	0.06335
25 SHORT TERM DEBT	K147		0.00032	0.00032	0.00032	0.00032	0.00032
26 CUSTOMER DEPOSITS	K149		0.00107	0.00107	0.00107	0.00107	0.00107
27 ITC	K151		0.00006	0.00006	0.00006	0.00006	0.00006
28 DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000
29 FAS 109	K155		0.00000	0.00000	0.00000	0.00000	0.00000

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

PROGRESS ENERGY FLORIDA
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		TOTAL	GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING	
<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>NON-DEMAND</u>	<u>100% L.F.</u>	<u>DEMAND</u>	<u>CURT / INTERR</u>	<u>ENERGY</u>
1	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
2 <u>TAX RATES AND SPECIAL FACTORS</u>								
3	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
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<u>ROR, TAX RATES & SPEC FACTORS</u>		<u>ITEM ALLO</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
1	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210		0.09210
2	<u>TAX RATES AND SPECIAL FACTORS</u>				
3	SHORT TERM DEBT COST	K180	0.00000		0.00000
4	FEDERAL INCOME TAX RATE	K190	0.35000		0.35000
5	STATE INCOME TAX RATE	K192	0.05500		0.05500
6	FIT DEDUCTIBLE FOR SIT	K194	0.00000		0.00000
7	REVENUE TAX RATE	K196	0.00356		0.00000

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

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

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% L.F.	GEN SERVICE DEMAND	GEN SERVICE CURT / INTERR	LIGHTING ENERGY
1 <u>DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2 PRODUCTION BASE - % * 1000	K200	100,000	59,296	3,277	150	32,106	4,990	181
3 RATIO TO TOTAL ELECTRIC	K201	1.00000	0.59296	0.03277	0.00150	0.32106	0.04990	0.00181
4 PROD INTERMEDIATE - % * 1000	K202	100,000	59,296	3,277	150	32,106	4,990	181
5 RATIO TO TOTAL ELECTRIC	K203	1.00000	0.59296	0.03277	0.00150	0.32106	0.04990	0.00181
6 PRODUCTION PEAKING - % * 1000	K204	100,000	59,296	3,277	150	32,106	4,990	181
7 RATIO TO TOTAL ELECTRIC	K205	1.00000	0.59296	0.03277	0.00150	0.32106	0.04990	0.00181
8 TRANSM AVG 12 CP - % * 1000	K220	100,000	60,025	3,275	144	31,600	4,834	122
9 RATIO TO TOTAL ELECTRIC	K221	1.00000	0.60025	0.03275	0.00144	0.31600	0.04834	0.00122
10 DISTRIB PRIMARY - % * 1000	K240	100,000	62,375	3,543	108	29,329	3,735	910
11 RATIO TO TOTAL ELECTRIC	K241	1.00000	0.62375	0.03543	0.00108	0.29329	0.03735	0.00910
12 DISTRIB SECONDARY - % * 1000	K242	100,000	78,743	4,665	55	16,341	150	46
13 RATIO TO TOTAL ELECTRIC	K243	1.00000	0.78743	0.04665	0.00055	0.16341	0.00150	0.00046
14 DISTRIB SERVICE - % * 1000	K244	100,000	88,873	7,086	694	3,307	3	37
15 RATIO TO TOTAL ELECTRIC	K245	1.00000	0.88873	0.07086	0.00694	0.03307	0.00003	0.00037
16 DISTRIB METERS - % * 1000	K246	100,000	75,008	7,247	513	16,259	943	30
17 RATIO TO TOTAL ELECTRIC	K247	1.00000	0.75008	0.07247	0.00513	0.16259	0.00943	0.00030
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	148	0	0	0	0	148	0
21 RATIO TO TOTAL ELECTRIC	K253	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22 CLASS MWH ENERGY REQ- % * 1000	K306	100,000	50,545	3,300	220	38,185	6,856	894
23 RATIO TO TOTAL ELECTRIC	K307	1.00000	0.50545	0.03300	0.00220	0.38185	0.06856	0.00894
24 NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	1,455,565	115,715	11,361	54,280	155	12,652
25 RATIO TO TOTAL ELECTRIC	K401	1.00000	0.88231	0.07014	0.00689	0.03290	0.00009	0.00767
26 METER READING EXP - % * 1000	K410	100,000	24,650	29,869	305	43,946	983	247
27 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.24650	0.29869	0.00305	0.43946	0.00983	0.00247
28 CUST RECORDS/COLL EXP - %*1000	K412	100,000	85,554	6,823	668	3,205	9	3,741
29 RATIO TO TOTAL ELECTRIC	K413	1.00000	0.85554	0.06823	0.00668	0.03205	0.00009	0.03741
30 BILLING/ACTG EXPENSE- % * 1000	K414	100,000	85,554	6,823	668	3,205	9	3,741
31 RATIO TO TOTAL ELECTRIC	K415	1.00000	0.85554	0.06823	0.00668	0.03205	0.00009	0.03741

32 WAGES AND SALARIES

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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
1 <u>DEMAND, ENERGY & SPEC. ASSIGN.</u>				
2 PRODUCTION BASE - % * 1000	K200	0	100,000	0
3 RATIO TO TOTAL ELECTRIC	K201	0.00000	1.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	0	100,000	0
5 RATIO TO TOTAL ELECTRIC	K203	0.00000	1.00000	0.00000
6 PRODUCTION PEAKING - % * 1000	K204	0	100,000	0
7 RATIO TO TOTAL ELECTRIC	K205	0.00000	1.00000	0.00000
8 TRANSM AVG 12 CP - % * 1000	K220	0	100,000	0
9 RATIO TO TOTAL ELECTRIC	K221	0.00000	1.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	0	100,000	0
11 RATIO TO TOTAL ELECTRIC	K241	0.00000	1.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	0.00000	1.00000	0.00000
14 DISTRIB SERVICE - % * 1000	K244	0	100,000	0
15 RATIO TO TOTAL ELECTRIC	K245	0.00000	1.00000	0.00000
16 DISTRIB METERS - % * 1000	K246	0	100,000	0
17 RATIO TO TOTAL ELECTRIC	K247	0.00000	1.00000	0.00000
18 LIGHTING FACILITIES - % * 1000	K248	100,000	100,000	0
19 RATIO TO TOTAL ELECTRIC	K249	1.00000	1.00000	0.00000
20 NO. OF IS CUSTOMERS	K252	0	148	0
21 RATIO TO TOTAL ELECTRIC	K253	0.00000	1.00000	0.00000
22 CLASS MWH ENERGY REQ- % * 1000	K306	0	100,000	0
23 RATIO TO TOTAL ELECTRIC	K307	0.00000	1.00000	0.00000
24 NUMBER OF RETAIL CUSTOMERS	K400	0	1,649,728	0
25 RATIO TO TOTAL ELECTRIC	K401	0.00000	1.00000	0.00000
26 METER READING EXP - % * 1000	K410	0	100,000	0
27 RATIO TO TOTAL ELECTRIC	K411	0.00000	1.00000	0.00000
28 CUST RECORDS/COLL EXP - %*1000	K412	0	100,000	0
29 RATIO TO TOTAL ELECTRIC	K413	0.00000	1.00000	0.00000
30 BILLING/ACTG EXPENSE- % * 1000	K414	0	100,000	0
31 RATIO TO TOTAL ELECTRIC	K415	0.00000	1.00000	0.00000

32 WAGES AND SALARIES

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1 PRODUCTION DEMAND - BASE	K600 K200	63,290	37,528	2,074	95	20,320	3,158	115
2 PRODUCTION DEMAND - INTERMED	K602 K202	8,537	5,062	280	13	2,741	426	15
3 PRODUCTION DEMAND - PEAKING	K604 K204	9,002	5,338	295	14	2,890	449	16
4 PROD ENERGY - ALLOCABLE	K610 K306	33,145	16,753	1,094	73	12,656	2,272	296
5 TRANSMISSION	K612 T121	12,965	7,782	425	19	4,095	625	18
6 DISTRIBUTION	K614 D141	64,261	41,859	2,642	108	12,113	1,144	271
7 TOTAL PTD WAGES & SALARIES	K617	191,200	114,322	6,810	322	54,815	8,074	731
8 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.59792	0.03562	0.00168	0.28669	0.04223	0.00382
9 CUSTOMER ACCOUNTING	K620 K667	21,934	17,463	1,990	139	1,575	22	746
10 CUSTOMER SERV & INFO, SALES	K622 K400	961	848	67	7	32	0	7
11 ECCR	K624 K400	1,489	1,314	104	10	49	0	11
12 TOTAL PTDCSS WAGES & SALARIES	K627	215,584	133,947	8,971	478	56,471	8,096	1,495
13 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.62132	0.04161	0.00222	0.26194	0.03755	0.00693
14 ADMINISTRATIVE & GENERAL	K630 K627	58,168	36,141	2,421	129	15,237	2,184	403
15 TOTAL WAGES AND SALARIES EXP	K633	273,752	170,088	11,392	607	71,708	10,280	1,898
16 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.62132	0.04161	0.00222	0.26195	0.03755	0.00693
17 WEIGHTED CUST ACCOUNTG EXPENSE								
18 METER READING	K640 K410	3,256	803	973	10	1,431	32	8
19 CUSTOMER RECORDS	K642 K412	15,078	12,900	1,029	101	483	1	564
20 BILLING	K644 K414	15,038	12,866	1,026	100	482	1	563
21 TOTAL WEIGHTED CUST ACCTNG EXP	K667	33,372	26,569	3,028	211	2,396	34	1,135
22 WTD RATIOS	K669	1.00000	0.79615	0.09073	0.00632	0.07180	0.00102	0.03401
23 RECOVERABLE FUEL ENERGY EXP								
24 AMOUNT ALLOCABLE	K672 K306	1,923,957	972,464	63,491	4,233	734,663	131,906	17,200
25 TOTAL RECOV FUEL ENERGY EXP	K697	1,923,957	972,464	63,491	4,233	734,663	131,906	17,200
26 WTD RATIOS	K699	1.00000	0.50545	0.03300	0.00220	0.38185	0.06856	0.00894
27 PR TX DST SEC/SERV/LS EPIS WTD								
28 SECONDARY	K800 K242	1,202,278	946,710	56,086	661	196,464	1,803	553
29 SERVICES	K802 K244	501,330	445,547	35,524	3,479	16,579	15	185

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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
1 PRODUCTION DEMAND - BASE	K600 K200	0	63,290	0
2 PRODUCTION DEMAND - INTERMED	K602 K202	0	8,537	0
3 PRODUCTION DEMAND - PEAKING	K604 K204	0	9,002	0
4 PROD ENERGY - ALLOCABLE	K610 K306	0	33,144	1
5 TRANSMISSION	K612 T121	0	12,964	1
6 DISTRIBUTION	K614 D141	6,125	64,262	-1
7 TOTAL PTD WAGES & SALARIES	K617	6,125	191,199	1
8 WTD PTD WAGE & SAL RATIOS	K619	0.03203	0.99999	0.00001
9 CUSTOMER ACCOUNTING	K620 K667	0	21,935	-1
10 CUSTOMER SERV & INFO, SALES	K622 K400	0	961	0
11 ECCR	K624 K400	0	1,488	1
12 TOTAL PTD CSS WAGES & SALARIES	K627	6,125	215,583	1
13 WTD PTD CSS WAGE & SAL RATIOS	K629	0.02841	1.00000	0.00000
14 ADMINISTRATIVE & GENERAL	K630 K627	1,653	58,168	0
15 TOTAL WAGES AND SALARIES EXP	K633	7,778	273,751	1
16 WTD WAGE AND SALARY RATIOS	K639	0.02841	1.00000	0.00000
17 WEIGHTED CUST ACCOUNTG EXPENSE				
18 METER READING	K640 K410	0	3,257	-1
19 CUSTOMER RECORDS	K642 K412	0	15,078	0
20 BILLING	K644 K414	0	15,038	0
21 TOTAL WEIGHTED CUST ACCTNG EXP	K667	0	33,373	-1
22 WTD RATIOS	K669	0.00000	1.00003	-0.00003
23 RECOVERABLE FUEL ENERGY EXP				
24 AMOUNT ALLOCABLE	K672 K306	0	1,923,957	0
25 TOTAL RECOV FUEL ENERGY EXP	K697	0	1,923,957	0
26 WTD RATIOS	K699	0.00000	1.00000	0.00000
27 PR TX DST SEC/SERV/LS EPIS WTD				
28 SECONDARY	K800 K242	0	1,202,277	1
29 SERVICES	K802 K244	0	501,329	1

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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>GEN SERVICE</u> <u>NON-DEMAND</u>	<u>GEN SERVICE</u> <u>100% L.F.</u>	<u>GEN SERVICE</u> <u>DEMAND</u>	<u>GEN SERVICE</u> <u>CURT / INTERR</u>	<u>LIGHTING</u> <u>ENERGY</u>
1 LIGHTING FACILITIES	K804 K248	376,421	0	0	0	0	0	0
2 IS EQUIP	K806 K252	2,220	0	0	0	0	2,220	0
3 TOTAL	K827	2,082,249	1,392,257	91,610	4,140	213,043	4,038	738
4 WTD RATIOS	K829	1.00000	0.66863	0.04400	0.00199	0.10231	0.00194	0.00035

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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
1 LIGHTING FACILITIES	K804 K248	376,421	376,421	0
2 <u>IS EQUIP</u>	K806 K252	<u>0</u>	<u>2,220</u>	<u>0</u>
3 TOTAL	K827	376,421	2,082,247	2
4 WTD RATIOS	K829	0.18078	1.00000	0.00000

PROGRESS ENERGY FLORIDA
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% L.F.	GEN SERVICE DEMAND	GEN SERVICE CURT / INTERR	LIGHTING ENERGY
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2 WTD GROSS PROD PLANT RATIOS	P129	1.00000	0.59296	0.03277	0.00150	0.32106	0.04990	0.00181
3 WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.60026	0.03280	0.00144	0.31588	0.04823	0.00139
4 WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.59451	0.03278	0.00149	0.31996	0.04955	0.00172
5 WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.65139	0.04111	0.00169	0.18849	0.01780	0.00421
6 WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.63898	0.03909	0.00163	0.21940	0.02519	0.00353
7 WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.61714	0.03609	0.00157	0.26764	0.03691	0.00271
8 WTD GROSS G & I PLT RATIOS	G129	1.00000	0.66624	0.04553	0.00284	0.22766	0.03113	0.00739
9 WTD GROSS PLANT RATIOS	GP19	1.00000	0.61931	0.03651	0.00162	0.26588	0.03666	0.00292
10 WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.60435	0.03527	0.00155	0.26370	0.03671	0.00283
<u>11 NET ELECTRIC PLANT</u>								
12 WTD NET PROD PLANT RATIOS	P229	1.00000	0.59296	0.03277	0.00150	0.32106	0.04990	0.00181
13 WTD NET TRANS PLANT RATIOS	T229	1.00000	0.60029	0.03280	0.00144	0.31586	0.04822	0.00139
14 WTD NET DIST PLANT RATIOS	D249	1.00000	0.67913	0.04339	0.00187	0.19655	0.01884	0.00444
15 NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.65763	0.04050	0.00175	0.22909	0.02685	0.00360
16 WTD NET G & I PLANT RATIOS	G229	1.00000	0.64390	0.04396	0.00260	0.24273	0.03432	0.00704
17 WTD NET PLANT RATIOS	NP29	1.00000	0.63047	0.03743	0.00168	0.26751	0.03662	0.00298
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20 WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.54491	0.03422	0.00200	0.34165	0.05750	0.00685
21 WTD RATIOS	W689	1.00000	0.61719	0.03609	0.00151	0.26759	0.03685	0.00272
22 WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.62244	0.04181	0.00237	0.25887	0.03772	0.00688
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.62129	0.04151	0.00233	0.26003	0.03783	0.00673
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.21080	0.00234	0.00058	0.69901	0.14371	0.00739
<u>25 RATE BASE</u>								
26 WTD NET OCRB RATIOS	RB29	1.00000	0.63002	0.03741	0.00168	0.26781	0.03671	0.00300
27 WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.62212	0.03675	0.00166	0.27593	0.03872	0.00308
<u>28 O & M EXPENSES</u>								

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>				
2 WTD GROSS PROD PLANT RATIOS	P129	0.00000	1.00000	0.00000
3 WTD GROSS TRANS PLANT RATIOS	T129	0.00000	1.00000	-0.00000
4 WTD GROSS P & T PLT RATIOS	PT29	0.00000	1.00000	0.00000
5 WTD GROSS DIST PLANT RATIOS	D149	0.09531	1.00000	0.00000
6 WTD GROSS TRANS & DIST RATIOS	TD29	0.07218	1.00000	0.00000
7 WTD GROSS PTD PLT RATIOS	PD29	0.03793	1.00000	0.00000
8 WTD GROSS G & I PLT RATIOS	G129	0.01920	0.99999	0.00001
9 WTD GROSS PLANT RATIOS	GP19	0.03711	1.00000	0.00000
10 WTD TOTAL DEPREC RES RATIOS	DR19	0.05559	1.00000	0.00000
<u>11 NET ELECTRIC PLANT</u>				
12 WTD NET PROD PLANT RATIOS	P229	0.00000	1.00000	-0.00000
13 WTD NET TRANS PLANT RATIOS	T229	0.00000	1.00000	-0.00000
14 WTD NET DIST PLANT RATIOS	D249	0.05579	1.00000	0.00000
15 NET TRANS & DIST PLANT RATIOS	NT29	0.04057	1.00000	0.00000
16 WTD NET G & I PLANT RATIOS	G229	0.02545	1.00000	0.00000
17 WTD NET PLANT RATIOS	NP29	0.02330	1.00000	0.00000
<u>18 RATE BASE ADJUSTMENTS</u>				
<u>19 WORKING CAPITAL</u>				
20 WTD MATERIAL & SUPPLY RATIOS	W669	0.01286	1.00000	0.00000
21 WTD RATIOS	W689	0.03790	0.99985	0.00015
22 WTD TOTAL WORKING CASH RATIOS	W729	0.02991	1.00001	-0.00001
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	0.03029	1.00000	-0.00000
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.06388	0.99996	0.00004
<u>25 RATE BASE</u>				
26 WTD NET OCRB RATIOS	RB29	0.02338	1.00000	0.00000
27 WTD TOTAL RATE BASE RATIOS	RB99	0.02174	1.00000	0.00000
<u>28 O & M EXPENSES</u>				

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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% L.F.	GEN SERVICE DEMAND	GEN SERVICE CURT / INTERR	LIGHTING ENERGY
1 WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.50545	0.03300	0.00220	0.38185	0.06856	0.00894
2 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.60029	0.03276	0.00147	0.31585	0.04822	0.00138
3 WTD DIST O & M EXP RATIOS	D349	1.00000	0.65449	0.04163	0.00193	0.18501	0.01851	0.00440
4 WTD CUST ACCT EXP RATIOS	C319	1.00000	0.82980	0.08298	0.00655	0.05700	0.00065	0.02305
5 WTD SALES EXP RATIOS	S319	1.00000	0.88196	0.06961	0.00726	0.03329	0.00000	0.00787
6 WTD A & G EXP RATIOS	A339	1.00000	0.62450	0.04159	0.00220	0.25644	0.03615	0.00666
7 WTD O & M EXP RATIOS	OM39	1.00000	0.62232	0.04162	0.00235	0.25913	0.03768	0.00673
8 <u>DEPRECIATION EXPENSES</u>								
9 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	0.59296	0.03277	0.00150	0.32106	0.04990	0.00181
10 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.60066	0.03280	0.00141	0.31553	0.04807	0.00150
11 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.63477	0.04098	0.00168	0.17989	0.01598	0.00369
12 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.62601	0.04179	0.00222	0.25972	0.03692	0.00703
13 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.61179	0.03645	0.00160	0.26155	0.03563	0.00277
14 <u>OTHER TAXES & MISC EXPENSES</u>								
15 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.61417	0.03572	0.00155	0.27590	0.03877	0.00284
16 WTD PAYROLL TAX RATIOS	L559	1.00000	0.62133	0.04162	0.00221	0.26193	0.03756	0.00695
17 WTD MISC TAX RATIOS	L589	1.00000	0.62172	0.04487	0.00174	0.25211	0.03347	0.00421
18 WTD OTHER TAX RATIOS	L599	1.00000	0.61502	0.03633	0.00165	0.27454	0.03876	0.00342
19 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.61950	0.03646	0.00159	0.26595	0.03646	0.00277
20 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.61843	0.03954	0.00205	0.26143	0.03719	0.00522
21 <u>INCOME TAXES</u>								
22 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.61565	0.03799	0.00184	0.27058	0.03845	0.00441
23 <u>OPERATING EXPENSES</u>								
24 WTD PROD O & M EXP RATIOS	P459	1.00000	0.55147	0.03288	0.00183	0.34989	0.05875	0.00519
25 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.60029	0.03276	0.00147	0.31585	0.04822	0.00138
26 WTD DIST O & M EXP RATIOS	D349	1.00000	0.65449	0.04163	0.00193	0.18501	0.01851	0.00440
27 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.88235	0.07026	0.00694	0.03309	0.00000	0.00776
28 <u>WAGES AND SALARIES (K600-K639)</u>								

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PROD ENERGY EXP RATIOS	P349	0.00000	1.00001	-0.00001
2 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.99997	0.00003
3 WTD DIST O & M EXP RATIOS	D349	0.09403	0.99999	0.00001
4 WTD CUST ACCT EXP RATIOS	C319	0.00000	1.00002	-0.00002
5 WTD SALES EXP RATIOS	S319	0.00000	1.00000	0.00000
6 WTD A & G EXP RATIOS	A339	0.03248	1.00000	0.00000
7 WTD O & M EXP RATIOS	OM39	0.03017	1.00000	-0.00000
<u>8 DEPRECIATION EXPENSES</u>				
9 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	1.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.99997	0.00003
11 WTD DIST DEPREC EXP RATIOS	D489	0.12300	0.99999	0.00001
12 WTD GENERAL DEPREC EXP RATIOS	G489	0.02632	1.00000	0.00000
13 WTD TOT DEPREC EXP RATIOS	DE49	0.05020	0.99999	0.00001
<u>14 OTHER TAXES & MISC EXPENSES</u>				
15 WTD REAL EST & PROP TAX RATIOS	L529	0.03106	1.00001	-0.00001
16 WTD PAYROLL TAX RATIOS	L559	0.02840	1.00000	0.00000
17 WTD MISC TAX RATIOS	L589	0.04214	1.00025	-0.00025
18 WTD OTHER TAX RATIOS	L599	0.03029	1.00000	0.00000
19 WTD MISCELLANEOUS EXP RATIOS	M629	0.03726	1.00000	0.00000
20 WTD OP EXP EX INC & REV RATIOS	OP69	0.03614	1.00000	0.00000
<u>21 INCOME TAXES</u>				
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.03107	1.00000	0.00000
<u>23 OPERATING EXPENSES</u>				
24 WTD PROD O & M EXP RATIOS	P459	0.00000	1.00001	-0.00001
25 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.99997	0.00003
26 WTD DIST O & M EXP RATIOS	D349	0.09403	0.99999	0.00001
27 WTD C S & I EXPENSE RATIOS	C331	0.00000	1.00041	-0.00041
<u>28 WAGES AND SALARIES (K600-K639)</u>				

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		TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING		
<u>WEIGHTED RATIOS</u>		<u>ITEM</u>	<u>ALLO</u>	<u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>NON-DEMAND</u>	<u>100% L.F.</u>	<u>DEMAND</u>	<u>CURT / INTERR</u>	<u>ENERGY</u>
1	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.59792	0.03562	0.00168	0.28669	0.04223	0.00382
2	WTD PTDCSS WAGE & SAL RATIOS	K629		1.00000	0.62132	0.04161	0.00222	0.26194	0.03755	0.00693
3	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.62132	0.04161	0.00222	0.26195	0.03755	0.00693
4	WTD RATIOS	K669		1.00000	0.79615	0.09073	0.00632	0.07180	0.00102	0.03401

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
1 WTD PTD WAGE & SAL RATIOS	K619	0.03203	0.99999	0.00001
2 WTD PTDCSS WAGE & SAL RATIOS	K629	0.02841	1.00000	0.00000
3 WTD WAGE AND SALARY RATIOS	K639	0.02841	1.00000	0.00000
4 WTD RATIOS	K669	0.00000	1.00003	-0.00003

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INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% L.F.	GEN SERVICE DEMAND	GEN SERVICE CURT / INTERR	LIGHTING ENERGY
<u>1 NET INCOME COMPUTATION</u>								
2 PRESENT CLASS REVENUES	R600	1,448,466	900,586	64,691	2,639	365,172	48,403	6,225
3 TOTAL REVENUE CREDITS	Q027	69,452	51,370	3,497	239	12,270	1,407	202
4 TOTAL ELECTRIC REVENUE	CS07	1,517,918	951,956	68,188	2,878	377,442	49,810	6,427
5 TOTAL OP EXP EX INC & REV TAX	OP61	-1,201,273	-742,908	-47,502	-2,464	-314,052	-44,671	-6,267
6 FIRM SERVICE REVENUE TAX	RTXP	-5,155	-3,206	-230	-9	-1,300	-172	-22
7 NET INCOME	NI01	311,490	205,842	20,456	405	62,090	4,967	138
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9 TOTAL INTEREST EXPENSE	Y783	-178,364	-110,963	-6,554	-295	-49,215	-6,907	-550
10 TOTAL ADDITIONS	Y861	-123,448	-76,453	-4,508	-200	-32,822	-4,526	-360
11 PRELIMINARY TAXABLE INCOME	TI01	9,678	18,426	9,394	-90	-19,947	-6,466	-772
<u>12 STATE INCOME TAX COMPUTATION</u>								
13 PRELIMINARY TAXABLE INCOME	TI01	9,678	18,426	9,394	-90	-19,947	-6,466	-772
14 DEDUCTIONS IN ADD TO Y843	Y911	6,950	4,305	254	11	1,847	255	20
15 STATE TAXABLE INCOME	SI01	16,628	22,731	9,648	-79	-18,100	-6,211	-752
<u>16 STATE INCOME TAX PAYABLE</u>								
17 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18 PRELIM SIT = SI01 * K192	ST01	915	1,250	531	-4	-996	-342	-41
19 STATE INC TAX PAYABLE	SP01	915	1,250	531	-4	-996	-342	-41
<u>20 SIT ALLOWABLE</u>								
21 STATE INC TAX PAYABLE	SP01	915	1,250	531	-4	-996	-342	-41
22 TOTAL STATE PROV DEF IT(410.1)	Z911	5,614	3,477	205	9	1,493	206	16
23 NET STATE INC TAX ALLOWABLE	SA01	6,529	4,727	736	5	497	-136	-25
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25 PRELIMINARY TAXABLE INCOME	TI01	9,678	18,426	9,394	-90	-19,947	-6,466	-772
26 STATE INC TAX PAYABLE	SP01	-915	-1,250	-531	4	996	342	41
27 NET FEDERAL TAXABLE INCOME	FI01	8,763	17,176	8,863	-86	-18,951	-6,124	-731

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>NET INCOME COMPUTATION</u>				
2 PRESENT CLASS REVENUES	R600	60,750	1,448,466	0
3 <u>TOTAL REVENUE CREDITS</u>	Q027	470	69,455	-3
4 TOTAL ELECTRIC REVENUE	CS07	61,220	1,517,921	-3
5 TOTAL OP EXP EX INC & REV TAX	OP61	-43,408	-1,201,272	-1
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	-216	-5,155	-0
7 NET INCOME	NI01	17,596	311,494	-4
8 <u>ADJUSTMENTS TO NET INCOME</u>				
9 TOTAL INTEREST EXPENSE	Y783	-3,877	-178,361	-3
10 <u>TOTAL ADDITIONS</u>	Y861	-4,581	-123,450	2
11 PRELIMINARY TAXABLE INCOME	TI01	9,138	9,683	-5
12 <u>STATE INCOME TAX COMPUTATION</u>				
13 PRELIMINARY TAXABLE INCOME	TI01	9,138	9,683	-5
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	258	6,950	-0
15 STATE TAXABLE INCOME	SI01	9,396	16,633	-5
16 <u>STATE INCOME TAX PAYABLE</u>				
17 STATE INCOME TAX RATE	K192	0.05500		0.05500
18 <u>PRELIM SIT = SI01 • K192</u>	ST01	517	915	0
19 STATE INC TAX PAYABLE	SP01	517	915	0
20 <u>SIT ALLOWABLE</u>				
21 STATE INC TAX PAYABLE	SP01	517	915	0
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	208	5,614	0
23 NET STATE INC TAX ALLOWABLE	SA01	725	6,529	0
24 <u>FEDERAL INCOME TAX COMPUTATION</u>				
25 PRELIMINARY TAXABLE INCOME	TI01	9,138	9,683	-5
26 <u>STATE INC TAX PAYABLE</u>	SP01	-517	-915	-0
27 NET FEDERAL TAXABLE INCOME	FI01	8,621	8,768	-5

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 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 1/13 AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 3
 ADJs:

INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL		GEN SERVICE		GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT /	INTERR	
1 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000		0.35000	0.35000
2 PRELIM FIT = FI01 * K190	FT01	3,067	6,012	3,102	-30	-6,633		-2,143	-256
3 TOTAL FED PROV DEF IT	Z781	34,894	21,610	1,274	57	9,278		1,279	102
4 TOTAL AMORTIZED ITC	Z813	-1,547	-958	-56	-3	-411		-57	-5
5 NET FED INC TAX ALLOWABLE	FA01	36,414	26,664	4,320	24	2,234		-921	-159
6 FEDERAL INCOME TAX PAYABLE									
7 PRELIM FIT = FI01 * K190	FT01	3,067	6,012	3,102	-30	-6,633		-2,143	-256
8 FED INC TAX PAYABLE	FP01	3,067	6,012	3,102	-30	-6,633		-2,143	-256
9 PRELIMINARY SUMMARY									
10 NET INCOME	NI01	311,490	205,842	20,456	405	62,090		4,967	138
11 NET FED INC TAX ALLOWABLE	FA01	-36,414	-26,664	-4,320	-24	-2,234		921	159
12 NET STATE INC TAX ALLOWABLE	SA01	-6,529	-4,727	-736	-5	-497		136	25
13 OVERALL RETURN EARNED (SCH 14)	RETU	268,547	174,451	15,400	376	59,359		6,024	322
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.04305	0.04495	0.06717	0.03637	0.03448		0.02494	0.01674

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 1/13 AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 4
 ADJs:

INCOME TAX BASED ON REVENUE		ITEM ALLO	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
1	FEDERAL INCOME TAX RATE	K190	0.35000		0.35000
2	PRELIM FIT = FI01 * K190	FT01	3,017	3,069	-2
3	TOTAL FED PROV DEF IT	Z781	1,295	34,895	-1
4	TOTAL AMORTIZED ITC	Z813	-57	-1,547	-0
5	NET FED INC TAX ALLOWABLE	FA01	4,255	36,417	-3
6 FEDERAL INCOME TAX PAYABLE					
7	PRELIM FIT = FI01 * K190	FT01	3,017	3,069	-2
8	FED INC TAX PAYABLE	FP01	3,017	3,069	-2
9 PRELIMINARY SUMMARY					
10	NET INCOME	NI01	17,596	311,494	-4
11	NET FED INC TAX ALLOWABLE	FA01	-4,255	-36,417	3
12	NET STATE INC TAX ALLOWABLE	SA01	-725	-6,529	-0
13	OVERALL RETURN EARNED (SCH 14)	RETU	12,616	268,548	-1
14	RATE OF RETURN EARNED (SCH 14)	RORX	0.09302	0.04305	-0.14286

III. Development of Input Allocation Factors

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

Allocator No. 2 - Production Energy
(Annual MWH)

Allocator No. 3 - Transmission
(12 CP)

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 - Meter Reading Expenses
(Specific Assignments)

Allocator No. 9 - Billing and Customer Accounting Expenses
(Specific Assignments)

Progress Energy Florida
Calculation of Production Capacity Allocation Factors
12 CP and 1/13th Avg Demand Allocation
Forecasted Twelve Months Ending December 31, 2010

ALLOCATOR NO. 1
PAGE 1 OF 2

RATE CLASS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	MWH SALES @ METER LEVEL	12 CP LOAD FACTOR	12 CP MW @ METER LEVEL (1) / 8760 hrs / (2)	DELIVERY EFFICIENCY FACTOR	AVG 12 CP MW @ SOURCE LEVEL (3) / (4)	MWH SALES @ METER LEVEL	DELIVERY EFFICIENCY FACTOR	SOURCE LEVEL MWH (6) / (7)	ANNUAL AVERAGE DEMAND (8) / 8760 hrs
I. RESIDENTIAL SERVICE	19,535,853	0.550	4,054.8	0.9362871	4,330.7	19,535,853	0.9362871	20,865,238	2,381.9
II. GENERAL SERVICE NON-DEMAND									
TRANSMISSION	3,194	0.658	0.6	0.9779000	0.6	3,194	0.9779000	3,266	0.4
PRIMARY	8,549	0.658	1.5	0.9679000	1.5	8,549	0.9679000	8,833	1.0
SECONDARY	1,264,318	0.658	219.3	0.9362871	234.2	1,264,318	0.9362871	1,350,353	154.1
TOTAL	1,276,061		221.4		236.3	1,276,061		1,362,452	155.5
III. GS - 100% L.F.	85,138	1.000	9.7	0.9362871	10.4	85,138	0.9362871	90,932	10.4
IV. GENERAL SERVICE DEMAND									
GSD-1 - TRANSMISSION	11,383	0.789	1.6	0.9779000	1.6	11,383	0.9779000	11,640	1.3
SS-1 - TRANSMISSION	9,441	1.264	0.9	0.9779000	0.9	9,441	0.9779000	9,654	1.1
SUBTOTAL - TRANSMISSION	20,824		2.5	0.9779000	2.6	20,824	0.9779000	21,295	2.4
GSD - PRIMARY DEL / PRIMARY MTR	2,324,558	0.789	336.3	0.9679000	347.5	2,324,558	0.9679000	2,401,651	274.2
GSD - SECONDARY DEL / PRIMARY MTR	20,159	0.789	2.9	0.9679000	3.0	20,159	0.9679000	20,828	2.4
SS-1 - PRIMARY	5,200	1.264	0.5	0.9679000	0.5	5,200	0.9679000	5,373	0.6
SUBTOTAL - PRIMARY	2,349,917		339.7	0.9679000	351.0	2,349,917	0.9679000	2,427,851	277.2
GSD - SECONDARY	12,466,054	0.789	1,803.6	0.9362871	1,926.3	12,466,054	0.9362871	13,314,350	1,519.9
TOTAL	14,836,795		2,145.8		2,279.9	14,836,795		15,763,495	1,799.5
V. CURTAILABLE/INTERRUPTIBLE GENERAL SERVICE									
CS - PRIMARY	182,204	1.093	19.0	0.9679000	19.6	182,204	0.9679000	188,247	21.5
SS3 - PRIMARY	1,950	∞	0.0	0.9679000	-	1,950	0.9679000	2,015	0.2
SUBTOTAL - PRIMARY	184,154		19.0	0.9679000	19.6	184,154	0.9679000	190,261	21.7
CS - SECONDARY	-	1.093	-	0.9362871	-	-	0.9362871	-	0.0
IS - TRANSM DEL / TRANSM MTR	309,071	0.927	38.1	0.9779000	39.0	309,071	0.9779000	316,056	36.1
IS - PRIMARY DEL / TRANS MTR	18,358	0.927	2.3	0.9779000	2.4	18,358	0.9779000	18,773	2.1
SS-2 - TRANSMISSION	69,815	0.749	10.6	0.9779000	10.8	69,815	0.9779000	71,393	8.1
SUBTOTAL - TRANSMISSION	397,244		51.0	0.9779000	52.2	397,244	0.9779000	406,222	46.4
IS - PRIMARY DEL / PRIMARY MTR	1,653,092	0.927	203.6	0.9679000	210.4	1,653,092	0.9679000	1,707,916	195.0
IS - TRANSM DEL / PRIMARY MTR	315,136	0.927	38.8	0.9679000	40.1	315,136	0.9679000	325,587	37.2
IS - SECONDARY DEL / PRIMARY MTR	5,169	0.927	0.6	0.9679000	0.6	5,169	0.9679000	5,340	0.6
SS-2 - PRIMARY	58,748	0.749	9.0	0.9679000	9.3	58,748	0.9679000	60,696	6.9
SUBTOTAL - PRIMARY	2,032,145		252.0	0.9679000	260.4	2,032,145	0.9679000	2,099,540	239.7
IS - SECONDARY	125,870	0.927	15.5	0.9362871	16.6	125,870	0.9362871	134,435	15.3
TOTAL	2,739,413		337.5		348.8	2,739,413		2,830,458	323.1
VI. LIGHTING SERVICE	345,590	4.790	8.2	0.9362871	8.8	345,590	0.9362871	369,107	42.1
TOTAL RETAIL	38,818,850				7,214.9	38,818,850		41,281,681	4,712.5

Progress Energy Florida
Calculation of Production Capacity Allocation Factors
12 CP and 1/13th Avg Demand Allocation
Forecasted Twelve Months Ending December 31, 2010

ALLOCATOR NO. 1
PAGE 2 OF 2

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	4,330.7	60.024%	2,381.9	50.544%	55.407%	3.888%	59.296%
II. GENERAL SERVICE NON-DEMAND	236.3	3.275%	155.5	3.300%	3.023%	0.254%	3.277%
III. GS - 100% L.F.	10.4	0.144%	10.4	0.221%	0.133%	0.017%	0.150%
IV. GENERAL SERVICE DEMAND	2,279.9	31.600%	1,799.5	38.186%	29.169%	2.937%	32.106%
V. CURTAILABLE/INTERRUPTIBLE GENERAL SERVICE	348.8	4.834%	323.1	6.856%	4.463%	0.527%	4.990%
VI. LIGHTING SERVICE	8.8	0.122%	42.1	0.893%	0.113%	0.069%	0.181%
TOTAL RETAIL	7,214.9	100.000%	4,712.5	100.000%	92.308%	7.692%	100.000%

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Progress Energy Florida
Calculation of Production Energy Allocation Factors
Forecasted Twelve Months Ending December 31, 2010

ALLOCATOR NO. 2
Page 1 of 1

RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) DELIVERY EFFICIENCY FACTOR	(3) SOURCE LEVEL MWH (6) / (7)	(4) ENERGY ALLOCATOR
I. RESIDENTIAL SERVICE	19,535,853	0.9362871	20,865,238	50.545%
II. GENERAL SERVICE NON-DEMAND				
TRANSMISSION	3,194	0.9779000	3,266	
PRIMARY	8,549	0.9679000	8,833	
SECONDARY	1,264,318	0.9362871	1,350,353	
TOTAL	1,276,061		1,362,452	3.300%
III. GS - 100% L.F.	85,138	0.9362871	90,932	0.220%
IV. GENERAL SERVICE DEMAND				
GSD-1 - TRANSMISSION	11,383	0.9779000	11,640	
SS-1 - TRANSMISSION	9,441	0.9779000	9,654	
SUBTOTAL - TRANSMISSION	20,824	0.9779000	21,295	
GSD - PRIMARY/PRIMARY	2,324,558	0.9679000	2,401,651	
GSD - SECONDARY DEL/ PRIMARY MTR	20,159	0.9679000	20,828	
SS-1 - PRIMARY	5,200	0.9679000	5,373	
SUBTOTAL - PRIMARY	2,349,917	0.9679000	2,427,851	
GSD - SECONDARY	12,466,054	0.9362871	13,314,350	
TOTAL	14,836,795		15,763,495	38.185%
V. CURTAILABLE/INTERRUPTIBLE GENERAL SERVICE				
CS - PRIMARY	182,204	0.9679000	188,247	
SS3 - PRIMARY	1,950	0.9679000	2,015	
SUBTOTAL - PRIMARY	184,154	0.9679000	190,261	
CS - SECONDARY	-	0.9362871	-	
IS - TRANSM DEL / TRANSM MTR	309,071	0.9779000	316,056	
IS - PRIMARY DEL / TRANS MTR	18,358	0.9779000	18,773	
SS-2 - TRANSMISSION	69,815	0.9779000	71,393	
SUBTOTAL - TRANSMISSION	397,244	0.9779000	406,222	
IS - PRIMARY DEL / PRIMARY MTR	1,653,092	0.9679000	1,707,916	
IS - TRANSM DEL / PRIMARY MTR	315,136	0.9679000	325,587	
IS - SECONDARY DEL / PRIMARY MTR	5,169	0.9679000	5,340	
SS-2 - PRIMARY	58,748	0.9679000	60,696	
SUBTOTAL - PRIMARY	2,032,145	0.9679000	2,099,540	
SECONDARY	125,870	0.9362871	134,435	
TOTAL	2,739,413		2,830,458	6.856%
VI. LIGHTING SERVICE	345,590	0.9362871	369,107	0.894%
TOTAL RETAIL	38,818,850		41,281,681	100.000%

Progress Energy Florida
CALCULATION OF TRANSMISSION ALLOCATION FACTORS
Forecasted Twelve Months Ending December 31, 2010

ALLOCATOR NO. 3
Page 1 of 1

	(1)	(2)	(3)	(4)	(5)	(6)
RATE CLASS ALLOCATOR CODE	MWH SALES @ METER LEVEL	12 CP LOAD FACTOR	12 CP MW @ METER LEVEL (1)/8760hrs/(2)	DELIVERY EFFICIENCY FACTOR	AVERAGE CP MW @ SOURCE LEVEL (3)/(4)	AVERAGE CP MW @ SOURCE LEVEL % K220
I. RESIDENTIAL SERVICE	19,535,853	0.550	4,054.8	0.9362871	4,330.7	60.025%
II. GENERAL SERVICE NON-DEMAND						
TRANSMISSION	3,194	0.658	0.6	0.9779000	0.6	
PRIMARY	8,549	0.658	1.5	0.9679000	1.5	
SECONDARY	1,264,318	0.658	219.3	0.9362871	234.2	
TOTAL	1,276,061		221.4		236.3	3.275%
III. GS - 100% L.F.	85,138	1.000	9.7	0.9362871	10.4	0.144%
IV. GENERAL SERVICE DEMAND						
GSD-1 - TRANSMISSION	11,383	0.789	1.6	0.9779000	1.6	
SS-1 - TRANSMISSION	9,441	1.264	0.9	0.9779000	0.9	
SUBTOTAL - TRANSMISSION	20,824		2.5	0.9779000	2.6	
GSD - PRIMARY DEL / PRIMARY MTR	2,324,558	0.789	336.3	0.9679000	347.5	
GSD - SECONDARY DEL / PRIMARY MTR	20,159	0.789	2.9	0.9679000	3.0	
SS-1 - PRIMARY	5,200	1.264	0.5	0.9679000	0.5	
SUBTOTAL - PRIMARY	2,349,917		339.7	0.9679000	351.0	
GSD - SECONDARY	12,466,054	0.789	1,803.6	0.9362871	1,926.3	
TOTAL	14,836,795		2,145.8		2,279.9	31.600%
V. CURTAILABLE/INTERRUPTIBLE GENERAL SERVICE						
CS - PRIMARY	182,204	1.093	19.0	0.9679000	19.6	
SS3 - PRIMARY	1,950	-	0.0	0.9679000	-	
SUBTOTAL - PRIMARY	184,154		19.0	0.9679000	19.6	
CS - SECONDARY	-	1.093	-	0.9362871	-	
IS - TRANSM DEL / TRANSM MTR	309,071	0.927	38.1	0.9779000	39.0	
IS - PRIMARY DEL / TRANSM MTR	18,358	0.927	2.3	0.9779000	2.4	
SS-2 - TRANSMISSION	69,815	0.749	10.6	0.9779000	10.8	
SUBTOTAL - TRANSMISSION	397,244		51.0	0.9779000	52.2	
IS - PRIMARY DEL / PRIMARY MTR	1,653,092	0.927	203.6	0.9679000	210.4	
IS - TRANSM DEL / PRIMARY MTR	315,136	0.927	38.8	0.9679000	40.1	
IS - SECONDARY DEL / PRIMARY MTR	5,169	0.927	0.6	0.9679000	0.6	
SS-2 - PRIMARY	58,748	0.749	9.0	0.9679000	9.3	
SUBTOTAL - PRIMARY	2,032,145		252.0	0.9679000	260.4	
IS - SECONDARY	125,870	0.927	15.5	0.9362871	16.6	
TOTAL	2,739,413		337.5		348.8	4.834%
VI. LIGHTING SERVICE	345,590	4.790	8.2	0.9362871	8.8	0.122%
TOTAL RETAIL	38,818,850				7,214.9	100.000%

Progress Energy Florida
Calculation of Distribution Primary Allocation Factors
Forecasted Twelve Months Ending December 31, 2010

ALLOCATOR NO. 4
Page 1 of 1

		(1)	(2)	(3)	(4)	(5)	(6)
RATE CLASS	ALLOCATOR CODE	MWH SALES @ METER LEVEL	CLASS MAX LOAD FACTOR	CLASS MAX MW @ METER LEVEL (1)/8760hrs/(2)	DELIVERY EFFICIENCY FACTOR	CLASS MAX MW @ SOURCE LEVEL (3)/(4)	CLASS MAX MW @ SOURCE LEVEL % K240
I. RESIDENTIAL SERVICE		19,535,853	0.395	5,645.6	0.9362871	6,029.8	62.375%
II. GENERAL SERVICE NON-DEMAND							
TRANSMISSION		-	0.453	-	0.9779000	-	
PRIMARY		8,549	0.453	2.2	0.9679000	2.3	
SECONDARY		1,264,318	0.453	318.5	0.9362871	340.2	
TOTAL		1,272,867		320.7		342.5	3.543%
III. GS - 100% L.F.		85,138	1.000	9.7	0.9362871	10.4	0.108%
IV. GENERAL SERVICE DEMAND							
GSD-1 - TRANSMISSION		-	0.634	-	0.9779000	-	
SS-1 - TRANSMISSION		-	0.173	-	0.9779000	-	
SUBTOTAL - TRANSMISSION		-		-	0.9779000	-	
GSD - PRIMARY DEL / PRIMARY MTR		2,324,558	0.634	418.3	0.9679000	432.2	
GSD - SECONDARY DEL / PRIMARY MTR		20,159	0.634	3.6	0.9679000	3.7	
SS-1 - PRIMARY		5,200	0.173	3.4	0.9679000	3.5	
SUBTOTAL - PRIMARY		2,349,917		425.3	0.9679000	439.4	
GSD - SECONDARY		12,466,054	0.634	2,243.2	0.9362871	2,395.8	
TOTAL		14,815,971		2,668.5		2,835.2	29.329%
V. CURTAILABLE/INTERRUPTIBLE GENERAL SERVICE							
CS - PRIMARY		182,204	0.720	28.9	0.9679000	29.9	
SS3 - PRIMARY		1,950	0.047	4.7	0.9679000	4.9	
SUBTOTAL - PRIMARY		184,154		33.6	0.9679000	34.7	
CS - SECONDARY		-	0.720	-	0.9362871	-	
IS - TRANSM DEL / TRANSM MTR		-	0.710	-	0.9779000	-	
IS - PRIMARY DEL / TRANSM MTR		18,358	0.710	3.0	0.9779000	3.1	
SS-2 - TRANSMISSION		-	0.263	-	0.9779000	-	
SUBTOTAL - TRANSMISSION		18,358		3.0	0.9779000	3.1	
IS - PRIMARY DEL / PRIMARY MTR		1,653,092	0.710	265.7	0.9679000	274.5	
IS - TRANSM DEL / PRIMARY MTR		-	0.710	-	0.9679000	-	
IS - SECONDARY DEL / PRIMARY MTR		5,169	0.710	0.8	0.9679000	0.8	
SS-2 - PRIMARY		58,748	0.263	25.5	0.9679000	26.3	
SUBTOTAL - PRIMARY		1,717,009		292.0	0.9679000	301.7	
IS - SECONDARY		125,870	0.710	20.2	0.9362871	21.6	
TOTAL		2,045,391		348.8		361.1	3.735%
VI. LIGHTING SERVICE		345,590	0.479	82.4	0.9362871	88.0	0.910%
TOTAL RETAIL		38,100,810				9,667.0	100.000%

Progress Energy Florida
Calculation of Distribution Secondary Allocation Factors
Forecasted Twelve Months Ending December 31, 2010

ALLOCATOR NO. 5
Page 1 of 1

	(1)	(2)	(3)	(4)	(5)	(6)
RATE CLASS	MWH SALES @ METER LEVEL	CUSTOMER MAX LOAD FACTOR	CUSTOMER MAX MW @ METER LEVEL (1)/8760hrs/(2)	DELIVERY EFFICIENCY FACTOR	CUSTOMER MAX MW @ SOURCE LEVEL (3)/(4)	CUSTOMER MAX MW @ SOURCE LEVEL % K242
ALLOCATOR CODE						
I. RESIDENTIAL SERVICE	19,535,853	0.159	13,994.6	0.9362871	14,946.9	78.743%
II. GENERAL SERVICE NON-DEMAND						
TRANSMISSION	-	0.174	-	0.9779000	-	
PRIMARY	-	0.174	-	0.9679000	-	
SECONDARY	1,264,318	0.174	829.2	0.9362871	885.6	
TOTAL	1,264,318		829.2		885.6	4.665%
III. GS - 100% L.F.	85,138	1.000	9.7	0.9362871	10.4	0.055%
IV. GENERAL SERVICE DEMAND						
GSD-1 - TRANSMISSION	-	0.491	-	0.9779000	-	
SS-1 - TRANSMISSION	-	0.096	-	0.9779000	-	
SUBTOTAL - TRANSMISSION	-		-		-	
GSD - PRIMARY DEL / PRIMARY MTR	-	0.491	-	0.9679000	-	
GSD - SECONDARY DEL / PRIMARY MTR	20,159	0.491	4.7	0.9679000	4.9	
SS-1 - PRIMARY	-	0.096	-	0.9679000	-	
SUBTOTAL - SECONDARY/PRIMARY	20,159		4.7		4.9	
GSD - SECONDARY	12,466,054	0.491	2,899.7	0.9362871	3,097.0	
TOTAL	12,486,213		2,904.4		3,101.9	16.341%
V. CURTAILABLE/INTERRUPTIBLE GENERAL SERVICE						
CS - PRIMARY	-	0.731	-	0.9679000	-	
SS3 - PRIMARY	-	0.047	-	0.9679000	-	
SUBTOTAL - PRIMARY	-		-		-	
CS - SECONDARY	-	0.731	-	0.9362871	-	
IS - TRANSM DEL / TRANSM MTR	-	0.558	-	0.9779000	-	
IS - PRIMARY DEL / TRANS MTR	-	0.558	-	0.9779000	-	
SS-2 - TRANSMISSION	-	0.165	-	0.9779000	-	
SUBTOTAL - TRANSMISSION	-		-		-	
IS - PRIMARY DEL / PRIMARY MTR	-	0.558	-	0.9679000	-	
IS - TRANSM DEL / PRIMARY MTR	-	0.558	-	0.9679000	-	
IS - SECONDARY DEL / PRIMARY MTR	5,169	0.558	1.1	0.9679000	1.1	
SS-2 - PRIMARY	-	0.165	-	0.9679000	-	
SUBTOTAL - SECONDARY/PRIMARY	5,169		1.1		1.1	
IS - SECONDARY	125,870	0.558	25.7	0.9362871	27.4	
TOTAL	131,039		26.8		28.5	0.150%
VI. LIGHTING SERVICE	345,590	4.790	8.2	0.9362871	8.8	0.046%
TOTAL RETAIL	33,848,151				18,982.1	100.000%

Progress Energy Florida
 Calculation of Distribution Services Allocation Factors
 Forecasted Twelve Months Ending December 31, 2010

ALLOCATOR NO. 6
 Page 1 of 1

		(1)	(2)
RATE CLASS	ALLOCATOR CODE:	AVG. NO. OF CUSTOMERS SERVED AT DISTRIBUTION SECONDARY	PERCENT OF TOTAL K244
I.	RESIDENTIAL SERVICE	1,455,657	88.873%
II.	GENERAL SERVICE NON-DEMAND	116,057	7.086%
III.	GS - 100% L.F.	11,370	0.694%
IV.	GENERAL SERVICE DEMAND	54,172	3.307%
V.	CURTAILABLE/INTERRUPTIBLE GENERAL SERVICE	44	0.003%
VI.	LIGHTING SERVICE	602	0.037%
	TOTAL RETAIL	1,637,902	100.000%

PROGRESS ENERGY FLORIDA

Development of Percentage Assignment of Meter Plant Investment

Test Period: Projected Calendar Year 2010

	(1)	(2)	(3)	(4)
RATE GROUP / METER TYPE	NUMBER OF METERED POINTS	CURRENT INSTALLED METER COST \$/meter	Estimated Current \$ Cost Meter Investment (1) x (2)	Percent Total Retail
A. Residential				
Secondary Standard	1,379,346	\$ 60	\$ 82,760,760	
Secondary Network/3ph/TR	76,272	\$ 100	\$ 7,627,200	
Secondary TOU	28	\$ 150	\$ 4,200	
Secondary TOU -CIAC	11	\$ 60	\$ 660	
Total	1,455,657		\$ 90,392,160	75.008%
B. General Service Non-Demand				
Secondary Standard	80,129	\$ 60	\$ 4,807,740	
Secondary Network/3ph/TR	35,211	\$ 100	\$ 3,521,100	
Secondary TOU	220	\$ 150	\$ 33,000	
Primary	41	\$ 8,300	\$ 340,300	
Transmission	1	\$ 31,000	\$ 31,000	
Total	115,602		\$ 8,733,140	7.247%
C. GS 100% Load Factor Usage				
Secondary Standard	10,032	\$ 60	\$ 601,920	
Secondary Network/3ph/TR	168	\$ 100	\$ 16,800	
Total	10,200		\$ 618,720	0.513%
D. General Service Demand/SS-1				
Secondary Standard Demand or TOU	46,666	\$ 250	\$ 11,666,500	
Secondary Network/3ph/TR	7,486	\$ 650	\$ 4,865,900	
Secondary TOU -CIAC	12	\$ 250	\$ 3,000	
Primary	357	\$ 8,300	\$ 2,963,100	
Primary TOU -CIAC	4	\$ 8,300	\$ 33,200	
Transmission	2	\$ 31,000	\$ 62,000	
Full CIAC	6	\$ -	\$ -	
Total	54,533		\$ 19,593,700	16.259%
E. Curtailable/Interruptible General Service/SS-2/SS-3				
Secondary TR	43	\$ 650	\$ 27,950	
Primary	100	\$ 8,300	\$ 830,000	
Transmission	9	\$ 31,000	\$ 279,000	
Full CIAC	3	\$ -	\$ -	
Total	155		\$ 1,136,950	0.943%
F. Lighting Service				
Secondary Standard	602	\$ 60	\$ 36,120	
Total	602		\$ 36,120	0.030%
Total Retail	1,636,749		\$ 120,510,790	100.000%

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

PROGRESS ENERGY FLORIDA
Estimated Meter Reading Expense by Rate Class
Projected Calendar Year 2010

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

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

PROGRESS ENERGY FLORIDA
Development of Percentage Assignment for Billing and Customer Accounting Expenses
Projected Calendar Year 2010

	(1)	(2)	(3)	(4)
<u>Rate Class</u>	<u>Avg. Monthly No. of Lines of Billing</u>	<u>Percent Total Retail</u>	<u>Avg. Monthly No. of Billed Accounts</u>	<u>Percent Total Retail</u>
ALLOCATOR CODE:		K412/K414		K400
A. Residential	1,455,657	85.554%	1,455,565	88.231%
B. General Service Non-Demand	116,099	6.823%	115,715	7.014%
C. Gen.Service 100% Load Factor Usage	11,370	0.668%	11,361	0.689%
D. General Service Demand	54,533	3.205%	54,280	3.290%
E. Curtailable/Interruptible General Service	155	0.009%	155	0.009%
G. Lighting Service	63,657	3.741%	12,652	0.767%
Total Retail	1,701,472	100.000%	1,649,728	100.000%

S:\Rates\2009 Rate Case\Workpapers\Allocator Cust Billing.xlsx]Retail Billing-Cust Expense

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 2010 DATA: FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13TH AD

Line No.		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		TOTAL RETAIL	RESIDENTIAL (RS)	GEN SERV NON DEM (GS-1)	GEN SERV 100% LF (GS-2)	GEN SERV DEMAND (GSD, SS-1)	CURTAIL/INTERR (CS, SS-3, IS, SS-2)	LIGHTING (LS) ENERGY	FACILITIES
1	I. COST OF SERVICE - (000'S)								
2	A Production Capacity								
3	a. 12 CP Component	\$ 718,241	\$ 431,120	\$ 23,524	\$ 1,035	\$ 226,963	\$ 34,723	\$ 876	\$ -
4	b. AD Component	59,853	30,248	1,963	134	22,888	4,110	535	-
5	Total Prod Capacity	778,094	461,368	25,487	1,169	249,851	38,833	1,411	-
6	B Production Energy	197,290	99,718	6,511	434	75,345	13,530	1,762	-
7	C Transmission	198,540	119,172	6,500	289	62,750	9,597	244	-
8	D Distribution Primary	317,760	198,199	11,252	345	93,213	11,872	2,887	-
9	E Distribution Secondary	204,189	160,777	9,524	113	33,375	306	95	-
10	F Distribution Services	78,044	69,359	5,529	539	2,579	2	29	-
11	G Metering	37,407	25,205	3,990	179	7,653	354	24	-
12	H Interruptible Equipment	408	-	-	-	-	408	-	-
13	I Lighting Facilities	60,592	-	-	-	-	-	-	60,547
14	J Customer Billing, Info, etc.	76,143	65,779	5,239	514	2,463	4	2,146	-
15	Rounding Adjustment (Tie to Juris & Class)	(4)	1	(2)	(2)	(10)	6	(4)	-
16	Total	\$ 1,948,463	\$ 1,199,578	\$ 74,030	\$ 3,580	\$ 527,219	\$ 74,912	\$ 8,594	\$ 60,547
17	II. BILLING UNITS								
18	A Number of Monthly Bills								
19	1. Metered Bills	19,640,980	17,467,887	1,387,218	122,394	654,400	1,862	7,219	-
20	2. Unmetered Bills	776,684	-	5,972	14,046	-	-	756,666	-
21	3. Total Bills	20,417,664	17,467,887	1,393,190	136,440	654,400	1,862	763,885	-
22	4. Total Bills with Secondary Service Tap	19,654,824	17,467,887	1,392,684	136,440	650,065	529	7,219	-
23	5. Total Bills with IS Equipment	1,778	-	-	-	-	1,778	-	-
24	B Annual Effective MWH Sales								
25	1. Production and Transmission Services	38,792,214	19,542,753	1,277,281	85,224	14,828,507	2,712,612	345,836	-
26	2. Distribution Primary Service	38,036,341	19,542,753	1,274,148	85,224	14,802,923	1,985,457	345,836	-
27	3. Distribution Secondary Service	33,869,817	19,542,753	1,265,675	85,224	12,499,183	131,146	345,836	-
28	C Sum of Monthly Effective Billing KW								
29	1. Production and Transmission Services	-	-	-	-	37,884,686	6,182,964	-	-
30	2. Distribution Primary Service	-	-	-	-	37,824,914	4,940,959	-	-
31	3. Distribution Secondary Service	-	-	-	-	33,141,848	340,723	-	-
32	E 12 CP - Allocator per Allocator No. 1B	100.000%	60.024%	3.275%	0.144%	31.600%	4.834%	0.122%	0.000%
33	Avg Demand - Allocator per Allocator No. 1B	100.000%	50.544%	3.300%	0.221%	38.186%	6.856%	0.893%	0.000%
34	12 CP & 1/13th AD Allocator per Allocator No. 1B	100.000%	59.296%	3.277%	0.150%	32.106%	4.990%	0.181%	0.000%
35	III. UNIT COSTS								
36	A Customer Related Costs - \$/Bill								
37	1. Metering (L. 8/L. 17)	-	\$ 1.44	\$ 2.88	\$ 1.46	\$ 11.69	\$ 190.12	\$ 3.32	-
38	2. Customer Billing, Info, etc. (L. 13/L. 19)	-	\$ 3.77	\$ 3.76	\$ 3.77	\$ 3.76	-	\$ 2.81	-
39	3. Secondary Service Tap (L. 9/L. 20)	-	\$ 3.97	\$ 3.97	\$ 3.95	\$ 3.97	\$ 3.78	\$ 4.02	-
40	4. Interruptible Equipment (L. 11/L. 21)	-	-	-	-	-	-	-	-
41	B Energy Related Costs - \$/MWH								
42	1. Production Energy (L. 5/ L. 23)	-	\$ 5.10	\$ 5.10	\$ 5.09	\$ 5.08	\$ 4.99	\$ 5.09	-
43	C Capacity Related Costs								
44	a. Based on MWH Sales - \$/MWH								
45	1. Production Capacity 12CP (L. 2/L. 23)	-	\$ 22.06	\$ 18.42	\$ 12.15	\$ 15.31	\$ 12.80	\$ 2.53	-
46	2. Production Capacity 1/13th AD (L. 3/L. 23)	-	\$ 1.55	\$ 1.54	\$ 1.57	\$ 1.54	\$ 1.52	\$ 1.55	-
47	3. Transmission (L. 6/L. 23)	-	\$ 6.10	\$ 5.09	\$ 3.39	\$ 4.23	\$ 3.54	\$ 0.71	-
48	4. Distribution Primary (L. 7/L. 24)	-	\$ 10.14	\$ 8.83	\$ 4.05	\$ 6.30	\$ 5.98	\$ 8.35	-
49	5. Distribution Secondary (L. 8/L. 25)	-	\$ 8.23	\$ 7.52	\$ 1.33	\$ 2.67	\$ 2.33	\$ 0.27	-
50	Or								
51	b. Based on Billing KW Demand - \$/KW/Month								
52	1. Production Capacity 12CP (L. 2/L. 27)	-	-	-	-	\$ 5.99	\$ 5.62	-	-
53	2. Production Capacity 1/13 AD (L. 3/L. 27)	-	-	-	-	\$ 0.60	\$ 0.66	-	-
54	3. Transmission (L. 6/L. 27)	-	-	-	-	\$ 1.66	\$ 1.55	-	-
55	4. Distribution Primary (L. 7/L. 28)	-	-	-	-	\$ 2.46	\$ 2.40	-	-
56	5. Distribution Secondary (L. 8/L. 29)	-	-	-	-	\$ 1.01	\$ -	-	-

TABLE IV B
PROGRESS ENERGY FLORIDA, INC
SUMMARY DEVELOPMENT OF FUNCTIONAL UNIT COSTS WITH PROPOSED REVENUE CREDITS
PROJECTED CALENDAR YEAR 2010 DATA: FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 1/13TH AD

Line No.		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		TOTAL RETAIL	RESIDENTIAL (RS)	GEN SERV NON DEM (GS-1)	GEN SERV 100% LF (GS-2)	GEN SERV DEMAND (GSD, SS-1)	CURTAIL/INTERR (CS, SS-3, IS, SS-2)	LIGHTING (LS) ENERGY	FACILITIES
1	I. COST OF SERVICE - (000'S)								
2	A Production Capacity								
3	a. 12 CP Component	\$ 718,241	\$ 431,120	\$ 23,524	\$ 1,035	\$ 226,963	\$ 34,723	\$ 876	\$ -
4	b. AD Component	59,853	30,248	1,963	134	22,888	4,110	535	-
5	Total Prod Capacity	778,094	461,368	25,487	1,169	249,851	38,833	1,411	-
6	B Production Energy	197,290	99,718	6,511	434	75,345	13,530	1,762	-
7	C Transmission	198,540	119,172	6,500	289	62,750	9,597	244	-
8	D Distribution Primary	317,760	198,199	11,252	345	93,213	11,872	2,887	-
9	E Distribution Secondary	204,189	160,777	9,524	113	33,375	306	95	-
10	F Distribution Services	73,984	65,750	5,241	511	2,445	2	28	-
11	G Metering	37,407	25,205	3,990	179	7,653	354	24	-
12	H Interruptible Equipment	408	-	-	-	-	408	-	-
13	I Lighting Facilities	60,592	-	-	-	-	-	-	60,547
14	J Customer Billing, Info, etc.	76,143	65,779	5,239	514	2,463	4	2,146	-
15	Rounding Adjustment (Tie to Juris & Class)	(4)	1	(2)	(2)	(10)	6	(4)	-
16	Total	\$ 1,944,403	\$ 1,195,969	\$ 73,742	\$ 3,552	\$ 527,085	\$ 74,912	\$ 8,593	\$ 60,547
17	II. BILLING UNITS								
18	A Number of Monthly Bills								
19	1. Metered Bills	19,640,980	17,467,887	1,387,218	122,394	654,400	1,862	7,219	-
20	2. Unmetered Bills	776,684	-	5,972	14,046	-	-	756,666	-
21	3. Total Bills	20,417,664	17,467,887	1,393,190	136,440	654,400	1,862	763,885	-
22	4. Total Bills with Secondary Service Tap	19,654,824	17,467,887	1,392,684	136,440	650,065	529	7,219	-
23	5. Total Bills with IS Equipment	1,778	-	-	-	-	1,778	-	-
24	B Annual Effective MWH Sales								
25	1. Production and Transmission Services	38,792,214	19,542,753	1,277,281	85,224	14,828,507	2,712,612	345,836	-
26	2. Distribution Primary Service	38,036,341	19,542,753	1,274,148	85,224	14,802,923	1,985,457	345,836	-
27	3. Distribution Secondary Service	33,869,817	19,542,753	1,265,675	85,224	12,499,183	131,146	345,836	-
28	C Sum of Monthly Effective Billing KW								
29	1. Production and Transmission Services	-	-	-	-	37,884,686	6,182,964	-	-
30	2. Distribution Primary Service	-	-	-	-	37,824,914	4,940,959	-	-
31	3. Distribution Secondary Service	-	-	-	-	33,141,848	340,723	-	-
32	E 12 CP - Allocator per Allocator No. 1B	100.000%	60.024%	3.275%	0.144%	31.600%	4.834%	0.122%	0.000%
33	Avg Demand - Allocator per Allocator No. 1B	100.000%	50.544%	3.300%	0.221%	38.186%	6.856%	0.893%	0.000%
34	12 CP & 1/13th AD Allocator per Allocator No. 1B	100.000%	59.296%	3.277%	0.150%	32.106%	4.990%	0.181%	0.000%
35	III. UNIT COSTS								
36	A Customer Related Costs - \$/Bill								
37	1. Metering (L. 8/L. 17)	-	\$ 1.44	\$ 2.88	\$ 1.46	\$ 11.69	\$ 190.12	\$ 3.32	-
38	2. Customer Billing, Info, etc. (L. 13/L. 19)	-	\$ 3.77	\$ 3.76	\$ 3.77	\$ 3.76	-	\$ 2.81	-
39	3. Secondary Service Tap (L. 9/L. 20)	-	\$ 3.76	\$ 3.76	\$ 3.75	\$ 3.76	\$ 3.78	\$ 3.88	-
40	4. Interruptible Equipment (L. 11/L. 21)	-	-	-	-	-	-	-	-
41	B Energy Related Costs - \$/MWH								
42	1. Production Energy (L. 5/ L. 23)	-	\$ 5.10	\$ 5.10	\$ 5.09	\$ 5.08	\$ 4.99	\$ 5.09	-
43	C Capacity Related Costs								
44	a. Based on MWH Sales - \$/MWH								
45	1. Production Capacity 12CP (L. 2/L. 23)	-	\$ 22.06	\$ 18.42	\$ 12.15	\$ 15.31	\$ 12.80	\$ 2.53	-
46	2. Production Capacity 1/13th AD(L. 3/L. 23)	-	\$ 1.55	\$ 1.54	\$ 1.57	\$ 1.54	\$ 1.52	\$ 1.55	-
47	3. Transmission (L. 6/L. 23)	-	\$ 6.10	\$ 5.09	\$ 3.39	\$ 4.23	\$ 3.54	\$ 0.71	-
48	4. Distribution Primary (L. 7/L. 24)	-	\$ 10.14	\$ 8.83	\$ 4.05	\$ 6.30	\$ 5.98	\$ 8.35	-
49	5. Distribution Secondary (L. 8/L. 25)	-	\$ 8.23	\$ 7.52	\$ 1.33	\$ 2.67	\$ 2.33	\$ 0.27	-
50	Or								
51	b. Based on Billing KW Demand - \$/KW/Month								
52	1. Production Capacity 12CP (L. 2/L. 27)	-	-	-	-	\$ 5.99	\$ 5.62	-	-
53	2. Production Capacity 1/13 AD (L. 3/L. 27)	-	-	-	-	\$ 0.60	\$ 0.66	-	-
54	3. Transmission (L. 6/L. 27)	-	-	-	-	\$ 1.66	\$ 1.55	-	-
55	4. Distribution Primary (L. 7/L. 28)	-	-	-	-	\$ 2.46	\$ 2.40	-	-
56	5. Distribution Secondary (L. 8/L. 29)	-	-	-	-	\$ 1.01	\$ -	-	-

PROGRESS ENERGY FLORIDA
EFFECTIVE SALES BY SERVICE FUNCTION
FORECASTED TWELVE MONTHS ENDING DECEMBER 31, 2010

Supplement No. 1
Unit Cost Summary
PAGE 1 OF 1

<u>RATE SCHEDULE</u>	(1) METER LEVEL MWH SALES INCLUDING UNBILLED SALES	(2) METERING VOLTAGE ADJUSTMENT FACTOR	(3) ENERGY AND PROD./TRANSM. CAPACITY EFFECTIVE SALES	(4) DISTRIBUTION PRIMARY EFFECTIVE SALES	(5) DISTRIBUTION SECONDARY EFFECTIVE SALES
A. RESIDENTIAL - RS	19,542,753	1.00	19,542,753	19,542,753	19,542,753
B. GENERAL SERVICE NON-DEMAND - GS-1					
1. TRANSMISSION	3,197	0.98	3,133	0	0
2. PRIMARY	8,558	0.99	8,473	8,473	0
3. SEC DEL/PRI MTR	0	0.99	0	0	0
4. SECONDARY	1,265,675	1.00	1,265,675	1,265,675	1,265,675
TOTAL GS	1,277,431		1,277,281	1,274,148	1,265,675
C. GS-2 100% LF	85,224	1.00	85,224	85,224	85,224
D. GENERAL SERVICE DEMAND - GSD					
1. TRANSMISSION	11,395	0.98	11,167	0	0
2. PRIMARY	2,327,010	0.99	2,303,740	2,303,740	0
3. SEC DEL/PRI MTR	20,180	0.99	19,978	19,978	19,978
4. SECONDARY	12,479,205	1.00	12,479,205	12,479,205	12,479,205
TOTAL GSD	14,837,790		14,814,090	14,802,923	12,499,183
E. CURTAILABLE SERVICE - CS					
1. TRANSMISSION	0	0.98	0	0	0
2. PRIMARY	182,424	0.99	180,600	180,600	0
3. SECONDARY	0	1.00	0	0	0
TOTAL CS	182,424		180,600	180,600	0
F. INTERRUPTIBLE SERVICE - IS					
1. TRANSMISSION	309,446	0.98	303,257	0	0
2. TRANS DEL/PRI MTR	315,518	0.99	312,363	0	0
3. PRI DEL/TRANS MTR	18,380	0.98	18,013	18,013	0
4. PRIMARY	1,655,095	0.99	1,638,544	1,638,544	0
5. SEC DEL/PRI MTR	5,175	0.99	5,124	5,124	5,124
6. SECONDARY	126,023	1.00	126,023	126,023	126,023
TOTAL IS	2,429,637		2,403,323	1,787,703	131,146
G. STANDBY SERVICE - SS-1 (FIRM)					
1. TRANSMISSION	9,452	0.98	9,263	0	0
2. TRANS DEL/PRI MTR	5,206	0.99	5,154	0	0
3. PRIMARY	0	0.99	0	0	0
TOTAL SS-1	14,658		14,417	0	0
H. STANDBY SERVICE - SS-2 (IS)					
1. TRANSMISSION	69,913	0.98	68,515	0	0
2. TRANS DEL/PRI MTR	43,456	0.99	43,021	0	0
3. PRIMARY	15,374	0.99	15,220	15,220	0
TOTAL SS-2	128,743		126,756	15,220	0
I. STANDBY SERVICE - SS-3 (CS)					
1. TRANSMISSION	0	0.98	0	0	0
2. PRIMARY	1,953	0.99	1,933	1,933	0
TOTAL SS-3	1,953		1,933	1,933	0
J. LIGHTING -LS	345,836	1.00	345,836	345,836	345,836
TOTAL	38,846,449		38,792,214	38,036,341	33,869,817
SUMMARY BY RATE CLASS					
RESIDENTIAL - RS	19,542,753		19,542,753	19,542,753	19,542,753
GENERAL SERVICE NON-DEMAND - GS-1	1,277,431		1,277,281	1,274,148	1,265,675
GENERAL SERVICE NON-DEMAND - GS-2	85,224		85,224	85,224	85,224
GENERAL SERVICE DEMAND - GSD,SS-1	14,852,448		14,828,507	14,802,923	12,499,183
CURTAIL/INTERR SERVICE - CS, SS-3, IS, SS-2	2,742,757		2,712,612	1,985,457	131,146
LIGHTING - LS	345,836		345,836	345,836	345,836
TOTAL	38,846,449		38,792,214	38,036,341	33,869,817

PROGRESS ENERGY FLORIDA
SUMMARY OF RETAIL DEMAND CLASSES EFFECTIVE SUM OF MONTHLY BILLING KW BY SERVICE FUNCTION
FORECASTED TWELVE MONTHS ENDING DECEMBER 31, 2010

Supplement No. 2
Unit Cost Summary
Page 1 of 1

RATE SCHEDULE	(1) METER LEVEL SUM OF MONTHLY BILLING KW	(2) REALIZED BILLING KW FACTOR	(3) METERING VOLTAGE ADJUSTMENT FACTOR	(4) ADJ SEC. LEVEL REALIZED SUM MONTHLY BILLING KW	(5) PROD & TRANSM CAPACITY EFFECTIVE BILLING KW	(6) DISTRIBUTION PRIMARY EFFECTIVE BILLING KW	(7) DISTRIBUTION SECONDARY EFFECTIVE BILLING KW
A. GENERAL SERVICE DEMAND - GSD							
1. TRANSMISSION	21,443	1.0	0.98	21,014	21,014	0	0
2. PRIMARY	4,721,381	1.0	0.99	4,674,167	4,674,167	4,674,167	0
3. SEC DEL/PRI MTR	33,415	1.0	0.99	33,081	33,081	33,081	33,081
4. SECONDARY	33,108,767	1.0	1.00	33,108,767	33,108,767	33,108,767	33,108,767
TOTAL GSD	37,885,006				37,837,029	37,816,015	33,141,848
B. CURTAILABLE SERVICE - CS							
1. TRANSMISSION	0	1.0	0.98	0	0	0	0
2. PRIMARY	394,737	1.0	0.99	390,790	390,790	390,790	0
3. SECONDARY	0	1.0	1.00	0	0	0	0
TOTAL CS	394,737				390,790	390,790	0
C. INTERRUPTIBLE SERVICE - IS							
1. TRANSMISSION	621,847	1.0	0.98	609,410	609,410	0	0
2. TRANS DEL/PRI MTR	788,442	1.0	0.99	780,558	780,558	0	0
3. PRI DEL/TRANS MTR	42,147	1.0	0.98	41,304	41,304	41,304	0
4. PRIMARY	3,806,886	1.0	0.99	3,768,817	3,768,817	3,768,817	0
5. SEC DEL/PRI MTR	12,114	1.0	0.99	11,993	11,993	11,993	11,993
6. SECONDARY	328,730	1.0	1.00	328,730	328,730	328,730	328,730
TOTAL IS	5,600,166				5,540,812	4,150,844	340,723
D. STANDBY SERVICE - SS-1 (FIRM)							
A. GEN. AND TRANSM. CAPACITY							
a. Monthly SB Capacity							
1. TRANSMISSION	233,380	0.10	0.98	22,871	22,871	0	0
2. TRANS DEL/PRI MTR	0	0.10	0.99	0	0	0	0
3. PRIMARY	0	0.10	0.99	0	0	0	0
b. Sum Daily SB Capacity							
1. TRANSMISSION	340,421	0.0476	0.98	15,886	15,886	0	0
2. TRANS DEL/PRI MTR	0	0.0476	0.99	0	0	0	0
3. PRIMARY	188,775	0.0476	0.99	8,899	8,899	8,899	0
B. DISTRIBUTION CAPACITY							
Standby Capacity - Primary	0	1.0	0.99	0	-	0	0
TOTAL SS-1	762,576				47,657	8,899	0
E. STANDBY SERVICE - SS-2 (IS)							
A. GEN. AND TRANSM. CAPACITY							
a. Monthly SB Capacity							
1. TRANSMISSION	41,830	0.10	0.98	4,099	4,099	0	0
2. TRANS DEL/PRI MTR	0	0.10	0.99	0	0	0	0
3. PRIMARY	28,500	0.10	0.99	2,822	2,822	2,822	0
b. Sum Daily SB Capacity							
1. TRANSMISSION	2,773,609	0.0476	0.98	129,435	129,435	0	0
2. TRANS DEL/PRI MTR	0	0.0476	0.99	0	0	0	0
3. PRIMARY	2,111,337	0.0476	0.99	99,534	99,534	99,534	0
B. DISTRIBUTION CAPACITY							
Standby Capacity - Primary	114,000	1.0	0.99	112,860	-	112,860	0
TOTAL SS-2	5,069,276				235,890	215,216	0
F. STANDBY SERVICE - SS-3 (CS)							
A. GEN. AND TRANSM. CAPACITY							
a. Monthly SB Capacity							
1. TRANSMISSION	0	0.10	0.98	0	0	0	0
2. TRANS DEL/PRI MTR	0	0.10	0.99	0	0	0	0
3. PRIMARY	99,365	0.10	0.99	9,837	9,837	9,837	0
b. Sum Daily SB Capacity							
1. TRANSMISSION	0	0.0476	0.98	0	0	0	0
2. TRANS DEL/PRI MTR	0	0.0476	0.99	0	0	0	0
3. PRIMARY	119,541	0.0476	0.99	5,636	5,636	5,636	0
B. DISTRIBUTION CAPACITY							
Standby Capacity - Primary	170,340	1.0	0.99	168,637	-	168,637	0
TOTAL SS-3	389,246				15,473	184,109	0
SUMMARY BY RATE CLASS							
GENERAL SERVICE DEMAND - GSD,SS-1	38,647,582				37,884,686	37,824,914	33,141,848
CURTAIL/INTER SERVICE - CS, SS-3, IS, SS-2	11,453,425				6,182,964	4,940,959	340,723
TOTAL	50,101,007				44,067,650	42,765,873	33,482,571

S:\Rates\2009 Rate Case\Workpapers\Unit Cost Summaries_2010.xlsx\SUPPL NO2-UNIT COST

V. FUNCTIONAL COST STUDIES

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A	<i>Total Retail</i>	74
B	<i>Residential Service</i>	131
C	<i>General Service Non-Demand</i>	184
D	<i>General Service 100% LF</i>	239
E	<i>General Service Demand</i>	294
F	<i>Curtable/Interruptible Service</i>	349
G	<i>Lighting Service</i>	406

PROGRESS ENERGY FLORIDA
RETAIL FUNCTIONAL COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
(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
<u>1 RATE BASE</u>								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	10,381,339	4,895,039	47,532	1,191,453	1,876,225	1,230,331	513,027
3 TOTAL DEPRECIATION RESERVE	DR11	-4,437,117	-2,326,469	-18,866	-347,106	-720,244	-517,063	-174,789
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>294,393</u>	<u>3,297</u>	<u>315,499</u>	<u>51,510</u>	<u>-8,812</u>	<u>-4,295</u>	<u>-14,157</u>
5 TOTAL RATE BASE	RB91	6,238,615	2,571,867	344,165	895,857	1,147,169	708,973	324,081
<u>6 OPERATING EXPENSES</u>								
7 TOTAL O & M EXPENSE	OM31	721,495	215,656	147,313	42,154	105,676	62,593	43,289
8 TOTAL DEPRECIATION EXPENSE	DE41	357,872	174,732	2,312	29,934	58,460	46,571	14,846
9 TOTAL OTHER TAX & MISC EXPENSE	L591	124,431	62,914	2,805	12,967	21,111	12,157	5,083
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-2,523</u>	<u>-1,190</u>	<u>-12</u>	<u>-290</u>	<u>-456</u>	<u>-299</u>	<u>-125</u>
11 TOTAL OP EXP EX INC & REV TAX	OP61	1,201,275	452,112	152,418	84,765	184,791	121,022	63,093
12 NET FED INCOME TAX ALLOWABLE	I879	201,199	82,225	11,715	29,241	37,034	22,805	10,483
13 NET STATE INCOME TAX ALLOWABLE	J979	33,932	13,896	1,951	4,917	6,244	3,848	1,766
14 <u>REVENUE TAX</u>	L033	<u>6,936</u>	<u>2,770</u>	<u>702</u>	<u>707</u>	<u>1,131</u>	<u>727</u>	<u>278</u>
15 TOTAL OPERATING EXPENSE	OPEX	1,443,342	551,003	166,786	119,630	229,200	148,402	75,620
16 RETURN ON RATE BASE	R751	574,576	236,869	31,698	82,508	105,654	65,296	29,848
17 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-69,452</u>	<u>-9,778</u>	<u>-1,194</u>	<u>-3,598</u>	<u>-17,094</u>	<u>-9,509</u>	<u>-27,424</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	1,948,466	778,094	197,290	198,540	317,760	204,189	78,044
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>1,948,466</u>	<u>778,095</u>	<u>197,290</u>	<u>198,540</u>	<u>317,760</u>	<u>204,189</u>	<u>78,044</u>
20 EXCESS REVENUES	XREV	0	1	0	0	0	0	0
21 TOTAL RETURN EARNED	RETE	574,577	236,870	31,698	82,508	105,654	65,296	29,848
22 RATE OF RETURN EARNED	RORE	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
23 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12541	0.12541	0.12541	0.12541	0.12541	0.12541	0.12541
25 ALLOWED RETURN ON COM EQUITY	AROE		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26 CLASS REVENUES=COST OF SERVICE	R600	1,948,466	778,095	197,290	198,540	317,760	204,189	78,044
27 REVENUE INCREASE JUSTIFIED	RIJD	0	-1	0	0	0	0	0

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 (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	130,279	2,271	385,204	109,980	10,381,341	-2
3 TOTAL DEPRECIATION RESERVE	DR11	-12,219	-908	-246,679	-72,774	-4,437,117	-0
4 TOTAL RATE BASE ADJUSTMENTS	RB71	-2,455	-31	-2,905	-43,263	294,388	5
5 TOTAL RATE BASE	RB91	115,605	1,332	135,620	-6,057	6,238,612	3
6 OPERATING EXPENSES							
7 TOTAL O & M EXPENSE	OM31	9,917	147	21,767	72,989	721,501	-6
8 TOTAL DEPRECIATION EXPENSE	DE41	11,148	70	17,966	1,833	357,872	0
9 TOTAL OTHER TAX & MISC EXPENSE	L591	1,555	22	3,814	2,000	124,428	3
10 MISC ALLOWABLE EXPENSES	M621	-32	-1	-94	-27	-2,526	3
11 TOTAL OP EXP EX INC & REV TAX	OP61	22,588	238	43,453	76,795	1,201,275	0
12 NET FED INCOME TAX ALLOWABLE	I879	3,802	44	4,188	-335	201,202	-3
13 NET STATE INCOME TAX ALLOWABLE	J979	638	7	714	-51	33,930	2
14 REVENUE TAX	L033	133	1	216	271	6,936	0
15 TOTAL OPERATING EXPENSE	OPEX	27,161	290	48,571	76,680	1,443,343	-1
16 RETURN ON RATE BASE	R751	10,647	123	12,491	-558	574,576	0
17 TOTAL REVENUE CREDITS	Q027	-401	-5	-470	21	-69,452	-0
18 TOTAL ELECTRIC COST OF SERVICE	CS05	37,407	408	60,592	76,143	1,948,467	-1
19 CLASS REVENUES=COST OF SERVICE	R602	37,407	409	60,592	76,143	1,948,469	-3
20 EXCESS REVENUES	XREV	0	1	0	0	2	-2
21 TOTAL RETURN EARNED	RETE	10,647	124	12,491	-558	574,578	-1
22 RATE OF RETURN EARNED	RORE	0.09210	0.09309	0.09210	0.09212	0.09210	-0.33333
23 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12540	0.12737	0.12541	0.12546	0.12541	-0.71731
25 ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540		0.12540
26 CLASS REVENUES=COST OF SERVICE	R600	37,407	409	60,592	76,143	1,948,469	-3
27 REVENUE INCREASE JUSTIFIED	RIJD	0	-1	0	0	-2	2

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 (REFLECTS PRESENT RATE REVENUE CREDITS)

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<u>SUMMARY OF RESULTS</u>		<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
		<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	PER UNIT PRES REV	RIJP	0.00000	-0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 (REFLECTS PRESENT RATE REVENUE CREDITS)

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<u>SUMMARY OF RESULTS</u>		<u>ITEM ALLO</u>		<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PER UNIT PRES REV	RIJP		0.00000	-0.00244	0.00000	0.00000	-0.00000	-0.66667

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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			TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
	<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>							
1	<u>PRODUCTION PLANT</u>								
2	BASE	P100 K200	4,007,589	4,007,589	0	0	0	0	0
3	INTERMEDIATE	P102 K202	206,878	206,878	0	0	0	0	0
4	<u>PEAKING</u>	<u>P104 K204</u>	<u>494,555</u>	<u>494,555</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5	PRODUCTION PLANT IN SERVICE	P121	4,709,022	4,709,022	0	0	0	0	0
6	<u>TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T100 K200	51,219	51,219	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	1,770	1,770	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	16,100	16,100	0	0	0	0	0
10	TRANSMISSION	T106 K220	1,174,200	0	0	1,174,200	0	0	0
11	<u>DISTRIBUTION</u>	<u>T108 K240</u>	<u>22,021</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,021</u>	<u>0</u>	<u>0</u>
12	TRANSMISSION PLANT IN SERVICE	T121	1,265,310	69,089	0	1,174,200	22,021	0	0
13	TOTAL PROD & TRANS PLANT	PT21	5,974,332	4,778,111	0	1,174,200	22,021	0	0
14	<u>DISTRIBUTION PLANT</u>								
15	PRIMARY	D100 K240	1,742,976	0	0	0	1,742,976	0	0
16	SECONDARY	D102 K242	1,202,278	0	0	0	0	1,202,278	0
17	SERVICES	D104 K244	501,330	0	0	0	0	0	501,330
18	METERS	D106 K246	124,309	0	0	0	0	0	0
19	LIGHTING FACILITIES	D108 K248	376,421	0	0	0	0	0	0
20	<u>IS CONTROL EQUIPMENT</u>	<u>D110 K252</u>	<u>2,220</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
21	DISTRIBUTION PLANT IN SERVICE	D141	3,949,534	0	0	0	1,742,976	1,202,278	501,330
22	TOTAL TRANS & DIST PLANT	TD21	5,214,844	69,089	0	1,174,200	1,764,997	1,202,278	501,330
23	TOTAL GROSS PTD PLANT	PD21	9,923,866	4,778,111	0	1,174,200	1,764,997	1,202,278	501,330
24	<u>GENERAL & INTANGIBLE PLANT</u>								
25	LABOR RELATED	G100 K627	504,670	190,874	77,591	28,164	66,916	45,794	19,095
26	RETAIL CUSTOMER RELATED (CSS)	G102 K400	78,081	0	0	0	0	0	0
27	DISTRIBUTION PRIMARY RELATED	G106 K240	70,236	0	0	0	70,236	0	0

PROGRESS ENERGY FLORIDA
RETAIL FUNCTIONAL COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>							
2 BASE	P100 K200	0	0	0	0	4,007,589	0
3 INTERMEDIATE	P102 K202	0	0	0	0	206,878	0
4 PEAKING	P104 K204	0	0	0	0	494,555	0
5 PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	4,709,022	0
<u>6 TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T100 K200	0	0	0	0	51,219	0
8 GEN. STEP-UP XFMR - INTERM	T102 K202	0	0	0	0	1,770	0
9 GEN. STEP-UP XFMR - PEAKING	T104 K204	0	0	0	0	16,100	0
10 TRANSMISSION	T106 K220	0	0	0	0	1,174,200	0
11 DISTRIBUTION	T108 K240	0	0	0	0	22,021	0
12 TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	1,265,310	0
13 TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	5,974,332	0
<u>14 DISTRIBUTION PLANT</u>							
15 PRIMARY	D100 K240	0	0	0	0	1,742,976	0
16 SECONDARY	D102 K242	0	0	0	0	1,202,278	0
17 SERVICES	D104 K244	0	0	0	0	501,330	0
18 METERS	D106 K246	124,309	0	0	0	124,309	0
19 LIGHTING FACILITIES	D108 K248	0	0	376,421	0	376,421	0
20 IS CONTROL EQUIPMENT	D110 K252	0	2,220	0	0	2,220	0
21 DISTRIBUTION PLANT IN SERVICE	D141	124,309	2,220	376,421	0	3,949,534	0
22 TOTAL TRANS & DIST PLANT	TD21	124,309	2,220	376,421	0	5,214,844	0
23 TOTAL GROSS PTD PLANT	PD21	124,309	2,220	376,421	0	9,923,866	0
<u>24 GENERAL & INTANGIBLE PLANT</u>							
25 LABOR RELATED	G100 K627	9,745	84	14,338	52,072	504,673	-3
26 RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	78,081	78,081	0
27 DISTRIBUTION PRIMARY RELATED	G106 K240	0	0	0	0	70,236	0

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 (REFLECTS PRESENT RATE REVENUE CREDITS)

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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	ADJ D - CAPITAL LEASES	G108 K627	-195,514	-73,946	-30,059	-10,911	-25,924	-17,741	-7,398
2	GENERAL PLANT IN SERVICE	G121	457,473	116,928	47,532	17,253	111,228	28,053	11,697
3	GROSS ELECTRIC PLT IN SERVICE	GP11	10,381,339	4,895,039	47,532	1,191,453	1,876,225	1,230,331	513,027

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1 <u>ADJ D - CAPITAL LEASES</u>	G108 K627	-3,775	-33	-5,555	-20,173	-195,515	1
2 <u>GENERAL PLANT IN SERVICE</u>	G121	5,970	51	8,783	109,980	457,475	-2
3 <u>GROSS ELECTRIC PLT IN SERVICE</u>	GP11	130,279	2,271	385,204	109,980	10,381,341	-2

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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
DEPRECIATION RESERVE	ITEM ALLO		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 <u>PRODUCTION PLANT</u>									
2 BASE	P150 P100		1,737,090	1,737,090	0	0	0	0	0
3 INTERMEDIATE	P152 P102		206,926	206,926	0	0	0	0	0
4 <u>PEAKING</u>	P154 P104		312,826	312,826	0	0	0	0	0
5 TOTAL PROD DEPREC RESERVE	P171		2,256,842	2,256,842	0	0	0	0	0
6 <u>TRANSMISSION PLANT</u>									
7 GEN. STEP-UP XFMR - BASE	T150 T100		17,991	17,991	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102		757	757	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104		4,470	4,470	0	0	0	0	0
10 <u>TRANSMISSION</u>	T156 T106		340,258	0	0	340,258	0	0	0
11 <u>DISTRIBUTION</u>	T158 T108		6,135	0	0	0	6,135	0	0
12 TOTAL TRANS DEPREC RESERVE	T171		369,611	23,218	0	340,258	6,135	0	0
13 <u>DISTRIBUTION PLANT</u>									
14 PRIMARY	D150 D100		631,312	0	0	0	631,312	0	0
15 SECONDARY	D152 D102		505,929	0	0	0	0	505,929	0
16 SERVICES	D154 D104		170,146	0	0	0	0	0	170,146
17 METERS	D156 D106		9,850	0	0	0	0	0	0
18 LIGHTING FACILITIES	D158 D108		243,193	0	0	0	0	0	0
19 <u>IS CONTROL EQUIPMENT</u>	D160 D110		888	0	0	0	0	0	0
20 TOTAL DISTRIB DEPREC RESERVE	D191		1,561,318	0	0	0	631,312	505,929	170,146
21 <u>GENERAL & INTANGIBLE PLANT</u>									
22 LABOR RELATED	G150 G100		122,706	46,409	18,866	6,848	16,270	11,134	4,643
23 RETAIL CUSTOMER RELATED (CSS)	G152 G102		60,113	0	0	0	0	0	0
24 <u>DISTRIBUTION PRIMARY RELATED</u>	G156 G106		66,527	0	0	0	66,527	0	0
25 TOTAL GENERAL DEPREC RESERVE	G171		249,346	46,409	18,866	6,848	82,797	11,134	4,643
26 TOTAL DEPRECIATION RESERVE	DR11		4,437,117	2,326,469	18,866	347,106	720,244	517,063	174,789

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DEPRECIATION RESERVE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>							
2 BASE	P150 P100	0	0	0	0	1,737,090	0
3 INTERMEDIATE	P152 P102	0	0	0	0	206,926	0
4 PEAKING	P154 P104	0	0	0	0	312,826	0
5 TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	2,256,842	0
<u>6 TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	17,991	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102	0	0	0	0	757	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104	0	0	0	0	4,470	0
10 TRANSMISSION	T156 T106	0	0	0	0	340,258	0
11 DISTRIBUTION	T158 T108	0	0	0	0	6,135	0
12 TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	369,611	0
<u>13 DISTRIBUTION PLANT</u>							
14 PRIMARY	D150 D100	0	0	0	0	631,312	0
15 SECONDARY	D152 D102	0	0	0	0	505,929	0
16 SERVICES	D154 D104	0	0	0	0	170,146	0
17 METERS	D156 D106	9,850	0	0	0	9,850	0
18 LIGHTING FACILITIES	D158 D108	0	0	243,193	0	243,193	0
19 IS CONTROL EQUIPMENT	D160 D110	0	888	0	0	888	0
20 TOTAL DISTRIB DEPREC RESERVE	D191	9,850	888	243,193	0	1,561,318	0
<u>21 GENERAL & INTANGIBLE PLANT</u>							
22 LABOR RELATED	G150 G100	2,369	20	3,486	12,661	122,706	0
23 RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	60,113	60,113	0
24 DISTRIBUTION PRIMARY RELATED	G156 G106	0	0	0	0	66,527	0
25 TOTAL GENERAL DEPREC RESERVE	G171	2,369	20	3,486	72,774	249,346	0
26 TOTAL DEPRECIATION RESERVE	DR11	12,219	908	246,679	72,774	4,437,117	0

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			TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>NET ELECTRIC PLANT</u>	<u>ITEM ALLO</u>								
1 <u>PRODUCTION PLANT</u>									
2 PRODUCTION PLANT IN SERVICE	P121		4,709,022	4,709,022	0	0	0	0	0
3 <u>TOTAL PROD DEPREC RESERVE</u>	P171		<u>-2,256,842</u>	<u>-2,256,842</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>
4 NET PRODUCTION PLANT	P221		2,452,180	2,452,180	0	0	0	0	0
5 <u>TRANSMISSION PLANT</u>									
6 TRANSMISSION PLANT IN SERVICE	T121		1,265,310	69,089	0	1,174,200	22,021	0	0
7 <u>TOTAL TRANS DEPREC RESERVE</u>	T171		<u>-369,611</u>	<u>-23,218</u>	<u>-0</u>	<u>-340,258</u>	<u>-6,135</u>	<u>-0</u>	<u>-0</u>
8 NET TRANSMISSION PLANT	T221		895,699	45,871	0	833,942	15,886	0	0
9 <u>DISTRIBUTION PLANT</u>									
10 DISTRIBUTION PLANT IN SERVICE	D141		3,949,534	0	0	0	1,742,976	1,202,278	501,330
11 <u>TOTAL DISTRIB DEPREC RESERVE</u>	D191		<u>-1,561,318</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-631,312</u>	<u>-505,929</u>	<u>-170,146</u>
12 NET DISTRIBUTION PLANT	D241		2,388,216	0	0	0	1,111,664	696,349	331,184
13 NET PTD PLANT	NT31		5,736,095	2,498,051	0	833,942	1,127,550	696,349	331,184
14 NET TRANS & DIST PLANT	NT21		3,283,915	45,871	0	833,942	1,127,550	696,349	331,184
15 <u>GENERAL & INTANGIBLE PLANT</u>									
16 GENERAL PLANT IN SERVICE	G121		457,473	116,928	47,532	17,253	111,228	28,053	11,697
17 <u>TOTAL GENERAL DEPREC RESERVE</u>	G171		<u>-249,346</u>	<u>-46,409</u>	<u>-18,866</u>	<u>-6,848</u>	<u>-82,797</u>	<u>-11,134</u>	<u>-4,643</u>
18 NET GENERAL & INTANG PLANT	G221		208,127	70,519	28,666	10,405	28,431	16,919	7,054
19 NET ELECTRIC PLANT IN SERVICE	NP21		5,944,222	2,568,570	28,666	844,347	1,155,981	713,268	338,238

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<u>NET ELECTRIC PLANT</u>	<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>								
2 PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	4,709,022	0
3 <u>TOTAL PROD DEPREC RESERVE</u>	P171		-0	-0	-0	-0	-2,256,842	-0
4 NET PRODUCTION PLANT	P221		0	0	0	0	2,452,180	0
<u>5 TRANSMISSION PLANT</u>								
6 TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	1,265,310	0
7 <u>TOTAL TRANS DEPREC RESERVE</u>	T171		-0	-0	-0	-0	-369,611	-0
8 NET TRANSMISSION PLANT	T221		0	0	0	0	895,699	0
<u>9 DISTRIBUTION PLANT</u>								
10 DISTRIBUTION PLANT IN SERVICE	D141		124,309	2,220	376,421	0	3,949,534	0
11 <u>TOTAL DISTRIB DEPREC RESERVE</u>	D191		-9,850	-888	-243,193	-0	-1,561,318	-0
12 NET DISTRIBUTION PLANT	D241		114,459	1,332	133,228	0	2,388,216	0
13 NET PTD PLANT	NT31		114,459	1,332	133,228	0	5,736,095	0
14 NET TRANS & DIST PLANT	NT21		114,459	1,332	133,228	0	3,283,915	0
<u>15 GENERAL & INTANGIBLE PLANT</u>								
16 GENERAL PLANT IN SERVICE	G121		5,970	51	8,783	109,980	457,475	-2
17 <u>TOTAL GENERAL DEPREC RESERVE</u>	G171		-2,369	-20	-3,486	-72,774	-249,346	-0
18 NET GENERAL & INTANG PLANT	G221		3,601	31	5,297	37,206	208,129	-2
19 NET ELECTRIC PLANT IN SERVICE	NP21		118,060	1,363	138,525	37,206	5,944,224	-2

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>RATE BASE ADJUSTMENTS</u>								
2 <u>ADDITIVE ADJUSTMENTS</u>								
3 <u>PLANT HELD FOR FUTURE USE</u>								
4 TRANSMISSION	V224 T106	19,521	0	0	19,521	0	0	0
5 DISTRIBUTION	V226 D100	6,202	0	0	0	6,202	0	0
6 TOTAL LAND HELD FOR FUTURE USE	V233	25,723	0	0	19,521	6,202	0	0
7 <u>CONSTRUCTION WORK IN PROGRESS</u>								
8 PRODUCTION - BASE	V234 P100	541,274	541,274	0	0	0	0	0
9 PRODUCTION - INTERMEDIATE	V236 P102	816	816	0	0	0	0	0
10 PRODUCTION - PEAKING	V238 P104	2,133	2,133	0	0	0	0	0
11 TRANSMISSION	V240 T106	127,757	0	0	127,757	0	0	0
12 DISTRIBUTION	V242 D141	36,136	0	0	0	15,947	11,000	4,587
13 GENERAL PLANT	V244 G100	40,751	15,413	6,265	2,274	5,403	3,698	1,542
14 ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-504,784	-504,784	0	0	0	0	0
15 ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-92,938	0	0	-92,938	0	0	0
16 TOTAL RATE BASE CWIP	V255	151,145	54,852	6,265	37,093	21,350	14,698	6,129
17 TOTAL ADDITIVE ADJUSTMENTS	V289	176,868	54,852	6,265	56,614	27,552	14,698	6,129
18 NET ORIGINAL COST RATE BASE	RB21	6,121,090	2,623,422	34,931	900,961	1,183,533	727,966	344,367
19 <u>WORKING CAPITAL</u>								
20 <u>MATERIALS AND SUPPLIES</u>								
21 <u>FUEL SUPPLIES</u>								
22 AMOUNT ALLOCABLE	W630 K306	414,242	0	414,242	0	0	0	0
23 TOTAL FUEL STOCKS	W641	414,242	0	414,242	0	0	0	0
24 <u>PLANT MATERIALS & SUPPLIES</u>								

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE BASE ADJUSTMENTS</u>							
<u>2 ADDITIVE ADJUSTMENTS</u>							
<u>3 PLANT HELD FOR FUTURE USE</u>							
4 TRANSMISSION	V224 T106	0	0	0	0	19,521	0
5 DISTRIBUTION	V226 D100	0	0	0	0	6,202	0
6 TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	25,723	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>							
8 PRODUCTION - BASE	V234 P100	0	0	0	0	541,274	0
9 PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	0	816	0
10 PRODUCTION - PEAKING	V238 P104	0	0	0	0	2,133	0
11 TRANSMISSION	V240 T106	0	0	0	0	127,757	0
12 DISTRIBUTION	V242 D141	1,137	20	3,444	0	36,135	1
13 GENERAL PLANT	V244 G100	787	7	1,158	4,205	40,752	-1
14 ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	0	-504,784	0
15 ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	0	0	0	0	-92,938	0
16 TOTAL RATE BASE CWIP	V255	1,924	27	4,602	4,205	151,145	0
17 TOTAL ADDITIVE ADJUSTMENTS	V289	1,924	27	4,602	4,205	176,868	0
18 NET ORIGINAL COST RATE BASE	RB21	119,984	1,390	143,127	41,411	6,121,092	-2
<u>19 WORKING CAPITAL</u>							
<u>20 MATERIALS AND SUPPLIES</u>							
<u>21 FUEL SUPPLIES</u>							
22 AMOUNT ALLOCABLE	W630 K306	0	0	0	0	414,242	0
23 TOTAL FUEL STOCKS	W641	0	0	0	0	414,242	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 AMOUNT ALLOCABLE	W642 GP19	219,741	103,613	1,006	25,219	39,714	26,042	10,859
2 TOTAL PLANT MATERIALS & SUPPL	W659	219,741	103,613	1,006	25,219	39,714	26,042	10,859
3 TOTAL MATERIALS & SUPPLIES	W661	633,983	103,613	415,248	25,219	39,714	26,042	10,859
4 PREPAYMENTS & OTHER W.C. ITEMS								
5 TOTAL PREPAYMENTS	W670 PD29	6,622	3,188	0	784	1,178	802	335
6 TOTAL	W687	6,622	3,188	0	784	1,178	802	335
7 OTHER WORKING CAPITAL								
8 ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-6,795	-3,204	-31	-780	-1,228	-805	-336
9 ADJ D- CAPITAL LEASES	W698 OM39	185,789	55,533	37,934	10,855	27,212	16,118	11,147
10 TOTAL	W705	178,994	52,329	37,903	10,075	25,984	15,313	10,811
11 TOTAL WORKING CASH	W721	178,994	52,329	37,903	10,075	25,984	15,313	10,811
12 MISCELLANEOUS WORKING CAPITAL								
13 WTD O&M EXP	W730 OM39	-333,553	-99,700	-68,104	-19,488	-48,855	-28,937	-20,013
14 DA RETAIL	W732 OM39	-371,308	-110,985	-75,813	-21,694	-54,385	-32,213	-22,278
15 ADJ E- RETAIL RATE CASE EXP	W736 K400	2,787	0	0	0	0	0	0
16 TOTAL MISC WORK CAPITAL	W747	-702,074	-210,685	-143,917	-41,182	-103,240	-61,150	-42,291
17 TOTAL WORKING CAPITAL	WC71	117,525	-51,555	309,234	-5,104	-36,364	-18,993	-20,286
18 PRELIMINARY SUMMARY								
19 TOTAL ADDITIVE ADJUSTMENTS	V289	176,868	54,852	6,265	56,614	27,552	14,698	6,129
20 TOTAL WORKING CAPITAL	WC71	117,525	-51,555	309,234	-5,104	-36,364	-18,993	-20,286
21 TOTAL RATE BASE ADJUSTMENTS	RB71	294,393	3,297	315,499	51,510	-8,812	-4,295	-14,157
22 RATE BASE CALCULATION								
23 NET ELECTRIC PLANT IN SERVICE	NP21	5,944,222	2,568,570	28,666	844,347	1,155,981	713,268	338,238
24 TOTAL RATE BASE ADJUSTMENTS	RB71	294,393	3,297	315,499	51,510	-8,812	-4,295	-14,157

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	2,758	48	8,154	2,328	219,741	0
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	2,758	48	8,154	2,328	219,741	0
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	2,758	48	8,154	2,328	633,983	0
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	83	1	251	0	6,622	0
6 <u>TOTAL</u>	W687	83	1	251	0	6,622	0
7 <u>OTHER WORKING CAPITAL</u>							
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-85	-1	-252	-72	-6,794	-1
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	2,554	38	5,605	18,795	185,791	-2
10 <u>TOTAL</u>	W705	2,469	37	5,353	18,723	178,997	-3
11 <u>TOTAL WORKING CASH</u>	W721	2,469	37	5,353	18,723	178,997	-3
12 <u>MISCELLANEOUS WORKING CAPITAL</u>							
13 <u>WTD O&M EXP</u>	W730 OM39	-4,585	-68	-10,063	-33,743	-333,556	3
14 <u>DA RETAIL</u>	W732 OM39	-5,104	-76	-11,202	-37,563	-371,313	5
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	0	0	0	2,787	2,787	0
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-9,689	-144	-21,265	-68,519	-702,082	8
17 <u>TOTAL WORKING CAPITAL</u>	WC71	-4,379	-58	-7,507	-47,468	117,520	5
18 <u>PRELIMINARY SUMMARY</u>							
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	1,924	27	4,602	4,205	176,868	0
20 <u>TOTAL WORKING CAPITAL</u>	WC71	-4,379	-58	-7,507	-47,468	117,520	5
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-2,455	-31	-2,905	-43,263	294,388	5
22 <u>RATE BASE CALCULATION</u>							
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	118,060	1,363	138,525	37,206	5,944,224	-2
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-2,455	-31	-2,905	-43,263	294,388	5

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RATE BASE	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 TOTAL RATE BASE	RB91	6,238,615	2,571,867	344,165	895,857	1,147,169	708,973	324,081
2 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
3 RETURN ON RATE BASE	R751	574,576	236,869	31,698	82,508	105,654	65,296	29,848

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>RATE BASE</u>		<u>ITEM</u> <u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE</u> <u>EQUIPMENT</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>CUSTOMER</u> <u>BILLING/INFO</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
1	TOTAL RATE BASE	RB91	115,605	1,332	135,620	-6,057	6,238,612	3
2	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
3	RETURN ON RATE BASE	R751	10,647	123	12,491	-558	574,576	0

PROGRESS ENERGY FLORIDA
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O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION O & M									
2 PRODUCTION O&M- ENERGY RELATED									
3 NON-RECV FUEL - ALLOCABLE	P302	K306	7,025	0	7,025	0	0	0	0
4 DA RETAIL	P308	K306	2,600	0	2,600	0	0	0	0
5 AMOUNT ALLOCABLE	P310	K306	102,665	0	102,665	0	0	0	0
6 TOTAL ENERGY RELATED	P341		112,290	0	112,290	0	0	0	0
7 PRODUCTION O&M- DEMAND RELATED									
8 BASE	P352	P100	93,041	93,041	0	0	0	0	0
9 INTERMEDIATE	P354	P102	7,237	7,237	0	0	0	0	0
10 PEAKING	P356	P104	24,265	24,265	0	0	0	0	0
11 TOTAL DEMAND RELATED	P391		124,543	124,543	0	0	0	0	0
12 TOTAL PRODUCTION O & M	P451		236,833	124,543	112,290	0	0	0	0
13 TRANSMISSION O & M									
14 GEN. STEP-UP XFMR - BASE	T300	T100	1,110	1,110	0	0	0	0	0
15 GEN. STEP-UP XFMR - INTERMED	T302	T102	38	38	0	0	0	0	0
16 GEN. STEP-UP XFMR - PEAKING	T304	T104	349	349	0	0	0	0	0
17 TRANSMISSION	T306	T106	28,545	0	0	28,545	0	0	0
18 DISTRIBUTION	T308	T108	485	0	0	0	485	0	0
19 TOTAL TRANSMISSION O & M	T341		30,527	1,497	0	28,545	485	0	0
20 DISTRIBUTION O & M									
21 PRIMARY	D300	D100	67,061	0	0	0	67,061	0	0
22 SECONDARY	D302	D102	36,504	0	0	0	0	36,504	0
23 SERVICES INCL RECON & DISCON	D304	D104	25,667	0	0	0	0	0	25,667
24 METERS	D306	D106	1,700	0	0	0	0	0	0
25 LIGHTING FACILITIES	D308	D108	13,599	0	0	0	0	0	0
26 IS CONTROL EQUIPMENT	D310	D110	100	0	0	0	0	0	0
27 TOTAL DISTRIBUTION O & M	D341		144,631	0	0	0	67,061	36,504	25,667

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 <u>PRODUCTION O & M</u>							
2 <u>PRODUCTION O&M- ENERGY RELATED</u>							
3 NON-RECV FUEL - ALLOCABLE	P302 K306	0	0	0	0	7,025	0
4 DA RETAIL	P308 K306	0	0	0	0	2,600	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	0	0	0	0	102,665	0
6 TOTAL ENERGY RELATED	P341	0	0	0	0	112,290	0
7 <u>PRODUCTION O&M- DEMAND RELATED</u>							
8 BASE	P352 P100	0	0	0	0	93,041	0
9 INTERMEDIATE	P354 P102	0	0	0	0	7,237	0
10 <u>PEAKING</u>	P356 P104	0	0	0	0	24,265	0
11 TOTAL DEMAND RELATED	P391	0	0	0	0	124,543	0
12 TOTAL PRODUCTION O & M	P451	0	0	0	0	236,833	0
13 <u>TRANSMISSION O & M</u>							
14 GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	1,110	0
15 GEN. STEP-UP XFMR - INTERMED	T302 T102	0	0	0	0	38	0
16 GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	0	349	0
17 TRANSMISSION	T306 T106	0	0	0	0	28,545	0
18 <u>DISTRIBUTION</u>	T308 T108	0	0	0	0	485	0
19 TOTAL TRANSMISSION O & M	T341	0	0	0	0	30,527	0
20 <u>DISTRIBUTION O & M</u>							
21 PRIMARY	D300 D100	0	0	0	0	67,061	0
22 SECONDARY	D302 D102	0	0	0	0	36,504	0
23 SERVICES INCL RECON & DISCON	D304 D104	0	0	0	0	25,667	0
24 METERS	D306 D106	1,700	0	0	0	1,700	0
25 LIGHTING FACILITIES	D308 D108	0	0	13,599	0	13,599	0
26 <u>IS CONTROL EQUIPMENT</u>	D310 D110	0	100	0	0	100	0
27 TOTAL DISTRIBUTION O & M	D341	1,700	100	13,599	0	144,631	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 <u>CUSTOMER ACCOUNTING</u>								
2 METER READING	C300 K410	3,256	0	0	0	0	0	0
3 CUSTOMER RECORDS	C302 K412	15,078	0	0	0	0	0	0
4 BILLING	C304 K414	15,038	0	0	0	0	0	0
5 SERVICE WORK FOR CONP	C306 K244	6,743	0	0	0	0	0	6,743
6 UNCOLLECTIBLES	C308 K400	13,815	0	0	0	0	0	0
7 TOTAL CUSTOMER ACCOUNTING EXP	C317	53,930	0	0	0	0	0	6,743
8 <u>CUSTOMER SERVICE & INFORMATION</u>								
9 TOTAL	C320 K400	2,448	0	0	0	0	0	0
10 TOTAL CUSTOMER SERVICE & INFO	C329	2,448	0	0	0	0	0	0
11 <u>SALES</u>								
12 TOTAL	S300 K400	1,688	0	0	0	0	0	0
13 ADJ L- ECONOMIC DEVELOPMENT	S302 K400	-36	0	0	0	0	0	0
14 TOTAL SALES EXPENSE	S317	1,652	0	0	0	0	0	0
15 <u>ADMINISTRATIVE & GENERAL</u>								
16 PRODUCTION - BASE RELATED	A300 P100	-186	-186	0	0	0	0	0
17 DISTRIBUTION PLANT RELATED	A304 D141	14,785	0	0	0	6,525	4,501	1,877
18 GROSS PLANT RELATED	A306 GP19	5,566	2,624	25	639	1,006	660	275
19 LABOR RELATED	A308 K627	234,099	88,540	35,992	13,064	31,040	21,242	8,858
20 ADJ E- RETAIL RATE CASE EXP	A314 K400	1,394	0	0	0	0	0	0
21 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-3,126	-1,182	-481	-174	-414	-284	-118
22 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	2,351	1,109	11	270	425	279	116
23 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-3,387	-1,281	-521	-189	-449	-307	-128
24 ADJ M- INDUSTRY ASSOC DUES	A322 K627	-22	-8	-3	-1	-3	-2	-1
25 TOTAL ADMINISTRATIVE & GENERAL	A337	251,474	89,616	35,023	13,609	38,130	26,089	10,879
26 TOTAL O & M EXPENSE	OM31	721,495	215,656	147,313	42,154	105,676	62,593	43,289

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O & M EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 CUSTOMER ACCOUNTING</u>							
2 METER READING	C300 K410	3,256	0	0	0	3,256	0
3 CUSTOMER RECORDS	C302 K412	0	0	0	15,078	15,078	0
4 BILLING	C304 K414	0	0	0	15,038	15,038	0
5 SERVICE WORK FOR CONP	C306 K244	0	0	0	0	6,743	0
6 UNCOLLECTIBLES	C308 K400	0	0	0	13,815	13,815	0
7 TOTAL CUSTOMER ACCOUNTING EXP	C317	3,256	0	0	43,931	53,930	0
<u>8 CUSTOMER SERVICE & INFORMATION</u>							
9 TOTAL	C320 K400	0	0	0	2,448	2,448	0
10 TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	2,448	2,448	0
<u>11 SALES</u>							
12 TOTAL	S300 K400	0	0	0	1,688	1,688	0
13 ADJ L- ECONOMIC DEVELOPMENT	S302 K400	0	0	0	-36	-36	0
14 TOTAL SALES EXPENSE	S317	0	0	0	1,652	1,652	0
<u>15 ADMINISTRATIVE & GENERAL</u>							
16 PRODUCTION - BASE RELATED	A300 P100	0	0	0	0	-186	0
17 DISTRIBUTION PLANT RELATED	A304 D141	465	8	1,409	0	14,785	0
18 GROSS PLANT RELATED	A306 GP19	70	1	207	59	5,566	0
19 LABOR RELATED	A308 K627	4,521	39	6,651	24,154	234,101	-2
20 ADJ E- RETAIL RATE CASE EXP	A314 K400	0	0	0	1,394	1,394	0
21 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-60	-1	-89	-323	-3,126	0
22 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	30	1	87	25	2,353	-2
23 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-65	-1	-96	-349	-3,386	-1
24 ADJ M- INDUSTRY ASSOC DUES	A322 K627	0	0	-1	-2	-21	-1
25 TOTAL ADMINISTRATIVE & GENERAL	A337	4,961	47	8,168	24,958	251,480	-6
26 TOTAL O & M EXPENSE	OM31	9,917	147	21,767	72,989	721,501	-6

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION DEPRECIATION</u>								
2 BASE	P460 P100	139,274	139,274	0	0	0	0	0
3 INTERMEDIATE	P462 P102	9,186	9,186	0	0	0	0	0
4 PEAKING	P464 P104	19,345	19,345	0	0	0	0	0
5 TOTAL PRODUCTION DEPREC EXP	P481	167,805	167,805	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	920	920	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	289	289	0	0	0	0	0
10 TRANSMISSION	T466 T106	29,095	0	0	29,095	0	0	0
11 DISTRIBUTION	T468 T108	913	0	0	0	913	0	0
12 TOTAL TRANS DEPREC EXP	T481	31,249	1,241	0	29,095	913	0	0
<u>13 DISTRIBUTION DEPRECIATION</u>								
14 PRIMARY	D460 D100	54,644	0	0	0	54,644	0	0
15 SECONDARY	D462 D102	45,207	0	0	0	0	45,207	0
16 SERVICES	D464 D104	14,277	0	0	0	0	0	14,277
17 METERS	D466 D106	10,858	0	0	0	0	0	0
18 LIGHTING FACILITIES	D468 D108	17,539	0	0	0	0	0	0
19 IS CONTROL EQUIPMENT	D470 D110	67	0	0	0	0	0	0
20 TOTAL DIST DEPREC EXPENSE	D481	142,592	0	0	0	54,644	45,207	14,277
<u>21 GENERAL DEPRECIATION</u>								
22 LABOR RELATED	G460 G100	15,035	5,686	2,312	839	1,994	1,364	569
23 RETAIL CUSTOMER RELATED (CSS)	G462 G102	282	0	0	0	0	0	0
24 DISTRIBUTION PRIMARY RELATED	G466 G106	909	0	0	0	909	0	0
25 TOTAL GENERAL DEPREC EXPENSE	G481	16,226	5,686	2,312	839	2,903	1,364	569
26 TOTAL DEPRECIATION EXPENSE	DE41	357,872	174,732	2,312	29,934	58,460	46,571	14,846

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DEPRECIATION EXPENSE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION DEPRECIATION</u>							
2 BASE	P460 P100	0	0	0	0	139,274	0
3 INTERMEDIATE	P462 P102	0	0	0	0	9,186	0
4 <u>PEAKING</u>	P464 P104	0	0	0	0	19,345	0
5 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	167,805	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7 GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	0	920	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	289	0
10 TRANSMISSION	T466 T106	0	0	0	0	29,095	0
11 <u>DISTRIBUTION</u>	T468 T108	0	0	0	0	913	0
12 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	31,249	0
<u>13 DISTRIBUTION DEPRECIATION</u>							
14 PRIMARY	D460 D100	0	0	0	0	54,644	0
15 SECONDARY	D462 D102	0	0	0	0	45,207	0
16 SERVICES	D464 D104	0	0	0	0	14,277	0
17 METERS	D466 D106	10,858	0	0	0	10,858	0
18 LIGHTING FACILITIES	D468 D108	0	0	17,539	0	17,539	0
19 <u>IS CONTROL EQUIPMENT</u>	D470 D110	0	67	0	0	67	0
20 TOTAL DIST DEPREC EXPENSE	D481	10,858	67	17,539	0	142,592	0
<u>21 GENERAL DEPRECIATION</u>							
22 LABOR RELATED	G460 G100	290	3	427	1,551	15,035	0
23 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	282	282	0
24 <u>DISTRIBUTION PRIMARY RELATED</u>	G466 G106	0	0	0	0	909	0
25 TOTAL GENERAL DEPREC EXPENSE	G481	290	3	427	1,833	16,226	0
26 TOTAL DEPRECIATION EXPENSE	DE41	11,148	70	17,966	1,833	357,872	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
<u>1 TAXES OTHER THAN INC & REV</u>								
<u>2 REAL ESTATE & PROPERTY TAX</u>								
3 PRODUCTION BASE	L500 K200	49,656	49,656	0	0	0	0	0
4 PRODUCTION INTERMEDIATE	L502 K202	2,053	2,053	0	0	0	0	0
5 PRODUCTION PEAKING	L504 K204	4,909	4,909	0	0	0	0	0
6 TRANSMISSION	L506 K220	12,211	0	0	12,211	0	0	0
7 DISTRIBUTION PRIMARY	L508 K240	18,996	0	0	0	18,996	0	0
8 DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	18,501	0	0	0	0	10,682	4,454
9 DISTRIBUTION METERING	L514 K246	1,229	0	0	0	0	0	0
10 <u>LABOR RELATED</u>	L516 K627	<u>1,928</u>	<u>729</u>	<u>296</u>	<u>108</u>	<u>256</u>	<u>175</u>	<u>73</u>
11 TOTAL REAL EST & PROP TAX	L521	109,483	57,347	296	12,319	19,252	10,857	4,527
<u>12 PAYROLL TAX</u>								
13 <u>TOTAL</u>	L530 K627	<u>18,982</u>	<u>7,179</u>	<u>2,918</u>	<u>1,059</u>	<u>2,517</u>	<u>1,722</u>	<u>718</u>
14 TOTAL PAYROLL TAX	L551	18,982	7,179	2,918	1,059	2,517	1,722	718
<u>15 REVENUE TAXES</u>								
16 TOTAL	L560 R600	237,164	94,708	24,014	24,166	38,677	24,854	9,499
17 ADJ H- FRANCHISE FEES & GRT	L562 R600	-236,041	-94,260	-23,900	-24,052	-38,494	-24,736	-9,454
18 RAF CALCULATED ON PRES CL REV	L564 R600	-1,043	-417	-106	-106	-170	-109	-42
19 <u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	<u>-4,114</u>	<u>-1,643</u>	<u>-417</u>	<u>-419</u>	<u>-671</u>	<u>-431</u>	<u>-165</u>
20 TOTAL REVENUE TAXES	L581	-4,034	-1,612	-409	-411	-658	-422	-162
21 TOTAL OTHER TAX & MISC EXPENSE	L591	124,431	62,914	2,805	12,967	21,111	12,157	5,083
<u>22 OTHER TAXES & MISC EXPENSES</u>								
23 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	<u>-2,523</u>	<u>-1,190</u>	<u>-12</u>	<u>-290</u>	<u>-456</u>	<u>-299</u>	<u>-125</u>
24 MISC ALLOWABLE EXPENSES	M621	-2,523	-1,190	-12	-290	-456	-299	-125
<u>25 PRELIMINARY SUMMARY</u>								

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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 TAXES OTHER THAN INC & REV</u>							
<u>2 REAL ESTATE & PROPERTY TAX</u>							
3 PRODUCTION BASE	L500 K200	0	0	0	0	49,656	0
4 PRODUCTION INTERMEDIATE	L502 K202	0	0	0	0	2,053	0
5 PRODUCTION PEAKING	L504 K204	0	0	0	0	4,909	0
6 TRANSMISSION	L506 K220	0	0	0	0	12,211	0
7 DISTRIBUTION PRIMARY	L508 K240	0	0	0	0	18,996	0
8 DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	20	3,345	0	18,501	0
9 DISTRIBUTION METERING	L514 K246	1,229	0	0	0	1,229	0
10 <u>LABOR RELATED</u>	L516 K627	37	0	55	199	1,928	0
11 TOTAL REAL EST & PROP TAX	L521	1,266	20	3,400	199	109,483	0
<u>12 PAYROLL TAX</u>							
13 TOTAL	L530 K627	367	3	539	1,959	18,981	1
14 TOTAL PAYROLL TAX	L551	367	3	539	1,959	18,981	1
<u>15 REVENUE TAXES</u>							
16 TOTAL	L560 R600	4,553	50	7,375	9,268	237,164	0
17 ADJ H- FRANCHISE FEES & GRT	L562 R600	-4,532	-50	-7,340	-9,224	-236,042	1
18 RAF CALCULATED ON PRES CL REV	L564 R600	-20	0	-32	-41	-1,043	0
19 UNCOLL EXP CALC ON PRES CL REV	L566 R600	-79	-1	-128	-161	-4,115	1
20 TOTAL REVENUE TAXES	L581	-78	-1	-125	-158	-4,036	2
21 TOTAL OTHER TAX & MISC EXPENSE	L591	1,555	22	3,814	2,000	124,428	3
<u>22 OTHER TAXES & MISC EXPENSES</u>							
23 ADJ A- GAIN/LOSS SALE PROPERTY	M600 GP19	-32	-1	-94	-27	-2,526	3
24 MISC ALLOWABLE EXPENSES	M621	-32	-1	-94	-27	-2,526	3

25 PRELIMINARY SUMMARY

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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OTHER TAXES & MISC EXPENSES	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 TOTAL O & M EXPENSE	OM31	721,495	215,656	147,313	42,154	105,676	62,593	43,289
2 TOTAL DEPRECIATION EXPENSE	DE41	357,872	174,732	2,312	29,934	58,460	46,571	14,846
3 TOTAL OTHER TAX & MISC EXPENSE	L591	124,431	62,914	2,805	12,967	21,111	12,157	5,083
4 MISC ALLOWABLE EXPENSES	M621	-2,523	-1,190	-12	-290	-456	-299	-125
5 TOTAL OP EXP EX INC & REV TAX	OP61	1,201,275	452,112	152,418	84,765	184,791	121,022	63,093

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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL O & M EXPENSE	OM31	9,917	147	21,767	72,989	721,501	-6
2 TOTAL DEPRECIATION EXPENSE	DE41	11,148	70	17,966	1,833	357,872	0
3 TOTAL OTHER TAX & MISC EXPENSE	L591	1,555	22	3,814	2,000	124,428	3
4 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-32</u>	<u>-1</u>	<u>-94</u>	<u>-27</u>	<u>-2,526</u>	<u>3</u>
5 TOTAL OP EXP EX INC & REV TAX	OP61	22,588	238	43,453	76,795	1,201,275	0

PROGRESS ENERGY FLORIDA
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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
	ITEM ALLO		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	<u>FEDERAL INCOME TAX</u>								
2	<u>FED INC TAX DEDUCTIONS</u>								
3	<u>INTEREST</u>								
4	TOTAL	Y760 RB91	256,610	105,787	14,156	36,849	47,186	29,162	13,330
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-78,248	-32,258	-4,317	-11,236	-14,388	-8,892	-4,065
6	TOTAL OTHER INTEREST EXPENSE	Y781	178,362	73,529	9,839	25,613	32,798	20,270	9,265
7	TOTAL INTEREST EXPENSE	Y783	178,362	73,529	9,839	25,613	32,798	20,270	9,265
8	<u>ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-14,397	-6,789	-66	-1,652	-2,602	-1,706	-711
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	-22	-10	0	-3	-4	-3	-1
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-109,029	-51,410	-499	-12,513	-19,705	-12,921	-5,388
12	TOTAL ADDITIONS	Y861	-123,448	-58,209	-565	-14,168	-22,311	-14,630	-6,100
13	NET DEDUCTIONS AND ADDITIONS	Y871	301,810	131,738	10,404	39,781	55,109	34,900	15,365
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>								
15	<u>FED PROV DEF INC TAX</u>								
16	NET FED DEFERRED INC TAX	Z760 GP19	34,894	16,453	160	4,005	6,306	4,135	1,724
17	TOTAL FED PROV DEF IT	Z781	34,894	16,453	160	4,005	6,306	4,135	1,724
18	<u>INVESTMENT TAX CREDITS</u>								
19	<u>AMORTIZED INV TAX CREDIT</u>								
20	AMORTIZATION	Z804 GP19	1,547	729	7	178	280	183	76
21	TOTAL AMORTIZED ITC	Z813	1,547	729	7	178	280	183	76
22	PRELIMINARY SUMMARY								

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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL	
<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>	
1	<u>FEDERAL INCOME TAX</u>							
2	<u>FED INC TAX DEDUCTIONS</u>							
3	<u>INTEREST</u>							
4	TOTAL	Y760 RB91	4,755	55	5,578	-249	256,609	1
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-1,450	-17	-1,701	76	-78,248	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	3,305	38	3,877	-173	178,361	1
7	TOTAL INTEREST EXPENSE	Y783	3,305	38	3,877	-173	178,361	1
8	<u>ADDITIONS</u>							
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-181	-3	-534	-153	-14,397	0
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	0	0	-1	0	-22	0
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-1,368	-24	-4,046	-1,155	-109,029	0
12	TOTAL ADDITIONS	Y861	-1,549	-27	-4,581	-1,308	-123,448	0
13	NET DEDUCTIONS AND ADDITIONS	Y871	4,854	65	8,458	1,135	301,809	1
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>							
15	<u>FED PROV DEF INC TAX</u>							
16	NET FED DEFERRED INC TAX	Z760 GP19	438	8	1,295	370	34,894	0
17	TOTAL FED PROV DEF IT	Z781	438	8	1,295	370	34,894	0
18	<u>INVESTMENT TAX CREDITS</u>							
19	<u>AMORTIZED INV TAX CREDIT</u>							
20	AMORTIZATION	Z804 GP19	19	0	57	16	1,545	2
21	TOTAL AMORTIZED ITC	Z813	19	0	57	16	1,545	2
22	<u>PRELIMINARY SUMMARY</u>							

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RETAIL FUNCTIONAL COST OF SERVICE \$(000)
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
INCOME TAX BASED ON RETURN		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1	TOTAL FED PROV DEF IT	Z781	34,894	16,453	160	4,005	6,306	4,135	1,724
2	TOTAL AMORTIZED ITC	Z813	-1,547	-729	-7	-178	-280	-183	-76
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	33,347	15,724	153	3,827	6,026	3,952	1,648
4 FEDERAL INCOME TAX COMPUTATION									
5	RETURN ON RATE BASE	R751	574,576	236,869	31,698	82,508	105,654	65,296	29,848
6	NET DEDUCTIONS AND ADDITIONS	Y871	-301,810	-131,738	-10,404	-39,781	-55,109	-34,900	-15,365
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	33,347	15,724	153	3,827	6,026	3,952	1,648
8	TOTAL STATE PROV DEF IT(410.1)	Z911	5,614	2,647	26	644	1,015	665	277
9	BASE FOR FIT COMPUTATION	I865	311,727	123,502	21,473	47,198	57,586	35,013	16,408
10	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
11	PRELIM FEDERAL INCOME TAX	I869	167,852	66,501	11,562	25,414	31,008	18,853	8,835
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	33,347	15,724	153	3,827	6,026	3,952	1,648
13	NET FED INCOME TAX ALLOWABLE	I879	201,199	82,225	11,715	29,241	37,034	22,805	10,483
14 FEDERAL INCOME TAX PAYABLE									
15	PRELIM FEDERAL INCOME TAX	I869	167,852	66,501	11,562	25,414	31,008	18,853	8,835
16	NET FED INCOME TAX PAYABLE	I889	167,852	66,501	11,562	25,414	31,008	18,853	8,835
17 STATE INCOME TAX									
18 DEDUCTIONS IN ADDITION TO Y871									
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-109,029	-51,410	-499	-12,513	-19,705	-12,921	-5,388
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	102,079	48,133	467	11,715	18,449	12,098	5,045
21	DEDUCTIONS IN ADD TO Y843	Y911	-6,950	-3,277	-32	-798	-1,256	-823	-343
22	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23 STATE INCOME TAX ADJUSTMENTS									
24	STATE PROV DEF INC TAX (410.1)								

PROGRESS ENERGY FLORIDA
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		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>INCOME TAX BASED ON RETURN</u>								
1	TOTAL FED PROV DEF IT	Z781	438	8	1,295	370	34,894	0
2	TOTAL AMORTIZED ITC	Z813	-19	-0	-57	-16	-1,545	-2
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	419	8	1,238	354	33,349	-2
4 <u>FEDERAL INCOME TAX COMPUTATION</u>								
5	RETURN ON RATE BASE	R751	10,647	123	12,491	-558	574,576	0
6	NET DEDUCTIONS AND ADDITIONS	Y871	-4,854	-65	-8,458	-1,135	-301,809	-1
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	419	8	1,238	354	33,349	-2
8	TOTAL STATE PROV DEF IT(410.1)	Z911	70	1	208	59	5,612	2
9	BASE FOR FIT COMPUTATION	I865	6,282	67	5,479	-1,280	311,728	-1
10	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846		0.53846
11	PRELIM FEDERAL INCOME TAX	I869	3,383	36	2,950	-689	167,853	-1
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	419	8	1,238	354	33,349	-2
13	NET FED INCOME TAX ALLOWABLE	I879	3,802	44	4,188	-335	201,202	-3
14 <u>FEDERAL INCOME TAX PAYABLE</u>								
15	PRELIM FEDERAL INCOME TAX	I869	3,383	36	2,950	-689	167,853	-1
16	NET FED INCOME TAX PAYABLE	I889	3,383	36	2,950	-689	167,853	-1
17 <u>STATE INCOME TAX</u>								
18 <u>DEDUCTIONS IN ADDITION TO Y871</u>								
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-1,368	-24	-4,046	-1,155	-109,029	0
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	1,281	22	3,788	1,081	102,079	0
21	DEDUCTIONS IN ADD TO Y843	Y911	-87	-2	-258	-74	-6,950	0
22	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
23 <u>STATE INCOME TAX ADJUSTMENTS</u>								
24 <u>STATE PROV DEF INC TAX (410.1)</u>								

PROGRESS ENERGY FLORIDA
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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
<u>INCOME TAX BASED ON RETURN</u>			<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	<u>STATE DEFERRED INC TAX</u>	Z890 GP19	5,614	2,647	26	644	1,015	665	277
2	TOTAL STATE PROV DEF IT(410.1)	Z911	5,614	2,647	26	644	1,015	665	277
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	5,614	2,647	26	644	1,015	665	277
4	<u>SUMMARY OF SIT CALCULATION</u>								
5	RETURN ON RATE BASE	R751	574,576	236,869	31,698	82,508	105,654	65,296	29,848
6	NET FED INCOME TAX ALLOWABLE	I879	201,199	82,225	11,715	29,241	37,034	22,805	10,483
7	NET DEDUCTIONS AND ADDITIONS	Y871	-301,810	-131,738	-10,404	-39,781	-55,109	-34,900	-15,365
8	DEDUCTIONS IN ADD TO Y843	Y911	6,950	3,277	32	798	1,256	823	343
9	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	5,614	2,647	26	644	1,015	665	277
10	BASE FOR SIT COMPUTATION	J965	486,529	193,280	33,067	73,410	89,850	54,689	25,586
11	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
12	PRELIMINARY STATE INCOME TAX	J969	28,318	11,249	1,925	4,273	5,229	3,183	1,489
13	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	5,614	2,647	26	644	1,015	665	277
14	NET STATE INCOME TAX ALLOWABLE	J979	33,932	13,896	1,951	4,917	6,244	3,848	1,766
15	<u>STATE INCOME TAX PAYABLE</u>								
16	<u>PRELIMINARY STATE INCOME TAX</u>	J969	28,318	11,249	1,925	4,273	5,229	3,183	1,489
17	NET STATE INCOME TAX PAYABLE	J989	28,318	11,249	1,925	4,273	5,229	3,183	1,489
18	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL	
<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1	STATE DEFERRED INC TAX	Z890 GP19	70	1	208	59	5,612	2
2	TOTAL STATE PROV DEF IT(410.1)	Z911	70	1	208	59	5,612	2
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	70	1	208	59	5,612	2
4 <u>SUMMARY OF SIT CALCULATION</u>								
5	RETURN ON RATE BASE	R751	10,647	123	12,491	-558	574,576	0
6	NET FED INCOME TAX ALLOWABLE	I879	3,802	44	4,188	-335	201,202	-3
7	NET DEDUCTIONS AND ADDITIONS	Y871	-4,854	-65	-8,458	-1,135	-301,809	-1
8	DEDUCTIONS IN ADD TO Y843	Y911	87	2	258	74	6,950	-0
9	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	70	1	208	59	5,612	2
10	BASE FOR SIT COMPUTATION	J965	9,752	105	8,687	-1,895	486,531	-2
11	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
12	PRELIMINARY STATE INCOME TAX	J969	568	6	506	-110	28,318	0
13	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	70	1	208	59	5,612	2
14	NET STATE INCOME TAX ALLOWABLE	J979	638	7	714	-51	33,930	2
15 <u>STATE INCOME TAX PAYABLE</u>								
16	<u>PRELIMINARY STATE INCOME TAX</u>	J969	568	6	506	-110	28,318	0
17	NET STATE INCOME TAX PAYABLE	J989	568	6	506	-110	28,318	0
18	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	859	859	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	491	0	0	491	0	0	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	13,116	0	0	0	13,116	0	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	7,050	0	0	0	0	7,050	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	26,300	0	0	0	0	0	26,300
7 <u>RATE BASE RELATED</u>	Q010 RB91	<u>21,636</u>	<u>8,919</u>	<u>1,194</u>	<u>3,107</u>	<u>3,978</u>	<u>2,459</u>	<u>1,124</u>
8 TOTAL REVENUE CREDITS	Q027	69,452	9,778	1,194	3,598	17,094	9,509	27,424
<u>9 COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	1,201,275	452,112	152,418	84,765	184,791	121,022	63,093
11 RETURN ON RATE BASE	R751	574,576	236,869	31,698	82,508	105,654	65,296	29,848
12 NET FED INCOME TAX ALLOWABLE	I879	201,199	82,225	11,715	29,241	37,034	22,805	10,483
13 NET STATE INCOME TAX ALLOWABLE	J979	33,932	13,896	1,951	4,917	6,244	3,848	1,766
14 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-69,452</u>	<u>-9,778</u>	<u>-1,194</u>	<u>-3,598</u>	<u>-17,094</u>	<u>-9,509</u>	<u>-27,424</u>
15 SUBTOTAL B	CS03	1,941,530	775,324	196,588	197,833	316,629	203,462	77,766
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 <u>REVENUE TAX</u>	L033	<u>6,936</u>	<u>2,770</u>	<u>702</u>	<u>707</u>	<u>1,131</u>	<u>727</u>	<u>278</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	1,948,466	778,094	197,290	198,540	317,760	204,189	78,044
19 CLASS REVENUES=COST OF SERVICE	R602	1,948,466	778,095	197,290	198,540	317,760	204,189	78,044
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-1,948,466</u>	<u>-778,094</u>	<u>-197,290</u>	<u>-198,540</u>	<u>-317,760</u>	<u>-204,189</u>	<u>-78,044</u>
21 EXCESS REVENUES	XREV	0	1	0	0	0	0	0
22 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794
23 EXCESS TAX	XTAX	-1	0	0	0	0	0	0
24 EXCESS RETURN	XRET	1	1	0	0	0	0	0

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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 REVENUE CREDITS</u>							
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	859	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	491	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	0	13,116	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	0	7,050	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	0	0	0	0	26,300	0
7 <u>RATE BASE RELATED</u>	<u>Q010 RB91</u>	<u>401</u>	<u>5</u>	<u>470</u>	<u>-21</u>	<u>21,636</u>	<u>0</u>
8 TOTAL REVENUE CREDITS	Q027	401	5	470	-21	69,452	0
<u>9 COST OF SERVICE COMPUTATION</u>							
10 TOTAL OP EXP EX INC & REV TAX	OP61	22,588	238	43,453	76,795	1,201,275	0
11 RETURN ON RATE BASE	R751	10,647	123	12,491	-558	574,576	0
12 NET FED INCOME TAX ALLOWABLE	I879	3,802	44	4,188	-335	201,202	-3
13 NET STATE INCOME TAX ALLOWABLE	J979	638	7	714	-51	33,930	2
14 <u>TOTAL REVENUE CREDITS</u>	<u>Q027</u>	<u>-401</u>	<u>-5</u>	<u>-470</u>	<u>21</u>	<u>-69,452</u>	<u>-0</u>
15 SUBTOTAL B	CS03	37,274	407	60,376	75,872	1,941,531	-1
16 REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357		0.00000
17 <u>REVENUE TAX</u>	<u>L033</u>	<u>133</u>	<u>1</u>	<u>216</u>	<u>271</u>	<u>6,936</u>	<u>0</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	37,407	408	60,592	76,143	1,948,467	-1
19 CLASS REVENUES=COST OF SERVICE	R602	37,407	409	60,592	76,143	1,948,469	-3
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	<u>CS05</u>	<u>-37,407</u>	<u>-408</u>	<u>-60,592</u>	<u>-76,143</u>	<u>-1,948,467</u>	<u>1</u>
21 EXCESS REVENUES	XREV	0	1	0	0	2	-2
22 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575
23 EXCESS TAX	XTAX	0	0	0	0	0	-1
24 EXCESS RETURN	XRET	0	1	0	0	2	-1

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	<u>RATE OF RETURN</u>							
2	<u>CAPITALIZATION AMOUNTS</u>							
3	LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4	PREFERRED STOCK	K102	19,866	19,866	19,866	19,866	19,866	19,866
5	COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6	SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226	43,226	43,226
7	CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779	112,779	112,779
8	ITC	K110	3,608	3,608	3,608	3,608	3,608	3,608
9	DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007	389,007	389,007
10	FAS 109	K114	-114,971	-114,971	-114,971	-114,971	-114,971	-114,971
11	TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
12	<u>COST OF CAPITAL</u>							
13	LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442	0.06442	0.06442
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024	0.02024	0.02024
17	CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800	0.06800	0.06800
18	ITC	K130	0.09744	0.09744	0.09744	0.09744	0.09744	0.09744
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	<u>WEIGHTED COST OF CAPITAL</u>							
22	LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722	0.02722	0.02722
23	PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331	0.06331	0.06331
25	SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
26	CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123	0.00123	0.00123
27	ITC	K151	0.00006	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>RATE OF RETURN</u>							
2 <u>CAPITALIZATION AMOUNTS</u>							
3 LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632		2,635,632
4 PREFERRED STOCK	K102	19,866	19,866	19,866	19,866		19,866
5 COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472		3,149,472
6 SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226		43,226
7 CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779		112,779
8 ITC	K110	3,608	3,608	3,608	3,608		3,608
9 DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007		389,007
10 <u>FAS 109</u>	K114	-114,971	-114,971	-114,971	-114,971		-114,971
11 TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619		6,238,619
12 <u>COST OF CAPITAL</u>							
13 LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442		0.06442
14 PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513		0.04513
15 COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540		0.12540
16 SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024		0.02024
17 CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800		0.06800
18 ITC	K130	0.09744	0.09744	0.09744	0.09744		0.09744
19 DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000		0.00000
20 FAS 109	K134	0.00000	0.00000	0.00000	0.00000		0.00000
21 <u>WEIGHTED COST OF CAPITAL</u>							
22 LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722		0.02722
23 PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014		0.00014
24 COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331		0.06331
25 SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014		0.00014
26 CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123		0.00123
27 ITC	K151	0.00006	0.00006	0.00006	0.00006		0.00006
28 DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000		0.00000
29 FAS 109	K155	0.00000	0.00000	0.00000	0.00000		0.00000

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
2 TAX RATES AND SPECIAL FACTORS								
3 SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6 FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7 REVENUE TAX RATE	K196		0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>INTERRUPTIBLE</u>		<u>LIGHTING</u>	<u>CUSTOMER</u>	<u>TOTAL</u>	<u>ALL</u>
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
2 <u>TAX RATES AND SPECIAL FACTORS</u>							
3 SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000		0.00000
4 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
5 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
6 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
7 REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356		0.00000

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

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,635,632	0.42247	0.06442	0.02722
PREFERRED STOCK	19,866	0.00318	0.04513	0.00014
COMMON STOCK	3,149,472	0.50483	0.12540	0.06331
SHORT TERM DEBT	43,226	0.00693	0.02024	0.00014
CUSTOMER DEPOSITS	112,779	0.01808	0.06800	0.00123
ITC	3,608	0.00058	0.09744	0.00006
DEFERRED INCOME TAX	389,007	0.06235	0.00000	0.00000
<u>FAS 109</u>	<u>-114,971</u>	<u>*.*****</u>	<u>0.00000</u>	<u>0.00000</u>
TOTAL	6,238,619	1.00000		0.09210

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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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 TRANSM AVG 12 CP - % * 1000	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	148	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 CLASS MWH ENERGY REQ- % * 1000	K306	100,000	0	100,000	0	0	0	0
23 RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24 NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	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

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PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 (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 <u>DEMAND, ENERGY & SPEC. ASSIGN.</u>							
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 TRANSM AVG 12 CP - % * 1000	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	148	0	0	148	0
21 RATIO TO TOTAL ELECTRIC	K253	0.00000	1.00000	0.00000	0.00000	1.00000	0.00000
22 CLASS MWH ENERGY REQ- % * 1000	K306	0	0	0	0	100,000	0
23 RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24 NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	1,649,728	1,649,728	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

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PROGRESS ENERGY FLORIDA
RETAIL FUNCTIONAL COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PRODUCTION DEMAND - BASE	K600 K200	63,290	63,290	0	0	0	0	0
2 PRODUCTION DEMAND - INTERMED	K602 K202	8,537	8,537	0	0	0	0	0
3 PRODUCTION DEMAND - PEAKING	K604 K204	9,002	9,002	0	0	0	0	0
4 PROD ENERGY - ALLOCABLE	K610 K306	33,145	0	33,145	0	0	0	0
5 TRANSMISSION	K612 T121	12,965	708	0	12,031	226	0	0
6 DISTRIBUTION	K614 D141	64,261	0	0	0	28,359	19,562	8,157
7 TOTAL PTD WAGES & SALARIES	K617	191,200	81,537	33,145	12,031	28,585	19,562	8,157
8 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.42645	0.17335	0.06292	0.14950	0.10231	0.04266
9 CUSTOMER ACCOUNTING	K620 K667	21,934	0	0	0	0	0	0
10 CUSTOMER SERV & INFO, SALES	K622 K400	961	0	0	0	0	0	0
11 ECCR	K624 K400	1,489	0	0	0	0	0	0
12 TOTAL PTDCSS WAGES & SALARIES	K627	215,584	81,537	33,145	12,031	28,585	19,562	8,157
13 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.37821	0.15375	0.05581	0.13259	0.09074	0.03784
14 ADMINISTRATIVE & GENERAL	K630 K627	58,168	22,000	8,943	3,246	7,713	5,278	2,201
15 TOTAL WAGES AND SALARIES EXP	K633	273,752	103,537	42,088	15,277	36,298	24,840	10,358
16 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.37821	0.15374	0.05581	0.13259	0.09074	0.03784
17 WEIGHTED CUST ACCOUNTG EXPENSE								
18 METER READING	K640 K410	3,256	0	0	0	0	0	0
19 CUSTOMER RECORDS	K642 K412	15,078	0	0	0	0	0	0
20 BILLING	K644 K414	15,038	0	0	0	0	0	0
21 TOTAL WEIGHTED CUST ACCTNG EXP	K667	33,372	0	0	0	0	0	0
22 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23 RECOVERABLE FUEL ENERGY EXP								
24 AMOUNT ALLOCABLE	K672 K306	1,923,957	0	1,923,957	0	0	0	0
25 TOTAL RECOV FUEL ENERGY EXP	K697	1,923,957	0	1,923,957	0	0	0	0
26 WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
27 PR TX DST SEC/SERV/LS EPIS WTD								
28 SECONDARY	K800 K242	1,202,278	0	0	0	0	1,202,278	0
29 SERVICES	K802 K244	501,330	0	0	0	0	0	501,330

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION DEMAND - BASE	K600 K200	0	0	0	0	63,290	0
2 PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	0	8,537	0
3 PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	0	9,002	0
4 PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	0	33,145	0
5 TRANSMISSION	K612 T121	0	0	0	0	12,965	0
6 DISTRIBUTION	K614 D141	2,023	36	6,125	0	64,262	-1
7 TOTAL PTD WAGES & SALARIES	K617	2,023	36	6,125	0	191,201	-1
8 WTD PTD WAGE & SAL RATIOS	K619	0.01058	0.00019	0.03203	0.00000	1.00001	-0.00001
9 CUSTOMER ACCOUNTING	K620 K667	2,140	0	0	19,794	21,934	0
10 CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	961	961	0
11 ECCR	K624 K400	0	0	0	1,489	1,489	0
12 TOTAL PTDCSS WAGES & SALARIES	K627	4,163	36	6,125	22,244	215,585	-1
13 WTD PTDCSS WAGE & SAL RATIOS	K629	0.01931	0.00017	0.02841	0.10318	1.00000	-0.00000
14 ADMINISTRATIVE & GENERAL	K630 K627	1,123	10	1,653	6,002	58,169	-1
15 TOTAL WAGES AND SALARIES EXP	K633	5,286	46	7,778	28,246	273,754	-2
16 WTD WAGE AND SALARY RATIOS	K639	0.01931	0.00017	0.02841	0.10318	1.00001	-0.00001
17 WEIGHTED CUST ACCOUNTG EXPENSE							
18 METER READING	K640 K410	3,256	0	0	0	3,256	0
19 CUSTOMER RECORDS	K642 K412	0	0	0	15,078	15,078	0
20 BILLING	K644 K414	0	0	0	15,038	15,038	0
21 TOTAL WEIGHTED CUST ACTING EXP	K667	3,256	0	0	30,116	33,372	0
22 WTD RATIOS	K669	0.09757	0.00000	0.00000	0.90243	1.00000	0.00000
23 RECOVERABLE FUEL ENERGY EXP							
24 AMOUNT ALLOCABLE	K672 K306	0	0	0	0	1,923,957	0
25 TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	0	1,923,957	0
26 WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
27 PR TX DST SEC/SERV/LS EPIS WTD							
28 SECONDARY	K800 K242	0	0	0	0	1,202,278	0
29 SERVICES	K802 K244	0	0	0	0	501,330	0

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
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<u>ALLOCATORS</u>	<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
			<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1 LIGHTING FACILITIES	K804	K248	376,421	0	0	0	0	0	0
2 IS EQUIP	K806	K252	2,220	0	0	0	0	0	0
3 TOTAL	K827		2,082,249	0	0	0	0	1,202,278	501,330
4 WTD RATIOS	K829		1.00000	0.00000	0.00000	0.00000	0.00000	0.57739	0.24076

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ALLOCATORS</u>	<u>ITEM</u> <u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE</u> <u>EQUIPMENT</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>CUSTOMER</u> <u>BILLING/INFO</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
1 LIGHTING FACILITIES	K804 K248	0	0	376,421	0	376,421	0
2 <u>IS EQUIP</u>	K806 K252	<u>0</u>	<u>2,220</u>	<u>0</u>	<u>0</u>	<u>2,220</u>	<u>0</u>
3 TOTAL	K827	0	2,220	376,421	0	2,082,249	0
4 WTD RATIOS	K829	0.00000	0.00107	0.18078	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
RETAIL FUNCTIONAL COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
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	0.05460	0.00000	0.92799	0.01740	0.00000	0.00000
4 WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.79977	0.00000	0.19654	0.00369	0.00000	0.00000
5 WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.44131	0.30441	0.12693
6 WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01325	0.00000	0.22516	0.33846	0.23055	0.09614
7 WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.48148	0.00000	0.11832	0.17785	0.12115	0.05052
8 WTD GROSS G & I PLT RATIOS	G129	1.00000	0.25560	0.10390	0.03771	0.24314	0.06132	0.02557
9 WTD GROSS PLANT RATIOS	GP19	1.00000	0.47152	0.00458	0.11477	0.18073	0.11851	0.04942
10 WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.52432	0.00425	0.07823	0.16232	0.11653	0.03939
<u>11 NET ELECTRIC PLANT</u>								
12 WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05121	0.00000	0.93105	0.01774	0.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.46548	0.29158	0.13867
15 NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01397	0.00000	0.25395	0.34336	0.21205	0.10085
16 WTD NET G & I PLANT RATIOS	G229	1.00000	0.33883	0.13773	0.04999	0.13660	0.08129	0.03389
17 WTD NET PLANT RATIOS	NP29	1.00000	0.43211	0.00482	0.14204	0.19447	0.11999	0.05690
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20 WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.16343	0.65498	0.03978	0.06264	0.04108	0.01713
21 WTD RATIOS	W689	1.00000	0.48143	0.00000	0.11839	0.17789	0.12111	0.05059
22 WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.29235	0.21176	0.05629	0.14517	0.08555	0.06040
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.30009	0.20499	0.05866	0.14705	0.08710	0.06024
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-0.43867	2.63122	-0.04343	-0.30942	-0.16161	-0.17261
<u>25 RATE BASE</u>								
26 WTD NET OCRB RATIOS	RB29	1.00000	0.42859	0.00571	0.14719	0.19335	0.11893	0.05626
27 WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.41225	0.05517	0.14360	0.18388	0.11364	0.05195

28 O & M EXPENSES

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PROGRESS ENERGY FLORIDA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>							
2 WTD GROSS PROD PLANT RATIOS	P129	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	0.03147	0.00056	0.09531	0.00000	1.00000	0.00000
6 WTD GROSS TRANS & DIST RATIOS	TD29	0.02384	0.00043	0.07218	0.00000	1.00000	0.00000
7 WTD GROSS PTD PLT RATIOS	PD29	0.01253	0.00022	0.03793	0.00000	1.00000	0.00000
8 WTD GROSS G & I PLT RATIOS	G129	0.01305	0.00011	0.01920	0.24041	1.00000	-0.00000
9 WTD GROSS PLANT RATIOS	GP19	0.01255	0.00022	0.03711	0.01059	1.00000	-0.00000
10 WTD TOTAL DEPREC RES RATIOS	DR19	0.00275	0.00020	0.05559	0.01640	1.00000	0.00000
<u>11 NET ELECTRIC PLANT</u>							
12 WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249	0.04793	0.00056	0.05579	0.00000	1.00000	0.00000
15 NET TRANS & DIST PLANT RATIOS	NT29	0.03485	0.00041	0.04057	0.00000	1.00000	0.00000
16 WTD NET G & I PLANT RATIOS	G229	0.01730	0.00015	0.02545	0.17877	1.00001	-0.00001
17 WTD NET PLANT RATIOS	NP29	0.01986	0.00023	0.02330	0.00626	1.00000	-0.00000
<u>18 RATE BASE ADJUSTMENTS</u>							
<u>19 WORKING CAPITAL</u>							
20 WTD MATERIAL & SUPPLY RATIOS	W669	0.00435	0.00008	0.01286	0.00367	1.00000	0.00000
21 WTD RATIOS	W689	0.01253	0.00015	0.03790	0.00000	1.00000	0.00000
22 WTD TOTAL WORKING CASH RATIOS	W729	0.01379	0.00021	0.02991	0.10460	1.00002	-0.00002
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	0.01380	0.00021	0.03029	0.09760	1.00001	-0.00001
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.03726	-0.00049	-0.06388	-0.40390	0.99996	0.00004
<u>25 RATE BASE</u>							
26 WTD NET OCRB RATIOS	RB29	0.01960	0.00023	0.02338	0.00677	1.00000	-0.00000
27 WTD TOTAL RATE BASE RATIOS	RB99	0.01853	0.00021	0.02174	-0.00097	1.00000	0.00000
<u>28 O & M EXPENSES</u>							

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1 WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04904	0.00000	0.93507	0.01589	0.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.46367	0.25239	0.17747
4 WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.12503
5 WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6 WTD A & G EXP RATIOS	A339	1.00000	0.35636	0.13927	0.05412	0.15163	0.10374	0.04326
7 WTD O & M EXP RATIOS	OM39	1.00000	0.29890	0.20418	0.05843	0.14647	0.08675	0.06000
<u>8 DEPRECIATION EXPENSES</u>								
9 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.03971	0.00000	0.93107	0.02922	0.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.38322	0.31704	0.10012
12 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.35043	0.14249	0.05171	0.17891	0.08406	0.03507
13 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.48825	0.00646	0.08364	0.16335	0.13013	0.04148
<u>14 OTHER TAXES & MISC EXPENSES</u>								
15 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.52380	0.00270	0.11252	0.17584	0.09917	0.04135
16 WTD PAYROLL TAX RATIOS	L559	1.00000	0.37820	0.15372	0.05579	0.13260	0.09072	0.03783
17 WTD MISC TAX RATIOS	L589	1.00000	0.39960	0.10139	0.10188	0.16311	0.10461	0.04016
18 WTD OTHER TAX RATIOS	L599	1.00000	0.50561	0.02254	0.10421	0.16966	0.09770	0.04085
19 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.47166	0.00476	0.11494	0.18074	0.11851	0.04954
20 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.37636	0.12688	0.07056	0.15383	0.10074	0.05252
<u>21 INCOME TAXES</u>								
22 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.39934	0.10125	0.10190	0.16308	0.10479	0.04005
<u>23 OPERATING EXPENSES</u>								
24 WTD PROD O & M EXP RATIOS	P459	1.00000	0.52587	0.47413	0.00000	0.00000	0.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04904	0.00000	0.93507	0.01589	0.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.46367	0.25239	0.17747
27 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

28 WAGES AND SALARIES (K600-K639)

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PROGRESS ENERGY FLORIDA
RETAIL FUNCTIONAL COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	0.01175	0.00069	0.09403	0.00000	1.00000	0.00000
4 WTD CUST ACCT EXP RATIOS	C319	0.06037	0.00000	0.00000	0.81459	1.00000	0.00000
5 WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
6 WTD A & G EXP RATIOS	A339	0.01973	0.00019	0.03248	0.09925	1.00002	-0.00002
7 WTD O & M EXP RATIOS	OM39	0.01375	0.00020	0.03017	0.10116	1.00001	-0.00001
<u>8 DEPRECIATION EXPENSES</u>							
9 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	0.07615	0.00047	0.12300	0.00000	1.00000	0.00000
12 WTD GENERAL DEPREC EXP RATIOS	G489	0.01787	0.00018	0.02632	0.11297	1.00000	0.00000
13 WTD TOT DEPREC EXP RATIOS	DE49	0.03115	0.00020	0.05020	0.00512	1.00000	0.00000
<u>14 OTHER TAXES & MISC EXPENSES</u>							
15 WTD REAL EST & PROP TAX RATIOS	L529	0.01156	0.00018	0.03106	0.00182	1.00000	0.00000
16 WTD PAYROLL TAX RATIOS	L559	0.01933	0.00016	0.02840	0.10320	0.99995	0.00005
17 WTD MISC TAX RATIOS	L589	0.01934	0.00025	0.03099	0.03917	1.00050	-0.00050
18 WTD OTHER TAX RATIOS	L599	0.01250	0.00018	0.03065	0.01607	0.99998	0.00002
19 WTD MISCELLANEOUS EXP RATIOS	M629	0.01268	0.00040	0.03726	0.01070	1.00119	-0.00119
20 WTD OP EXP EX INC & REV RATIOS	OP69	0.01880	0.00020	0.03617	0.06393	1.00000	0.00000
<u>21 INCOME TAXES</u>							
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.01920	0.00021	0.03110	0.03908	1.00000	-0.00000
<u>23 OPERATING EXPENSES</u>							
24 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	0.01175	0.00069	0.09403	0.00000	1.00000	0.00000
27 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000

28 WAGES AND SALARIES (K600-K639)

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PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
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<u>WEIGHTED RATIOS</u>	<u>ITEM</u> <u>ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
		<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.42645	0.17335	0.06292	0.14950	0.10231	0.04266
2 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.37821	0.15375	0.05581	0.13259	0.09074	0.03784
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.37821	0.15374	0.05581	0.13259	0.09074	0.03784
4 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 (REFLECTS PRESENT RATE REVENUE CREDITS)

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>	
1 WTD PTD WAGE & SAL RATIOS	K619	0.01058	0.00019	0.03203	0.00000	1.00001	-0.00001	
2 WTD PTDCSS WAGE & SAL RATIOS	K629	0.01931	0.00017	0.02841	0.10318	1.00000	-0.00000	
3 WTD WAGE AND SALARY RATIOS	K639	0.01931	0.00017	0.02841	0.10318	1.00001	-0.00001	
4 WTD RATIOS	K669	0.09757	0.00000	0.00000	0.90243	1.00000	0.00000	

PROGRESS ENERGY FLORIDA
RETAIL FUNCTIONAL COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
INCOME TAX BASED ON REVENUE	ITEM ALLO	ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 <u>NET INCOME COMPUTATION</u>								
2 CLASS REVENUES=COST OF SERVICE	R600	1,948,466	778,095	197,290	198,540	317,760	204,189	78,044
3 <u>TOTAL REVENUE CREDITS</u>	Q027	69,452	9,778	1,194	3,598	17,094	9,509	27,424
4 TOTAL ELECTRIC REVENUE	CS07	2,017,918	787,873	198,484	202,138	334,854	213,698	105,468
5 TOTAL OP EXP EX INC & REV TAX	OP61	-1,201,275	-452,112	-152,418	-84,765	-184,791	-121,022	-63,093
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	-6,936	-2,770	-702	-707	-1,131	-727	-278
7 NET INCOME	NI01	809,707	332,991	45,364	116,666	148,932	91,949	42,097
8 <u>ADJUSTMENTS TO NET INCOME</u>								
9 TOTAL INTEREST EXPENSE	Y783	-178,362	-73,529	-9,839	-25,613	-32,798	-20,270	-9,265
10 <u>TOTAL ADDITIONS</u>	Y861	-123,448	-58,209	-565	-14,168	-22,311	-14,630	-6,100
11 PRELIMINARY TAXABLE INCOME	TI01	507,897	201,253	34,960	76,885	93,823	57,049	26,732
12 <u>STATE INCOME TAX COMPUTATION</u>								
13 PRELIMINARY TAXABLE INCOME	TI01	507,897	201,253	34,960	76,885	93,823	57,049	26,732
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	6,950	3,277	32	798	1,256	823	343
15 STATE TAXABLE INCOME	SI01	514,847	204,530	34,992	77,683	95,079	57,872	27,075
16 <u>STATE INCOME TAX PAYABLE</u>								
17 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	28,318	11,249	1,925	4,273	5,229	3,183	1,489
19 STATE INC TAX PAYABLE	SP01	28,318	11,249	1,925	4,273	5,229	3,183	1,489
20 <u>SIT ALLOWABLE</u>								
21 STATE INC TAX PAYABLE	SP01	28,318	11,249	1,925	4,273	5,229	3,183	1,489
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	5,614	2,647	26	644	1,015	665	277
23 NET STATE INC TAX ALLOWABLE	SA01	33,932	13,896	1,951	4,917	6,244	3,848	1,766
24 <u>FEDERAL INCOME TAX COMPUTATION</u>								
25 PRELIMINARY TAXABLE INCOME	TI01	507,897	201,253	34,960	76,885	93,823	57,049	26,732
26 <u>STATE INC TAX PAYABLE</u>	SP01	-28,318	-11,249	-1,925	-4,273	-5,229	-3,183	-1,489
27 NET FEDERAL TAXABLE INCOME	FI01	479,579	190,004	33,035	72,612	88,594	53,866	25,243

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 (REFLECTS PRESENT RATE REVENUE CREDITS)

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>NET INCOME COMPUTATION</u>							
2 CLASS REVENUES=COST OF SERVICE	R600	37,407	409	60,592	76,143	1,948,469	-3
3 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>401</u>	<u>5</u>	<u>470</u>	<u>-21</u>	<u>69,452</u>	<u>0</u>
4 TOTAL ELECTRIC REVENUE	CS07	37,808	414	61,062	76,122	2,017,921	-3
5 TOTAL OP EXP EX INC & REV TAX	OP61	-22,588	-238	-43,453	-76,795	-1,201,275	-0
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	<u>-133</u>	<u>-1</u>	<u>-216</u>	<u>-271</u>	<u>-6,936</u>	<u>-0</u>
7 NET INCOME	NI01	15,087	175	17,393	-944	809,710	-3
8 <u>ADJUSTMENTS TO NET INCOME</u>							
9 TOTAL INTEREST EXPENSE	Y783	-3,305	-38	-3,877	173	-178,361	-1
10 <u>TOTAL ADDITIONS</u>	Y861	<u>-1,549</u>	<u>-27</u>	<u>-4,581</u>	<u>-1,308</u>	<u>-123,448</u>	<u>0</u>
11 PRELIMINARY TAXABLE INCOME	TI01	10,233	110	8,935	-2,079	507,901	-4
12 <u>STATE INCOME TAX COMPUTATION</u>							
13 PRELIMINARY TAXABLE INCOME	TI01	10,233	110	8,935	-2,079	507,901	-4
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>87</u>	<u>2</u>	<u>258</u>	<u>74</u>	<u>6,950</u>	<u>-0</u>
15 STATE TAXABLE INCOME	SI01	10,320	112	9,193	-2,005	514,851	-4
16 <u>STATE INCOME TAX PAYABLE</u>							
17 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	<u>568</u>	<u>6</u>	<u>506</u>	<u>-110</u>	<u>28,318</u>	<u>0</u>
19 STATE INC TAX PAYABLE	SP01	568	6	506	-110	28,318	0
20 <u>SIT ALLOWABLE</u>							
21 STATE INC TAX PAYABLE	SP01	568	6	506	-110	28,318	0
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>70</u>	<u>1</u>	<u>208</u>	<u>59</u>	<u>5,612</u>	<u>2</u>
23 NET STATE INC TAX ALLOWABLE	SA01	638	7	714	-51	33,930	2
24 <u>FEDERAL INCOME TAX COMPUTATION</u>							
25 PRELIMINARY TAXABLE INCOME	TI01	10,233	110	8,935	-2,079	507,901	-4
26 <u>STATE INC TAX PAYABLE</u>	SP01	<u>-568</u>	<u>-6</u>	<u>-506</u>	<u>110</u>	<u>-28,318</u>	<u>-0</u>
27 NET FEDERAL TAXABLE INCOME	FI01	9,665	104	8,429	-1,969	479,583	-4

PROGRESS ENERGY FLORIDA
RETAIL FUNCTIONAL COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
2 PRELIM FIT = FI01 * K190	FT01	167,852	66,501	11,562	25,414	31,008	18,853	8,835
3 TOTAL FED PROV DEF IT	Z781	34,894	16,453	160	4,005	6,306	4,135	1,724
4 TOTAL AMORTIZED ITC	Z813	-1,547	-729	-7	-178	-280	-183	-76
5 NET FED INC TAX ALLOWABLE	FA01	201,199	82,225	11,715	29,241	37,034	22,805	10,483
6 FEDERAL INCOME TAX PAYABLE								
7 PRELIM FIT = FI01 * K190	FT01	167,852	66,501	11,562	25,414	31,008	18,853	8,835
8 FED INC TAX PAYABLE	FP01	167,852	66,501	11,562	25,414	31,008	18,853	8,835
9 PRELIMINARY SUMMARY								
10 NET INCOME	NI01	809,707	332,991	45,364	116,666	148,932	91,949	42,097
11 NET FED INC TAX ALLOWABLE	FA01	-201,199	-82,225	-11,715	-29,241	-37,034	-22,805	-10,483
12 NET STATE INC TAX ALLOWABLE	SA01	-33,932	-13,896	-1,951	-4,917	-6,244	-3,848	-1,766
13 OVERALL RETURN EARNED (SCH 14)	RETU	574,576	236,870	31,698	82,508	105,654	65,296	29,848
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
2 PRELIM FIT = FI01 * K190	FT01	3,383	36	2,950	-689	167,853	-1
3 TOTAL FED PROV DEF IT	Z781	438	8	1,295	370	34,894	0
4 <u>TOTAL AMORTIZED ITC</u>	<u>Z813</u>	<u>-19</u>	<u>-0</u>	<u>-57</u>	<u>-16</u>	<u>-1,545</u>	<u>-2</u>
5 NET FED INC TAX ALLOWABLE	FA01	3,802	44	4,188	-335	201,202	-3
6 <u>FEDERAL INCOME TAX PAYABLE</u>							
7 <u>PRELIM FIT = FI01 * K190</u>	<u>FT01</u>	<u>3,383</u>	<u>36</u>	<u>2,950</u>	<u>-689</u>	<u>167,853</u>	<u>-1</u>
8 FED INC TAX PAYABLE	FP01	3,383	36	2,950	-689	167,853	-1
9 <u>PRELIMINARY SUMMARY</u>							
10 NET INCOME	NI01	15,087	175	17,393	-944	809,710	-3
11 NET FED INC TAX ALLOWABLE	FA01	-3,802	-44	-4,188	335	-201,202	3
12 <u>NET STATE INC TAX ALLOWABLE</u>	<u>SA01</u>	<u>-638</u>	<u>-7</u>	<u>-714</u>	<u>51</u>	<u>-33,930</u>	<u>-2</u>
13 OVERALL RETURN EARNED (SCH 14)	RETU	10,647	124	12,491	-558	574,578	-2
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.09309	0.09210	0.09212	0.09210	-0.66667

PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 <u>RATE BASE</u>								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	6,429,245	2,902,562	24,025	715,170	1,170,296	968,800	455,942
3 TOTAL DEPRECIATION RESERVE	DR11	-2,681,592	-1,379,503	-9,536	-208,351	-449,252	-407,152	-155,340
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>133,502</u>	<u>1,956</u>	<u>159,471</u>	<u>30,919</u>	<u>-5,496</u>	<u>-3,380</u>	<u>-12,580</u>
5 TOTAL RATE BASE	RB91	3,881,155	1,525,015	173,960	537,738	715,548	558,268	288,022
6 <u>OPERATING EXPENSES</u>								
7 TOTAL O & M EXPENSE	OM31	449,003	127,875	74,459	25,302	65,914	49,286	38,471
8 TOTAL DEPRECIATION EXPENSE	DE41	218,943	103,610	1,168	17,968	36,465	36,671	13,194
9 TOTAL OTHER TAX & MISC EXPENSE	L591	76,527	37,296	1,416	7,782	13,163	9,568	4,517
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-1,563</u>	<u>-706</u>	<u>-6</u>	<u>-174</u>	<u>-285</u>	<u>-236</u>	<u>-111</u>
11 TOTAL OP EXP EX INC & REV TAX	OP61	742,910	268,075	77,037	50,878	115,257	95,289	56,071
12 NET FED INCOME TAX ALLOWABLE	I879	125,203	48,755	5,921	17,552	23,102	17,957	9,317
13 NET STATE INCOME TAX ALLOWABLE	J979	21,113	8,240	986	2,952	3,895	3,030	1,570
14 <u>REVENUE TAX</u>	L033	<u>4,270</u>	<u>1,642</u>	<u>355</u>	<u>424</u>	<u>706</u>	<u>572</u>	<u>247</u>
15 TOTAL OPERATING EXPENSE	OPEX	893,496	326,712	84,299	71,806	142,960	116,848	67,205
16 RETURN ON RATE BASE	R751	357,455	140,454	16,022	49,526	65,902	51,416	26,527
17 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-51,370</u>	<u>-5,798</u>	<u>-603</u>	<u>-2,160</u>	<u>-10,663</u>	<u>-7,487</u>	<u>-24,373</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	1,199,581	461,368	99,718	119,172	198,199	160,777	69,359
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>1,199,581</u>	<u>461,368</u>	<u>99,718</u>	<u>119,172</u>	<u>198,199</u>	<u>160,778</u>	<u>69,359</u>
20 TOTAL RETURN EARNED	RETE	357,455	140,454	16,022	49,526	65,902	51,416	26,527
21 RATE OF RETURN EARNED	RORE	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
22 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
23 RETURN EARNED ON COMMON EQUITY	REOE	0.12541	0.12541	0.12541	0.12541	0.12541	0.12541	0.12541
24 ALLOWED RETURN ON COM EQUITY	AROE		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
25 CLASS REVENUES=COST OF SERVICE	R600	1,199,581	461,368	99,718	119,172	198,199	160,778	69,359

PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>SUMMARY OF RESULTS</u>	<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>RATE BASE</u>								
2 GROSS ELECTRIC PLT IN SERVICE	GP11		96,174	0	0	96,277	6,429,246	-1
3 TOTAL DEPRECIATION RESERVE	DR11		-8,552	-0	-0	-63,908	-2,681,594	2
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71		-77	0	0	-37,305	133,508	-6
5 <u>TOTAL RATE BASE</u>	RB91		87,545	0	0	-4,936	3,881,160	-5
6 <u>OPERATING EXPENSES</u>								
7 TOTAL O & M EXPENSE	OM31		4,660	0	0	63,034	449,001	2
8 TOTAL DEPRECIATION EXPENSE	DE41		8,287	0	0	1,581	218,944	-1
9 TOTAL OTHER TAX & MISC EXPENSE	L591		1,066	0	0	1,715	76,523	4
10 <u>MISC ALLOWABLE EXPENSES</u>	M621		-23	0	0	-23	-1,564	1
11 TOTAL OP EXP EX INC & REV TAX	OP61		13,990	0	0	66,307	742,904	6
12 NET FED INCOME TAX ALLOWABLE	I879		2,882	0	0	-281	125,265	-2
13 NET STATE INCOME TAX ALLOWABLE	J979		484	0	0	-43	21,114	-1
14 <u>REVENUE TAX</u>	L033		90	0	0	234	4,270	0
15 <u>TOTAL OPERATING EXPENSE</u>	OPEX		17,446	0	0	66,217	893,493	3
16 RETURN ON RATE BASE	R751		8,063	0	0	-455	357,455	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027		-304	-0	-0	17	-51,371	1
18 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05		25,205	0	0	65,779	1,199,577	4
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602		25,205	0	0	65,778	1,199,577	4
20 TOTAL RETURN EARNED	RETE		8,063	0	0	-455	357,455	0
21 RATE OF RETURN EARNED	RORE		0.09210	0.00000	0.00000	0.09218	0.09210	0.00000
22 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210		0.09210
23 RETURN EARNED ON COMMON EQUITY	REOE		0.12541	-0.05703	-0.05703	0.12557	0.12541	-0.05703
24 ALLOWED RETURN ON COM EQUITY	AROE		0.12540	0.12540	0.12540	0.12540		0.12540
25 <u>CLASS REVENUES=COST OF SERVICE</u>	R600		25,205	0	0	65,778	1,199,577	4

PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION 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
<u>1 PRODUCTION PLANT</u>								
2 BASE	P100 K200	2,376,340	2,376,340	0	0	0	0	0
3 INTERMEDIATE	P102 K202	122,670	122,670	0	0	0	0	0
4 <u>PEAKING</u>	P104 K204	<u>293,251</u>	<u>293,251</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5 PRODUCTION PLANT IN SERVICE	P121	2,792,261	2,792,261	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7 GEN. STEP-UP XFMR - BASE	T100 K200	30,371	30,371	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERM	T102 K202	1,050	1,050	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T104 K204	9,547	9,547	0	0	0	0	0
10 TRANSMISSION	T106 K220	704,814	0	0	704,814	0	0	0
11 <u>DISTRIBUTION</u>	T108 K240	<u>13,736</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,736</u>	<u>0</u>	<u>0</u>
12 TRANSMISSION PLANT IN SERVICE	T121	759,518	40,968	0	704,814	13,736	0	0
13 TOTAL PROD & TRANS PLANT	PT21	3,551,779	2,833,229	0	704,814	13,736	0	0
<u>14 DISTRIBUTION PLANT</u>								
15 PRIMARY	D100 K240	1,087,181	0	0	0	1,087,181	0	0
16 SECONDARY	D102 K242	946,710	0	0	0	0	946,710	0
17 SERVICES	D104 K244	445,547	0	0	0	0	0	445,547
18 <u>METERS</u>	D106 K246	<u>93,242</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19 DISTRIBUTION PLANT IN SERVICE	D141	2,572,680	0	0	0	1,087,181	946,710	445,547
20 TOTAL TRANS & DIST PLANT	TD21	3,332,198	40,968	0	704,814	1,100,917	946,710	445,547
21 TOTAL GROSS PTD PLANT	PD21	6,124,459	2,833,229	0	704,814	1,100,917	946,710	445,547
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23 LABOR RELATED	G100 K627	313,562	113,180	39,218	16,906	41,739	36,060	16,969
24 RETAIL CUSTOMER RELATED (CSS)	G102 K400	68,891	0	0	0	0	0	0
25 DISTRIBUTION PRIMARY RELATED	G106 K240	43,810	0	0	0	43,810	0	0
26 <u>ADJ D - CAPITAL LEASES</u>	G108 K627	<u>-121,477</u>	<u>-43,847</u>	<u>-15,193</u>	<u>-6,550</u>	<u>-16,170</u>	<u>-13,970</u>	<u>-6,574</u>
27 GENERAL PLANT IN SERVICE	G121	304,786	69,333	24,025	10,356	69,379	22,090	10,395

PROGRESS ENERGY FLORIDA
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				INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
<u>GROSS ELECTRIC PLT IN SERVICE</u>		<u>ITEM</u> <u>ALLO</u>	<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1 <u>PRODUCTION PLANT</u>								
2	BASE	P100 K200	0	0	0	0	2,376,340	0
3	INTERMEDIATE	P102 K202	0	0	0	0	122,670	0
4	<u>PEAKING</u>	P104 K204	0	0	0	0	293,251	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	2,792,261	0
6 <u>TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T100 K200	0	0	0	0	30,371	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	0	0	0	0	1,050	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	0	0	0	0	9,547	0
10	TRANSMISSION	T106 K220	0	0	0	0	704,814	0
11	<u>DISTRIBUTION</u>	T108 K240	0	0	0	0	13,736	0
12	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	759,518	0
13	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	3,551,779	0
14 <u>DISTRIBUTION PLANT</u>								
15	PRIMARY	D100 K240	0	0	0	0	1,087,181	0
16	SECONDARY	D102 K242	0	0	0	0	946,710	0
17	SERVICES	D104 K244	0	0	0	0	445,547	0
18	<u>METERS</u>	D106 K246	93,242	0	0	0	93,242	0
19	DISTRIBUTION PLANT IN SERVICE	D141	93,242	0	0	0	2,572,680	0
20	TOTAL TRANS & DIST PLANT	TD21	93,242	0	0	0	3,332,198	0
21	TOTAL GROSS PTD PLANT	PD21	93,242	0	0	0	6,124,459	0
22 <u>GENERAL & INTANGIBLE PLANT</u>								
23	LABOR RELATED	G100 K627	4,787	0	0	44,705	313,564	-2
24	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	68,891	68,891	0
25	DISTRIBUTION PRIMARY RELATED	G106 K240	0	0	0	0	43,810	0
26	<u>ADJ D - CAPITAL LEASES</u>	G108 K627	-1,855	0	0	-17,319	-121,478	1
27	GENERAL PLANT IN SERVICE	G121	2,932	0	0	96,277	304,787	-1

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	6,429,245	2,902,562	24,025	715,170	1,170,296	968,800	455,942

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	96,174	0	0	96,277	6,429,246	-1

PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
DEPRECIATION RESERVE	ITEM ALLO		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 PRODUCTION PLANT</u>									
2 BASE	P150 P100		1,030,025	1,030,025	0	0	0	0	0
3 INTERMEDIATE	P152 P102		122,698	122,698	0	0	0	0	0
4 PEAKING	P154 P104		185,493	185,493	0	0	0	0	0
5 TOTAL PROD DEPREC RESERVE	P171		1,338,216	1,338,216	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7 GEN. STEP-UP XFMR - BASE	T150 T100		10,668	10,668	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102		449	449	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104		2,651	2,651	0	0	0	0	0
10 TRANSMISSION	T156 T106		204,240	0	0	204,240	0	0	0
11 DISTRIBUTION	T158 T108		3,827	0	0	0	3,827	0	0
12 TOTAL TRANS DEPREC RESERVE	T171		221,835	13,768	0	204,240	3,827	0	0
<u>13 DISTRIBUTION PLANT</u>									
14 PRIMARY	D150 D100		393,781	0	0	0	393,781	0	0
15 SECONDARY	D152 D102		398,384	0	0	0	0	398,384	0
16 SERVICES	D154 D104		151,214	0	0	0	0	0	151,214
17 METERS	D156 D106		7,388	0	0	0	0	0	0
18 TOTAL DISTRIB DEPREC RESERVE	D191		950,767	0	0	0	393,781	398,384	151,214
<u>19 GENERAL & INTANGIBLE PLANT</u>									
20 LABOR RELATED	G150 G100		76,240	27,519	9,536	4,111	10,148	8,768	4,126
21 RETAIL CUSTOMER RELATED (CSS)	G152 G102		53,038	0	0	0	0	0	0
22 DISTRIBUTION PRIMARY RELATED	G156 G106		41,496	0	0	0	41,496	0	0
23 TOTAL GENERAL DEPREC RESERVE	G171		170,774	27,519	9,536	4,111	51,644	8,768	4,126
24 TOTAL DEPRECIATION RESERVE	DR11		2,681,592	1,379,503	9,536	208,351	449,252	407,152	155,340

PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
DEPRECIATION RESERVE	ITEM ALLO	METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 <u>PRODUCTION PLANT</u>							
2 BASE	P150 P100	0	0	0	0	1,030,025	0
3 INTERMEDIATE	P152 P102	0	0	0	0	122,698	0
4 <u>PEAKING</u>	P154 P104	0	0	0	0	185,493	0
5 TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	1,338,216	0
6 <u>TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	10,668	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102	0	0	0	0	449	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104	0	0	0	0	2,651	0
10 <u>TRANSMISSION</u>	T156 T106	0	0	0	0	204,240	0
11 <u>DISTRIBUTION</u>	T158 T108	0	0	0	0	3,827	0
12 TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	221,835	0
13 <u>DISTRIBUTION PLANT</u>							
14 PRIMARY	D150 D100	0	0	0	0	393,781	0
15 SECONDARY	D152 D102	0	0	0	0	398,384	0
16 SERVICES	D154 D104	0	0	0	0	151,214	0
17 <u>METERS</u>	D156 D106	7,388	0	0	0	7,388	0
18 TOTAL DISTRIB DEPREC RESERVE	D191	7,388	0	0	0	950,767	0
19 <u>GENERAL & INTANGIBLE PLANT</u>							
20 LABOR RELATED	G150 G100	1,164	0	0	10,870	76,242	-2
21 RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	53,038	53,038	0
22 <u>DISTRIBUTION PRIMARY RELATED</u>	G156 G106	0	0	0	0	41,496	0
23 TOTAL GENERAL DEPREC RESERVE	G171	1,164	0	0	63,908	170,776	-2
24 TOTAL DEPRECIATION RESERVE	DR11	8,552	0	0	63,908	2,681,594	-2

PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
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			TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>NET ELECTRIC PLANT</u>	<u>ITEM ALLO</u>								
1 <u>PRODUCTION PLANT</u>									
2 PRODUCTION PLANT IN SERVICE	P121		2,792,261	2,792,261	0	0	0	0	0
3 <u>TOTAL PROD DEPREC RESERVE</u>	P171		<u>-1,338,216</u>	<u>-1,338,216</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>
4 NET PRODUCTION PLANT	P221		1,454,045	1,454,045	0	0	0	0	0
5 <u>TRANSMISSION PLANT</u>									
6 TRANSMISSION PLANT IN SERVICE	T121		759,518	40,968	0	704,814	13,736	0	0
7 <u>TOTAL TRANS DEPREC RESERVE</u>	T171		<u>-221,835</u>	<u>-13,768</u>	<u>-0</u>	<u>-204,240</u>	<u>-3,827</u>	<u>-0</u>	<u>-0</u>
8 NET TRANSMISSION PLANT	T221		537,683	27,200	0	500,574	9,909	0	0
9 <u>DISTRIBUTION PLANT</u>									
10 DISTRIBUTION PLANT IN SERVICE	D141		2,572,680	0	0	0	1,087,181	946,710	445,547
11 <u>TOTAL DISTRIB DEPREC RESERVE</u>	D191		<u>-950,767</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-393,781</u>	<u>-398,384</u>	<u>-151,214</u>
12 NET DISTRIBUTION PLANT	D241		1,621,913	0	0	0	693,400	548,326	294,333
13 NET PTD PLANT	NT31		3,613,641	1,481,245	0	500,574	703,309	548,326	294,333
14 NET TRANS & DIST PLANT	NT21		2,159,596	27,200	0	500,574	703,309	548,326	294,333
15 <u>GENERAL & INTANGIBLE PLANT</u>									
16 GENERAL PLANT IN SERVICE	G121		304,786	69,333	24,025	10,356	69,379	22,090	10,395
17 <u>TOTAL GENERAL DEPREC RESERVE</u>	G171		<u>-170,774</u>	<u>-27,519</u>	<u>-9,536</u>	<u>-4,111</u>	<u>-51,644</u>	<u>-8,768</u>	<u>-4,126</u>
18 NET GENERAL & INTANG PLANT	G221		134,012	41,814	14,489	6,245	17,735	13,322	6,269
19 NET ELECTRIC PLANT IN SERVICE	NP21		3,747,653	1,523,059	14,489	506,819	721,044	561,648	300,602

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		ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>NET ELECTRIC PLANT</u>									
1	<u>PRODUCTION PLANT</u>								
2	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	2,792,261	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171		-0	-0	-0	-0	-1,338,216	-0
4	NET PRODUCTION PLANT	P221		0	0	0	0	1,454,045	0
5	<u>TRANSMISSION PLANT</u>								
6	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	759,518	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171		-0	-0	-0	-0	-221,835	-0
8	NET TRANSMISSION PLANT	T221		0	0	0	0	537,683	0
9	<u>DISTRIBUTION PLANT</u>								
10	DISTRIBUTION PLANT IN SERVICE	D141		93,242	0	0	0	2,572,680	0
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191		-7,388	-0	-0	-0	-950,767	-0
12	NET DISTRIBUTION PLANT	D241		85,854	0	0	0	1,621,913	0
13	NET PTD PLANT	NT31		85,854	0	0	0	3,613,641	0
14	NET TRANS & DIST PLANT	NT21		85,854	0	0	0	2,159,596	0
15	<u>GENERAL & INTANGIBLE PLANT</u>								
16	GENERAL PLANT IN SERVICE	G121		2,932	0	0	96,277	304,787	-1
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171		-1,164	-0	-0	-63,908	-170,776	2
18	NET GENERAL & INTANG PLANT	G221		1,768	0	0	32,369	134,011	1
19	NET ELECTRIC PLANT IN SERVICE	NP21		87,622	0	0	32,369	3,747,652	1

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>RATE BASE ADJUSTMENTS</u>								
2 <u>ADDITIVE ADJUSTMENTS</u>								
3 <u>PLANT HELD FOR FUTURE USE</u>								
4 TRANSMISSION	V224 T106	11,717	0	0	11,717	0	0	0
5 DISTRIBUTION	V226 D100	3,868	0	0	0	3,868	0	0
6 TOTAL LAND HELD FOR FUTURE USE	V233	15,585	0	0	11,717	3,868	0	0
7 <u>CONSTRUCTION WORK IN PROGRESS</u>								
8 PRODUCTION - BASE	V234 P100	320,954	320,954	0	0	0	0	0
9 PRODUCTION - INTERMEDIATE	V236 P102	484	484	0	0	0	0	0
10 PRODUCTION - PEAKING	V238 P104	1,265	1,265	0	0	0	0	0
11 TRANSMISSION	V240 T106	76,686	0	0	76,686	0	0	0
12 DISTRIBUTION	V242 D141	23,539	0	0	0	9,947	8,662	4,077
13 GENERAL PLANT	V244 G100	25,319	9,139	3,167	1,365	3,370	2,912	1,370
14 ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-299,317	-299,317	0	0	0	0	0
15 ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-55,786	0	0	-55,786	0	0	0
16 TOTAL RATE BASE CWIP	V255	93,144	32,525	3,167	22,265	13,317	11,574	5,447
17 TOTAL ADDITIVE ADJUSTMENTS	V289	108,729	32,525	3,167	33,982	17,185	11,574	5,447
18 NET ORIGINAL COST RATE BASE	RB21	3,856,382	1,555,584	17,656	540,801	738,229	573,222	306,049
19 <u>WORKING CAPITAL</u>								
20 <u>MATERIALS AND SUPPLIES</u>								
21 <u>FUEL SUPPLIES</u>								
22 AMOUNT ALLOCABLE	W630 K306	209,379	0	209,379	0	0	0	0
23 TOTAL FUEL STOCKS	W641	209,379	0	209,379	0	0	0	0
24 <u>PLANT MATERIALS & SUPPLIES</u>								

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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
	ITEM ALLO	METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1	<u>RATE BASE ADJUSTMENTS</u>						
2	<u>ADDITIVE ADJUSTMENTS</u>						
3	<u>PLANT HELD FOR FUTURE USE</u>						
4	TRANSMISSION	V224 T106	0	0	0	11,717	0
5	DISTRIBUTION	V226 D100	0	0	0	3,868	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	15,585	0
7	<u>CONSTRUCTION WORK IN PROGRESS</u>						
8	PRODUCTION - BASE	V234 P100	0	0	0	320,954	0
9	PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	484	0
10	PRODUCTION - PEAKING	V238 P104	0	0	0	1,265	0
11	TRANSMISSION	V240 T106	0	0	0	76,686	0
12	DISTRIBUTION	V242 D141	853	0	0	23,539	0
13	GENERAL PLANT	V244 G100	387	0	3,610	25,320	-1
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	-299,317	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	0	0	0	-55,786	0
16	TOTAL RATE BASE CWIP	V255	1,240	0	3,610	93,145	-1
17	TOTAL ADDITIVE ADJUSTMENTS	V289	1,240	0	3,610	108,730	-1
18	NET ORIGINAL COST RATE BASE	RB21	88,862	0	35,979	3,856,382	0
19	<u>WORKING CAPITAL</u>						
20	<u>MATERIALS AND SUPPLIES</u>						
21	<u>FUEL SUPPLIES</u>						
22	AMOUNT ALLOCABLE	W630 K306	0	0	0	209,379	0
23	TOTAL FUEL STOCKS	W641	0	0	0	209,379	0
24	<u>PLANT MATERIALS & SUPPLIES</u>						

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RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 AMOUNT ALLOCABLE	W642 GP19	136,087	61,438	509	15,138	24,772	20,506	9,651
2 TOTAL PLANT MATERIALS & SUPPL	W659	136,087	61,438	509	15,138	24,772	20,506	9,651
3 TOTAL MATERIALS & SUPPLIES	W661	345,466	61,438	209,888	15,138	24,772	20,506	9,651
4 PREPAYMENTS & OTHER W.C. ITEMS								
5 TOTAL PREPAYMENTS	W670 PD29	4,087	1,891	0	470	735	632	297
6 TOTAL	W687	4,087	1,891	0	470	735	632	297
7 OTHER WORKING CAPITAL								
8 ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-4,208	-1,900	-16	-468	-766	-634	-298
9 ADJ D- CAPITAL LEASES	W698 OM39	115,621	32,929	19,174	6,515	16,973	12,691	9,907
10 TOTAL	W705	111,413	31,029	19,158	6,047	16,207	12,057	9,609
11 TOTAL WORKING CASH	W721	111,413	31,029	19,158	6,047	16,207	12,057	9,609
12 MISCELLANEOUS WORKING CAPITAL								
13 WTD O&M EXP	W730 OM39	-207,578	-59,118	-34,423	-11,697	-30,473	-22,785	-17,785
14 DA RETAIL	W732 OM39	-231,074	-65,809	-38,319	-13,021	-33,922	-25,364	-19,799
15 ADJ E- RETAIL RATE CASE EXP	W736 K400	2,459	0	0	0	0	0	0
16 TOTAL MISC WORK CAPITAL	W747	-436,193	-124,927	-72,742	-24,718	-64,395	-48,149	-37,584
17 TOTAL WORKING CAPITAL	WC71	24,773	-30,569	156,304	-3,063	-22,681	-14,954	-18,027
18 PRELIMINARY SUMMARY								
19 TOTAL ADDITIVE ADJUSTMENTS	V289	108,729	32,525	3,167	33,982	17,185	11,574	5,447
20 TOTAL WORKING CAPITAL	WC71	24,773	-30,569	156,304	-3,063	-22,681	-14,954	-18,027
21 TOTAL RATE BASE ADJUSTMENTS	RB71	133,502	1,956	159,471	30,919	-5,496	-3,380	-12,580
22 RATE BASE CALCULATION								
23 NET ELECTRIC PLANT IN SERVICE	NP21	3,747,653	1,523,059	14,489	506,819	721,044	561,648	300,602
24 TOTAL RATE BASE ADJUSTMENTS	RB71	133,502	1,956	159,471	30,919	-5,496	-3,380	-12,580

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	2,036	0	0	2,038	136,088	-1
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	2,036	0	0	2,038	136,088	-1
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	2,036	0	0	2,038	345,467	-1
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	62	0	0	0	4,087	0
6 <u>TOTAL</u>	W687	62	0	0	0	4,087	0
7 <u>OTHER WORKING CAPITAL</u>							
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-63	0	0	-63	-4,208	0
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	1,200	0	0	16,232	115,621	0
10 <u>TOTAL</u>	W705	1,137	0	0	16,169	111,413	0
11 <u>TOTAL WORKING CASH</u>	W721	1,137	0	0	16,169	111,413	0
12 <u>MISCELLANEOUS WORKING CAPITAL</u>							
13 <u>WTD O&M EXP</u>	W730 OM39	-2,154	0	0	-29,141	-207,576	-2
14 <u>DA RETAIL</u>	W732 OM39	-2,398	0	0	-32,440	-231,072	-2
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	0	0	0	2,459	2,459	0
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-4,552	0	0	-59,122	-436,189	-4
17 <u>TOTAL WORKING CAPITAL</u>	WC71	-1,317	0	0	-40,915	24,778	-5
18 <u>PRELIMINARY SUMMARY</u>							
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	1,240	0	0	3,610	108,730	-1
20 <u>TOTAL WORKING CAPITAL</u>	WC71	-1,317	0	0	-40,915	24,778	-5
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-77	0	0	-37,305	133,508	-6
22 <u>RATE BASE CALCULATION</u>							
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	87,622	0	0	32,369	3,747,652	1
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-77	0	0	-37,305	133,508	-6

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<u>RATE BASE</u>	<u>ITEM</u> <u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1 TOTAL RATE BASE	RB91	3,881,155	1,525,015	173,960	537,738	715,548	558,268	288,022
2 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
3 RETURN ON RATE BASE	R751	357,455	140,454	16,022	49,526	65,902	51,416	26,527

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RATE BASE	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 TOTAL RATE BASE	RB91	87,545	0	0	-4,936	3,881,160	-5
2 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
3 RETURN ON RATE BASE	R751	8,063	0	0	-455	357,455	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 <u>PRODUCTION O & M</u>								
2 <u>PRODUCTION O&M- ENERGY RELATED</u>								
3 NON-RECV FUEL - ALLOCABLE	P302 K306	3,551	0	3,551	0	0	0	0
4 DA RETAIL	P308 K306	1,314	0	1,314	0	0	0	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	51,892	0	51,892	0	0	0	0
6 TOTAL ENERGY RELATED	P341	56,757	0	56,757	0	0	0	0
7 <u>PRODUCTION O&M- DEMAND RELATED</u>								
8 BASE	P352 P100	55,170	55,170	0	0	0	0	0
9 INTERMEDIATE	P354 P102	4,291	4,291	0	0	0	0	0
10 <u>PEAKING</u>	P356 P104	14,388	14,388	0	0	0	0	0
11 TOTAL DEMAND RELATED	P391	73,849	73,849	0	0	0	0	0
12 TOTAL PRODUCTION O & M	P451	130,606	73,849	56,757	0	0	0	0
13 <u>TRANSMISSION O & M</u>								
14 GEN. STEP-UP XFMR - BASE	T300 T100	658	658	0	0	0	0	0
15 GEN. STEP-UP XFMR - INTERMED	T302 T102	23	23	0	0	0	0	0
16 GEN. STEP-UP XFMR - PEAKING	T304 T104	207	207	0	0	0	0	0
17 TRANSMISSION	T306 T106	17,134	0	0	17,134	0	0	0
18 <u>DISTRIBUTION</u>	T308 T108	303	0	0	0	303	0	0
19 TOTAL TRANSMISSION O & M	T341	18,325	888	0	17,134	303	0	0
20 <u>DISTRIBUTION O & M</u>								
21 PRIMARY	D300 D100	41,829	0	0	0	41,829	0	0
22 SECONDARY	D302 D102	28,744	0	0	0	0	28,744	0
23 SERVICES INCL RECON & DISCON	D304 D104	22,811	0	0	0	0	0	22,811
24 <u>METERS</u>	D306 D106	1,275	0	0	0	0	0	0
25 TOTAL DISTRIBUTION O & M	D341	94,659	0	0	0	41,829	28,744	22,811
26 <u>CUSTOMER ACCOUNTING</u>								

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 <u>PRODUCTION O & M</u>							
2 <u>PRODUCTION O&M- ENERGY RELATED</u>							
3 NON-RECV FUEL - ALLOCABLE	P302 K306	0	0	0	0	3,551	0
4 DA RETAIL	P308 K306	0	0	0	0	1,314	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	0	0	0	0	51,892	0
6 TOTAL ENERGY RELATED	P341	0	0	0	0	56,757	0
7 <u>PRODUCTION O&M- DEMAND RELATED</u>							
8 BASE	P352 P100	0	0	0	0	55,170	0
9 INTERMEDIATE	P354 P102	0	0	0	0	4,291	0
10 <u>PEAKING</u>	P356 P104	0	0	0	0	14,388	0
11 TOTAL DEMAND RELATED	P391	0	0	0	0	73,849	0
12 TOTAL PRODUCTION O & M	P451	0	0	0	0	130,606	0
13 <u>TRANSMISSION O & M</u>							
14 GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	658	0
15 GEN. STEP-UP XFMR - INTERMED	T302 T102	0	0	0	0	23	0
16 GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	0	207	0
17 TRANSMISSION	T306 T106	0	0	0	0	17,134	0
18 <u>DISTRIBUTION</u>	T308 T108	0	0	0	0	303	0
19 TOTAL TRANSMISSION O & M	T341	0	0	0	0	18,325	0
20 <u>DISTRIBUTION O & M</u>							
21 PRIMARY	D300 D100	0	0	0	0	41,829	0
22 SECONDARY	D302 D102	0	0	0	0	28,744	0
23 SERVICES INCL RECON & DISCON	D304 D104	0	0	0	0	22,811	0
24 <u>METERS</u>	D306 D106	1,275	0	0	0	1,275	0
25 TOTAL DISTRIBUTION O & M	D341	1,275	0	0	0	94,659	0
26 <u>CUSTOMER ACCOUNTING</u>							

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 METER READING	C300 K410	803	0	0	0	0	0	0
2 CUSTOMER RECORDS	C302 K412	12,900	0	0	0	0	0	0
3 BILLING	C304 K414	12,866	0	0	0	0	0	0
4 SERVICE WORK FOR CONP	C306 K244	5,993	0	0	0	0	0	5,993
5 UNCOLLECTIBLES	C308 K400	12,189	0	0	0	0	0	0
6 TOTAL CUSTOMER ACCOUNTING EXP	C317	44,751	0	0	0	0	0	5,993
7 CUSTOMER SERVICE & INFORMATION								
8 TOTAL	C320 K400	2,160	0	0	0	0	0	0
9 TOTAL CUSTOMER SERVICE & INFO	C329	2,160	0	0	0	0	0	0
10 SALES								
11 TOTAL	S300 K400	1,489	0	0	0	0	0	0
12 ADJ L- ECONOMIC DEVELOPMENT	S302 K400	-32	0	0	0	0	0	0
13 TOTAL SALES EXPENSE	S317	1,457	0	0	0	0	0	0
14 ADMINISTRATIVE & GENERAL								
15 PRODUCTION - BASE RELATED	A300 P100	-110	-110	0	0	0	0	0
16 DISTRIBUTION PLANT RELATED	A304 D141	9,631	0	0	0	4,070	3,544	1,668
17 GROSS PLANT RELATED	A306 GP19	3,447	1,556	13	383	627	519	244
18 LABOR RELATED	A308 K627	145,451	52,500	18,192	7,842	19,361	16,727	7,872
19 ADJ E- RETAIL RATE CASE EXP	A314 K400	1,230	0	0	0	0	0	0
20 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-1,942	-701	-243	-105	-259	-223	-105
21 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	1,456	657	5	162	265	219	103
22 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-2,104	-759	-263	-113	-280	-242	-114
23 ADJ M- INDUSTRY ASSOC DUES	A322 K627	-14	-5	-2	-1	-2	-2	-1
24 TOTAL ADMINISTRATIVE & GENERAL	A337	157,045	53,138	17,702	8,168	23,782	20,542	9,667
25 TOTAL O & M EXPENSE	OM31	449,003	127,875	74,459	25,302	65,914	49,286	38,471

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O & M EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 METER READING	C300 K410	803	0	0	0	803	0
2 CUSTOMER RECORDS	C302 K412	0	0	0	12,900	12,900	0
3 BILLING	C304 K414	0	0	0	12,866	12,866	0
4 SERVICE WORK FOR CONP	C306 K244	0	0	0	0	5,993	0
5 UNCOLLECTIBLES	C308 K400	0	0	0	12,189	12,189	0
6 TOTAL CUSTOMER ACCOUNTING EXP	C317	803	0	0	37,955	44,751	0
7 CUSTOMER SERVICE & INFORMATION							
8 TOTAL	C320 K400	0	0	0	2,160	2,160	0
9 TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	2,160	2,160	0
10 SALES							
11 TOTAL	S300 K400	0	0	0	1,489	1,489	0
12 ADJ L- ECONOMIC DEVELOPMENT	S302 K400	0	0	0	-32	-32	0
13 TOTAL SALES EXPENSE	S317	0	0	0	1,457	1,457	0
14 ADMINISTRATIVE & GENERAL							
15 PRODUCTION - BASE RELATED	A300 P100	0	0	0	0	-110	0
16 DISTRIBUTION PLANT RELATED	A304 D141	349	0	0	0	9,631	0
17 GROSS PLANT RELATED	A306 GP19	52	0	0	52	3,446	1
18 LABOR RELATED	A308 K627	2,221	0	0	20,737	145,452	-1
19 ADJ E- RETAIL RATE CASE EXP	A314 K400	0	0	0	1,230	1,230	0
20 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-30	0	0	-277	-1,943	1
21 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	22	0	0	22	1,455	1
22 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-32	0	0	-300	-2,103	-1
23 ADJ M- INDUSTRY ASSOC DUES	A322 K627	0	0	0	-2	-15	1
24 TOTAL ADMINISTRATIVE & GENERAL	A337	2,582	0	0	21,462	157,043	2
25 TOTAL O & M EXPENSE	OM31	4,660	0	0	63,034	449,001	2

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION DEPRECIATION</u>								
2 BASE	P460 P100	82,584	82,584	0	0	0	0	0
3 INTERMEDIATE	P462 P102	5,447	5,447	0	0	0	0	0
4 PEAKING	P464 P104	11,471	11,471	0	0	0	0	0
5 TOTAL PRODUCTION DEPREC EXP	P481	99,502	99,502	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	546	546	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERMED	T462 T102	19	19	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T464 T104	171	171	0	0	0	0	0
10 TRANSMISSION	T466 T106	17,464	0	0	17,464	0	0	0
11 DISTRIBUTION	T468 T108	570	0	0	0	570	0	0
12 TOTAL TRANS DEPREC EXP	T481	18,770	736	0	17,464	570	0	0
<u>13 DISTRIBUTION DEPRECIATION</u>								
14 PRIMARY	D460 D100	34,084	0	0	0	34,084	0	0
15 SECONDARY	D462 D102	35,597	0	0	0	0	35,597	0
16 SERVICES	D464 D104	12,688	0	0	0	0	0	12,688
17 METERS	D466 D106	8,144	0	0	0	0	0	0
18 TOTAL DIST DEPREC EXPENSE	D481	90,513	0	0	0	34,084	35,597	12,688
<u>19 GENERAL DEPRECIATION</u>								
20 LABOR RELATED	G460 G100	9,342	3,372	1,168	504	1,244	1,074	506
21 RETAIL CUSTOMER RELATED (CSS)	G462 G102	249	0	0	0	0	0	0
22 DISTRIBUTION PRIMARY RELATED	G466 G106	567	0	0	0	567	0	0
23 TOTAL GENERAL DEPREC EXPENSE	G481	10,158	3,372	1,168	504	1,811	1,074	506
24 TOTAL DEPRECIATION EXPENSE	DE41	218,943	103,610	1,168	17,968	36,465	36,671	13,194

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DEPRECIATION EXPENSE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION DEPRECIATION</u>							
2 BASE	P460 P100	0	0	0	0	82,584	0
3 INTERMEDIATE	P462 P102	0	0	0	0	5,447	0
4 PEAKING	P464 P104	0	0	0	0	11,471	0
5 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	99,502	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7 GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	0	546	0
8 GEN. STEP-UP XFMR - INTERMED	T462 T102	0	0	0	0	19	0
9 GEN. STEP-UP XFMR - PEAKING	T464 T104	0	0	0	0	171	0
10 TRANSMISSION	T466 T106	0	0	0	0	17,464	0
11 DISTRIBUTION	T468 T108	0	0	0	0	570	0
12 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	18,770	0
<u>13 DISTRIBUTION DEPRECIATION</u>							
14 PRIMARY	D460 D100	0	0	0	0	34,084	0
15 SECONDARY	D462 D102	0	0	0	0	35,597	0
16 SERVICES	D464 D104	0	0	0	0	12,688	0
17 METERS	D466 D106	8,144	0	0	0	8,144	0
18 TOTAL DIST DEPREC EXPENSE	D481	8,144	0	0	0	90,513	0
<u>19 GENERAL DEPRECIATION</u>							
20 LABOR RELATED	G460 G100	143	0	0	1,332	9,343	-1
21 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	249	249	0
22 DISTRIBUTION PRIMARY RELATED	G466 G106	0	0	0	0	567	0
23 TOTAL GENERAL DEPREC EXPENSE	G481	143	0	0	1,581	10,159	-1
24 TOTAL DEPRECIATION EXPENSE	DE41	8,287	0	0	1,581	218,944	-1

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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
	ITEM ALLO		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	<u>TAXES OTHER THAN INC & REV</u>								
2	<u>REAL ESTATE & PROPERTY TAX</u>								
3	PRODUCTION BASE	L500 K200	29,444	29,444	0	0	0	0	0
4	PRODUCTION INTERMEDIATE	L502 K202	1,217	1,217	0	0	0	0	0
5	PRODUCTION PEAKING	L504 K204	2,911	2,911	0	0	0	0	0
6	TRANSMISSION	L506 K220	7,330	0	0	7,330	0	0	0
7	DISTRIBUTION PRIMARY	L508 K240	11,849	0	0	0	11,849	0	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	12,370	0	0	0	0	8,411	3,959
9	DISTRIBUTION METERING	L514 K246	922	0	0	0	0	0	0
10	LABOR RELATED	L516 K627	1,198	432	150	65	159	138	65
11	TOTAL REAL EST & PROP TAX	L521	67,241	34,004	150	7,395	12,008	8,549	4,024
12	<u>PAYROLL TAX</u>								
13	TOTAL	L530 K627	11,794	4,257	1,475	636	1,570	1,356	638
14	TOTAL PAYROLL TAX	L551	11,794	4,257	1,475	636	1,570	1,356	638
15	<u>REVENUE TAXES</u>								
16	TOTAL	L560 R600	147,457	56,713	12,258	14,649	24,363	19,763	8,526
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-146,759	-56,445	-12,200	-14,580	-24,248	-19,670	-8,486
18	RAF CALCULATED ON PRES CL REV	L564 R600	-648	-249	-54	-64	-107	-87	-37
19	UNCOLL EXP CALC ON PRES CL REV	L566 R600	-2,558	-984	-213	-254	-423	-343	-148
20	TOTAL REVENUE TAXES	L581	-2,508	-965	-209	-249	-415	-337	-145
21	TOTAL OTHER TAX & MISC EXPENSE	L591	76,527	37,296	1,416	7,782	13,163	9,568	4,517
22	<u>OTHER TAXES & MISC EXPENSES</u>								
23	ADJ A- GAIN/LOSS SALE PROPERTY	M600 GP19	-1,563	-706	-6	-174	-285	-236	-111
24	MISC ALLOWABLE EXPENSES	M621	-1,563	-706	-6	-174	-285	-236	-111

25 PRELIMINARY SUMMARY

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OTHER TAXES & MISC EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 <u>TAXES OTHER THAN INC & REV</u>							
2 <u>REAL ESTATE & PROPERTY TAX</u>							
3 PRODUCTION BASE	L500 K200	0	0	0	0	29,444	0
4 PRODUCTION INTERMEDIATE	L502 K202	0	0	0	0	1,217	0
5 PRODUCTION PEAKING	L504 K204	0	0	0	0	2,911	0
6 TRANSMISSION	L506 K220	0	0	0	0	7,330	0
7 DISTRIBUTION PRIMARY	L508 K240	0	0	0	0	11,849	0
8 DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	0	0	0	12,370	0
9 DISTRIBUTION METERING	L514 K246	922	0	0	0	922	0
10 <u>LABOR RELATED</u>	L516 K627	18	0	0	171	1,198	0
11 TOTAL REAL EST & PROP TAX	L521	940	0	0	171	67,241	0
12 <u>PAYROLL TAX</u>							
13 TOTAL	L530 K627	180	0	0	1,681	11,793	1
14 TOTAL PAYROLL TAX	L551	180	0	0	1,681	11,793	1
15 <u>REVENUE TAXES</u>							
16 TOTAL	L560 R600	3,098	0	0	8,086	147,456	1
17 ADJ H- FRANCHISE FEES & GRT	L562 R600	-3,084	0	0	-8,047	-146,760	1
18 RAF CALCULATED ON PRES CL REV	L564 R600	-14	0	0	-36	-648	0
19 UNCOLL EXP CALC ON PRES CL REV	L566 R600	-54	0	0	-140	-2,559	1
20 TOTAL REVENUE TAXES	L581	-54	0	0	-137	-2,511	3
21 TOTAL OTHER TAX & MISC EXPENSE	L591	1,066	0	0	1,715	76,523	4
22 <u>OTHER TAXES & MISC EXPENSES</u>							
23 ADJ A- GAIN/LOSS SALE PROPERTY	M600 GP19	-23	0	0	-23	-1,564	1
24 MISC ALLOWABLE EXPENSES	M621	-23	0	0	-23	-1,564	1

25 PRELIMINARY SUMMARY

PROGRESS ENERGY FLORIDA
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OTHER TAXES & MISC EXPENSES	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 TOTAL O & M EXPENSE	OM31	449,003	127,875	74,459	25,302	65,914	49,286	38,471
2 TOTAL DEPRECIATION EXPENSE	DE41	218,943	103,610	1,168	17,968	36,465	36,671	13,194
3 TOTAL OTHER TAX & MISC EXPENSE	L591	76,527	37,296	1,416	7,782	13,163	9,568	4,517
4 MISC ALLOWABLE EXPENSES	M621	-1,563	-706	-6	-174	-285	-236	-111
5 TOTAL OP EXP EX INC & REV TAX	OP61	742,910	268,075	77,037	50,878	115,257	95,289	56,071

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OTHER TAXES & MISC EXPENSES	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER		TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
1 TOTAL O & M EXPENSE	OM31	4,660	0	0	63,034	449,001	2	
2 TOTAL DEPRECIATION EXPENSE	DE41	8,287	0	0	1,581	218,944	-1	
3 TOTAL OTHER TAX & MISC EXPENSE	L591	1,066	0	0	1,715	76,523	4	
4 MISC ALLOWABLE EXPENSES	M621	-23	0	0	-23	-1,564	1	
5 TOTAL OP EXP EX INC & REV TAX	OP61	13,990	0	0	66,307	742,904	6	

PROGRESS ENERGY FLORIDA
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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
	ITEM ALLO		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	<u>FEDERAL INCOME TAX</u>								
2	<u>FED INC TAX DEDUCTIONS</u>								
3	<u>INTEREST</u>								
4	TOTAL	Y760 RB91	159,642	62,728	7,155	22,119	29,432	22,963	11,847
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-48,679	-19,127	-2,182	-6,745	-8,975	-7,002	-3,612
6	TOTAL OTHER INTEREST EXPENSE	Y781	110,963	43,601	4,973	15,374	20,457	15,961	8,235
7	TOTAL INTEREST EXPENSE	Y783	110,963	43,601	4,973	15,374	20,457	15,961	8,235
8	<u>ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-8,916	-4,025	-33	-992	-1,623	-1,344	-632
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	-14	-6	0	-2	-3	-2	-1
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-67,523	-30,484	-252	-7,511	-12,291	-10,175	-4,789
12	TOTAL ADDITIONS	Y861	-76,453	-34,515	-285	-8,505	-13,917	-11,521	-5,422
13	NET DEDUCTIONS AND ADDITIONS	Y871	187,416	78,116	5,258	23,879	34,374	27,482	13,657
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>								
15	<u>FED PROV DEF INC TAX</u>								
16	NET FED DEFERRED INC TAX	Z760 GP19	21,610	9,756	81	2,404	3,934	3,256	1,533
17	TOTAL FED PROV DEF IT	Z781	21,610	9,756	81	2,404	3,934	3,256	1,533
18	<u>INVESTMENT TAX CREDITS</u>								
19	<u>AMORTIZED INV TAX CREDIT</u>								
20	AMORTIZATION	Z804 GP19	958	433	4	107	174	144	68
21	TOTAL AMORTIZED ITC	Z813	958	433	4	107	174	144	68
22	<u>PRELIMINARY SUMMARY</u>								

PROGRESS ENERGY FLORIDA
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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM</u> <u>ALLO</u>	<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1 <u>FEDERAL INCOME TAX</u>							
2 <u>FED INC TAX DEDUCTIONS</u>							
3 <u>INTEREST</u>							
4 TOTAL	Y760 RB91	3,601	0	0	-203	159,642	0
5 <u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	-1,098	0	0	62	-48,679	0
6 TOTAL OTHER INTEREST EXPENSE	Y781	2,503	0	0	-141	110,963	0
7 TOTAL INTEREST EXPENSE	Y783	2,503	0	0	-141	110,963	0
8 <u>ADDITIONS</u>							
9 PERMANENT DIFF - FED & STATE	Y824 GP19	-133	0	0	-134	-8,916	0
10 ADJUSTMENT R -AFUDC DEBT	Y826 GP19	0	0	0	0	-14	0
11 <u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	-1,010	0	0	-1,011	-67,523	0
12 TOTAL ADDITIONS	Y861	-1,143	0	0	-1,145	-76,453	0
13 NET DEDUCTIONS AND ADDITIONS	Y871	3,646	0	0	1,004	187,416	0
14 <u>FEDERAL INCOME TAX ADJUSTMENTS</u>							
15 <u>FED PROV DEF INC TAX</u>							
16 <u>NET FED DEFERRED INC TAX</u>	Z760 GP19	323	0	0	324	21,611	-1
17 TOTAL FED PROV DEF IT	Z781	323	0	0	324	21,611	-1
18 <u>INVESTMENT TAX CREDITS</u>							
19 <u>AMORTIZED INV TAX CREDIT</u>							
20 <u>AMORTIZATION</u>	Z804 GP19	14	0	0	14	958	0
21 TOTAL AMORTIZED ITC	Z813	14	0	0	14	958	0
22 <u>PRELIMINARY SUMMARY</u>							

PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
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			TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON RETURN</u>									
1	TOTAL FED PROV DEF IT	Z781	21,610	9,756	81	2,404	3,934	3,256	1,533
2	<u>TOTAL AMORTIZED ITC</u>	Z813	-958	-433	-4	-107	-174	-144	-68
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	20,652	9,323	77	2,297	3,760	3,112	1,465
4 <u>FEDERAL INCOME TAX COMPUTATION</u>									
5	RETURN ON RATE BASE	R751	357,455	140,454	16,022	49,526	65,902	51,416	26,527
6	NET DEDUCTIONS AND ADDITIONS	Y871	-187,416	-78,116	-5,258	-23,879	-34,374	-27,482	-13,657
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	20,652	9,323	77	2,297	3,760	3,112	1,465
8	<u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	3,477	1,570	13	387	633	524	247
9	BASE FOR FIT COMPUTATION	I865	194,168	73,231	10,854	28,331	35,921	27,570	14,582
10	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
11	PRELIM FEDERAL INCOME TAX	I869	104,551	39,432	5,844	15,255	19,342	14,845	7,852
12	<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	20,652	9,323	77	2,297	3,760	3,112	1,465
13	NET FED INCOME TAX ALLOWABLE	I879	125,203	48,755	5,921	17,552	23,102	17,957	9,317
14 <u>FEDERAL INCOME TAX PAYABLE</u>									
15	<u>PRELIM FEDERAL INCOME TAX</u>	I869	104,551	39,432	5,844	15,255	19,342	14,845	7,852
16	NET FED INCOME TAX PAYABLE	I889	104,551	39,432	5,844	15,255	19,342	14,845	7,852
17 <u>STATE INCOME TAX</u>									
18 <u>DEDUCTIONS IN ADDITION TO Y871</u>									
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-67,523	-30,484	-252	-7,511	-12,291	-10,175	-4,789
20	<u>STATE TEMPORARY DIFFERENCES</u>	Y892 GP19	63,218	28,541	236	7,032	11,507	9,526	4,483
21	DEDUCTIONS IN ADD TO Y843	Y911	-4,305	-1,943	-16	-479	-784	-649	-306
22	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23 <u>STATE INCOME TAX ADJUSTMENTS</u>									
24	<u>STATE PROV DEF INC TAX (410.1)</u>								

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	TOTAL FED PROV DEF IT	Z781	323	0	0	324	21,611	-1
2	TOTAL AMORTIZED ITC	Z813	-14	-0	-0	-14	-958	-0
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	309	0	0	310	20,653	-1
4	FEDERAL INCOME TAX COMPUTATION							
5	RETURN ON RATE BASE	R751	8,063	0	0	-455	357,455	0
6	NET DEDUCTIONS AND ADDITIONS	Y871	-3,646	-0	-0	-1,004	-187,416	-0
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	309	0	0	310	20,653	-1
8	TOTAL STATE PROV DEF IT(410.1)	Z911	52	0	0	52	3,478	-1
9	BASE FOR FIT COMPUTATION	I865	4,778	0	0	-1,097	194,170	-2
10	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846		0.53846
11	PRELIM FEDERAL INCOME TAX	I869	2,573	0	0	-591	104,552	-1
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	309	0	0	310	20,653	-1
13	NET FED INCOME TAX ALLOWABLE	I879	2,882	0	0	-281	125,205	-2
14	FEDERAL INCOME TAX PAYABLE							
15	PRELIM FEDERAL INCOME TAX	I869	2,573	0	0	-591	104,552	-1
16	NET FED INCOME TAX PAYABLE	I889	2,573	0	0	-591	104,552	-1
17	STATE INCOME TAX							
18	DEDUCTIONS IN ADDITION TO Y871							
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-1,010	0	0	-1,011	-67,523	0
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	946	0	0	947	63,218	0
21	DEDUCTIONS IN ADD TO Y843	Y911	-64	0	0	-64	-4,305	0
22	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
23	STATE INCOME TAX ADJUSTMENTS							
24	STATE PROV DEF INC TAX (410.1)							

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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	STATE DEFERRED INC TAX	Z890 GP19	3,477	1,570	13	387	633	524	247
2	TOTAL STATE PROV DEF IT(410.1)	Z911	3,477	1,570	13	387	633	524	247
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	3,477	1,570	13	387	633	524	247
4	SUMMARY OF SIT CALCULATION								
5	RETURN ON RATE BASE	R751	357,455	140,454	16,022	49,526	65,902	51,416	26,527
6	NET FED INCOME TAX ALLOWABLE	I879	125,203	48,755	5,921	17,552	23,102	17,957	9,317
7	NET DEDUCTIONS AND ADDITIONS	Y871	-187,416	-78,116	-5,258	-23,879	-34,374	-27,482	-13,657
8	DEDUCTIONS IN ADD TO Y843	Y911	4,305	1,943	16	479	784	649	306
9	TOTAL STATE INC TAX ADJUSTMENT	Z957	3,477	1,570	13	387	633	524	247
10	BASE FOR SIT COMPUTATION	J965	303,024	114,606	16,714	44,065	56,047	43,064	22,740
11	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
12	PRELIMINARY STATE INCOME TAX	J969	17,636	6,670	973	2,565	3,262	2,506	1,323
13	TOTAL STATE INC TAX ADJUSTMENT	Z957	3,477	1,570	13	387	633	524	247
14	NET STATE INCOME TAX ALLOWABLE	J979	21,113	8,240	986	2,952	3,895	3,030	1,570
15	STATE INCOME TAX PAYABLE								
16	PRELIMINARY STATE INCOME TAX	J969	17,636	6,670	973	2,565	3,262	2,506	1,323
17	NET STATE INCOME TAX PAYABLE	J989	17,636	6,670	973	2,565	3,262	2,506	1,323
18	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

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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	STATE DEFERRED INC TAX	Z890 GP19	52	0	0	52	3,478	-1
2	TOTAL STATE PROV DEF IT(410.1)	Z911	52	0	0	52	3,478	-1
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	52	0	0	52	3,478	-1
4	SUMMARY OF SIT CALCULATION							
5	RETURN ON RATE BASE	R751	8,063	0	0	-455	357,455	0
6	NET FED INCOME TAX ALLOWABLE	I879	2,882	0	0	-281	125,205	-2
7	NET DEDUCTIONS AND ADDITIONS	Y871	-3,646	-0	-0	-1,004	-187,416	-0
8	DEDUCTIONS IN ADD TO Y843	Y911	64	-0	-0	64	4,305	-0
9	TOTAL STATE INC TAX ADJUSTMENT	Z957	52	0	0	52	3,478	-1
10	BASE FOR SIT COMPUTATION	J965	7,415	0	0	-1,624	303,027	-3
11	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
12	PRELIMINARY STATE INCOME TAX	J969	432	0	0	-95	17,636	0
13	TOTAL STATE INC TAX ADJUSTMENT	Z957	52	0	0	52	3,478	-1
14	NET STATE INCOME TAX ALLOWABLE	J979	484	0	0	-43	21,114	-1
15	STATE INCOME TAX PAYABLE							
16	PRELIMINARY STATE INCOME TAX	J969	432	0	0	-95	17,636	0
17	NET STATE INCOME TAX PAYABLE	J989	432	0	0	-95	17,636	0
18	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	509	509	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	295	0	0	295	0	0	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	8,181	0	0	0	8,181	0	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	5,551	0	0	0	0	5,551	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	23,374	0	0	0	0	0	23,374
7 <u>RATE BASE RELATED</u>	Q010 RB91	<u>13,460</u>	<u>5,289</u>	<u>603</u>	<u>1,865</u>	<u>2,482</u>	<u>1,936</u>	<u>999</u>
8 TOTAL REVENUE CREDITS	Q027	51,370	5,798	603	2,160	10,663	7,487	24,373
9 <u>COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	742,910	268,075	77,037	50,878	115,257	95,289	56,071
11 RETURN ON RATE BASE	R751	357,455	140,454	16,022	49,526	65,902	51,416	26,527
12 NET FED INCOME TAX ALLOWABLE	I879	125,203	48,755	5,921	17,552	23,102	17,957	9,317
13 NET STATE INCOME TAX ALLOWABLE	J979	21,113	8,240	986	2,952	3,895	3,030	1,570
14 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-51,370</u>	<u>-5,798</u>	<u>-603</u>	<u>-2,160</u>	<u>-10,663</u>	<u>-7,487</u>	<u>-24,373</u>
15 SUBTOTAL B	CS03	1,195,311	459,726	99,363	118,748	197,493	160,205	69,112
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 <u>REVENUE TAX</u>	L033	<u>4,270</u>	<u>1,642</u>	<u>355</u>	<u>424</u>	<u>706</u>	<u>572</u>	<u>247</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	1,199,581	461,368	99,718	119,172	198,199	160,777	69,359
19 CLASS REVENUES=COST OF SERVICE	R602	1,199,581	461,368	99,718	119,172	198,199	160,778	69,359
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-1,199,581</u>	<u>-461,368</u>	<u>-99,718</u>	<u>-119,172</u>	<u>-198,199</u>	<u>-160,777</u>	<u>-69,359</u>
21 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 REVENUE CREDITS</u>							
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	509	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	295	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	0	8,181	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	0	5,551	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	0	0	0	0	23,374	0
7 <u>RATE BASE RELATED</u>	Q010 RB91	304	0	0	-17	13,461	-1
8 TOTAL REVENUE CREDITS	Q027	304	0	0	-17	51,371	-1
<u>9 COST OF SERVICE COMPUTATION</u>							
10 TOTAL OP EXP EX INC & REV TAX	OP61	13,990	0	0	66,307	742,904	6
11 RETURN ON RATE BASE	R751	8,063	0	0	-455	357,455	0
12 NET FED INCOME TAX ALLOWABLE	I879	2,882	0	0	-281	125,205	-2
13 NET STATE INCOME TAX ALLOWABLE	J979	484	0	0	-43	21,114	-1
14 <u>TOTAL REVENUE CREDITS</u>	Q027	-304	-0	-0	17	-51,371	1
15 SUBTOTAL B	CS03	25,115	0	0	65,545	1,195,307	4
16 REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357		0.00000
17 <u>REVENUE TAX</u>	L033	90	0	0	234	4,270	0
18 TOTAL ELECTRIC COST OF SERVICE	CS05	25,205	0	0	65,779	1,199,577	4
19 CLASS REVENUES=COST OF SERVICE	R602	25,205	0	0	65,778	1,199,577	4
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-25,205	-0	-0	-65,779	-1,199,577	-4
21 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

PROGRESS ENERGY FLORIDA
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>RATE OF RETURN</u>								
2 <u>CAPITALIZATION AMOUNTS</u>								
3 LONG TERM DEBT	K100		2,635,632	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4 PREFERRED STOCK	K102		19,866	19,866	19,866	19,866	19,866	19,866
5 COMMON STOCK	K104		3,149,472	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6 SHORT TERM DEBT	K106		43,226	43,226	43,226	43,226	43,226	43,226
7 CUSTOMER DEPOSITS	K108		112,779	112,779	112,779	112,779	112,779	112,779
8 ITC	K110		3,608	3,608	3,608	3,608	3,608	3,608
9 DEFERRED INCOME TAX	K112		389,007	389,007	389,007	389,007	389,007	389,007
10 FAS 109	K114		-114,971	-114,971	-114,971	-114,971	-114,971	-114,971
11 TOTAL	K115		6,238,619	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
12 <u>COST OF CAPITAL</u>								
13 LONG TERM DEBT	K120		0.06442	0.06442	0.06442	0.06442	0.06442	0.06442
14 PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15 COMMON STOCK	K124		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
16 SHORT TERM DEBT	K126		0.02024	0.02024	0.02024	0.02024	0.02024	0.02024
17 CUSTOMER DEPOSITS	K128		0.06800	0.06800	0.06800	0.06800	0.06800	0.06800
18 ITC	K130		0.09744	0.09744	0.09744	0.09744	0.09744	0.09744
19 DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 FAS 109	K134		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21 <u>WEIGHTED COST OF CAPITAL</u>								
22 LONG TERM DEBT	K141		0.02722	0.02722	0.02722	0.02722	0.02722	0.02722
23 PREFERRED STOCK	K143		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
24 COMMON STOCK	K145		0.06331	0.06331	0.06331	0.06331	0.06331	0.06331
25 SHORT TERM DEBT	K147		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
26 CUSTOMER DEPOSITS	K149		0.00123	0.00123	0.00123	0.00123	0.00123	0.00123
27 ITC	K151		0.00006	0.00006	0.00006	0.00006	0.00006	0.00006
28 DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29 FAS 109	K155		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE OF RETURN</u>							
<u>2 CAPITALIZATION AMOUNTS</u>							
3 LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632		2,635,632
4 PREFERRED STOCK	K102	19,866	19,866	19,866	19,866		19,866
5 COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472		3,149,472
6 SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226		43,226
7 CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779		112,779
8 ITC	K110	3,608	3,608	3,608	3,608		3,608
9 DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007		389,007
10 FAS 109	K114	-114,971	-114,971	-114,971	-114,971		-114,971
11 TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619		6,238,619
<u>12 COST OF CAPITAL</u>							
13 LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442		0.06442
14 PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513		0.04513
15 COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540		0.12540
16 SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024		0.02024
17 CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800		0.06800
18 ITC	K130	0.09744	0.09744	0.09744	0.09744		0.09744
19 DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000		0.00000
20 FAS 109	K134	0.00000	0.00000	0.00000	0.00000		0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>							
22 LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722		0.02722
23 PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014		0.00014
24 COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331		0.06331
25 SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014		0.00014
26 CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123		0.00123
27 ITC	K151	0.00006	0.00006	0.00006	0.00006		0.00006
28 DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000		0.00000
29 FAS 109	K155	0.00000	0.00000	0.00000	0.00000		0.00000

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
		<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
2 <u>TAX RATES AND SPECIAL FACTORS</u>								
3 SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6 FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7 REVENUE TAX RATE	K196		0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
2 TAX RATES AND SPECIAL FACTORS							
3 SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000		0.00000
4 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
5 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
6 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
7 REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356		0.00000

PROGRESS ENERGY FLORIDA
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,635,632	0.42247	0.06442	0.02722
PREFERRED STOCK	19,866	0.00318	0.04513	0.00014
COMMON STOCK	3,149,472	0.50483	0.12540	0.06331
SHORT TERM DEBT	43,226	0.00693	0.02024	0.00014
CUSTOMER DEPOSITS	112,779	0.01808	0.06800	0.00123
ITC	3,608	0.00058	0.09744	0.00006
DEFERRED INCOME TAX	389,007	0.06235	0.00000	0.00000
<u>FAS 109</u>	<u>-114,971</u>	<u>*.*****</u>	<u>0.00000</u>	<u>0.00000</u>
TOTAL	6,238,619	1.00000		0.09210

PROGRESS ENERGY FLORIDA
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<u>ALLOCATORS</u>	<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1 <u>DEMAND, ENERGY & SPEC. ASSIGN.</u>									
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 TRANSM AVG 12 CP - % • 1000	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 NUMBER OF RETAIL CUSTOMERS	K400		1,649,728	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 CUST RECORDS/COLL EXP - %*1000	K412		100,000	0	0	0	0	0	0
25 RATIO TO TOTAL ELECTRIC	K413		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26 BILLING/ACTG EXPENSE- % • 1000	K414		100,000	0	0	0	0	0	0
27 RATIO TO TOTAL ELECTRIC	K415		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28 <u>WAGES AND SALARIES</u>									
29 PRODUCTION DEMAND - BASE	K600 K200		37,528	37,528	0	0	0	0	0
30 PRODUCTION DEMAND - INTERMED	K602 K202		5,062	5,062	0	0	0	0	0
31 PRODUCTION DEMAND - PEAKING	K604 K204		5,338	5,338	0	0	0	0	0

PROGRESS ENERGY FLORIDA
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>							
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 TRANSM AVG 12 CP - % * 1000	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 NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	1,649,728	1,649,728	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 CUST RECORDS/COLL EXP - %*1000	K412	0	0	0	100,000	100,000	0
25 RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26 BILLING/ACTG EXPENSE- % * 1000	K414	0	0	0	100,000	100,000	0
27 RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>28 WAGES AND SALARIES</u>							
29 PRODUCTION DEMAND - BASE	K600 K200	0	0	0	0	37,528	0
30 PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	0	5,062	0
31 PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	0	5,338	0

PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PROD ENERGY - ALLOCABLE	K610 K306	16,753	0	16,753	0	0	0	0
2 TRANSMISSION	K612 T121	7,782	420	0	7,222	141	0	0
3 DISTRIBUTION	K614 D141	41,859	0	0	0	17,689	15,404	7,249
4 TOTAL PTD WAGES & SALARIES	K617	114,322	48,348	16,753	7,222	17,830	15,404	7,249
5 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.42291	0.14654	0.06317	0.15596	0.13474	0.06341
6 CUSTOMER ACCOUNTING	K620 K667	17,463	0	0	0	0	0	0
7 CUSTOMER SERV & INFO, SALES	K622 K400	848	0	0	0	0	0	0
8 ECCR	K624 K400	1,314	0	0	0	0	0	0
9 TOTAL PTD CSS WAGES & SALARIES	K627	133,947	48,348	16,753	7,222	17,830	15,404	7,249
10 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.36095	0.12507	0.05392	0.13311	0.11500	0.05412
11 ADMINISTRATIVE & GENERAL	K630 K627	36,141	13,045	4,520	1,949	4,811	4,156	1,956
12 TOTAL WAGES AND SALARIES EXP	K633	170,088	61,393	21,273	9,171	22,641	19,560	9,205
13 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.36095	0.12507	0.05392	0.13311	0.11500	0.05412
14 WEIGHTED CUST ACCOUNTG EXPENSE								
15 METER READING	K640 K410	803	0	0	0	0	0	0
16 CUSTOMER RECORDS	K642 K412	12,900	0	0	0	0	0	0
17 BILLING	K644 K414	12,866	0	0	0	0	0	0
18 TOTAL WEIGHTED CUST ACCTNG EXP	K667	26,569	0	0	0	0	0	0
19 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 RECOVERABLE FUEL ENERGY EXP								
21 AMOUNT ALLOCABLE	K672 K306	972,464	0	972,464	0	0	0	0
22 TOTAL RECOV FUEL ENERGY EXP	K697	972,464	0	972,464	0	0	0	0
23 WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24 PR TX DST SEC/SERV/LS EPIS WTD								
25 SECONDARY	K800 K242	946,710	0	0	0	0	946,710	0
26 SERVICES	K802 K244	445,547	0	0	0	0	0	445,547
27 TOTAL	K827	1,392,257	0	0	0	0	946,710	445,547
28 WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.67998	0.32002

PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	0	16,753	0
2 TRANSMISSION	K612 T121	0	0	0	0	7,783	-1
3 DISTRIBUTION	K614 D141	1,517	0	0	0	41,859	0
4 TOTAL PTD WAGES & SALARIES	K617	1,517	0	0	0	114,323	-1
5 WTD PTD WAGE & SAL RATIOS	K619	0.01327	0.00000	0.00000	0.00000	1.00001	-0.00001
6 CUSTOMER ACCOUNTING	K620 K667	528	0	0	16,935	17,463	0
7 CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	848	848	0
8 ECCR	K624 K400	0	0	0	1,314	1,314	0
9 TOTAL PTDCSS WAGES & SALARIES	K627	2,045	0	0	19,097	133,948	-1
10 WTD PTDCSS WAGE & SAL RATIOS	K629	0.01527	0.00000	0.00000	0.14257	1.00001	-0.00001
11 ADMINISTRATIVE & GENERAL	K630 K627	552	0	0	5,153	36,142	-1
12 TOTAL WAGES AND SALARIES EXP	K633	2,597	0	0	24,250	170,090	-2
13 WTD WAGE AND SALARY RATIOS	K639	0.01527	0.00000	0.00000	0.14257	1.00001	-0.00001
14 WEIGHTED CUST ACCOUNTG EXPENSE							
15 METER READING	K640 K410	803	0	0	0	803	0
16 CUSTOMER RECORDS	K642 K412	0	0	0	12,900	12,900	0
17 BILLING	K644 K414	0	0	0	12,866	12,866	0
18 TOTAL WEIGHTED CUST ACCTNG EXP	K667	803	0	0	25,766	26,569	0
19 WTD RATIOS	K669	0.03022	0.00000	0.00000	0.96978	1.00000	0.00000
20 RECOVERABLE FUEL ENERGY EXP							
21 AMOUNT ALLOCABLE	K672 K306	0	0	0	0	972,464	0
22 TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	0	972,464	0
23 WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24 PR TX DST SEC/SERV/LS EPIS WTD							
25 SECONDARY	K800 K242	0	0	0	0	946,710	0
26 SERVICES	K802 K244	0	0	0	0	445,547	0
27 TOTAL	K827	0	0	0	0	1,392,257	0
28 WTD RATIOS	K829	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
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	0.05394	0.00000	0.92798	0.01809	0.00000	0.00000
4 WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.79769	0.00000	0.19844	0.00387	0.00000	0.00000
5 WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.42259	0.36799	0.17318
6 WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01229	0.00000	0.21152	0.33039	0.28411	0.13371
7 WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.46261	0.00000	0.11508	0.17976	0.15458	0.07275
8 WTD GROSS G & I PLT RATIOS	G129	1.00000	0.22748	0.07883	0.03398	0.22763	0.07248	0.03411
9 WTD GROSS PLANT RATIOS	GP19	1.00000	0.45146	0.00374	0.11124	0.18203	0.15069	0.07092
10 WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.51443	0.00356	0.07770	0.16753	0.15183	0.05793
<u>11 NET ELECTRIC PLANT</u>								
12 WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05059	0.00000	0.93098	0.01843	0.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.42752	0.33807	0.18147
15 NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01259	0.00000	0.23179	0.32567	0.25390	0.13629
16 WTD NET G & I PLANT RATIOS	G229	1.00000	0.31202	0.10812	0.04660	0.13234	0.09941	0.04678
17 WTD NET PLANT RATIOS	NP29	1.00000	0.40640	0.00387	0.13524	0.19240	0.14987	0.08021
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20 WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.17784	0.60755	0.04382	0.07171	0.05936	0.02794
21 WTD RATIOS	W689	1.00000	0.46269	0.00000	0.11500	0.17984	0.15464	0.07267
22 WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.27850	0.17195	0.05428	0.14547	0.10822	0.08625
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.28640	0.16677	0.05667	0.14763	0.11038	0.08616
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-1.23396	6.30945	-0.12364	-0.91555	-0.60364	-0.72769
<u>25 RATE BASE</u>								
26 WTD NET OCRB RATIOS	RB29	1.00000	0.40338	0.00458	0.14024	0.19143	0.14864	0.07936
27 WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.39293	0.04482	0.13855	0.18436	0.14384	0.07421

28 O & M EXPENSES

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PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>							
2 WTD GROSS PROD PLANT RATIOS	P129	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	0.03624	0.00000	0.00000	0.00000	1.00000	0.00000
6 WTD GROSS TRANS & DIST RATIOS	TD29	0.02798	0.00000	0.00000	0.00000	1.00000	0.00000
7 WTD GROSS PTD PLT RATIOS	PD29	0.01522	0.00000	0.00000	0.00000	1.00000	0.00000
8 WTD GROSS G & I PLT RATIOS	G129	0.00962	0.00000	0.00000	0.31588	1.00000	-0.00000
9 WTD GROSS PLANT RATIOS	GP19	0.01496	0.00000	0.00000	0.01497	1.00000	-0.00000
10 WTD TOTAL DEPREC RES RATIOS	DR19	0.00319	0.00000	0.00000	0.02383	1.00000	-0.00000
<u>11 NET ELECTRIC PLANT</u>							
12 WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249	0.05293	0.00000	0.00000	0.00000	1.00000	0.00000
15 NET TRANS & DIST PLANT RATIOS	NT29	0.03975	0.00000	0.00000	0.00000	1.00000	0.00000
16 WTD NET G & I PLANT RATIOS	G229	0.01319	0.00000	0.00000	0.24154	0.99999	0.00001
17 WTD NET PLANT RATIOS	NP29	0.02338	0.00000	0.00000	0.00864	1.00000	0.00000
<u>18 RATE BASE ADJUSTMENTS</u>							
<u>19 WORKING CAPITAL</u>							
20 WTD MATERIAL & SUPPLY RATIOS	W669	0.00589	0.00000	0.00000	0.00590	1.00000	-0.00000
21 WTD RATIOS	W689	0.01517	0.00000	0.00000	0.00000	1.00000	0.00000
22 WTD TOTAL WORKING CASH RATIOS	W729	0.01021	0.00000	0.00000	0.14513	1.00000	0.00000
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	0.01044	0.00000	0.00000	0.13554	0.99999	0.00001
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.05316	0.00000	0.00000	-1.65160	1.00020	-0.00020
<u>25 RATE BASE</u>							
26 WTD NET OCRB RATIOS	RB29	0.02304	0.00000	0.00000	0.00933	1.00000	0.00000
27 WTD TOTAL RATE BASE RATIOS	RB99	0.02256	0.00000	0.00000	-0.00127	1.00000	-0.00000

28 O & M EXPENSES

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PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04846	0.00000	0.93501	0.01653	0.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.44189	0.30366	0.24098
4 WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.13392
5 WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6 WTD A & G EXP RATIOS	A339	1.00000	0.33836	0.11272	0.05201	0.15143	0.13080	0.06156
7 WTD O & M EXP RATIOS	OM39	1.00000	0.28480	0.16583	0.05635	0.14680	0.10977	0.08568
<u>8 DEPRECIATION EXPENSES</u>								
9 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.03921	0.00000	0.93042	0.03037	0.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.37656	0.39328	0.14018
12 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.33196	0.11498	0.04962	0.17828	0.10573	0.04981
13 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.47323	0.00533	0.08207	0.16655	0.16749	0.06026
<u>14 OTHER TAXES & MISC EXPENSES</u>								
15 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.50570	0.00223	0.10998	0.17858	0.12714	0.05984
16 WTD PAYROLL TAX RATIOS	L559	1.00000	0.36095	0.12506	0.05393	0.13312	0.11497	0.05410
17 WTD MISC TAX RATIOS	L589	1.00000	0.38477	0.08333	0.09928	0.16547	0.13437	0.05781
18 WTD OTHER TAX RATIOS	L599	1.00000	0.48736	0.01850	0.10169	0.17200	0.12503	0.05902
19 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.45170	0.00384	0.11132	0.18234	0.15099	0.07102
20 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.36084	0.10370	0.06848	0.15514	0.12826	0.07547
<u>21 INCOME TAXES</u>								
22 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.38461	0.08313	0.09934	0.16522	0.13403	0.05782
<u>23 OPERATING EXPENSES</u>								
24 WTD PROD O & M EXP RATIOS	P459	1.00000	0.56543	0.43457	0.00000	0.00000	0.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04846	0.00000	0.93501	0.01653	0.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.44189	0.30366	0.24098
27 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

28 WAGES AND SALARIES (K600-K639)

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PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	0.01347	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD CUST ACCT EXP RATIOS	C319	0.01794	0.00000	0.00000	0.84814	1.00000	0.00000
5 WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
6 WTD A & G EXP RATIOS	A339	0.01644	0.00000	0.00000	0.13666	0.99999	0.00001
7 WTD O & M EXP RATIOS	OM39	0.01038	0.00000	0.00000	0.14039	1.00000	0.00000
<u>8 DEPRECIATION EXPENSES</u>							
9 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	0.08998	0.00000	0.00000	0.00000	1.00000	0.00000
12 WTD GENERAL DEPREC EXP RATIOS	G489	0.01408	0.00000	0.00000	0.15564	1.00010	-0.00010
13 WTD TOT DEPREC EXP RATIOS	DE49	0.03785	0.00000	0.00000	0.00722	1.00000	-0.00000
<u>14 OTHER TAXES & MISC EXPENSES</u>							
15 WTD REAL EST & PROP TAX RATIOS	L529	0.01398	0.00000	0.00000	0.00254	1.00000	0.00000
16 WTD PAYROLL TAX RATIOS	L559	0.01526	0.00000	0.00000	0.14253	0.99992	0.00008
17 WTD MISC TAX RATIOS	L589	0.02153	0.00000	0.00000	0.05463	1.00120	-0.00120
18 WTD OTHER TAX RATIOS	L599	0.01393	0.00000	0.00000	0.02241	0.99995	0.00005
19 WTD MISCELLANEOUS EXP RATIOS	M629	0.01472	0.00000	0.00000	0.01472	1.00064	-0.00064
20 WTD OP EXP EX INC & REV RATIOS	OP69	0.01883	0.00000	0.00000	0.08925	0.99999	0.00001
<u>21 INCOME TAXES</u>							
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.02101	0.00000	0.00000	0.05483	1.00000	0.00000
<u>23 OPERATING EXPENSES</u>							
24 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	0.01347	0.00000	0.00000	0.00000	1.00000	0.00000
27 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000

28 WAGES AND SALARIES (K600-K639)

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PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.42291	0.14654	0.06317	0.15596	0.13474	0.06341
2 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.36095	0.12507	0.05392	0.13311	0.11500	0.05412
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.36095	0.12507	0.05392	0.13311	0.11500	0.05412
4 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PTD WAGE & SAL RATIOS	K619	0.01327	0.00000	0.00000	0.00000	1.00001	-0.00001
2 WTD PTDCSS WAGE & SAL RATIOS	K629	0.01527	0.00000	0.00000	0.14257	1.00001	-0.00001
3 WTD WAGE AND SALARY RATIOS	K639	0.01527	0.00000	0.00000	0.14257	1.00001	-0.00001
4 WTD RATIOS	K669	0.03022	0.00000	0.00000	0.96978	1.00000	0.00000

PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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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
<u>1 NET INCOME COMPUTATION</u>								
2 CLASS REVENUES=COST OF SERVICE	R600	1,199,581	461,368	99,718	119,172	198,199	160,778	69,359
3 TOTAL REVENUE CREDITS	Q027	51,370	5,798	603	2,160	10,663	7,487	24,373
4 TOTAL ELECTRIC REVENUE	CS07	1,250,951	467,166	100,321	121,332	208,862	168,265	93,732
5 TOTAL OP EXP EX INC & REV TAX	OP61	-742,910	-268,075	-77,037	-50,878	-115,257	-95,289	-56,071
6 FIRM SERVICE REVENUE TAX	RTXP	-4,270	-1,642	-355	-424	-706	-572	-247
7 NET INCOME	NI01	503,771	197,449	22,929	70,030	92,899	72,404	37,414
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9 TOTAL INTEREST EXPENSE	Y783	-110,963	-43,601	-4,973	-15,374	-20,457	-15,961	-8,235
10 TOTAL ADDITIONS	Y861	-76,453	-34,515	-285	-8,505	-13,917	-11,521	-5,422
11 PRELIMINARY TAXABLE INCOME	TI01	316,355	119,333	17,671	46,151	58,525	44,922	23,757
<u>12 STATE INCOME TAX COMPUTATION</u>								
13 PRELIMINARY TAXABLE INCOME	TI01	316,355	119,333	17,671	46,151	58,525	44,922	23,757
14 DEDUCTIONS IN ADD TO Y843	Y911	4,305	1,943	16	479	784	649	306
15 STATE TAXABLE INCOME	SI01	320,660	121,276	17,687	46,630	59,309	45,571	24,063
<u>16 STATE INCOME TAX PAYABLE</u>								
17 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18 PRELIM SIT = SI01 * K192	ST01	17,636	6,670	973	2,565	3,262	2,506	1,323
19 STATE INC TAX PAYABLE	SP01	17,636	6,670	973	2,565	3,262	2,506	1,323
<u>20 SIT ALLOWABLE</u>								
21 STATE INC TAX PAYABLE	SP01	17,636	6,670	973	2,565	3,262	2,506	1,323
22 TOTAL STATE PROV DEF IT(410.1)	Z911	3,477	1,570	13	387	633	524	247
23 NET STATE INC TAX ALLOWABLE	SA01	21,113	8,240	986	2,952	3,895	3,030	1,570
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25 PRELIMINARY TAXABLE INCOME	TI01	316,355	119,333	17,671	46,151	58,525	44,922	23,757
26 STATE INC TAX PAYABLE	SP01	-17,636	-6,670	-973	-2,565	-3,262	-2,506	-1,323
27 NET FEDERAL TAXABLE INCOME	FI01	298,719	112,663	16,698	43,586	55,263	42,416	22,434

PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>NET INCOME COMPUTATION</u>							
2 CLASS REVENUES=COST OF SERVICE	R600	25,205	0	0	65,778	1,199,577	4
3 <u>TOTAL REVENUE CREDITS</u>	Q027	304	0	0	-17	51,371	-1
4 TOTAL ELECTRIC REVENUE	CS07	25,509	0	0	65,761	1,250,948	3
5 TOTAL OP EXP EX INC & REV TAX	OP61	-13,990	-0	-0	-66,307	-742,904	-6
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	-90	-0	-0	-234	-4,270	-0
7 NET INCOME	NI01	11,429	0	0	-780	503,774	-3
8 <u>ADJUSTMENTS TO NET INCOME</u>							
9 TOTAL INTEREST EXPENSE	Y783	-2,503	-0	-0	141	-110,963	-0
10 <u>TOTAL ADDITIONS</u>	Y861	-1,143	0	0	-1,145	-76,453	0
11 PRELIMINARY TAXABLE INCOME	TI01	7,783	0	0	-1,784	316,358	-3
12 <u>STATE INCOME TAX COMPUTATION</u>							
13 PRELIMINARY TAXABLE INCOME	TI01	7,783	0	0	-1,784	316,358	-3
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	64	-0	-0	64	4,305	-0
15 STATE TAXABLE INCOME	SI01	7,847	0	0	-1,720	320,663	-3
16 <u>STATE INCOME TAX PAYABLE</u>							
17 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	432	0	0	-95	17,636	0
19 STATE INC TAX PAYABLE	SP01	432	0	0	-95	17,636	0
20 <u>SIT ALLOWABLE</u>							
21 STATE INC TAX PAYABLE	SP01	432	0	0	-95	17,636	0
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	52	0	0	52	3,478	-1
23 NET STATE INC TAX ALLOWABLE	SA01	484	0	0	-43	21,114	-1
24 <u>FEDERAL INCOME TAX COMPUTATION</u>							
25 PRELIMINARY TAXABLE INCOME	TI01	7,783	0	0	-1,784	316,358	-3
26 <u>STATE INC TAX PAYABLE</u>	SP01	-432	-0	-0	95	-17,636	-0
27 NET FEDERAL TAXABLE INCOME	FI01	7,351	0	0	-1,689	298,722	-3

PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS COST OF SERVICE \$(000)
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
INCOME TAX BASED ON REVENUE	ITEM ALLO	ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
2 PRELIM FIT = FI01 * K190	FT01	104,552	39,432	5,844	15,255	19,342	14,846	7,852
3 TOTAL FED PROV DEF IT	Z781	21,610	9,756	81	2,404	3,934	3,256	1,533
4 TOTAL AMORTIZED ITC	Z813	-958	-433	-4	-107	-174	-144	-68
5 NET FED INC TAX ALLOWABLE	FA01	125,204	48,755	5,921	17,552	23,102	17,958	9,317
6 FEDERAL INCOME TAX PAYABLE								
7 PRELIM FIT = FI01 * K190	FT01	104,552	39,432	5,844	15,255	19,342	14,846	7,852
8 FED INC TAX PAYABLE	FP01	104,552	39,432	5,844	15,255	19,342	14,846	7,852
9 PRELIMINARY SUMMARY								
10 NET INCOME	NI01	503,771	197,449	22,929	70,030	92,899	72,404	37,414
11 NET FED INC TAX ALLOWABLE	FA01	-125,204	-48,755	-5,921	-17,552	-23,102	-17,958	-9,317
12 NET STATE INC TAX ALLOWABLE	SA01	-21,113	-8,240	-986	-2,952	-3,895	-3,030	-1,570
13 OVERALL RETURN EARNED (SCH 14)	RETU	357,454	140,454	16,022	49,526	65,902	51,416	26,527
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210

PROGRESS ENERGY FLORIDA
RESIDENTIAL CLASS 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	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
2	PRELIM FIT = FI01 * K190	FT01	2,573	0	0	-591	104,553	-1
3	TOTAL FED PROV DEF IT	Z781	323	0	0	324	21,611	-1
4	TOTAL AMORTIZED ITC	Z813	-14	-0	-0	-14	-958	-0
5	NET FED INC TAX ALLOWABLE	FA01	2,882	0	0	-281	125,206	-2
6	FEDERAL INCOME TAX PAYABLE							
7	PRELIM FIT = FI01 * K190	FT01	2,573	0	0	-591	104,553	-1
8	FED INC TAX PAYABLE	FP01	2,573	0	0	-591	104,553	-1
9	PRELIMINARY SUMMARY							
10	NET INCOME	NI01	11,429	0	0	-780	503,774	-3
11	NET FED INC TAX ALLOWABLE	FA01	-2,882	-0	-0	281	-125,206	2
12	NET STATE INC TAX ALLOWABLE	SA01	-484	-0	-0	43	-21,114	1
13	OVERALL RETURN EARNED (SCH 14)	RETU	8,063	0	0	-456	357,454	0
14	RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.00000	0.00000	0.09238	0.09210	0.00000

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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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	379,017	160,411	1,569	39,020	66,474	57,395	36,353
3 TOTAL DEPRECIATION RESERVE	DR11	-156,498	-76,240	-623	-11,367	-25,518	-24,121	-12,385
4 TOTAL RATE BASE ADJUSTMENTS	RB71	6,749	110	10,411	1,686	-312	-201	-1,003
5 TOTAL RATE BASE	RB91	229,268	84,281	11,357	29,339	40,644	33,073	22,965
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	30,028	7,065	4,862	1,381	3,744	2,921	3,068
8 TOTAL DEPRECIATION EXPENSE	DE41	13,046	5,725	76	980	2,071	2,173	1,052
9 TOTAL OTHER TAX & MISC EXPENSE	L591	4,520	2,053	91	423	744	563	358
10 MISC ALLOWABLE EXPENSES	M621	-92	-39	0	-9	-16	-14	-9
11 TOTAL OP EXP EX INC & REV TAX	OP61	47,502	14,804	5,029	2,775	6,543	5,643	4,469
12 NET FED INCOME TAX ALLOWABLE	I879	7,397	2,694	387	957	1,311	1,065	743
13 NET STATE INCOME TAX ALLOWABLE	J979	1,248	456	65	161	221	180	126
14 REVENUE TAX	L033	264	91	23	23	40	34	20
15 TOTAL OPERATING EXPENSE	OPEX	56,411	18,045	5,504	3,916	8,115	6,922	5,358
16 RETURN ON RATE BASE	R751	21,114	7,762	1,046	2,702	3,743	3,046	2,115
17 TOTAL REVENUE CREDITS	Q027	-3,497	-320	-39	-118	-606	-444	-1,944
18 TOTAL ELECTRIC COST OF SERVICE	CS05	74,028	25,487	6,511	6,500	11,252	9,524	5,529
19 CLASS REVENUES=COST OF SERVICE	R602	74,028	25,486	6,511	6,501	11,252	9,524	5,528
20 EXCESS REVENUES	XREV	0	-1	0	1	0	0	-1
21 TOTAL RETURN EARNED	RETE	21,114	7,761	1,046	2,703	3,743	3,046	2,114
22 RATE OF RETURN EARNED	RORE	0.09209	0.09208	0.09210	0.09213	0.09209	0.09210	0.09205
23 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12539	0.12538	0.12541	0.12547	0.12539	0.12541	0.12531
25 ALLOWED RETURN ON COM EQUITY	AROE		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26 CLASS REVENUES=COST OF SERVICE	R600	74,028	25,486	6,511	6,501	11,252	9,524	5,528
27 REVENUE INCREASE JUSTIFIED	RIJD	0	1	0	-1	0	0	1

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 <u>RATE BASE</u>							
2 GROSS ELECTRIC PLT IN SERVICE	GP11	10,136	0	0	7,660	379,018	-1
3 TOTAL DEPRECIATION RESERVE	DR11	-1,161	-0	-0	-5,083	-156,498	-0
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-970	0	0	-2,974	6,747	2
5 TOTAL RATE BASE	RB91	8,005	0	0	-397	229,267	1
6 <u>OPERATING EXPENSES</u>							
7 TOTAL O & M EXPENSE	OM31	1,967	0	0	5,022	30,030	-2
8 TOTAL DEPRECIATION EXPENSE	DE41	842	0	0	126	13,045	1
9 TOTAL OTHER TAX & MISC EXPENSE	L591	155	0	0	136	4,523	-3
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	-2	0	0	-2	-91	-1
11 TOTAL OP EXP EX INC & REV TAX	OP61	2,962	0	0	5,282	47,507	-5
12 NET FED INCOME TAX ALLOWABLE	I879	262	0	0	-22	7,397	0
13 NET STATE INCOME TAX ALLOWABLE	J979	43	0	0	-4	1,248	0
14 <u>REVENUE TAX</u>	L033	14	0	0	19	264	0
15 TOTAL OPERATING EXPENSE	OPEX	3,281	0	0	5,275	56,416	-5
16 RETURN ON RATE BASE	R751	737	0	0	-37	21,114	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-28	-0	-0	1	-3,498	1
18 TOTAL ELECTRIC COST OF SERVICE	CS05	3,990	0	0	5,239	74,032	-4
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	3,990	0	0	5,239	74,031	-3
20 EXCESS REVENUES	XREV	0	0	0	0	-1	1
21 TOTAL RETURN EARNED	RETE	737	0	0	-37	21,113	1
22 RATE OF RETURN EARNED	RORE	0.09207	0.00000	0.00000	0.09320	0.09209	1.00000
23 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12534	-0.05703	-0.05703	0.12758	0.12539	1.92382
25 ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540		0.12540
26 CLASS REVENUES=COST OF SERVICE	R600	3,990	0	0	5,239	74,031	-3
27 REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	1	-1

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
<u>SUMMARY OF RESULTS</u>		<u>ITEM ALLO</u>	<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	PER UNIT PRES REV	RIJP	0.00000	0.00004	0.00000	-0.00015	0.00000	0.00000	0.00018

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>SUMMARY OF RESULTS</u>		<u>ITEM ALLO</u>		<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PER UNIT PRES REV	RIJP		0.00000	0.00000	0.00000	0.00000	0.00001	0.33333

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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			TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>								
1 <u>PRODUCTION PLANT</u>									
2 BASE	P100 K200		131,329	131,329	0	0	0	0	0
3 INTERMEDIATE	P102 K202		6,779	6,779	0	0	0	0	0
4 <u>PEAKING</u>	P104 K204		16,207	16,207	0	0	0	0	0
5 PRODUCTION PLANT IN SERVICE	P121		154,315	154,315	0	0	0	0	0
6 <u>TRANSMISSION PLANT</u>									
7 GEN. STEP-UP XFMR - BASE	T100 K200		1,678	1,678	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERM	T102 K202		58	58	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T104 K204		528	528	0	0	0	0	0
10 TRANSMISSION	T106 K220		38,455	0	0	38,455	0	0	0
11 <u>DISTRIBUTION</u>	T108 K240		780	0	0	0	780	0	0
12 TRANSMISSION PLANT IN SERVICE	T121		41,499	2,264	0	38,455	780	0	0
13 TOTAL PROD & TRANS PLANT	PT21		195,814	156,579	0	38,455	780	0	0
14 <u>DISTRIBUTION PLANT</u>									
15 PRIMARY	D100 K240		61,754	0	0	0	61,754	0	0
16 SECONDARY	D102 K242		56,086	0	0	0	0	56,086	0
17 SERVICES	D104 K244		35,524	0	0	0	0	0	35,524
18 <u>METERS</u>	D106 K246		9,009	0	0	0	0	0	0
19 DISTRIBUTION PLANT IN SERVICE	D141		162,373	0	0	0	61,754	56,086	35,524
20 TOTAL TRANS & DIST PLANT	TD21		203,872	2,264	0	38,455	62,534	56,086	35,524
21 TOTAL GROSS PTD PLANT	PD21		358,187	156,579	0	38,455	62,534	56,086	35,524
22 <u>GENERAL & INTANGIBLE PLANT</u>									
23 LABOR RELATED	G100 K627		21,001	6,255	2,561	922	2,371	2,137	1,353
24 RETAIL CUSTOMER RELATED (CSS)	G102 K400		5,477	0	0	0	0	0	0
25 DISTRIBUTION PRIMARY RELATED	G106 K240		2,488	0	0	0	2,488	0	0
26 <u>ADJ D - CAPITAL LEASES</u>	G108 K627		-8,136	-2,423	-992	-357	-919	-828	-524
27 GENERAL PLANT IN SERVICE	G121		20,830	3,832	1,569	565	3,940	1,309	829

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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				INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL	
<u>GROSS ELECTRIC PLT IN SERVICE</u>		<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1 <u>PRODUCTION PLANT</u>									
2	BASE	P100	K200	0	0	0	0	131,329	0
3	INTERMEDIATE	P102	K202	0	0	0	0	6,779	0
4	<u>PEAKING</u>	P104	K204	0	0	0	0	16,207	0
5	PRODUCTION PLANT IN SERVICE	P121		0	0	0	0	154,315	0
6 <u>TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T100	K200	0	0	0	0	1,678	0
8	GEN. STEP-UP XFMR - INTERM	T102	K202	0	0	0	0	58	0
9	GEN. STEP-UP XFMR - PEAKING	T104	K204	0	0	0	0	528	0
10	TRANSMISSION	T106	K220	0	0	0	0	38,455	0
11	<u>DISTRIBUTION</u>	T108	K240	0	0	0	0	780	0
12	TRANSMISSION PLANT IN SERVICE	T121		0	0	0	0	41,499	0
13	TOTAL PROD & TRANS PLANT	PT21		0	0	0	0	195,814	0
14 <u>DISTRIBUTION PLANT</u>									
15	PRIMARY	D100	K240	0	0	0	0	61,754	0
16	SECONDARY	D102	K242	0	0	0	0	56,086	0
17	SERVICES	D104	K244	0	0	0	0	35,524	0
18	<u>METERS</u>	D106	K246	9,009	0	0	0	9,009	0
19	DISTRIBUTION PLANT IN SERVICE	D141		9,009	0	0	0	162,373	0
20	TOTAL TRANS & DIST PLANT	TD21		9,009	0	0	0	203,872	0
21	TOTAL GROSS PTD PLANT	PD21		9,009	0	0	0	358,187	0
22 <u>GENERAL & INTANGIBLE PLANT</u>									
23	LABOR RELATED	G100	K627	1,840	0	0	3,563	21,002	-1
24	RETAIL CUSTOMER RELATED (CSS)	G102	K400	0	0	0	5,477	5,477	0
25	DISTRIBUTION PRIMARY RELATED	G106	K240	0	0	0	0	2,488	0
26	<u>ADJ D - CAPITAL LEASES</u>	G108	K627	-713	0	0	-1,380	-8,136	0
27	GENERAL PLANT IN SERVICE	G121		1,127	0	0	7,660	20,831	-1

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	379,017	160,411	1,569	39,020	66,474	57,395	36,353

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	10,136	0	0	7,660	379,018	-1

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>									
2 BASE	P150	P100	56,925	56,925	0	0	0	0	0
3 INTERMEDIATE	P152	P102	6,781	6,781	0	0	0	0	0
4 PEAKING	P154	P104	10,252	10,252	0	0	0	0	0
5 TOTAL PROD DEPREC RESERVE	P171		73,958	73,958	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7 GEN. STEP-UP XFMR - BASE	T150	T100	589	589	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERMED	T152	T102	25	25	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T154	T104	147	147	0	0	0	0	0
10 TRANSMISSION	T156	T106	11,143	0	0	11,143	0	0	0
11 DISTRIBUTION	T158	T108	217	0	0	0	217	0	0
12 TOTAL TRANS DEPREC RESERVE	T171		12,121	761	0	11,143	217	0	0
<u>13 DISTRIBUTION PLANT</u>									
14 PRIMARY	D150	D100	22,368	0	0	0	22,368	0	0
15 SECONDARY	D152	D102	23,601	0	0	0	0	23,601	0
16 SERVICES	D154	D104	12,056	0	0	0	0	0	12,056
17 METERS	D156	D106	714	0	0	0	0	0	0
18 TOTAL DISTRIB DEPREC RESERVE	D191		58,739	0	0	0	22,368	23,601	12,056
<u>19 GENERAL & INTANGIBLE PLANT</u>									
20 LABOR RELATED	G150	G100	5,106	1,521	623	224	576	520	329
21 RETAIL CUSTOMER RELATED (CSS)	G152	G102	4,217	0	0	0	0	0	0
22 DISTRIBUTION PRIMARY RELATED	G156	G106	2,357	0	0	0	2,357	0	0
23 TOTAL GENERAL DEPREC RESERVE	G171		11,680	1,521	623	224	2,933	520	329
24 TOTAL DEPRECIATION RESERVE	DR11		156,498	76,240	623	11,367	25,518	24,121	12,385

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION 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
<u>1 PRODUCTION PLANT</u>							
2 BASE	P150 P100	0	0	0	0	56,925	0
3 INTERMEDIATE	P152 P102	0	0	0	0	6,781	0
4 PEAKING	P154 P104	0	0	0	0	10,252	0
5 TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	73,958	0
<u>6 TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	589	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102	0	0	0	0	25	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104	0	0	0	0	147	0
10 TRANSMISSION	T156 T106	0	0	0	0	11,143	0
11 DISTRIBUTION	T158 T108	0	0	0	0	217	0
12 TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	12,121	0
<u>13 DISTRIBUTION PLANT</u>							
14 PRIMARY	D150 D100	0	0	0	0	22,368	0
15 SECONDARY	D152 D102	0	0	0	0	23,601	0
16 SERVICES	D154 D104	0	0	0	0	12,056	0
17 METERS	D156 D106	714	0	0	0	714	0
18 TOTAL DISTRIB DEPREC RESERVE	D191	714	0	0	0	58,739	0
<u>19 GENERAL & INTANGIBLE PLANT</u>							
20 LABOR RELATED	G150 G100	447	0	0	866	5,106	0
21 RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	4,217	4,217	0
22 DISTRIBUTION PRIMARY RELATED	G156 G106	0	0	0	0	2,357	0
23 TOTAL GENERAL DEPREC RESERVE	G171	447	0	0	5,083	11,680	0
24 TOTAL DEPRECIATION RESERVE	DR11	1,161	0	0	5,083	156,498	0

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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NET ELECTRIC PLANT	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>								
2 PRODUCTION PLANT IN SERVICE	P121	154,315	154,315	0	0	0	0	0
3 TOTAL PROD DEPREC RESERVE	P171	-73,958	-73,958	-0	-0	-0	-0	-0
4 NET PRODUCTION PLANT	P221	80,357	80,357	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>								
6 TRANSMISSION PLANT IN SERVICE	T121	41,499	2,264	0	38,455	780	0	0
7 TOTAL TRANS DEPREC RESERVE	T171	-12,121	-761	-0	-11,143	-217	-0	-0
8 NET TRANSMISSION PLANT	T221	29,378	1,503	0	27,312	563	0	0
<u>9 DISTRIBUTION PLANT</u>								
10 DISTRIBUTION PLANT IN SERVICE	D141	162,373	0	0	0	61,754	56,086	35,524
11 TOTAL DISTRIB DEPREC RESERVE	D191	-58,739	-0	-0	-0	-22,368	-23,601	-12,056
12 NET DISTRIBUTION PLANT	D241	103,634	0	0	0	39,386	32,485	23,468
13 NET PTD PLANT	NT31	213,369	81,860	0	27,312	39,949	32,485	23,468
14 NET TRANS & DIST PLANT	NT21	133,012	1,503	0	27,312	39,949	32,485	23,468
<u>15 GENERAL & INTANGIBLE PLANT</u>								
16 GENERAL PLANT IN SERVICE	G121	20,830	3,832	1,569	565	3,940	1,309	829
17 TOTAL GENERAL DEPREC RESERVE	G171	-11,680	-1,521	-623	-224	-2,933	-520	-329
18 NET GENERAL & INTANG PLANT	G221	9,150	2,311	946	341	1,007	789	500
19 NET ELECTRIC PLANT IN SERVICE	NP21	222,519	84,171	946	27,653	40,956	33,274	23,968

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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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	154,315	0
3	TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-73,958	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	80,357	0
5 TRANSMISSION PLANT								
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	41,499	0
7	TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-12,121	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	29,378	0
9 DISTRIBUTION PLANT								
10	DISTRIBUTION PLANT IN SERVICE	D141	9,009	0	0	0	162,373	0
11	TOTAL DISTRIB DEPREC RESERVE	D191	-714	-0	-0	-0	-58,739	-0
12	NET DISTRIBUTION PLANT	D241	8,295	0	0	0	103,634	0
13	NET PTD PLANT	NT31	8,295	0	0	0	213,369	0
14	NET TRANS & DIST PLANT	NT21	8,295	0	0	0	133,012	0
15 GENERAL & INTANGIBLE PLANT								
16	GENERAL PLANT IN SERVICE	G121	1,127	0	0	7,660	20,831	-1
17	TOTAL GENERAL DEPREC RESERVE	G171	-447	-0	-0	-5,083	-11,680	-0
18	NET GENERAL & INTANG PLANT	G221	680	0	0	2,577	9,151	-1
19	NET ELECTRIC PLANT IN SERVICE	NP21	8,975	0	0	2,577	222,520	-1

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	<u>RATE BASE ADJUSTMENTS</u>								
2	<u>ADDITIVE ADJUSTMENTS</u>								
3	<u>PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	639	0	0	639	0	0	0
5	DISTRIBUTION	V226 D100	220	0	0	0	220	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	859	0	0	639	220	0	0
7	<u>CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION - BASE	V234 P100	17,738	17,738	0	0	0	0	0
9	PRODUCTION - INTERMEDIATE	V236 P102	27	27	0	0	0	0	0
10	PRODUCTION - PEAKING	V238 P104	70	70	0	0	0	0	0
11	TRANSMISSION	V240 T106	4,184	0	0	4,184	0	0	0
12	DISTRIBUTION	V242 D141	1,486	0	0	0	565	513	325
13	GENERAL PLANT	V244 G100	1,696	505	207	74	191	173	109
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-16,542	-16,542	0	0	0	0	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-3,044	0	0	-3,044	0	0	0
16	TOTAL RATE BASE CWIP	V255	5,615	1,798	207	1,214	756	686	434
17	TOTAL ADDITIVE ADJUSTMENTS	V289	6,474	1,798	207	1,853	976	686	434
18	NET ORIGINAL COST RATE BASE	RB21	228,993	85,969	1,153	29,506	41,932	33,960	24,402
19	<u>WORKING CAPITAL</u>								
20	<u>MATERIALS AND SUPPLIES</u>								
21	<u>FUEL SUPPLIES</u>								
22	AMOUNT ALLOCABLE	W630 K306	13,670	0	13,670	0	0	0	0
23	TOTAL FUEL STOCKS	W641	13,670	0	13,670	0	0	0	0
24	<u>PLANT MATERIALS & SUPPLIES</u>								

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>RATE BASE ADJUSTMENTS</u>							
2 <u>ADDITIVE ADJUSTMENTS</u>							
3 <u>PLANT HELD FOR FUTURE USE</u>							
4 TRANSMISSION	V224 T106	0	0	0	0	639	0
5 DISTRIBUTION	V226 D100	0	0	0	0	220	0
6 TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	859	0
7 <u>CONSTRUCTION WORK IN PROGRESS</u>							
8 PRODUCTION - BASE	V234 P100	0	0	0	0	17,738	0
9 PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	0	27	0
10 PRODUCTION - PEAKING	V238 P104	0	0	0	0	70	0
11 TRANSMISSION	V240 T106	0	0	0	0	4,184	0
12 DISTRIBUTION	V242 D141	82	0	0	0	1,485	1
13 GENERAL PLANT	V244 G100	149	0	0	288	1,696	0
14 ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	0	-16,542	0
15 ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	0	0	0	0	-3,044	0
16 TOTAL RATE BASE CWIP	V255	231	0	0	288	5,614	1
17 TOTAL ADDITIVE ADJUSTMENTS	V289	231	0	0	288	6,473	1
18 NET ORIGINAL COST RATE BASE	RB21	9,206	0	0	2,865	228,993	0
19 <u>WORKING CAPITAL</u>							
20 <u>MATERIALS AND SUPPLIES</u>							
21 <u>FUEL SUPPLIES</u>							
22 AMOUNT ALLOCABLE	W630 K306	0	0	0	0	13,670	0
23 TOTAL FUEL STOCKS	W641	0	0	0	0	13,670	0
24 <u>PLANT MATERIALS & SUPPLIES</u>							

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	8,023	3,396	33	826	1,407	1,215	770
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	8,023	3,396	33	826	1,407	1,215	770
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	21,693	3,396	13,703	826	1,407	1,215	770
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	239	104	0	26	42	37	24
6 <u>TOTAL</u>	W687	239	104	0	26	42	37	24
7 <u>OTHER WORKING CAPITAL</u>								
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-248	-105	-1	-26	-43	-38	-24
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	7,732	1,819	1,252	356	964	752	790
10 <u>TOTAL</u>	W705	7,484	1,714	1,251	330	921	714	766
11 <u>TOTAL WORKING CASH</u>	W721	7,484	1,714	1,251	330	921	714	766
12 <u>MISCELLANEOUS WORKING CAPITAL</u>								
13 <u>WTD O&M EXP</u>	W730 OM39	-13,882	-3,266	-2,248	-638	-1,731	-1,350	-1,418
14 <u>DA RETAIL</u>	W732 OM39	-15,454	-3,636	-2,502	-711	-1,927	-1,503	-1,579
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	195	0	0	0	0	0	0
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-29,141	-6,902	-4,750	-1,349	-3,658	-2,853	-2,997
17 <u>TOTAL WORKING CAPITAL</u>	WC71	275	-1,688	10,204	-167	-1,288	-887	-1,437
18 <u>PRELIMINARY SUMMARY</u>								
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	6,474	1,798	207	1,853	976	686	434
20 <u>TOTAL WORKING CAPITAL</u>	WC71	275	-1,688	10,204	-167	-1,288	-887	-1,437
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	6,749	110	10,411	1,686	-312	-201	-1,003
22 <u>RATE BASE CALCULATION</u>								
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	222,519	84,171	946	27,653	40,956	33,274	23,968
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	6,749	110	10,411	1,686	-312	-201	-1,003

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	215	0	0	162	8,024	-1
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	215	0	0	162	8,024	-1
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	215	0	0	162	21,694	-1
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	6	0	0	0	239	0
6 <u>TOTAL</u>	W687	6	0	0	0	239	0
7 <u>OTHER WORKING CAPITAL</u>							
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-7	0	0	-5	-249	1
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	506	0	0	1,293	7,732	0
10 <u>TOTAL</u>	W705	499	0	0	1,288	7,483	1
11 <u>TOTAL WORKING CASH</u>	W721	499	0	0	1,288	7,483	1
12 <u>MISCELLANEOUS WORKING CAPITAL</u>							
13 <u>WTD O&M EXP</u>	W730 OM39	-909	0	0	-2,322	-13,882	0
14 <u>DA RETAIL</u>	W732 OM39	-1,012	0	0	-2,585	-15,455	1
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	0	0	0	195	195	0
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-1,921	0	0	-4,712	-29,142	1
17 <u>TOTAL WORKING CAPITAL</u>	WC71	-1,201	0	0	-3,262	274	1
18 <u>PRELIMINARY SUMMARY</u>							
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	231	0	0	288	6,473	1
20 <u>TOTAL WORKING CAPITAL</u>	WC71	-1,201	0	0	-3,262	274	1
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-970	0	0	-2,974	6,747	2
22 <u>RATE BASE CALCULATION</u>							
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	8,975	0	0	2,577	222,520	-1
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-970	0	0	-2,974	6,747	2

PROGRESS ENERGY FLORIDA
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<u>RATE BASE</u>		<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1	TOTAL RATE BASE	RB91	229,268	84,281	11,357	29,339	40,644	33,073	22,965
2	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
3	RETURN ON RATE BASE	R751	21,114	7,762	1,046	2,702	3,743	3,046	2,115

PROGRESS ENERGY FLORIDA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL RATE BASE	RB91	8,005	0	0	-397	229,267	1
2 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
3 RETURN ON RATE BASE	R751	737	0	0	-37	21,114	0

PROGRESS ENERGY FLORIDA
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O & M EXPENSES	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 <u>PRODUCTION O & M</u>									
2 <u>PRODUCTION O&M- ENERGY RELATED</u>									
3 NON-RECV FUEL - ALLOCABLE	P302	K306	232	0	232	0	0	0	0
4 DA RETAIL	P308	K306	86	0	86	0	0	0	0
5 <u>AMOUNT ALLOCABLE</u>	P310	K306	3,388	0	3,388	0	0	0	0
6 TOTAL ENERGY RELATED	P341		3,706	0	3,706	0	0	0	0
7 <u>PRODUCTION O&M- DEMAND RELATED</u>									
8 BASE	P352	P100	3,049	3,049	0	0	0	0	0
9 INTERMEDIATE	P354	P102	237	237	0	0	0	0	0
10 <u>PEAKING</u>	P356	P104	795	795	0	0	0	0	0
11 TOTAL DEMAND RELATED	P391		4,081	4,081	0	0	0	0	0
12 TOTAL PRODUCTION O & M	P451		7,787	4,081	3,706	0	0	0	0
13 <u>TRANSMISSION O & M</u>									
14 GEN. STEP-UP XFMR - BASE	T300	T100	36	36	0	0	0	0	0
15 GEN. STEP-UP XFMR - INTERMED	T302	T102	1	1	0	0	0	0	0
16 GEN. STEP-UP XFMR - PEAKING	T304	T104	11	11	0	0	0	0	0
17 TRANSMISSION	T306	T106	935	0	0	935	0	0	0
18 <u>DISTRIBUTION</u>	T308	T108	17	0	0	0	17	0	0
19 TOTAL TRANSMISSION O & M	T341		1,000	48	0	935	17	0	0
20 <u>DISTRIBUTION O & M</u>									
21 PRIMARY	D300	D100	2,376	0	0	0	2,376	0	0
22 SECONDARY	D302	D102	1,703	0	0	0	0	1,703	0
23 SERVICES INCL RECON & DISCON	D304	D104	1,819	0	0	0	0	0	1,819
24 <u>METERS</u>	D306	D106	123	0	0	0	0	0	0
25 TOTAL DISTRIBUTION O & M	D341		6,021	0	0	0	2,376	1,703	1,819
26 <u>CUSTOMER ACCOUNTING</u>									

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS 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 <u>PRODUCTION O & M</u>							
2 <u>PRODUCTION O&M- ENERGY RELATED</u>							
3 NON-RECV FUEL - ALLOCABLE	P302 K306	0	0	0	0	232	0
4 DA RETAIL	P308 K306	0	0	0	0	86	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	0	0	0	0	3,388	0
6 TOTAL ENERGY RELATED	P341	0	0	0	0	3,706	0
7 <u>PRODUCTION O&M- DEMAND RELATED</u>							
8 BASE	P352 P100	0	0	0	0	3,049	0
9 INTERMEDIATE	P354 P102	0	0	0	0	237	0
10 <u>PEAKING</u>	P356 P104	0	0	0	0	795	0
11 TOTAL DEMAND RELATED	P391	0	0	0	0	4,081	0
12 TOTAL PRODUCTION O & M	P451	0	0	0	0	7,787	0
13 <u>TRANSMISSION O & M</u>							
14 GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	36	0
15 GEN. STEP-UP XFMR - INTERMED	T302 T102	0	0	0	0	1	0
16 GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	0	11	0
17 TRANSMISSION	T306 T106	0	0	0	0	935	0
18 <u>DISTRIBUTION</u>	T308 T108	0	0	0	0	17	0
19 TOTAL TRANSMISSION O & M	T341	0	0	0	0	1,000	0
20 <u>DISTRIBUTION O & M</u>							
21 PRIMARY	D300 D100	0	0	0	0	2,376	0
22 SECONDARY	D302 D102	0	0	0	0	1,703	0
23 SERVICES INCL RECON & DISCON	D304 D104	0	0	0	0	1,819	0
24 <u>METERS</u>	D306 D106	123	0	0	0	123	0
25 TOTAL DISTRIBUTION O & M	D341	123	0	0	0	6,021	0
26 <u>CUSTOMER ACCOUNTING</u>							

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 METER READING	C300 K410	973	0	0	0	0	0	0
2 CUSTOMER RECORDS	C302 K412	1,029	0	0	0	0	0	0
3 BILLING	C304 K414	1,026	0	0	0	0	0	0
4 SERVICE WORK FOR CONP	C306 K244	478	0	0	0	0	0	478
5 UNCOLLECTIBLES	C308 K400	969	0	0	0	0	0	0
6 TOTAL CUSTOMER ACCOUNTING EXP	C317	4,475	0	0	0	0	0	478
7 CUSTOMER SERVICE & INFORMATION								
8 TOTAL	C320 K400	172	0	0	0	0	0	0
9 TOTAL CUSTOMER SERVICE & INFO	C329	172	0	0	0	0	0	0
10 SALES								
11 TOTAL	S300 K400	118	0	0	0	0	0	0
12 ADJ L- ECONOMIC DEVELOPMENT	S302 K400	-3	0	0	0	0	0	0
13 TOTAL SALES EXPENSE	S317	115	0	0	0	0	0	0
14 ADMINISTRATIVE & GENERAL								
15 PRODUCTION - BASE RELATED	A300 P100	-6	-6	0	0	0	0	0
16 DISTRIBUTION PLANT RELATED	A304 D141	608	0	0	0	231	210	133
17 GROSS PLANT RELATED	A306 GP19	203	86	1	21	36	31	19
18 LABOR RELATED	A308 K627	9,741	2,901	1,188	428	1,100	991	628
19 ADJ E- RETAIL RATE CASE EXP	A314 K400	98	0	0	0	0	0	0
20 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-130	-39	-16	-6	-15	-13	-8
21 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	86	36	0	9	15	13	8
22 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-141	-42	-17	-6	-16	-14	-9
23 ADJ M- INDUSTRY ASSOC DUES	A322 K627	-1	0	0	0	0	0	0
24 TOTAL ADMINISTRATIVE & GENERAL	A337	10,458	2,936	1,156	446	1,351	1,218	771
25 TOTAL O & M EXPENSE	OM31	30,028	7,065	4,862	1,381	3,744	2,921	3,068

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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				INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
		ITEM ALLO	METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
<u>O & M EXPENSES</u>								
1	METER READING	C300 K410	973	0	0	0	973	0
2	CUSTOMER RECORDS	C302 K412	0	0	0	1,029	1,029	0
3	BILLING	C304 K414	0	0	0	1,026	1,026	0
4	SERVICE WORK FOR CONP	C306 K244	0	0	0	0	478	0
5	UNCOLLECTIBLES	C308 K400	0	0	0	969	969	0
6	TOTAL CUSTOMER ACCOUNTING EXP	C317	973	0	0	3,024	4,475	0
<u>CUSTOMER SERVICE & INFORMATION</u>								
8	TOTAL	C320 K400	0	0	0	172	172	0
9	TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	172	172	0
<u>SALES</u>								
11	TOTAL	S300 K400	0	0	0	118	118	0
12	ADJ L- ECONOMIC DEVELOPMENT	S302 K400	0	0	0	-3	-3	0
13	TOTAL SALES EXPENSE	S317	0	0	0	115	115	0
<u>ADMINISTRATIVE & GENERAL</u>								
15	PRODUCTION - BASE RELATED	A300 P100	0	0	0	0	-6	0
16	DISTRIBUTION PLANT RELATED	A304 D141	34	0	0	0	608	0
17	GROSS PLANT RELATED	A306 GP19	5	0	0	4	203	0
18	LABOR RELATED	A308 K627	853	0	0	1,653	9,742	-1
19	ADJ E- RETAIL RATE CASE EXP	A314 K400	0	0	0	98	98	0
20	ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-11	0	0	-22	-130	0
21	ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	2	0	0	2	85	1
22	ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-12	0	0	-24	-140	-1
23	ADJ M- INDUSTRY ASSOC DUES	A322 K627	0	0	0	0	0	-1
24	TOTAL ADMINISTRATIVE & GENERAL	A337	871	0	0	1,711	10,460	-2
25	TOTAL O & M EXPENSE	OM31	1,967	0	0	5,022	30,030	-2

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION DEPRECIATION</u>								
2 BASE	P460 P100	4,564	4,564	0	0	0	0	0
3 INTERMEDIATE	P462 P102	301	301	0	0	0	0	0
4 PEAKING	P464 P104	634	634	0	0	0	0	0
5 TOTAL PRODUCTION DEPREC EXP	P481	5,499	5,499	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	30	30	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERMED	T462 T102	1	1	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T464 T104	9	9	0	0	0	0	0
10 TRANSMISSION	T466 T106	953	0	0	953	0	0	0
11 DISTRIBUTION	T468 T108	32	0	0	0	32	0	0
12 TOTAL TRANS DEPREC EXP	T481	1,025	40	0	953	32	0	0
<u>13 DISTRIBUTION DEPRECIATION</u>								
14 PRIMARY	D460 D100	1,936	0	0	0	1,936	0	0
15 SECONDARY	D462 D102	2,109	0	0	0	0	2,109	0
16 SERVICES	D464 D104	1,012	0	0	0	0	0	1,012
17 METERS	D466 D106	787	0	0	0	0	0	0
18 TOTAL DIST DEPREC EXPENSE	D481	5,844	0	0	0	1,936	2,109	1,012
<u>19 GENERAL DEPRECIATION</u>								
20 LABOR RELATED	G460 G100	626	186	76	27	71	64	40
21 RETAIL CUSTOMER RELATED (CSS)	G462 G102	20	0	0	0	0	0	0
22 DISTRIBUTION PRIMARY RELATED	G466 G106	32	0	0	0	32	0	0
23 TOTAL GENERAL DEPREC EXPENSE	G481	678	186	76	27	103	64	40
24 TOTAL DEPRECIATION EXPENSE	DE41	13,046	5,725	76	980	2,071	2,173	1,052

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GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>DEPRECIATION EXPENSE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION DEPRECIATION</u>							
2 BASE	P460 P100	0	0	0	0	4,564	0
3 INTERMEDIATE	P462 P102	0	0	0	0	301	0
4 <u>PEAKING</u>	P464 P104	0	0	0	0	634	0
5 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	5,499	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7 GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	0	30	0
8 GEN. STEP-UP XFMR - INTERMED	T462 T102	0	0	0	0	1	0
9 GEN. STEP-UP XFMR - PEAKING	T464 T104	0	0	0	0	9	0
10 TRANSMISSION	T466 T106	0	0	0	0	953	0
11 <u>DISTRIBUTION</u>	T468 T108	0	0	0	0	32	0
12 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	1,025	0
<u>13 DISTRIBUTION DEPRECIATION</u>							
14 PRIMARY	D460 D100	0	0	0	0	1,936	0
15 SECONDARY	D462 D102	0	0	0	0	2,109	0
16 SERVICES	D464 D104	0	0	0	0	1,012	0
17 <u>METERS</u>	D466 D106	787	0	0	0	787	0
18 TOTAL DIST DEPREC EXPENSE	D481	787	0	0	0	5,844	0
<u>19 GENERAL DEPRECIATION</u>							
20 LABOR RELATED	G460 G100	55	0	0	106	625	1
21 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	20	20	0
22 <u>DISTRIBUTION PRIMARY RELATED</u>	G466 G106	0	0	0	0	32	0
23 TOTAL GENERAL DEPREC EXPENSE	G481	55	0	0	126	677	1
24 TOTAL DEPRECIATION EXPENSE	DE41	842	0	0	126	13,045	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
<u>1 TAXES OTHER THAN INC & REV</u>								
<u>2 REAL ESTATE & PROPERTY TAX</u>								
3 PRODUCTION BASE	L500 K200	1,627	1,627	0	0	0	0	0
4 PRODUCTION INTERMEDIATE	L502 K202	67	67	0	0	0	0	0
5 PRODUCTION PEAKING	L504 K204	161	161	0	0	0	0	0
6 TRANSMISSION	L506 K220	400	0	0	400	0	0	0
7 DISTRIBUTION PRIMARY	L508 K240	673	0	0	0	673	0	0
8 DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	814	0	0	0	0	498	316
9 DISTRIBUTION METERING	L514 K246	89	0	0	0	0	0	0
10 <u>LABOR RELATED</u>	L516 K627	80	24	10	4	9	8	5
11 TOTAL REAL EST & PROP TAX	L521	3,911	1,879	10	404	682	506	321
<u>12 PAYROLL TAX</u>								
13 TOTAL	L530 K627	790	235	96	35	89	80	51
14 TOTAL PAYROLL TAX	L551	790	235	96	35	89	80	51
<u>15 REVENUE TAXES</u>								
16 TOTAL	L560 R600	10,592	3,647	932	930	1,610	1,363	791
17 ADJ H- FRANCHISE FEES & GRT	L562 R600	-10,542	-3,629	-927	-926	-1,602	-1,356	-787
18 RAP CALCULATED ON PRES CL REV	L564 R600	-47	-16	-4	-4	-7	-6	-4
19 UNCOLL EXP CALC ON PRES CL REV	L566 R600	-184	-63	-16	-16	-28	-24	-14
20 TOTAL REVENUE TAXES	L581	-181	-61	-15	-16	-27	-23	-14
21 TOTAL OTHER TAX & MISC EXPENSE	L591	4,520	2,053	91	423	744	563	358
<u>22 OTHER TAXES & MISC EXPENSES</u>								
23 ADJ A- GAIN/LOSS SALE PROPERTY	M600 GP19	-92	-39	0	-9	-16	-14	-9
24 MISC ALLOWABLE EXPENSES	M621	-92	-39	0	-9	-16	-14	-9
<u>25 PRELIMINARY SUMMARY</u>								

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 <u>TAXES OTHER THAN INC & REV</u>							
2 <u>REAL ESTATE & PROPERTY TAX</u>							
3 PRODUCTION BASE	L500 K200	0	0	0	0	1,627	0
4 PRODUCTION INTERMEDIATE	L502 K202	0	0	0	0	67	0
5 PRODUCTION PEAKING	L504 K204	0	0	0	0	161	0
6 TRANSMISSION	L506 K220	0	0	0	0	400	0
7 DISTRIBUTION PRIMARY	L508 K240	0	0	0	0	673	0
8 DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	0	0	0	814	0
9 DISTRIBUTION METERING	L514 K246	89	0	0	0	89	0
10 <u>LABOR RELATED</u>	L516 K627	7	0	0	14	81	-1
11 TOTAL REAL EST & PROP TAX	L521	96	0	0	14	3,912	-1
12 <u>PAYROLL TAX</u>							
13 <u>TOTAL</u>	L530 K627	69	0	0	134	789	1
14 TOTAL PAYROLL TAX	L551	69	0	0	134	789	1
15 <u>REVENUE TAXES</u>							
16 <u>TOTAL</u>	L560 R600	571	0	0	750	10,594	-2
17 ADJ H- FRANCHISE FEES & GRT	L562 R600	-568	0	0	-746	-10,541	-1
18 RAF CALCULATED ON PRES CL REV	L564 R600	-3	0	0	-3	-47	0
19 UNCOLL EXP CALC ON PRES CL REV	L566 R600	-10	0	0	-13	-184	0
20 TOTAL REVENUE TAXES	L581	-10	0	0	-12	-178	-3
21 TOTAL OTHER TAX & MISC EXPENSE	L591	155	0	0	136	4,523	-3
22 <u>OTHER TAXES & MISC EXPENSES</u>							
23 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	-2	0	0	-2	-91	-1
24 MISC ALLOWABLE EXPENSES	M621	-2	0	0	-2	-91	-1

25 PRELIMINARY SUMMARY

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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OTHER TAXES & MISC EXPENSES	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 TOTAL O & M EXPENSE	OM31	30,028	7,065	4,862	1,381	3,744	2,921	3,068
2 TOTAL DEPRECIATION EXPENSE	DE41	13,046	5,725	76	980	2,071	2,173	1,052
3 TOTAL OTHER TAX & MISC EXPENSE	L591	4,520	2,053	91	423	744	563	358
4 MISC ALLOWABLE EXPENSES	M621	-92	-39	0	-9	-16	-14	-9
5 TOTAL OP EXP EX INC & REV TAX	OP61	47,502	14,804	5,029	2,775	6,543	5,643	4,469

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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OTHER TAXES & MISC EXPENSES	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 TOTAL O & M EXPENSE	OM31	1,967	0	0	5,022	30,030	-2
2 TOTAL DEPRECIATION EXPENSE	DE41	842	0	0	126	13,045	1
3 TOTAL OTHER TAX & MISC EXPENSE	L591	155	0	0	136	4,523	-3
4 MISC ALLOWABLE EXPENSES	M621	-2	0	0	-2	-91	-1
5 TOTAL OP EXP EX INC & REV TAX	OP61	2,962	0	0	5,282	47,507	-5

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
	ITEM ALLO		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	<u>FEDERAL INCOME TAX</u>								
2	<u>FED INC TAX DEDUCTIONS</u>								
3	<u>INTEREST</u>								
4	TOTAL	Y760 RB91	9,430	3,467	467	1,207	1,672	1,360	945
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-2,876	-1,057	-142	-368	-510	-415	-288
6	TOTAL OTHER INTEREST EXPENSE	Y781	6,554	2,410	325	839	1,162	945	657
7	TOTAL INTEREST EXPENSE	Y783	6,554	2,410	325	839	1,162	945	657
8	<u>ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-526	-223	-2	-54	-92	-80	-50
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	-1	0	0	0	0	0	0
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-3,981	-1,685	-16	-410	-698	-603	-382
12	TOTAL ADDITIONS	Y861	-4,508	-1,908	-18	-464	-790	-683	-432
13	NET DEDUCTIONS AND ADDITIONS	Y871	11,062	4,318	343	1,303	1,952	1,628	1,089
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>								
15	<u>FED PROV DEF INC TAX</u>								
16	NET FED DEFERRED INC TAX	Z760 GP19	1,274	539	5	131	223	193	122
17	TOTAL FED PROV DEF IT	Z781	1,274	539	5	131	223	193	122
18	<u>INVESTMENT TAX CREDITS</u>								
19	<u>AMORTIZED INV TAX CREDIT</u>								
20	AMORTIZATION	Z804 GP19	56	24	0	6	10	8	5
21	TOTAL AMORTIZED ITC	Z813	56	24	0	6	10	8	5
22	<u>PRELIMINARY SUMMARY</u>								

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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				INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1	<u>FEDERAL INCOME TAX</u>							
2	<u>FED INC TAX DEDUCTIONS</u>							
3	<u>INTEREST</u>							
4	TOTAL	Y760 RB91	329	0	0	-16	9,431	-1
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-100	0	0	5	-2,875	-1
6	TOTAL OTHER INTEREST EXPENSE	Y781	229	0	0	-11	6,556	-2
7	TOTAL INTEREST EXPENSE	Y783	229	0	0	-11	6,556	-2
8	<u>ADDITIONS</u>							
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-14	0	0	-11	-526	0
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	0	0	0	0	0	-1
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-106	0	0	-80	-3,980	-1
12	TOTAL ADDITIONS	Y861	-120	0	0	-91	-4,506	-2
13	NET DEDUCTIONS AND ADDITIONS	Y871	349	0	0	80	11,062	0
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>							
15	<u>FED PROV DEF INC TAX</u>							
16	NET FED DEFERRED INC TAX	Z760 GP19	34	0	0	26	1,273	1
17	TOTAL FED PROV DEF IT	Z781	34	0	0	26	1,273	1
18	<u>INVESTMENT TAX CREDITS</u>							
19	<u>AMORTIZED INV TAX CREDIT</u>							
20	AMORTIZATION	Z804 GP19	1	0	0	1	55	1
21	TOTAL AMORTIZED ITC	Z813	1	0	0	1	55	1
22	<u>PRELIMINARY SUMMARY</u>							

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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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	TOTAL FED PROV DEF IT	Z781	1,274	539	5	131	223	193	122
2	TOTAL AMORTIZED ITC	Z813	-56	-24	-0	-6	-10	-8	-5
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,218	515	5	125	213	185	117
4	FEDERAL INCOME TAX COMPUTATION								
5	RETURN ON RATE BASE	R751	21,114	7,762	1,046	2,702	3,743	3,046	2,115
6	NET DEDUCTIONS AND ADDITIONS	Y871	-11,062	-4,318	-343	-1,303	-1,952	-1,628	-1,089
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,218	515	5	125	213	185	117
8	TOTAL STATE PROV DEF IT(410.1)	Z911	205	87	1	21	36	31	20
9	BASE FOR FIT COMPUTATION	I865	11,475	4,046	709	1,545	2,040	1,634	1,163
10	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
11	PRELIM FEDERAL INCOME TAX	I869	6,179	2,179	382	832	1,098	880	626
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,218	515	5	125	213	185	117
13	NET FED INCOME TAX ALLOWABLE	I879	7,397	2,694	387	957	1,311	1,065	743
14	FEDERAL INCOME TAX PAYABLE								
15	PRELIM FEDERAL INCOME TAX	I869	6,179	2,179	382	832	1,098	880	626
16	NET FED INCOME TAX PAYABLE	I889	6,179	2,179	382	832	1,098	880	626
17	STATE INCOME TAX								
18	DEDUCTIONS IN ADDITION TO Y871								
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-3,981	-1,685	-16	-410	-698	-603	-382
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	3,727	1,577	15	384	654	564	357
21	DEDUCTIONS IN ADD TO Y843	Y911	-254	-108	-1	-26	-44	-39	-25
22	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	STATE INCOME TAX ADJUSTMENTS								
24	STATE PROV DEF INC TAX (410.1)								

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1	TOTAL FED PROV DEF IT	Z781		34	0	0	26	1,273	1
2	TOTAL AMORTIZED ITC	Z813		-1	-0	-0	-1	-55	-1
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		33	0	0	25	1,218	0
4	<u>FEDERAL INCOME TAX COMPUTATION</u>								
5	RETURN ON RATE BASE	R751		737	0	0	-37	21,114	0
6	NET DEDUCTIONS AND ADDITIONS	Y871		-349	-0	-0	-80	-11,062	-0
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		33	0	0	25	1,218	0
8	TOTAL STATE PROV DEF IT(410.1)	Z911		5	0	0	4	205	0
9	BASE FOR FIT COMPUTATION	I865		426	0	0	-88	11,475	0
10	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846		0.53846
11	PRELIM FEDERAL INCOME TAX	I869		229	0	0	-47	6,179	0
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		33	0	0	25	1,218	0
13	NET FED INCOME TAX ALLOWABLE	I879		262	0	0	-22	7,397	0
14	<u>FEDERAL INCOME TAX PAYABLE</u>								
15	PRELIM FEDERAL INCOME TAX	I869		229	0	0	-47	6,179	0
16	NET FED INCOME TAX PAYABLE	I889		229	0	0	-47	6,179	0
17	<u>STATE INCOME TAX</u>								
18	<u>DEDUCTIONS IN ADDITION TO Y871</u>								
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19		-106	0	0	-80	-3,980	-1
20	STATE TEMPORARY DIFFERENCES	Y892 GP19		100	0	0	75	3,726	1
21	DEDUCTIONS IN ADD TO Y843	Y911		-6	0	0	-5	-254	0
22	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000		0.00000
23	<u>STATE INCOME TAX ADJUSTMENTS</u>								
24	STATE PROV DEF INC TAX (410.1)								

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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			TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON RETURN</u>									
1	STATE DEFERRED INC TAX	Z890 GP19	205	87	1	21	36	31	20
2	TOTAL STATE PROV DEF IT(410.1)	Z911	205	87	1	21	36	31	20
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	205	87	1	21	36	31	20
4	<u>SUMMARY OF SIT CALCULATION</u>								
5	RETURN ON RATE BASE	R751	21,114	7,762	1,046	2,702	3,743	3,046	2,115
6	NET FED INCOME TAX ALLOWABLE	I879	7,397	2,694	387	957	1,311	1,065	743
7	NET DEDUCTIONS AND ADDITIONS	Y871	-11,062	-4,318	-343	-1,303	-1,952	-1,628	-1,089
8	DEDUCTIONS IN ADD TO Y843	Y911	254	108	1	26	44	39	25
9	TOTAL STATE INC TAX ADJUSTMENT	Z957	205	87	1	21	36	31	20
10	BASE FOR SIT COMPUTATION	J965	17,908	6,333	1,092	2,403	3,182	2,553	1,814
11	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
12	PRELIMINARY STATE INCOME TAX	J969	1,043	369	64	140	185	149	106
13	TOTAL STATE INC TAX ADJUSTMENT	Z957	205	87	1	21	36	31	20
14	NET STATE INCOME TAX ALLOWABLE	J979	1,248	456	65	161	221	180	126
15	<u>STATE INCOME TAX PAYABLE</u>								
16	PRELIMINARY STATE INCOME TAX	J969	1,043	369	64	140	185	149	106
17	NET STATE INCOME TAX PAYABLE	J989	1,043	369	64	140	185	149	106
18	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS 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	STATE DEFERRED INC TAX	Z890 GP19	5	0	0	4	205	0
2	TOTAL STATE PROV DEF IT(410.1)	Z911	5	0	0	4	205	0
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	5	0	0	4	205	0
4	SUMMARY OF SIT CALCULATION							
5	RETURN ON RATE BASE	R751	737	0	0	-37	21,114	0
6	NET FED INCOME TAX ALLOWABLE	I879	262	0	0	-22	7,397	0
7	NET DEDUCTIONS AND ADDITIONS	Y871	-349	-0	-0	-80	-11,062	-0
8	DEDUCTIONS IN ADD TO Y843	Y911	6	-0	-0	5	254	-0
9	TOTAL STATE INC TAX ADJUSTMENT	Z957	5	0	0	4	205	0
10	BASE FOR SIT COMPUTATION	J965	661	0	0	-130	17,908	0
11	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
12	PRELIMINARY STATE INCOME TAX	J969	38	0	0	-8	1,043	0
13	TOTAL STATE INC TAX ADJUSTMENT	Z957	5	0	0	4	205	0
14	NET STATE INCOME TAX ALLOWABLE	J979	43	0	0	-4	1,248	0
15	STATE INCOME TAX PAYABLE							
16	PRELIMINARY STATE INCOME TAX	J969	38	0	0	-8	1,043	0
17	NET STATE INCOME TAX PAYABLE	J989	38	0	0	-8	1,043	0
18	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	28	28	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	16	0	0	16	0	0	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	465	0	0	0	465	0	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	329	0	0	0	0	329	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	1,864	0	0	0	0	0	1,864
7 <u>RATE BASE RELATED</u>	Q010 RB91	795	292	39	102	141	115	80
8 TOTAL REVENUE CREDITS	Q027	3,497	320	39	118	606	444	1,944
9 <u>COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	47,502	14,804	5,029	2,775	6,543	5,643	4,469
11 RETURN ON RATE BASE	R751	21,114	7,762	1,046	2,702	3,743	3,046	2,115
12 NET FED INCOME TAX ALLOWABLE	I879	7,397	2,694	387	957	1,311	1,065	743
13 NET STATE INCOME TAX ALLOWABLE	J979	1,248	456	65	161	221	180	126
14 <u>TOTAL REVENUE CREDITS</u>	Q027	-3,497	-320	-39	-118	-606	-444	-1,944
15 SUBTOTAL B	CS03	73,764	25,396	6,488	6,477	11,212	9,490	5,509
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 <u>REVENUE TAX</u>	L033	264	91	23	23	40	34	20
18 TOTAL ELECTRIC COST OF SERVICE	CS05	74,028	25,487	6,511	6,500	11,252	9,524	5,529
19 CLASS REVENUES=COST OF SERVICE	R602	74,028	25,486	6,511	6,501	11,252	9,524	5,528
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-74,028	-25,487	-6,511	-6,500	-11,252	-9,524	-5,529
21 EXCESS REVENUES	XREV	0	-1	0	1	0	0	-1
22 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794
23 EXCESS RETURN	XRET	0	-1	0	1	0	0	-1

PROGRESS ENERGY FLORIDA
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>REVENUE CREDITS</u>							
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	28	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	16	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	0	465	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	0	329	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	0	0	0	0	1,864	0
7 <u>RATE BASE RELATED</u>	Q010 RB91	28	0	0	-1	796	-1
8 TOTAL REVENUE CREDITS	Q027	28	0	0	-1	3,498	-1
9 <u>COST OF SERVICE COMPUTATION</u>							
10 TOTAL OP EXP EX INC & REV TAX	OP61	2,962	0	0	5,282	47,507	-5
11 RETURN ON RATE BASE	R751	737	0	0	-37	21,114	0
12 NET FED INCOME TAX ALLOWABLE	I879	262	0	0	-22	7,397	0
13 NET STATE INCOME TAX ALLOWABLE	J979	43	0	0	-4	1,248	0
14 <u>TOTAL REVENUE CREDITS</u>	Q027	-28	-0	-0	1	-3,498	1
15 SUBTOTAL B	CS03	3,976	0	0	5,220	73,768	-4
16 REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357		0.00000
17 <u>REVENUE TAX</u>	L033	14	0	0	19	264	0
18 TOTAL ELECTRIC COST OF SERVICE	CS05	3,990	0	0	5,239	74,032	-4
19 CLASS REVENUES=COST OF SERVICE	R602	3,990	0	0	5,239	74,031	-3
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-3,990	-0	-0	-5,239	-74,032	4
21 EXCESS REVENUES	XREV	0	0	0	0	-1	1
22 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575
23 EXCESS RETURN	XRET	0	0	0	0	-1	1

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>RATE OF RETURN</u>								
2 <u>CAPITALIZATION AMOUNTS</u>								
3 LONG TERM DEBT	K100		2,635,632	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4 PREFERRED STOCK	K102		19,866	19,866	19,866	19,866	19,866	19,866
5 COMMON STOCK	K104		3,149,472	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6 SHORT TERM DEBT	K106		43,226	43,226	43,226	43,226	43,226	43,226
7 CUSTOMER DEPOSITS	K108		112,779	112,779	112,779	112,779	112,779	112,779
8 ITC	K110		3,608	3,608	3,608	3,608	3,608	3,608
9 DEFERRED INCOME TAX	K112		389,007	389,007	389,007	389,007	389,007	389,007
10 FAS 109	K114		-114,971	-114,971	-114,971	-114,971	-114,971	-114,971
11 TOTAL	K115		6,238,619	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
12 <u>COST OF CAPITAL</u>								
13 LONG TERM DEBT	K120		0.06442	0.06442	0.06442	0.06442	0.06442	0.06442
14 PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15 COMMON STOCK	K124		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
16 SHORT TERM DEBT	K126		0.02024	0.02024	0.02024	0.02024	0.02024	0.02024
17 CUSTOMER DEPOSITS	K128		0.06800	0.06800	0.06800	0.06800	0.06800	0.06800
18 ITC	K130		0.09744	0.09744	0.09744	0.09744	0.09744	0.09744
19 DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 FAS 109	K134		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21 <u>WEIGHTED COST OF CAPITAL</u>								
22 LONG TERM DEBT	K141		0.02722	0.02722	0.02722	0.02722	0.02722	0.02722
23 PREFERRED STOCK	K143		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
24 COMMON STOCK	K145		0.06331	0.06331	0.06331	0.06331	0.06331	0.06331
25 SHORT TERM DEBT	K147		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
26 CUSTOMER DEPOSITS	K149		0.00123	0.00123	0.00123	0.00123	0.00123	0.00123
27 ITC	K151		0.00006	0.00006	0.00006	0.00006	0.00006	0.00006
28 DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29 FAS 109	K155		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
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PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>RATE OF RETURN</u>							
2 <u>CAPITALIZATION AMOUNTS</u>							
3 LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632		2,635,632
4 PREFERRED STOCK	K102	19,866	19,866	19,866	19,866		19,866
5 COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472		3,149,472
6 SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226		43,226
7 CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779		112,779
8 ITC	K110	3,608	3,608	3,608	3,608		3,608
9 DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007		389,007
10 <u>FAS 109</u>	K114	-114,971	-114,971	-114,971	-114,971		-114,971
11 TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619		6,238,619
12 <u>COST OF CAPITAL</u>							
13 LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442		0.06442
14 PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513		0.04513
15 COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540		0.12540
16 SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024		0.02024
17 CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800		0.06800
18 ITC	K130	0.09744	0.09744	0.09744	0.09744		0.09744
19 DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000		0.00000
20 <u>FAS 109</u>	K134	0.00000	0.00000	0.00000	0.00000		0.00000
21 <u>WEIGHTED COST OF CAPITAL</u>							
22 LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722		0.02722
23 PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014		0.00014
24 COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331		0.06331
25 SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014		0.00014
26 CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123		0.00123
27 ITC	K151	0.00006	0.00006	0.00006	0.00006		0.00006
28 DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000		0.00000
29 <u>FAS 109</u>	K155	0.00000	0.00000	0.00000	0.00000		0.00000

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ROR, TAX RATES & SPEC FACTORS</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
2	<u>TAX RATES AND SPECIAL FACTORS</u>								
3	SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	REVENUE TAX RATE	K196		0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>ROR, TAX RATES & SPEC FACTORS</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
2	<u>TAX RATES AND SPECIAL FACTORS</u>							
3	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000		0.00000
4	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
5	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
6	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
7	REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356		0.00000

PROGRESS ENERGY FLORIDA
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PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,635,632	0.42247	0.06442	0.02722
PREFERRED STOCK	19,866	0.00318	0.04513	0.00014
COMMON STOCK	3,149,472	0.50483	0.12540	0.06331
SHORT TERM DEBT	43,226	0.00693	0.02024	0.00014
CUSTOMER DEPOSITS	112,779	0.01808	0.06800	0.00123
ITC	3,608	0.00058	0.09744	0.00006
DEFERRED INCOME TAX	389,007	0.06235	0.00000	0.00000
<u>FAS 109</u>	<u>-114,971</u>	<u>*.*****</u>	<u>0.00000</u>	<u>0.00000</u>
TOTAL	6,238,619	1.00000		0.09210

PROGRESS ENERGY FLORIDA
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
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 TRANSM AVG 12 CP - % * 1000	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 NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	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 CUST RECORDS/COLL EXP - %*1000	K412	100,000	0	0	0	0	0	0
25 RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26 BILLING/ACTG EXPENSE- % * 1000	K414	100,000	0	0	0	0	0	0
27 RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>28 WAGES AND SALARIES</u>								
29 PRODUCTION DEMAND - BASE	K600 K200	2,074	2,074	0	0	0	0	0
30 PRODUCTION DEMAND - INTERMED	K602 K202	280	280	0	0	0	0	0
31 PRODUCTION DEMAND - PEAKING	K604 K204	295	295	0	0	0	0	0

PROGRESS ENERGY FLORIDA
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 DEMAND, ENERGY & SPEC. ASSIGN.							
2 PRODUCTION BASE - % * 1000	K200	0	0	0	0	100,000	0
3 RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	100,000	0
5 RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6 PRODUCTION PEAKING - % * 1000	K204	0	0	0	0	100,000	0
7 RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8 TRANSM AVG 12 CP - % * 1000	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 NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	1,649,728	1,649,728	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 CUST RECORDS/COLL EXP - %*1000	K412	0	0	0	100,000	100,000	0
25 RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26 BILLING/ACTG EXPENSE- % * 1000	K414	0	0	0	100,000	100,000	0
27 RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28 WAGES AND SALARIES							
29 PRODUCTION DEMAND - BASE	K600 K200	0	0	0	0	2,074	0
30 PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	0	280	0
31 PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	0	295	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 PROD ENERGY - ALLOCABLE	K610 K306	1,094	0	1,094	0	0	0	0
2 TRANSMISSION	K612 T121	425	23	0	394	8	0	0
3 DISTRIBUTION	K614 D141	2,642	0	0	0	1,005	913	578
4 TOTAL PTD WAGES & SALARIES	K617	6,810	2,672	1,094	394	1,013	913	578
5 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.39236	0.16065	0.05786	0.14875	0.13407	0.08488
6 CUSTOMER ACCOUNTING	K620 K667	1,990	0	0	0	0	0	0
7 CUSTOMER SERV & INFO, SALES	K622 K400	67	0	0	0	0	0	0
8 ECCR	K624 K400	104	0	0	0	0	0	0
9 TOTAL PTDCSS WAGES & SALARIES	K627	8,971	2,672	1,094	394	1,013	913	578
10 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.29785	0.12195	0.04392	0.11292	0.10177	0.06443
11 ADMINISTRATIVE & GENERAL	K630 K627	2,421	721	295	106	273	246	156
12 TOTAL WAGES AND SALARIES EXP	K633	11,392	3,393	1,389	500	1,286	1,159	734
13 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.29784	0.12193	0.04389	0.11289	0.10174	0.06443
14 WEIGHTED CUST ACCOUNTG EXPENSE								
15 METER READING	K640 K410	973	0	0	0	0	0	0
16 CUSTOMER RECORDS	K642 K412	1,029	0	0	0	0	0	0
17 BILLING	K644 K414	1,026	0	0	0	0	0	0
18 TOTAL WEIGHTED CUST ACCTNG EXP	K667	3,028	0	0	0	0	0	0
19 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 RECOVERABLE FUEL ENERGY EXP								
21 AMOUNT ALLOCABLE	K672 K306	63,491	0	63,491	0	0	0	0
22 TOTAL RECOV FUEL ENERGY EXP	K697	63,491	0	63,491	0	0	0	0
23 WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24 PR TX DST SEC/SERV/LS EPIS WTD								
25 SECONDARY	K800 K242	56,086	0	0	0	0	56,086	0
26 SERVICES	K802 K244	35,524	0	0	0	0	0	35,524
27 TOTAL	K827	91,610	0	0	0	0	56,086	35,524
28 WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.61223	0.38777

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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	0	1,094	0
2 TRANSMISSION	K612 T121	0	0	0	0	425	0
3 DISTRIBUTION	K614 D141	147	0	0	0	2,643	-1
4 TOTAL PTD WAGES & SALARIES	K617	147	0	0	0	6,811	-1
5 WTD PTD WAGE & SAL RATIOS	K619	0.02159	0.00000	0.00000	0.00000	1.00015	-0.00015
6 CUSTOMER ACCOUNTING	K620 K667	639	0	0	1,351	1,990	0
7 CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	67	67	0
8 ECCR	K624 K400	0	0	0	104	104	0
9 TOTAL PTDCSS WAGES & SALARIES	K627	786	0	0	1,522	8,972	-1
10 WTD PTDCSS WAGE & SAL RATIOS	K629	0.08762	0.00000	0.00000	0.16966	1.00011	-0.00011
11 ADMINISTRATIVE & GENERAL	K630 K627	212	0	0	411	2,420	1
12 TOTAL WAGES AND SALARIES EXP	K633	998	0	0	1,933	11,392	0
13 WTD WAGE AND SALARY RATIOS	K639	0.08761	0.00000	0.00000	0.16968	1.00000	0.00000
14 WEIGHTED CUST ACCOUNTG EXPENSE							
15 METER READING	K640 K410	973	0	0	0	973	0
16 CUSTOMER RECORDS	K642 K412	0	0	0	1,029	1,029	0
17 BILLING	K644 K414	0	0	0	1,026	1,026	0
18 TOTAL WEIGHTED CUST ACCTNG EXP	K667	973	0	0	2,055	3,028	0
19 WTD RATIOS	K669	0.32133	0.00000	0.00000	0.67867	1.00000	0.00000
20 RECOVERABLE FUEL ENERGY EXP							
21 AMOUNT ALLOCABLE	K672 K306	0	0	0	0	63,491	0
22 TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	0	63,491	0
23 WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24 PR TX DST SEC/SERV/LS EPIS WTD							
25 SECONDARY	K800 K242	0	0	0	0	56,086	0
26 SERVICES	K802 K244	0	0	0	0	35,524	0
27 TOTAL	K827	0	0	0	0	91,610	0
28 WTD RATIOS	K829	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
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	0.05456	0.00000	0.92665	0.01880	0.00000	0.00000
4 WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.79963	0.00000	0.19639	0.00398	0.00000	0.00000
5 WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.38032	0.34541	0.21878
6 WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01111	0.00000	0.18862	0.30673	0.27510	0.17425
7 WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.43714	0.00000	0.10736	0.17458	0.15658	0.09918
8 WTD GROSS G & I PLT RATIOS	G129	1.00000	0.18397	0.07532	0.02712	0.18915	0.06284	0.03980
9 WTD GROSS PLANT RATIOS	GP19	1.00000	0.42323	0.00414	0.10295	0.17539	0.15143	0.09591
10 WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.48716	0.00398	0.07263	0.16306	0.15413	0.07914
<u>11 NET ELECTRIC PLANT</u>								
12 WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05116	0.00000	0.92968	0.01916	0.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.38005	0.31346	0.22645
15 NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01130	0.00000	0.20533	0.30034	0.24423	0.17644
16 WTD NET G & I PLANT RATIOS	G229	1.00000	0.25257	0.10339	0.03727	0.11005	0.08623	0.05464
17 WTD NET PLANT RATIOS	NP29	1.00000	0.37826	0.00425	0.12427	0.18406	0.14953	0.10771
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20 WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.15655	0.63168	0.03808	0.06486	0.05601	0.03550
21 WTD RATIOS	W689	1.00000	0.43515	0.00000	0.10879	0.17573	0.15481	0.10042
22 WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.22902	0.16716	0.04409	0.12306	0.09540	0.10235
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.23685	0.16300	0.04629	0.12553	0.09790	0.10284
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-6.13818	37.10545	-0.60727	-4.68364	-3.22545	-5.22545
<u>25 RATE BASE</u>								
26 WTD NET OCRB RATIOS	RB29	1.00000	0.37542	0.00504	0.12885	0.18311	0.14830	0.10656
27 WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.36761	0.04954	0.12797	0.17728	0.14425	0.10017

28 O & M EXPENSES

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PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>							
2 WTD GROSS PROD PLANT RATIOS	P129	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	0.05548	0.00000	0.00000	0.00000	1.00000	0.00000
6 WTD GROSS TRANS & DIST RATIOS	TD29	0.04419	0.00000	0.00000	0.00000	1.00000	0.00000
7 WTD GROSS PTD PLT RATIOS	PD29	0.02515	0.00000	0.00000	0.00000	1.00000	0.00000
8 WTD GROSS G & I PLT RATIOS	G129	0.05410	0.00000	0.00000	0.36774	1.00005	-0.00005
9 WTD GROSS PLANT RATIOS	GP19	0.02674	0.00000	0.00000	0.02021	1.00000	-0.00000
10 WTD TOTAL DEPREC RES RATIOS	DR19	0.00742	0.00000	0.00000	0.03248	1.00000	0.00000
<u>11 NET ELECTRIC PLANT</u>							
12 WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249	0.08004	0.00000	0.00000	0.00000	1.00000	0.00000
15 NET TRANS & DIST PLANT RATIOS	NT29	0.06236	0.00000	0.00000	0.00000	1.00000	0.00000
16 WTD NET G & I PLANT RATIOS	G229	0.07432	0.00000	0.00000	0.28164	1.00011	-0.00011
17 WTD NET PLANT RATIOS	NP29	0.04033	0.00000	0.00000	0.01158	1.00000	-0.00000
<u>18 RATE BASE ADJUSTMENTS</u>							
<u>19 WORKING CAPITAL</u>							
20 WTD MATERIAL & SUPPLY RATIOS	W669	0.00991	0.00000	0.00000	0.00747	1.00005	-0.00005
21 WTD RATIOS	W689	0.02510	0.00000	0.00000	0.00000	1.00000	0.00000
22 WTD TOTAL WORKING CASH RATIOS	W729	0.06668	0.00000	0.00000	0.17210	0.99987	0.00013
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	0.06592	0.00000	0.00000	0.16170	1.00003	-0.00003
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-4.36727	0.00000	0.00000	**.*****	0.99636	0.00364
<u>25 RATE BASE</u>							
26 WTD NET OCRB RATIOS	RB29	0.04020	0.00000	0.00000	0.01251	1.00000	0.00000
27 WTD TOTAL RATE BASE RATIOS	RB99	0.03492	0.00000	0.00000	-0.00173	1.00000	0.00000

28 O & M EXPENSES

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GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04800	0.00000	0.93500	0.01700	0.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.39462	0.28284	0.30211
4 WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.10682
5 WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6 WTD A & G EXP RATIOS	A339	1.00000	0.28074	0.11054	0.04265	0.12918	0.11647	0.07372
7 WTD O & M EXP RATIOS	OM39	1.00000	0.23528	0.16192	0.04599	0.12468	0.09728	0.10217
<u>8 DEPRECIATION EXPENSES</u>								
9 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.03902	0.00000	0.92976	0.03122	0.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.33128	0.36088	0.17317
12 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.27434	0.11209	0.03982	0.15192	0.09440	0.05900
13 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.43883	0.00583	0.07512	0.15875	0.16656	0.08064
<u>14 OTHER TAXES & MISC EXPENSES</u>								
15 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.48044	0.00256	0.10330	0.17438	0.12938	0.08208
16 WTD PAYROLL TAX RATIOS	L559	1.00000	0.29747	0.12152	0.04430	0.11266	0.10127	0.06456
17 WTD MISC TAX RATIOS	L589	1.00000	0.33702	0.08287	0.08840	0.14917	0.12707	0.07735
18 WTD OTHER TAX RATIOS	L599	1.00000	0.45420	0.02013	0.09358	0.16460	0.12456	0.07920
19 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.42391	0.00000	0.09783	0.17391	0.15217	0.09783
20 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.31165	0.10587	0.05842	0.13774	0.11879	0.09408
<u>21 INCOME TAXES</u>								
22 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.34429	0.08795	0.08780	0.15200	0.12865	0.07469
<u>23 OPERATING EXPENSES</u>								
24 WTD PROD O & M EXP RATIOS	P459	1.00000	0.52408	0.47592	0.00000	0.00000	0.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04800	0.00000	0.93500	0.01700	0.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.39462	0.28284	0.30211
27 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>28 WAGES AND SALARIES (K600-K639)</u>								

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	0.02043	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD CUST ACCT EXP RATIOS	C319	0.21743	0.00000	0.00000	0.67575	1.00000	0.00000
5 WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
6 WTD A & G EXP RATIOS	A339	0.08329	0.00000	0.00000	0.16361	1.00019	-0.00019
7 WTD O & M EXP RATIOS	OM39	0.06551	0.00000	0.00000	0.16724	1.00007	-0.00007
<u>8 DEPRECIATION EXPENSES</u>							
9 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	0.13467	0.00000	0.00000	0.00000	1.00000	0.00000
12 WTD GENERAL DEPREC EXP RATIOS	G489	0.08112	0.00000	0.00000	0.18584	0.99853	0.00147
13 WTD TOT DEPREC EXP RATIOS	DE49	0.06454	0.00000	0.00000	0.00966	0.99992	0.00008
<u>14 OTHER TAXES & MISC EXPENSES</u>							
15 WTD REAL EST & PROP TAX RATIOS	L529	0.02455	0.00000	0.00000	0.00358	1.00026	-0.00026
16 WTD PAYROLL TAX RATIOS	L559	0.08734	0.00000	0.00000	0.16962	0.99873	0.00127
17 WTD MISC TAX RATIOS	L589	0.05525	0.00000	0.00000	0.06630	0.98343	0.01657
18 WTD OTHER TAX RATIOS	L599	0.03429	0.00000	0.00000	0.03009	1.00066	-0.00066
19 WTD MISCELLANEOUS EXP RATIOS	M629	0.02174	0.00000	0.00000	0.02174	0.98913	0.01087
20 WTD OP EXP EX INC & REV RATIOS	OP69	0.06236	0.00000	0.00000	0.11120	1.00011	-0.00011
<u>21 INCOME TAXES</u>							
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.05390	0.00000	0.00000	0.07077	1.00005	-0.00005
<u>23 OPERATING EXPENSES</u>							
24 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	0.02043	0.00000	0.00000	0.00000	1.00000	0.00000
27 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000

28 WAGES AND SALARIES (K600-K639)

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GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
		<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.39236	0.16065	0.05786	0.14875	0.13407	0.08488
2 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.29785	0.12195	0.04392	0.11292	0.10177	0.06443
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.29784	0.12193	0.04389	0.11289	0.10174	0.06443
4 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PTD WAGE & SAL RATIOS	K619	0.02159	0.00000	0.00000	0.00000	1.00015	-0.00015
2 WTD PTDCSS WAGE & SAL RATIOS	K629	0.08762	0.00000	0.00000	0.16966	1.00011	-0.00011
3 WTD WAGE AND SALARY RATIOS	K639	0.08761	0.00000	0.00000	0.16968	1.00000	0.00000
4 WTD RATIOS	K669	0.32133	0.00000	0.00000	0.67867	1.00000	0.00000

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
INCOME TAX BASED ON REVENUE	ITEM ALLO	ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 <u>NET INCOME COMPUTATION</u>								
2 CLASS REVENUES=COST OF SERVICE	R600	74,028	25,486	6,511	6,501	11,252	9,524	5,528
3 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>3,497</u>	<u>320</u>	<u>39</u>	<u>118</u>	<u>606</u>	<u>444</u>	<u>1,944</u>
4 TOTAL ELECTRIC REVENUE	CS07	77,525	25,806	6,550	6,619	11,858	9,968	7,472
5 TOTAL OP EXP EX INC & REV TAX	OP61	-47,502	-14,804	-5,029	-2,775	-6,543	-5,643	-4,469
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	<u>-264</u>	<u>-91</u>	<u>-23</u>	<u>-23</u>	<u>-40</u>	<u>-34</u>	<u>-20</u>
7 NET INCOME	NI01	29,759	10,911	1,498	3,821	5,275	4,291	2,983
8 <u>ADJUSTMENTS TO NET INCOME</u>								
9 TOTAL INTEREST EXPENSE	Y783	-6,554	-2,410	-325	-839	-1,162	-945	-657
10 <u>TOTAL ADDITIONS</u>	Y861	<u>-4,508</u>	<u>-1,908</u>	<u>-18</u>	<u>-464</u>	<u>-790</u>	<u>-683</u>	<u>-432</u>
11 PRELIMINARY TAXABLE INCOME	TI01	18,697	6,593	1,155	2,518	3,323	2,663	1,894
12 <u>STATE INCOME TAX COMPUTATION</u>								
13 PRELIMINARY TAXABLE INCOME	TI01	18,697	6,593	1,155	2,518	3,323	2,663	1,894
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>254</u>	<u>108</u>	<u>1</u>	<u>26</u>	<u>44</u>	<u>39</u>	<u>25</u>
15 STATE TAXABLE INCOME	SI01	18,951	6,701	1,156	2,544	3,367	2,702	1,919
16 <u>STATE INCOME TAX PAYABLE</u>								
17 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	<u>1,043</u>	<u>369</u>	<u>64</u>	<u>140</u>	<u>185</u>	<u>149</u>	<u>106</u>
19 STATE INC TAX PAYABLE	SP01	1,043	369	64	140	185	149	106
20 <u>SIT ALLOWABLE</u>								
21 STATE INC TAX PAYABLE	SP01	1,043	369	64	140	185	149	106
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>205</u>	<u>87</u>	<u>1</u>	<u>21</u>	<u>36</u>	<u>31</u>	<u>20</u>
23 NET STATE INC TAX ALLOWABLE	SA01	1,248	456	65	161	221	180	126
24 <u>FEDERAL INCOME TAX COMPUTATION</u>								
25 PRELIMINARY TAXABLE INCOME	TI01	18,697	6,593	1,155	2,518	3,323	2,663	1,894
26 <u>STATE INC TAX PAYABLE</u>	SP01	<u>-1,043</u>	<u>-369</u>	<u>-64</u>	<u>-140</u>	<u>-185</u>	<u>-149</u>	<u>-106</u>
27 NET FEDERAL TAXABLE INCOME	FI01	17,654	6,224	1,091	2,378	3,138	2,514	1,788

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 NET INCOME COMPUTATION</u>							
2 CLASS REVENUES=COST OF SERVICE	R600	3,990	0	0	5,239	74,031	-3
3 TOTAL REVENUE CREDITS	Q027	28	0	0	-1	3,498	-1
4 TOTAL ELECTRIC REVENUE	CS07	4,018	0	0	5,238	77,529	-4
5 TOTAL OP EXP EX INC & REV TAX	OP61	-2,962	-0	-0	-5,282	-47,507	5
6 FIRM SERVICE REVENUE TAX	RTXP	-14	-0	-0	-19	-264	-0
7 NET INCOME	NI01	1,042	0	0	-63	29,758	1
<u>8 ADJUSTMENTS TO NET INCOME</u>							
9 TOTAL INTEREST EXPENSE	Y783	-229	-0	-0	11	-6,556	2
10 TOTAL ADDITIONS	Y861	-120	0	0	-91	-4,506	-2
11 PRELIMINARY TAXABLE INCOME	TI01	693	0	0	-143	18,696	1
<u>12 STATE INCOME TAX COMPUTATION</u>							
13 PRELIMINARY TAXABLE INCOME	TI01	693	0	0	-143	18,696	1
14 DEDUCTIONS IN ADD TO Y843	Y911	6	-0	-0	5	254	-0
15 STATE TAXABLE INCOME	SI01	699	0	0	-138	18,950	1
<u>16 STATE INCOME TAX PAYABLE</u>							
17 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
18 PRELIM SIT = SI01 * K192	ST01	38	0	0	-8	1,043	0
19 STATE INC TAX PAYABLE	SP01	38	0	0	-8	1,043	0
<u>20 SIT ALLOWABLE</u>							
21 STATE INC TAX PAYABLE	SP01	38	0	0	-8	1,043	0
22 TOTAL STATE PROV DEF IT(410.1)	Z911	5	0	0	4	205	0
23 NET STATE INC TAX ALLOWABLE	SA01	43	0	0	-4	1,248	0
<u>24 FEDERAL INCOME TAX COMPUTATION</u>							
25 PRELIMINARY TAXABLE INCOME	TI01	693	0	0	-143	18,696	1
26 STATE INC TAX PAYABLE	SP01	-38	-0	-0	8	-1,043	-0
27 NET FEDERAL TAXABLE INCOME	FI01	655	0	0	-135	17,653	1

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
INCOME TAX BASED ON REVENUE	ITEM ALLO	ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
2 PRELIM FIT = FI01 * K190	FT01	6,178	2,178	382	832	1,098	880	626
3 TOTAL FED PROV DEF IT	Z781	1,274	539	5	131	223	193	122
4 TOTAL AMORTIZED ITC	Z813	-56	-24	-0	-6	-10	-8	-5
5 NET FED INC TAX ALLOWABLE	FA01	7,396	2,693	387	957	1,311	1,065	743
6 FEDERAL INCOME TAX PAYABLE								
7 PRELIM FIT = FI01 * K190	FT01	6,178	2,178	382	832	1,098	880	626
8 FED INC TAX PAYABLE	FP01	6,178	2,178	382	832	1,098	880	626
9 PRELIMINARY SUMMARY								
10 NET INCOME	NI01	29,759	10,911	1,498	3,821	5,275	4,291	2,983
11 NET FED INC TAX ALLOWABLE	FA01	-7,396	-2,693	-387	-957	-1,311	-1,065	-743
12 NET STATE INC TAX ALLOWABLE	SA01	-1,248	-456	-65	-161	-221	-180	-126
13 OVERALL RETURN EARNED (SCH 14)	RETU	21,115	7,762	1,046	2,703	3,743	3,046	2,114
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.09210	0.09210	0.09213	0.09209	0.09210	0.09205

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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INCOME TAX BASED ON REVENUE	ITEM ALLO	INTERRUPTIBLE				LIGHTING		CUSTOMER		TOTAL		ALL	
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT	ISSUE	OTHER					
1 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000							0.35000	
2 PRELIM FIT = FI01 * K190	FT01	229	0	0	-47	6,178		0					
3 TOTAL FED PROV DEF IT	Z781	34	0	0	26	1,273		1					
4 TOTAL AMORTIZED ITC	Z813	-1	-0	-0	-1	-55		-1					
5 NET FED INC TAX ALLOWABLE	FA01	262	0	0	-22	7,396		0					
6 FEDERAL INCOME TAX PAYABLE													
7 PRELIM FIT = FI01 * K190	FT01	229	0	0	-47	6,178		0					
8 FED INC TAX PAYABLE	FP01	229	0	0	-47	6,178		0					
9 PRELIMINARY SUMMARY													
10 NET INCOME	NI01	1,042	0	0	-63	29,758		1					
11 NET FED INC TAX ALLOWABLE	FA01	-262	-0	-0	22	-7,396		-0					
12 NET STATE INC TAX ALLOWABLE	SA01	-43	-0	-0	4	-1,248		-0					
13 OVERALL RETURN EARNED (SCH 14)	RETU	737	0	0	-37	21,114		1					
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09207	0.00000	0.00000	0.09320	0.09209		1.00000					

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 <u>RATE BASE</u>								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	16,841	7,343	105	1,717	2,027	677	3,559
3 TOTAL DEPRECIATION RESERVE	DR11	-6,866	-3,489	-42	-500	-779	-284	-1,213
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>363</u>	<u>2</u>	<u>693</u>	<u>72</u>	<u>-10</u>	<u>-3</u>	<u>-98</u>
5 TOTAL RATE BASE	RB91	10,338	3,856	756	1,289	1,238	390	2,248
6 <u>OPERATING EXPENSES</u>								
7 TOTAL O & M EXPENSE	OM31	1,692	326	324	62	114	34	300
8 TOTAL DEPRECIATION EXPENSE	DE41	571	261	5	43	63	26	103
9 TOTAL OTHER TAX & MISC EXPENSE	L591	205	94	6	19	23	8	35
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-4</u>	<u>-2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-1</u>
11 TOTAL OP EXP EX INC & REV TAX	OP61	2,464	679	335	124	200	68	437
12 NET FED INCOME TAX ALLOWABLE	I879	334	124	26	43	41	12	72
13 NET STATE INCOME TAX ALLOWABLE	J979	56	21	4	7	7	2	12
14 <u>REVENUE TAX</u>	L033	<u>13</u>	<u>4</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>2</u>
15 TOTAL OPERATING EXPENSE	OPEX	2,867	828	367	175	249	82	523
16 RETURN ON RATE BASE	R751	952	355	70	119	114	36	207
17 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-239</u>	<u>-14</u>	<u>-3</u>	<u>-5</u>	<u>-18</u>	<u>-5</u>	<u>-191</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	3,580	1,169	434	289	345	113	539
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>3,580</u>	<u>1,169</u>	<u>434</u>	<u>289</u>	<u>346</u>	<u>112</u>	<u>539</u>
20 EXCESS REVENUES	XREV	0	0	0	0	1	-1	0
21 TOTAL RETURN EARNED	RETE	952	355	70	119	115	35	207
22 RATE OF RETURN EARNED	RORE	0.09209	0.09206	0.09259	0.09232	0.09289	0.08974	0.09208
23 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12538	0.12534	0.12638	0.12584	0.12698	0.12074	0.12537
25 ALLOWED RETURN ON COM EQUITY	AROE		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26 CLASS REVENUES=COST OF SERVICE	R600	3,580	1,169	434	289	346	112	539
27 REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	-1	1	0

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>SUMMARY OF RESULTS</u>	<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>RATE BASE</u>								
2 GROSS ELECTRIC PLT IN SERVICE	GP11		663	0	0	752	16,843	-2
3 TOTAL DEPRECIATION RESERVE	DR11		-61	-0	-0	-499	-6,867	1
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71		-5	0	0	-292	359	4
5 TOTAL RATE BASE	RB91		597	0	0	-39	10,335	3
6 <u>OPERATING EXPENSES</u>								
7 TOTAL O & M EXPENSE	OM31		39	0	0	493	1,692	0
8 TOTAL DEPRECIATION EXPENSE	DE41		57	0	0	12	570	1
9 TOTAL OTHER TAX & MISC EXPENSE	L591		7	0	0	13	205	0
10 <u>MISC ALLOWABLE EXPENSES</u>	M621		0	0	0	0	-3	-1
11 TOTAL OP EXP EX INC & REV TAX	OP61		103	0	0	518	2,464	0
12 NET FED INCOME TAX ALLOWABLE	I879		19	0	0	-1	336	-2
13 NET STATE INCOME TAX ALLOWABLE	J979		3	0	0	-1	55	1
14 <u>REVENUE TAX</u>	L033		1	0	0	2	13	0
15 TOTAL OPERATING EXPENSE	OPEX		126	0	0	518	2,868	-1
16 RETURN ON RATE BASE	R751		55	0	0	-4	952	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027		-2	-0	-0	-0	-238	-1
18 TOTAL ELECTRIC COST OF SERVICE	CS05		179	0	0	514	3,582	-2
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602		179	0	0	516	3,584	-4
20 EXCESS REVENUES	XREV		0	0	0	2	2	-2
21 TOTAL RETURN EARNED	RETE		55	0	0	-2	954	-2
22 RATE OF RETURN EARNED	RORE		0.09213	0.00000	0.00000	0.05128	0.09231	-0.66667
23 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210		0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE		0.12546	-0.05703	-0.05703	0.04455	0.12582	-1.37759
25 ALLOWED RETURN ON COM EQUITY	AROE		0.12540	0.12540	0.12540	0.12540		0.12540
26 CLASS REVENUES=COST OF SERVICE	R600		179	0	0	516	3,584	-4
27 REVENUE INCREASE JUSTIFIED	RIJD		0	0	0	-2	-2	2

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
<u>SUMMARY OF RESULTS</u>		<u>ITEM</u> <u>ALLO</u>	<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	-0.00289	0.00893	0.00000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>SUMMARY OF RESULTS</u>		<u>ITEM ALLO</u>		<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PER UNIT PRES REV	RIJP		0.00000	0.00000	0.00000	-0.00388	-0.00056	-0.50000

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION 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
<u>1 PRODUCTION PLANT</u>								
2 BASE	P100 K200	6,011	6,011	0	0	0	0	0
3 INTERMEDIATE	P102 K202	310	310	0	0	0	0	0
4 PEAKING	P104 K204	742	742	0	0	0	0	0
5 PRODUCTION PLANT IN SERVICE	P121	7,063	7,063	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7 GEN. STEP-UP XFMR - BASE	T100 K200	77	77	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERM	T102 K202	3	3	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T104 K204	24	24	0	0	0	0	0
10 TRANSMISSION	T106 K220	1,691	0	0	1,691	0	0	0
11 DISTRIBUTION	T108 K240	24	0	0	0	24	0	0
12 TRANSMISSION PLANT IN SERVICE	T121	1,819	104	0	1,691	24	0	0
13 TOTAL PROD & TRANS PLANT	PT21	8,882	7,167	0	1,691	24	0	0
<u>14 DISTRIBUTION PLANT</u>								
15 PRIMARY	D100 K240	1,882	0	0	0	1,882	0	0
16 SECONDARY	D102 K242	661	0	0	0	0	661	0
17 SERVICES	D104 K244	3,479	0	0	0	0	0	3,479
18 METERS	D106 K246	638	0	0	0	0	0	0
19 DISTRIBUTION PLANT IN SERVICE	D141	6,660	0	0	0	1,882	661	3,479
20 TOTAL TRANS & DIST PLANT	TD21	8,479	104	0	1,691	1,906	661	3,479
21 TOTAL GROSS PTD PLANT	PD21	15,542	7,167	0	1,691	1,906	661	3,479
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23 LABOR RELATED	G100 K627	1,119	288	171	42	73	26	131
24 RETAIL CUSTOMER RELATED (CSS)	G102 K400	538	0	0	0	0	0	0
25 DISTRIBUTION PRIMARY RELATED	G106 K240	76	0	0	0	76	0	0
26 ADJ D - CAPITAL LEASES	G108 K627	-434	-112	-66	-16	-28	-10	-51
27 GENERAL PLANT IN SERVICE	G121	1,299	176	105	26	121	16	80

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>							
2 BASE	P100 K200	0	0	0	0	6,011	0
3 INTERMEDIATE	P102 K202	0	0	0	0	310	0
4 PEAKING	P104 K204	0	0	0	0	742	0
5 PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	7,063	0
<u>6 TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T100 K200	0	0	0	0	77	0
8 GEN. STEP-UP XFMR - INTERM	T102 K202	0	0	0	0	3	0
9 GEN. STEP-UP XFMR - PEAKING	T104 K204	0	0	0	0	24	0
10 TRANSMISSION	T106 K220	0	0	0	0	1,691	0
11 DISTRIBUTION	T108 K240	0	0	0	0	24	0
12 TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	1,819	0
13 TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	8,882	0
<u>14 DISTRIBUTION PLANT</u>							
15 PRIMARY	D100 K240	0	0	0	0	1,882	0
16 SECONDARY	D102 K242	0	0	0	0	661	0
17 SERVICES	D104 K244	0	0	0	0	3,479	0
18 METERS	D106 K246	638	0	0	0	638	0
19 DISTRIBUTION PLANT IN SERVICE	D141	638	0	0	0	6,660	0
20 TOTAL TRANS & DIST PLANT	TD21	638	0	0	0	8,479	0
21 TOTAL GROSS PTD PLANT	PD21	638	0	0	0	15,542	0
<u>22 GENERAL & INTANGIBLE PLANT</u>							
23 LABOR RELATED	G100 K627	40	0	0	349	1,120	-1
24 RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	538	538	0
25 DISTRIBUTION PRIMARY RELATED	G106 K240	0	0	0	0	76	0
26 ADJ D - CAPITAL LEASES	G108 K627	-15	0	0	-135	-433	-1
27 GENERAL PLANT IN SERVICE	G121	25	0	0	752	1,301	-2

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	16,841	7,343	105	1,717	2,027	677	3,559

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	663	0	0	752	16,843	-2

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>DEPRECIATION RESERVE</u>	<u>ITEM</u>	<u>ALLO</u>							
1	<u>PRODUCTION PLANT</u>								
2	BASE	P150 P100	2,605	2,605	0	0	0	0	0
3	INTERMEDIATE	P152 P102	310	310	0	0	0	0	0
4	<u>PEAKING</u>	P154 P104	469	469	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	3,384	3,384	0	0	0	0	0
6	<u>TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T150 T100	27	27	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	1	1	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	7	7	0	0	0	0	0
10	TRANSMISSION	T156 T106	490	0	0	490	0	0	0
11	<u>DISTRIBUTION</u>	T158 T108	7	0	0	0	7	0	0
12	TOTAL TRANS DEPREC RESERVE	T171	532	35	0	490	7	0	0
13	<u>DISTRIBUTION PLANT</u>								
14	PRIMARY	D150 D100	682	0	0	0	682	0	0
15	SECONDARY	D152 D102	278	0	0	0	0	278	0
16	SERVICES	D154 D104	1,181	0	0	0	0	0	1,181
17	<u>METERS</u>	D156 D106	51	0	0	0	0	0	0
18	TOTAL DISTRIB DEPREC RESERVE	D191	2,192	0	0	0	682	278	1,181
19	<u>GENERAL & INTANGIBLE PLANT</u>								
20	LABOR RELATED	G150 G100	272	70	42	10	18	6	32
21	RETAIL CUSTOMER RELATED (CSS)	G152 G102	414	0	0	0	0	0	0
22	<u>DISTRIBUTION PRIMARY RELATED</u>	G156 G106	72	0	0	0	72	0	0
23	TOTAL GENERAL DEPREC RESERVE	G171	758	70	42	10	90	6	32
24	TOTAL DEPRECIATION RESERVE	DR11	6,866	3,489	42	500	779	284	1,213

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION 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
<u>1 PRODUCTION PLANT</u>							
2 BASE	P150 P100	0	0	0	0	2,605	0
3 INTERMEDIATE	P152 P102	0	0	0	0	310	0
4 PEAKING	P154 P104	0	0	0	0	469	0
5 TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	3,384	0
<u>6 TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	27	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102	0	0	0	0	1	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104	0	0	0	0	7	0
10 TRANSMISSION	T156 T106	0	0	0	0	490	0
11 DISTRIBUTION	T158 T108	0	0	0	0	7	0
12 TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	532	0
<u>13 DISTRIBUTION PLANT</u>							
14 PRIMARY	D150 D100	0	0	0	0	682	0
15 SECONDARY	D152 D102	0	0	0	0	278	0
16 SERVICES	D154 D104	0	0	0	0	1,181	0
17 METERS	D156 D106	51	0	0	0	51	0
18 TOTAL DISTRIB DEPREC RESERVE	D191	51	0	0	0	2,192	0
<u>19 GENERAL & INTANGIBLE PLANT</u>							
20 LABOR RELATED	G150 G100	10	0	0	85	273	-1
21 RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	414	414	0
22 DISTRIBUTION PRIMARY RELATED	G156 G106	0	0	0	0	72	0
23 TOTAL GENERAL DEPREC RESERVE	G171	10	0	0	499	759	-1
24 TOTAL DEPRECIATION RESERVE	DR11	61	0	0	499	6,867	-1

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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NET ELECTRIC PLANT	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>								
2 PRODUCTION PLANT IN SERVICE	P121	7,063	7,063	0	0	0	0	0
3 TOTAL PROD DEPREC RESERVE	P171	-3,384	-3,384	-0	-0	-0	-0	-0
4 NET PRODUCTION PLANT	P221	3,679	3,679	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>								
6 TRANSMISSION PLANT IN SERVICE	T121	1,819	104	0	1,691	24	0	0
7 TOTAL TRANS DEPREC RESERVE	T171	-532	-35	-0	-490	-7	-0	-0
8 NET TRANSMISSION PLANT	T221	1,287	69	0	1,201	17	0	0
<u>9 DISTRIBUTION PLANT</u>								
10 DISTRIBUTION PLANT IN SERVICE	D141	6,660	0	0	0	1,882	661	3,479
11 TOTAL DISTRIB DEPREC RESERVE	D191	-2,192	-0	-0	-0	-682	-278	-1,181
12 NET DISTRIBUTION PLANT	D241	4,468	0	0	0	1,200	383	2,298
13 NET PTD PLANT	NT31	9,434	3,748	0	1,201	1,217	383	2,298
14 NET TRANS & DIST PLANT	NT21	5,755	69	0	1,201	1,217	383	2,298
<u>15 GENERAL & INTANGIBLE PLANT</u>								
16 GENERAL PLANT IN SERVICE	G121	1,299	176	105	26	121	16	80
17 TOTAL GENERAL DEPREC RESERVE	G171	-758	-70	-42	-10	-90	-6	-32
18 NET GENERAL & INTANG PLANT	G221	541	106	63	16	31	10	48
19 NET ELECTRIC PLANT IN SERVICE	NP21	9,975	3,854	63	1,217	1,248	393	2,346

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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NET ELECTRIC PLANT		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>								
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	7,063	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	-0	-0	-0	-0	-3,384	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	3,679	0
<u>5 TRANSMISSION PLANT</u>								
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	1,819	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	-0	-0	-0	-0	-532	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	1,287	0
<u>9 DISTRIBUTION PLANT</u>								
10	DISTRIBUTION PLANT IN SERVICE	D141	638	0	0	0	6,660	0
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	-51	-0	-0	-0	-2,192	-0
12	NET DISTRIBUTION PLANT	D241	587	0	0	0	4,468	0
13	NET PTD PLANT	NT31	587	0	0	0	9,434	0
14	NET TRANS & DIST PLANT	NT21	587	0	0	0	5,755	0
<u>15 GENERAL & INTANGIBLE PLANT</u>								
16	GENERAL PLANT IN SERVICE	G121	25	0	0	752	1,301	-2
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	-10	-0	-0	-499	-759	1
18	NET GENERAL & INTANG PLANT	G221	15	0	0	253	542	-1
19	NET ELECTRIC PLANT IN SERVICE	NP21	602	0	0	253	9,976	-1

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	<u>RATE BASE ADJUSTMENTS</u>								
2	<u>ADDITIVE ADJUSTMENTS</u>								
3	<u>PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	28	0	0	28	0	0	0
5	DISTRIBUTION	V226 D100	7	0	0	0	7	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	35	0	0	28	7	0	0
7	<u>CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION - BASE	V234 P100	812	812	0	0	0	0	0
9	PRODUCTION - INTERMEDIATE	V236 P102	1	1	0	0	0	0	0
10	PRODUCTION - PEAKING	V238 P104	3	3	0	0	0	0	0
11	TRANSMISSION	V240 T106	184	0	0	184	0	0	0
12	DISTRIBUTION	V242 D141	61	0	0	0	17	6	32
13	GENERAL PLANT	V244 G100	90	23	14	3	6	2	11
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-757	-757	0	0	0	0	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-134	0	0	-134	0	0	0
16	TOTAL RATE BASE CWIP	V255	260	82	14	53	23	8	43
17	TOTAL ADDITIVE ADJUSTMENTS	V289	295	82	14	81	30	8	43
18	NET ORIGINAL COST RATE BASE	RB21	10,270	3,936	77	1,298	1,278	401	2,389
19	<u>WORKING CAPITAL</u>								
20	<u>MATERIALS AND SUPPLIES</u>								
21	<u>FUEL SUPPLIES</u>								
22	AMOUNT ALLOCABLE	W630 K306	911	0	911	0	0	0	0
23	TOTAL FUEL STOCKS	W641	911	0	911	0	0	0	0
24	<u>PLANT MATERIALS & SUPPLIES</u>								

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE BASE ADJUSTMENTS</u>							
<u>2 ADDITIVE ADJUSTMENTS</u>							
<u>3 PLANT HELD FOR FUTURE USE</u>							
4 TRANSMISSION	V224 T106	0	0	0	0	28	0
5 DISTRIBUTION	V226 D100	0	0	0	0	7	0
6 TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	35	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>							
8 PRODUCTION - BASE	V234 P100	0	0	0	0	812	0
9 PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	0	1	0
10 PRODUCTION - PEAKING	V238 P104	0	0	0	0	3	0
11 TRANSMISSION	V240 T106	0	0	0	0	184	0
12 DISTRIBUTION	V242 D141	6	0	0	0	61	0
13 GENERAL PLANT	V244 G100	3	0	0	28	90	0
14 ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	0	-757	0
15 ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	0	0	0	0	-134	0
16 TOTAL RATE BASE CWIP	V255	9	0	0	28	260	0
17 TOTAL ADDITIVE ADJUSTMENTS	V289	9	0	0	28	295	0
18 NET ORIGINAL COST RATE BASE	RB21	611	0	0	281	10,271	-1
<u>19 WORKING CAPITAL</u>							
<u>20 MATERIALS AND SUPPLIES</u>							
<u>21 FUEL SUPPLIES</u>							
22 AMOUNT ALLOCABLE	W630 K306	0	0	0	0	911	0
23 TOTAL FUEL STOCKS	W641	0	0	0	0	911	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	356	155	2	36	43	14	75
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	356	155	2	36	43	14	75
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	1,267	155	913	36	43	14	75
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	10	5	0	1	1	0	2
6 <u>TOTAL</u>	W687	10	5	0	1	1	0	2
7 <u>OTHER WORKING CAPITAL</u>								
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-11	-5	0	-1	-1	0	-2
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	436	84	83	16	29	9	77
10 <u>TOTAL</u>	W705	425	79	83	15	28	9	75
11 <u>TOTAL WORKING CASH</u>	W721	425	79	83	15	28	9	75
12 <u>MISCELLANEOUS WORKING CAPITAL</u>								
13 <u>WTD O&M EXP</u>	W730 OM39	-782	-151	-150	-29	-53	-16	-139
14 <u>DA RETAIL</u>	W732 OM39	-871	-168	-167	-32	-59	-18	-154
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	19	0	0	0	0	0	0
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-1,634	-319	-317	-61	-112	-34	-293
17 <u>TOTAL WORKING CAPITAL</u>	WC71	68	-80	679	-9	-40	-11	-141
18 <u>PRELIMINARY SUMMARY</u>								
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	295	82	14	81	30	8	43
20 <u>TOTAL WORKING CAPITAL</u>	WC71	68	-80	679	-9	-40	-11	-141
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	363	2	693	72	-10	-3	-98
22 <u>RATE BASE CALCULATION</u>								
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	9,975	3,854	63	1,217	1,248	393	2,346
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	363	2	693	72	-10	-3	-98

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	14	0	0	16	355	1
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	14	0	0	16	355	1
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	14	0	0	16	1,266	1
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	0	0	0	0	9	1
6 <u>TOTAL</u>	W687	0	0	0	0	9	1
7 <u>OTHER WORKING CAPITAL</u>							
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	0	0	0	0	-9	-2
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	10	0	0	127	435	1
10 <u>TOTAL</u>	W705	10	0	0	127	426	-1
11 <u>TOTAL WORKING CASH</u>	W721	10	0	0	127	426	-1
12 <u>MISCELLANEOUS WORKING CAPITAL</u>							
13 <u>WTD O&M EXP</u>	W730 OM39	-18	0	0	-228	-784	2
14 <u>DA RETAIL</u>	W732 OM39	-20	0	0	-254	-872	1
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	0	0	0	19	19	0
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-38	0	0	-463	-1,637	3
17 <u>TOTAL WORKING CAPITAL</u>	WC71	-14	0	0	-320	64	4
18 <u>PRELIMINARY SUMMARY</u>							
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	9	0	0	28	295	0
20 <u>TOTAL WORKING CAPITAL</u>	WC71	-14	0	0	-320	64	4
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-5	0	0	-292	359	4
22 <u>RATE BASE CALCULATION</u>							
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	602	0	0	253	9,976	-1
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-5	0	0	-292	359	4

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS 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	TOTAL RATE BASE	RB91		10,338	3,856	756	1,289	1,238	390	2,248
2	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
3	RETURN ON RATE BASE	R751		952	355	70	119	114	36	207

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL RATE BASE	RB91	597	0	0	-39	10,335	3
2 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
3 RETURN ON RATE BASE	R751	55	0	0	-4	952	0

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>PRODUCTION O & M</u>								
2 <u>PRODUCTION O&M- ENERGY RELATED</u>								
3 NON-RECV FUEL - ALLOCABLE	P302 K306	15	0	15	0	0	0	0
4 DA RETAIL	P308 K306	6	0	6	0	0	0	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	226	0	226	0	0	0	0
6 TOTAL ENERGY RELATED	P341	247	0	247	0	0	0	0
7 <u>PRODUCTION O&M- DEMAND RELATED</u>								
8 BASE	P352 P100	140	140	0	0	0	0	0
9 INTERMEDIATE	P354 P102	11	11	0	0	0	0	0
10 <u>PEAKING</u>	P356 P104	36	36	0	0	0	0	0
11 TOTAL DEMAND RELATED	P391	187	187	0	0	0	0	0
12 TOTAL PRODUCTION O & M	P451	434	187	247	0	0	0	0
13 <u>TRANSMISSION O & M</u>								
14 GEN. STEP-UP XFMR - BASE	T300 T100	2	2	0	0	0	0	0
15 GEN. STEP-UP XFMR - PEAKING	T304 T104	1	1	0	0	0	0	0
16 TRANSMISSION	T306 T106	41	0	0	41	0	0	0
17 <u>DISTRIBUTION</u>	T308 T108	1	0	0	0	1	0	0
18 TOTAL TRANSMISSION O & M	T341	45	3	0	41	1	0	0
19 <u>DISTRIBUTION O & M</u>								
20 PRIMARY	D300 D100	72	0	0	0	72	0	0
21 SECONDARY	D302 D102	20	0	0	0	0	20	0
22 SERVICES INCL RECON & DISCON	D304 D104	178	0	0	0	0	0	178
23 <u>METERS</u>	D306 D106	9	0	0	0	0	0	0
24 TOTAL DISTRIBUTION O & M	D341	279	0	0	0	72	20	178
25 <u>CUSTOMER ACCOUNTING</u>								
26 METER READING	C300 K410	10	0	0	0	0	0	0

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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O & M EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 <u>PRODUCTION O & M</u>							
2 <u>PRODUCTION O&M- ENERGY RELATED</u>							
3 NON-RECV FUEL - ALLOCABLE	P302 K306	0	0	0	0	15	0
4 DA RETAIL	P308 K306	0	0	0	0	6	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	0	0	0	0	226	0
6 TOTAL ENERGY RELATED	P341	0	0	0	0	247	0
7 <u>PRODUCTION O&M- DEMAND RELATED</u>							
8 BASE	P352 P100	0	0	0	0	140	0
9 INTERMEDIATE	P354 P102	0	0	0	0	11	0
10 <u>PEAKING</u>	P356 P104	0	0	0	0	36	0
11 TOTAL DEMAND RELATED	P391	0	0	0	0	187	0
12 TOTAL PRODUCTION O & M	P451	0	0	0	0	434	0
13 <u>TRANSMISSION O & M</u>							
14 GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	2	0
15 GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	0	1	0
16 TRANSMISSION	T306 T106	0	0	0	0	41	0
17 <u>DISTRIBUTION</u>	T308 T108	0	0	0	0	1	0
18 TOTAL TRANSMISSION O & M	T341	0	0	0	0	45	0
19 <u>DISTRIBUTION O & M</u>							
20 PRIMARY	D300 D100	0	0	0	0	72	0
21 SECONDARY	D302 D102	0	0	0	0	20	0
22 SERVICES INCL RECON & DISCON	D304 D104	0	0	0	0	178	0
23 <u>METERS</u>	D306 D106	9	0	0	0	9	0
24 TOTAL DISTRIBUTION O & M	D341	9	0	0	0	279	0
25 <u>CUSTOMER ACCOUNTING</u>							
26 METER READING	C300 K410	10	0	0	0	10	0

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
O & M EXPENSES	ITEM ALLO	ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 CUSTOMER RECORDS	C302 K412	101	0	0	0	0	0	0
2 BILLING	C304 K414	100	0	0	0	0	0	0
3 SERVICE WORK FOR CONP	C306 K244	47	0	0	0	0	0	47
4 UNCOLLECTIBLES	C308 K400	95	0	0	0	0	0	0
5 TOTAL CUSTOMER ACCOUNTING EXP	C317	353	0	0	0	0	0	47
6 CUSTOMER SERVICE & INFORMATION								
7 TOTAL	C320 K400	17	0	0	0	0	0	0
8 TOTAL CUSTOMER SERVICE & INFO	C329	17	0	0	0	0	0	0
9 SALES								
10 TOTAL	S300 K400	12	0	0	0	0	0	0
11 TOTAL SALES EXPENSE	S317	12	0	0	0	0	0	0
12 ADMINISTRATIVE & GENERAL								
13 DISTRIBUTION PLANT RELATED	A304 D141	25	0	0	0	7	2	13
14 GROSS PLANT RELATED	A306 GP19	9	4	0	1	1	0	2
15 LABOR RELATED	A308 K627	519	134	79	20	34	12	61
16 ADJ E- RETAIL RATE CASE EXP	A314 K400	10	0	0	0	0	0	0
17 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-7	-2	-1	0	0	0	-1
18 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	4	2	0	0	0	0	1
19 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-8	-2	-1	0	-1	0	-1
20 TOTAL ADMINISTRATIVE & GENERAL	A337	552	136	77	21	41	14	75
21 TOTAL O & M EXPENSE	OM31	1,692	326	324	62	114	34	300

PROGRESS ENERGY FLORIDA

GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)

PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA

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

DOCKET NUMBER: ER10G213-000

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O & M EXPENSES	ITEM ALLO	INTERRUPTIBLE		LIGHTING		CUSTOMER		TOTAL		ALL
		METERING	EQUIPMENT	FACILITIES		BILLING/INFO		AT ISSUE		OTHER
1 CUSTOMER RECORDS	C302 K412	0	0	0		101		101		0
2 BILLING	C304 K414	0	0	0		100		100		0
3 SERVICE WORK FOR CONP	C306 K244	0	0	0		0		47		0
4 UNCOLLECTIBLES	C308 K400	0	0	0		95		95		0
5 TOTAL CUSTOMER ACCOUNTING EXP	C317	10	0	0		296		353		0
6 CUSTOMER SERVICE & INFORMATION										
7 TOTAL	C320 K400	0	0	0		17		17		0
8 TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0		17		17		0
9 SALES										
10 TOTAL	S300 K400	0	0	0		12		12		0
11 TOTAL SALES EXPENSE	S317	0	0	0		12		12		0
12 ADMINISTRATIVE & GENERAL										
13 DISTRIBUTION PLANT RELATED	A304 D141	2	0	0		0		24		1
14 GROSS PLANT RELATED	A306 GP19	0	0	0		0		8		1
15 LABOR RELATED	A308 K627	18	0	0		162		520		-1
16 ADJ E- RETAIL RATE CASE EXP	A314 K400	0	0	0		10		10		0
17 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	0	0	0		-2		-6		-1
18 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	0	0	0		0		3		1
19 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	0	0	0		-2		-7		-1
20 TOTAL ADMINISTRATIVE & GENERAL	A337	20	0	0		168		552		0
21 TOTAL O & M EXPENSE	OM31	39	0	0		493		1,692		0

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION DEPRECIATION</u>								
2 BASE	P460 P100	209	209	0	0	0	0	0
3 INTERMEDIATE	P462 P102	14	14	0	0	0	0	0
4 <u>PEAKING</u>	P464 P104	29	29	0	0	0	0	0
5 TOTAL PRODUCTION DEPREC EXP	P481	252	252	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	1	1	0	0	0	0	0
8 TRANSMISSION	T466 T106	42	0	0	42	0	0	0
9 <u>DISTRIBUTION</u>	T468 T108	1	0	0	0	1	0	0
10 TOTAL TRANS DEPREC EXP	T481	44	1	0	42	1	0	0
<u>11 DISTRIBUTION DEPRECIATION</u>								
12 PRIMARY	D460 D100	59	0	0	0	59	0	0
13 SECONDARY	D462 D102	25	0	0	0	0	25	0
14 SERVICES	D464 D104	99	0	0	0	0	0	99
15 <u>METERS</u>	D466 D106	56	0	0	0	0	0	0
16 TOTAL DIST DEPREC EXPENSE	D481	239	0	0	0	59	25	99
<u>17 GENERAL DEPRECIATION</u>								
18 LABOR RELATED	G460 G100	33	8	5	1	2	1	4
19 RETAIL CUSTOMER RELATED (CSS)	G462 G102	2	0	0	0	0	0	0
20 <u>DISTRIBUTION PRIMARY RELATED</u>	G466 G106	1	0	0	0	1	0	0
21 TOTAL GENERAL DEPREC EXPENSE	G481	36	8	5	1	3	1	4
22 TOTAL DEPRECIATION EXPENSE	DE41	571	261	5	43	63	26	103

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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DEPRECIATION EXPENSE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION DEPRECIATION</u>							
2 BASE	P460 P100	0	0	0	0	209	0
3 INTERMEDIATE	P462 P102	0	0	0	0	14	0
4 <u>PEAKING</u>	P464 P104	0	0	0	0	29	0
5 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	252	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7 GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	0	1	0
8 TRANSMISSION	T466 T106	0	0	0	0	42	0
9 <u>DISTRIBUTION</u>	T468 T108	0	0	0	0	1	0
10 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	44	0
<u>11 DISTRIBUTION DEPRECIATION</u>							
12 PRIMARY	D460 D100	0	0	0	0	59	0
13 SECONDARY	D462 D102	0	0	0	0	25	0
14 SERVICES	D464 D104	0	0	0	0	99	0
15 <u>METERS</u>	D466 D106	56	0	0	0	56	0
16 TOTAL DIST DEPREC EXPENSE	D481	56	0	0	0	239	0
<u>17 GENERAL DEPRECIATION</u>							
18 LABOR RELATED	G460 G100	1	0	0	10	32	1
19 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	2	2	0
20 <u>DISTRIBUTION PRIMARY RELATED</u>	G466 G106	0	0	0	0	1	0
21 TOTAL GENERAL DEPREC EXPENSE	G481	1	0	0	12	35	1
22 TOTAL DEPRECIATION EXPENSE	DE41	57	0	0	12	570	1

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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OTHER TAXES & MISC EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 TAXES OTHER THAN INC & REV</u>								
<u>2 REAL ESTATE & PROPERTY TAX</u>								
3 PRODUCTION BASE	L500 K200	74	74	0	0	0	0	0
4 PRODUCTION INTERMEDIATE	L502 K202	3	3	0	0	0	0	0
5 PRODUCTION PEAKING	L504 K204	7	7	0	0	0	0	0
6 TRANSMISSION	L506 K220	18	0	0	18	0	0	0
7 DISTRIBUTION PRIMARY	L508 K240	21	0	0	0	21	0	0
8 DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	37	0	0	0	0	6	31
9 DISTRIBUTION METERING	L514 K246	6	0	0	0	0	0	0
10 LABOR RELATED	L516 K627	4	1	1	0	0	0	0
11 TOTAL REAL EST & PROP TAX	L521	170	85	1	18	21	6	31
<u>12 PAYROLL TAX</u>								
13 TOTAL	L530 K627	42	11	6	2	3	1	5
14 TOTAL PAYROLL TAX	L551	42	11	6	2	3	1	5
<u>15 REVENUE TAXES</u>								
16 TOTAL	L560 R600	432	141	52	35	42	14	65
17 ADJ H- FRANCHISE FEES & GRT	L562 R600	-430	-140	-52	-35	-42	-13	-65
18 RAF CALCULATED ON PRES CL REV	L564 R600	-2	-1	0	0	0	0	0
19 UNCOLL EXP CALC ON PRES CL REV	L566 R600	-7	-2	-1	-1	-1	0	-1
20 TOTAL REVENUE TAXES	L581	-7	-2	-1	-1	-1	1	-1
21 TOTAL OTHER TAX & MISC EXPENSE	L591	205	94	6	19	23	8	35
<u>22 OTHER TAXES & MISC EXPENSES</u>								
23 ADJ A- GAIN/LOSS SALE PROPERTY	M600 GP19	-4	-2	0	0	0	0	-1
24 MISC ALLOWABLE EXPENSES	M621	-4	-2	0	0	0	0	-1
<u>25 PRELIMINARY SUMMARY</u>								

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION 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
<u>1 TAXES OTHER THAN INC & REV</u>							
<u>2 REAL ESTATE & PROPERTY TAX</u>							
3 PRODUCTION BASE	L500 K200	0	0	0	0	74	0
4 PRODUCTION INTERMEDIATE	L502 K202	0	0	0	0	3	0
5 PRODUCTION PEAKING	L504 K204	0	0	0	0	7	0
6 TRANSMISSION	L506 K220	0	0	0	0	18	0
7 DISTRIBUTION PRIMARY	L508 K240	0	0	0	0	21	0
8 DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	0	0	0	37	0
9 DISTRIBUTION METERING	L514 K246	6	0	0	0	6	0
10 LABOR RELATED	L516 K627	0	0	0	1	3	1
11 TOTAL REAL EST & PROP TAX	L521	6	0	0	1	169	1
<u>12 PAYROLL TAX</u>							
13 TOTAL	L530 K627	1	0	0	13	42	0
14 TOTAL PAYROLL TAX	L551	1	0	0	13	42	0
<u>15 REVENUE TAXES</u>							
16 TOTAL	L560 R600	22	0	0	62	433	-1
17 ADJ H- FRANCHISE FEES & GRT	L562 R600	-22	0	0	-62	-431	1
18 RAF CALCULATED ON PRES CL REV	L564 R600	0	0	0	0	-1	-1
19 UNCOLL EXP CALC ON PRES CL REV	L566 R600	0	0	0	-1	-7	0
20 TOTAL REVENUE TAXES	L581	0	0	0	-1	-6	-1
21 TOTAL OTHER TAX & MISC EXPENSE	L591	7	0	0	13	205	0
<u>22 OTHER TAXES & MISC EXPENSES</u>							
23 ADJ A- GAIN/LOSS SALE PROPERTY	M600 GP19	0	0	0	0	-3	-1
24 MISC ALLOWABLE EXPENSES	M621	0	0	0	0	-3	-1

25 PRELIMINARY SUMMARY

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PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
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OTHER TAXES & MISC EXPENSES	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 TOTAL O & M EXPENSE	OM31	1,692	326	324	62	114	34	300
2 TOTAL DEPRECIATION EXPENSE	DE41	571	261	5	43	63	26	103
3 TOTAL OTHER TAX & MISC EXPENSE	L591	205	94	6	19	23	8	35
4 MISC ALLOWABLE EXPENSES	M621	-4	-2	0	0	0	0	-1
5 TOTAL OP EXP EX INC & REV TAX	OP61	2,464	679	335	124	200	68	437

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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OTHER TAXES & MISC EXPENSES	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER		TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
1 TOTAL O & M EXPENSE	OM31	39	0	0	493	1,692	0	
2 TOTAL DEPRECIATION EXPENSE	DE41	57	0	0	12	570	1	
3 TOTAL OTHER TAX & MISC EXPENSE	L591	7	0	0	13	205	0	
4 MISC ALLOWABLE EXPENSES	M621	0	0	0	0	-3	-1	
5 TOTAL OP EXP EX INC & REV TAX	OP61	103	0	0	518	2,464	0	

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION 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 <u>FEDERAL INCOME TAX</u>								
2 <u>FED INC TAX DEDUCTIONS</u>								
3 <u>INTEREST</u>								
4 TOTAL	Y760 RB91	425	159	31	53	51	16	92
5 <u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	-130	-48	-10	-16	-16	-5	-28
6 TOTAL OTHER INTEREST EXPENSE	Y781	295	111	21	37	35	11	64
7 TOTAL INTEREST EXPENSE	Y783	295	111	21	37	35	11	64
8 <u>ADDITIONS</u>								
9 PERMANENT DIFF - FED & STATE	Y824 GP19	-23	-10	0	-2	-3	-1	-5
10 <u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	-177	-77	-1	-18	-21	-7	-37
11 TOTAL ADDITIONS	Y861	-200	-87	-1	-20	-24	-8	-42
12 NET DEDUCTIONS AND ADDITIONS	Y871	495	198	22	57	59	19	106
13 <u>FEDERAL INCOME TAX ADJUSTMENTS</u>								
14 <u>FED PROV DEF INC TAX</u>								
15 <u>NET FED DEFERRED INC TAX</u>	Z760 GP19	57	25	0	6	7	2	12
16 TOTAL FED PROV DEF IT	Z781	57	25	0	6	7	2	12
17 <u>INVESTMENT TAX CREDITS</u>								
18 <u>AMORTIZED INV TAX CREDIT</u>								
19 <u>AMORTIZATION</u>	Z804 GP19	3	1	0	0	0	0	1
20 TOTAL AMORTIZED ITC	Z813	3	1	0	0	0	0	1
21 <u>PRELIMINARY SUMMARY</u>								
22 TOTAL FED PROV DEF IT	Z781	57	25	0	6	7	2	12

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>FEDERAL INCOME TAX</u>							
2 <u>FED INC TAX DEDUCTIONS</u>							
3 <u>INTEREST</u>							
4 TOTAL	Y760 RB91	25	0	0	-2	425	0
5 <u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	-8	0	0	0	-131	1
6 TOTAL OTHER INTEREST EXPENSE	Y781	17	0	0	-2	294	1
7 TOTAL INTEREST EXPENSE	Y783	17	0	0	-2	294	1
8 <u>ADDITIONS</u>							
9 PERMANENT DIFF - FED & STATE	Y824 GP19	-1	0	0	-1	-23	0
10 <u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	-7	0	0	-8	-176	-1
11 TOTAL ADDITIONS	Y861	-8	0	0	-9	-199	-1
12 NET DEDUCTIONS AND ADDITIONS	Y871	25	0	0	7	493	2
13 <u>FEDERAL INCOME TAX ADJUSTMENTS</u>							
14 <u>FED PROV DEF INC TAX</u>							
15 <u>NET FED DEFERRED INC TAX</u>	Z760 GP19	2	0	0	3	57	0
16 TOTAL FED PROV DEF IT	Z781	2	0	0	3	57	0
17 <u>INVESTMENT TAX CREDITS</u>							
18 <u>AMORTIZED INV TAX CREDIT</u>							
19 <u>AMORTIZATION</u>	Z804 GP19	0	0	0	0	2	1
20 TOTAL AMORTIZED ITC	Z813	0	0	0	0	2	1
21 <u>PRELIMINARY SUMMARY</u>							
22 TOTAL FED PROV DEF IT	Z781	2	0	0	3	57	0

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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			TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON RETURN</u>									
1	TOTAL AMORTIZED ITC	Z813	-3	-1	-0	-0	-0	-0	-1
2	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	54	24	0	6	7	2	11
<u>3 FEDERAL INCOME TAX COMPUTATION</u>									
4	RETURN ON RATE BASE	R751	952	355	70	119	114	36	207
5	NET DEDUCTIONS AND ADDITIONS	Y871	-495	-198	-22	-57	-59	-19	-106
6	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	54	24	0	6	7	2	11
7	TOTAL STATE PROV DEF IT(410.1)	Z911	9	4	0	1	1	0	2
8	BASE FOR FIT COMPUTATION	I865	520	185	48	69	63	19	114
9	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
10	PRELIM FEDERAL INCOME TAX	I869	280	100	26	37	34	10	61
11	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	54	24	0	6	7	2	11
12	NET FED INCOME TAX ALLOWABLE	I879	334	124	26	43	41	12	72
<u>13 FEDERAL INCOME TAX PAYABLE</u>									
14	PRELIM FEDERAL INCOME TAX	I869	280	100	26	37	34	10	61
15	NET FED INCOME TAX PAYABLE	I889	280	100	26	37	34	10	61
<u>16 STATE INCOME TAX</u>									
<u>17 DEDUCTIONS IN ADDITION TO Y871</u>									
18	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-177	-77	-1	-18	-21	-7	-37
19	STATE TEMPORARY DIFFERENCES	Y892 GP19	166	72	1	17	20	7	35
20	DEDUCTIONS IN ADD TO Y843	Y911	-11	-5	0	-1	-1	0	-2
21	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>22 STATE INCOME TAX ADJUSTMENTS</u>									
<u>23 STATE PROV DEF INC TAX (410.1)</u>									
24	STATE DEFERRED INC TAX	Z890 GP19	9	4	0	1	1	0	2

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
	ITEM ALLO	METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1	TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-2	-1
2	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	2	0	3	55	-1
3	FEDERAL INCOME TAX COMPUTATION						
4	RETURN ON RATE BASE	R751	55	0	-4	952	0
5	NET DEDUCTIONS AND ADDITIONS	Y871	-25	-0	-7	-493	-2
6	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	2	0	3	55	-1
7	TOTAL STATE PROV DEF IT(410.1)	Z911	0	0	0	8	1
8	BASE FOR FIT COMPUTATION	I865	32	0	-8	522	-2
9	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846		0.53846
10	PRELIM FEDERAL INCOME TAX	I869	17	0	-4	281	-1
11	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	2	0	3	55	-1
12	NET FED INCOME TAX ALLOWABLE	I879	19	0	-1	336	-2
13	FEDERAL INCOME TAX PAYABLE						
14	PRELIM FEDERAL INCOME TAX	I869	17	0	-4	281	-1
15	NET FED INCOME TAX PAYABLE	I889	17	0	-4	281	-1
16	STATE INCOME TAX						
17	DEDUCTIONS IN ADDITION TO Y871						
18	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-7	0	-8	-176	-1
19	STATE TEMPORARY DIFFERENCES	Y892 GP19	7	0	7	166	0
20	DEDUCTIONS IN ADD TO Y843	Y911	0	0	-1	-10	-1
21	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000		0.00000
22	STATE INCOME TAX ADJUSTMENTS						
23	STATE PROV DEF INC TAX (410.1)						
24	STATE DEFERRED INC TAX	Z890 GP19	0	0	0	8	1

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION 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	TOTAL STATE PROV DEF IT(410.1)	Z911	9	4	0	1	1	0	2
2	TOTAL STATE INC TAX ADJUSTMENT	Z957	9	4	0	1	1	0	2
3	SUMMARY OF SIT CALCULATION								
4	RETURN ON RATE BASE	R751	952	355	70	119	114	36	207
5	NET FED INCOME TAX ALLOWABLE	I879	334	124	26	43	41	12	72
6	NET DEDUCTIONS AND ADDITIONS	Y871	-495	-198	-22	-57	-59	-19	-106
7	DEDUCTIONS IN ADD TO Y843	Y911	11	5	-0	1	1	-0	2
8	TOTAL STATE INC TAX ADJUSTMENT	Z957	9	4	0	1	1	0	2
9	BASE FOR SIT COMPUTATION	J965	811	290	74	107	98	29	177
10	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
11	PRELIMINARY STATE INCOME TAX	J969	47	17	4	6	6	2	10
12	TOTAL STATE INC TAX ADJUSTMENT	Z957	9	4	0	1	1	0	2
13	NET STATE INCOME TAX ALLOWABLE	J979	56	21	4	7	7	2	12
14	STATE INCOME TAX PAYABLE								
15	PRELIMINARY STATE INCOME TAX	J969	47	17	4	6	6	2	10
16	NET STATE INCOME TAX PAYABLE	J989	47	17	4	6	6	2	10
17	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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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	TOTAL STATE PROV DEF IT(410.1)	Z911	0	0	0	0	8	1
2	TOTAL STATE INC TAX ADJUSTMENT	Z957	0	0	0	0	8	1
3	SUMMARY OF SIT CALCULATION							
4	RETURN ON RATE BASE	R751	55	0	0	-4	952	0
5	NET FED INCOME TAX ALLOWABLE	I879	19	0	0	-1	336	-2
6	NET DEDUCTIONS AND ADDITIONS	Y871	-25	-0	-0	-7	-493	-2
7	DEDUCTIONS IN ADD TO Y843	Y911	-0	-0	-0	1	10	1
8	TOTAL STATE INC TAX ADJUSTMENT	Z957	0	0	0	0	8	1
9	BASE FOR SIT COMPUTATION	J965	49	0	0	-11	813	-2
10	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
11	PRELIMINARY STATE INCOME TAX	J969	3	0	0	-1	47	0
12	TOTAL STATE INC TAX ADJUSTMENT	Z957	0	0	0	0	8	1
13	NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	-1	55	1
14	STATE INCOME TAX PAYABLE							
15	PRELIMINARY STATE INCOME TAX	J969	3	0	0	-1	47	0
16	NET STATE INCOME TAX PAYABLE	J989	3	0	0	-1	47	0
17	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

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PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	1	1	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	1	0	0	1	0	0	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	14	0	0	0	14	0	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	4	0	0	0	0	4	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	183	0	0	0	0	0	183
7 <u>RATE BASE RELATED</u>	Q010 RB91	36	13	3	4	4	1	8
8 TOTAL REVENUE CREDITS	Q027	239	14	3	5	18	5	191
9 <u>COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	2,464	679	335	124	200	68	437
11 RETURN ON RATE BASE	R751	952	355	70	119	114	36	207
12 NET FED INCOME TAX ALLOWABLE	I879	334	124	26	43	41	12	72
13 NET STATE INCOME TAX ALLOWABLE	J979	56	21	4	7	7	2	12
14 <u>TOTAL REVENUE CREDITS</u>	Q027	-239	-14	-3	-5	-18	-5	-191
15 SUBTOTAL B	CS03	3,567	1,165	432	288	344	113	537
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 <u>REVENUE TAX</u>	L033	13	4	2	1	1	0	2
18 TOTAL ELECTRIC COST OF SERVICE	CS05	3,580	1,169	434	289	345	113	539
19 CLASS REVENUES=COST OF SERVICE	R602	3,580	1,169	434	289	346	112	539
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-3,580	-1,169	-434	-289	-345	-113	-539
21 EXCESS REVENUES	XREV	0	0	0	0	1	-1	0
22 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794
23 EXCESS RETURN	XRET	0	0	0	0	1	-1	0

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>REVENUE CREDITS</u>							
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	1	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	1	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	0	14	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	0	4	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	0	0	0	0	183	0
7 <u>RATE BASE RELATED</u>	Q010 RB91	2	0	0	0	35	1
8 TOTAL REVENUE CREDITS	Q027	2	0	0	0	238	1
9 <u>COST OF SERVICE COMPUTATION</u>							
10 TOTAL OP EXP EX INC & REV TAX	OP61	103	0	0	518	2,464	0
11 RETURN ON RATE BASE	R751	55	0	0	-4	952	0
12 NET FED INCOME TAX ALLOWABLE	I879	19	0	0	-1	336	-2
13 NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	-1	55	1
14 <u>TOTAL REVENUE CREDITS</u>	Q027	-2	-0	-0	-0	-238	-1
15 SUBTOTAL B	CS03	178	0	0	512	3,569	-2
16 REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357		0.00000
17 <u>REVENUE TAX</u>	L033	1	0	0	2	13	0
18 TOTAL ELECTRIC COST OF SERVICE	CS05	179	0	0	514	3,582	-2
19 CLASS REVENUES=COST OF SERVICE	R602	179	0	0	516	3,584	-4
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-179	-0	-0	-514	-3,582	2
21 EXCESS REVENUES	XREV	0	0	0	2	2	-2
22 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575
23 EXCESS RETURN	XRET	0	0	0	2	2	-2

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>RATE OF RETURN</u>								
2 <u>CAPITALIZATION AMOUNTS</u>								
3 LONG TERM DEBT	K100		2,635,632	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4 PREFERRED STOCK	K102		19,866	19,866	19,866	19,866	19,866	19,866
5 COMMON STOCK	K104		3,149,472	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6 SHORT TERM DEBT	K106		43,226	43,226	43,226	43,226	43,226	43,226
7 CUSTOMER DEPOSITS	K108		112,779	112,779	112,779	112,779	112,779	112,779
8 ITC	K110		3,608	3,608	3,608	3,608	3,608	3,608
9 DEFERRED INCOME TAX	K112		389,007	389,007	389,007	389,007	389,007	389,007
10 FAS 109	K114		-114,971	-114,971	-114,971	-114,971	-114,971	-114,971
11 TOTAL	K115		6,238,619	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
12 <u>COST OF CAPITAL</u>								
13 LONG TERM DEBT	K120		0.06442	0.06442	0.06442	0.06442	0.06442	0.06442
14 PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15 COMMON STOCK	K124		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
16 SHORT TERM DEBT	K126		0.02024	0.02024	0.02024	0.02024	0.02024	0.02024
17 CUSTOMER DEPOSITS	K128		0.06800	0.06800	0.06800	0.06800	0.06800	0.06800
18 ITC	K130		0.09744	0.09744	0.09744	0.09744	0.09744	0.09744
19 DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 FAS 109	K134		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21 <u>WEIGHTED COST OF CAPITAL</u>								
22 LONG TERM DEBT	K141		0.02722	0.02722	0.02722	0.02722	0.02722	0.02722
23 PREFERRED STOCK	K143		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
24 COMMON STOCK	K145		0.06331	0.06331	0.06331	0.06331	0.06331	0.06331
25 SHORT TERM DEBT	K147		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
26 CUSTOMER DEPOSITS	K149		0.00123	0.00123	0.00123	0.00123	0.00123	0.00123
27 ITC	K151		0.00006	0.00006	0.00006	0.00006	0.00006	0.00006
28 DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29 FAS 109	K155		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>RATE OF RETURN</u>							
2 <u>CAPITALIZATION AMOUNTS</u>							
3 LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632		2,635,632
4 PREFERRED STOCK	K102	19,866	19,866	19,866	19,866		19,866
5 COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472		3,149,472
6 SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226		43,226
7 CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779		112,779
8 ITC	K110	3,608	3,608	3,608	3,608		3,608
9 DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007		389,007
10 <u>FAS 109</u>	K114	-114,971	-114,971	-114,971	-114,971		-114,971
11 TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619		6,238,619
12 <u>COST OF CAPITAL</u>							
13 LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442		0.06442
14 PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513		0.04513
15 COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540		0.12540
16 SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024		0.02024
17 CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800		0.06800
18 ITC	K130	0.09744	0.09744	0.09744	0.09744		0.09744
19 DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000		0.00000
20 <u>FAS 109</u>	K134	0.00000	0.00000	0.00000	0.00000		0.00000
21 <u>WEIGHTED COST OF CAPITAL</u>							
22 LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722		0.02722
23 PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014		0.00014
24 COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331		0.06331
25 SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014		0.00014
26 CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123		0.00123
27 ITC	K151	0.00006	0.00006	0.00006	0.00006		0.00006
28 DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000		0.00000
29 <u>FAS 109</u>	K155	0.00000	0.00000	0.00000	0.00000		0.00000

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
2 TAX RATES AND SPECIAL FACTORS								
3 SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6 FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7 REVENUE TAX RATE	K196		0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>INTERRUPTIBLE</u>		<u>LIGHTING</u>	<u>CUSTOMER</u>	<u>TOTAL</u>	<u>ALL</u>
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
2 <u>TAX RATES AND SPECIAL FACTORS</u>							
3 SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000		0.00000
4 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
5 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
6 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
7 REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356		0.00000

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,635,632	0.42247	0.06442	0.02722
PREFERRED STOCK	19,866	0.00318	0.04513	0.00014
COMMON STOCK	3,149,472	0.50483	0.12540	0.06331
SHORT TERM DEBT	43,226	0.00693	0.02024	0.00014
CUSTOMER DEPOSITS	112,779	0.01808	0.06800	0.00123
ITC	3,608	0.00058	0.09744	0.00006
DEFERRED INCOME TAX	389,007	0.06235	0.00000	0.00000
<u>FAS 109</u>	<u>-114,971</u>	<u>*.*****</u>	<u>0.00000</u>	<u>0.00000</u>
TOTAL	6,238,619	1.00000		0.09210

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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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 TRANSM AVG 12 CP - % * 1000	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 NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	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 CUST RECORDS/COLL EXP - %*1000	K412	100,000	0	0	0	0	0	0
25 RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26 BILLING/ACTG EXPENSE- % * 1000	K414	100,000	0	0	0	0	0	0
27 RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28 WAGES AND SALARIES								
29 PRODUCTION DEMAND - BASE	K600 K200	95	95	0	0	0	0	0
30 PRODUCTION DEMAND - INTERMED	K602 K202	13	13	0	0	0	0	0
31 PRODUCTION DEMAND - PEAKING	K604 K204	14	14	0	0	0	0	0

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ALLOCATORS</u>	<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>DEMAND, ENERGY & SPEC. ASSIGN.</u>								
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 TRANSM AVG 12 CP - % * 1000	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 NUMBER OF RETAIL CUSTOMERS	K400		0	0	0	1,649,728	1,649,728	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 CUST RECORDS/COLL EXP - %*1000	K412		0	0	0	100,000	100,000	0
25 RATIO TO TOTAL ELECTRIC	K413		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26 BILLING/ACTG EXPENSE- % * 1000	K414		0	0	0	100,000	100,000	0
27 RATIO TO TOTAL ELECTRIC	K415		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28 <u>WAGES AND SALARIES</u>								
29 PRODUCTION DEMAND - BASE	K600 K200		0	0	0	0	95	0
30 PRODUCTION DEMAND - INTERMED	K602 K202		0	0	0	0	13	0
31 PRODUCTION DEMAND - PEAKING	K604 K204		0	0	0	0	14	0

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PROD ENERGY - ALLOCABLE	K610 K306	73	0	73	0	0	0	0
2 TRANSMISSION	K612 T121	19	1	0	18	0	0	0
3 DISTRIBUTION	K614 D141	108	0	0	0	31	11	56
4 TOTAL PTD WAGES & SALARIES	K617	322	123	73	18	31	11	56
5 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.38199	0.22671	0.05590	0.09627	0.03416	0.17391
6 CUSTOMER ACCOUNTING	K620 K667	139	0	0	0	0	0	0
7 CUSTOMER SERV & INFO, SALES	K622 K400	7	0	0	0	0	0	0
8 ECCR	K624 K400	10	0	0	0	0	0	0
9 TOTAL PTD CSS WAGES & SALARIES	K627	478	123	73	18	31	11	56
10 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.25732	0.15272	0.03766	0.06485	0.02301	0.11715
11 ADMINISTRATIVE & GENERAL	K630 K627	129	33	20	5	8	3	15
12 TOTAL WAGES AND SALARIES EXP	K633	607	156	93	23	39	14	71
13 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.25700	0.15321	0.03789	0.06425	0.02306	0.11697
14 WEIGHTED CUST ACCOUNTG EXPENSE								
15 METER READING	K640 K410	10	0	0	0	0	0	0
16 CUSTOMER RECORDS	K642 K412	101	0	0	0	0	0	0
17 BILLING	K644 K414	100	0	0	0	0	0	0
18 TOTAL WEIGHTED CUST ACCTNG EXP	K667	211	0	0	0	0	0	0
19 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 RECOVERABLE FUEL ENERGY EXP								
21 AMOUNT ALLOCABLE	K672 K306	4,233	0	4,233	0	0	0	0
22 TOTAL RECOV FUEL ENERGY EXP	K697	4,233	0	4,233	0	0	0	0
23 WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24 PR TX DST SEC/SERV/LS EPIS WTD								
25 SECONDARY	K800 K242	661	0	0	0	0	661	0
26 SERVICES	K802 K244	3,479	0	0	0	0	0	3,479
27 TOTAL	K827	4,140	0	0	0	0	661	3,479
28 WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.15966	0.84034

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	0	73	0
2 TRANSMISSION	K612 T121	0	0	0	0	19	0
3 DISTRIBUTION	K614 D141	10	0	0	0	108	0
4 TOTAL PTD WAGES & SALARIES	K617	10	0	0	0	322	0
5 WTD PTD WAGE & SAL RATIOS	K619	0.03106	0.00000	0.00000	0.00000	1.00000	0.00000
6 CUSTOMER ACCOUNTING	K620 K667	7	0	0	132	139	0
7 CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	7	7	0
8 ECCR	K624 K400	0	0	0	10	10	0
9 TOTAL PTD CSS WAGES & SALARIES	K627	17	0	0	149	478	0
10 WTD PTD CSS WAGE & SAL RATIOS	K629	0.03556	0.00000	0.00000	0.31172	1.00000	0.00000
11 ADMINISTRATIVE & GENERAL	K630 K627	5	0	0	40	129	0
12 TOTAL WAGES AND SALARIES EXP	K633	22	0	0	189	607	0
13 WTD WAGE AND SALARY RATIOS	K639	0.03624	0.00000	0.00000	0.31137	1.00000	0.00000
14 WEIGHTED CUST ACCOUNTG EXPENSE							
15 METER READING	K640 K410	10	0	0	0	10	0
16 CUSTOMER RECORDS	K642 K412	0	0	0	101	101	0
17 BILLING	K644 K414	0	0	0	100	100	0
18 TOTAL WEIGHTED CUST ACCTNG EXP	K667	10	0	0	201	211	0
19 WTD RATIOS	K669	0.04739	0.00000	0.00000	0.95261	1.00000	0.00000
20 RECOVERABLE FUEL ENERGY EXP							
21 AMOUNT ALLOCABLE	K672 K306	0	0	0	0	4,233	0
22 TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	0	4,233	0
23 WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24 PR TX DST SEC/SERV/LS EPIS WTD							
25 SECONDARY	K800 K242	0	0	0	0	661	0
26 SERVICES	K802 K244	0	0	0	0	3,479	0
27 TOTAL	K827	0	0	0	0	4,140	0
28 WTD RATIOS	K829	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS 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
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
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	0.05717	0.00000	0.92963	0.01319	0.00000	0.00000
4 WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.80691	0.00000	0.19039	0.00270	0.00000	0.00000
5 WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.28258	0.09925	0.52237
6 WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01227	0.00000	0.19943	0.22479	0.07796	0.41031
7 WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.46114	0.00000	0.10880	0.12264	0.04253	0.22385
8 WTD GROSS G & I PLT RATIOS	G129	1.00000	0.13549	0.08083	0.02002	0.09315	0.01232	0.06159
9 WTD GROSS PLANT RATIOS	GP19	1.00000	0.43602	0.00623	0.10195	0.12036	0.04020	0.21133
10 WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.50816	0.00612	0.07282	0.11346	0.04136	0.17667
<u>11 NET ELECTRIC PLANT</u>								
12 WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05361	0.00000	0.93318	0.01321	0.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.26858	0.08572	0.51432
15 NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01199	0.00000	0.20869	0.21147	0.06655	0.39930
16 WTD NET G & I PLANT RATIOS	G229	1.00000	0.19593	0.11645	0.02957	0.05730	0.01848	0.08872
17 WTD NET PLANT RATIOS	NP29	1.00000	0.38637	0.00632	0.12201	0.12511	0.03940	0.23519
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20 WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.12234	0.72060	0.02841	0.03394	0.01105	0.05919
21 WTD RATIOS	W689	1.00000	0.50000	0.00000	0.10000	0.10000	0.06000	0.20000
22 WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.18588	0.19529	0.03529	0.06588	0.02118	0.17647
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.19523	0.19400	0.03733	0.06854	0.02081	0.17931
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-1.17647	9.98529	-0.13235	-0.58824	-0.16176	-2.07353
<u>25 RATE BASE</u>								
26 WTD NET OCRB RATIOS	RB29	1.00000	0.38325	0.00750	0.12639	0.12444	0.03905	0.23262
27 WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.37299	0.07313	0.12469	0.11975	0.03772	0.21745
<u>28 O & M EXPENSES</u>								

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
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WEIGHTED RATIOS	ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
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		0.09580	0.00000	0.00000	0.00000	1.00000	0.00000
6 WTD GROSS TRANS & DIST RATIOS	TD29		0.07524	0.00000	0.00000	0.00000	1.00000	0.00000
7 WTD GROSS PTD PLT RATIOS	PD29		0.04105	0.00000	0.00000	0.00000	1.00000	0.00000
8 WTD GROSS G & I PLT RATIOS	GI29		0.01925	0.00000	0.00000	0.57891	1.00154	-0.00154
9 WTD GROSS PLANT RATIOS	GP19		0.03937	0.00000	0.00000	0.04465	1.00012	-0.00012
10 WTD TOTAL DEPREC RES RATIOS	DR19		0.00888	0.00000	0.00000	0.07268	1.00015	-0.00015
<u>11 NET ELECTRIC PLANT</u>								
12 WTD NET PROD PLANT RATIOS	P229		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229		0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249		0.13138	0.00000	0.00000	0.00000	1.00000	0.00000
15 NET TRANS & DIST PLANT RATIOS	NT29		0.10200	0.00000	0.00000	0.00000	1.00000	0.00000
16 WTD NET G & I PLANT RATIOS	G229		0.02773	0.00000	0.00000	0.46765	1.00185	-0.00185
17 WTD NET PLANT RATIOS	NP29		0.06035	0.00000	0.00000	0.02536	1.00010	-0.00010
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20 WTD MATERIAL & SUPPLY RATIOS	W669		0.01105	0.00000	0.00000	0.01263	0.99921	0.00079
21 WTD RATIOS	W689		0.00000	0.00000	0.00000	0.00000	0.90000	0.10000
22 WTD TOTAL WORKING CASH RATIOS	W729		0.02353	0.00000	0.00000	0.29882	1.00235	-0.00235
23 WTD TOTAL MISC WRKNG CAP RATIO	W749		0.02326	0.00000	0.00000	0.28335	1.00184	-0.00184
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79		-0.20588	0.00000	0.00000	-4.70588	0.94118	0.05882
<u>25 RATE BASE</u>								
26 WTD NET OCRB RATIOS	RB29		0.05949	0.00000	0.00000	0.02736	1.00010	-0.00010
27 WTD TOTAL RATE BASE RATIOS	RB99		0.05775	0.00000	0.00000	-0.00377	0.99971	0.00029

28 O & M 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 PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.06667	0.00000	0.91111	0.02222	0.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.25806	0.07168	0.63799
4 WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.13314
5 WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6 WTD A & G EXP RATIOS	A339	1.00000	0.24638	0.13949	0.03804	0.07428	0.02536	0.13587
7 WTD O & M EXP RATIOS	OM39	1.00000	0.19267	0.19149	0.03664	0.06738	0.02009	0.17730
<u>8 DEPRECIATION EXPENSES</u>								
9 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.02273	0.00000	0.95455	0.02273	0.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.24686	0.10460	0.41423
12 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.22222	0.13889	0.02778	0.08333	0.02778	0.11111
13 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.45709	0.00876	0.07531	0.11033	0.04553	0.18039
<u>14 OTHER TAXES & MISC EXPENSES</u>								
15 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.50000	0.00588	0.10588	0.12353	0.03529	0.18235
16 WTD PAYROLL TAX RATIOS	L559	1.00000	0.26190	0.14286	0.04762	0.07143	0.02381	0.11905
17 WTD MISC TAX RATIOS	L589	1.00000	0.28571	0.14286	0.14286	0.14286	-0.14286	0.14286
18 WTD OTHER TAX RATIOS	L599	1.00000	0.45854	0.02927	0.09268	0.11220	0.03902	0.17073
19 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.50000	0.00000	0.00000	0.00000	0.00000	0.25000
20 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.27557	0.13596	0.05032	0.08117	0.02760	0.17735
<u>21 INCOME TAXES</u>								
22 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.32654	0.12123	0.08073	0.09637	0.03156	0.15056
<u>23 OPERATING EXPENSES</u>								
24 WTD PROD O & M EXP RATIOS	P459	1.00000	0.43088	0.56912	0.00000	0.00000	0.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.06667	0.00000	0.91111	0.02222	0.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.25806	0.07168	0.63799
27 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>28 WAGES AND SALARIES (K600-K639)</u>								

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	0.03226	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD CUST ACCT EXP RATIOS	C319	0.02833	0.00000	0.00000	0.83853	1.00000	0.00000
5 WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
6 WTD A & G EXP RATIOS	A339	0.03623	0.00000	0.00000	0.30435	1.00000	0.00000
7 WTD O & M EXP RATIOS	OM39	0.02305	0.00000	0.00000	0.29137	1.00000	0.00000
<u>8 DEPRECIATION EXPENSES</u>							
9 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	0.23431	0.00000	0.00000	0.00000	1.00000	0.00000
12 WTD GENERAL DEPREC EXP RATIOS	G489	0.02778	0.00000	0.00000	0.33333	0.97222	0.02778
13 WTD TOT DEPREC EXP RATIOS	DE49	0.09982	0.00000	0.00000	0.02102	0.99825	0.00175
<u>14 OTHER TAXES & MISC EXPENSES</u>							
15 WTD REAL EST & PROP TAX RATIOS	L529	0.03529	0.00000	0.00000	0.00588	0.99412	0.00588
16 WTD PAYROLL TAX RATIOS	L559	0.02381	0.00000	0.00000	0.30952	1.00000	0.00000
17 WTD MISC TAX RATIOS	L589	0.00000	0.00000	0.00000	0.14286	0.85714	0.14286
18 WTD OTHER TAX RATIOS	L599	0.03415	0.00000	0.00000	0.06341	1.00000	0.00000
19 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	0.75000	0.25000
20 WTD OP EXP EX INC & REV RATIOS	OP69	0.04180	0.00000	0.00000	0.21023	1.00000	0.00000
<u>21 INCOME TAXES</u>							
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.05000	0.00000	0.00000	0.14358	1.00056	-0.00056
<u>23 OPERATING EXPENSES</u>							
24 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	0.03226	0.00000	0.00000	0.00000	1.00000	0.00000
27 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>28 WAGES AND SALARIES (K600-K639)</u>							

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.38199	0.22671	0.05590	0.09627	0.03416	0.17391
2 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.25732	0.15272	0.03766	0.06485	0.02301	0.11715
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.25700	0.15321	0.03789	0.06425	0.02306	0.11697
4 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>INTERRUPTIBLE</u>		<u>LIGHTING</u>	<u>CUSTOMER</u>	<u>TOTAL</u>	<u>ALL</u>
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1 WTD PTD WAGE & SAL RATIOS	K619	0.03106	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD PTDCSS WAGE & SAL RATIOS	K629	0.03556	0.00000	0.00000	0.31172	1.00000	0.00000
3 WTD WAGE AND SALARY RATIOS	K639	0.03624	0.00000	0.00000	0.31137	1.00000	0.00000
4 WTD RATIOS	K669	0.04739	0.00000	0.00000	0.95261	1.00000	0.00000

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION 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
<u>1 NET INCOME COMPUTATION</u>								
2 CLASS REVENUES=COST OF SERVICE	R600	3,580	1,169	434	289	346	112	539
3 TOTAL REVENUE CREDITS	Q027	239	14	3	5	18	5	191
4 TOTAL ELECTRIC REVENUE	CS07	3,819	1,183	437	294	364	117	730
5 TOTAL OP EXP EX INC & REV TAX	OP61	-2,464	-679	-335	-124	-200	-68	-437
6 FIRM SERVICE REVENUE TAX	RTXP	-13	-4	-2	-1	-1	-0	-2
7 NET INCOME	NI01	1,342	500	100	169	163	49	291
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9 TOTAL INTEREST EXPENSE	Y783	-295	-111	-21	-37	-35	-11	-64
10 TOTAL ADDITIONS	Y861	-200	-87	-1	-20	-24	-8	-42
11 PRELIMINARY TAXABLE INCOME	TI01	847	302	78	112	104	30	185
<u>12 STATE INCOME TAX COMPUTATION</u>								
13 PRELIMINARY TAXABLE INCOME	TI01	847	302	78	112	104	30	185
14 DEDUCTIONS IN ADD TO Y843	Y911	11	5	-0	1	1	-0	2
15 STATE TAXABLE INCOME	SI01	858	307	78	113	105	30	187
<u>16 STATE INCOME TAX PAYABLE</u>								
17 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18 PRELIM SIT = SI01 * K192	ST01	47	17	4	6	6	2	10
19 STATE INC TAX PAYABLE	SP01	47	17	4	6	6	2	10
<u>20 SIT ALLOWABLE</u>								
21 STATE INC TAX PAYABLE	SP01	47	17	4	6	6	2	10
22 TOTAL STATE PROV DEF IT(410.1)	Z911	9	4	0	1	1	0	2
23 NET STATE INC TAX ALLOWABLE	SA01	56	21	4	7	7	2	12
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25 PRELIMINARY TAXABLE INCOME	TI01	847	302	78	112	104	30	185
26 STATE INC TAX PAYABLE	SP01	-47	-17	-4	-6	-6	-2	-10
27 NET FEDERAL TAXABLE INCOME	FI01	800	285	74	106	98	28	175

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 NET INCOME COMPUTATION</u>							
2 CLASS REVENUES=COST OF SERVICE	R600	179	0	0	516	3,584	-4
3 TOTAL REVENUE CREDITS	Q027	2	0	0	0	238	1
4 TOTAL ELECTRIC REVENUE	CS07	181	0	0	516	3,822	-3
5 TOTAL OP EXP EX INC & REV TAX	OP61	-103	-0	-0	-518	-2,464	-0
6 FIRM SERVICE REVENUE TAX	RTXP	-1	-0	-0	-2	-13	-0
7 NET INCOME	NI01	77	0	0	-4	1,345	-3
<u>8 ADJUSTMENTS TO NET INCOME</u>							
9 TOTAL INTEREST EXPENSE	Y783	-17	-0	-0	2	-294	-1
10 TOTAL ADDITIONS	Y861	-8	0	0	-9	-199	-1
11 PRELIMINARY TAXABLE INCOME	TI01	52	0	0	-11	852	-5
<u>12 STATE INCOME TAX COMPUTATION</u>							
13 PRELIMINARY TAXABLE INCOME	TI01	52	0	0	-11	852	-5
14 DEDUCTIONS IN ADD TO Y843	Y911	-0	-0	-0	1	10	1
15 STATE TAXABLE INCOME	SI01	52	0	0	-10	862	-4
<u>16 STATE INCOME TAX PAYABLE</u>							
17 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
18 PRELIM SIT = SI01 * K192	ST01	3	0	0	-1	47	0
19 STATE INC TAX PAYABLE	SP01	3	0	0	-1	47	0
<u>20 SIT ALLOWABLE</u>							
21 STATE INC TAX PAYABLE	SP01	3	0	0	-1	47	0
22 TOTAL STATE PROV DEF IT(410.1)	Z911	0	0	0	0	8	1
23 NET STATE INC TAX ALLOWABLE	SA01	3	0	0	-1	55	1
<u>24 FEDERAL INCOME TAX COMPUTATION</u>							
25 PRELIMINARY TAXABLE INCOME	TI01	52	0	0	-11	852	-5
26 STATE INC TAX PAYABLE	SP01	-3	-0	-0	1	-47	-0
27 NET FEDERAL TAXABLE INCOME	FI01	49	0	0	-10	805	-5

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
2 PRELIM FIT = FI01 * K190	FT01	279	100	26	37	34	10	61
3 TOTAL FED PROV DEF IT	Z781	57	25	0	6	7	2	12
4 TOTAL AMORTIZED ITC	Z813	-3	-1	-0	-0	-0	-0	-1
5 NET FED INC TAX ALLOWABLE	FA01	333	124	26	43	41	12	72
6 FEDERAL INCOME TAX PAYABLE								
7 PRELIM FIT = FI01 * K190	FT01	279	100	26	37	34	10	61
8 FED INC TAX PAYABLE	FP01	279	100	26	37	34	10	61
9 PRELIMINARY SUMMARY								
10 NET INCOME	NI01	1,342	500	100	169	163	49	291
11 NET FED INC TAX ALLOWABLE	FA01	-333	-124	-26	-43	-41	-12	-72
12 NET STATE INC TAX ALLOWABLE	SA01	-56	-21	-4	-7	-7	-2	-12
13 OVERALL RETURN EARNED (SCH 14)	RETU	953	355	70	119	115	35	207
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09218	0.09206	0.09259	0.09232	0.09289	0.08974	0.09208

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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INCOME TAX BASED ON REVENUE	ITEM ALLO	INTERRUPTIBLE				LIGHTING		CUSTOMER		TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER				
1 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000				
2 PRELIM FIT = FI01 • K190	FT01	17	0	0	-4	281	-2				
3 TOTAL FED PROV DEF IT	Z781	2	0	0	3	57	0				
4 TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-2	-1				
5 NET FED INC TAX ALLOWABLE	FA01	19	0	0	-1	336	-3				
6 FEDERAL INCOME TAX PAYABLE											
7 PRELIM FIT = FI01 • K190	FT01	17	0	0	-4	281	-2				
8 FED INC TAX PAYABLE	FP01	17	0	0	-4	281	-2				
9 PRELIMINARY SUMMARY											
10 NET INCOME	NI01	77	0	0	-4	1,345	-3				
11 NET FED INC TAX ALLOWABLE	FA01	-19	-0	-0	1	-336	3				
12 NET STATE INC TAX ALLOWABLE	SA01	-3	-0	-0	1	-55	-1				
13 OVERALL RETURN EARNED (SCH 14)	RETU	55	0	0	-2	954	-1				
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09213	0.00000	0.00000	0.05128	0.09231	-0.33333				

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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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	2,760,167	1,571,600	18,149	376,499	550,278	201,049	16,966
3 TOTAL DEPRECIATION RESERVE	DR11	-1,170,046	-746,935	-7,204	-109,685	-211,240	-84,494	-5,781
4 TOTAL RATE BASE ADJUSTMENTS	RB71	131,289	1,057	120,473	16,278	-2,583	-704	-468
5 TOTAL RATE BASE	RB91	1,721,410	825,722	131,418	283,092	336,455	115,851	10,717
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	186,962	69,238	56,251	13,321	30,993	10,231	1,432
8 TOTAL DEPRECIATION EXPENSE	DE41	93,600	56,099	883	9,459	17,147	7,610	491
9 TOTAL OTHER TAX & MISC EXPENSE	L591	34,161	20,235	1,082	4,107	6,205	1,991	168
10 MISC ALLOWABLE EXPENSES	M621	-671	-382	-4	-92	-134	-49	-4
11 TOTAL OP EXP EX INC & REV TAX	OP61	314,052	145,190	58,212	26,795	54,211	19,783	2,087
12 NET FED INCOME TAX ALLOWABLE	I879	55,641	26,401	4,472	9,242	10,864	3,728	345
13 NET STATE INCOME TAX ALLOWABLE	J979	9,379	4,462	745	1,554	1,832	629	58
14 REVENUE TAX	L033	1,876	889	268	223	332	119	9
15 TOTAL OPERATING EXPENSE	OPEX	380,948	176,942	63,697	37,814	67,239	24,259	2,499
16 RETURN ON RATE BASE	R751	158,543	76,049	12,104	26,073	30,988	10,670	987
17 TOTAL REVENUE CREDITS	Q027	-12,270	-3,140	-456	-1,137	-5,014	-1,554	-907
18 TOTAL ELECTRIC COST OF SERVICE	CS05	527,221	249,851	75,345	62,750	93,213	33,375	2,579
19 CLASS REVENUES=COST OF SERVICE	R602	527,221	249,850	75,344	62,751	93,212	33,374	2,579
20 EXCESS REVENUES	XREV	0	-1	-1	1	-1	-1	0
21 TOTAL RETURN EARNED	RETE	158,542	76,048	12,103	26,074	30,987	10,669	987
22 RATE OF RETURN EARNED	RORE	0.09210	0.09210	0.09210	0.09210	0.09210	0.09209	0.09210
23 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12541	0.12540	0.12540	0.12542	0.12540	0.12539	0.12540
25 ALLOWED RETURN ON COM EQUITY	AROE		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26 CLASS REVENUES=COST OF SERVICE	R600	527,221	249,850	75,344	62,751	93,212	33,374	2,579
27 REVENUE INCREASE JUSTIFIED	RIJD	0	1	1	-1	1	1	0

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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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	22,032	0	0	3,595	2,760,168	-1
3 TOTAL DEPRECIATION RESERVE	DR11	-2,324	-0	-0	-2,385	-1,170,048	2
4 TOTAL RATE BASE ADJUSTMENTS	RB71	-1,369	0	0	-1,397	131,287	2
5 TOTAL RATE BASE	RB91	18,339	0	0	-187	1,721,407	3
6 OPERATING EXPENSES							
7 TOTAL O & M EXPENSE	OM31	3,141	0	0	2,360	186,967	-5
8 TOTAL DEPRECIATION EXPENSE	DE41	1,854	0	0	59	93,602	-2
9 TOTAL OTHER TAX & MISC EXPENSE	L591	308	0	0	64	34,160	1
10 MISC ALLOWABLE EXPENSES	M621	-5	0	0	-1	-671	0
11 TOTAL OP EXP EX INC & REV TAX	OP61	5,298	0	0	2,482	314,058	-6
12 NET FED INCOME TAX ALLOWABLE	I879	602	0	0	-11	55,643	-2
13 NET STATE INCOME TAX ALLOWABLE	J979	101	0	0	-1	9,380	-1
14 REVENUE TAX	L033	27	0	0	9	1,876	0
15 TOTAL OPERATING EXPENSE	OPEX	6,028	0	0	2,479	380,957	-9
16 RETURN ON RATE BASE	R751	1,689	0	0	-17	158,543	0
17 TOTAL REVENUE CREDITS	Q027	-64	-0	-0	1	-12,271	1
18 TOTAL ELECTRIC COST OF SERVICE	CS05	7,653	0	0	2,463	527,229	-8
19 CLASS REVENUES=COST OF SERVICE	R602	7,653	0	0	2,464	527,227	-6
20 EXCESS REVENUES	XREV	0	0	0	1	-2	2
21 TOTAL RETURN EARNED	RETE	1,689	0	0	-16	158,541	1
22 RATE OF RETURN EARNED	RORE	0.09210	0.00000	0.00000	0.08556	0.09210	0.33333
23 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12540	-0.05703	-0.05703	0.11246	0.12541	0.60325
25 ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540		0.12540
26 CLASS REVENUES=COST OF SERVICE	R600	7,653	0	0	2,464	527,227	-6
27 REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	-1	2	-2

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
<u>SUMMARY OF RESULTS</u>		<u>ITEM</u> <u>ALLO</u>	<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00001	-0.00002	0.00001	0.00003	0.00000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>SUMMARY OF RESULTS</u>	<u>ITEM</u> <u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE</u> <u>EQUIPMENT</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>CUSTOMER</u> <u>BILLING/INFO</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
1 PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	-0.00041	0.00000	0.33333

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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		TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>							
1 <u>PRODUCTION PLANT</u>								
2 BASE	P100 K200	1,286,677	1,286,677	0	0	0	0	0
3 INTERMEDIATE	P102 K202	66,420	66,420	0	0	0	0	0
4 <u>PEAKING</u>	P104 K204	158,782	158,782	0	0	0	0	0
5 PRODUCTION PLANT IN SERVICE	P121	1,511,879	1,511,879	0	0	0	0	0
6 <u>TRANSMISSION PLANT</u>								
7 GEN. STEP-UP XFMR - BASE	T100 K200	16,444	16,444	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERM	T102 K202	568	568	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T104 K204	5,169	5,169	0	0	0	0	0
10 TRANSMISSION	T106 K220	371,047	0	0	371,047	0	0	0
11 <u>DISTRIBUTION</u>	T108 K240	6,459	0	0	0	6,459	0	0
12 TRANSMISSION PLANT IN SERVICE	T121	399,687	22,181	0	371,047	6,459	0	0
13 TOTAL PROD & TRANS PLANT	PT21	1,911,566	1,534,060	0	371,047	6,459	0	0
14 <u>DISTRIBUTION PLANT</u>								
15 PRIMARY	D100 K240	511,197	0	0	0	511,197	0	0
16 SECONDARY	D102 K242	196,464	0	0	0	0	196,464	0
17 SERVICES	D104 K244	16,579	0	0	0	0	0	16,579
18 <u>METERS</u>	D106 K246	20,211	0	0	0	0	0	0
19 DISTRIBUTION PLANT IN SERVICE	D141	744,451	0	0	0	511,197	196,464	16,579
20 TOTAL TRANS & DIST PLANT	TD21	1,144,138	22,181	0	371,047	517,656	196,464	16,579
21 TOTAL GROSS PTD PLANT	PD21	2,656,017	1,534,060	0	371,047	517,656	196,464	16,579
22 <u>GENERAL & INTANGIBLE PLANT</u>								
23 LABOR RELATED	G100 K627	132,195	61,281	29,627	8,900	19,626	7,484	632
24 RETAIL CUSTOMER RELATED (CSS)	G102 K400	2,569	0	0	0	0	0	0
25 DISTRIBUTION PRIMARY RELATED	G106 K240	20,600	0	0	0	20,600	0	0
26 <u>ADJ D - CAPITAL LEASES</u>	G108 K627	-51,214	-23,741	-11,478	-3,448	-7,604	-2,899	-245
27 GENERAL PLANT IN SERVICE	G121	104,150	37,540	18,149	5,452	32,622	4,585	387

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
<u>1 PRODUCTION PLANT</u>							
2 BASE	P100 K200	0	0	0	0	1,286,677	0
3 INTERMEDIATE	P102 K202	0	0	0	0	66,420	0
4 PEAKING	P104 K204	0	0	0	0	158,782	0
5 PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	1,511,879	0
<u>6 TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T100 K200	0	0	0	0	16,444	0
8 GEN. STEP-UP XFMR - INTERM	T102 K202	0	0	0	0	568	0
9 GEN. STEP-UP XFMR - PEAKING	T104 K204	0	0	0	0	5,169	0
10 TRANSMISSION	T106 K220	0	0	0	0	371,047	0
11 DISTRIBUTION	T108 K240	0	0	0	0	6,459	0
12 TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	399,687	0
13 TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	1,911,566	0
<u>14 DISTRIBUTION PLANT</u>							
15 PRIMARY	D100 K240	0	0	0	0	511,197	0
16 SECONDARY	D102 K242	0	0	0	0	196,464	0
17 SERVICES	D104 K244	0	0	0	0	16,579	0
18 METERS	D106 K246	20,211	0	0	0	20,211	0
19 DISTRIBUTION PLANT IN SERVICE	D141	20,211	0	0	0	744,451	0
20 TOTAL TRANS & DIST PLANT	TD21	20,211	0	0	0	1,144,138	0
21 TOTAL GROSS PTD PLANT	PD21	20,211	0	0	0	2,656,017	0
<u>22 GENERAL & INTANGIBLE PLANT</u>							
23 LABOR RELATED	G100 K627	2,973	0	0	1,674	132,197	-2
24 RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	2,569	2,569	0
25 DISTRIBUTION PRIMARY RELATED	G106 K240	0	0	0	0	20,600	0
26 ADJ D - CAPITAL LEASES	G108 K627	-1,152	0	0	-648	-51,215	1
27 GENERAL PLANT IN SERVICE	G121	1,821	0	0	3,595	104,151	-1

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	2,760,167	1,571,600	18,149	376,499	550,278	201,049	16,966

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	22,032	0	0	3,595	2,760,168	-1

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>									
2 BASE	P150	P100	557,710	557,710	0	0	0	0	0
3 INTERMEDIATE	P152	P102	66,435	66,435	0	0	0	0	0
4 PEAKING	P154	P104	100,436	100,436	0	0	0	0	0
5 TOTAL PROD DEPREC RESERVE	P171		724,581	724,581	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7 GEN. STEP-UP XFMR - BASE	T150	T100	5,776	5,776	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERMED	T152	T102	243	243	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T154	T104	1,435	1,435	0	0	0	0	0
10 TRANSMISSION	T156	T106	107,521	0	0	107,521	0	0	0
11 DISTRIBUTION	T158	T108	1,799	0	0	0	1,799	0	0
12 TOTAL TRANS DEPREC RESERVE	T171		116,774	7,454	0	107,521	1,799	0	0
<u>13 DISTRIBUTION PLANT</u>									
14 PRIMARY	D150	D100	185,157	0	0	0	185,157	0	0
15 SECONDARY	D152	D102	82,674	0	0	0	0	82,674	0
16 SERVICES	D154	D104	5,627	0	0	0	0	0	5,627
17 METERS	D156	D106	1,601	0	0	0	0	0	0
18 TOTAL DISTRIB DEPREC RESERVE	D191		275,059	0	0	0	185,157	82,674	5,627
<u>19 GENERAL & INTANGIBLE PLANT</u>									
20 LABOR RELATED	G150	G100	32,142	14,900	7,204	2,164	4,772	1,820	154
21 RETAIL CUSTOMER RELATED (CSS)	G152	G102	1,978	0	0	0	0	0	0
22 DISTRIBUTION PRIMARY RELATED	G156	G106	19,512	0	0	0	19,512	0	0
23 TOTAL GENERAL DEPREC RESERVE	G171		53,632	14,900	7,204	2,164	24,284	1,820	154
24 TOTAL DEPRECIATION RESERVE	DR11		1,170,046	746,935	7,204	109,685	211,240	84,494	5,781

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION 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
<u>1 PRODUCTION PLANT</u>							
2 BASE	P150 P100	0	0	0	0	557,710	0
3 INTERMEDIATE	P152 P102	0	0	0	0	66,435	0
4 <u>PEAKING</u>	P154 P104	0	0	0	0	100,436	0
5 TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	724,581	0
<u>6 TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	5,776	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102	0	0	0	0	243	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104	0	0	0	0	1,435	0
10 TRANSMISSION	T156 T106	0	0	0	0	107,521	0
11 <u>DISTRIBUTION</u>	T158 T108	0	0	0	0	1,799	0
12 TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	116,774	0
<u>13 DISTRIBUTION PLANT</u>							
14 PRIMARY	D150 D100	0	0	0	0	185,157	0
15 SECONDARY	D152 D102	0	0	0	0	82,674	0
16 SERVICES	D154 D104	0	0	0	0	5,627	0
17 <u>METERS</u>	D156 D106	1,601	0	0	0	1,601	0
18 TOTAL DISTRIB DEPREC RESERVE	D191	1,601	0	0	0	275,059	0
<u>19 GENERAL & INTANGIBLE PLANT</u>							
20 LABOR RELATED	G150 G100	723	0	0	407	32,144	-2
21 RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	1,978	1,978	0
22 <u>DISTRIBUTION PRIMARY RELATED</u>	G156 G106	0	0	0	0	19,512	0
23 TOTAL GENERAL DEPREC RESERVE	G171	723	0	0	2,385	53,634	-2
24 TOTAL DEPRECIATION RESERVE	DR11	2,324	0	0	2,385	1,170,048	-2

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
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NET ELECTRIC PLANT	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>								
2 PRODUCTION PLANT IN SERVICE	P121	1,511,879	1,511,879	0	0	0	0	0
3 TOTAL PROD DEPREC RESERVE	P171	-724,581	-724,581	-0	-0	-0	-0	-0
4 NET PRODUCTION PLANT	P221	787,298	787,298	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>								
6 TRANSMISSION PLANT IN SERVICE	T121	399,687	22,181	0	371,047	6,459	0	0
7 TOTAL TRANS DEPREC RESERVE	T171	-116,774	-7,454	-0	-107,521	-1,799	-0	-0
8 NET TRANSMISSION PLANT	T221	282,913	14,727	0	263,526	4,660	0	0
<u>9 DISTRIBUTION PLANT</u>								
10 DISTRIBUTION PLANT IN SERVICE	D141	744,451	0	0	0	511,197	196,464	16,579
11 TOTAL DISTRIB DEPREC RESERVE	D191	-275,059	-0	-0	-0	-185,157	-82,674	-5,627
12 NET DISTRIBUTION PLANT	D241	469,392	0	0	0	326,040	113,790	10,952
13 NET PTD PLANT	NT31	1,539,603	802,025	0	263,526	330,700	113,790	10,952
14 NET TRANS & DIST PLANT	NT21	752,305	14,727	0	263,526	330,700	113,790	10,952
<u>15 GENERAL & INTANGIBLE PLANT</u>								
16 GENERAL PLANT IN SERVICE	G121	104,150	37,540	18,149	5,452	32,622	4,585	387
17 TOTAL GENERAL DEPREC RESERVE	G171	-53,632	-14,900	-7,204	-2,164	-24,284	-1,820	-154
18 NET GENERAL & INTANG PLANT	G221	50,518	22,640	10,945	3,288	8,338	2,765	233
19 NET ELECTRIC PLANT IN SERVICE	NP21	1,590,121	824,665	10,945	266,814	339,038	116,555	11,185

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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NET ELECTRIC PLANT	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>							
2 PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	1,511,879	0
3 <u>TOTAL PROD DEPREC RESERVE</u>	P171	-0	-0	-0	-0	-724,581	-0
4 NET PRODUCTION PLANT	P221	0	0	0	0	787,298	0
<u>5 TRANSMISSION PLANT</u>							
6 TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	399,687	0
7 <u>TOTAL TRANS DEPREC RESERVE</u>	T171	-0	-0	-0	-0	-116,774	-0
8 NET TRANSMISSION PLANT	T221	0	0	0	0	282,913	0
<u>9 DISTRIBUTION PLANT</u>							
10 DISTRIBUTION PLANT IN SERVICE	D141	20,211	0	0	0	744,451	0
11 <u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	-1,601	-0	-0	-0	-275,059	-0
12 NET DISTRIBUTION PLANT	D241	18,610	0	0	0	469,392	0
13 NET PTD PLANT	NT31	18,610	0	0	0	1,539,603	0
14 NET TRANS & DIST PLANT	NT21	18,610	0	0	0	752,305	0
<u>15 GENERAL & INTANGIBLE PLANT</u>							
16 GENERAL PLANT IN SERVICE	G121	1,821	0	0	3,595	104,151	-1
17 <u>TOTAL GENERAL DEPREC RESERVE</u>	G171	-723	-0	-0	-2,385	-53,634	2
18 NET GENERAL & INTANG PLANT	G221	1,098	0	0	1,210	50,517	1
19 NET ELECTRIC PLANT IN SERVICE	NP21	19,708	0	0	1,210	1,590,120	1

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	<u>RATE BASE ADJUSTMENTS</u>								
2	<u>ADDITIVE ADJUSTMENTS</u>								
3	<u>PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	6,169	0	0	6,169	0	0	0
5	DISTRIBUTION	V226 D100	1,819	0	0	0	1,819	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	7,988	0	0	6,169	1,819	0	0
7	<u>CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION - BASE	V234 P100	173,781	173,781	0	0	0	0	0
9	PRODUCTION - INTERMEDIATE	V236 P102	262	262	0	0	0	0	0
10	PRODUCTION - PEAKING	V238 P104	685	685	0	0	0	0	0
11	TRANSMISSION	V240 T106	40,371	0	0	40,371	0	0	0
12	DISTRIBUTION	V242 D141	6,811	0	0	0	4,677	1,797	152
13	GENERAL PLANT	V244 G100	10,674	4,948	2,392	719	1,585	604	51
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-162,066	-162,066	0	0	0	0	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-29,368	0	0	-29,368	0	0	0
16	TOTAL RATE BASE CWIP	V255	41,150	17,610	2,392	11,722	6,262	2,401	203
17	TOTAL ADDITIVE ADJUSTMENTS	V289	49,138	17,610	2,392	17,891	8,081	2,401	203
18	NET ORIGINAL COST RATE BASE	RB21	1,639,259	842,275	13,337	284,705	347,119	118,956	11,388
19	<u>WORKING CAPITAL</u>								
20	<u>MATERIALS AND SUPPLIES</u>								
21	<u>FUEL SUPPLIES</u>								
22	AMOUNT ALLOCABLE	W630 K306	158,178	0	158,178	0	0	0	0
23	TOTAL FUEL STOCKS	W641	158,178	0	158,178	0	0	0	0
24	<u>PLANT MATERIALS & SUPPLIES</u>								

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
	ITEM ALLO	METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1	<u>RATE BASE ADJUSTMENTS</u>						
2	<u>ADDITIVE ADJUSTMENTS</u>						
3	<u>PLANT HELD FOR FUTURE USE</u>						
4	TRANSMISSION	V224 T106	0	0	0	6,169	0
5	DISTRIBUTION	V226 D100	0	0	0	1,819	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	7,988	0
7	<u>CONSTRUCTION WORK IN PROGRESS</u>						
8	PRODUCTION - BASE	V234 P100	0	0	0	173,781	0
9	PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	262	0
10	PRODUCTION - PEAKING	V238 P104	0	0	0	685	0
11	TRANSMISSION	V240 T106	0	0	0	40,371	0
12	DISTRIBUTION	V242 D141	185	0	0	6,811	0
13	GENERAL PLANT	V244 G100	240	0	135	10,674	0
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	-162,066	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	0	0	0	-29,368	0
16	TOTAL RATE BASE CWIP	V255	425	0	135	41,150	0
17	TOTAL ADDITIVE ADJUSTMENTS	V289	425	0	135	49,138	0
18	NET ORIGINAL COST RATE BASE	RB21	20,133	0	1,345	1,639,258	1
19	<u>WORKING CAPITAL</u>						
20	<u>MATERIALS AND SUPPLIES</u>						
21	<u>FUEL SUPPLIES</u>						
22	AMOUNT ALLOCABLE	W630 K306	0	0	0	158,178	0
23	TOTAL FUEL STOCKS	W641	0	0	0	158,178	0
24	<u>PLANT MATERIALS & SUPPLIES</u>						

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1	AMOUNT ALLOCABLE	W642 GP19	58,424	33,266	384	7,969	11,648	4,256	359
2	TOTAL PLANT MATERIALS & SUPPL	W659	58,424	33,266	384	7,969	11,648	4,256	359
3	TOTAL MATERIALS & SUPPLIES	W661	216,602	33,266	158,562	7,969	11,648	4,256	359
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5	TOTAL PREPAYMENTS	W670 PD29	1,772	1,023	0	248	345	131	11
6	TOTAL	W687	1,772	1,023	0	248	345	131	11
7	<u>OTHER WORKING CAPITAL</u>								
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-1,807	-1,029	-12	-246	-360	-132	-11
9	ADJ D- CAPITAL LEASES	W698 OM39	48,144	17,829	14,485	3,430	7,981	2,635	369
10	TOTAL	W705	46,337	16,800	14,473	3,184	7,621	2,503	358
11	TOTAL WORKING CASH	W721	46,337	16,800	14,473	3,184	7,621	2,503	358
12	<u>MISCELLANEOUS WORKING CAPITAL</u>								
13	WTD O&M EXP	W730 OM39	-86,434	-32,009	-26,005	-6,158	-14,328	-4,730	-662
14	DA RETAIL	W732 OM39	-96,218	-35,633	-28,949	-6,856	-15,950	-5,265	-737
15	ADJ E- RETAIL RATE CASE EXP	W736 K400	92	0	0	0	0	0	0
16	TOTAL MISC WORK CAPITAL	W747	-182,560	-67,642	-54,954	-13,014	-30,278	-9,995	-1,399
17	TOTAL WORKING CAPITAL	WC71	82,151	-16,553	118,081	-1,613	-10,664	-3,105	-671
18	<u>PRELIMINARY SUMMARY</u>								
19	TOTAL ADDITIVE ADJUSTMENTS	V289	49,138	17,610	2,392	17,891	8,081	2,401	203
20	TOTAL WORKING CAPITAL	WC71	82,151	-16,553	118,081	-1,613	-10,664	-3,105	-671
21	TOTAL RATE BASE ADJUSTMENTS	RB71	131,289	1,057	120,473	16,278	-2,583	-704	-468
22	<u>RATE BASE CALCULATION</u>								
23	NET ELECTRIC PLANT IN SERVICE	NP21	1,590,121	824,665	10,945	266,814	339,038	116,555	11,185
24	TOTAL RATE BASE ADJUSTMENTS	RB71	131,289	1,057	120,473	16,278	-2,583	-704	-468

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	466	0	0	76	58,424	0
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	466	0	0	76	58,424	0
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	466	0	0	76	216,602	0
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	13	0	0	0	1,771	1
6 <u>TOTAL</u>	W687	13	0	0	0	1,771	1
7 <u>OTHER WORKING CAPITAL</u>							
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-14	0	0	-2	-1,806	-1
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	809	0	0	608	48,146	-2
10 <u>TOTAL</u>	W705	795	0	0	606	46,340	-3
11 <u>TOTAL WORKING CASH</u>	W721	795	0	0	606	46,340	-3
12 <u>MISCELLANEOUS WORKING CAPITAL</u>							
13 <u>WTD O&M EXP</u>	W730 OM39	-1,452	0	0	-1,091	-86,435	1
14 <u>DA RETAIL</u>	W732 OM39	-1,616	0	0	-1,215	-96,221	3
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	0	0	0	92	92	0
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-3,068	0	0	-2,214	-182,564	4
17 <u>TOTAL WORKING CAPITAL</u>	WC71	-1,794	0	0	-1,532	82,149	2
18 <u>PRELIMINARY SUMMARY</u>							
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	425	0	0	135	49,138	0
20 <u>TOTAL WORKING CAPITAL</u>	WC71	-1,794	0	0	-1,532	82,149	2
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-1,369	0	0	-1,397	131,287	2
22 <u>RATE BASE CALCULATION</u>							
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	19,708	0	0	1,210	1,590,120	1
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-1,369	0	0	-1,397	131,287	2

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM</u> <u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1 TOTAL RATE BASE	RB91	1,721,410	825,722	131,418	283,092	336,455	115,851	10,717
2 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
3 RETURN ON RATE BASE	R751	158,543	76,049	12,104	26,073	30,988	10,670	987

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
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RATE BASE	ITEM ALLO	INTERRUPTIBLE				LIGHTING		CUSTOMER		TOTAL		ALL	
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER						
1 TOTAL RATE BASE	RB91	18,339	0	0	-187	1,721,407	3						
2 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210						
3 RETURN ON RATE BASE	R751	1,689	0	0	-17	158,543	0						

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 <u>PRODUCTION O & M</u>								
2 <u>PRODUCTION O&M- ENERGY RELATED</u>								
3 NON-RECV FUEL - ALLOCABLE	P302 K306	2,682	0	2,682	0	0	0	0
4 DA RETAIL	P308 K306	993	0	993	0	0	0	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	39,203	0	39,203	0	0	0	0
6 TOTAL ENERGY RELATED	P341	42,878	0	42,878	0	0	0	0
7 <u>PRODUCTION O&M- DEMAND RELATED</u>								
8 BASE	P352 P100	29,872	29,872	0	0	0	0	0
9 INTERMEDIATE	P354 P102	2,324	2,324	0	0	0	0	0
10 <u>PEAKING</u>	P356 P104	7,791	7,791	0	0	0	0	0
11 TOTAL DEMAND RELATED	P391	39,987	39,987	0	0	0	0	0
12 TOTAL PRODUCTION O & M	P451	82,865	39,987	42,878	0	0	0	0
13 <u>TRANSMISSION O & M</u>								
14 GEN. STEP-UP XFMR - BASE	T300 T100	356	356	0	0	0	0	0
15 GEN. STEP-UP XFMR - INTERMED	T302 T102	12	12	0	0	0	0	0
16 GEN. STEP-UP XFMR - PEAKING	T304 T104	112	112	0	0	0	0	0
17 TRANSMISSION	T306 T106	9,020	0	0	9,020	0	0	0
18 <u>DISTRIBUTION</u>	T308 T108	142	0	0	0	142	0	0
19 TOTAL TRANSMISSION O & M	T341	9,642	480	0	9,020	142	0	0
20 <u>DISTRIBUTION O & M</u>								
21 PRIMARY	D300 D100	19,668	0	0	0	19,668	0	0
22 SECONDARY	D302 D102	5,965	0	0	0	0	5,965	0
23 SERVICES INCL RECON & DISCON	D304 D104	849	0	0	0	0	0	849
24 <u>METERS</u>	D306 D106	276	0	0	0	0	0	0
25 TOTAL DISTRIBUTION O & M	D341	26,758	0	0	0	19,668	5,965	849
26 <u>CUSTOMER ACCOUNTING</u>								

PROGRESS ENERGY FLORIDA
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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>PRODUCTION O & M</u>							
2 <u>PRODUCTION O&M- ENERGY RELATED</u>							
3 NON-RECV FUEL - ALLOCABLE	P302 K306	0	0	0	0	2,682	0
4 DA RETAIL	P308 K306	0	0	0	0	993	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	0	0	0	0	39,203	0
6 TOTAL ENERGY RELATED	P341	0	0	0	0	42,878	0
7 <u>PRODUCTION O&M- DEMAND RELATED</u>							
8 BASE	P352 P100	0	0	0	0	29,872	0
9 INTERMEDIATE	P354 P102	0	0	0	0	2,324	0
10 <u>PEAKING</u>	P356 P104	0	0	0	0	7,791	0
11 TOTAL DEMAND RELATED	P391	0	0	0	0	39,987	0
12 TOTAL PRODUCTION O & M	P451	0	0	0	0	82,865	0
13 <u>TRANSMISSION O & M</u>							
14 GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	356	0
15 GEN. STEP-UP XFMR - INTERMED	T302 T102	0	0	0	0	12	0
16 GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	0	112	0
17 TRANSMISSION	T306 T106	0	0	0	0	9,020	0
18 <u>DISTRIBUTION</u>	T308 T108	0	0	0	0	142	0
19 TOTAL TRANSMISSION O & M	T341	0	0	0	0	9,642	0
20 <u>DISTRIBUTION O & M</u>							
21 PRIMARY	D300 D100	0	0	0	0	19,668	0
22 SECONDARY	D302 D102	0	0	0	0	5,965	0
23 SERVICES INCL RECON & DISCON	D304 D104	0	0	0	0	849	0
24 <u>METERS</u>	D306 D106	276	0	0	0	276	0
25 TOTAL DISTRIBUTION O & M	D341	276	0	0	0	26,758	0
26 <u>CUSTOMER ACCOUNTING</u>							

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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>O & M EXPENSES</u>								
1	METER READING	C300 K410	1,431	0	0	0	0	0
2	CUSTOMER RECORDS	C302 K412	483	0	0	0	0	0
3	BILLING	C304 K414	482	0	0	0	0	0
4	SERVICE WORK FOR CONP	C306 K244	223	0	0	0	0	223
5	UNCOLLECTIBLES	C308 K400	455	0	0	0	0	0
6	TOTAL CUSTOMER ACCOUNTING EXP	C317	3,074	0	0	0	0	223
<u>7 CUSTOMER SERVICE & INFORMATION</u>								
8	TOTAL	C320 K400	81	0	0	0	0	0
9	TOTAL CUSTOMER SERVICE & INFO	C329	81	0	0	0	0	0
<u>10 SALES</u>								
11	TOTAL	S300 K400	56	0	0	0	0	0
12	ADJ L- ECONOMIC DEVELOPMENT	S302 K400	-1	0	0	0	0	0
13	TOTAL SALES EXPENSE	S317	55	0	0	0	0	0
<u>14 ADMINISTRATIVE & GENERAL</u>								
15	PRODUCTION - BASE RELATED	A300 P100	-60	-60	0	0	0	0
16	DISTRIBUTION PLANT RELATED	A304 D141	2,787	0	0	1,914	736	62
17	GROSS PLANT RELATED	A306 GP19	1,480	843	10	295	108	9
18	LABOR RELATED	A308 K627	61,321	28,426	13,743	9,104	3,472	293
19	ADJ E- RETAIL RATE CASE EXP	A314 K400	46	0	0	0	0	0
20	ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-819	-380	-184	-122	-46	-4
21	ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	625	356	4	125	46	4
22	ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-887	-411	-199	-132	-50	-4
23	ADJ M- INDUSTRY ASSOC DUES	A322 K627	-6	-3	-1	-1	0	0
24	TOTAL ADMINISTRATIVE & GENERAL	A337	64,487	28,771	13,373	4,301	11,183	360
25	TOTAL O & M EXPENSE	OM31	186,962	69,238	56,251	13,321	30,993	1,432

PROGRESS ENERGY FLORIDA
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O & M EXPENSES	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER		TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
1 METER READING	C300 K410	1,431	0	0	0	1,431		0
2 CUSTOMER RECORDS	C302 K412	0	0	0	483	483		0
3 BILLING	C304 K414	0	0	0	482	482		0
4 SERVICE WORK FOR CONP	C306 K244	0	0	0	0	223		0
5 UNCOLLECTIBLES	C308 K400	0	0	0	455	455		0
6 TOTAL CUSTOMER ACCOUNTING EXP	C317	1,431	0	0	1,420	3,074		0
7 CUSTOMER SERVICE & INFORMATION								
8 TOTAL	C320 K400	0	0	0	81	81		0
9 TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	81	81		0
10 SALES								
11 TOTAL	S300 K400	0	0	0	56	56		0
12 ADJ L- ECONOMIC DEVELOPMENT	S302 K400	0	0	0	-1	-1		0
13 TOTAL SALES EXPENSE	S317	0	0	0	55	55		0
14 ADMINISTRATIVE & GENERAL								
15 PRODUCTION - BASE RELATED	A300 P100	0	0	0	0	-60		0
16 DISTRIBUTION PLANT RELATED	A304 D141	76	0	0	0	2,788		-1
17 GROSS PLANT RELATED	A306 GP19	12	0	0	2	1,481		-1
18 LABOR RELATED	A308 K627	1,379	0	0	776	61,322		-1
19 ADJ E- RETAIL RATE CASE EXP	A314 K400	0	0	0	46	46		0
20 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-18	0	0	-10	-819		0
21 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	5	0	0	1	626		-1
22 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-20	0	0	-11	-887		0
23 ADJ M- INDUSTRY ASSOC DUES	A322 K627	0	0	0	0	-5		-1
24 TOTAL ADMINISTRATIVE & GENERAL	A337	1,434	0	0	804	64,492		-5
25 TOTAL O & M EXPENSE	OM31	3,141	0	0	2,360	186,967		-5

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION DEPRECIATION</u>								
2 BASE	P460 P100	44,715	44,715	0	0	0	0	0
3 INTERMEDIATE	P462 P102	2,949	2,949	0	0	0	0	0
4 PEAKING	P464 P104	6,211	6,211	0	0	0	0	0
5 TOTAL PRODUCTION DEPREC EXP	P481	53,875	53,875	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	295	295	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERMED	T462 T102	10	10	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T464 T104	93	93	0	0	0	0	0
10 TRANSMISSION	T466 T106	9,194	0	0	9,194	0	0	0
11 DISTRIBUTION	T468 T108	268	0	0	0	268	0	0
12 TOTAL TRANS DEPREC EXP	T481	9,860	398	0	9,194	268	0	0
<u>13 DISTRIBUTION DEPRECIATION</u>								
14 PRIMARY	D460 D100	16,027	0	0	0	16,027	0	0
15 SECONDARY	D462 D102	7,387	0	0	0	0	7,387	0
16 SERVICES	D464 D104	472	0	0	0	0	0	472
17 METERS	D466 D106	1,765	0	0	0	0	0	0
18 TOTAL DIST DEPREC EXPENSE	D481	25,651	0	0	0	16,027	7,387	472
<u>19 GENERAL DEPRECIATION</u>								
20 LABOR RELATED	G460 G100	3,938	1,826	883	265	585	223	19
21 RETAIL CUSTOMER RELATED (CSS)	G462 G102	9	0	0	0	0	0	0
22 DISTRIBUTION PRIMARY RELATED	G466 G106	267	0	0	0	267	0	0
23 TOTAL GENERAL DEPREC EXPENSE	G481	4,214	1,826	883	265	852	223	19
24 TOTAL DEPRECIATION EXPENSE	DE41	93,600	56,099	883	9,459	17,147	7,610	491

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DEPRECIATION EXPENSE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION DEPRECIATION</u>							
2 BASE	P460 P100	0	0	0	0	44,715	0
3 INTERMEDIATE	P462 P102	0	0	0	0	2,949	0
4 PEAKING	P464 P104	0	0	0	0	6,211	0
5 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	53,875	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7 GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	0	295	0
8 GEN. STEP-UP XFMR - INTERMED	T462 T102	0	0	0	0	10	0
9 GEN. STEP-UP XFMR - PEAKING	T464 T104	0	0	0	0	93	0
10 TRANSMISSION	T466 T106	0	0	0	0	9,194	0
11 DISTRIBUTION	T468 T108	0	0	0	0	268	0
12 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	9,860	0
<u>13 DISTRIBUTION DEPRECIATION</u>							
14 PRIMARY	D460 D100	0	0	0	0	16,027	0
15 SECONDARY	D462 D102	0	0	0	0	7,387	0
16 SERVICES	D464 D104	0	0	0	0	472	0
17 METERS	D466 D106	1,765	0	0	0	1,765	0
18 TOTAL DIST DEPREC EXPENSE	D481	1,765	0	0	0	25,651	0
<u>19 GENERAL DEPRECIATION</u>							
20 LABOR RELATED	G460 G100	89	0	0	50	3,940	-2
21 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	9	9	0
22 DISTRIBUTION PRIMARY RELATED	G466 G106	0	0	0	0	267	0
23 TOTAL GENERAL DEPREC EXPENSE	G481	89	0	0	59	4,216	-2
24 TOTAL DEPRECIATION EXPENSE	DE41	1,854	0	0	59	93,602	-2

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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 PRODUCTION BASE	L500 K200	15,943	15,943	0	0	0	0	0
4 PRODUCTION INTERMEDIATE	L502 K202	659	659	0	0	0	0	0
5 PRODUCTION PEAKING	L504 K204	1,576	1,576	0	0	0	0	0
6 TRANSMISSION	L506 K220	3,859	0	0	3,859	0	0	0
7 DISTRIBUTION PRIMARY	L508 K240	5,571	0	0	0	5,571	0	0
8 DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	1,893	0	0	0	0	1,746	147
9 DISTRIBUTION METERING	L514 K246	200	0	0	0	0	0	0
10 LABOR RELATED	L516 K627	505	234	113	34	75	29	2
11 TOTAL REAL EST & PROP TAX	L521	30,206	18,412	113	3,893	5,646	1,775	149
12 PAYROLL TAX								
13 TOTAL	L530 K627	4,972	2,305	1,114	335	738	281	24
14 TOTAL PAYROLL TAX	L551	4,972	2,305	1,114	335	738	281	24
15 REVENUE TAXES								
16 TOTAL	L560 R600	59,791	28,335	8,545	7,116	10,571	3,785	292
17 ADJ H- FRANCHISE FEES & GRT	L562 R600	-59,508	-28,201	-8,504	-7,083	-10,521	-3,767	-291
18 RAF CALCULATED ON PRES CL REV	L564 R600	-263	-125	-38	-31	-46	-17	-1
19 UNCOLL EXP CALC ON PRES CL REV	L566 R600	-1,037	-491	-148	-123	-183	-66	-5
20 TOTAL REVENUE TAXES	L581	-1,017	-482	-145	-121	-179	-65	-5
21 TOTAL OTHER TAX & MISC EXPENSE	L591	34,161	20,235	1,082	4,107	6,205	1,991	168
22 OTHER TAXES & MISC EXPENSES								
23 ADJ A- GAIN/LOSS SALE PROPERTY	M600 GP19	-671	-382	-4	-92	-134	-49	-4
24 MISC ALLOWABLE EXPENSES	M621	-671	-382	-4	-92	-134	-49	-4

25 PRELIMINARY SUMMARY

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OTHER TAXES & MISC EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 <u>TAXES OTHER THAN INC & REV</u>							
2 <u>REAL ESTATE & PROPERTY TAX</u>							
3 PRODUCTION BASE	L500 K200	0	0	0	0	15,943	0
4 PRODUCTION INTERMEDIATE	L502 K202	0	0	0	0	659	0
5 PRODUCTION PEAKING	L504 K204	0	0	0	0	1,576	0
6 TRANSMISSION	L506 K220	0	0	0	0	3,859	0
7 DISTRIBUTION PRIMARY	L508 K240	0	0	0	0	5,571	0
8 DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	0	0	0	1,893	0
9 DISTRIBUTION METERING	L514 K246	200	0	0	0	200	0
10 <u>LABOR RELATED</u>	L516 K627	11	0	0	6	504	1
11 TOTAL REAL EST & PROP TAX	L521	211	0	0	6	30,205	1
12 <u>PAYROLL TAX</u>							
13 <u>TOTAL</u>	L530 K627	112	0	0	63	4,972	0
14 TOTAL PAYROLL TAX	L551	112	0	0	63	4,972	0
15 <u>REVENUE TAXES</u>							
16 TOTAL	L560 R600	868	0	0	279	59,791	0
17 ADJ H- FRANCHISE FEES & GRT	L562 R600	-864	0	0	-278	-59,509	1
18 RAF CALCULATED ON PRES CL REV	L564 R600	-4	0	0	-1	-263	0
19 <u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	-15	0	0	-5	-1,036	-1
20 TOTAL REVENUE TAXES	L581	-15	0	0	-5	-1,017	0
21 TOTAL OTHER TAX & MISC EXPENSE	L591	308	0	0	64	34,160	1
22 <u>OTHER TAXES & MISC EXPENSES</u>							
23 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	-5	0	0	-1	-671	0
24 MISC ALLOWABLE EXPENSES	M621	-5	0	0	-1	-671	0

25 PRELIMINARY SUMMARY

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OTHER TAXES & MISC EXPENSES	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 TOTAL O & M EXPENSE	OM31	186,962	69,238	56,251	13,321	30,993	10,231	1,432
2 TOTAL DEPRECIATION EXPENSE	DE41	93,600	56,099	883	9,459	17,147	7,610	491
3 TOTAL OTHER TAX & MISC EXPENSE	L591	34,161	20,235	1,082	4,107	6,205	1,991	168
4 MISC ALLOWABLE EXPENSES	M621	-671	-382	-4	-92	-134	-49	-4
5 TOTAL OP EXP EX INC & REV TAX	OP61	314,052	145,190	58,212	26,795	54,211	19,783	2,087

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OTHER TAXES & MISC EXPENSES	ITEM ALLO	INTERRUPTIBLE				LIGHTING		CUSTOMER		TOTAL		ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT	ISSUE	OTHER	OTHER			
1 TOTAL O & M EXPENSE	OM31	3,141	0	0	2,360	186,967	-5					
2 TOTAL DEPRECIATION EXPENSE	DE41	1,854	0	0	59	93,602	-2					
3 TOTAL OTHER TAX & MISC EXPENSE	L591	308	0	0	64	34,160	1					
4 MISC ALLOWABLE EXPENSES	M621	-5	0	0	-1	-671	0					
5 TOTAL OP EXP EX INC & REV TAX	OP61	5,298	0	0	2,482	314,058	-6					

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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	<u>FEDERAL INCOME TAX</u>								
2	<u>FED INC TAX DEDUCTIONS</u>								
3	<u>INTEREST</u>								
4	TOTAL	Y760 RB91	70,806	33,964	5,406	11,644	13,839	4,765	441
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-21,591	-10,357	-1,648	-3,551	-4,220	-1,453	-134
6	TOTAL OTHER INTEREST EXPENSE	Y781	49,215	23,607	3,758	8,093	9,619	3,312	307
7	TOTAL INTEREST EXPENSE	Y783	49,215	23,607	3,758	8,093	9,619	3,312	307
8	<u>ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-3,828	-2,180	-25	-522	-763	-279	-24
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	-6	-3	0	-1	-1	0	0
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-28,988	-16,505	-191	-3,954	-5,779	-2,111	-178
12	TOTAL ADDITIONS	Y861	-32,822	-18,688	-216	-4,477	-6,543	-2,390	-202
13	NET DEDUCTIONS AND ADDITIONS	Y871	82,037	42,295	3,974	12,570	16,162	5,702	509
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>								
15	<u>FED PROV DEF INC TAX</u>								
16	NET FED DEFERRED INC TAX	Z760 GP19	9,278	5,283	61	1,266	1,850	676	57
17	TOTAL FED PROV DEF IT	Z781	9,278	5,283	61	1,266	1,850	676	57
18	<u>INVESTMENT TAX CREDITS</u>								
19	<u>AMORTIZED INV TAX CREDIT</u>								
20	AMORTIZATION	Z804 GP19	411	234	3	56	82	30	3
21	TOTAL AMORTIZED ITC	Z813	411	234	3	56	82	30	3
22	<u>PRELIMINARY SUMMARY</u>								

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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1 <u>FEDERAL INCOME TAX</u>							
2 <u>FED INC TAX DEDUCTIONS</u>							
3 <u>INTEREST</u>							
4 TOTAL	Y760 RB91	754	0	0	-8	70,805	1
5 <u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	-230	0	0	2	-21,591	0
6 TOTAL OTHER INTEREST EXPENSE	Y781	524	0	0	-6	49,214	1
7 TOTAL INTEREST EXPENSE	Y783	524	0	0	-6	49,214	1
8 <u>ADDITIONS</u>							
9 PERMANENT DIFF - FED & STATE	Y824 GP19	-31	0	0	-5	-3,829	1
10 ADJUSTMENT R -AFUDC DEBT	Y826 GP19	0	0	0	0	-5	-1
11 <u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	-231	0	0	-38	-28,987	-1
12 TOTAL ADDITIONS	Y861	-262	0	0	-43	-32,821	-1
13 NET DEDUCTIONS AND ADDITIONS	Y871	786	0	0	37	82,035	2
14 <u>FEDERAL INCOME TAX ADJUSTMENTS</u>							
15 <u>FED PROV DEF INC TAX</u>							
16 <u>NET FED DEFERRED INC TAX</u>	Z760 GP19	74	0	0	12	9,279	-1
17 TOTAL FED PROV DEF IT	Z781	74	0	0	12	9,279	-1
18 <u>INVESTMENT TAX CREDITS</u>							
19 <u>AMORTIZED INV TAX CREDIT</u>							
20 <u>AMORTIZATION</u>	Z804 GP19	3	0	0	1	412	-1
21 TOTAL AMORTIZED ITC	Z813	3	0	0	1	412	-1
22 <u>PRELIMINARY SUMMARY</u>							

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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 TOTAL FED PROV DEF IT	Z781	9,278	5,283	61	1,266	1,850	676	57
2 TOTAL AMORTIZED ITC	Z813	-411	-234	-3	-56	-82	-30	-3
3 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	8,867	5,049	58	1,210	1,768	646	54
4 FEDERAL INCOME TAX COMPUTATION								
5 RETURN ON RATE BASE	R751	158,543	76,049	12,104	26,073	30,988	10,670	987
6 NET DEDUCTIONS AND ADDITIONS	Y871	-82,037	-42,295	-3,974	-12,570	-16,162	-5,702	-509
7 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	8,867	5,049	58	1,210	1,768	646	54
8 TOTAL STATE PROV DEF IT(410.1)	Z911	1,493	850	10	204	298	109	9
9 BASE FOR FIT COMPUTATION	I865	86,866	39,653	8,198	14,917	16,892	5,723	541
10 FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
11 PRELIM FEDERAL INCOME TAX	I869	46,774	21,352	4,414	8,032	9,096	3,082	291
12 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	8,867	5,049	58	1,210	1,768	646	54
13 NET FED INCOME TAX ALLOWABLE	I879	55,641	26,401	4,472	9,242	10,864	3,728	345
14 FEDERAL INCOME TAX PAYABLE								
15 PRELIM FEDERAL INCOME TAX	I869	46,774	21,352	4,414	8,032	9,096	3,082	291
16 NET FED INCOME TAX PAYABLE	I889	46,774	21,352	4,414	8,032	9,096	3,082	291
17 STATE INCOME TAX								
18 DEDUCTIONS IN ADDITION TO Y871								
19 REMOVE FEDERAL TIMING DIFF	Y890 GP19	-28,988	-16,505	-191	-3,954	-5,779	-2,111	-178
20 STATE TEMPORARY DIFFERENCES	Y892 GP19	27,141	15,454	178	3,702	5,411	1,977	167
21 DEDUCTIONS IN ADD TO Y843	Y911	-1,847	-1,051	-13	-252	-368	-134	-11
22 FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23 STATE INCOME TAX ADJUSTMENTS								
24 STATE PROV DEF INC TAX (410.1)								

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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	TOTAL FED PROV DEF IT	Z781	74	0	0	12	9,279	-1
2	TOTAL AMORTIZED ITC	Z813	-3	-0	-0	-1	-412	1
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	71	0	0	11	8,867	0
4	FEDERAL INCOME TAX COMPUTATION							
5	RETURN ON RATE BASE	R751	1,689	0	0	-17	158,543	0
6	NET DEDUCTIONS AND ADDITIONS	Y871	-786	-0	-0	-37	-82,035	-2
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	71	0	0	11	8,867	0
8	TOTAL STATE PROV DEF IT(410.1)	Z911	12	0	0	2	1,494	-1
9	BASE FOR FIT COMPUTATION	I865	986	0	0	-41	86,869	-3
10	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846		0.53846
11	PRELIM FEDERAL INCOME TAX	I869	531	0	0	-22	46,776	-2
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	71	0	0	11	8,867	0
13	NET FED INCOME TAX ALLOWABLE	I879	602	0	0	-11	55,643	-2
14	FEDERAL INCOME TAX PAYABLE							
15	PRELIM FEDERAL INCOME TAX	I869	531	0	0	-22	46,776	-2
16	NET FED INCOME TAX PAYABLE	I889	531	0	0	-22	46,776	-2
17	STATE INCOME TAX							
18	DEDUCTIONS IN ADDITION TO Y871							
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-231	0	0	-38	-28,987	-1
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	217	0	0	35	27,141	0
21	DEDUCTIONS IN ADD TO Y843	Y911	-14	0	0	-3	-1,846	-1
22	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
23	STATE INCOME TAX ADJUSTMENTS							
24	STATE PROV DEF INC TAX (410.1)							

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 STATE DEFERRED INC TAX	Z890 GP19	1,493	850	10	204	298	109	9
2 TOTAL STATE PROV DEF IT(410.1)	Z911	1,493	850	10	204	298	109	9
3 TOTAL STATE INC TAX ADJUSTMENT	Z957	1,493	850	10	204	298	109	9
4 SUMMARY OF SIT CALCULATION								
5 RETURN ON RATE BASE	R751	158,543	76,049	12,104	26,073	30,988	10,670	987
6 NET FED INCOME TAX ALLOWABLE	I879	55,641	26,401	4,472	9,242	10,864	3,728	345
7 NET DEDUCTIONS AND ADDITIONS	Y871	-82,037	-42,295	-3,974	-12,570	-16,162	-5,702	-509
8 DEDUCTIONS IN ADD TO Y843	Y911	1,847	1,051	13	252	368	134	11
9 TOTAL STATE INC TAX ADJUSTMENT	Z957	1,493	850	10	204	298	109	9
10 BASE FOR SIT COMPUTATION	J965	135,487	62,056	12,625	23,201	26,356	8,939	843
11 SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
12 PRELIMINARY STATE INCOME TAX	J969	7,886	3,612	735	1,350	1,534	520	49
13 TOTAL STATE INC TAX ADJUSTMENT	Z957	1,493	850	10	204	298	109	9
14 NET STATE INCOME TAX ALLOWABLE	J979	9,379	4,462	745	1,554	1,832	629	58
15 STATE INCOME TAX PAYABLE								
16 PRELIMINARY STATE INCOME TAX	J969	7,886	3,612	735	1,350	1,534	520	49
17 NET STATE INCOME TAX PAYABLE	J989	7,886	3,612	735	1,350	1,534	520	49
18 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

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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	STATE DEFERRED INC TAX	Z890 GP19	12	0	0	2	1,494	-1
2	TOTAL STATE PROV DEF IT(410.1)	Z911	12	0	0	2	1,494	-1
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	12	0	0	2	1,494	-1
4	SUMMARY OF SIT CALCULATION							
5	RETURN ON RATE BASE	R751	1,689	0	0	-17	158,543	0
6	NET FED INCOME TAX ALLOWABLE	I879	602	0	0	-11	55,643	-2
7	NET DEDUCTIONS AND ADDITIONS	Y871	-786	-0	-0	-37	-82,035	-2
8	DEDUCTIONS IN ADD TO Y843	Y911	14	-0	-0	3	1,846	1
9	TOTAL STATE INC TAX ADJUSTMENT	Z957	12	0	0	2	1,494	-1
10	BASE FOR SIT COMPUTATION	J965	1,531	0	0	-60	135,491	-4
11	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
12	PRELIMINARY STATE INCOME TAX	J969	89	0	0	-3	7,886	0
13	TOTAL STATE INC TAX ADJUSTMENT	Z957	12	0	0	2	1,494	-1
14	NET STATE INCOME TAX ALLOWABLE	J979	101	0	0	-1	9,380	-1
15	STATE INCOME TAX PAYABLE							
16	PRELIMINARY STATE INCOME TAX	J969	89	0	0	-3	7,886	0
17	NET STATE INCOME TAX PAYABLE	J989	89	0	0	-3	7,886	0
18	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	276	276	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	155	0	0	155	0	0	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	3,847	0	0	0	3,847	0	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	1,152	0	0	0	0	1,152	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	870	0	0	0	0	0	870
7 RATE BASE RELATED	Q010 RB91	5,970	2,864	456	982	1,167	402	37
8 TOTAL REVENUE CREDITS	Q027	12,270	3,140	456	1,137	5,014	1,554	907
9 COST OF SERVICE COMPUTATION								
10 TOTAL OP EXP EX INC & REV TAX	OP61	314,052	145,190	58,212	26,795	54,211	19,783	2,087
11 RETURN ON RATE BASE	R751	158,543	76,049	12,104	26,073	30,988	10,670	987
12 NET FED INCOME TAX ALLOWABLE	I879	55,641	26,401	4,472	9,242	10,864	3,728	345
13 NET STATE INCOME TAX ALLOWABLE	J979	9,379	4,462	745	1,554	1,832	629	58
14 TOTAL REVENUE CREDITS	Q027	-12,270	-3,140	-456	-1,137	-5,014	-1,554	-907
15 SUBTOTAL B	CS03	525,345	248,962	75,077	62,527	92,881	33,256	2,570
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 REVENUE TAX	L033	1,876	889	268	223	332	119	9
18 TOTAL ELECTRIC COST OF SERVICE	CS05	527,221	249,851	75,345	62,750	93,213	33,375	2,579
19 CLASS REVENUES=COST OF SERVICE	R602	527,221	249,850	75,344	62,751	93,212	33,374	2,579
20 TOTAL ELECTRIC COST OF SERVICE	CS05	-527,221	-249,851	-75,345	-62,750	-93,213	-33,375	-2,579
21 EXCESS REVENUES	XREV	0	-1	-1	1	-1	-1	0
22 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794
23 EXCESS TAX	XTAX	1	0	0	0	0	0	0
24 EXCESS RETURN	XRET	-1	-1	-1	1	-1	-1	0

PROGRESS ENERGY FLORIDA
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 REVENUE CREDITS</u>							
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	276	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	155	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	0	3,847	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	0	1,152	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	0	0	0	0	870	0
7 RATE BASE RELATED	Q010 RB91	64	0	0	-1	5,971	-1
8 TOTAL REVENUE CREDITS	Q027	64	0	0	-1	12,271	-1
<u>9 COST OF SERVICE COMPUTATION</u>							
10 TOTAL OP EXP EX INC & REV TAX	OP61	5,298	0	0	2,482	314,058	-6
11 RETURN ON RATE BASE	R751	1,689	0	0	-17	158,543	0
12 NET FED INCOME TAX ALLOWABLE	I879	602	0	0	-11	55,643	-2
13 NET STATE INCOME TAX ALLOWABLE	J979	101	0	0	-1	9,380	-1
14 TOTAL REVENUE CREDITS	Q027	-64	-0	-0	1	-12,271	1
15 SUBTOTAL B	CS03	7,626	0	0	2,454	525,353	-8
16 REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357		0.00000
17 REVENUE TAX	L033	27	0	0	9	1,876	0
18 TOTAL ELECTRIC COST OF SERVICE	CS05	7,653	0	0	2,463	527,229	-8
19 CLASS REVENUES=COST OF SERVICE	R602	7,653	0	0	2,464	527,227	-6
20 TOTAL ELECTRIC COST OF SERVICE	CS05	-7,653	-0	-0	-2,463	-527,229	8
21 EXCESS REVENUES	XREV	0	0	0	1	-2	2
22 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575
23 EXCESS TAX	XTAX	0	0	0	0	0	1
24 EXCESS RETURN	XRET	0	0	0	1	-2	1

PROGRESS ENERGY FLORIDA
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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
ROR, TAX RATES & SPEC FACTORS	ITEM ALLO								
1	<u>RATE OF RETURN</u>								
2	<u>CAPITALIZATION AMOUNTS</u>								
3	LONG TERM DEBT	K100		2,635,632	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4	PREFERRED STOCK	K102		19,866	19,866	19,866	19,866	19,866	19,866
5	COMMON STOCK	K104		3,149,472	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6	SHORT TERM DEBT	K106		43,226	43,226	43,226	43,226	43,226	43,226
7	CUSTOMER DEPOSITS	K108		112,779	112,779	112,779	112,779	112,779	112,779
8	ITC	K110		3,608	3,608	3,608	3,608	3,608	3,608
9	DEFERRED INCOME TAX	K112		389,007	389,007	389,007	389,007	389,007	389,007
10	FAS 109	K114		-114,971	-114,971	-114,971	-114,971	-114,971	-114,971
11	TOTAL	K115		6,238,619	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
12	<u>COST OF CAPITAL</u>								
13	LONG TERM DEBT	K120		0.06442	0.06442	0.06442	0.06442	0.06442	0.06442
14	PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126		0.02024	0.02024	0.02024	0.02024	0.02024	0.02024
17	CUSTOMER DEPOSITS	K128		0.06800	0.06800	0.06800	0.06800	0.06800	0.06800
18	ITC	K130		0.09744	0.09744	0.09744	0.09744	0.09744	0.09744
19	DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	<u>WEIGHTED COST OF CAPITAL</u>								
22	LONG TERM DEBT	K141		0.02722	0.02722	0.02722	0.02722	0.02722	0.02722
23	PREFERRED STOCK	K143		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145		0.06331	0.06331	0.06331	0.06331	0.06331	0.06331
25	SHORT TERM DEBT	K147		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
26	CUSTOMER DEPOSITS	K149		0.00123	0.00123	0.00123	0.00123	0.00123	0.00123
27	ITC	K151		0.00006	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE OF RETURN</u>							
<u>2 CAPITALIZATION AMOUNTS</u>							
3 LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632		2,635,632
4 PREFERRED STOCK	K102	19,866	19,866	19,866	19,866		19,866
5 COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472		3,149,472
6 SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226		43,226
7 CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779		112,779
8 ITC	K110	3,608	3,608	3,608	3,608		3,608
9 DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007		389,007
10 FAS 109	K114	-114,971	-114,971	-114,971	-114,971		-114,971
11 TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619		6,238,619
<u>12 COST OF CAPITAL</u>							
13 LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442		0.06442
14 PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513		0.04513
15 COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540		0.12540
16 SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024		0.02024
17 CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800		0.06800
18 ITC	K130	0.09744	0.09744	0.09744	0.09744		0.09744
19 DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000		0.00000
20 FAS 109	K134	0.00000	0.00000	0.00000	0.00000		0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>							
22 LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722		0.02722
23 PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014		0.00014
24 COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331		0.06331
25 SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014		0.00014
26 CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123		0.00123
27 ITC	K151	0.00006	0.00006	0.00006	0.00006		0.00006
28 DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000		0.00000
29 FAS 109	K155	0.00000	0.00000	0.00000	0.00000		0.00000

PROGRESS ENERGY FLORIDA
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<u>ROR, TAX RATES & SPEC FACTORS</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
2	<u>TAX RATES AND SPECIAL FACTORS</u>								
3	SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	REVENUE TAX RATE	K196		0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
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<u>ROR, TAX RATES & SPEC FACTORS</u>		<u>ITEM ALLO</u>		<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210		0.09210
2	<u>TAX RATES AND SPECIAL FACTORS</u>								
3	SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000		0.00000
4	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000		0.35000
5	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500		0.05500
6	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000		0.00000
7	REVENUE TAX RATE	K196		0.00356	0.00356	0.00356	0.00356		0.00000

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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,635,632	0.42247	0.06442	0.02722
PREFERRED STOCK	19,866	0.00318	0.04513	0.00014
COMMON STOCK	3,149,472	0.50483	0.12540	0.06331
SHORT TERM DEBT	43,226	0.00693	0.02024	0.00014
CUSTOMER DEPOSITS	112,779	0.01808	0.06800	0.00123
ITC	3,608	0.00058	0.09744	0.00006
DEFERRED INCOME TAX	389,007	0.06235	0.00000	0.00000
FAS 109	-114,971	*,*****	0.00000	0.00000
TOTAL	6,238,619	1.00000		0.09210

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 TRANSM AVG 12 CP - % * 1000	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 NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	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 CUST RECORDS/COLL EXP - %*1000	K412	100,000	0	0	0	0	0	0
25 RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26 BILLING/ACTG EXPENSE- % * 1000	K414	100,000	0	0	0	0	0	0
27 RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28 WAGES AND SALARIES								
29 PRODUCTION DEMAND - BASE	K600 K200	20,320	20,320	0	0	0	0	0
30 PRODUCTION DEMAND - INTERMED	K602 K202	2,741	2,741	0	0	0	0	0
31 PRODUCTION DEMAND - PEAKING	K604 K204	2,890	2,890	0	0	0	0	0

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<u>ALLOCATORS</u>	<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>DEMAND, ENERGY & SPEC. ASSIGN.</u>								
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 TRANSM AVG 12 CP - % * 1000	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 NUMBER OF RETAIL CUSTOMERS	K400		0	0	0	1,649,728	1,649,728	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 CUST RECORDS/COLL EXP - %*1000	K412		0	0	0	100,000	100,000	0
25 RATIO TO TOTAL ELECTRIC	K413		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26 BILLING/ACTG EXPENSE- % • 1000	K414		0	0	0	100,000	100,000	0
27 RATIO TO TOTAL ELECTRIC	K415		0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28 <u>WAGES AND SALARIES</u>								
29 PRODUCTION DEMAND - BASE	K600 K200		0	0	0	0	20,320	0
30 PRODUCTION DEMAND - INTERMED	K602 K202		0	0	0	0	2,741	0
31 PRODUCTION DEMAND - PEAKING	K604 K204		0	0	0	0	2,890	0

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PROD ENERGY - ALLOCABLE	K610 K306	12,656	0	12,656	0	0	0	0
2 TRANSMISSION	K612 T121	4,095	227	0	3,802	66	0	0
3 DISTRIBUTION	K614 D141	12,113	0	0	0	8,318	3,197	270
4 TOTAL PTD WAGES & SALARIES	K617	54,815	26,178	12,656	3,802	8,384	3,197	270
5 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.47757	0.23089	0.06936	0.15295	0.05832	0.00493
6 CUSTOMER ACCOUNTING	K620 K667	1,575	0	0	0	0	0	0
7 CUSTOMER SERV & INFO, SALES	K622 K400	32	0	0	0	0	0	0
8 ECCR	K624 K400	49	0	0	0	0	0	0
9 TOTAL PTD CSS WAGES & SALARIES	K627	56,471	26,178	12,656	3,802	8,384	3,197	270
10 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.46357	0.22412	0.06733	0.14847	0.05661	0.00478
11 ADMINISTRATIVE & GENERAL	K630 K627	15,237	7,063	3,415	1,026	2,262	863	73
12 TOTAL WAGES AND SALARIES EXP	K633	71,708	33,241	16,071	4,828	10,646	4,060	343
13 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.46356	0.22412	0.06733	0.14846	0.05662	0.00478
14 WEIGHTED CUST ACCOUNTG EXPENSE								
15 METER READING	K640 K410	1,431	0	0	0	0	0	0
16 CUSTOMER RECORDS	K642 K412	483	0	0	0	0	0	0
17 BILLING	K644 K414	482	0	0	0	0	0	0
18 TOTAL WEIGHTED CUST ACCTNG EXP	K667	2,396	0	0	0	0	0	0
19 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 RECOVERABLE FUEL ENERGY EXP								
21 AMOUNT ALLOCABLE	K672 K306	734,663	0	734,663	0	0	0	0
22 TOTAL RECOV FUEL ENERGY EXP	K697	734,663	0	734,663	0	0	0	0
23 WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24 PR TX DST SEC/SERV/LS EPIS WTD								
25 SECONDARY	K800 K242	196,464	0	0	0	0	196,464	0
26 SERVICES	K802 K244	16,579	0	0	0	0	0	16,579
27 TOTAL	K827	213,043	0	0	0	0	196,464	16,579
28 WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.92218	0.07782

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	0	12,656	0
2 TRANSMISSION	K612 T121	0	0	0	0	4,095	0
3 DISTRIBUTION	K614 D141	329	0	0	0	12,114	-1
4 TOTAL PTD WAGES & SALARIES	K617	329	0	0	0	54,816	-1
5 WTD PTD WAGE & SAL RATIOS	K619	0.00600	0.00000	0.00000	0.00000	1.00002	-0.00002
6 CUSTOMER ACCOUNTING	K620 K667	941	0	0	634	1,575	0
7 CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	32	32	0
8 ECCR	K624 K400	0	0	0	49	49	0
9 TOTAL PTDCSS WAGES & SALARIES	K627	1,270	0	0	715	56,472	-1
10 WTD PTDCSS WAGE & SAL RATIOS	K629	0.02249	0.00000	0.00000	0.01266	1.00002	-0.00002
11 ADMINISTRATIVE & GENERAL	K630 K627	343	0	0	193	15,238	-1
12 TOTAL WAGES AND SALARIES EXP	K633	1,613	0	0	908	71,710	-2
13 WTD WAGE AND SALARY RATIOS	K639	0.02249	0.00000	0.00000	0.01266	1.00003	-0.00003
14 WEIGHTED CUST ACCOUNTG EXPENSE							
15 METER READING	K640 K410	1,431	0	0	0	1,431	0
16 CUSTOMER RECORDS	K642 K412	0	0	0	483	483	0
17 BILLING	K644 K414	0	0	0	482	482	0
18 TOTAL WEIGHTED CUST ACCTNG EXP	K667	1,431	0	0	965	2,396	0
19 WTD RATIOS	K669	0.59725	0.00000	0.00000	0.40275	1.00000	0.00000
20 RECOVERABLE FUEL ENERGY EXP							
21 AMOUNT ALLOCABLE	K672 K306	0	0	0	0	734,663	0
22 TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	0	734,663	0
23 WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24 PR TX DST SEC/SERV/LS EPIS WTD							
25 SECONDARY	K800 K242	0	0	0	0	196,464	0
26 SERVICES	K802 K244	0	0	0	0	16,579	0
27 TOTAL	K827	0	0	0	0	213,043	0
28 WTD RATIOS	K829	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
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	0.05550	0.00000	0.92834	0.01616	0.00000	0.00000
4 WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.80251	0.00000	0.19411	0.00338	0.00000	0.00000
5 WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.68668	0.26390	0.02227
6 WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01939	0.00000	0.32430	0.45244	0.17171	0.01449
7 WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.57758	0.00000	0.13970	0.19490	0.07397	0.00624
8 WTD GROSS G & I PLT RATIOS	G129	1.00000	0.36044	0.17426	0.05235	0.31322	0.04402	0.00372
9 WTD GROSS PLANT RATIOS	GP19	1.00000	0.56939	0.00658	0.13640	0.19936	0.07284	0.00615
10 WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.63838	0.00616	0.09374	0.18054	0.07221	0.00494
<u>11 NET ELECTRIC PLANT</u>								
12 WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05205	0.00000	0.93147	0.01647	0.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.69460	0.24242	0.02333
15 NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01958	0.00000	0.35029	0.43958	0.15126	0.01456
16 WTD NET G & I PLANT RATIOS	G229	1.00000	0.44816	0.21666	0.06509	0.16505	0.05473	0.00461
17 WTD NET PLANT RATIOS	NP29	1.00000	0.51862	0.00688	0.16779	0.21322	0.07330	0.00703
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20 WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.15358	0.73204	0.03679	0.05378	0.01965	0.00166
21 WTD RATIOS	W689	1.00000	0.57731	0.00000	0.13995	0.19470	0.07393	0.00621
22 WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.36256	0.31234	0.06871	0.16447	0.05402	0.00773
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.37052	0.30102	0.07129	0.16585	0.05475	0.00766
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-0.20149	1.43737	-0.01963	-0.12981	-0.03780	-0.00817
<u>25 RATE BASE</u>								
26 WTD NET OCRB RATIOS	RB29	1.00000	0.51381	0.00814	0.17368	0.21175	0.07257	0.00695
27 WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.47968	0.07634	0.16445	0.19545	0.06730	0.00623

28 O & M EXPENSES

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GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>							
2 WTD GROSS PROD PLANT RATIOS	P129	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	0.02715	0.00000	0.00000	0.00000	1.00000	0.00000
6 WTD GROSS TRANS & DIST RATIOS	TD29	0.01766	0.00000	0.00000	0.00000	1.00000	0.00000
7 WTD GROSS PTD PLT RATIOS	PD29	0.00761	0.00000	0.00000	0.00000	1.00000	0.00000
8 WTD GROSS G & I PLT RATIOS	G129	0.01748	0.00000	0.00000	0.03452	1.00001	-0.00001
9 WTD GROSS PLANT RATIOS	GP19	0.00798	0.00000	0.00000	0.00130	1.00000	-0.00000
10 WTD TOTAL DEPREC RES RATIOS	DR19	0.00199	0.00000	0.00000	0.00204	1.00000	-0.00000
<u>11 NET ELECTRIC PLANT</u>							
12 WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249	0.03965	0.00000	0.00000	0.00000	1.00000	0.00000
15 NET TRANS & DIST PLANT RATIOS	NT29	0.02474	0.00000	0.00000	0.00000	1.00000	0.00000
16 WTD NET G & I PLANT RATIOS	G229	0.02173	0.00000	0.00000	0.02395	0.99998	0.00002
17 WTD NET PLANT RATIOS	NP29	0.01239	0.00000	0.00000	0.00076	1.00000	0.00000
<u>18 RATE BASE ADJUSTMENTS</u>							
<u>19 WORKING CAPITAL</u>							
20 WTD MATERIAL & SUPPLY RATIOS	W669	0.00215	0.00000	0.00000	0.00035	1.00000	0.00000
21 WTD RATIOS	W689	0.00734	0.00000	0.00000	0.00000	0.99944	0.00056
22 WTD TOTAL WORKING CASH RATIOS	W729	0.01716	0.00000	0.00000	0.01308	1.00006	-0.00006
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	0.01681	0.00000	0.00000	0.01213	1.00002	-0.00002
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.02184	0.00000	0.00000	-0.01865	0.99998	0.00002
<u>25 RATE BASE</u>							
26 WTD NET OCRB RATIOS	RB29	0.01228	0.00000	0.00000	0.00082	1.00000	0.00000
27 WTD TOTAL RATE BASE RATIOS	RB99	0.01065	0.00000	0.00000	-0.00011	1.00000	0.00000
<u>28 O & M EXPENSES</u>							

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1 WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04978	0.00000	0.93549	0.01473	0.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.73503	0.22292	0.03173
4 WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.07254
5 WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6 WTD A & G EXP RATIOS	A339	1.00000	0.44615	0.20738	0.06670	0.17341	0.06615	0.00558
7 WTD O & M EXP RATIOS	OM39	1.00000	0.37033	0.30087	0.07125	0.16577	0.05472	0.00766
<u>8 DEPRECIATION EXPENSES</u>								
9 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04037	0.00000	0.93245	0.02718	0.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.62481	0.28798	0.01840
12 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.43332	0.20954	0.06289	0.20218	0.05292	0.00451
13 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.59935	0.00943	0.10106	0.18319	0.08130	0.00525
<u>14 OTHER TAXES & MISC EXPENSES</u>								
15 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.60955	0.00374	0.12888	0.18692	0.05876	0.00493
16 WTD PAYROLL TAX RATIOS	L559	1.00000	0.46360	0.22405	0.06738	0.14843	0.05652	0.00483
17 WTD MISC TAX RATIOS	L589	1.00000	0.47394	0.14258	0.11898	0.17601	0.06391	0.00492
18 WTD OTHER TAX RATIOS	L599	1.00000	0.59234	0.03167	0.12022	0.18164	0.05828	0.00492
19 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.56930	0.00596	0.13711	0.19970	0.07303	0.00596
20 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.46231	0.18536	0.08532	0.17262	0.06299	0.00665
<u>21 INCOME TAXES</u>								
22 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.47390	0.14291	0.11902	0.17680	0.06330	0.00489
<u>23 OPERATING EXPENSES</u>								
24 WTD PROD O & M EXP RATIOS	P459	1.00000	0.48256	0.51744	0.00000	0.00000	0.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04978	0.00000	0.93549	0.01473	0.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.73503	0.22292	0.03173
27 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

28 WAGES AND SALARIES (K600-K639)

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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	0.01031	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD CUST ACCT EXP RATIOS	C319	0.46552	0.00000	0.00000	0.46194	1.00000	0.00000
5 WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
6 WTD A & G EXP RATIOS	A339	0.02224	0.00000	0.00000	0.01247	1.00008	-0.00008
7 WTD O & M EXP RATIOS	OM39	0.01680	0.00000	0.00000	0.01262	1.00003	-0.00003
<u>8 DEPRECIATION EXPENSES</u>							
9 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	0.06881	0.00000	0.00000	0.00000	1.00000	0.00000
12 WTD GENERAL DEPREC EXP RATIOS	G489	0.02112	0.00000	0.00000	0.01400	1.00047	-0.00047
13 WTD TOT DEPREC EXP RATIOS	DE49	0.01981	0.00000	0.00000	0.00063	1.00002	-0.00002
<u>14 OTHER TAXES & MISC EXPENSES</u>							
15 WTD REAL EST & PROP TAX RATIOS	L529	0.00699	0.00000	0.00000	0.00020	0.99997	0.00003
16 WTD PAYROLL TAX RATIOS	L559	0.02253	0.00000	0.00000	0.01267	1.00000	0.00000
17 WTD MISC TAX RATIOS	L589	0.01475	0.00000	0.00000	0.00492	1.00000	0.00000
18 WTD OTHER TAX RATIOS	L599	0.00902	0.00000	0.00000	0.00187	0.99997	0.00003
19 WTD MISCELLANEOUS EXP RATIOS	M629	0.00745	0.00000	0.00000	0.00149	1.00000	0.00000
20 WTD OP EXP EX INC & REV RATIOS	OP69	0.01687	0.00000	0.00000	0.00790	1.00002	-0.00002
<u>21 INCOME TAXES</u>							
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.01452	0.00000	0.00000	0.00467	1.00002	-0.00002
<u>23 OPERATING EXPENSES</u>							
24 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	0.01031	0.00000	0.00000	0.00000	1.00000	0.00000
27 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000

28 WAGES AND SALARIES (K600-K639)

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PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.47757	0.23089	0.06936	0.15295	0.05832	0.00493
2 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.46357	0.22412	0.06733	0.14847	0.05661	0.00478
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.46356	0.22412	0.06733	0.14846	0.05662	0.00478
4 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PTD WAGE & SAL RATIOS	K619	0.00600	0.00000	0.00000	0.00000	1.00002	-0.00002
2 WTD PTD CSS WAGE & SAL RATIOS	K629	0.02249	0.00000	0.00000	0.01266	1.00002	-0.00002
3 WTD WAGE AND SALARY RATIOS	K639	0.02249	0.00000	0.00000	0.01266	1.00003	-0.00003
4 WTD RATIOS	K669	0.59725	0.00000	0.00000	0.40275	1.00000	0.00000

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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		TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>							
1 <u>NET INCOME COMPUTATION</u>								
2 CLASS REVENUES=COST OF SERVICE	R600	527,221	249,850	75,344	62,751	93,212	33,374	2,579
3 <u>TOTAL REVENUE CREDITS</u>	Q027	12,270	3,140	456	1,137	5,014	1,554	907
4 <u>TOTAL ELECTRIC REVENUE</u>	CS07	539,491	252,990	75,800	63,888	98,226	34,928	3,486
5 <u>TOTAL OP EXP EX INC & REV TAX</u>	OP61	-314,052	-145,190	-58,212	-26,795	-54,211	-19,783	-2,087
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	-1,876	-889	-268	-223	-332	-119	-9
7 <u>NET INCOME</u>	NI01	223,563	106,911	17,320	36,870	43,683	15,026	1,390
8 <u>ADJUSTMENTS TO NET INCOME</u>								
9 <u>TOTAL INTEREST EXPENSE</u>	Y783	-49,215	-23,607	-3,758	-8,093	-9,619	-3,312	-307
10 <u>TOTAL ADDITIONS</u>	Y861	-32,822	-18,688	-216	-4,477	-6,543	-2,390	-202
11 <u>PRELIMINARY TAXABLE INCOME</u>	TI01	141,526	64,616	13,346	24,300	27,521	9,324	881
12 <u>STATE INCOME TAX COMPUTATION</u>								
13 <u>PRELIMINARY TAXABLE INCOME</u>	TI01	141,526	64,616	13,346	24,300	27,521	9,324	881
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	1,847	1,051	13	252	368	134	11
15 <u>STATE TAXABLE INCOME</u>	SI01	143,373	65,667	13,359	24,552	27,889	9,458	892
16 <u>STATE INCOME TAX PAYABLE</u>								
17 <u>STATE INCOME TAX RATE</u>	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	7,886	3,612	735	1,350	1,534	520	49
19 <u>STATE INC TAX PAYABLE</u>	SP01	7,886	3,612	735	1,350	1,534	520	49
20 <u>SIT ALLOWABLE</u>								
21 <u>STATE INC TAX PAYABLE</u>	SP01	7,886	3,612	735	1,350	1,534	520	49
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	1,493	850	10	204	298	109	9
23 <u>NET STATE INC TAX ALLOWABLE</u>	SA01	9,379	4,462	745	1,554	1,832	629	58
24 <u>FEDERAL INCOME TAX COMPUTATION</u>								
25 <u>PRELIMINARY TAXABLE INCOME</u>	TI01	141,526	64,616	13,346	24,300	27,521	9,324	881
26 <u>STATE INC TAX PAYABLE</u>	SP01	-7,886	-3,612	-735	-1,350	-1,534	-520	-49
27 <u>NET FEDERAL TAXABLE INCOME</u>	FI01	133,640	61,004	12,611	22,950	25,987	8,804	832

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12.CP & 1/13TH AD

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>NET INCOME COMPUTATION</u>							
2 CLASS REVENUES=COST OF SERVICE	R600	7,653	0	0	2,464	527,227	-6
3 <u>TOTAL REVENUE CREDITS</u>	Q027	64	0	0	-1	12,271	-1
4 TOTAL ELECTRIC REVENUE	CS07	7,717	0	0	2,463	539,498	-7
5 TOTAL OP EXP EX INC & REV TAX	OP61	-5,298	-0	-0	-2,482	-314,058	6
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	-27	-0	-0	-9	-1,876	-0
7 NET INCOME	NI01	2,392	0	0	-28	223,564	-1
8 <u>ADJUSTMENTS TO NET INCOME</u>							
9 TOTAL INTEREST EXPENSE	Y783	-524	-0	-0	6	-49,214	-1
10 <u>TOTAL ADDITIONS</u>	Y861	-262	0	0	-43	-32,821	-1
11 PRELIMINARY TAXABLE INCOME	TI01	1,606	0	0	-65	141,529	-3
12 <u>STATE INCOME TAX COMPUTATION</u>							
13 PRELIMINARY TAXABLE INCOME	TI01	1,606	0	0	-65	141,529	-3
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	14	-0	-0	3	1,846	1
15 STATE TAXABLE INCOME	SI01	1,620	0	0	-62	143,375	-2
16 <u>STATE INCOME TAX PAYABLE</u>							
17 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	89	0	0	-3	7,886	0
19 STATE INC TAX PAYABLE	SP01	89	0	0	-3	7,886	0
20 <u>SIT ALLOWABLE</u>							
21 STATE INC TAX PAYABLE	SP01	89	0	0	-3	7,886	0
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	12	0	0	2	1,494	-1
23 NET STATE INC TAX ALLOWABLE	SA01	101	0	0	-1	9,380	-1
24 <u>FEDERAL INCOME TAX COMPUTATION</u>							
25 PRELIMINARY TAXABLE INCOME	TI01	1,606	0	0	-65	141,529	-3
26 <u>STATE INC TAX PAYABLE</u>	SP01	-89	-0	-0	3	-7,886	-0
27 NET FEDERAL TAXABLE INCOME	FI01	1,517	0	0	-62	133,643	-3

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
	ITEM ALLO	ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000
2	PRELIM FIT = FI01 * K190	FT01	46,772	21,351	4,414	8,032	9,095	291
3	TOTAL FED PROV DEF IT	Z781	9,278	5,283	61	1,266	1,850	57
4	TOTAL AMORTIZED ITC	Z813	-411	-234	-3	-56	-82	-3
5	NET FED INC TAX ALLOWABLE	FA01	55,639	26,400	4,472	9,242	10,863	345
6	FEDERAL INCOME TAX PAYABLE							
7	PRELIM FIT = FI01 * K190	FT01	46,772	21,351	4,414	8,032	9,095	291
8	FED INC TAX PAYABLE	FP01	46,772	21,351	4,414	8,032	9,095	291
9	PRELIMINARY SUMMARY							
10	NET INCOME	NI01	223,563	106,911	17,320	36,870	43,683	1,390
11	NET FED INC TAX ALLOWABLE	FA01	-55,639	-26,400	-4,472	-9,242	-10,863	-345
12	NET STATE INC TAX ALLOWABLE	SA01	-9,379	-4,462	-745	-1,554	-1,832	-58
13	OVERALL RETURN EARNED (SCH 14)	RETU	158,545	76,049	12,103	26,074	30,988	987
14	RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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		INTERRUPTIBLE		LIGHTING		CUSTOMER		TOTAL		ALL	
<u>INCOME TAX BASED ON REVENUE</u>		<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT</u>	<u>ISSUE</u>	<u>OTHER</u>	
1	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000				0.35000
2	PRELIM FIT = FI01 * K190	FT01		531	0	0	-22	46,773			-1
3	TOTAL FED PROV DEF IT	Z781		74	0	0	12	9,279			-1
4	<u>TOTAL AMORTIZED ITC</u>	<u>Z813</u>		<u>-3</u>	<u>-0</u>	<u>-0</u>	<u>-1</u>	<u>-412</u>			<u>1</u>
5	NET FED INC TAX ALLOWABLE	FA01		602	0	0	-11	55,640			-1
6 <u>FEDERAL INCOME TAX PAYABLE</u>											
7	<u>PRELIM FIT = FI01 * K190</u>	<u>FT01</u>		<u>531</u>	<u>0</u>	<u>0</u>	<u>-22</u>	<u>46,773</u>			<u>-1</u>
8	FED INC TAX PAYABLE	FP01		531	0	0	-22	46,773			-1
9 <u>PRELIMINARY SUMMARY</u>											
10	NET INCOME	NI01		2,392	0	0	-28	223,564			-1
11	NET FED INC TAX ALLOWABLE	FA01		-602	-0	-0	11	-55,640			1
12	<u>NET STATE INC TAX ALLOWABLE</u>	<u>SA01</u>		<u>-101</u>	<u>-0</u>	<u>-0</u>	<u>1</u>	<u>-9,380</u>			<u>1</u>
13	OVERALL RETURN EARNED (SCH 14)	RETU		1,689	0	0	-16	158,544			1
14	RATE OF RETURN EARNED (SCH 14)	RORX		0.09210	0.00000	0.00000	0.08556	0.09210			0.33333

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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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		380,560	244,261	3,259	57,594	70,075	1,845	15
3 TOTAL DEPRECIATION RESERVE	DR11		-162,873	-116,090	-1,293	-16,779	-26,899	-776	-5
4 TOTAL RATE BASE ADJUSTMENTS	RB71		23,890	165	21,630	2,490	-330	-7	-1
5 TOTAL RATE BASE	RB91		241,577	128,336	23,596	43,305	42,846	1,062	9
6 OPERATING EXPENSES									
7 TOTAL O & M EXPENSE	OM31		27,188	10,759	10,100	2,038	3,948	94	1
8 TOTAL DEPRECIATION EXPENSE	DE41		12,752	8,719	159	1,447	2,183	70	0
9 TOTAL OTHER TAX & MISC EXPENSE	L591		4,823	3,149	195	628	791	18	0
10 MISC ALLOWABLE EXPENSES	M621		-92	-59	-1	-14	-17	0	0
11 TOTAL OP EXP EX INC & REV TAX	OP61		44,671	22,568	10,453	4,099	6,905	182	1
12 NET FED INCOME TAX ALLOWABLE	I879		7,816	4,102	804	1,413	1,385	34	1
13 NET STATE INCOME TAX ALLOWABLE	J979		1,316	693	134	237	233	6	0
14 REVENUE TAX	L033		265	138	48	34	42	1	0
15 TOTAL OPERATING EXPENSE	OPEX		54,068	27,501	11,439	5,783	8,565	223	2
16 RETURN ON RATE BASE	R751		22,250	11,820	2,173	3,988	3,946	98	1
17 TOTAL REVENUE CREDITS	Q027		-1,407	-488	-82	-174	-639	-15	-1
18 TOTAL ELECTRIC COST OF SERVICE	CS05		74,911	38,833	13,530	9,597	11,872	306	2
19 CLASS REVENUES=COST OF SERVICE	R602		74,911	38,833	13,531	9,597	11,872	307	2
20 EXCESS REVENUES	XREV		0	0	1	0	0	1	0
21 TOTAL RETURN EARNED	RETE		22,251	11,820	2,174	3,988	3,946	99	1
22 RATE OF RETURN EARNED	RORE		0.09211	0.09210	0.09213	0.09209	0.09210	0.09322	0.11111
23 TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE		0.12542	0.12541	0.12548	0.12539	0.12540	0.12763	0.16307
25 ALLOWED RETURN ON COM EQUITY	AROE			0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26 CLASS REVENUES=COST OF SERVICE	R600		74,911	38,833	13,531	9,597	11,872	307	2
27 REVENUE INCREASE JUSTIFIED	RIJD		0	0	-1	0	0	-1	0

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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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	1,230	2,271	0	8	380,558	2
3 TOTAL DEPRECIATION RESERVE	DR11	-116	-908	-0	-5	-162,871	-2
4 TOTAL RATE BASE ADJUSTMENTS	RB71	-22	-31	0	-3	23,891	-1
5 TOTAL RATE BASE	RB91	1,092	1,332	0	0	241,578	-1
6 OPERATING EXPENSES							
7 TOTAL O & M EXPENSE	OM31	94	147	0	4	27,185	3
8 TOTAL DEPRECIATION EXPENSE	DE41	105	70	0	0	12,753	-1
9 TOTAL OTHER TAX & MISC EXPENSE	L591	15	22	0	0	4,818	5
10 MISC ALLOWABLE EXPENSES	M621	0	-1	0	0	-92	0
11 TOTAL OP EXP EX INC & REV TAX	OP61	214	238	0	4	44,664	7
12 NET FED INCOME TAX ALLOWABLE	I879	36	44	0	0	7,819	-3
13 NET STATE INCOME TAX ALLOWABLE	J979	6	7	0	0	1,316	0
14 REVENUE TAX	L033	1	1	0	0	265	0
15 TOTAL OPERATING EXPENSE	OPEX	257	290	0	4	54,064	4
16 RETURN ON RATE BASE	R751	101	123	0	0	22,250	0
17 TOTAL REVENUE CREDITS	Q027	-4	-5	-0	-0	-1,408	1
18 TOTAL ELECTRIC COST OF SERVICE	CS05	354	408	0	4	74,906	5
19 CLASS REVENUES=COST OF SERVICE	R602	354	408	0	4	74,908	3
20 EXCESS REVENUES	XREV	0	0	0	0	2	-2
21 TOTAL RETURN EARNED	RETE	101	123	0	0	22,252	-1
22 RATE OF RETURN EARNED	RORE	0.09249	0.09234	0.00000	0.00000	0.09211	1.00000
23 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12618	0.12589	-0.05703	-0.05703	0.12543	1.92382
25 ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540		0.12540
26 CLASS REVENUES=COST OF SERVICE	R600	354	408	0	4	74,908	3
27 REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	-2	2

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
<u>SUMMARY OF RESULTS</u>		<u>ITEM</u> <u>ALLO</u>	<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	PER UNIT PRES REV	RIJP	0.00000	0.00000	-0.00007	0.00000	0.00000	-0.00326	0.00000

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
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<u>SUMMARY OF RESULTS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	-0.00003	0.66667

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ADJs:

			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 PRODUCTION PLANT</u>									
2 BASE	P100 K200		199,979	199,979	0	0	0	0	0
3 INTERMEDIATE	P102 K202		10,323	10,323	0	0	0	0	0
4 PEAKING	P104 K204		24,678	24,678	0	0	0	0	0
5 PRODUCTION PLANT IN SERVICE	P121		234,980	234,980	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7 GEN. STEP-UP XFMR - BASE	T100 K200		2,556	2,556	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERM	T102 K202		88	88	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T104 K204		803	803	0	0	0	0	0
10 TRANSMISSION	T106 K220		56,761	0	0	56,761	0	0	0
11 DISTRIBUTION	T108 K240		822	0	0	0	822	0	0
12 TRANSMISSION PLANT IN SERVICE	T121		61,030	3,447	0	56,761	822	0	0
13 TOTAL PROD & TRANS PLANT	PT21		296,010	238,427	0	56,761	822	0	0
<u>14 DISTRIBUTION PLANT</u>									
15 PRIMARY	D100 K240		65,100	0	0	0	65,100	0	0
16 SECONDARY	D102 K242		1,803	0	0	0	0	1,803	0
17 SERVICES	D104 K244		15	0	0	0	0	0	15
18 METERS	D106 K246		1,172	0	0	0	0	0	0
19 IS CONTROL EQUIPMENT	D110 K252		2,220	0	0	0	0	0	0
20 DISTRIBUTION PLANT IN SERVICE	D141		70,310	0	0	0	65,100	1,803	15
21 TOTAL TRANS & DIST PLANT	TD21		131,340	3,447	0	56,761	65,922	1,803	15
22 TOTAL GROSS PTD PLANT	PD21		366,320	238,427	0	56,761	65,922	1,803	15
<u>23 GENERAL & INTANGIBLE PLANT</u>									
24 LABOR RELATED	G100 K627		18,952	9,523	5,319	1,360	2,498	68	0
25 RETAIL CUSTOMER RELATED (CSS)	G102 K400		7	0	0	0	0	0	0
26 DISTRIBUTION PRIMARY RELATED	G106 K240		2,623	0	0	0	2,623	0	0
27 ADJ D - CAPITAL LEASES	G108 K627		-7,342	-3,689	-2,060	-527	-968	-26	0

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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ADJs:

GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>							
2 BASE	P100 K200	0	0	0	0	199,979	0
3 INTERMEDIATE	P102 K202	0	0	0	0	10,323	0
4 PEAKING	P104 K204	0	0	0	0	24,678	0
5 PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	234,980	0
<u>6 TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T100 K200	0	0	0	0	2,556	0
8 GEN. STEP-UP XFMR - INTERM	T102 K202	0	0	0	0	88	0
9 GEN. STEP-UP XFMR - PEAKING	T104 K204	0	0	0	0	803	0
10 TRANSMISSION	T106 K220	0	0	0	0	56,761	0
11 DISTRIBUTION	T108 K240	0	0	0	0	822	0
12 TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	61,030	0
13 TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	296,010	0
<u>14 DISTRIBUTION PLANT</u>							
15 PRIMARY	D100 K240	0	0	0	0	65,100	0
16 SECONDARY	D102 K242	0	0	0	0	1,803	0
17 SERVICES	D104 K244	0	0	0	0	15	0
18 METERS	D106 K246	1,172	0	0	0	1,172	0
19 IS CONTROL EQUIPMENT	D110 K252	0	2,220	0	0	2,220	0
20 DISTRIBUTION PLANT IN SERVICE	D141	1,172	2,220	0	0	70,310	0
21 TOTAL TRANS & DIST PLANT	TD21	1,172	2,220	0	0	131,340	0
22 TOTAL GROSS PTD PLANT	PD21	1,172	2,220	0	0	366,320	0
<u>23 GENERAL & INTANGIBLE PLANT</u>							
24 LABOR RELATED	G100 K627	94	84	0	2	18,948	4
25 RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	7	7	0
26 DISTRIBUTION PRIMARY RELATED	G106 K240	0	0	0	0	2,623	0
27 ADJ D - CAPITAL LEASES	G108 K627	-36	-33	0	-1	-7,340	-2

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 GENERAL PLANT IN SERVICE	G121	14,240	5,834	3,259	833	4,153	42	0
2 GROSS ELECTRIC PLT IN SERVICE	GP11	380,560	244,261	3,259	57,594	70,075	1,845	15

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>GROSS ELECTRIC PLT IN SERVICE</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	GENERAL PLANT IN SERVICE	G121	58	51	0	8	14,238	2
2	GROSS ELECTRIC PLT IN SERVICE	GP11	1,230	2,271	0	8	380,558	2

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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DEPRECIATION RESERVE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>								
2 BASE	P150 P100	86,681	86,681	0	0	0	0	0
3 INTERMEDIATE	P152 P102	10,325	10,325	0	0	0	0	0
4 PEAKING	P154 P104	15,610	15,610	0	0	0	0	0
5 TOTAL PROD DEPREC RESERVE	P171	112,616	112,616	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7 GEN. STEP-UP XFMR - BASE	T150 T100	898	898	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102	38	38	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104	223	223	0	0	0	0	0
10 TRANSMISSION	T156 T106	16,448	0	0	16,448	0	0	0
11 DISTRIBUTION	T158 T108	229	0	0	0	229	0	0
12 TOTAL TRANS DEPREC RESERVE	T171	17,836	1,159	0	16,448	229	0	0
<u>13 DISTRIBUTION PLANT</u>								
14 PRIMARY	D150 D100	23,579	0	0	0	23,579	0	0
15 SECONDARY	D152 D102	759	0	0	0	0	759	0
16 SERVICES	D154 D104	5	0	0	0	0	0	5
17 METERS	D156 D106	93	0	0	0	0	0	0
18 IS CONTROL EQUIPMENT	D160 K252	888	0	0	0	0	0	0
19 TOTAL DISTRIB DEPREC RESERVE	D191	25,324	0	0	0	23,579	759	5
<u>20 GENERAL & INTANGIBLE PLANT</u>								
21 LABOR RELATED	G150 G100	4,608	2,315	1,293	331	607	17	0
22 RETAIL CUSTOMER RELATED (CSS)	G152 G102	5	0	0	0	0	0	0
23 DISTRIBUTION PRIMARY RELATED	G156 G106	2,484	0	0	0	2,484	0	0
24 TOTAL GENERAL DEPREC RESERVE	G171	7,097	2,315	1,293	331	3,091	17	0
25 TOTAL DEPRECIATION RESERVE	DR11	162,873	116,090	1,293	16,779	26,899	776	5

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION 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
<u>1 PRODUCTION PLANT</u>								
2 BASE	P150	P100	0	0	0	0	86,681	0
3 INTERMEDIATE	P152	P102	0	0	0	0	10,325	0
4 PEAKING	P154	P104	0	0	0	0	15,610	0
5 TOTAL PROD DEPREC RESERVE	P171		0	0	0	0	112,616	0
<u>6 TRANSMISSION PLANT</u>								
7 GEN. STEP-UP XFMR - BASE	T150	T100	0	0	0	0	898	0
8 GEN. STEP-UP XFMR - INTERMED	T152	T102	0	0	0	0	38	0
9 GEN. STEP-UP XFMR - PEAKING	T154	T104	0	0	0	0	223	0
10 TRANSMISSION	T156	T106	0	0	0	0	16,448	0
11 DISTRIBUTION	T158	T108	0	0	0	0	229	0
12 TOTAL TRANS DEPREC RESERVE	T171		0	0	0	0	17,836	0
<u>13 DISTRIBUTION PLANT</u>								
14 PRIMARY	D150	D100	0	0	0	0	23,579	0
15 SECONDARY	D152	D102	0	0	0	0	759	0
16 SERVICES	D154	D104	0	0	0	0	5	0
17 METERS	D156	D106	93	0	0	0	93	0
18 IS CONTROL EQUIPMENT	D160	K252	0	888	0	0	888	0
19 TOTAL DISTRIB DEPREC RESERVE	D191		93	888	0	0	25,324	0
<u>20 GENERAL & INTANGIBLE PLANT</u>								
21 LABOR RELATED	G150	G100	23	20	0	0	4,606	2
22 RETAIL CUSTOMER RELATED (CSS)	G152	G102	0	0	0	5	5	0
23 DISTRIBUTION PRIMARY RELATED	G156	G106	0	0	0	0	2,484	0
24 TOTAL GENERAL DEPREC RESERVE	G171		23	20	0	5	7,095	2
25 TOTAL DEPRECIATION RESERVE	DR11		116	908	0	5	162,871	2

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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NET ELECTRIC PLANT	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>								
2 PRODUCTION PLANT IN SERVICE	P121	234,980	234,980	0	0	0	0	0
3 TOTAL PROD DEPREC RESERVE	P171	-112,616	-112,616	-0	-0	-0	-0	-0
4 NET PRODUCTION PLANT	P221	122,364	122,364	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>								
6 TRANSMISSION PLANT IN SERVICE	T121	61,030	3,447	0	56,761	822	0	0
7 TOTAL TRANS DEPREC RESERVE	T171	-17,836	-1,159	-0	-16,448	-229	-0	-0
8 NET TRANSMISSION PLANT	T221	43,194	2,288	0	40,313	593	0	0
<u>9 DISTRIBUTION PLANT</u>								
10 DISTRIBUTION PLANT IN SERVICE	D141	70,310	0	0	0	65,100	1,803	15
11 TOTAL DISTRIB DEPREC RESERVE	D191	-25,324	-0	-0	-0	-23,579	-759	-5
12 NET DISTRIBUTION PLANT	D241	44,986	0	0	0	41,521	1,044	10
13 NET PTD PLANT	NT31	210,544	124,652	0	40,313	42,114	1,044	10
14 NET TRANS & DIST PLANT	NT21	88,180	2,288	0	40,313	42,114	1,044	10
<u>15 GENERAL & INTANGIBLE PLANT</u>								
16 GENERAL PLANT IN SERVICE	G121	14,240	5,834	3,259	833	4,153	42	0
17 TOTAL GENERAL DEPREC RESERVE	G171	-7,097	-2,315	-1,293	-331	-3,091	-17	-0
18 NET GENERAL & INTANG PLANT	G221	7,143	3,519	1,966	502	1,062	25	0
19 NET ELECTRIC PLANT IN SERVICE	NP21	217,687	128,171	1,966	40,815	43,176	1,069	10

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PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
NET ELECTRIC PLANT	ITEM ALLO	METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 PRODUCTION PLANT							
2 PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	234,980	0
3 TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-112,616	-0
4 NET PRODUCTION PLANT	P221	0	0	0	0	122,364	0
5 TRANSMISSION PLANT							
6 TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	61,030	0
7 TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-17,836	-0
8 NET TRANSMISSION PLANT	T221	0	0	0	0	43,194	0
9 DISTRIBUTION PLANT							
10 DISTRIBUTION PLANT IN SERVICE	D141	1,172	2,220	0	0	70,310	0
11 TOTAL DISTRIB DEPREC RESERVE	D191	-93	-888	-0	-0	-25,324	-0
12 NET DISTRIBUTION PLANT	D241	1,079	1,332	0	0	44,986	0
13 NET PTD PLANT	NT31	1,079	1,332	0	0	210,544	0
14 NET TRANS & DIST PLANT	NT21	1,079	1,332	0	0	88,180	0
15 GENERAL & INTANGIBLE PLANT							
16 GENERAL PLANT IN SERVICE	G121	58	51	0	8	14,238	2
17 TOTAL GENERAL DEPREC RESERVE	G171	-23	-20	-0	-5	-7,095	-2
18 NET GENERAL & INTANG PLANT	G221	35	31	0	3	7,143	0
19 NET ELECTRIC PLANT IN SERVICE	NP21	1,114	1,363	0	3	217,687	0

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	<u>RATE BASE ADJUSTMENTS</u>								
2	<u>ADDITIVE ADJUSTMENTS</u>								
3	<u>PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	944	0	0	944	0	0	0
5	DISTRIBUTION	V226 D100	232	0	0	0	232	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	1,176	0	0	944	232	0	0
7	<u>CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION - BASE	V234 P100	27,010	27,010	0	0	0	0	0
9	PRODUCTION - INTERMEDIATE	V236 P102	41	41	0	0	0	0	0
10	PRODUCTION - PEAKING	V238 P104	106	106	0	0	0	0	0
11	TRANSMISSION	V240 T106	6,176	0	0	6,176	0	0	0
12	DISTRIBUTION	V242 D141	643	0	0	0	595	16	0
13	GENERAL PLANT	V244 G100	1,530	769	429	110	202	5	0
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-25,189	-25,189	0	0	0	0	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-4,493	0	0	-4,493	0	0	0
16	TOTAL RATE BASE CWIP	V255	5,824	2,737	429	1,793	797	21	0
17	TOTAL ADDITIVE ADJUSTMENTS	V289	7,000	2,737	429	2,737	1,029	21	0
18	NET ORIGINAL COST RATE BASE	RB21	224,687	130,908	2,395	43,552	44,205	1,090	10
19	<u>WORKING CAPITAL</u>								
20	<u>MATERIALS AND SUPPLIES</u>								
21	<u>FUEL SUPPLIES</u>								
22	AMOUNT ALLOCABLE	W630 K306	28,400	0	28,400	0	0	0	0
23	TOTAL FUEL STOCKS	W641	28,400	0	28,400	0	0	0	0
24	<u>PLANT MATERIALS & SUPPLIES</u>								

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>RATE BASE ADJUSTMENTS</u>							
2 <u>ADDITIVE ADJUSTMENTS</u>							
3 <u>PLANT HELD FOR FUTURE USE</u>							
4 TRANSMISSION	V224 T106	0	0	0	0	944	0
5 <u>DISTRIBUTION</u>	V226 D100	0	0	0	0	232	0
6 TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	1,176	0
7 <u>CONSTRUCTION WORK IN PROGRESS</u>							
8 PRODUCTION - BASE	V234 P100	0	0	0	0	27,010	0
9 PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	0	41	0
10 PRODUCTION - PEAKING	V238 P104	0	0	0	0	106	0
11 TRANSMISSION	V240 T106	0	0	0	0	6,176	0
12 DISTRIBUTION	V242 D141	11	20	0	0	642	1
13 GENERAL PLANT	V244 G100	8	7	0	0	1,530	0
14 ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	0	-25,189	0
15 <u>ADJ B-ELIGIBLE/AFUDC TRANSM</u>	V248 T106	0	0	0	0	-4,493	0
16 TOTAL RATE BASE CWIP	V255	19	27	0	0	5,823	1
17 TOTAL ADDITIVE ADJUSTMENTS	V289	19	27	0	0	6,999	1
18 NET ORIGINAL COST RATE BASE	RB21	1,133	1,390	0	3	224,686	1
19 <u>WORKING CAPITAL</u>							
20 <u>MATERIALS AND SUPPLIES</u>							
21 <u>FUEL SUPPLIES</u>							
22 <u>AMOUNT ALLOCABLE</u>	W630 K306	0	0	0	0	28,400	0
23 TOTAL FUEL STOCKS	W641	0	0	0	0	28,400	0
24 <u>PLANT MATERIALS & SUPPLIES</u>							

PROGRESS ENERGY FLORIDA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	8,055	5,170	69	1,219	1,483	39	0
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	8,055	5,170	69	1,219	1,483	39	0
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	36,455	5,170	28,469	1,219	1,483	39	0
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	244	159	0	38	44	1	0
6 <u>TOTAL</u>	W687	244	159	0	38	44	1	0
7 <u>OTHER WORKING CAPITAL</u>								
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-249	-160	-2	-38	-46	-1	0
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	7,001	2,770	2,601	525	1,017	24	0
10 <u>TOTAL</u>	W705	6,752	2,610	2,599	487	971	23	0
11 <u>TOTAL WORKING CASH</u>	W721	6,752	2,610	2,599	487	971	23	0
12 <u>MISCELLANEOUS WORKING CAPITAL</u>								
13 <u>WTD O&M EXP</u>	W730 OM39	-12,569	-4,974	-4,669	-942	-1,825	-43	0
14 <u>DA RETAIL</u>	W732 OM39	-13,992	-5,537	-5,198	-1,049	-2,032	-48	-1
15 <u>TOTAL MISC WORK CAPITAL</u>	W747	-26,561	-10,511	-9,867	-1,991	-3,857	-91	-1
16 <u>TOTAL WORKING CAPITAL</u>	WC71	16,890	-2,572	21,201	-247	-1,359	-28	-1
17 <u>PRELIMINARY SUMMARY</u>								
18 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	7,000	2,737	429	2,737	1,029	21	0
19 <u>TOTAL WORKING CAPITAL</u>	WC71	16,890	-2,572	21,201	-247	-1,359	-28	-1
20 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	23,890	165	21,630	2,490	-330	-7	-1
21 <u>RATE BASE CALCULATION</u>								
22 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	217,687	128,171	1,966	40,815	43,176	1,069	10
23 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	23,890	165	21,630	2,490	-330	-7	-1
24 <u>TOTAL RATE BASE</u>	RB91	241,577	128,336	23,596	43,305	42,846	1,062	9

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	26	48	0	0	8,054	1
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	26	48	0	0	8,054	1
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	26	48	0	0	36,454	1
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	1	1	0	0	244	0
6 <u>TOTAL</u>	W687	1	1	0	0	244	0
7 <u>OTHER WORKING CAPITAL</u>							
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-1	-1	0	0	-249	0
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	24	38	0	1	7,000	1
10 <u>TOTAL</u>	W705	23	37	0	1	6,751	1
11 <u>TOTAL WORKING CASH</u>	W721	23	37	0	1	6,751	1
12 <u>MISCELLANEOUS WORKING CAPITAL</u>							
13 <u>WTD O&M EXP</u>	W730 OM39	-43	-68	0	-2	-12,566	-3
14 <u>DA RETAIL</u>	W732 OM39	-48	-76	0	-2	-13,991	-1
15 <u>TOTAL MISC WORK CAPITAL</u>	W747	-91	-144	0	-4	-26,557	-4
16 <u>TOTAL WORKING CAPITAL</u>	WC71	-41	-58	0	-3	16,892	-2
17 <u>PRELIMINARY SUMMARY</u>							
18 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	19	27	0	0	6,999	1
19 <u>TOTAL WORKING CAPITAL</u>	WC71	-41	-58	0	-3	16,892	-2
20 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-22	-31	0	-3	23,891	-1
21 <u>RATE BASE CALCULATION</u>							
22 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	1,114	1,363	0	3	217,687	0
23 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-22	-31	0	-3	23,891	-1
24 <u>TOTAL RATE BASE</u>	RB91	1,092	1,332	0	0	241,578	-1

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>RATE BASE</u>	<u>ITEM</u> <u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
2 RETURN ON RATE BASE	R751	22,250	11,820	2,173	3,988	3,946	98	1

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
2 RETURN ON RATE BASE	R751	101	123	0	0	22,250	0

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>PRODUCTION O & M</u>								
2 <u>PRODUCTION O&M- ENERGY RELATED</u>								
3 NON-RECV FUEL - ALLOCABLE	P302 K306	482	0	482	0	0	0	0
4 DA RETAIL	P308 K306	178	0	178	0	0	0	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	<u>7,039</u>	<u>0</u>	<u>7,039</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 TOTAL ENERGY RELATED	P341	7,699	0	7,699	0	0	0	0
7 <u>PRODUCTION O&M- DEMAND RELATED</u>								
8 BASE	P352 P100	4,643	4,643	0	0	0	0	0
9 INTERMEDIATE	P354 P102	361	361	0	0	0	0	0
10 <u>PEAKING</u>	P356 P104	<u>1,211</u>	<u>1,211</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 TOTAL DEMAND RELATED	P391	6,215	6,215	0	0	0	0	0
12 TOTAL PRODUCTION O & M	P451	13,914	6,215	7,699	0	0	0	0
13 <u>TRANSMISSION O & M</u>								
14 GEN. STEP-UP XFMR - BASE	T300 T100	55	55	0	0	0	0	0
15 GEN. STEP-UP XFMR - INTERMED	T302 T102	2	2	0	0	0	0	0
16 GEN. STEP-UP XFMR - PEAKING	T304 T104	17	17	0	0	0	0	0
17 TRANSMISSION	T306 T106	1,380	0	0	1,380	0	0	0
18 <u>DISTRIBUTION</u>	T308 T108	<u>18</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18</u>	<u>0</u>	<u>0</u>
19 TOTAL TRANSMISSION O & M	T341	1,472	74	0	1,380	18	0	0
20 <u>DISTRIBUTION O & M</u>								
21 PRIMARY	D300 D100	2,505	0	0	0	2,505	0	0
22 SECONDARY	D302 D102	55	0	0	0	0	55	0
23 SERVICES INCL RECON & DISCON	D304 D104	1	0	0	0	0	0	1
24 METERS	D306 D106	16	0	0	0	0	0	0
25 <u>IS CONTROL EQUIPMENT</u>	D310 K252	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
26 TOTAL DISTRIBUTION O & M	D341	2,677	0	0	0	2,505	55	1

27 CUSTOMER ACCOUNTING

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PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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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	482	0
4 DA RETAIL	P308 K306	0	0	0	0	178	0
5 AMOUNT ALLOCABLE	P310 K306	0	0	0	0	7,039	0
6 TOTAL ENERGY RELATED	P341	0	0	0	0	7,699	0
7 PRODUCTION O&M- DEMAND RELATED							
8 BASE	P352 P100	0	0	0	0	4,643	0
9 INTERMEDIATE	P354 P102	0	0	0	0	361	0
10 PEAKING	P356 P104	0	0	0	0	1,211	0
11 TOTAL DEMAND RELATED	P391	0	0	0	0	6,215	0
12 TOTAL PRODUCTION O & M	P451	0	0	0	0	13,914	0
13 TRANSMISSION O & M							
14 GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	55	0
15 GEN. STEP-UP XFMR - INTERMED	T302 T102	0	0	0	0	2	0
16 GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	0	17	0
17 TRANSMISSION	T306 T106	0	0	0	0	1,380	0
18 DISTRIBUTION	T308 T108	0	0	0	0	18	0
19 TOTAL TRANSMISSION O & M	T341	0	0	0	0	1,472	0
20 DISTRIBUTION O & M							
21 PRIMARY	D300 D100	0	0	0	0	2,505	0
22 SECONDARY	D302 D102	0	0	0	0	55	0
23 SERVICES INCL RECON & DISCON	D304 D104	0	0	0	0	1	0
24 METERS	D306 D106	16	0	0	0	16	0
25 IS CONTROL EQUIPMENT	D310 K252	0	100	0	0	100	0
26 TOTAL DISTRIBUTION O & M	D341	16	100	0	0	2,677	0

27 CUSTOMER ACCOUNTING

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PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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		ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>O & M EXPENSES</u>										
1	METER READING	C300	K410	32	0	0	0	0	0	0
2	CUSTOMER RECORDS	C302	K412	1	0	0	0	0	0	0
3	BILLING	C304	K414	1	0	0	0	0	0	0
4	<u>UNCOLLECTIBLES</u>	C308	K400	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5	TOTAL CUSTOMER ACCOUNTING EXP	C317		35	0	0	0	0	0	0
<u>6 ADMINISTRATIVE & GENERAL</u>										
7	PRODUCTION - BASE RELATED	A300	P100	-9	-9	0	0	0	0	0
8	DISTRIBUTION PLANT RELATED	A304	D141	263	0	0	0	244	7	0
9	GROSS PLANT RELATED	A306	GP19	204	131	2	31	38	1	0
10	LABOR RELATED	A308	K627	8,791	4,417	2,467	631	1,159	31	0
11	ADJ G-CORP AIRCRAFT ALLOCATION	A316	K627	-117	-59	-33	-8	-15	0	0
12	ADJ J- INTEREST TAX DEFICIENCY	A318	GP19	86	55	1	13	16	0	0
13	ADJ K- IMAGE BLDG ADVERTISING	A320	K627	-127	-64	-36	-9	-17	0	0
14	<u>ADJ M- INDUSTRY ASSOC DUES</u>	A322	K627	<u>-1</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	TOTAL ADMINISTRATIVE & GENERAL	A337		9,090	4,470	2,401	658	1,425	39	0
16	TOTAL O & M EXPENSE	OM31		27,188	10,759	10,100	2,038	3,948	94	1

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 METER READING	C300 K410	32	0	0	0	32	0
2 CUSTOMER RECORDS	C302 K412	0	0	0	1	1	0
3 BILLING	C304 K414	0	0	0	1	1	0
4 <u>UNCOLLECTIBLES</u>	C308 K400	0	0	0	1	1	0
5 TOTAL CUSTOMER ACCOUNTING EXP	C317	32	0	0	3	35	0
6 <u>ADMINISTRATIVE & GENERAL</u>							
7 PRODUCTION - BASE RELATED	A300 P100	0	0	0	0	-9	0
8 DISTRIBUTION PLANT RELATED	A304 D141	4	8	0	0	263	0
9 GROSS PLANT RELATED	A306 GP19	1	1	0	0	205	-1
10 LABOR RELATED	A308 K627	43	39	0	1	8,788	3
11 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-1	-1	0	0	-117	0
12 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	0	1	0	0	86	0
13 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-1	-1	0	0	-128	1
14 <u>ADJ M- INDUSTRY ASSOC DUES</u>	A322 K627	0	0	0	0	-1	0
15 TOTAL ADMINISTRATIVE & GENERAL	A337	46	47	0	1	9,087	3
16 TOTAL O & M EXPENSE	OM31	94	147	0	4	27,185	3

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PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION DEPRECIATION</u>								
2 BASE	P460 P100	6,950	6,950	0	0	0	0	0
3 INTERMEDIATE	P462 P102	458	458	0	0	0	0	0
4 <u>PEAKING</u>	P464 P104	965	965	0	0	0	0	0
5 TOTAL PRODUCTION DEPREC EXP	P481	8,373	8,373	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	46	46	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	14	14	0	0	0	0	0
10 TRANSMISSION	T466 T106	1,406	0	0	1,406	0	0	0
11 <u>DISTRIBUTION</u>	T468 T108	34	0	0	0	34	0	0
12 TOTAL TRANS DEPREC EXP	T481	1,502	62	0	1,406	34	0	0
<u>13 DISTRIBUTION DEPRECIATION</u>								
14 PRIMARY	D460 D100	2,041	0	0	0	2,041	0	0
15 SECONDARY	D462 D102	68	0	0	0	0	68	0
16 METERS	D466 D106	102	0	0	0	0	0	0
17 <u>IS CONTROL EQUIPMENT</u>	D470 K252	67	0	0	0	0	0	0
18 TOTAL DIST DEPREC EXPENSE	D481	2,278	0	0	0	2,041	68	0
<u>19 GENERAL DEPRECIATION</u>								
20 LABOR RELATED	G460 G100	565	284	159	41	74	2	0
21 <u>DISTRIBUTION PRIMARY RELATED</u>	G466 G106	34	0	0	0	34	0	0
22 TOTAL GENERAL DEPREC EXPENSE	G481	599	284	159	41	108	2	0
23 TOTAL DEPRECIATION EXPENSE	DE41	12,752	8,719	159	1,447	2,183	70	0

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS 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 <u>PRODUCTION DEPRECIATION</u>								
2 BASE	P460	P100	0	0	0	0	6,950	0
3 INTERMEDIATE	P462	P102	0	0	0	0	458	0
4 <u>PEAKING</u>	P464	P104	0	0	0	0	965	0
5 TOTAL PRODUCTION DEPREC EXP	P481		0	0	0	0	8,373	0
6 <u>TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460	T100	0	0	0	0	46	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	14	0
10 <u>TRANSMISSION</u>	T466	T106	0	0	0	0	1,406	0
11 <u>DISTRIBUTION</u>	T468	T108	0	0	0	0	34	0
12 TOTAL TRANS DEPREC EXP	T481		0	0	0	0	1,502	0
13 <u>DISTRIBUTION DEPRECIATION</u>								
14 PRIMARY	D460	D100	0	0	0	0	2,041	0
15 SECONDARY	D462	D102	0	0	0	0	68	0
16 METERS	D466	D106	102	0	0	0	102	0
17 <u>IS CONTROL EQUIPMENT</u>	D470	K252	0	67	0	0	67	0
18 TOTAL DIST DEPREC EXPENSE	D481		102	67	0	0	2,278	0
19 <u>GENERAL DEPRECIATION</u>								
20 LABOR RELATED	G460	G100	3	3	0	0	566	-1
21 <u>DISTRIBUTION PRIMARY RELATED</u>	G466	G106	0	0	0	0	34	0
22 TOTAL GENERAL DEPREC EXPENSE	G481		3	3	0	0	600	-1
23 TOTAL DEPRECIATION EXPENSE	DE41		105	70	0	0	12,753	-1

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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OTHER TAXES & MISC EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 TAXES OTHER THAN INC & REV</u>								
<u>2 REAL ESTATE & PROPERTY TAX</u>								
3 PRODUCTION BASE	L500 K200	2,478	2,478	0	0	0	0	0
4 PRODUCTION INTERMEDIATE	L502 K202	102	102	0	0	0	0	0
5 PRODUCTION PEAKING	L504 K204	245	245	0	0	0	0	0
6 TRANSMISSION	L506 K220	590	0	0	590	0	0	0
7 DISTRIBUTION PRIMARY	L508 K240	710	0	0	0	710	0	0
8 DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	36	0	0	0	0	16	0
9 DISTRIBUTION METERING	L514 K246	12	0	0	0	0	0	0
10 LABOR RELATED	L516 K627	72	36	20	5	9	0	0
11 TOTAL REAL EST & PROP TAX	L521	4,245	2,861	20	595	719	16	0
<u>12 PAYROLL TAX</u>								
13 TOTAL	L530 K627	713	358	200	51	94	3	0
14 TOTAL PAYROLL TAX	L551	713	358	200	51	94	3	0
<u>15 REVENUE TAXES</u>								
16 TOTAL	L560 R600	7,925	4,108	1,431	1,015	1,256	32	0
17 ADJ H- FRANCHISE FEES & GRT	L562 R600	-7,888	-4,089	-1,425	-1,011	-1,250	-32	0
18 RAF CALCULATED ON PRES CL REV	L564 R600	-35	-18	-6	-4	-6	0	0
19 UNCOLL EXP CALC ON PRES CL REV	L566 R600	-137	-71	-25	-18	-22	-1	0
20 TOTAL REVENUE TAXES	L581	-135	-70	-25	-18	-22	-1	0
21 TOTAL OTHER TAX & MISC EXPENSE	L591	4,823	3,149	195	628	791	18	0
<u>22 OTHER TAXES & MISC EXPENSES</u>								
23 ADJ A- GAIN/LOSS SALE PROPERTY	M600 GP19	-92	-59	-1	-14	-17	0	0
24 MISC ALLOWABLE EXPENSES	M621	-92	-59	-1	-14	-17	0	0
<u>25 PRELIMINARY SUMMARY</u>								

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10NF13-000
EXHIBIT:
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ADJs:

OTHER TAXES & MISC EXPENSES		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 <u>TAXES OTHER THAN INC & REV</u>								
2 <u>REAL ESTATE & PROPERTY TAX</u>								
3	PRODUCTION BASE	L500 K200	0	0	0	0	2,478	0
4	PRODUCTION INTERMEDIATE	L502 K202	0	0	0	0	102	0
5	PRODUCTION PEAKING	L504 K204	0	0	0	0	245	0
6	TRANSMISSION	L506 K220	0	0	0	0	590	0
7	DISTRIBUTION PRIMARY	L508 K240	0	0	0	0	710	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	20	0	0	36	0
9	DISTRIBUTION METERING	L514 K246	12	0	0	0	12	0
10	<u>LABOR RELATED</u>	L516 K627	0	0	0	0	70	2
11	TOTAL REAL EST & PROP TAX	L521	12	20	0	0	4,243	2
12 <u>PAYROLL TAX</u>								
13	<u>TOTAL</u>	L530 K627	4	3	0	0	713	0
14	TOTAL PAYROLL TAX	L551	4	3	0	0	713	0
15 <u>REVENUE TAXES</u>								
16	TOTAL	L560 R600	37	43	0	0	7,922	3
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-37	-43	0	0	-7,887	-1
18	RAF CALCULATED ON PRES CL REV	L564 R600	0	0	0	0	-34	-1
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	-1	-1	0	0	-139	2
20	TOTAL REVENUE TAXES	L581	-1	-1	0	0	-138	3
21	TOTAL OTHER TAX & MISC EXPENSE	L591	15	22	0	0	4,818	5
22 <u>OTHER TAXES & MISC EXPENSES</u>								
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	0	-1	0	0	-92	0
24	MISC ALLOWABLE EXPENSES	M621	0	-1	0	0	-92	0

25 PRELIMINARY SUMMARY

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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OTHER TAXES & MISC EXPENSES	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 TOTAL O & M EXPENSE	OM31	27,188	10,759	10,100	2,038	3,948	94	1
2 TOTAL DEPRECIATION EXPENSE	DE41	12,752	8,719	159	1,447	2,183	70	0
3 TOTAL OTHER TAX & MISC EXPENSE	L591	4,823	3,149	195	628	791	18	0
4 MISC ALLOWABLE EXPENSES	M621	-92	-59	-1	-14	-17	0	0
5 TOTAL OP EXP EX INC & REV TAX	OP61	44,671	22,568	10,453	4,099	6,905	182	1

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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OTHER TAXES & MISC EXPENSES		ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL O & M EXPENSE	OM31	94	147	0	4	27,185	3
2	TOTAL DEPRECIATION EXPENSE	DE41	105	70	0	0	12,753	-1
3	TOTAL OTHER TAX & MISC EXPENSE	L591	15	22	0	0	4,818	5
4	MISC ALLOWABLE EXPENSES	M621	0	-1	0	0	-92	0
5	TOTAL OP EXP EX INC & REV TAX	OP61	214	238	0	4	44,664	7

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM</u>	<u>ALLO</u>							
1	<u>FEDERAL INCOME TAX</u>								
2	<u>FED INC TAX DEDUCTIONS</u>								
3	<u>INTEREST</u>								
4	TOTAL	Y760 RB91	9,937	5,279	971	1,781	1,762	44	0
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-3,030	-1,610	-296	-543	-537	-13	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	6,907	3,669	675	1,238	1,225	31	0
7	TOTAL INTEREST EXPENSE	Y783	6,907	3,669	675	1,238	1,225	31	0
8	<u>ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-528	-339	-5	-80	-97	-3	0
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	-1	-1	0	0	0	0	0
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-3,997	-2,565	-34	-605	-736	-19	0
12	TOTAL ADDITIONS	Y861	-4,526	-2,905	-39	-685	-833	-22	0
13	NET DEDUCTIONS AND ADDITIONS	Y871	11,433	6,574	714	1,923	2,058	53	0
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>								
15	<u>FED PROV DEF INC TAX</u>								
16	NET FED DEFERRED INC TAX	Z760 GP19	1,279	821	11	194	236	6	0
17	TOTAL FED PROV DEF IT	Z781	1,279	821	11	194	236	6	0
18	<u>INVESTMENT TAX CREDITS</u>								
19	<u>AMORTIZED INV TAX CREDIT</u>								
20	AMORTIZATION	Z804 GP19	57	37	0	9	10	0	0
21	TOTAL AMORTIZED ITC	Z813	57	37	0	9	10	0	0
22	<u>PRELIMINARY SUMMARY</u>								

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
	ITEM ALLO	METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1	<u>FEDERAL INCOME TAX</u>						
2	<u>FED INC TAX DEDUCTIONS</u>						
3	<u>INTEREST</u>						
4	TOTAL	Y760 RB91	45	55	0	9,937	0
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-14	-17	0	-3,030	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	31	38	0	6,907	0
7	TOTAL INTEREST EXPENSE	Y783	31	38	0	6,907	0
8	<u>ADDITIONS</u>						
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-2	-3	0	-529	1
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	0	0	0	-1	0
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-13	-24	0	-3,996	-1
12	TOTAL ADDITIONS	Y861	-15	-27	0	-4,526	0
13	NET DEDUCTIONS AND ADDITIONS	Y871	46	65	0	11,433	0
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>						
15	<u>FED PROV DEF INC TAX</u>						
16	NET FED DEFERRED INC TAX	Z760 GP19	4	8	0	1,280	-1
17	TOTAL FED PROV DEF IT	Z781	4	8	0	1,280	-1
18	<u>INVESTMENT TAX CREDITS</u>						
19	<u>AMORTIZED INV TAX CREDIT</u>						
20	AMORTIZATION	Z804 GP19	0	0	0	56	1
21	TOTAL AMORTIZED ITC	Z813	0	0	0	56	1
22	<u>PRELIMINARY SUMMARY</u>						

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS 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	TOTAL FED PROV DEF IT	Z781		1,279	821	11	194	236	6	0
2	TOTAL AMORTIZED ITC	Z813		-57	-37	-0	-9	-10	-0	-0
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		1,222	784	11	185	226	6	0
4	FEDERAL INCOME TAX COMPUTATION									
5	RETURN ON RATE BASE	R751		22,250	11,820	2,173	3,988	3,946	98	1
6	NET DEDUCTIONS AND ADDITIONS	Y871		-11,433	-6,574	-714	-1,923	-2,058	-53	-0
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		1,222	784	11	185	226	6	0
8	TOTAL STATE PROV DEF IT(410.1)	Z911		206	132	2	31	38	1	0
9	BASE FOR FIT COMPUTATION	I865		12,245	6,162	1,472	2,281	2,152	52	1
10	FIT FACTOR K190/(1-K190)	I867			0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
11	PRELIM FEDERAL INCOME TAX	I869		6,594	3,318	793	1,228	1,159	28	1
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		1,222	784	11	185	226	6	0
13	NET FED INCOME TAX ALLOWABLE	I879		7,816	4,102	804	1,413	1,385	34	1
14	FEDERAL INCOME TAX PAYABLE									
15	PRELIM FEDERAL INCOME TAX	I869		6,594	3,318	793	1,228	1,159	28	1
16	NET FED INCOME TAX PAYABLE	I889		6,594	3,318	793	1,228	1,159	28	1
17	STATE INCOME TAX									
18	DEDUCTIONS IN ADDITION TO Y871									
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19		-3,997	-2,565	-34	-605	-736	-19	0
20	STATE TEMPORARY DIFFERENCES	Y892 GP19		3,742	2,402	32	566	689	18	0
21	DEDUCTIONS IN ADD TO Y843	Y911		-255	-163	-2	-39	-47	-1	0
22	FIT DEDUCTIBLE FOR SIT	K194			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	STATE INCOME TAX ADJUSTMENTS									
24	STATE PROV DEF INC TAX (410.1)									

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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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	TOTAL FED PROV DEF IT	Z781	4	8	0	0	1,280	-1
2	TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-56	-1
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	4	8	0	0	1,224	-2
4 FEDERAL INCOME TAX COMPUTATION								
5	RETURN ON RATE BASE	R751	101	123	0	0	22,250	0
6	NET DEDUCTIONS AND ADDITIONS	Y871	-46	-65	-0	-0	-11,433	-0
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	4	8	0	0	1,224	-2
8	TOTAL STATE PROV DEF IT(410.1)	Z911	1	1	0	0	206	0
9	BASE FOR FIT COMPUTATION	I865	60	67	0	0	12,247	-2
10	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846		0.53846
11	PRELIM FEDERAL INCOME TAX	I869	32	36	0	0	6,595	-1
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	4	8	0	0	1,224	-2
13	NET FED INCOME TAX ALLOWABLE	I879	36	44	0	0	7,819	-3
14 FEDERAL INCOME TAX PAYABLE								
15	PRELIM FEDERAL INCOME TAX	I869	32	36	0	0	6,595	-1
16	NET FED INCOME TAX PAYABLE	I889	32	36	0	0	6,595	-1
17 STATE INCOME TAX								
18 DEDUCTIONS IN ADDITION TO Y871								
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-13	-24	0	0	-3,996	-1
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	12	22	0	0	3,741	1
21	DEDUCTIONS IN ADD TO Y843	Y911	-1	-2	0	0	-255	0
22	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
23 STATE INCOME TAX ADJUSTMENTS								
24 STATE PROV DEF INC TAX (410.1)								

PROGRESS ENERGY FLORIDA
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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	STATE DEFERRED INC TAX	Z890 GP19	206	132	2	31	38	1	0
2	TOTAL STATE PROV DEF IT(410.1)	Z911	206	132	2	31	38	1	0
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	206	132	2	31	38	1	0
4	SUMMARY OF SIT CALCULATION								
5	RETURN ON RATE BASE	R751	22,250	11,820	2,173	3,988	3,946	98	1
6	NET FED INCOME TAX ALLOWABLE	I879	7,816	4,102	804	1,413	1,385	34	1
7	NET DEDUCTIONS AND ADDITIONS	Y871	-11,433	-6,574	-714	-1,923	-2,058	-53	-0
8	DEDUCTIONS IN ADD TO Y843	Y911	255	163	2	39	47	1	-0
9	TOTAL STATE INC TAX ADJUSTMENT	Z957	206	132	2	31	38	1	0
10	BASE FOR SIT COMPUTATION	J965	19,094	9,643	2,267	3,548	3,358	81	2
11	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
12	PRELIMINARY STATE INCOME TAX	J969	1,110	561	132	206	195	5	0
13	TOTAL STATE INC TAX ADJUSTMENT	Z957	206	132	2	31	38	1	0
14	NET STATE INCOME TAX ALLOWABLE	J979	1,316	693	134	237	233	6	0
15	STATE INCOME TAX PAYABLE								
16	PRELIMINARY STATE INCOME TAX	J969	1,110	561	132	206	195	5	0
17	NET STATE INCOME TAX PAYABLE	J989	1,110	561	132	206	195	5	0
18	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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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	STATE DEFERRED INC TAX	Z890 GP19	1	1	0	0	206	0
2	TOTAL STATE PROV DEF IT(410.1)	Z911	1	1	0	0	206	0
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	1	1	0	0	206	0
4	SUMMARY OF SIT CALCULATION							
5	RETURN ON RATE BASE	R751	101	123	0	0	22,250	0
6	NET FED INCOME TAX ALLOWABLE	I879	36	44	0	0	7,819	-3
7	NET DEDUCTIONS AND ADDITIONS	Y871	-46	-65	-0	-0	-11,433	-0
8	DEDUCTIONS IN ADD TO Y843	Y911	1	2	-0	-0	255	-0
9	TOTAL STATE INC TAX ADJUSTMENT	Z957	1	1	0	0	206	0
10	BASE FOR SIT COMPUTATION	J965	93	105	0	0	19,097	-3
11	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
12	PRELIMINARY STATE INCOME TAX	J969	5	6	0	0	1,110	0
13	TOTAL STATE INC TAX ADJUSTMENT	Z957	1	1	0	0	206	0
14	NET STATE INCOME TAX ALLOWABLE	J979	6	7	0	0	1,316	0
15	STATE INCOME TAX PAYABLE							
16	PRELIMINARY STATE INCOME TAX	J969	5	6	0	0	1,110	0
17	NET STATE INCOME TAX PAYABLE	J989	5	6	0	0	1,110	0
18	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	43	43	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	24	0	0	24	0	0	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	490	0	0	0	490	0	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	11	0	0	0	0	11	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	1	0	0	0	0	0	1
7 <u>RATE BASE RELATED</u>	Q010 RB91	<u>838</u>	<u>445</u>	<u>82</u>	<u>150</u>	<u>149</u>	<u>4</u>	<u>0</u>
8 TOTAL REVENUE CREDITS	Q027	1,407	488	82	174	639	15	1
<u>9 COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	44,671	22,568	10,453	4,099	6,905	182	1
11 RETURN ON RATE BASE	R751	22,250	11,820	2,173	3,988	3,946	98	1
12 NET FED INCOME TAX ALLOWABLE	I879	7,816	4,102	804	1,413	1,385	34	1
13 NET STATE INCOME TAX ALLOWABLE	J979	1,316	693	134	237	233	6	0
14 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-1,407</u>	<u>-488</u>	<u>-82</u>	<u>-174</u>	<u>-639</u>	<u>-15</u>	<u>-1</u>
15 SUBTOTAL B	CS03	74,646	38,695	13,482	9,563	11,830	305	2
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 <u>REVENUE TAX</u>	L033	<u>265</u>	<u>138</u>	<u>48</u>	<u>34</u>	<u>42</u>	<u>1</u>	<u>0</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	74,911	38,833	13,530	9,597	11,872	306	2
19 CLASS REVENUES=COST OF SERVICE	R602	74,911	38,833	13,531	9,597	11,872	307	2
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-74,911</u>	<u>-38,833</u>	<u>-13,530</u>	<u>-9,597</u>	<u>-11,872</u>	<u>-306</u>	<u>-2</u>
21 EXCESS REVENUES	XREV	0	0	1	0	0	1	0
22 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794
23 EXCESS TAX	XTAX	-1	0	0	0	0	0	0
24 EXCESS RETURN	XRET	1	0	1	0	0	1	0

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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>REVENUE CREDITS</u>							
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	43	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	24	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	0	490	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	0	11	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	0	0	0	0	1	0
7 <u>RATE BASE RELATED</u>	Q010 RB91	4	5	0	0	839	-1
8 TOTAL REVENUE CREDITS	Q027	4	5	0	0	1,408	-1
9 <u>COST OF SERVICE COMPUTATION</u>							
10 TOTAL OP EXP EX INC & REV TAX	OP61	214	238	0	4	44,664	7
11 RETURN ON RATE BASE	R751	101	123	0	0	22,250	0
12 NET FED INCOME TAX ALLOWABLE	I879	36	44	0	0	7,819	-3
13 NET STATE INCOME TAX ALLOWABLE	J979	6	7	0	0	1,316	0
14 <u>TOTAL REVENUE CREDITS</u>	Q027	-4	-5	-0	-0	-1,408	1
15 SUBTOTAL B	CS03	353	407	0	4	74,641	5
16 REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357		0.00000
17 <u>REVENUE TAX</u>	L033	1	1	0	0	265	0
18 TOTAL ELECTRIC COST OF SERVICE	CS05	354	408	0	4	74,906	5
19 CLASS REVENUES=COST OF SERVICE	R602	354	408	0	4	74,908	3
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-354	-408	-0	-4	-74,906	-5
21 EXCESS REVENUES	XREV	0	0	0	0	2	-2
22 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575
23 EXCESS TAX	XTAX	0	0	0	0	0	-1
24 EXCESS RETURN	XRET	0	0	0	0	2	-1

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PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>RATE OF RETURN</u>								
2 <u>CAPITALIZATION AMOUNTS</u>								
3 LONG TERM DEBT	K100		2,635,632	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4 PREFERRED STOCK	K102		19,866	19,866	19,866	19,866	19,866	19,866
5 COMMON STOCK	K104		3,149,472	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6 SHORT TERM DEBT	K106		43,226	43,226	43,226	43,226	43,226	43,226
7 CUSTOMER DEPOSITS	K108		112,779	112,779	112,779	112,779	112,779	112,779
8 ITC	K110		3,608	3,608	3,608	3,608	3,608	3,608
9 DEFERRED INCOME TAX	K112		389,007	389,007	389,007	389,007	389,007	389,007
10 FAS 109	K114		-114,971	-114,971	-114,971	-114,971	-114,971	-114,971
11 TOTAL	K115		6,238,619	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
12 <u>COST OF CAPITAL</u>								
13 LONG TERM DEBT	K120		0.06442	0.06442	0.06442	0.06442	0.06442	0.06442
14 PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15 COMMON STOCK	K124		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
16 SHORT TERM DEBT	K126		0.02024	0.02024	0.02024	0.02024	0.02024	0.02024
17 CUSTOMER DEPOSITS	K128		0.06800	0.06800	0.06800	0.06800	0.06800	0.06800
18 ITC	K130		0.09744	0.09744	0.09744	0.09744	0.09744	0.09744
19 DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 FAS 109	K134		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21 <u>WEIGHTED COST OF CAPITAL</u>								
22 LONG TERM DEBT	K141		0.02722	0.02722	0.02722	0.02722	0.02722	0.02722
23 PREFERRED STOCK	K143		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
24 COMMON STOCK	K145		0.06331	0.06331	0.06331	0.06331	0.06331	0.06331
25 SHORT TERM DEBT	K147		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
26 CUSTOMER DEPOSITS	K149		0.00123	0.00123	0.00123	0.00123	0.00123	0.00123
27 ITC	K151		0.00006	0.00006	0.00006	0.00006	0.00006	0.00006
28 DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29 FAS 109	K155		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE OF RETURN</u>							
<u>2 CAPITALIZATION AMOUNTS</u>							
3 LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632		2,635,632
4 PREFERRED STOCK	K102	19,866	19,866	19,866	19,866		19,866
5 COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472		3,149,472
6 SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226		43,226
7 CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779		112,779
8 ITC	K110	3,608	3,608	3,608	3,608		3,608
9 DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007		389,007
10 FAS 109	K114	-114,971	-114,971	-114,971	-114,971		-114,971
11 TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619		6,238,619
<u>12 COST OF CAPITAL</u>							
13 LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442		0.06442
14 PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513		0.04513
15 COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540		0.12540
16 SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024		0.02024
17 CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800		0.06800
18 ITC	K130	0.09744	0.09744	0.09744	0.09744		0.09744
19 DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000		0.00000
20 FAS 109	K134	0.00000	0.00000	0.00000	0.00000		0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>							
22 LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722		0.02722
23 PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014		0.00014
24 COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331		0.06331
25 SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014		0.00014
26 CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123		0.00123
27 ITC	K151	0.00006	0.00006	0.00006	0.00006		0.00006
28 DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000		0.00000
29 FAS 109	K155	0.00000	0.00000	0.00000	0.00000		0.00000

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
2 TAX RATES AND SPECIAL FACTORS								
3 SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6 FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7 REVENUE TAX RATE	K196		0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
2 TAX RATES AND SPECIAL FACTORS							
3 SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000		0.00000
4 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
5 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
6 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
7 REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356		0.00000

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,635,632	0.42247	0.06442	0.02722
PREFERRED STOCK	19,866	0.00318	0.04513	0.00014
COMMON STOCK	3,149,472	0.50483	0.12540	0.06331
SHORT TERM DEBT	43,226	0.00693	0.02024	0.00014
CUSTOMER DEPOSITS	112,779	0.01808	0.06800	0.00123
ITC	3,608	0.00058	0.09744	0.00006
DEFERRED INCOME TAX	389,007	0.06235	0.00000	0.00000
<u>FAS 109</u>	<u>-114,971</u>	<u>*.*****</u>	0.00000	<u>0.00000</u>
TOTAL	6,238,619	1.00000		0.09210

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PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 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 TRANSM AVG 12 CP - % * 1000	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	148	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 NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	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	3,158	3,158	0	0	0	0	0

PROGRESS ENERGY FLORIDA
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 <u>DEMAND, ENERGY & SPEC. ASSIGN.</u>							
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 TRANSM AVG 12 CP - % * 1000	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	148	0	0	148	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 NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	1,649,728	1,649,728	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 <u>WAGES AND SALARIES</u>							
31 PRODUCTION DEMAND - BASE	K600 K200	0	0	0	0	3,158	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 PRODUCTION DEMAND - INTERMED	K602 K202	426	426	0	0	0	0	0
2 PRODUCTION DEMAND - PEAKING	K604 K204	449	449	0	0	0	0	0
3 PROD ENERGY - ALLOCABLE	K610 K306	2,272	0	2,272	0	0	0	0
4 TRANSMISSION	K612 T121	625	35	0	581	8	0	0
5 DISTRIBUTION	K614 D141	1,144	0	0	0	1,059	29	0
6 TOTAL PTD WAGES & SALARIES	K617	8,074	4,068	2,272	581	1,067	29	0
7 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.50384	0.28140	0.07196	0.13215	0.00359	0.00000
8 CUSTOMER ACCOUNTING	K620 K667	22	0	0	0	0	0	0
9 TOTAL PTDCSS WAGES & SALARIES	K627	8,096	4,068	2,272	581	1,067	29	0
10 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.50247	0.28063	0.07176	0.13179	0.00358	0.00000
11 ADMINISTRATIVE & GENERAL	K630 K627	2,184	1,097	613	157	288	8	0
12 TOTAL WAGES AND SALARIES EXP	K633	10,280	5,165	2,885	738	1,355	37	0
13 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.50243	0.28064	0.07179	0.13181	0.00360	0.00000
14 WEIGHTED CUST ACCOUNTG EXPENSE								
15 METER READING	K640 K410	32	0	0	0	0	0	0
16 CUSTOMER RECORDS	K642 K412	1	0	0	0	0	0	0
17 BILLING	K644 K414	1	0	0	0	0	0	0
18 TOTAL WEIGHTED CUST ACCTNG EXP	K667	34	0	0	0	0	0	0
19 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 RECOVERABLE FUEL ENERGY EXP								
21 AMOUNT ALLOCABLE	K672 K306	131,906	0	131,906	0	0	0	0
22 TOTAL RECOV FUEL ENERGY EXP	K697	131,906	0	131,906	0	0	0	0
23 WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24 PR TX DST SEC/SERV/LS EPIS WTD								
25 SECONDARY	K800 K242	1,803	0	0	0	0	1,803	0
26 SERVICES	K802 K244	15	0	0	0	0	0	15
27 IS EQUIP	K806 K252	2,220	0	0	0	0	0	0
28 TOTAL	K827	4,038	0	0	0	0	1,803	15
29 WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.44651	0.00371

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ADJs:

ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	0	426	0
2 PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	0	449	0
3 PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	0	2,272	0
4 TRANSMISSION	K612 T121	0	0	0	0	624	1
5 DISTRIBUTION	K614 D141	19	36	0	0	1,143	1
6 TOTAL PTD WAGES & SALARIES	K617	19	36	0	0	8,072	2
7 WTD PTD WAGE & SAL RATIOS	K619	0.00235	0.00446	0.00000	0.00000	0.99975	0.00025
8 CUSTOMER ACCOUNTING	K620 K667	21	0	0	1	22	0
9 TOTAL PTD CSS WAGES & SALARIES	K627	40	36	0	1	8,094	2
10 WTD PTD CSS WAGE & SAL RATIOS	K629	0.00494	0.00445	0.00000	0.00012	0.99975	0.00025
11 ADMINISTRATIVE & GENERAL	K630 K627	11	10	0	0	2,184	0
12 TOTAL WAGES AND SALARIES EXP	K633	51	46	0	1	10,278	2
13 WTD WAGE AND SALARY RATIOS	K639	0.00496	0.00447	0.00000	0.00010	0.99981	0.00019
14 WEIGHTED CUST ACCOUNTG EXPENSE							
15 METER READING	K640 K410	32	0	0	0	32	0
16 CUSTOMER RECORDS	K642 K412	0	0	0	1	1	0
17 BILLING	K644 K414	0	0	0	1	1	0
18 TOTAL WEIGHTED CUST ACCTNG EXP	K667	32	0	0	2	34	0
19 WTD RATIOS	K669	0.94118	0.00000	0.00000	0.05882	1.00000	0.00000
20 RECOVERABLE FUEL ENERGY EXP							
21 AMOUNT ALLOCABLE	K672 K306	0	0	0	0	131,906	0
22 TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	0	131,906	0
23 WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24 PR TX DST SEC/SERV/LS EPIS WTD							
25 SECONDARY	K800 K242	0	0	0	0	1,803	0
26 SERVICES	K802 K244	0	0	0	0	15	0
27 IS EQUIP	K806 K252	0	2,220	0	0	2,220	0
28 TOTAL	K827	0	2,220	0	0	4,038	0
29 WTD RATIOS	K829	0.00000	0.54978	0.00000	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10NF13-000
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<u>ALLOCATORS</u>	<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
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PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>ALLOCATORS</u>	<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE</u> <u>EQUIPMENT</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>CUSTOMER</u> <u>BILLING/INFO</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
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PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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WEIGHTED RATIOS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>									
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	0.05648	0.00000	0.93005	0.01347	0.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.80547	0.00000	0.19175	0.00278	0.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.92590	0.02564	0.00021
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.02624	0.00000	0.43217	0.50192	0.01373	0.00011
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.65087	0.00000	0.15495	0.17996	0.00492	0.00004
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.40969	0.22886	0.05850	0.29164	0.00295	0.00000
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.64185	0.00856	0.15134	0.18414	0.00485	0.00004
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.71276	0.00794	0.10302	0.16515	0.00476	0.00003
<u>11 NET ELECTRIC PLANT</u>									
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05297	0.00000	0.93330	0.01373	0.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.92298	0.02321	0.00022
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.02595	0.00000	0.45717	0.47759	0.01184	0.00011
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.49265	0.27523	0.07028	0.14868	0.00350	0.00000
17	WTD NET PLANT RATIOS	NP29	1.00000	0.58879	0.00903	0.18749	0.19834	0.00491	0.00005
<u>18 RATE BASE ADJUSTMENTS</u>									
<u>19 WORKING CAPITAL</u>									
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.14182	0.78094	0.03344	0.04068	0.00107	0.00000
21	WTD RATIOS	W689	1.00000	0.65164	0.00000	0.15574	0.18033	0.00410	0.00000
22	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.38655	0.38492	0.07213	0.14381	0.00341	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.39573	0.37148	0.07496	0.14521	0.00343	0.00004
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-0.15228	1.25524	-0.01462	-0.08046	-0.00166	-0.00006
<u>25 RATE BASE</u>									
26	WTD NET OCRB RATIOS	RB29	1.00000	0.58262	0.01066	0.19383	0.19674	0.00485	0.00004
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.53124	0.09767	0.17926	0.17736	0.00440	0.00004

28 O & M EXPENSES

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PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>							
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	0.01667	0.03157	0.00000	0.00000	1.00000	0.00000
6 WTD GROSS TRANS & DIST RATIOS	TD29	0.00892	0.01690	0.00000	0.00000	1.00000	0.00000
7 WTD GROSS PTD PLT RATIOS	PD29	0.00320	0.00606	0.00000	0.00000	1.00000	0.00000
8 WTD GROSS G & I PLT RATIOS	G129	0.00407	0.00358	0.00000	0.00056	0.99986	0.00014
9 WTD GROSS PLANT RATIOS	GP19	0.00323	0.00597	0.00000	0.00002	0.99999	0.00001
10 WTD TOTAL DEPREC RES RATIOS	DR19	0.00071	0.00557	0.00000	0.00003	0.99999	0.00001
<u>11 NET ELECTRIC PLANT</u>							
12 WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249	0.02399	0.02961	0.00000	0.00000	1.00000	0.00000
15 NET TRANS & DIST PLANT RATIOS	NT29	0.01224	0.01511	0.00000	0.00000	1.00000	0.00000
16 WTD NET G & I PLANT RATIOS	G229	0.00490	0.00434	0.00000	0.00042	1.00000	0.00000
17 WTD NET PLANT RATIOS	NP29	0.00512	0.00626	0.00000	0.00001	1.00000	0.00000
<u>18 RATE BASE ADJUSTMENTS</u>							
<u>19 WORKING CAPITAL</u>							
20 WTD MATERIAL & SUPPLY RATIOS	W669	0.00071	0.00132	0.00000	0.00000	0.99997	0.00003
21 WTD RATIOS	W689	0.00410	0.00410	0.00000	0.00000	1.00000	0.00000
22 WTD TOTAL WORKING CASH RATIOS	W729	0.00341	0.00548	0.00000	0.00015	0.99985	0.00015
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00343	0.00542	0.00000	0.00015	0.99985	0.00015
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.00243	-0.00343	0.00000	-0.00018	1.00012	-0.00012
<u>25 RATE BASE</u>							
26 WTD NET OCRB RATIOS	RB29	0.00504	0.00619	0.00000	0.00001	1.00000	0.00000
27 WTD TOTAL RATE BASE RATIOS	RB99	0.00452	0.00551	0.00000	0.00000	1.00000	-0.00000

28 O & M EXPENSES

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PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.05027	0.00000	0.93750	0.01223	0.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.93575	0.02055	0.00037
4 WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5 WTD A & G EXP RATIOS	A339	1.00000	0.49175	0.26414	0.07239	0.15677	0.00429	0.00000
6 WTD O & M EXP RATIOS	OM39	1.00000	0.39573	0.37149	0.07496	0.14521	0.00346	0.00004
<u>7 DEPRECIATION EXPENSES</u>								
8 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04128	0.00000	0.93609	0.02264	0.00000	0.00000
10 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.89596	0.02985	0.00000
11 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.47412	0.26544	0.06845	0.18030	0.00334	0.00000
12 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.68374	0.01247	0.11347	0.17119	0.00549	0.00000
<u>13 OTHER TAXES & MISC EXPENSES</u>								
14 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.67397	0.00471	0.14016	0.16938	0.00377	0.00000
15 WTD PAYROLL TAX RATIOS	L559	1.00000	0.50210	0.28050	0.07153	0.13184	0.00421	0.00000
16 WTD MISC TAX RATIOS	L589	1.00000	0.51852	0.18519	0.13333	0.16296	0.00741	0.00000
17 WTD OTHER TAX RATIOS	L599	1.00000	0.65291	0.04043	0.13021	0.16401	0.00373	0.00000
18 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.64130	0.01087	0.15217	0.18478	0.00000	0.00000
19 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.50520	0.23400	0.09176	0.15457	0.00407	0.00002
<u>20 INCOME TAXES</u>								
21 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.51839	0.18061	0.12811	0.15848	0.00408	0.00003
<u>22 OPERATING EXPENSES</u>								
23 WTD PROD O & M EXP RATIOS	P459	1.00000	0.44667	0.55333	0.00000	0.00000	0.00000	0.00000
24 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.05027	0.00000	0.93750	0.01223	0.00000	0.00000
25 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.93575	0.02055	0.00037
<u>26 WAGES AND SALARIES (K600-K639)</u>								
27 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.50384	0.28140	0.07196	0.13215	0.00359	0.00000

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	0.00598	0.03736	0.00000	0.00000	1.00000	0.00000
4 WTD CUST ACCT EXP RATIOS	C319	0.91429	0.00000	0.00000	0.08571	1.00000	0.00000
5 WTD A & G EXP RATIOS	A339	0.00506	0.00517	0.00000	0.00011	0.99967	0.00033
6 WTD O & M EXP RATIOS	OM39	0.00346	0.00541	0.00000	0.00015	0.99989	0.00011
<u>7 DEPRECIATION EXPENSES</u>							
8 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
9 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 WTD DIST DEPREC EXP RATIOS	D489	0.04478	0.02941	0.00000	0.00000	1.00000	0.00000
11 WTD GENERAL DEPREC EXP RATIOS	G489	0.00501	0.00501	0.00000	0.00000	1.00167	-0.00167
12 WTD TOT DEPREC EXP RATIOS	DE49	0.00823	0.00549	0.00000	0.00000	1.00008	-0.00008
<u>13 OTHER TAXES & MISC EXPENSES</u>							
14 WTD REAL EST & PROP TAX RATIOS	L529	0.00283	0.00471	0.00000	0.00000	0.99953	0.00047
15 WTD PAYROLL TAX RATIOS	L559	0.00561	0.00421	0.00000	0.00000	1.00000	0.00000
16 WTD MISC TAX RATIOS	L589	0.00741	0.00741	0.00000	0.00000	1.02222	-0.02222
17 WTD OTHER TAX RATIOS	L599	0.00311	0.00456	0.00000	0.00000	0.99896	0.00104
18 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.01087	0.00000	0.00000	1.00000	0.00000
19 WTD OP EXP EX INC & REV RATIOS	OP69	0.00479	0.00533	0.00000	0.00009	0.99984	0.00016
<u>20 INCOME TAXES</u>							
21 WTD TOTAL ELECTRIC REVENUE	CS09	0.00473	0.00545	0.00000	0.00005	0.99993	0.00007
<u>22 OPERATING EXPENSES</u>							
23 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25 WTD DIST O & M EXP RATIOS	D349	0.00598	0.03736	0.00000	0.00000	1.00000	0.00000
<u>26 WAGES AND SALARIES (K600-K639)</u>							
27 WTD PTD WAGE & SAL RATIOS	K619	0.00235	0.00446	0.00000	0.00000	0.99975	0.00025

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.50247	0.28063	0.07176	0.13179	0.00358	0.00000
2 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.50243	0.28064	0.07179	0.13181	0.00360	0.00000
3 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>INTERRUPTIBLE</u>		<u>LIGHTING</u>	<u>CUSTOMER</u>	<u>TOTAL</u>	<u>ALL</u>
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00494	0.00445	0.00000	0.00012	0.99975	0.00025
2 WTD WAGE AND SALARY RATIOS	K639	0.00496	0.00447	0.00000	0.00010	0.99981	0.00019
3 WTD RATIOS	K669	0.94118	0.00000	0.00000	0.05882	1.00000	0.00000

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
INCOME TAX BASED ON REVENUE	ITEM ALLO	ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 NET INCOME COMPUTATION								
2 CLASS REVENUES=COST OF SERVICE	R600	74,911	38,833	13,531	9,597	11,872	307	2
3 TOTAL REVENUE CREDITS	Q027	1,407	488	82	174	639	15	1
4 TOTAL ELECTRIC REVENUE	CS07	76,318	39,321	13,613	9,771	12,511	322	3
5 TOTAL OP EXP EX INC & REV TAX	OP61	-44,671	-22,568	-10,453	-4,099	-6,905	-182	-1
6 FIRM SERVICE REVENUE TAX	RTXP	-265	-138	-48	-34	-42	-1	-0
7 NET INCOME	NI01	31,382	16,615	3,112	5,638	5,564	139	2
8 ADJUSTMENTS TO NET INCOME								
9 TOTAL INTEREST EXPENSE	Y783	-6,907	-3,669	-675	-1,238	-1,225	-31	-0
10 TOTAL ADDITIONS	Y861	-4,526	-2,905	-39	-685	-833	-22	0
11 PRELIMINARY TAXABLE INCOME	TI01	19,949	10,041	2,398	3,715	3,506	86	2
12 STATE INCOME TAX COMPUTATION								
13 PRELIMINARY TAXABLE INCOME	TI01	19,949	10,041	2,398	3,715	3,506	86	2
14 DEDUCTIONS IN ADD TO Y843	Y911	255	163	2	39	47	1	-0
15 STATE TAXABLE INCOME	SI01	20,204	10,204	2,400	3,754	3,553	87	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	1,110	561	132	206	195	5	0
19 STATE INC TAX PAYABLE	SP01	1,110	561	132	206	195	5	0
20 SIT ALLOWABLE								
21 STATE INC TAX PAYABLE	SP01	1,110	561	132	206	195	5	0
22 TOTAL STATE PROV DEF IT(410.1)	Z911	206	132	2	31	38	1	0
23 NET STATE INC TAX ALLOWABLE	SA01	1,316	693	134	237	233	6	0
24 FEDERAL INCOME TAX COMPUTATION								
25 PRELIMINARY TAXABLE INCOME	TI01	19,949	10,041	2,398	3,715	3,506	86	2
26 STATE INC TAX PAYABLE	SP01	-1,110	-561	-132	-206	-195	-5	-0
27 NET FEDERAL TAXABLE INCOME	FI01	18,839	9,480	2,266	3,509	3,311	81	2

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>NET INCOME COMPUTATION</u>							
2 CLASS REVENUES=COST OF SERVICE	R600	354	408	0	4	74,908	3
3 <u>TOTAL REVENUE CREDITS</u>	Q027	4	5	0	0	1,408	-1
4 TOTAL ELECTRIC REVENUE	CS07	358	413	0	4	76,316	2
5 TOTAL OP EXP EX INC & REV TAX	OP61	-214	-238	-0	-4	-44,664	-7
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	-1	-1	-0	-0	-265	-0
7 NET INCOME	NI01	143	174	0	0	31,387	-5
8 <u>ADJUSTMENTS TO NET INCOME</u>							
9 TOTAL INTEREST EXPENSE	Y783	-31	-38	-0	-0	-6,907	-0
10 <u>TOTAL ADDITIONS</u>	Y861	-15	-27	0	0	-4,526	0
11 PRELIMINARY TAXABLE INCOME	TI01	97	109	0	0	19,954	-5
12 <u>STATE INCOME TAX COMPUTATION</u>							
13 PRELIMINARY TAXABLE INCOME	TI01	97	109	0	0	19,954	-5
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	1	2	-0	-0	255	-0
15 STATE TAXABLE INCOME	SI01	98	111	0	0	20,209	-5
16 <u>STATE INCOME TAX PAYABLE</u>							
17 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	5	6	0	0	1,110	0
19 STATE INC TAX PAYABLE	SP01	5	6	0	0	1,110	0
20 <u>SIT ALLOWABLE</u>							
21 STATE INC TAX PAYABLE	SP01	5	6	0	0	1,110	0
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	1	1	0	0	206	0
23 NET STATE INC TAX ALLOWABLE	SA01	6	7	0	0	1,316	0
24 <u>FEDERAL INCOME TAX COMPUTATION</u>							
25 PRELIMINARY TAXABLE INCOME	TI01	97	109	0	0	19,954	-5
26 <u>STATE INC TAX PAYABLE</u>	SP01	-5	-6	-0	-0	-1,110	-0
27 NET FEDERAL TAXABLE INCOME	FI01	92	103	0	0	18,844	-5

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
2 PRELIM FIT = FI01 * K190	FT01	6,593	3,318	793	1,228	1,159	28	1
3 TOTAL FED PROV DEF IT	Z781	1,279	821	11	194	236	6	0
4 TOTAL AMORTIZED ITC	Z813	-57	-37	-0	-9	-10	-0	-0
5 NET FED INC TAX ALLOWABLE	FA01	7,815	4,102	804	1,413	1,385	34	1
6 FEDERAL INCOME TAX PAYABLE								
7 PRELIM FIT = FI01 * K190	FT01	6,593	3,318	793	1,228	1,159	28	1
8 FED INC TAX PAYABLE	FP01	6,593	3,318	793	1,228	1,159	28	1
9 PRELIMINARY SUMMARY								
10 NET INCOME	NI01	31,382	16,615	3,112	5,638	5,564	139	2
11 NET FED INC TAX ALLOWABLE	FA01	-7,815	-4,102	-804	-1,413	-1,385	-34	-1
12 NET STATE INC TAX ALLOWABLE	SA01	-1,316	-693	-134	-237	-233	-6	-0
13 OVERALL RETURN EARNED (SCH 14)	RETU	22,251	11,820	2,174	3,988	3,946	99	1
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09211	0.09210	0.09213	0.09209	0.09210	0.09322	0.11111

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 <u>RATE BASE</u>								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	30,299	8,859	425	1,454	17,073	566	189
3 TOTAL DEPRECIATION RESERVE	DR11	-12,558	-4,210	-168	-424	-6,554	-238	-65
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>1,498</u>	<u>5</u>	<u>2,822</u>	<u>63</u>	<u>-80</u>	<u>-2</u>	<u>-4</u>
5 TOTAL RATE BASE	RB91	19,239	4,654	3,079	1,093	10,439	326	120
6 <u>OPERATING EXPENSES</u>								
7 TOTAL O & M EXPENSE	OM31	4,857	391	1,316	52	960	29	15
8 TOTAL DEPRECIATION EXPENSE	DE41	991	317	21	37	531	22	5
9 TOTAL OTHER TAX & MISC EXPENSE	L591	426	114	25	15	192	6	2
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-7</u>	<u>-2</u>	<u>0</u>	<u>0</u>	<u>-4</u>	<u>0</u>	<u>0</u>
11 TOTAL OP EXP EX INC & REV TAX	OP61	6,267	820	1,362	104	1,679	57	22
12 NET FED INCOME TAX ALLOWABLE	I879	623	150	104	37	336	11	5
13 NET STATE INCOME TAX ALLOWABLE	J979	103	25	17	6	56	1	1
14 <u>REVENUE TAX</u>	L033	<u>30</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>10</u>	<u>0</u>	<u>0</u>
15 TOTAL OPERATING EXPENSE	OPEX	7,023	1,000	1,489	148	2,081	69	28
16 RETURN ON RATE BASE	R751	1,773	429	284	101	961	30	11
17 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-202</u>	<u>-18</u>	<u>-11</u>	<u>-5</u>	<u>-155</u>	<u>-4</u>	<u>-10</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	8,594	1,411	1,762	244	2,887	95	29
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>8,594</u>	<u>1,411</u>	<u>1,762</u>	<u>244</u>	<u>2,888</u>	<u>95</u>	<u>29</u>
20 TOTAL RETURN EARNED	RETE	1,773	429	284	101	961	30	11
21 RATE OF RETURN EARNED	RORE	0.09216	0.09218	0.09224	0.09241	0.09206	0.09202	0.09167
22 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
23 RETURN EARNED ON COMMON EQUITY	REOE	0.12552	0.12556	0.12568	0.12601	0.12533	0.12526	0.12455
24 ALLOWED RETURN ON COM EQUITY	AROE		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
25 CLASS REVENUES=COST OF SERVICE	R600	8,594	1,411	1,762	244	2,888	95	29

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION 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
<u>1 RATE BASE</u>							
2 GROSS ELECTRIC PLT IN SERVICE	GP11	46	0	0	1,688	30,300	-1
3 TOTAL DEPRECIATION RESERVE	DR11	-6	-0	-0	-893	-12,558	-0
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-9	0	0	-1,295	1,500	-2
5 TOTAL RATE BASE	RB91	31	0	0	-500	19,242	-3
<u>6 OPERATING EXPENSES</u>							
7 TOTAL O & M EXPENSE	OM31	16	0	0	2,078	4,857	0
8 TOTAL DEPRECIATION EXPENSE	DE41	3	0	0	55	991	0
9 TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	70	425	1
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	0	0	0	0	-6	-1
11 TOTAL OP EXP EX INC & REV TAX	OP61	20	0	0	2,203	6,267	0
12 NET FED INCOME TAX ALLOWABLE	I879	1	0	0	-18	626	-3
13 NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	-3	103	0
14 <u>REVENUE TAX</u>	L033	0	0	0	8	30	0
15 TOTAL OPERATING EXPENSE	OPEX	21	0	0	2,190	7,026	-3
16 RETURN ON RATE BASE	R751	3	0	0	-46	1,773	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-0	-0	-0	2	-201	-1
18 TOTAL ELECTRIC COST OF SERVICE	CS05	24	0	0	2,146	8,598	-4
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	24	0	0	2,145	8,598	-4
20 TOTAL RETURN EARNED	RETE	3	0	0	-46	1,773	0
21 RATE OF RETURN EARNED	RORE	0.09677	0.00000	0.00000	0.09200	0.09214	0.00000
22 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
23 RETURN EARNED ON COMMON EQUITY	REOE	0.13467	-0.05703	-0.05703	0.12521	0.12549	-0.05703
24 ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540		0.12540
25 CLASS REVENUES=COST OF SERVICE	R600	24	0	0	2,145	8,598	-4

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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			TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>								
1 <u>PRODUCTION PLANT</u>									
2 BASE	P100 K200		7,254	7,254	0	0	0	0	0
3 INTERMEDIATE	P102 K202		374	374	0	0	0	0	0
4 PEAKING	P104 K204		895	895	0	0	0	0	0
5 PRODUCTION PLANT IN SERVICE	P121		8,523	8,523	0	0	0	0	0
6 <u>TRANSMISSION PLANT</u>									
7 GEN. STEP-UP XFMR - BASE	T100 K200		93	93	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERM	T102 K202		3	3	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T104 K204		29	29	0	0	0	0	0
10 TRANSMISSION	T106 K220		1,433	0	0	1,433	0	0	0
11 DISTRIBUTION	T108 K240		200	0	0	0	200	0	0
12 TRANSMISSION PLANT IN SERVICE	T121		1,758	125	0	1,433	200	0	0
13 TOTAL PROD & TRANS PLANT	PT21		10,281	8,648	0	1,433	200	0	0
14 <u>DISTRIBUTION PLANT</u>									
15 PRIMARY	D100 K240		15,861	0	0	0	15,861	0	0
16 SECONDARY	D102 K242		553	0	0	0	0	553	0
17 SERVICES	D104 K244		185	0	0	0	0	0	185
18 METERS	D106 K246		37	0	0	0	0	0	0
19 DISTRIBUTION PLANT IN SERVICE	D141		16,636	0	0	0	15,861	553	185
20 TOTAL TRANS & DIST PLANT	TD21		18,394	125	0	1,433	16,061	553	185
21 TOTAL GROSS PTD PLANT	PD21		26,917	8,648	0	1,433	16,061	553	185
22 <u>GENERAL & INTANGIBLE PLANT</u>									
23 LABOR RELATED	G100 K627		3,500	344	693	35	609	21	7
24 RETAIL CUSTOMER RELATED (CSS)	G102 K400		599	0	0	0	0	0	0
25 DISTRIBUTION PRIMARY RELATED	G106 K240		639	0	0	0	639	0	0
26 ADJ D - CAPITAL LEASES	G108 K627		-1,356	-133	-268	-14	-236	-8	-3
27 GENERAL PLANT IN SERVICE	G121		3,382	211	425	21	1,012	13	4

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
<u>1 PRODUCTION PLANT</u>							
2 BASE	P100 K200	0	0	0	0	7,254	0
3 INTERMEDIATE	P102 K202	0	0	0	0	374	0
4 PEAKING	P104 K204	0	0	0	0	895	0
5 PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	8,523	0
<u>6 TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T100 K200	0	0	0	0	93	0
8 GEN. STEP-UP XFMR - INTERM	T102 K202	0	0	0	0	3	0
9 GEN. STEP-UP XFMR - PEAKING	T104 K204	0	0	0	0	29	0
10 TRANSMISSION	T106 K220	0	0	0	0	1,433	0
11 DISTRIBUTION	T108 K240	0	0	0	0	200	0
12 TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	1,758	0
13 TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	10,281	0
<u>14 DISTRIBUTION PLANT</u>							
15 PRIMARY	D100 K240	0	0	0	0	15,861	0
16 SECONDARY	D102 K242	0	0	0	0	553	0
17 SERVICES	D104 K244	0	0	0	0	185	0
18 METERS	D106 K246	37	0	0	0	37	0
19 DISTRIBUTION PLANT IN SERVICE	D141	37	0	0	0	16,636	0
20 TOTAL TRANS & DIST PLANT	TD21	37	0	0	0	18,394	0
21 TOTAL GROSS PTD PLANT	PD21	37	0	0	0	26,917	0
<u>22 GENERAL & INTANGIBLE PLANT</u>							
23 LABOR RELATED	G100 K627	14	0	0	1,777	3,500	0
24 RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	599	599	0
25 DISTRIBUTION PRIMARY RELATED	G106 K240	0	0	0	0	639	0
26 ADJ D - CAPITAL LEASES	G108 K627	-5	0	0	-688	-1,355	-1
27 GENERAL PLANT IN SERVICE	G121	9	0	0	1,688	3,383	-1

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	30,299	8,859	425	1,454	17,073	566	189

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	46	0	0	1,688	30,300	-1

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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DEPRECIATION RESERVE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>								
2 BASE	P150 P100	3,144	3,144	0	0	0	0	0
3 INTERMEDIATE	P152 P102	374	374	0	0	0	0	0
4 PEAKING	P154 P104	566	566	0	0	0	0	0
5 TOTAL PROD DEPREC RESERVE	P171	4,084	4,084	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7 GEN. STEP-UP XFMR - BASE	T150 T100	33	33	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102	1	1	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104	8	8	0	0	0	0	0
10 TRANSMISSION	T156 T106	415	0	0	415	0	0	0
11 DISTRIBUTION	T158 T108	56	0	0	0	56	0	0
12 TOTAL TRANS DEPREC RESERVE	T171	513	42	0	415	56	0	0
<u>13 DISTRIBUTION PLANT</u>								
14 PRIMARY	D150 D100	5,745	0	0	0	5,745	0	0
15 SECONDARY	D152 D102	233	0	0	0	0	233	0
16 SERVICES	D154 D104	63	0	0	0	0	0	63
17 METERS	D156 D106	3	0	0	0	0	0	0
18 TOTAL DISTRIB DEPREC RESERVE	D191	6,044	0	0	0	5,745	233	63
<u>19 GENERAL & INTANGIBLE PLANT</u>								
20 LABOR RELATED	G150 G100	851	84	168	9	148	5	2
21 RETAIL CUSTOMER RELATED (CSS)	G152 G102	461	0	0	0	0	0	0
22 DISTRIBUTION PRIMARY RELATED	G156 G106	605	0	0	0	605	0	0
23 TOTAL GENERAL DEPREC RESERVE	G171	1,917	84	168	9	753	5	2
24 TOTAL DEPRECIATION RESERVE	DR11	12,558	4,210	168	424	6,554	238	65

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION 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
<u>1 PRODUCTION PLANT</u>							
2 BASE	P150 P100	0	0	0	0	3,144	0
3 INTERMEDIATE	P152 P102	0	0	0	0	374	0
4 PEAKING	P154 P104	0	0	0	0	566	0
5 TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	4,084	0
<u>6 TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	33	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102	0	0	0	0	1	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104	0	0	0	0	8	0
10 TRANSMISSION	T156 T106	0	0	0	0	415	0
11 DISTRIBUTION	T158 T108	0	0	0	0	56	0
12 TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	513	0
<u>13 DISTRIBUTION PLANT</u>							
14 PRIMARY	D150 D100	0	0	0	0	5,745	0
15 SECONDARY	D152 D102	0	0	0	0	233	0
16 SERVICES	D154 D104	0	0	0	0	63	0
17 METERS	D156 D106	3	0	0	0	3	0
18 TOTAL DISTRIB DEPREC RESERVE	D191	3	0	0	0	6,044	0
<u>19 GENERAL & INTANGIBLE PLANT</u>							
20 LABOR RELATED	G150 G100	3	0	0	432	851	0
21 RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	461	461	0
22 DISTRIBUTION PRIMARY RELATED	G156 G106	0	0	0	0	605	0
23 TOTAL GENERAL DEPREC RESERVE	G171	3	0	0	893	1,917	0
24 TOTAL DEPRECIATION RESERVE	DR11	6	0	0	893	12,558	0

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
NET ELECTRIC PLANT	ITEM ALLO		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 PRODUCTION PLANT</u>									
2 PRODUCTION PLANT IN SERVICE	P121		8,523	8,523	0	0	0	0	0
3 TOTAL PROD DEPREC RESERVE	P171		-4,084	-4,084	-0	-0	-0	-0	-0
4 NET PRODUCTION PLANT	P221		4,439	4,439	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>									
6 TRANSMISSION PLANT IN SERVICE	T121		1,758	125	0	1,433	200	0	0
7 TOTAL TRANS DEPREC RESERVE	T171		-513	-42	-0	-415	-56	-0	-0
8 NET TRANSMISSION PLANT	T221		1,245	83	0	1,018	144	0	0
<u>9 DISTRIBUTION PLANT</u>									
10 DISTRIBUTION PLANT IN SERVICE	D141		16,636	0	0	0	15,861	553	185
11 TOTAL DISTRIB DEPREC RESERVE	D191		-6,044	-0	-0	-0	-5,745	-233	-63
12 NET DISTRIBUTION PLANT	D241		10,592	0	0	0	10,116	320	122
13 NET PTD PLANT	NT31		16,276	4,522	0	1,018	10,260	320	122
14 NET TRANS & DIST PLANT	NT21		11,837	83	0	1,018	10,260	320	122
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16 GENERAL PLANT IN SERVICE	G121		3,382	211	425	21	1,012	13	4
17 TOTAL GENERAL DEPREC RESERVE	G171		-1,917	-84	-168	-9	-753	-5	-2
18 NET GENERAL & INTANG PLANT	G221		1,465	127	257	12	259	8	2
19 NET ELECTRIC PLANT IN SERVICE	NP21		17,741	4,649	257	1,030	10,519	328	124

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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NET ELECTRIC PLANT	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>							
2 PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	8,523	0
3 TOTAL PROD DEPREC RESERVE	P171	-0	-0	-0	-0	-4,084	-0
4 NET PRODUCTION PLANT	P221	0	0	0	0	4,439	0
<u>5 TRANSMISSION PLANT</u>							
6 TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	1,758	0
7 TOTAL TRANS DEPREC RESERVE	T171	-0	-0	-0	-0	-513	-0
8 NET TRANSMISSION PLANT	T221	0	0	0	0	1,245	0
<u>9 DISTRIBUTION PLANT</u>							
10 DISTRIBUTION PLANT IN SERVICE	D141	37	0	0	0	16,636	0
11 TOTAL DISTRIB DEPREC RESERVE	D191	-3	-0	-0	-0	-6,044	-0
12 NET DISTRIBUTION PLANT	D241	34	0	0	0	10,592	0
13 NET PTD PLANT	NT31	34	0	0	0	16,276	0
14 NET TRANS & DIST PLANT	NT21	34	0	0	0	11,837	0
<u>15 GENERAL & INTANGIBLE PLANT</u>							
16 GENERAL PLANT IN SERVICE	G121	9	0	0	1,688	3,383	-1
17 TOTAL GENERAL DEPREC RESERVE	G171	-3	-0	-0	-893	-1,917	-0
18 NET GENERAL & INTANG PLANT	G221	6	0	0	795	1,466	-1
19 NET ELECTRIC PLANT IN SERVICE	NP21	40	0	0	795	17,742	-1

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PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4 TRANSMISSION	V224 T106	24	0	0	24	0	0	0
5 DISTRIBUTION	V226 D100	56	0	0	0	56	0	0
6 TOTAL LAND HELD FOR FUTURE USE	V233	80	0	0	24	56	0	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8 PRODUCTION - BASE	V234 P100	980	980	0	0	0	0	0
9 PRODUCTION - INTERMEDIATE	V236 P102	1	1	0	0	0	0	0
10 PRODUCTION - PEAKING	V238 P104	4	4	0	0	0	0	0
11 TRANSMISSION	V240 T106	156	0	0	156	0	0	0
12 DISTRIBUTION	V242 D141	152	0	0	0	145	5	2
13 GENERAL PLANT	V244 G100	283	28	56	3	49	2	1
14 ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-914	-914	0	0	0	0	0
15 ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-113	0	0	-113	0	0	0
16 TOTAL RATE BASE CWIP	V255	549	99	56	46	194	7	3
17 TOTAL ADDITIVE ADJUSTMENTS	V289	629	99	56	70	250	7	3
18 NET ORIGINAL COST RATE BASE	RB21	18,370	4,748	313	1,100	10,769	335	127
<u>19 WORKING CAPITAL</u>								
<u>20 MATERIALS AND SUPPLIES</u>								
<u>21 FUEL SUPPLIES</u>								
22 AMOUNT ALLOCABLE	W630 K306	3,703	0	3,703	0	0	0	0
23 TOTAL FUEL STOCKS	W641	3,703	0	3,703	0	0	0	0
<u>24 PLANT MATERIALS & SUPPLIES</u>								

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>RATE BASE</u>	<u>ITEM</u> <u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE</u> <u>EQUIPMENT</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>CUSTOMER</u> <u>BILLING/INFO</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
<u>1 RATE BASE ADJUSTMENTS</u>							
<u>2 ADDITIVE ADJUSTMENTS</u>							
<u>3 PLANT HELD FOR FUTURE USE</u>							
4 TRANSMISSION	V224 T106	0	0	0	0	24	0
5 DISTRIBUTION	V226 D100	0	0	0	0	56	0
6 TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	80	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>							
8 PRODUCTION - BASE	V234 P100	0	0	0	0	980	0
9 PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	0	1	0
10 PRODUCTION - PEAKING	V238 P104	0	0	0	0	4	0
11 TRANSMISSION	V240 T106	0	0	0	0	156	0
12 DISTRIBUTION	V242 D141	0	0	0	0	152	0
13 GENERAL PLANT	V244 G100	1	0	0	144	284	-1
14 ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	0	-914	0
15 ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	0	0	0	0	-113	0
16 TOTAL RATE BASE CWIP	V255	1	0	0	144	550	-1
17 TOTAL ADDITIVE ADJUSTMENTS	V289	1	0	0	144	630	-1
18 NET ORIGINAL COST RATE BASE	RB21	41	0	0	939	18,372	-2
<u>19 WORKING CAPITAL</u>							
<u>20 MATERIALS AND SUPPLIES</u>							
<u>21 FUEL SUPPLIES</u>							
22 AMOUNT ALLOCABLE	W630 K306	0	0	0	0	3,703	0
23 TOTAL FUEL STOCKS	W641	0	0	0	0	3,703	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	641	187	9	31	361	12	4
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	641	187	9	31	361	12	4
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	4,344	187	3,712	31	361	12	4
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	18	6	0	1	11	0	0
6 <u>TOTAL</u>	W687	18	6	0	1	11	0	0
7 <u>OTHER WORKING CAPITAL</u>								
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-20	-6	0	-1	-11	0	0
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	1,251	101	339	13	247	7	4
10 <u>TOTAL</u>	W705	1,231	95	339	12	236	7	4
11 <u>TOTAL WORKING CASH</u>	W721	1,231	95	339	12	236	7	4
12 <u>MISCELLANEOUS WORKING CAPITAL</u>								
13 <u>WTD O&M EXP</u>	W730 OM39	-2,245	-181	-608	-24	-444	-13	-7
14 <u>DA RETAIL</u>	W732 OM39	-2,500	-201	-677	-27	-494	-15	-8
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	21	0	0	0	0	0	0
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-4,724	-382	-1,285	-51	-938	-28	-15
17 <u>TOTAL WORKING CAPITAL</u>	WC71	869	-94	2,766	-7	-330	-9	-7
18 <u>PRELIMINARY SUMMARY</u>								
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	629	99	56	70	250	7	3
20 <u>TOTAL WORKING CAPITAL</u>	WC71	869	-94	2,766	-7	-330	-9	-7
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	1,498	5	2,822	63	-80	-2	-4
22 <u>RATE BASE CALCULATION</u>								
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	17,741	4,649	257	1,030	10,519	328	124
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	1,498	5	2,822	63	-80	-2	-4

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	1	0	0	36	641	0
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	1	0	0	36	641	0
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	1	0	0	36	4,344	0
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	0	0	0	0	18	0
6 <u>TOTAL</u>	W687	0	0	0	0	18	0
7 <u>OTHER WORKING CAPITAL</u>							
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	0	0	0	-1	-19	-1
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	4	0	0	535	1,250	1
10 <u>TOTAL</u>	W705	4	0	0	534	1,231	0
11 <u>TOTAL WORKING CASH</u>	W721	4	0	0	534	1,231	0
12 <u>MISCELLANEOUS WORKING CAPITAL</u>							
13 <u>WTD O&M EXP</u>	W730 OM39	-7	0	0	-960	-2,244	-1
14 <u>DA RETAIL</u>	W732 OM39	-8	0	0	-1,070	-2,500	0
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	0	0	0	21	21	0
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-15	0	0	-2,009	-4,723	-1
17 <u>TOTAL WORKING CAPITAL</u>	WC71	-10	0	0	-1,439	870	-1
18 <u>PRELIMINARY SUMMARY</u>							
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	1	0	0	144	630	-1
20 <u>TOTAL WORKING CAPITAL</u>	WC71	-10	0	0	-1,439	870	-1
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-9	0	0	-1,295	1,500	-2
22 <u>RATE BASE CALCULATION</u>							
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	40	0	0	795	17,742	-1
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-9	0	0	-1,295	1,500	-2

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM</u> <u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1 TOTAL RATE BASE	RB91	19,239	4,654	3,079	1,093	10,439	326	120
2 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
3 RETURN ON RATE BASE	R751	1,773	429	284	101	961	30	11

PROGRESS ENERGY FLORIDA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>INTERRUPTIBLE</u>		<u>LIGHTING</u>	<u>CUSTOMER</u>	<u>TOTAL</u>	<u>ALL</u>
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1 TOTAL RATE BASE	RB91	31	0	0	-500	19,242	-3
2 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
3 RETURN ON RATE BASE	R751	3	0	0	-46	1,773	0

PROGRESS ENERGY FLORIDA
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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>PRODUCTION O & M</u>								
2 <u>PRODUCTION O&M- ENERGY RELATED</u>								
3 NON-RECV FUEL - ALLOCABLE	P302 K306	63	0	63	0	0	0	0
4 DA RETAIL	P308 K306	23	0	23	0	0	0	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	<u>918</u>	<u>0</u>	<u>918</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 TOTAL ENERGY RELATED	P341	1,004	0	1,004	0	0	0	0
7 <u>PRODUCTION O&M- DEMAND RELATED</u>								
8 BASE	P352 P100	168	168	0	0	0	0	0
9 INTERMEDIATE	P354 P102	13	13	0	0	0	0	0
10 <u>PEAKING</u>	P356 P104	<u>44</u>	<u>44</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 TOTAL DEMAND RELATED	P391	225	225	0	0	0	0	0
12 TOTAL PRODUCTION O & M	P451	1,229	225	1,004	0	0	0	0
13 <u>TRANSMISSION O & M</u>								
14 GEN. STEP-UP XFMR - BASE	T300 T100	2	2	0	0	0	0	0
15 GEN. STEP-UP XFMR - PEAKING	T304 T104	1	1	0	0	0	0	0
16 TRANSMISSION	T306 T106	35	0	0	35	0	0	0
17 <u>DISTRIBUTION</u>	T308 T108	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>0</u>	<u>0</u>
18 TOTAL TRANSMISSION O & M	T341	42	3	0	35	4	0	0
19 <u>DISTRIBUTION O & M</u>								
20 PRIMARY	D300 D100	610	0	0	0	610	0	0
21 SECONDARY	D302 D102	17	0	0	0	0	17	0
22 SERVICES INCL RECON & DISCON	D304 D104	9	0	0	0	0	0	9
23 <u>METERS</u>	D306 D106	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
24 TOTAL DISTRIBUTION O & M	D341	637	0	0	0	610	17	9
25 <u>CUSTOMER ACCOUNTING</u>								
26 METER READING	C300 K410	8	0	0	0	0	0	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>PRODUCTION O & M</u>							
2 <u>PRODUCTION O&M- ENERGY RELATED</u>							
3 NON-RECV FUEL - ALLOCABLE	P302 K306	0	0	0	0	63	0
4 DA RETAIL	P308 K306	0	0	0	0	23	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	0	0	0	0	918	0
6 TOTAL ENERGY RELATED	P341	0	0	0	0	1,004	0
7 <u>PRODUCTION O&M- DEMAND RELATED</u>							
8 BASE	P352 P100	0	0	0	0	168	0
9 INTERMEDIATE	P354 P102	0	0	0	0	13	0
10 <u>PEAKING</u>	P356 P104	0	0	0	0	44	0
11 TOTAL DEMAND RELATED	P391	0	0	0	0	225	0
12 TOTAL PRODUCTION O & M	P451	0	0	0	0	1,229	0
13 <u>TRANSMISSION O & M</u>							
14 GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	2	0
15 GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	0	1	0
16 TRANSMISSION	T306 T106	0	0	0	0	35	0
17 <u>DISTRIBUTION</u>	T308 T108	0	0	0	0	4	0
18 TOTAL TRANSMISSION O & M	T341	0	0	0	0	42	0
19 <u>DISTRIBUTION O & M</u>							
20 PRIMARY	D300 D100	0	0	0	0	610	0
21 SECONDARY	D302 D102	0	0	0	0	17	0
22 SERVICES INCL RECON & DISCON	D304 D104	0	0	0	0	9	0
23 <u>METERS</u>	D306 D106	1	0	0	0	1	0
24 TOTAL DISTRIBUTION O & M	D341	1	0	0	0	637	0
25 <u>CUSTOMER ACCOUNTING</u>							
26 METER READING	C300 K410	8	0	0	0	8	0

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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ADJs:

O & M EXPENSES	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 CUSTOMER RECORDS	C302 K412	564	0	0	0	0	0	0
2 BILLING	C304 K414	563	0	0	0	0	0	0
3 SERVICE WORK FOR CONP	C306 K244	2	0	0	0	0	0	2
4 UNCOLLECTIBLES	C308 K400	106	0	0	0	0	0	0
5 TOTAL CUSTOMER ACCOUNTING EXP	C317	1,243	0	0	0	0	0	2
6 CUSTOMER SERVICE & INFORMATION								
7 TOTAL	C320 K400	19	0	0	0	0	0	0
8 TOTAL CUSTOMER SERVICE & INFO	C329	19	0	0	0	0	0	0
9 SALES								
10 TOTAL	S300 K400	13	0	0	0	0	0	0
11 TOTAL SALES EXPENSE	S317	13	0	0	0	0	0	0
12 ADMINISTRATIVE & GENERAL								
13 DISTRIBUTION PLANT RELATED	A304 D141	62	0	0	0	59	2	1
14 GROSS PLANT RELATED	A306 GP19	16	5	0	1	9	0	0
15 LABOR RELATED	A308 K627	1,623	160	321	16	282	10	3
16 ADJ E- RETAIL RATE CASE EXP	A314 K400	11	0	0	0	0	0	0
17 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-22	-2	-4	0	-4	0	0
18 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	7	2	0	0	4	0	0
19 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-23	-2	-5	0	-4	0	0
20 TOTAL ADMINISTRATIVE & GENERAL	A337	1,674	163	312	17	346	12	4
21 TOTAL O & M EXPENSE	OM31	4,857	391	1,316	52	960	29	15

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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				INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
O & M EXPENSES	ITEM ALLO	METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT	ISSUE	OTHER
1	CUSTOMER RECORDS	C302 K412	0	0	0	564	564	0
2	BILLING	C304 K414	0	0	0	563	563	0
3	SERVICE WORK FOR CONP	C306 K244	0	0	0	0	2	0
4	UNCOLLECTIBLES	C308 K400	0	0	0	106	106	0
5	TOTAL CUSTOMER ACCOUNTING EXP	C317	8	0	0	1,233	1,243	0
6	CUSTOMER SERVICE & INFORMATION							
7	TOTAL	C320 K400	0	0	0	19	19	0
8	TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	19	19	0
9	SALES							
10	TOTAL	S300 K400	0	0	0	13	13	0
11	TOTAL SALES EXPENSE	S317	0	0	0	13	13	0
12	ADMINISTRATIVE & GENERAL							
13	DISTRIBUTION PLANT RELATED	A304 D141	0	0	0	0	62	0
14	GROSS PLANT RELATED	A306 GP19	0	0	0	1	16	0
15	LABOR RELATED	A308 K627	7	0	0	824	1,623	0
16	ADJ E- RETAIL RATE CASE EXP	A314 K400	0	0	0	11	11	0
17	ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	0	0	0	-11	-21	-1
18	ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	0	0	0	0	6	1
19	ADJ K- IMAGE BLDG ADVERTISING	A320 K627	0	0	0	-12	-23	0
20	TOTAL ADMINISTRATIVE & GENERAL	A337	7	0	0	813	1,674	0
21	TOTAL O & M EXPENSE	OM31	16	0	0	2,078	4,857	0

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PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION DEPRECIATION</u>								
2 BASE	P460 P100	252	252	0	0	0	0	0
3 INTERMEDIATE	P462 P102	17	17	0	0	0	0	0
4 PEAKING	P464 P104	35	35	0	0	0	0	0
5 TOTAL PRODUCTION DEPREC EXP	P481	304	304	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	2	2	0	0	0	0	0
8 GEN. STEP-UP XFMR - PEAKING	T464 T104	1	1	0	0	0	0	0
9 TRANSMISSION	T466 T106	36	0	0	36	0	0	0
10 DISTRIBUTION	T468 T108	8	0	0	0	8	0	0
11 TOTAL TRANS DEPREC EXP	T481	47	3	0	36	8	0	0
<u>12 DISTRIBUTION DEPRECIATION</u>								
13 PRIMARY	D460 D100	497	0	0	0	497	0	0
14 SECONDARY	D462 D102	21	0	0	0	0	21	0
15 SERVICES	D464 D104	5	0	0	0	0	0	5
16 METERS	D466 D106	3	0	0	0	0	0	0
17 TOTAL DIST DEPREC EXPENSE	D481	526	0	0	0	497	21	5
<u>18 GENERAL DEPRECIATION</u>								
19 LABOR RELATED	G460 G100	104	10	21	1	18	1	0
20 RETAIL CUSTOMER RELATED (CSS)	G462 G102	2	0	0	0	0	0	0
21 DISTRIBUTION PRIMARY RELATED	G466 G106	8	0	0	0	8	0	0
22 TOTAL GENERAL DEPREC EXPENSE	G481	114	10	21	1	26	1	0
23 TOTAL DEPRECIATION EXPENSE	DE41	991	317	21	37	531	22	5

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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ADJs:

DEPRECIATION EXPENSE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION DEPRECIATION</u>							
2 BASE	P460 P100	0	0	0	0	252	0
3 INTERMEDIATE	P462 P102	0	0	0	0	17	0
4 PEAKING	P464 P104	0	0	0	0	35	0
5 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	304	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7 GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	0	2	0
8 GEN. STEP-UP XFMR - PEAKING	T464 T104	0	0	0	0	1	0
9 TRANSMISSION	T466 T106	0	0	0	0	36	0
10 DISTRIBUTION	T468 T108	0	0	0	0	8	0
11 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	47	0
<u>12 DISTRIBUTION DEPRECIATION</u>							
13 PRIMARY	D460 D100	0	0	0	0	497	0
14 SECONDARY	D462 D102	0	0	0	0	21	0
15 SERVICES	D464 D104	0	0	0	0	5	0
16 METERS	D466 D106	3	0	0	0	3	0
17 TOTAL DIST DEPREC EXPENSE	D481	3	0	0	0	526	0
<u>18 GENERAL DEPRECIATION</u>							
19 LABOR RELATED	G460 G100	0	0	0	53	104	0
20 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	2	2	0
21 DISTRIBUTION PRIMARY RELATED	G466 G106	0	0	0	0	8	0
22 TOTAL GENERAL DEPREC EXPENSE	G481	0	0	0	55	114	0
23 TOTAL DEPRECIATION EXPENSE	DE41	3	0	0	55	991	0

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
OTHER TAXES & MISC EXPENSES	ITEM ALLO	ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 TAXES OTHER THAN INC & REV								
2 REAL ESTATE & PROPERTY TAX								
3 PRODUCTION BASE	L500 K200	90	90	0	0	0	0	0
4 PRODUCTION INTERMEDIATE	L502 K202	4	4	0	0	0	0	0
5 PRODUCTION PEAKING	L504 K204	9	9	0	0	0	0	0
6 TRANSMISSION	L506 K220	15	0	0	15	0	0	0
7 DISTRIBUTION PRIMARY	L508 K240	173	0	0	0	173	0	0
8 DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	7	0	0	0	0	5	2
9 LABOR RELATED	L516 K627	13	1	3	0	2	0	0
10 TOTAL REAL EST & PROP TAX	L521	311	104	3	15	175	5	2
11 PAYROLL TAX								
12 TOTAL	L530 K627	132	13	26	1	23	1	0
13 TOTAL PAYROLL TAX	L551	132	13	26	1	23	1	0
14 REVENUE TAXES								
15 TOTAL	L560 R600	1,019	167	209	29	342	11	3
16 ADJ H- FRANCHISE FEES & GRT	L562 R600	-1,014	-166	-208	-29	-341	-11	-3
17 RAF CALCULATED ON PRES CL REV	L564 R600	-4	-1	-1	0	-1	0	0
18 UNCOLL EXP CALC ON PRES CL REV	L566 R600	-18	-3	-4	-1	-6	0	0
19 TOTAL REVENUE TAXES	L581	-17	-3	-4	-1	-6	0	0
20 TOTAL OTHER TAX & MISC EXPENSE	L591	426	114	25	15	192	6	2
21 OTHER TAXES & MISC EXPENSES								
22 ADJ A- GAIN/LOSS SALE PROPERTY	M600 GP19	-7	-2	0	0	-4	0	0
23 MISC ALLOWABLE EXPENSES	M621	-7	-2	0	0	-4	0	0
24 PRELIMINARY SUMMARY								
25 TOTAL O & M EXPENSE	OM31	4,857	391	1,316	52	960	29	15

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION 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 <u>TAXES OTHER THAN INC & REV</u>								
2 <u>REAL ESTATE & PROPERTY TAX</u>								
3	PRODUCTION BASE	L500 K200	0	0	0	0	90	0
4	PRODUCTION INTERMEDIATE	L502 K202	0	0	0	0	4	0
5	PRODUCTION PEAKING	L504 K204	0	0	0	0	9	0
6	TRANSMISSION	L506 K220	0	0	0	0	15	0
7	DISTRIBUTION PRIMARY	L508 K240	0	0	0	0	173	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	0	0	0	7	0
9	<u>LABOR RELATED</u>	L516 K627	0	0	0	7	13	0
10	TOTAL REAL EST & PROP TAX	L521	0	0	0	7	311	0
11 <u>PAYROLL TAX</u>								
12	<u>TOTAL</u>	L530 K627	1	0	0	67	132	0
13	TOTAL PAYROLL TAX	L551	1	0	0	67	132	0
14 <u>REVENUE TAXES</u>								
15	TOTAL	L560 R600	3	0	0	254	1,018	1
16	ADJ H- FRANCHISE FEES & GRT	L562 R600	-3	0	0	-253	-1,014	0
17	RAF CALCULATED ON PRES CL REV	L564 R600	0	0	0	-1	-4	0
18	<u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	0	0	0	-4	-18	0
19	TOTAL REVENUE TAXES	L581	0	0	0	-4	-18	1
20	TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	70	425	1
21 <u>OTHER TAXES & MISC EXPENSES</u>								
22	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	0	0	0	0	-6	-1
23	MISC ALLOWABLE EXPENSES	M621	0	0	0	0	-6	-1
24 <u>PRELIMINARY SUMMARY</u>								
25	TOTAL O & M EXPENSE	OM31	16	0	0	2,078	4,857	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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OTHER TAXES & MISC EXPENSES	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 TOTAL DEPRECIATION EXPENSE	DE41	991	317	21	37	531	22	5
2 TOTAL OTHER TAX & MISC EXPENSE	L591	426	114	25	15	192	6	2
3 MISC ALLOWABLE EXPENSES	M621	-7	-2	0	0	-4	0	0
4 TOTAL OP EXP EX INC & REV TAX	OP61	6,267	820	1,362	104	1,679	57	22

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
OTHER TAXES & MISC EXPENSES	ITEM ALLO	METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 TOTAL DEPRECIATION EXPENSE	DE41	3	0	0	55	991	0
2 TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	70	425	1
3 MISC ALLOWABLE EXPENSES	M621	0	0	0	0	-6	-1
4 TOTAL OP EXP EX INC & REV TAX	OP61	20	0	0	2,203	6,267	0

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
	ITEM ALLO	ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	<u>FEDERAL INCOME TAX</u>							
2	<u>FED INC TAX DEDUCTIONS</u>							
3	<u>INTEREST</u>							
4	TOTAL Y760 RB91	791	191	127	45	429	13	5
5	ADJ N- INC TAX SYNCHRONIZATION Y762 RB91	-241	-58	-39	-14	-131	-4	-2
6	TOTAL OTHER INTEREST EXPENSE Y781	550	133	88	31	298	9	3
7	TOTAL INTEREST EXPENSE Y783	550	133	88	31	298	9	3
8	<u>ADDITIONS</u>							
9	PERMANENT DIFF - FED & STATE Y824 GP19	-42	-12	-1	-2	-24	-1	0
10	TEMPORARY DIFFERENCE - FEDERAL Y828 GP19	-318	-93	-4	-15	-179	-6	-2
11	TOTAL ADDITIONS Y861	-360	-105	-5	-17	-203	-7	-2
12	NET DEDUCTIONS AND ADDITIONS Y871	910	238	93	48	501	16	5
13	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>							
14	<u>FED PROV DEF INC TAX</u>							
15	NET FED DEFERRED INC TAX 2760 GP19	102	30	1	5	57	2	1
16	TOTAL FED PROV DEF IT 2781	102	30	1	5	57	2	1
17	<u>INVESTMENT TAX CREDITS</u>							
18	<u>AMORTIZED INV TAX CREDIT</u>							
19	AMORTIZATION 2804 GP19	5	1	0	0	3	0	0
20	TOTAL AMORTIZED ITC 2813	5	1	0	0	3	0	0
21	<u>PRELIMINARY SUMMARY</u>							
22	TOTAL FED PROV DEF IT 2781	102	30	1	5	57	2	1

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL	
<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>	
1	<u>FEDERAL INCOME TAX</u>							
2	<u>FED INC TAX DEDUCTIONS</u>							
3	<u>INTEREST</u>							
4	TOTAL	Y760 RB91	1	0	0	-21	790	1
5	<u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	0	0	0	6	-242	1
6	TOTAL OTHER INTEREST EXPENSE	Y781	1	0	0	-15	548	2
7	TOTAL INTEREST EXPENSE	Y783	1	0	0	-15	548	2
8	<u>ADDITIONS</u>							
9	PERMANENT DIFF - FED & STATE	Y824 GP19	0	0	0	-2	-42	0
10	<u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	0	0	0	-18	-317	-1
11	TOTAL ADDITIONS	Y861	0	0	0	-20	-359	-1
12	NET DEDUCTIONS AND ADDITIONS	Y871	1	0	0	5	907	3
13	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>							
14	<u>FED PROV DEF INC TAX</u>							
15	<u>NET FED DEFERRED INC TAX</u>	Z760 GP19	0	0	0	6	102	0
16	TOTAL FED PROV DEF IT	Z781	0	0	0	6	102	0
17	<u>INVESTMENT TAX CREDITS</u>							
18	<u>AMORTIZED INV TAX CREDIT</u>							
19	<u>AMORTIZATION</u>	Z804 GP19	0	0	0	0	4	1
20	TOTAL AMORTIZED ITC	Z813	0	0	0	0	4	1
21	<u>PRELIMINARY SUMMARY</u>							
22	TOTAL FED PROV DEF IT	Z781	0	0	0	6	102	0

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	TOTAL AMORTIZED ITC	Z813	-5	-1	-0	-0	-3	-0	-0
2	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	97	29	1	5	54	2	1
3	FEDERAL INCOME TAX COMPUTATION								
4	RETURN ON RATE BASE	R751	1,773	429	284	101	961	30	11
5	NET DEDUCTIONS AND ADDITIONS	Y871	-910	-238	-93	-48	-501	-16	-5
6	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	97	29	1	5	54	2	1
7	TOTAL STATE PROV DEF IT(410.1)	Z911	16	5	0	1	9	0	0
8	BASE FOR FIT COMPUTATION	I865	976	225	192	59	523	16	7
9	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
10	PRELIM FEDERAL INCOME TAX	I869	526	121	103	32	282	9	4
11	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	97	29	1	5	54	2	1
12	NET FED INCOME TAX ALLOWABLE	I879	623	150	104	37	336	11	5
13	FEDERAL INCOME TAX PAYABLE								
14	PRELIM FEDERAL INCOME TAX	I869	526	121	103	32	282	9	4
15	NET FED INCOME TAX PAYABLE	I889	526	121	103	32	282	9	4
16	STATE INCOME TAX								
17	DEDUCTIONS IN ADDITION TO Y871								
18	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-318	-93	-4	-15	-179	-6	-2
19	STATE TEMPORARY DIFFERENCES	Y892 GP19	298	87	4	14	168	6	2
20	DEDUCTIONS IN ADD TO Y843	Y911	-20	-6	0	-1	-11	0	0
21	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	STATE INCOME TAX ADJUSTMENTS								
23	STATE PROV DEF INC TAX (410.1)								
24	STATE DEFERRED INC TAX	Z890 GP19	16	5	0	1	9	0	0

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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DOCKET NUMBER: ER10LS13-000
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ADJs:

INCOME TAX BASED ON RETURN		ITEM	ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	TOTAL AMORTIZED ITC	Z813		-0	-0	-0	-0	-4	-1
2	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		0	0	0	6	98	-1
3	FEDERAL INCOME TAX COMPUTATION								
4	RETURN ON RATE BASE	R751		3	0	0	-46	1,773	0
5	NET DEDUCTIONS AND ADDITIONS	Y871		-1	-0	-0	-5	-907	-3
6	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		0	0	0	6	98	-1
7	TOTAL STATE PROV DEF IT(410.1)	Z911		0	0	0	1	16	0
8	BASE FOR FIT COMPUTATION	I865		2	0	0	-44	980	-4
9	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846		0.53846
10	PRELIM FEDERAL INCOME TAX	I869		1	0	0	-24	528	-2
11	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		0	0	0	6	98	-1
12	NET FED INCOME TAX ALLOWABLE	I879		1	0	0	-18	626	-3
13	FEDERAL INCOME TAX PAYABLE								
14	PRELIM FEDERAL INCOME TAX	I869		1	0	0	-24	528	-2
15	NET FED INCOME TAX PAYABLE	I889		1	0	0	-24	528	-2
16	STATE INCOME TAX								
17	DEDUCTIONS IN ADDITION TO Y871								
18	REMOVE FEDERAL TIMING DIFF	Y890 GP19		0	0	0	-18	-317	-1
19	STATE TEMPORARY DIFFERENCES	Y892 GP19		0	0	0	17	298	0
20	DEDUCTIONS IN ADD TO Y843	Y911		0	0	0	-1	-19	-1
21	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000		0.00000
22	STATE INCOME TAX ADJUSTMENTS								
23	STATE PROV DEF INC TAX (410.1)								
24	STATE DEFERRED INC TAX	Z890 GP19		0	0	0	1	16	0

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION 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	TOTAL STATE PROV DEF IT(410.1)	Z911		16	5	0	1	9	0	0
2	TOTAL STATE INC TAX ADJUSTMENT	Z957		16	5	0	1	9	0	0
3	SUMMARY OF SIT CALCULATION									
4	RETURN ON RATE BASE	R751		1,773	429	284	101	961	30	11
5	NET FED INCOME TAX ALLOWABLE	I879		623	150	104	37	336	11	5
6	NET DEDUCTIONS AND ADDITIONS	Y871		-910	-238	-93	-48	-501	-16	-5
7	DEDUCTIONS IN ADD TO Y843	Y911		20	6	-0	1	11	-0	-0
8	TOTAL STATE INC TAX ADJUSTMENT	Z957		16	5	0	1	9	0	0
9	BASE FOR SIT COMPUTATION	J965		1,522	352	295	92	816	25	11
10	SIT FACTOR K192/(1-K192)	J967			0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
11	PRELIMINARY STATE INCOME TAX	J969		87	20	17	5	47	1	1
12	TOTAL STATE INC TAX ADJUSTMENT	Z957		16	5	0	1	9	0	0
13	NET STATE INCOME TAX ALLOWABLE	J979		103	25	17	6	56	1	1
14	STATE INCOME TAX PAYABLE									
15	PRELIMINARY STATE INCOME TAX	J969		87	20	17	5	47	1	1
16	NET STATE INCOME TAX PAYABLE	J989		87	20	17	5	47	1	1
17	COMPOSITE TAX RATE	CTAX			0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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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	TOTAL STATE PROV DEF IT(410.1)	Z911	0	0	0	1	16	0
2	TOTAL STATE INC TAX ADJUSTMENT	Z957	0	0	0	1	16	0
3	SUMMARY OF SIT CALCULATION							
4	RETURN ON RATE BASE	R751	3	0	0	-46	1,773	0
5	NET FED INCOME TAX ALLOWABLE	I879	1	0	0	-18	626	-3
6	NET DEDUCTIONS AND ADDITIONS	Y871	-1	-0	-0	-5	-907	-3
7	DEDUCTIONS IN ADD TO Y843	Y911	-0	-0	-0	1	19	1
8	TOTAL STATE INC TAX ADJUSTMENT	Z957	0	0	0	1	16	0
9	BASE FOR SIT COMPUTATION	J965	3	0	0	-67	1,527	-5
10	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
11	PRELIMINARY STATE INCOME TAX	J969	0	0	0	-4	87	0
12	TOTAL STATE INC TAX ADJUSTMENT	Z957	0	0	0	1	16	0
13	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	-3	103	0
14	STATE INCOME TAX PAYABLE							
15	PRELIMINARY STATE INCOME TAX	J969	0	0	0	-4	87	0
16	NET STATE INCOME TAX PAYABLE	J989	0	0	0	-4	87	0
17	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	2	2	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	1	0	0	1	0	0	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	119	0	0	0	119	0	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	3	0	0	0	0	3	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	10	0	0	0	0	0	10
7 <u>RATE BASE RELATED</u>	Q010 RB91	<u>67</u>	<u>16</u>	<u>11</u>	<u>4</u>	<u>36</u>	<u>1</u>	<u>0</u>
8 TOTAL REVENUE CREDITS	Q027	202	18	11	5	155	4	10
9 <u>COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	6,267	820	1,362	104	1,679	57	22
11 RETURN ON RATE BASE	R751	1,773	429	284	101	961	30	11
12 NET FED INCOME TAX ALLOWABLE	I879	623	150	104	37	336	11	5
13 NET STATE INCOME TAX ALLOWABLE	J979	103	25	17	6	56	1	1
14 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-202</u>	<u>-18</u>	<u>-11</u>	<u>-5</u>	<u>-155</u>	<u>-4</u>	<u>-10</u>
15 SUBTOTAL B	CS03	8,564	1,406	1,756	243	2,877	95	29
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 <u>REVENUE TAX</u>	L033	<u>30</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>10</u>	<u>0</u>	<u>0</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	8,594	1,411	1,762	244	2,887	95	29
19 CLASS REVENUES=COST OF SERVICE	R602	8,594	1,411	1,762	244	2,888	95	29
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-8,594</u>	<u>-1,411</u>	<u>-1,762</u>	<u>-244</u>	<u>-2,887</u>	<u>-95</u>	<u>-29</u>
21 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>REVENUE CREDITS</u>							
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	2	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	1	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	0	119	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	0	3	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	0	0	0	0	10	0
7 <u>RATE BASE RELATED</u>	Q010 RB91	0	0	0	-2	66	1
8 TOTAL REVENUE CREDITS	Q027	0	0	0	-2	201	1
9 <u>COST OF SERVICE COMPUTATION</u>							
10 TOTAL OP EXP EX INC & REV TAX	OP61	20	0	0	2,203	6,267	0
11 RETURN ON RATE BASE	R751	3	0	0	-46	1,773	0
12 NET FED INCOME TAX ALLOWABLE	I879	1	0	0	-18	626	-3
13 NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	-3	103	0
14 <u>TOTAL REVENUE CREDITS</u>	Q027	-0	-0	-0	2	-201	-1
15 SUBTOTAL B	CS03	24	0	0	2,138	8,568	-4
16 REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357		0.00000
17 <u>REVENUE TAX</u>	L033	0	0	0	8	30	0
18 TOTAL ELECTRIC COST OF SERVICE	CS05	24	0	0	2,146	8,598	-4
19 CLASS REVENUES=COST OF SERVICE	R602	24	0	0	2,145	8,598	-4
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-24	-0	-0	-2,146	-8,598	4
21 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>RATE OF RETURN</u>								
2 <u>CAPITALIZATION AMOUNTS</u>								
3 LONG TERM DEBT	K100		2,635,632	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4 PREFERRED STOCK	K102		19,866	19,866	19,866	19,866	19,866	19,866
5 COMMON STOCK	K104		3,149,472	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6 SHORT TERM DEBT	K106		43,226	43,226	43,226	43,226	43,226	43,226
7 CUSTOMER DEPOSITS	K108		112,779	112,779	112,779	112,779	112,779	112,779
8 ITC	K110		3,608	3,608	3,608	3,608	3,608	3,608
9 DEFERRED INCOME TAX	K112		389,007	389,007	389,007	389,007	389,007	389,007
10 <u>FAS 109</u>	K114		-114,971	-114,971	-114,971	-114,971	-114,971	-114,971
11 TOTAL	K115		6,238,619	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
12 <u>COST OF CAPITAL</u>								
13 LONG TERM DEBT	K120		0.06442	0.06442	0.06442	0.06442	0.06442	0.06442
14 PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15 COMMON STOCK	K124		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
16 SHORT TERM DEBT	K126		0.02024	0.02024	0.02024	0.02024	0.02024	0.02024
17 CUSTOMER DEPOSITS	K128		0.06800	0.06800	0.06800	0.06800	0.06800	0.06800
18 ITC	K130		0.09744	0.09744	0.09744	0.09744	0.09744	0.09744
19 DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 FAS 109	K134		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21 <u>WEIGHTED COST OF CAPITAL</u>								
22 LONG TERM DEBT	K141		0.02722	0.02722	0.02722	0.02722	0.02722	0.02722
23 PREFERRED STOCK	K143		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
24 COMMON STOCK	K145		0.06331	0.06331	0.06331	0.06331	0.06331	0.06331
25 SHORT TERM DEBT	K147		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
26 CUSTOMER DEPOSITS	K149		0.00123	0.00123	0.00123	0.00123	0.00123	0.00123
27 ITC	K151		0.00006	0.00006	0.00006	0.00006	0.00006	0.00006
28 DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29 FAS 109	K155		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>RATE OF RETURN</u>							
2 <u>CAPITALIZATION AMOUNTS</u>							
3 LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632		2,635,632
4 PREFERRED STOCK	K102	19,866	19,866	19,866	19,866		19,866
5 COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472		3,149,472
6 SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226		43,226
7 CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779		112,779
8 ITC	K110	3,608	3,608	3,608	3,608		3,608
9 DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007		389,007
10 <u>FAS 109</u>	K114	<u>-114,971</u>	<u>-114,971</u>	<u>-114,971</u>	<u>-114,971</u>		<u>-114,971</u>
11 TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619		6,238,619
12 <u>COST OF CAPITAL</u>							
13 LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442		0.06442
14 PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513		0.04513
15 COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540		0.12540
16 SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024		0.02024
17 CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800		0.06800
18 ITC	K130	0.09744	0.09744	0.09744	0.09744		0.09744
19 DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000		0.00000
20 <u>FAS 109</u>	K134	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>		<u>0.00000</u>
21 <u>WEIGHTED COST OF CAPITAL</u>							
22 LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722		0.02722
23 PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014		0.00014
24 COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331		0.06331
25 SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014		0.00014
26 CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123		0.00123
27 ITC	K151	0.00006	0.00006	0.00006	0.00006		0.00006
28 DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000		0.00000
29 <u>FAS 109</u>	K155	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>		<u>0.00000</u>

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
		<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
2 <u>TAX RATES AND SPECIAL FACTORS</u>								
3 SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6 FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7 REVENUE TAX RATE	K196		0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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<u>ROR, TAX RATES & SPEC FACTORS</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
2	<u>TAX RATES AND SPECIAL FACTORS</u>							
3	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000		0.00000
4	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
5	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
6	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
7	REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356		0.00000

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,635,632	0.42247	0.06442	0.02722
PREFERRED STOCK	19,866	0.00318	0.04513	0.00014
COMMON STOCK	3,149,472	0.50483	0.12540	0.06331
SHORT TERM DEBT	43,226	0.00693	0.02024	0.00014
CUSTOMER DEPOSITS	112,779	0.01808	0.06800	0.00123
ITC	3,608	0.00058	0.09744	0.00006
DEFERRED INCOME TAX	389,007	0.06235	0.00000	0.00000
<u>FAS 109</u>	<u>-114,971</u>	<u>*.*****</u>	<u>0.00000</u>	<u>0.00000</u>
TOTAL	6,238,619	1.00000		0.09210

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
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 TRANSM AVG 12 CP - % * 1000	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 NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	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 CUST RECORDS/COLL EXP - %*1000	K412	100,000	0	0	0	0	0	0
25 RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26 BILLING/ACTG EXPENSE- % * 1000	K414	100,000	0	0	0	0	0	0
27 RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>28 WAGES AND SALARIES</u>								
29 PRODUCTION DEMAND - BASE	K600 K200	115	115	0	0	0	0	0
30 PRODUCTION DEMAND - INTERMED	K602 K202	15	15	0	0	0	0	0
31 PRODUCTION DEMAND - PEAKING	K604 K204	16	16	0	0	0	0	0

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
EXHIBIT:
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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 TRANSM AVG 12 CP - % * 1000	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 NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	1,649,728	1,649,728	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 CUST RECORDS/COLL EXP - %*1000	K412	0	0	0	100,000	100,000	0
25 RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26 BILLING/ACTG EXPENSE- % * 1000	K414	0	0	0	100,000	100,000	0
27 RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28 WAGES AND SALARIES							
29 PRODUCTION DEMAND - BASE	K600 K200	0	0	0	0	115	0
30 PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	0	15	0
31 PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	0	16	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PROD ENERGY - ALLOCABLE	K610 K306	296	0	296	0	0	0	0
2 TRANSMISSION	K612 T121	18	1	0	15	2	0	0
3 <u>DISTRIBUTION</u>	K614 D141	271	0	0	0	258	9	3
4 TOTAL PTD WAGES & SALARIES	K617	731	147	296	15	260	9	3
5 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.20109	0.40492	0.02052	0.35568	0.01231	0.00410
6 CUSTOMER ACCOUNTING	K620 K667	746	0	0	0	0	0	0
7 CUSTOMER SERV & INFO, SALES	K622 K400	7	0	0	0	0	0	0
8 <u>ECCR</u>	K624 K400	11	0	0	0	0	0	0
9 TOTAL PTDCSS WAGES & SALARIES	K627	1,495	147	296	15	260	9	3
10 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.09833	0.19799	0.01003	0.17391	0.00602	0.00201
11 <u>ADMINISTRATIVE & GENERAL</u>	K630 K627	403	40	80	4	70	2	1
12 TOTAL WAGES AND SALARIES EXP	K633	1,898	187	376	19	330	11	4
13 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.09852	0.19810	0.01001	0.17387	0.00580	0.00211
14 <u>WEIGHTED CUST ACCOUNTG EXPENSE</u>								
15 METER READING	K640 K410	8	0	0	0	0	0	0
16 CUSTOMER RECORDS	K642 K412	564	0	0	0	0	0	0
17 <u>BILLING</u>	K644 K414	563	0	0	0	0	0	0
18 TOTAL WEIGHTED CUST ACCTNG EXP	K667	1,135	0	0	0	0	0	0
19 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 <u>RECOVERABLE FUEL ENERGY EXP</u>								
21 <u>AMOUNT ALLOCABLE</u>	K672 K306	17,200	0	17,200	0	0	0	0
22 TOTAL RECOV FUEL ENERGY EXP	K697	17,200	0	17,200	0	0	0	0
23 WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24 <u>PR TX DST SEC/SERV/LS EPIS WTD</u>								
25 SECONDARY	K800 K242	553	0	0	0	0	553	0
26 <u>SERVICES</u>	K802 K244	185	0	0	0	0	0	185
27 TOTAL	K827	738	0	0	0	0	553	185
28 WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.74932	0.25068

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION 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 PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	0	296	0
2 TRANSMISSION	K612 T121	0	0	0	0	18	0
3 DISTRIBUTION	K614 D141	1	0	0	0	271	0
4 TOTAL PTD WAGES & SALARIES	K617	1	0	0	0	731	0
5 WTD PTD WAGE & SAL RATIOS	K619	0.00137	0.00000	0.00000	0.00000	1.00000	0.00000
6 CUSTOMER ACCOUNTING	K620 K667	5	0	0	741	746	0
7 CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	7	7	0
8 ECCR	K624 K400	0	0	0	11	11	0
9 TOTAL PTD CSS WAGES & SALARIES	K627	6	0	0	759	1,495	0
10 WTD PTD CSS WAGE & SAL RATIOS	K629	0.00401	0.00000	0.00000	0.50769	1.00000	0.00000
11 ADMINISTRATIVE & GENERAL	K630 K627	2	0	0	205	404	-1
12 TOTAL WAGES AND SALARIES EXP	K633	8	0	0	964	1,899	-1
13 WTD WAGE AND SALARY RATIOS	K639	0.00421	0.00000	0.00000	0.50790	1.00053	-0.00053
14 WEIGHTED CUST ACCOUNTG EXPENSE							
15 METER READING	K640 K410	8	0	0	0	8	0
16 CUSTOMER RECORDS	K642 K412	0	0	0	564	564	0
17 BILLING	K644 K414	0	0	0	563	563	0
18 TOTAL WEIGHTED CUST ACCTNG EXP	K667	8	0	0	1,127	1,135	0
19 WTD RATIOS	K669	0.00705	0.00000	0.00000	0.99295	1.00000	0.00000
20 RECOVERABLE FUEL ENERGY EXP							
21 AMOUNT ALLOCABLE	K672 K306	0	0	0	0	17,200	0
22 TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	0	17,200	0
23 WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24 PR TX DST SEC/SERV/LS EPIS WTD							
25 SECONDARY	K800 K242	0	0	0	0	553	0
26 SERVICES	K802 K244	0	0	0	0	185	0
27 TOTAL	K827	0	0	0	0	738	0
28 WTD RATIOS	K829	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
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	0.07110	0.00000	0.81513	0.11377	0.00000	0.00000
4 WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.84116	0.00000	0.13938	0.01945	0.00000	0.00000
5 WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.95341	0.03324	0.01112
6 WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.00680	0.00000	0.07791	0.87317	0.03006	0.01006
7 WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.32128	0.00000	0.05324	0.59669	0.02054	0.00687
8 WTD GROSS G & I PLT RATIOS	G129	1.00000	0.06239	0.12567	0.00621	0.29923	0.00384	0.00118
9 WTD GROSS PLANT RATIOS	GP19	1.00000	0.29239	0.01403	0.04799	0.56348	0.01868	0.00624
10 WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.33524	0.01338	0.03376	0.52190	0.01895	0.00518
<u>11 NET ELECTRIC PLANT</u>								
12 WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229	1.00000	0.06667	0.00000	0.81767	0.11566	0.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.95506	0.03021	0.01152
15 NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.00701	0.00000	0.08600	0.86677	0.02703	0.01031
16 WTD NET G & I PLANT RATIOS	G229	1.00000	0.08669	0.17543	0.00819	0.17679	0.00546	0.00137
17 WTD NET PLANT RATIOS	NP29	1.00000	0.26205	0.01449	0.05806	0.59292	0.01849	0.00699
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20 WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.04305	0.85451	0.00714	0.08310	0.00276	0.00092
21 WTD RATIOS	W689	1.00000	0.33333	0.00000	0.05556	0.61111	0.00000	0.00000
22 WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.07717	0.27539	0.00975	0.19171	0.00569	0.00325
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.08086	0.27202	0.01080	0.19856	0.00593	0.00318
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-0.10817	3.18297	-0.00806	-0.37975	-0.01036	-0.00806
<u>25 RATE BASE</u>								
26 WTD NET OCRB RATIOS	RB29	1.00000	0.25846	0.01704	0.05988	0.58623	0.01824	0.00691
27 WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.24190	0.16004	0.05681	0.54260	0.01694	0.00624
<u>28 O & M EXPENSES</u>								

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>WEIGHTED RATIOS</u>	<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	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	0.00222	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.00201	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00137	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	GI29	0.00266	0.00000	0.00000	0.49911	1.00030	-0.00030
9	WTD GROSS PLANT RATIOS	GP19	0.00152	0.00000	0.00000	0.05571	1.00003	-0.00003
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00048	0.00000	0.00000	0.07111	1.00000	0.00000
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.00321	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.00287	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00410	0.00000	0.00000	0.54266	1.00068	-0.00068
17	WTD NET PLANT RATIOS	NP29	0.00225	0.00000	0.00000	0.04481	1.00006	-0.00006
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	0.00023	0.00000	0.00000	0.00829	1.00000	0.00000
21	WTD RATIOS	W689	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	WTD TOTAL WORKING CASH RATIOS	W729	0.00325	0.00000	0.00000	0.43379	1.00000	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00318	0.00000	0.00000	0.42528	0.99979	0.00021
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.01151	0.00000	0.00000	-1.65593	1.00115	-0.00115
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.00223	0.00000	0.00000	0.05112	1.00011	-0.00011
27	WTD TOTAL RATE BASE RATIOS	RB99	0.00161	0.00000	0.00000	-0.02599	1.00016	-0.00016
<u>28 O & M EXPENSES</u>								

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS 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 WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.07143	0.00000	0.83333	0.09524	0.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.95761	0.02669	0.01413
4 WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00161
5 WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6 WTD A & G EXP RATIOS	A339	1.00000	0.09737	0.18638	0.01016	0.20669	0.00717	0.00239
7 WTD O & M EXP RATIOS	OM39	1.00000	0.08050	0.27095	0.01071	0.19765	0.00597	0.00309
8 DEPRECIATION EXPENSES								
9 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.06383	0.00000	0.76596	0.17021	0.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.94487	0.03992	0.00951
12 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.08772	0.18421	0.00877	0.22807	0.00877	0.00000
13 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.31988	0.02119	0.03734	0.53582	0.02220	0.00505
14 OTHER TAXES & MISC EXPENSES								
15 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.33441	0.00965	0.04823	0.56270	0.01608	0.00643
16 WTD PAYROLL TAX RATIOS	L559	1.00000	0.09848	0.19697	0.00758	0.17424	0.00758	0.00000
17 WTD MISC TAX RATIOS	L589	1.00000	0.17647	0.23529	0.05882	0.35294	0.00000	0.00000
18 WTD OTHER TAX RATIOS	L599	1.00000	0.26761	0.05869	0.03521	0.45070	0.01408	0.00469
19 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.28571	0.00000	0.00000	0.57143	0.00000	0.00000
20 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.13084	0.21733	0.01659	0.26791	0.00910	0.00351
21 INCOME TAXES								
22 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.16418	0.20503	0.02839	0.33593	0.01105	0.00337
23 OPERATING EXPENSES								
24 WTD PROD O & M EXP RATIOS	P459	1.00000	0.18308	0.81692	0.00000	0.00000	0.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.07143	0.00000	0.83333	0.09524	0.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.95761	0.02669	0.01413
27 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

28 WAGES AND SALARIES (K600-K639)

02/28/09 10:48:06

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	0.00157	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD CUST ACCT EXP RATIOS	C319	0.00644	0.00000	0.00000	0.99195	1.00000	0.00000
5 WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
6 WTD A & G EXP RATIOS	A339	0.00418	0.00000	0.00000	0.48566	1.00000	0.00000
7 WTD O & M EXP RATIOS	OM39	0.00329	0.00000	0.00000	0.42784	1.00000	0.00000
<u>8 DEPRECIATION EXPENSES</u>							
9 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	0.00570	0.00000	0.00000	0.00000	1.00000	0.00000
12 WTD GENERAL DEPREC EXP RATIOS	G489	0.00000	0.00000	0.00000	0.48246	1.00000	0.00000
13 WTD TOT DEPREC EXP RATIOS	DE49	0.00303	0.00000	0.00000	0.05550	1.00000	0.00000
<u>14 OTHER TAXES & MISC EXPENSES</u>							
15 WTD REAL EST & PROP TAX RATIOS	L529	0.00000	0.00000	0.00000	0.02251	1.00000	0.00000
16 WTD PAYROLL TAX RATIOS	L559	0.00758	0.00000	0.00000	0.50758	1.00000	0.00000
17 WTD MISC TAX RATIOS	L589	0.00000	0.00000	0.00000	0.23529	1.05882	-0.05882
18 WTD OTHER TAX RATIOS	L599	0.00235	0.00000	0.00000	0.16432	0.99765	0.00235
19 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	0.85714	0.14286
20 WTD OP EXP EX INC & REV RATIOS	OP69	0.00319	0.00000	0.00000	0.35152	1.00000	0.00000
<u>21 INCOME TAXES</u>							
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.00279	0.00000	0.00000	0.24971	1.00047	-0.00047
<u>23 OPERATING EXPENSES</u>							
24 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	0.00157	0.00000	0.00000	0.00000	1.00000	0.00000
27 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000

28 WAGES AND SALARIES (K600-K639)

02/28/09 10:48:06

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.20109	0.40492	0.02052	0.35568	0.01231	0.00410
2 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.09833	0.19799	0.01003	0.17391	0.00602	0.00201
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.09852	0.19810	0.01001	0.17387	0.00580	0.00211
4 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PTD WAGE & SAL RATIOS	K619	0.00137	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD PTD CSS WAGE & SAL RATIOS	K629	0.00401	0.00000	0.00000	0.50769	1.00000	0.00000
3 WTD WAGE AND SALARY RATIOS	K639	0.00421	0.00000	0.00000	0.50790	1.00053	-0.00053
4 WTD RATIOS	K669	0.00705	0.00000	0.00000	0.99295	1.00000	0.00000

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
INCOME TAX BASED ON REVENUE	ITEM ALLO	ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 <u>NET INCOME COMPUTATION</u>								
2 CLASS REVENUES=COST OF SERVICE	R600	8,594	1,411	1,762	244	2,888	95	29
3 <u>TOTAL REVENUE CREDITS</u>	Q027	202	18	11	5	155	4	10
4 TOTAL ELECTRIC REVENUE	CS07	8,796	1,429	1,773	249	3,043	99	39
5 TOTAL OP EXP EX INC & REV TAX	OP61	-6,267	-820	-1,362	-104	-1,679	-57	-22
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	-30	-5	-6	-1	-10	-0	-0
7 NET INCOME	NI01	2,499	604	405	144	1,354	42	17
8 <u>ADJUSTMENTS TO NET INCOME</u>								
9 TOTAL INTEREST EXPENSE	Y783	-550	-133	-88	-31	-298	-9	-3
10 <u>TOTAL ADDITIONS</u>	Y861	-360	-105	-5	-17	-203	-7	-2
11 PRELIMINARY TAXABLE INCOME	TI01	1,589	366	312	96	853	26	12
12 <u>STATE INCOME TAX COMPUTATION</u>								
13 PRELIMINARY TAXABLE INCOME	TI01	1,589	366	312	96	853	26	12
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	20	6	-0	1	11	-0	-0
15 STATE TAXABLE INCOME	SI01	1,609	372	312	97	864	26	12
16 <u>STATE INCOME TAX PAYABLE</u>								
17 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	88	20	17	5	48	1	1
19 STATE INC TAX PAYABLE	SP01	88	20	17	5	48	1	1
20 <u>SIT ALLOWABLE</u>								
21 STATE INC TAX PAYABLE	SP01	88	20	17	5	48	1	1
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	16	5	0	1	9	0	0
23 NET STATE INC TAX ALLOWABLE	SA01	104	25	17	6	57	1	1
24 <u>FEDERAL INCOME TAX COMPUTATION</u>								
25 PRELIMINARY TAXABLE INCOME	TI01	1,589	366	312	96	853	26	12
26 <u>STATE INC TAX PAYABLE</u>	SP01	-88	-20	-17	-5	-48	-1	-1
27 NET FEDERAL TAXABLE INCOME	FI01	1,501	346	295	91	805	25	11

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 <u>NET INCOME COMPUTATION</u>							
2 CLASS REVENUES=COST OF SERVICE	R600	24	0	0	2,145	8,598	-4
3 <u>TOTAL REVENUE CREDITS</u>	Q027	0	0	0	-2	201	1
4 TOTAL ELECTRIC REVENUE	CS07	24	0	0	2,143	8,799	-3
5 TOTAL OP EXP EX INC & REV TAX	OP61	-20	-0	-0	-2,203	-6,267	-0
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	-0	-0	-0	-8	-30	-0
7 NET INCOME	NI01	4	0	0	-68	2,502	-3
8 <u>ADJUSTMENTS TO NET INCOME</u>							
9 TOTAL INTEREST EXPENSE	Y783	-1	-0	-0	15	-548	-2
10 <u>TOTAL ADDITIONS</u>	Y861	0	0	0	-20	-359	-1
11 PRELIMINARY TAXABLE INCOME	TI01	3	0	0	-73	1,595	-6
12 <u>STATE INCOME TAX COMPUTATION</u>							
13 PRELIMINARY TAXABLE INCOME	TI01	3	0	0	-73	1,595	-6
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	-0	-0	-0	1	19	1
15 STATE TAXABLE INCOME	SI01	3	0	0	-72	1,614	-5
16 <u>STATE INCOME TAX PAYABLE</u>							
17 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	0	0	0	-4	88	0
19 STATE INC TAX PAYABLE	SP01	0	0	0	-4	88	0
20 <u>SIT ALLOWABLE</u>							
21 STATE INC TAX PAYABLE	SP01	0	0	0	-4	88	0
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	0	0	0	1	16	0
23 NET STATE INC TAX ALLOWABLE	SA01	0	0	0	-3	104	0
24 <u>FEDERAL INCOME TAX COMPUTATION</u>							
25 PRELIMINARY TAXABLE INCOME	TI01	3	0	0	-73	1,595	-6
26 <u>STATE INC TAX PAYABLE</u>	SP01	-0	-0	-0	4	-88	-0
27 NET FEDERAL TAXABLE INCOME	FI01	3	0	0	-69	1,507	-6

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>INCOME TAX BASED ON REVENUE</u>								
1	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
2	PRELIM FIT = FI01 * K190	FT01	526	121	103	32	282	9
3	TOTAL FED PROV DEF IT	Z781	102	30	1	5	57	2
4	<u>TOTAL AMORTIZED ITC</u>	Z813	<u>-5</u>	<u>-1</u>	<u>-0</u>	<u>-0</u>	<u>-3</u>	<u>-0</u>
5	NET FED INC TAX ALLOWABLE	FA01	623	150	104	37	336	11
<u>6 FEDERAL INCOME TAX PAYABLE</u>								
7	<u>PRELIM FIT = FI01 * K190</u>	FT01	<u>526</u>	<u>121</u>	<u>103</u>	<u>32</u>	<u>282</u>	<u>9</u>
8	FED INC TAX PAYABLE	FP01	526	121	103	32	282	9
<u>9 PRELIMINARY SUMMARY</u>								
10	NET INCOME	NI01	2,499	604	405	144	1,354	42
11	NET FED INC TAX ALLOWABLE	FA01	-623	-150	-104	-37	-336	-11
12	<u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-104</u>	<u>-25</u>	<u>-17</u>	<u>-6</u>	<u>-57</u>	<u>-1</u>
13	OVERALL RETURN EARNED (SCH 14)	RETU	1,772	429	284	101	961	30
14	RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.09218	0.09224	0.09241	0.09206	0.09202

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10NF13-000
EXHIBIT:
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ADJs:

<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
2 PRELIM FIT = FI01 * K190	FT01	32	36	0	0	6,595	-2
3 TOTAL FED PROV DEF IT	Z781	4	8	0	0	1,280	-1
4 <u>TOTAL AMORTIZED ITC</u>	<u>Z813</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-56</u>	<u>-1</u>
5 NET FED INC TAX ALLOWABLE	FA01	36	44	0	0	7,819	-4
6 <u>FEDERAL INCOME TAX PAYABLE</u>							
7 <u>PRELIM FIT = FI01 * K190</u>	<u>FT01</u>	<u>32</u>	<u>36</u>	<u>0</u>	<u>0</u>	<u>6,595</u>	<u>-2</u>
8 FED INC TAX PAYABLE	FP01	32	36	0	0	6,595	-2
9 <u>PRELIMINARY SUMMARY</u>							
10 NET INCOME	NI01	143	174	0	0	31,387	-5
11 NET FED INC TAX ALLOWABLE	FA01	-36	-44	-0	-0	-7,819	4
12 <u>NET STATE INC TAX ALLOWABLE</u>	<u>SA01</u>	<u>-6</u>	<u>-7</u>	<u>-0</u>	<u>-0</u>	<u>-1,316</u>	<u>-0</u>
13 OVERALL RETURN EARNED (SCH 14)	RETU	101	123	0	0	22,252	-1
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09249	0.09234	0.00000	0.00000	0.09211	1.00000

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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 <u>RATE BASE</u>								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	30,299	8,859	425	1,454	17,073	566	189
3 TOTAL DEPRECIATION RESERVE	DR11	-12,558	-4,210	-168	-424	-6,554	-238	-65
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>1,498</u>	<u>5</u>	<u>2,822</u>	<u>63</u>	<u>-80</u>	<u>-2</u>	<u>-4</u>
5 TOTAL RATE BASE	RB91	19,239	4,654	3,079	1,093	10,439	326	120
6 <u>OPERATING EXPENSES</u>								
7 TOTAL O & M EXPENSE	OM31	4,857	391	1,316	52	960	29	15
8 TOTAL DEPRECIATION EXPENSE	DE41	991	317	21	37	531	22	5
9 TOTAL OTHER TAX & MISC EXPENSE	L591	426	114	25	15	192	6	2
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-7</u>	<u>-2</u>	<u>0</u>	<u>0</u>	<u>-4</u>	<u>0</u>	<u>0</u>
11 TOTAL OP EXP EX INC & REV TAX	OP61	6,267	820	1,362	104	1,679	57	22
12 NET FED INCOME TAX ALLOWABLE	I879	623	150	104	37	336	11	5
13 NET STATE INCOME TAX ALLOWABLE	J979	103	25	17	6	56	1	1
14 <u>REVENUE TAX</u>	L033	<u>30</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>10</u>	<u>0</u>	<u>0</u>
15 TOTAL OPERATING EXPENSE	OPEX	7,023	1,000	1,489	148	2,081	69	28
16 RETURN ON RATE BASE	R751	1,773	429	284	101	961	30	11
17 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-202</u>	<u>-18</u>	<u>-11</u>	<u>-5</u>	<u>-155</u>	<u>-4</u>	<u>-10</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	8,594	1,411	1,762	244	2,887	95	29
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>8,594</u>	<u>1,411</u>	<u>1,762</u>	<u>244</u>	<u>2,888</u>	<u>95</u>	<u>29</u>
20 TOTAL RETURN EARNED	RETE	1,773	429	284	101	961	30	11
21 RATE OF RETURN EARNED	RORE	0.09216	0.09218	0.09224	0.09241	0.09206	0.09202	0.09167
22 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
23 RETURN EARNED ON COMMON EQUITY	REOE	0.12552	0.12556	0.12568	0.12601	0.12533	0.12526	0.12455
24 ALLOWED RETURN ON COM EQUITY	AROE		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
25 CLASS REVENUES=COST OF SERVICE	R600	8,594	1,411	1,762	244	2,888	95	29

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 <u>RATE BASE</u>							
2 GROSS ELECTRIC PLT IN SERVICE	GP11	46	0	0	1,688	30,300	-1
3 TOTAL DEPRECIATION RESERVE	DR11	-6	-0	-0	-893	-12,558	-0
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-9	0	0	-1,295	1,500	-2
5 TOTAL RATE BASE	RB91	31	0	0	-500	19,242	-3
6 <u>OPERATING EXPENSES</u>							
7 TOTAL O & M EXPENSE	OM31	16	0	0	2,078	4,857	0
8 TOTAL DEPRECIATION EXPENSE	DE41	3	0	0	55	991	0
9 TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	70	425	1
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	0	0	0	0	-6	-1
11 TOTAL OP EXP EX INC & REV TAX	OP61	20	0	0	2,203	6,267	0
12 NET FED INCOME TAX ALLOWABLE	I879	1	0	0	-18	626	-3
13 NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	-3	103	0
14 <u>REVENUE TAX</u>	L033	0	0	0	8	30	0
15 TOTAL OPERATING EXPENSE	OPEX	21	0	0	2,190	7,026	-3
16 RETURN ON RATE BASE	R751	3	0	0	-46	1,773	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	-0	-0	-0	2	-201	-1
18 TOTAL ELECTRIC COST OF SERVICE	CS05	24	0	0	2,146	8,598	-4
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	24	0	0	2,145	8,598	-4
20 TOTAL RETURN EARNED	RETE	3	0	0	-46	1,773	0
21 RATE OF RETURN EARNED	RORE	0.09677	0.00000	0.00000	0.09200	0.09214	0.00000
22 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
23 RETURN EARNED ON COMMON EQUITY	REOE	0.13467	-0.05703	-0.05703	0.12521	0.12549	-0.05703
24 ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540		0.12540
25 CLASS REVENUES=COST OF SERVICE	R600	24	0	0	2,145	8,598	-4

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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			TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO								
1 <u>PRODUCTION PLANT</u>									
2 BASE	P100 K200		7,254	7,254	0	0	0	0	0
3 INTERMEDIATE	P102 K202		374	374	0	0	0	0	0
4 <u>PEAKING</u>	P104 K204		895	895	0	0	0	0	0
5 PRODUCTION PLANT IN SERVICE	P121		8,523	8,523	0	0	0	0	0
6 <u>TRANSMISSION PLANT</u>									
7 GEN. STEP-UP XFMR - BASE	T100 K200		93	93	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERM	T102 K202		3	3	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T104 K204		29	29	0	0	0	0	0
10 TRANSMISSION	T106 K220		1,433	0	0	1,433	0	0	0
11 <u>DISTRIBUTION</u>	T108 K240		200	0	0	0	200	0	0
12 TRANSMISSION PLANT IN SERVICE	T121		1,758	125	0	1,433	200	0	0
13 TOTAL PROD & TRANS PLANT	PT21		10,281	8,648	0	1,433	200	0	0
14 <u>DISTRIBUTION PLANT</u>									
15 PRIMARY	D100 K240		15,861	0	0	0	15,861	0	0
16 SECONDARY	D102 K242		553	0	0	0	0	553	0
17 SERVICES	D104 K244		185	0	0	0	0	0	185
18 <u>METERS</u>	D106 K246		37	0	0	0	0	0	0
19 DISTRIBUTION PLANT IN SERVICE	D141		16,636	0	0	0	15,861	553	185
20 TOTAL TRANS & DIST PLANT	TD21		18,394	125	0	1,433	16,061	553	185
21 TOTAL GROSS PTD PLANT	PD21		26,917	8,648	0	1,433	16,061	553	185
22 <u>GENERAL & INTANGIBLE PLANT</u>									
23 LABOR RELATED	G100 K627		3,500	344	693	35	609	21	7
24 RETAIL CUSTOMER RELATED (CSS)	G102 K400		599	0	0	0	0	0	0
25 DISTRIBUTION PRIMARY RELATED	G106 K240		639	0	0	0	639	0	0
26 <u>ADJ D - CAPITAL LEASES</u>	G108 K627		-1,356	-133	-268	-14	-236	-8	-3
27 GENERAL PLANT IN SERVICE	G121		3,382	211	425	21	1,012	13	4

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>							
2 BASE	P100 K200	0	0	0	0	7,254	0
3 INTERMEDIATE	P102 K202	0	0	0	0	374	0
4 PEAKING	P104 K204	0	0	0	0	895	0
5 PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	8,523	0
<u>6 TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T100 K200	0	0	0	0	93	0
8 GEN. STEP-UP XFMR - INTERM	T102 K202	0	0	0	0	3	0
9 GEN. STEP-UP XFMR - PEAKING	T104 K204	0	0	0	0	29	0
10 TRANSMISSION	T106 K220	0	0	0	0	1,433	0
11 DISTRIBUTION	T108 K240	0	0	0	0	200	0
12 TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	1,758	0
13 TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	10,281	0
<u>14 DISTRIBUTION PLANT</u>							
15 PRIMARY	D100 K240	0	0	0	0	15,861	0
16 SECONDARY	D102 K242	0	0	0	0	553	0
17 SERVICES	D104 K244	0	0	0	0	185	0
18 METERS	D106 K246	37	0	0	0	37	0
19 DISTRIBUTION PLANT IN SERVICE	D141	37	0	0	0	16,636	0
20 TOTAL TRANS & DIST PLANT	TD21	37	0	0	0	18,394	0
21 TOTAL GROSS PTD PLANT	PD21	37	0	0	0	26,917	0
<u>22 GENERAL & INTANGIBLE PLANT</u>							
23 LABOR RELATED	G100 K627	14	0	0	1,777	3,500	0
24 RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	599	599	0
25 DISTRIBUTION PRIMARY RELATED	G106 K240	0	0	0	0	639	0
26 ADJ D - CAPITAL LEASES	G108 K627	-5	0	0	-688	-1,355	-1
27 GENERAL PLANT IN SERVICE	G121	9	0	0	1,688	3,383	-1

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	30,299	8,859	425	1,454	17,073	566	189

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	46	0	0	1,688	30,300	-1

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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<u>DEPRECIATION RESERVE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>								
2 BASE	P150 P100	3,144	3,144	0	0	0	0	0
3 INTERMEDIATE	P152 P102	374	374	0	0	0	0	0
4 <u>PEAKING</u>	P154 P104	566	566	0	0	0	0	0
5 TOTAL PROD DEPREC RESERVE	P171	4,084	4,084	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7 GEN. STEP-UP XFMR - BASE	T150 T100	33	33	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102	1	1	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104	8	8	0	0	0	0	0
10 TRANSMISSION	T156 T106	415	0	0	415	0	0	0
11 <u>DISTRIBUTION</u>	T158 T108	56	0	0	0	56	0	0
12 TOTAL TRANS DEPREC RESERVE	T171	513	42	0	415	56	0	0
<u>13 DISTRIBUTION PLANT</u>								
14 PRIMARY	D150 D100	5,745	0	0	0	5,745	0	0
15 SECONDARY	D152 D102	233	0	0	0	0	233	0
16 SERVICES	D154 D104	63	0	0	0	0	0	63
17 <u>METERS</u>	D156 D106	3	0	0	0	0	0	0
18 TOTAL DISTRIB DEPREC RESERVE	D191	6,044	0	0	0	5,745	233	63
<u>19 GENERAL & INTANGIBLE PLANT</u>								
20 LABOR RELATED	G150 G100	851	84	168	9	148	5	2
21 RETAIL CUSTOMER RELATED (CSS)	G152 G102	461	0	0	0	0	0	0
22 <u>DISTRIBUTION PRIMARY RELATED</u>	G156 G106	605	0	0	0	605	0	0
23 TOTAL GENERAL DEPREC RESERVE	G171	1,917	84	168	9	753	5	2
24 TOTAL DEPRECIATION RESERVE	DR11	12,558	4,210	168	424	6,554	238	65

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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<u>DEPRECIATION RESERVE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>							
2 BASE	P150 P100	0	0	0	0	3,144	0
3 INTERMEDIATE	P152 P102	0	0	0	0	374	0
4 <u>PEAKING</u>	P154 P104	0	0	0	0	566	0
5 TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	4,084	0
<u>6 TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	33	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102	0	0	0	0	1	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104	0	0	0	0	8	0
10 TRANSMISSION	T156 T106	0	0	0	0	415	0
11 <u>DISTRIBUTION</u>	T158 T108	0	0	0	0	56	0
12 TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	513	0
<u>13 DISTRIBUTION PLANT</u>							
14 PRIMARY	D150 D100	0	0	0	0	5,745	0
15 SECONDARY	D152 D102	0	0	0	0	233	0
16 SERVICES	D154 D104	0	0	0	0	63	0
17 <u>METERS</u>	D156 D106	3	0	0	0	3	0
18 TOTAL DISTRIB DEPREC RESERVE	D191	3	0	0	0	6,044	0
<u>19 GENERAL & INTANGIBLE PLANT</u>							
20 LABOR RELATED	G150 G100	3	0	0	432	851	0
21 RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	461	461	0
22 <u>DISTRIBUTION PRIMARY RELATED</u>	G156 G106	0	0	0	0	605	0
23 TOTAL GENERAL DEPREC RESERVE	G171	3	0	0	893	1,917	0
24 TOTAL DEPRECIATION RESERVE	DR11	6	0	0	893	12,558	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
NET ELECTRIC PLANT	ITEM ALLO		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 PRODUCTION PLANT</u>									
2 PRODUCTION PLANT IN SERVICE	P121		8,523	8,523	0	0	0	0	0
3 TOTAL PROD DEPREC RESERVE	P171		-4,084	-4,084	-0	-0	-0	-0	-0
4 NET PRODUCTION PLANT	P221		4,439	4,439	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>									
6 TRANSMISSION PLANT IN SERVICE	T121		1,758	125	0	1,433	200	0	0
7 TOTAL TRANS DEPREC RESERVE	T171		-513	-42	-0	-415	-56	-0	-0
8 NET TRANSMISSION PLANT	T221		1,245	83	0	1,018	144	0	0
<u>9 DISTRIBUTION PLANT</u>									
10 DISTRIBUTION PLANT IN SERVICE	D141		16,636	0	0	0	15,861	553	185
11 TOTAL DISTRIB DEPREC RESERVE	D191		-6,044	-0	-0	-0	-5,745	-233	-63
12 NET DISTRIBUTION PLANT	D241		10,592	0	0	0	10,116	320	122
13 NET PTD PLANT	NT31		16,276	4,522	0	1,018	10,260	320	122
14 NET TRANS & DIST PLANT	NT21		11,837	83	0	1,018	10,260	320	122
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16 GENERAL PLANT IN SERVICE	G121		3,382	211	425	21	1,012	13	4
17 TOTAL GENERAL DEPREC RESERVE	G171		-1,917	-84	-168	-9	-753	-5	-2
18 NET GENERAL & INTANG PLANT	G221		1,465	127	257	12	259	8	2
19 NET ELECTRIC PLANT IN SERVICE	NP21		17,741	4,649	257	1,030	10,519	328	124

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL	
NET ELECTRIC PLANT	ITEM ALLO		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 <u>PRODUCTION PLANT</u>								
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	8,523	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	-0	-0	-0	-0	-4,084	-0
4	NET PRODUCTION PLANT	P221	0	0	0	0	4,439	0
5 <u>TRANSMISSION PLANT</u>								
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	1,758	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	-0	-0	-0	-0	-513	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	0	1,245	0
9 <u>DISTRIBUTION PLANT</u>								
10	DISTRIBUTION PLANT IN SERVICE	D141	37	0	0	0	16,636	0
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	-3	-0	-0	-0	-6,044	-0
12	NET DISTRIBUTION PLANT	D241	34	0	0	0	10,592	0
13	NET PTD PLANT	NT31	34	0	0	0	16,276	0
14	NET TRANS & DIST PLANT	NT21	34	0	0	0	11,837	0
15 <u>GENERAL & INTANGIBLE PLANT</u>								
16	GENERAL PLANT IN SERVICE	G121	9	0	0	1,688	3,383	-1
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	-3	-0	-0	-893	-1,917	-0
18	NET GENERAL & INTANG PLANT	G221	6	0	0	795	1,466	-1
19	NET ELECTRIC PLANT IN SERVICE	NP21	40	0	0	795	17,742	-1

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	<u>RATE BASE ADJUSTMENTS</u>								
2	<u>ADDITIVE ADJUSTMENTS</u>								
3	<u>PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	24	0	0	24	0	0	0
5	DISTRIBUTION	V226 D100	56	0	0	0	56	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	80	0	0	24	56	0	0
7	<u>CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION - BASE	V234 P100	980	980	0	0	0	0	0
9	PRODUCTION - INTERMEDIATE	V236 P102	1	1	0	0	0	0	0
10	PRODUCTION - PEAKING	V238 P104	4	4	0	0	0	0	0
11	TRANSMISSION	V240 T106	156	0	0	156	0	0	0
12	DISTRIBUTION	V242 D141	152	0	0	0	145	5	2
13	GENERAL PLANT	V244 G100	283	28	56	3	49	2	1
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-914	-914	0	0	0	0	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-113	0	0	-113	0	0	0
16	TOTAL RATE BASE CWIP	V255	549	99	56	46	194	7	3
17	TOTAL ADDITIVE ADJUSTMENTS	V289	629	99	56	70	250	7	3
18	NET ORIGINAL COST RATE BASE	RB21	18,370	4,748	313	1,100	10,769	335	127
19	<u>WORKING CAPITAL</u>								
20	<u>MATERIALS AND SUPPLIES</u>								
21	<u>FUEL SUPPLIES</u>								
22	AMOUNT ALLOCABLE	W630 K306	3,703	0	3,703	0	0	0	0
23	TOTAL FUEL STOCKS	W641	3,703	0	3,703	0	0	0	0
24	<u>PLANT MATERIALS & SUPPLIES</u>								

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE BASE ADJUSTMENTS</u>							
<u>2 ADDITIVE ADJUSTMENTS</u>							
<u>3 PLANT HELD FOR FUTURE USE</u>							
4 TRANSMISSION	V224 T106	0	0	0	0	24	0
5 DISTRIBUTION	V226 D100	0	0	0	0	56	0
6 TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	0	80	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>							
8 PRODUCTION - BASE	V234 P100	0	0	0	0	980	0
9 PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	0	1	0
10 PRODUCTION - PEAKING	V238 P104	0	0	0	0	4	0
11 TRANSMISSION	V240 T106	0	0	0	0	156	0
12 DISTRIBUTION	V242 D141	0	0	0	0	152	0
13 GENERAL PLANT	V244 G100	1	0	0	144	284	-1
14 ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	0	-914	0
15 ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	0	0	0	0	-113	0
16 TOTAL RATE BASE CWIP	V255	1	0	0	144	550	-1
17 TOTAL ADDITIVE ADJUSTMENTS	V289	1	0	0	144	630	-1
18 NET ORIGINAL COST RATE BASE	RB21	41	0	0	939	18,372	-2
<u>19 WORKING CAPITAL</u>							
<u>20 MATERIALS AND SUPPLIES</u>							
<u>21 FUEL SUPPLIES</u>							
22 AMOUNT ALLOCABLE	W630 K306	0	0	0	0	3,703	0
23 TOTAL FUEL STOCKS	W641	0	0	0	0	3,703	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

PROGRESS ENERGY FLORIDA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	641	187	9	31	361	12	4
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	641	187	9	31	361	12	4
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	4,344	187	3,712	31	361	12	4
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	18	6	0	1	11	0	0
6 <u>TOTAL</u>	W687	18	6	0	1	11	0	0
7 <u>OTHER WORKING CAPITAL</u>								
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-20	-6	0	-1	-11	0	0
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	1,251	101	339	13	247	7	4
10 <u>TOTAL</u>	W705	1,231	95	339	12	236	7	4
11 <u>TOTAL WORKING CASH</u>	W721	1,231	95	339	12	236	7	4
12 <u>MISCELLANEOUS WORKING CAPITAL</u>								
13 <u>WID O&M EXP</u>	W730 OM39	-2,245	-181	-608	-24	-444	-13	-7
14 <u>DA RETAIL</u>	W732 OM39	-2,500	-201	-677	-27	-494	-15	-8
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	21	0	0	0	0	0	0
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-4,724	-382	-1,285	-51	-938	-28	-15
17 <u>TOTAL WORKING CAPITAL</u>	WC71	869	-94	2,766	-7	-330	-9	-7
18 <u>PRELIMINARY SUMMARY</u>								
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	629	99	56	70	250	7	3
20 <u>TOTAL WORKING CAPITAL</u>	WC71	869	-94	2,766	-7	-330	-9	-7
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	1,498	5	2,822	63	-80	-2	-4
22 <u>RATE BASE CALCULATION</u>								
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	17,741	4,649	257	1,030	10,519	328	124
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	1,498	5	2,822	63	-80	-2	-4

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	1	0	0	36	641	0
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	1	0	0	36	641	0
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	1	0	0	36	4,344	0
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	0	0	0	0	18	0
6 <u>TOTAL</u>	W687	0	0	0	0	18	0
7 <u>OTHER WORKING CAPITAL</u>							
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	0	0	0	-1	-19	-1
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	4	0	0	535	1,250	1
10 <u>TOTAL</u>	W705	4	0	0	534	1,231	0
11 <u>TOTAL WORKING CASH</u>	W721	4	0	0	534	1,231	0
12 <u>MISCELLANEOUS WORKING CAPITAL</u>							
13 <u>WTD O&M EXP</u>	W730 OM39	-7	0	0	-960	-2,244	-1
14 <u>DA RETAIL</u>	W732 OM39	-8	0	0	-1,070	-2,500	0
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	0	0	0	21	21	0
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-15	0	0	-2,009	-4,723	-1
17 <u>TOTAL WORKING CAPITAL</u>	WC71	-10	0	0	-1,439	870	-1
18 <u>PRELIMINARY SUMMARY</u>							
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	1	0	0	144	630	-1
20 <u>TOTAL WORKING CAPITAL</u>	WC71	-10	0	0	-1,439	870	-1
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-9	0	0	-1,295	1,500	-2
22 <u>RATE BASE CALCULATION</u>							
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	40	0	0	795	17,742	-1
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-9	0	0	-1,295	1,500	-2

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 TOTAL RATE BASE	RB91	19,239	4,654	3,079	1,093	10,439	326	120
2 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
3 RETURN ON RATE BASE	R751	1,773	429	284	101	961	30	11

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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RATE BASE	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 TOTAL RATE BASE	RB91	31	0	0	-500	19,242	-3
2 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
3 RETURN ON RATE BASE	R751	3	0	0	-46	1,773	0

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 <u>PRODUCTION O & M</u>								
2 <u>PRODUCTION O&M- ENERGY RELATED</u>								
3 NON-RECV FUEL - ALLOCABLE	P302 K306	63	0	63	0	0	0	0
4 DA RETAIL	P308 K306	23	0	23	0	0	0	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	918	0	918	0	0	0	0
6 TOTAL ENERGY RELATED	P341	1,004	0	1,004	0	0	0	0
7 <u>PRODUCTION O&M- DEMAND RELATED</u>								
8 BASE	P352 P100	168	168	0	0	0	0	0
9 INTERMEDIATE	P354 P102	13	13	0	0	0	0	0
10 <u>PEAKING</u>	P356 P104	44	44	0	0	0	0	0
11 TOTAL DEMAND RELATED	P391	225	225	0	0	0	0	0
12 TOTAL PRODUCTION O & M	P451	1,229	225	1,004	0	0	0	0
13 <u>TRANSMISSION O & M</u>								
14 GEN. STEP-UP XFMR - BASE	T300 T100	2	2	0	0	0	0	0
15 GEN. STEP-UP XFMR - PEAKING	T304 T104	1	1	0	0	0	0	0
16 TRANSMISSION	T306 T106	35	0	0	35	0	0	0
17 <u>DISTRIBUTION</u>	T308 T108	4	0	0	0	4	0	0
18 TOTAL TRANSMISSION O & M	T341	42	3	0	35	4	0	0
19 <u>DISTRIBUTION O & M</u>								
20 PRIMARY	D300 D100	610	0	0	0	610	0	0
21 SECONDARY	D302 D102	17	0	0	0	0	17	0
22 SERVICES INCL RECON & DISCON	D304 D104	9	0	0	0	0	0	9
23 <u>METERS</u>	D306 D106	1	0	0	0	0	0	0
24 TOTAL DISTRIBUTION O & M	D341	637	0	0	0	610	17	9
25 <u>CUSTOMER ACCOUNTING</u>								
26 METER READING	C300 K410	8	0	0	0	0	0	0

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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O & M EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 <u>PRODUCTION O & M</u>							
2 <u>PRODUCTION O&M- ENERGY RELATED</u>							
3 NON-RECV FUEL - ALLOCABLE	P302 K306	0	0	0	0	63	0
4 DA RETAIL	P308 K306	0	0	0	0	23	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	0	0	0	0	918	0
6 TOTAL ENERGY RELATED	P341	0	0	0	0	1,004	0
7 <u>PRODUCTION O&M- DEMAND RELATED</u>							
8 BASE	P352 P100	0	0	0	0	168	0
9 INTERMEDIATE	P354 P102	0	0	0	0	13	0
10 <u>PEAKING</u>	P356 P104	0	0	0	0	44	0
11 TOTAL DEMAND RELATED	P391	0	0	0	0	225	0
12 TOTAL PRODUCTION O & M	P451	0	0	0	0	1,229	0
13 <u>TRANSMISSION O & M</u>							
14 GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	2	0
15 GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	0	1	0
16 TRANSMISSION	T306 T106	0	0	0	0	35	0
17 <u>DISTRIBUTION</u>	T308 T108	0	0	0	0	4	0
18 TOTAL TRANSMISSION O & M	T341	0	0	0	0	42	0
19 <u>DISTRIBUTION O & M</u>							
20 PRIMARY	D300 D100	0	0	0	0	610	0
21 SECONDARY	D302 D102	0	0	0	0	17	0
22 SERVICES INCL RECON & DISCON	D304 D104	0	0	0	0	9	0
23 <u>METERS</u>	D306 D106	1	0	0	0	1	0
24 TOTAL DISTRIBUTION O & M	D341	1	0	0	0	637	0
25 <u>CUSTOMER ACCOUNTING</u>							
26 METER READING	C300 K410	8	0	0	0	8	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>O & M EXPENSES</u>								
1	CUSTOMER RECORDS	C302 K412	564	0	0	0	0	0
2	BILLING	C304 K414	563	0	0	0	0	0
3	SERVICE WORK FOR CONP	C306 K244	2	0	0	0	0	2
4	UNCOLLECTIBLES	C308 K400	106	0	0	0	0	0
5	TOTAL CUSTOMER ACCOUNTING EXP	C317	1,243	0	0	0	0	2
<u>6 CUSTOMER SERVICE & INFORMATION</u>								
7	TOTAL	C320 K400	19	0	0	0	0	0
8	TOTAL CUSTOMER SERVICE & INFO	C329	19	0	0	0	0	0
<u>9 SALES</u>								
10	TOTAL	S300 K400	13	0	0	0	0	0
11	TOTAL SALES EXPENSE	S317	13	0	0	0	0	0
<u>12 ADMINISTRATIVE & GENERAL</u>								
13	DISTRIBUTION PLANT RELATED	A304 D141	62	0	0	59	2	1
14	GROSS PLANT RELATED	A306 GP19	16	5	0	9	0	0
15	LABOR RELATED	A308 K627	1,623	160	321	282	10	3
16	ADJ E- RETAIL RATE CASE EXP	A314 K400	11	0	0	0	0	0
17	ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-22	-2	-4	-4	0	0
18	ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	7	2	0	4	0	0
19	ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-23	-2	-5	-4	0	0
20	TOTAL ADMINISTRATIVE & GENERAL	A337	1,674	163	312	346	12	4
21	TOTAL O & M EXPENSE	OM31	4,857	391	1,316	960	29	15

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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ADJs:

O & M EXPENSES	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 CUSTOMER RECORDS	C302 K412	0	0	0	564	564	0
2 BILLING	C304 K414	0	0	0	563	563	0
3 SERVICE WORK FOR COMP	C306 K244	0	0	0	0	2	0
4 UNCOLLECTIBLES	C308 K400	0	0	0	106	106	0
5 TOTAL CUSTOMER ACCOUNTING EXP	C317	8	0	0	1,233	1,243	0
6 CUSTOMER SERVICE & INFORMATION							
7 TOTAL	C320 K400	0	0	0	19	19	0
8 TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	19	19	0
9 SALES							
10 TOTAL	S300 K400	0	0	0	13	13	0
11 TOTAL SALES EXPENSE	S317	0	0	0	13	13	0
12 ADMINISTRATIVE & GENERAL							
13 DISTRIBUTION PLANT RELATED	A304 D141	0	0	0	0	62	0
14 GROSS PLANT RELATED	A306 GP19	0	0	0	1	16	0
15 LABOR RELATED	A308 K627	7	0	0	824	1,623	0
16 ADJ E- RETAIL RATE CASE EXP	A314 K400	0	0	0	11	11	0
17 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	0	0	0	-11	-21	-1
18 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	0	0	0	0	6	1
19 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	0	0	0	-12	-23	0
20 TOTAL ADMINISTRATIVE & GENERAL	A337	7	0	0	813	1,674	0
21 TOTAL O & M EXPENSE	OM31	16	0	0	2,078	4,857	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION DEPRECIATION</u>								
2 BASE	P460 P100	252	252	0	0	0	0	0
3 INTERMEDIATE	P462 P102	17	17	0	0	0	0	0
4 PEAKING	P464 P104	35	35	0	0	0	0	0
5 TOTAL PRODUCTION DEPREC EXP	P481	304	304	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	2	2	0	0	0	0	0
8 GEN. STEP-UP XFMR - PEAKING	T464 T104	1	1	0	0	0	0	0
9 TRANSMISSION	T466 T106	36	0	0	36	0	0	0
10 DISTRIBUTION	T468 T108	8	0	0	0	8	0	0
11 TOTAL TRANS DEPREC EXP	T481	47	3	0	36	8	0	0
<u>12 DISTRIBUTION DEPRECIATION</u>								
13 PRIMARY	D460 D100	497	0	0	0	497	0	0
14 SECONDARY	D462 D102	21	0	0	0	0	21	0
15 SERVICES	D464 D104	5	0	0	0	0	0	5
16 METERS	D466 D106	3	0	0	0	0	0	0
17 TOTAL DIST DEPREC EXPENSE	D481	526	0	0	0	497	21	5
<u>18 GENERAL DEPRECIATION</u>								
19 LABOR RELATED	G460 G100	104	10	21	1	18	1	0
20 RETAIL CUSTOMER RELATED (CSS)	G462 G102	2	0	0	0	0	0	0
21 DISTRIBUTION PRIMARY RELATED	G466 G106	8	0	0	0	8	0	0
22 TOTAL GENERAL DEPREC EXPENSE	G481	114	10	21	1	26	1	0
23 TOTAL DEPRECIATION EXPENSE	DE41	991	317	21	37	531	22	5

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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DEPRECIATION EXPENSE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION DEPRECIATION</u>							
2 BASE	P460 P100	0	0	0	0	252	0
3 INTERMEDIATE	P462 P102	0	0	0	0	17	0
4 PEAKING	P464 P104	0	0	0	0	35	0
5 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	304	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7 GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	0	2	0
8 GEN. STEP-UP XFMR - PEAKING	T464 T104	0	0	0	0	1	0
9 TRANSMISSION	T466 T106	0	0	0	0	36	0
10 DISTRIBUTION	T468 T108	0	0	0	0	8	0
11 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	47	0
<u>12 DISTRIBUTION DEPRECIATION</u>							
13 PRIMARY	D460 D100	0	0	0	0	497	0
14 SECONDARY	D462 D102	0	0	0	0	21	0
15 SERVICES	D464 D104	0	0	0	0	5	0
16 METERS	D466 D106	3	0	0	0	3	0
17 TOTAL DIST DEPREC EXPENSE	D481	3	0	0	0	526	0
<u>18 GENERAL DEPRECIATION</u>							
19 LABOR RELATED	G460 G100	0	0	0	53	104	0
20 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	2	2	0
21 DISTRIBUTION PRIMARY RELATED	G466 G106	0	0	0	0	8	0
22 TOTAL GENERAL DEPREC EXPENSE	G481	0	0	0	55	114	0
23 TOTAL DEPRECIATION EXPENSE	DE41	3	0	0	55	991	0

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
OTHER TAXES & MISC EXPENSES	ITEM ALLO	ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 <u>TAXES OTHER THAN INC & REV</u>								
2 <u>REAL ESTATE & PROPERTY TAX</u>								
3 PRODUCTION BASE	L500 K200	90	90	0	0	0	0	0
4 PRODUCTION INTERMEDIATE	L502 K202	4	4	0	0	0	0	0
5 PRODUCTION PEAKING	L504 K204	9	9	0	0	0	0	0
6 TRANSMISSION	L506 K220	15	0	0	15	0	0	0
7 DISTRIBUTION PRIMARY	L508 K240	173	0	0	0	173	0	0
8 DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	7	0	0	0	0	5	2
9 <u>LABOR RELATED</u>	L516 K627	13	1	3	0	2	0	0
10 TOTAL REAL EST & PROP TAX	L521	311	104	3	15	175	5	2
11 <u>PAYROLL TAX</u>								
12 <u>TOTAL</u>	L530 K627	132	13	26	1	23	1	0
13 TOTAL PAYROLL TAX	L551	132	13	26	1	23	1	0
14 <u>REVENUE TAXES</u>								
15 TOTAL	L560 R600	1,019	167	209	29	342	11	3
16 ADJ H- FRANCHISE FEES & GRT	L562 R600	-1,014	-166	-208	-29	-341	-11	-3
17 RAF CALCULATED ON PRES CL REV	L564 R600	-4	-1	-1	0	-1	0	0
18 <u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	-18	-3	-4	-1	-6	0	0
19 TOTAL REVENUE TAXES	L581	-17	-3	-4	-1	-6	0	0
20 TOTAL OTHER TAX & MISC EXPENSE	L591	426	114	25	15	192	6	2
21 <u>OTHER TAXES & MISC EXPENSES</u>								
22 ADJ A- GAIN/LOSS SALE PROPERTY	M600 GP19	-7	-2	0	0	-4	0	0
23 MISC ALLOWABLE EXPENSES	M621	-7	-2	0	0	-4	0	0
24 <u>PRELIMINARY SUMMARY</u>								
25 TOTAL O & M EXPENSE	OM31	4,857	391	1,316	52	960	29	15

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
 EXHIBIT:
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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
OTHER TAXES & MISC EXPENSES	ITEM ALLO	METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 <u>TAXES OTHER THAN INC & REV</u>							
2 <u>REAL ESTATE & PROPERTY TAX</u>							
3 PRODUCTION BASE	L500 K200	0	0	0	0	90	0
4 PRODUCTION INTERMEDIATE	L502 K202	0	0	0	0	4	0
5 PRODUCTION PEAKING	L504 K204	0	0	0	0	9	0
6 TRANSMISSION	L506 K220	0	0	0	0	15	0
7 DISTRIBUTION PRIMARY	L508 K240	0	0	0	0	173	0
8 DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	0	0	0	7	0
9 <u>LABOR RELATED</u>	L516 K627	0	0	0	7	13	0
10 TOTAL REAL EST & PROP TAX	L521	0	0	0	7	311	0
11 <u>PAYROLL TAX</u>							
12 <u>TOTAL</u>	L530 K627	1	0	0	67	132	0
13 TOTAL PAYROLL TAX	L551	1	0	0	67	132	0
14 <u>REVENUE TAXES</u>							
15 TOTAL	L560 R600	3	0	0	254	1,018	1
16 ADJ H- FRANCHISE FEES & GRT	L562 R600	-3	0	0	-253	-1,014	0
17 RAF CALCULATED ON PRES CL REV	L564 R600	0	0	0	-1	-4	0
18 <u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	0	0	0	-4	-18	0
19 TOTAL REVENUE TAXES	L581	0	0	0	-4	-18	1
20 TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	70	425	1
21 <u>OTHER TAXES & MISC EXPENSES</u>							
22 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	0	0	0	0	-6	-1
23 MISC ALLOWABLE EXPENSES	M621	0	0	0	0	-6	-1
24 <u>PRELIMINARY SUMMARY</u>							
25 TOTAL O & M EXPENSE	OM31	16	0	0	2,078	4,857	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
		<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1 TOTAL DEPRECIATION EXPENSE	DE41	991	317	21	37	531	22	5
2 TOTAL OTHER TAX & MISC EXPENSE	L591	426	114	25	15	192	6	2
3 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-7</u>	<u>-2</u>	<u>0</u>	<u>0</u>	<u>-4</u>	<u>0</u>	<u>0</u>
4 TOTAL OP EXP EX INC & REV TAX	OP61	6,267	820	1,362	104	1,679	57	22

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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OTHER TAXES & MISC EXPENSES	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 TOTAL DEPRECIATION EXPENSE	DE41	3	0	0	55	991	0
2 TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	70	425	1
3 MISC ALLOWABLE EXPENSES	M621	0	0	0	0	-6	-1
4 TOTAL OP EXP EX INC & REV TAX	OP61	20	0	0	2,203	6,267	0

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	<u>FEDERAL INCOME TAX</u>							
2	<u>FED INC TAX DEDUCTIONS</u>							
3	<u>INTEREST</u>							
4	TOTAL Y760 RB91	791	191	127	45	429	13	5
5	ADJ N- INC TAX SYNCHRONIZATION Y762 RB91	-241	-58	-39	-14	-131	-4	-2
6	TOTAL OTHER INTEREST EXPENSE Y781	550	133	88	31	298	9	3
7	TOTAL INTEREST EXPENSE Y783	550	133	88	31	298	9	3
8	<u>ADDITIONS</u>							
9	PERMANENT DIFF - FED & STATE Y824 GP19	-42	-12	-1	-2	-24	-1	0
10	TEMPORARY DIFFERENCE - FEDERAL Y828 GP19	-318	-93	-4	-15	-179	-6	-2
11	TOTAL ADDITIONS Y861	-360	-105	-5	-17	-203	-7	-2
12	NET DEDUCTIONS AND ADDITIONS Y871	910	238	93	48	501	16	5
13	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>							
14	<u>FED PROV DEF INC TAX</u>							
15	NET FED DEFERRED INC TAX Z760 GP19	102	30	1	5	57	2	1
16	TOTAL FED PROV DEF IT Z781	102	30	1	5	57	2	1
17	<u>INVESTMENT TAX CREDITS</u>							
18	<u>AMORTIZED INV TAX CREDIT</u>							
19	AMORTIZATION Z804 GP19	5	1	0	0	3	0	0
20	TOTAL AMORTIZED ITC Z813	5	1	0	0	3	0	0
21	<u>PRELIMINARY SUMMARY</u>							
22	TOTAL FED PROV DEF IT Z781	102	30	1	5	57	2	1

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1 <u>FEDERAL INCOME TAX</u>							
2 <u>FED INC TAX DEDUCTIONS</u>							
3 <u>INTEREST</u>							
4 TOTAL	Y760 RB91	1	0	0	-21	790	1
5 <u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	0	0	0	6	-242	1
6 TOTAL OTHER INTEREST EXPENSE	Y781	1	0	0	-15	548	2
7 TOTAL INTEREST EXPENSE	Y783	1	0	0	-15	548	2
8 <u>ADDITIONS</u>							
9 PERMANENT DIFF - FED & STATE	Y824 GP19	0	0	0	-2	-42	0
10 <u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	0	0	0	-18	-317	-1
11 TOTAL ADDITIONS	Y861	0	0	0	-20	-359	-1
12 NET DEDUCTIONS AND ADDITIONS	Y871	1	0	0	5	907	3
13 <u>FEDERAL INCOME TAX ADJUSTMENTS</u>							
14 <u>FED PROV DEF INC TAX</u>							
15 <u>NET FED DEFERRED INC TAX</u>	Z760 GP19	0	0	0	6	102	0
16 TOTAL FED PROV DEF IT	Z781	0	0	0	6	102	0
17 <u>INVESTMENT TAX CREDITS</u>							
18 <u>AMORTIZED INV TAX CREDIT</u>							
19 <u>AMORTIZATION</u>	Z804 GP19	0	0	0	0	4	1
20 TOTAL AMORTIZED ITC	Z813	0	0	0	0	4	1
21 <u>PRELIMINARY SUMMARY</u>							
22 TOTAL FED PROV DEF IT	Z781	0	0	0	6	102	0

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	TOTAL AMORTIZED ITC	Z813	-5	-1	-0	-0	-3	-0	-0
2	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	97	29	1	5	54	2	1
3	FEDERAL INCOME TAX COMPUTATION								
4	RETURN ON RATE BASE	R751	1,773	429	284	101	961	30	11
5	NET DEDUCTIONS AND ADDITIONS	Y871	-910	-238	-93	-48	-501	-16	-5
6	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	97	29	1	5	54	2	1
7	TOTAL STATE PROV DEF IT(410.1)	Z911	16	5	0	1	9	0	0
8	BASE FOR FIT COMPUTATION	I865	976	225	192	59	523	16	7
9	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
10	PRELIM FEDERAL INCOME TAX	I869	526	121	103	32	282	9	4
11	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	97	29	1	5	54	2	1
12	NET FED INCOME TAX ALLOWABLE	I879	623	150	104	37	336	11	5
13	FEDERAL INCOME TAX PAYABLE								
14	PRELIM FEDERAL INCOME TAX	I869	526	121	103	32	282	9	4
15	NET FED INCOME TAX PAYABLE	I889	526	121	103	32	282	9	4
16	STATE INCOME TAX								
17	DEDUCTIONS IN ADDITION TO Y871								
18	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-318	-93	-4	-15	-179	-6	-2
19	STATE TEMPORARY DIFFERENCES	Y892 GP19	298	87	4	14	168	6	2
20	DEDUCTIONS IN ADD TO Y843	Y911	-20	-6	0	-1	-11	0	0
21	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	STATE INCOME TAX ADJUSTMENTS								
23	STATE PROV DEF INC TAX (410.1)								
24	STATE DEFERRED INC TAX	Z890 GP19	16	5	0	1	9	0	0

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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INCOME TAX BASED ON RETURN	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-4	-1
2 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	6	98	-1
3 FEDERAL INCOME TAX COMPUTATION							
4 RETURN ON RATE BASE	R751	3	0	0	-46	1,773	0
5 NET DEDUCTIONS AND ADDITIONS	Y871	-1	-0	-0	-5	-907	-3
6 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	6	98	-1
7 TOTAL STATE PROV DEF IT(410.1)	Z911	0	0	0	1	16	0
8 BASE FOR FIT COMPUTATION	I865	2	0	0	-44	980	-4
9 FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846		0.53846
10 PRELIM FEDERAL INCOME TAX	I869	1	0	0	-24	528	-2
11 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	0	0	0	6	98	-1
12 NET FED INCOME TAX ALLOWABLE	I879	1	0	0	-18	626	-3
13 FEDERAL INCOME TAX PAYABLE							
14 PRELIM FEDERAL INCOME TAX	I869	1	0	0	-24	528	-2
15 NET FED INCOME TAX PAYABLE	I889	1	0	0	-24	528	-2
16 STATE INCOME TAX							
17 DEDUCTIONS IN ADDITION TO Y871							
18 REMOVE FEDERAL TIMING DIFF	Y890 GP19	0	0	0	-18	-317	-1
19 STATE TEMPORARY DIFFERENCES	Y892 GP19	0	0	0	17	298	0
20 DEDUCTIONS IN ADD TO Y843	Y911	0	0	0	-1	-19	-1
21 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
22 STATE INCOME TAX ADJUSTMENTS							
23 STATE PROV DEF INC TAX (410.1)							
24 STATE DEFERRED INC TAX	Z890 GP19	0	0	0	1	16	0

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION 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	TOTAL STATE PROV DEF IT(410.1)	Z911		16	5	0	1	9	0	0
2	TOTAL STATE INC TAX ADJUSTMENT	Z957		16	5	0	1	9	0	0
3	SUMMARY OF SIT CALCULATION									
4	RETURN ON RATE BASE	R751		1,773	429	284	101	961	30	11
5	NET FED INCOME TAX ALLOWABLE	I879		623	150	104	37	336	11	5
6	NET DEDUCTIONS AND ADDITIONS	Y871		-910	-238	-93	-48	-501	-16	-5
7	DEDUCTIONS IN ADD TO Y843	Y911		20	6	-0	1	11	-0	-0
8	TOTAL STATE INC TAX ADJUSTMENT	Z957		16	5	0	1	9	0	0
9	BASE FOR SIT COMPUTATION	J965		1,522	352	295	92	816	25	11
10	SIT FACTOR K192/(1-K192)	J967			0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
11	PRELIMINARY STATE INCOME TAX	J969		87	20	17	5	47	1	1
12	TOTAL STATE INC TAX ADJUSTMENT	Z957		16	5	0	1	9	0	0
13	NET STATE INCOME TAX ALLOWABLE	J979		103	25	17	6	56	1	1
14	STATE INCOME TAX PAYABLE									
15	PRELIMINARY STATE INCOME TAX	J969		87	20	17	5	47	1	1
16	NET STATE INCOME TAX PAYABLE	J989		87	20	17	5	47	1	1
17	COMPOSITE TAX RATE	CTAX			0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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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	TOTAL STATE PROV DEF IT(410.1)	Z911	0	0	0	1	16	0
2	TOTAL STATE INC TAX ADJUSTMENT	Z957	0	0	0	1	16	0
3	<u>SUMMARY OF SIT CALCULATION</u>							
4	RETURN ON RATE BASE	R751	3	0	0	-46	1,773	0
5	NET FED INCOME TAX ALLOWABLE	I879	1	0	0	-18	626	-3
6	NET DEDUCTIONS AND ADDITIONS	Y871	-1	-0	-0	-5	-907	-3
7	DEDUCTIONS IN ADD TO Y843	Y911	-0	-0	-0	1	19	1
8	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>16</u>	<u>0</u>
9	BASE FOR SIT COMPUTATION	J965	3	0	0	-67	1,527	-5
10	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
11	PRELIMINARY STATE INCOME TAX	J969	0	0	0	-4	87	0
12	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>16</u>	<u>0</u>
13	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	-3	103	0
14	<u>STATE INCOME TAX PAYABLE</u>							
15	<u>PRELIMINARY STATE INCOME TAX</u>	J969	<u>0</u>	<u>0</u>	<u>0</u>	<u>-4</u>	<u>87</u>	<u>0</u>
16	NET STATE INCOME TAX PAYABLE	J989	0	0	0	-4	87	0
17	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	2	2	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	1	0	0	1	0	0	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	119	0	0	0	119	0	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	3	0	0	0	0	3	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	10	0	0	0	0	0	10
7 <u>RATE BASE RELATED</u>	Q010 RB91	<u>67</u>	<u>16</u>	<u>11</u>	<u>4</u>	<u>36</u>	<u>1</u>	<u>0</u>
8 TOTAL REVENUE CREDITS	Q027	202	18	11	5	155	4	10
<u>9 COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	6,267	820	1,362	104	1,679	57	22
11 RETURN ON RATE BASE	R751	1,773	429	284	101	961	30	11
12 NET FED INCOME TAX ALLOWABLE	I879	623	150	104	37	336	11	5
13 NET STATE INCOME TAX ALLOWABLE	J979	103	25	17	6	56	1	1
14 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-202</u>	<u>-18</u>	<u>-11</u>	<u>-5</u>	<u>-155</u>	<u>-4</u>	<u>-10</u>
15 SUBTOTAL B	CS03	8,564	1,406	1,756	243	2,877	95	29
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 <u>REVENUE TAX</u>	L033	<u>30</u>	<u>5</u>	<u>6</u>	<u>1</u>	<u>10</u>	<u>0</u>	<u>0</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	8,594	1,411	1,762	244	2,887	95	29
19 CLASS REVENUES= COST OF SERVICE	R602	8,594	1,411	1,762	244	2,888	95	29
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-8,594</u>	<u>-1,411</u>	<u>-1,762</u>	<u>-244</u>	<u>-2,887</u>	<u>-95</u>	<u>-29</u>
21 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>COST OF SERVICE COMPUTATION</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE</u> <u>EQUIPMENT</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>CUSTOMER</u> <u>BILLING/INFO</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
<u>1 REVENUE CREDITS</u>								
2	PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	2	0
3	TRANSMISSION RELATED	Q002 T106	0	0	0	0	1	0
4	DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	0	119	0
5	DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	0	3	0
6	DISTRIBUTION SERVICES RELATED	Q008 D104	0	0	0	0	10	0
7	<u>RATE BASE RELATED</u>	Q010 RB91	0	0	0	-2	66	1
8	TOTAL REVENUE CREDITS	Q027	0	0	0	-2	201	1
<u>9 COST OF SERVICE COMPUTATION</u>								
10	TOTAL OP EXP EX INC & REV TAX	OP61	20	0	0	2,203	6,267	0
11	RETURN ON RATE BASE	R751	3	0	0	-46	1,773	0
12	NET FED INCOME TAX ALLOWABLE	I879	1	0	0	-18	626	-3
13	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	-3	103	0
14	<u>TOTAL REVENUE CREDITS</u>	Q027	-0	-0	-0	2	-201	-1
15	SUBTOTAL B	CS03	24	0	0	2,138	8,568	-4
16	REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357		0.00000
17	<u>REVENUE TAX</u>	L033	0	0	0	8	30	0
18	TOTAL ELECTRIC COST OF SERVICE	CS05	24	0	0	2,146	8,598	-4
19	CLASS REVENUES= COST OF SERVICE	R602	24	0	0	2,145	8,598	-4
20	<u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-24	-0	-0	-2,146	-8,598	4
21	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

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PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	<u>RATE OF RETURN</u>							
2	<u>CAPITALIZATION AMOUNTS</u>							
3	LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4	PREFERRED STOCK	K102	19,866	19,866	19,866	19,866	19,866	19,866
5	COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6	SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226	43,226	43,226
7	CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779	112,779	112,779
8	ITC	K110	3,608	3,608	3,608	3,608	3,608	3,608
9	DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007	389,007	389,007
10	FAS 109	K114	-114,971	-114,971	-114,971	-114,971	-114,971	-114,971
11	TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
12	<u>COST OF CAPITAL</u>							
13	LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442	0.06442	0.06442
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024	0.02024	0.02024
17	CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800	0.06800	0.06800
18	ITC	K130	0.09744	0.09744	0.09744	0.09744	0.09744	0.09744
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	<u>WEIGHTED COST OF CAPITAL</u>							
22	LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722	0.02722	0.02722
23	PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331	0.06331	0.06331
25	SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
26	CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123	0.00123	0.00123
27	ITC	K151	0.00006	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE OF RETURN</u>							
<u>2 CAPITALIZATION AMOUNTS</u>							
3 LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632		2,635,632
4 PREFERRED STOCK	K102	19,866	19,866	19,866	19,866		19,866
5 COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472		3,149,472
6 SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226		43,226
7 CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779		112,779
8 ITC	K110	3,608	3,608	3,608	3,608		3,608
9 DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007		389,007
10 <u>FAS 109</u>	K114	<u>-114,971</u>	<u>-114,971</u>	<u>-114,971</u>	<u>-114,971</u>		<u>-114,971</u>
11 TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619		6,238,619
<u>12 COST OF CAPITAL</u>							
13 LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442		0.06442
14 PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513		0.04513
15 COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540		0.12540
16 SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024		0.02024
17 CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800		0.06800
18 ITC	K130	0.09744	0.09744	0.09744	0.09744		0.09744
19 DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000		0.00000
20 <u>FAS 109</u>	K134	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>		<u>0.00000</u>
<u>21 WEIGHTED COST OF CAPITAL</u>							
22 LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722		0.02722
23 PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014		0.00014
24 COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331		0.06331
25 SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014		0.00014
26 CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123		0.00123
27 ITC	K151	0.00006	0.00006	0.00006	0.00006		0.00006
28 DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000		0.00000
29 <u>FAS 109</u>	K155	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>	<u>0.00000</u>		<u>0.00000</u>

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
2 <u>TAX RATES AND SPECIAL FACTORS</u>								
3 SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6 FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7 REVENUE TAX RATE	K196		0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ROR, TAX RATES & SPEC FACTORS</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
2	<u>TAX RATES AND SPECIAL FACTORS</u>							
3	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000		0.00000
4	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
5	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
6	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
7	REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356		0.00000

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,635,632	0.42247	0.06442	0.02722
PREFERRED STOCK	19,866	0.00318	0.04513	0.00014
COMMON STOCK	3,149,472	0.50483	0.12540	0.06331
SHORT TERM DEBT	43,226	0.00693	0.02024	0.00014
CUSTOMER DEPOSITS	112,779	0.01808	0.06800	0.00123
ITC	3,608	0.00058	0.09744	0.00006
DEFERRED INCOME TAX	389,007	0.06235	0.00000	0.00000
<u>FAS 109</u>	<u>-114,971</u>	<u>*****</u>	<u>0.00000</u>	<u>0.00000</u>
TOTAL	6,238,619	1.00000		0.09210

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
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 TRANSM AVG 12 CP - % * 1000	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 NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	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 CUST RECORDS/COLL EXP - %*1000	K412	100,000	0	0	0	0	0	0
25 RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26 BILLING/ACTG EXPENSE- % * 1000	K414	100,000	0	0	0	0	0	0
27 RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>28 WAGES AND SALARIES</u>								
29 PRODUCTION DEMAND - BASE	K600 K200	115	115	0	0	0	0	0
30 PRODUCTION DEMAND - INTERMED	K602 K202	15	15	0	0	0	0	0
31 PRODUCTION DEMAND - PEAKING	K604 K204	16	16	0	0	0	0	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>							
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 TRANSM AVG 12 CP - % * 1000	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 NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	1,649,728	1,649,728	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 CUST RECORDS/COLL EXP - %*1000	K412	0	0	0	100,000	100,000	0
25 RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26 BILLING/ACTG EXPENSE- % * 1000	K414	0	0	0	100,000	100,000	0
27 RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>28 WAGES AND SALARIES</u>							
29 PRODUCTION DEMAND - BASE	K600 K200	0	0	0	0	115	0
30 PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	0	15	0
31 PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	0	16	0

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 PROD ENERGY - ALLOCABLE	K610 K306	296	0	296	0	0	0	0
2 TRANSMISSION	K612 T121	18	1	0	15	2	0	0
3 DISTRIBUTION	K614 D141	271	0	0	0	258	9	3
4 TOTAL PTD WAGES & SALARIES	K617	731	147	296	15	260	9	3
5 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.20109	0.40492	0.02052	0.35568	0.01231	0.00410
6 CUSTOMER ACCOUNTING	K620 K667	746	0	0	0	0	0	0
7 CUSTOMER SERV & INFO, SALES	K622 K400	7	0	0	0	0	0	0
8 ECCR	K624 K400	11	0	0	0	0	0	0
9 TOTAL PTDCSS WAGES & SALARIES	K627	1,495	147	296	15	260	9	3
10 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.09833	0.19799	0.01003	0.17391	0.00602	0.00201
11 ADMINISTRATIVE & GENERAL	K630 K627	403	40	80	4	70	2	1
12 TOTAL WAGES AND SALARIES EXP	K633	1,898	187	376	19	330	11	4
13 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.09852	0.19810	0.01001	0.17387	0.00580	0.00211
14 WEIGHTED CUST ACCOUNTG EXPENSE								
15 METER READING	K640 K410	8	0	0	0	0	0	0
16 CUSTOMER RECORDS	K642 K412	564	0	0	0	0	0	0
17 BILLING	K644 K414	563	0	0	0	0	0	0
18 TOTAL WEIGHTED CUST ACCTNG EXP	K667	1,135	0	0	0	0	0	0
19 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 RECOVERABLE FUEL ENERGY EXP								
21 AMOUNT ALLOCABLE	K672 K306	17,200	0	17,200	0	0	0	0
22 TOTAL RECOV FUEL ENERGY EXP	K697	17,200	0	17,200	0	0	0	0
23 WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24 PR TX DST SEC/SERV/LS EPIS WTD								
25 SECONDARY	K800 K242	553	0	0	0	0	553	0
26 SERVICES	K802 K244	185	0	0	0	0	0	185
27 TOTAL	K827	738	0	0	0	0	553	185
28 WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.74932	0.25068

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ALLOCATORS	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	0	296	0
2 TRANSMISSION	K612 T121	0	0	0	0	18	0
3 DISTRIBUTION	K614 D141	1	0	0	0	271	0
4 TOTAL PTD WAGES & SALARIES	K617	1	0	0	0	731	0
5 WTD PTD WAGE & SAL RATIOS	K619	0.00137	0.00000	0.00000	0.00000	1.00000	0.00000
6 CUSTOMER ACCOUNTING	K620 K667	5	0	0	741	746	0
7 CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	7	7	0
8 ECCR	K624 K400	0	0	0	11	11	0
9 TOTAL PTD CSS WAGES & SALARIES	K627	6	0	0	759	1,495	0
10 WTD PTD CSS WAGE & SAL RATIOS	K629	0.00401	0.00000	0.00000	0.50769	1.00000	0.00000
11 ADMINISTRATIVE & GENERAL	K630 K627	2	0	0	205	404	-1
12 TOTAL WAGES AND SALARIES EXP	K633	8	0	0	964	1,899	-1
13 WTD WAGE AND SALARY RATIOS	K639	0.00421	0.00000	0.00000	0.50790	1.00053	-0.00053
14 WEIGHTED CUST ACCOUNTG EXPENSE							
15 METER READING	K640 K410	8	0	0	0	8	0
16 CUSTOMER RECORDS	K642 K412	0	0	0	564	564	0
17 BILLING	K644 K414	0	0	0	563	563	0
18 TOTAL WEIGHTED CUST ACCTNG EXP	K667	8	0	0	1,127	1,135	0
19 WTD RATIOS	K669	0.00705	0.00000	0.00000	0.99295	1.00000	0.00000
20 RECOVERABLE FUEL ENERGY EXP							
21 AMOUNT ALLOCABLE	K672 K306	0	0	0	0	17,200	0
22 TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	0	17,200	0
23 WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24 PR TX DST SEC/SERV/LS EPIS WTD							
25 SECONDARY	K800 K242	0	0	0	0	553	0
26 SERVICES	K802 K244	0	0	0	0	185	0
27 TOTAL	K827	0	0	0	0	738	0
28 WTD RATIOS	K829	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
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
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	0.07110	0.00000	0.81513	0.11377	0.00000	0.00000
4 WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.84116	0.00000	0.13938	0.01945	0.00000	0.00000
5 WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.95341	0.03324	0.01112
6 WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.00680	0.00000	0.07791	0.87317	0.03006	0.01006
7 WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.32128	0.00000	0.05324	0.59669	0.02054	0.00687
8 WTD GROSS G & I PLT RATIOS	G129	1.00000	0.06239	0.12567	0.00621	0.29923	0.00384	0.00118
9 WTD GROSS PLANT RATIOS	GP19	1.00000	0.29239	0.01403	0.04799	0.56348	0.01868	0.00624
10 WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.33524	0.01338	0.03376	0.52190	0.01895	0.00518
<u>11 NET ELECTRIC PLANT</u>								
12 WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229	1.00000	0.06667	0.00000	0.81767	0.11566	0.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.95506	0.03021	0.01152
15 NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.00701	0.00000	0.08600	0.86677	0.02703	0.01031
16 WTD NET G & I PLANT RATIOS	G229	1.00000	0.08669	0.17543	0.00819	0.17679	0.00546	0.00137
17 WTD NET PLANT RATIOS	NP29	1.00000	0.26205	0.01449	0.05806	0.59292	0.01849	0.00699
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20 WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.04305	0.85451	0.00714	0.08310	0.00276	0.00092
21 WTD RATIOS	W689	1.00000	0.33333	0.00000	0.05556	0.61111	0.00000	0.00000
22 WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.07717	0.27539	0.00975	0.19171	0.00569	0.00325
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.08086	0.27202	0.01080	0.19856	0.00593	0.00318
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-0.10817	3.18297	-0.00806	-0.37975	-0.01036	-0.00806
<u>25 RATE BASE</u>								
26 WTD NET OCRB RATIOS	RB29	1.00000	0.25846	0.01704	0.05988	0.58623	0.01824	0.00691
27 WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.24190	0.16004	0.05681	0.54260	0.01694	0.00624
<u>28 O & M EXPENSES</u>								

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<u>1 GROSS ELECTRIC PLT IN SERVICE</u>							
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	0.00222	0.00000	0.00000	0.00000	1.00000	0.00000
6 WTD GROSS TRANS & DIST RATIOS	TD29	0.00201	0.00000	0.00000	0.00000	1.00000	0.00000
7 WTD GROSS PTD PLT RATIOS	PD29	0.00137	0.00000	0.00000	0.00000	1.00000	0.00000
8 WTD GROSS G & I PLT RATIOS	G129	0.00266	0.00000	0.00000	0.49911	1.00030	-0.00030
9 WTD GROSS PLANT RATIOS	GP19	0.00152	0.00000	0.00000	0.05571	1.00003	-0.00003
10 WTD TOTAL DEPREC RES RATIOS	DR19	0.00048	0.00000	0.00000	0.07111	1.00000	0.00000
<u>11 NET ELECTRIC PLANT</u>							
12 WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13 WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 WTD NET DIST PLANT RATIOS	D249	0.00321	0.00000	0.00000	0.00000	1.00000	0.00000
15 NET TRANS & DIST PLANT RATIOS	NT29	0.00287	0.00000	0.00000	0.00000	1.00000	0.00000
16 WTD NET G & I PLANT RATIOS	G229	0.00410	0.00000	0.00000	0.54266	1.00068	-0.00068
17 WTD NET PLANT RATIOS	NP29	0.00225	0.00000	0.00000	0.04481	1.00006	-0.00006
<u>18 RATE BASE ADJUSTMENTS</u>							
<u>19 WORKING CAPITAL</u>							
20 WTD MATERIAL & SUPPLY RATIOS	W669	0.00023	0.00000	0.00000	0.00829	1.00000	0.00000
21 WTD RATIOS	W689	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22 WTD TOTAL WORKING CASH RATIOS	W729	0.00325	0.00000	0.00000	0.43379	1.00000	0.00000
23 WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00318	0.00000	0.00000	0.42528	0.99979	0.00021
24 WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.01151	0.00000	0.00000	-1.65593	1.00115	-0.00115
<u>25 RATE BASE</u>							
26 WTD NET OCRB RATIOS	RB29	0.00223	0.00000	0.00000	0.05112	1.00011	-0.00011
27 WTD TOTAL RATE BASE RATIOS	RB99	0.00161	0.00000	0.00000	-0.02599	1.00016	-0.00016
<u>28 O & M EXPENSES</u>							

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 PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.07143	0.00000	0.83333	0.09524	0.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.95761	0.02669	0.01413
4 WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00161
5 WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6 WTD A & G EXP RATIOS	A339	1.00000	0.09737	0.18638	0.01016	0.20669	0.00717	0.00239
7 WTD O & M EXP RATIOS	OM39	1.00000	0.08050	0.27095	0.01071	0.19765	0.00597	0.00309
<u>8 DEPRECIATION EXPENSES</u>								
9 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.06383	0.00000	0.76596	0.17021	0.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.94487	0.03992	0.00951
12 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.08772	0.18421	0.00877	0.22807	0.00877	0.00000
13 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.31988	0.02119	0.03734	0.53582	0.02220	0.00505
<u>14 OTHER TAXES & MISC EXPENSES</u>								
15 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.33441	0.00965	0.04823	0.56270	0.01608	0.00643
16 WTD PAYROLL TAX RATIOS	L559	1.00000	0.09848	0.19697	0.00758	0.17424	0.00758	0.00000
17 WTD MISC TAX RATIOS	L589	1.00000	0.17647	0.23529	0.05882	0.35294	0.00000	0.00000
18 WTD OTHER TAX RATIOS	L599	1.00000	0.26761	0.05869	0.03521	0.45070	0.01408	0.00469
19 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.28571	0.00000	0.00000	0.57143	0.00000	0.00000
20 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.13084	0.21733	0.01659	0.26791	0.00910	0.00351
<u>21 INCOME TAXES</u>								
22 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.16418	0.20503	0.02839	0.33593	0.01105	0.00337
<u>23 OPERATING EXPENSES</u>								
24 WTD PROD O & M EXP RATIOS	P459	1.00000	0.18308	0.81692	0.00000	0.00000	0.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.07143	0.00000	0.83333	0.09524	0.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.95761	0.02669	0.01413
27 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>28 WAGES AND SALARIES (K600-K639)</u>								

PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
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WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1 WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	0.00157	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD CUST ACCT EXP RATIOS	C319	0.00644	0.00000	0.00000	0.99195	1.00000	0.00000
5 WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
6 WTD A & G EXP RATIOS	A339	0.00418	0.00000	0.00000	0.48566	1.00000	0.00000
7 WTD O & M EXP RATIOS	OM39	0.00329	0.00000	0.00000	0.42784	1.00000	0.00000
<u>8 DEPRECIATION EXPENSES</u>							
9 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	0.00570	0.00000	0.00000	0.00000	1.00000	0.00000
12 WTD GENERAL DEPREC EXP RATIOS	G489	0.00000	0.00000	0.00000	0.48246	1.00000	0.00000
13 WTD TOT DEPREC EXP RATIOS	DE49	0.00303	0.00000	0.00000	0.05550	1.00000	0.00000
<u>14 OTHER TAXES & MISC EXPENSES</u>							
15 WTD REAL EST & PROP TAX RATIOS	L529	0.00000	0.00000	0.00000	0.02251	1.00000	0.00000
16 WTD PAYROLL TAX RATIOS	L559	0.00758	0.00000	0.00000	0.50758	1.00000	0.00000
17 WTD MISC TAX RATIOS	L589	0.00000	0.00000	0.00000	0.23529	1.05882	-0.05882
18 WTD OTHER TAX RATIOS	L599	0.00235	0.00000	0.00000	0.16432	0.99765	0.00235
19 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	0.85714	0.14286
20 WTD OP EXP EX INC & REV RATIOS	OP69	0.00319	0.00000	0.00000	0.35152	1.00000	0.00000
<u>21 INCOME TAXES</u>							
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.00279	0.00000	0.00000	0.24971	1.00047	-0.00047
<u>23 OPERATING EXPENSES</u>							
24 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	0.00157	0.00000	0.00000	0.00000	1.00000	0.00000
27 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>28 WAGES AND SALARIES (K600-K639)</u>							

PROGRESS ENERGY FLORIDA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.20109	0.40492	0.02052	0.35568	0.01231	0.00410
2 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.09833	0.19799	0.01003	0.17391	0.00602	0.00201
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.09852	0.19810	0.01001	0.17387	0.00580	0.00211
4 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PTD WAGE & SAL RATIOS	K619	0.00137	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00401	0.00000	0.00000	0.50769	1.00000	0.00000
3 WTD WAGE AND SALARY RATIOS	K639	0.00421	0.00000	0.00000	0.50790	1.00053	-0.00053
4 WTD RATIOS	K669	0.00705	0.00000	0.00000	0.99295	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
<u>1 NET INCOME COMPUTATION</u>									
2	CLASS REVENUES=COST OF SERVICE	R600	8,594	1,411	1,762	244	2,888	95	29
3	TOTAL REVENUE CREDITS	Q027	202	18	11	5	155	4	10
4	TOTAL ELECTRIC REVENUE	CS07	8,796	1,429	1,773	249	3,043	99	39
5	TOTAL OP EXP EX INC & REV TAX	OP61	-6,267	-820	-1,362	-104	-1,679	-57	-22
6	FIRM SERVICE REVENUE TAX	RTXP	-30	-5	-6	-1	-10	-0	-0
7	NET INCOME	NI01	2,499	604	405	144	1,354	42	17
<u>8 ADJUSTMENTS TO NET INCOME</u>									
9	TOTAL INTEREST EXPENSE	Y783	-550	-133	-88	-31	-298	-9	-3
10	TOTAL ADDITIONS	Y861	-360	-105	-5	-17	-203	-7	-2
11	PRELIMINARY TAXABLE INCOME	TI01	1,589	366	312	96	853	26	12
<u>12 STATE INCOME TAX COMPUTATION</u>									
13	PRELIMINARY TAXABLE INCOME	TI01	1,589	366	312	96	853	26	12
14	DEDUCTIONS IN ADD TO Y843	Y911	20	6	-0	1	11	-0	-0
15	STATE TAXABLE INCOME	SI01	1,609	372	312	97	864	26	12
<u>16 STATE INCOME TAX PAYABLE</u>									
17	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18	PRELIM SIT = SI01 * K192	ST01	88	20	17	5	48	1	1
19	STATE INC TAX PAYABLE	SP01	88	20	17	5	48	1	1
<u>20 SIT ALLOWABLE</u>									
21	STATE INC TAX PAYABLE	SP01	88	20	17	5	48	1	1
22	TOTAL STATE PROV DEF IT(410.1)	Z911	16	5	0	1	9	0	0
23	NET STATE INC TAX ALLOWABLE	SA01	104	25	17	6	57	1	1
<u>24 FEDERAL INCOME TAX COMPUTATION</u>									
25	PRELIMINARY TAXABLE INCOME	TI01	1,589	366	312	96	853	26	12
26	STATE INC TAX PAYABLE	SP01	-88	-20	-17	-5	-48	-1	-1
27	NET FEDERAL TAXABLE INCOME	FI01	1,501	346	295	91	805	25	11

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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL		
<u>INCOME TAX BASED ON REVENUE</u>		<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
<u>1 NET INCOME COMPUTATION</u>									
2	CLASS REVENUES=COST OF SERVICE	R600		24	0	0	2,145	8,598	-4
3	<u>TOTAL REVENUE CREDITS</u>	Q027		0	0	0	-2	201	1
4	TOTAL ELECTRIC REVENUE	CS07		24	0	0	2,143	8,799	-3
5	TOTAL OP EXP EX INC & REV TAX	OP61		-20	-0	-0	-2,203	-6,267	-0
6	<u>FIRM SERVICE REVENUE TAX</u>	RTXP		-0	-0	-0	-8	-30	-0
7	NET INCOME	NI01		4	0	0	-68	2,502	-3
<u>8 ADJUSTMENTS TO NET INCOME</u>									
9	TOTAL INTEREST EXPENSE	Y783		-1	-0	-0	15	-548	-2
10	<u>TOTAL ADDITIONS</u>	Y861		0	0	0	-20	-359	-1
11	PRELIMINARY TAXABLE INCOME	TI01		3	0	0	-73	1,595	-6
<u>12 STATE INCOME TAX COMPUTATION</u>									
13	PRELIMINARY TAXABLE INCOME	TI01		3	0	0	-73	1,595	-6
14	<u>DEDUCTIONS IN ADD TO Y843</u>	Y911		-0	-0	-0	1	19	1
15	STATE TAXABLE INCOME	SI01		3	0	0	-72	1,614	-5
<u>16 STATE INCOME TAX PAYABLE</u>									
17	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500		0.05500
18	<u>PRELIM SIT = SI01 * K192</u>	ST01		0	0	0	-4	88	0
19	STATE INC TAX PAYABLE	SP01		0	0	0	-4	88	0
<u>20 SIT ALLOWABLE</u>									
21	STATE INC TAX PAYABLE	SP01		0	0	0	-4	88	0
22	<u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911		0	0	0	1	16	0
23	NET STATE INC TAX ALLOWABLE	SA01		0	0	0	-3	104	0
<u>24 FEDERAL INCOME TAX COMPUTATION</u>									
25	PRELIMINARY TAXABLE INCOME	TI01		3	0	0	-73	1,595	-6
26	<u>STATE INC TAX PAYABLE</u>	SP01		-0	-0	-0	4	-88	-0
27	NET FEDERAL TAXABLE INCOME	FI01		3	0	0	-69	1,507	-6

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
2 PRELIM FIT = FI01 * K190	FT01	526	121	103	32	282	9	4
3 TOTAL FED PROV DEF IT	Z781	102	30	1	5	57	2	1
4 <u>TOTAL AMORTIZED ITC</u>	Z813	<u>-5</u>	<u>-1</u>	<u>-0</u>	<u>-0</u>	<u>-3</u>	<u>-0</u>	<u>-0</u>
5 NET FED INC TAX ALLOWABLE	FA01	623	150	104	37	336	11	5
6 <u>FEDERAL INCOME TAX PAYABLE</u>								
7 <u>PRELIM FIT = FI01 * K190</u>	FT01	<u>526</u>	<u>121</u>	<u>103</u>	<u>32</u>	<u>282</u>	<u>9</u>	<u>4</u>
8 FED INC TAX PAYABLE	FP01	526	121	103	32	282	9	4
9 <u>PRELIMINARY SUMMARY</u>								
10 NET INCOME	NI01	2,499	604	405	144	1,354	42	17
11 NET FED INC TAX ALLOWABLE	FA01	-623	-150	-104	-37	-336	-11	-5
12 <u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-104</u>	<u>-25</u>	<u>-17</u>	<u>-6</u>	<u>-57</u>	<u>-1</u>	<u>-1</u>
13 OVERALL RETURN EARNED (SCH 14)	RETU	1,772	429	284	101	961	30	11
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.09218	0.09224	0.09241	0.09206	0.09202	0.09167

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PROGRESS ENERGY FLORIDA
LIGHTING SERVICE - ENERGY CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 1/13TH AD

DOCKET NUMBER: ER10LS13-000
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INCOME TAX BASED ON REVENUE	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
2 PRELIM FIT = FI01 * K190	FT01	1	0	0	-24	528	-2
3 TOTAL FED PROV DEF IT	Z781	0	0	0	6	102	0
4 TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-4	-1
5 NET FED INC TAX ALLOWABLE	FA01	1	0	0	-18	626	-3
6 FEDERAL INCOME TAX PAYABLE							
7 PRELIM FIT = FI01 * K190	FT01	1	0	0	-24	528	-2
8 FED INC TAX PAYABLE	FP01	1	0	0	-24	528	-2
9 PRELIMINARY SUMMARY							
10 NET INCOME	NI01	4	0	0	-68	2,502	-3
11 NET FED INC TAX ALLOWABLE	FA01	-1	-0	-0	18	-626	3
12 NET STATE INC TAX ALLOWABLE	SA01	-0	-0	-0	3	-104	-0
13 OVERALL RETURN EARNED (SCH 14)	RETU	3	0	0	-47	1,772	0
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09677	0.00000	0.00000	0.09400	0.09209	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.