

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for increase in rates
by Progress Energy Florida, Inc.

Docket No. 090079-EI
Filed: March 18, 2010

**PROGRESS ENERGY FLORIDA, INC.'S MOTION FOR RECONSIDERATION
OF ORDER NO. PSC-10-0131-FOF-EI TO CORRECT CALCULATION MISTAKES IN
THE COMMISSION'S DEPRECIATION EXPENSE, ACCUMULATED
DEPRECIATION RESERVE, AND REVENUE REQUIREMENTS**

Progress Energy Florida, Inc. ("PEF" or the "Company"), hereby moves the Florida Public Service Commission ("PSC" or the "Commission") to reconsider Order No. PSC-10-0131-FOF-EI. PEF requests that the Commission correct mathematical mistakes in the calculation of the Company's depreciation expense and accumulated depreciation reserve in that Order. For these reasons, as more fully explained below and in the attached exhibits, PEF requests that the Commission grant its motion for reconsideration.

BACKGROUND

On March 20, 2009, PEF filed its petition, testimony, exhibits, and Minimum Filing Requirements ("MFRs") in support of its requested base rate increase. The MFRs set forth the minimum requirements that the utility must meet to move forward with the rate proceeding. The Commission Staff is required by statute to review the utility's MFRs and determine if the MFRs are complete. See Section 366.06(3), Fla. Stat. On April 30, 2009, Staff accepted the MFRs as complete. See Document No. 04064-09, Letter from Staff dated April 30, 2009. The MFRs are extensive and cover all aspects of the Company's capital investment and operational expenses.

Subsequent to the filing of the Company's petition, testimony, exhibits, and MFRs approximately six months of discovery was conducted by the Commission Staff and all parties,

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followed by a two-week evidentiary hearing, the Commission Staff's Recommendation, and the final rate case Order.

Previous mistakes in calculations by the Commission Staff and PEF in this proceeding were appropriately corrected. For example, after Commission Staff issued its recommendation, but prior to the Commission Agenda Conference to decide on that recommendation, Commission Staff recognized certain errors in the depreciation rate calculations and corrected them prior to the Commission decision. See document number 00198-10, dated 1/8/10, in Docket No. 090079-EI. Likewise, when PEF mistakenly recorded its amount for injuries and damages in the MFRs the Commission recognized this was an error and accepted the Company's correction, noting its belief that this error was not a reason to disallow the expense. See Order No. PSC-10-0131-FOF-EI, p. 101. Similarly, PEF proposed adjustments to reduce Administrative and General expense to correct errors it made in including costs that should not have been included. See Progress Energy Florida's Post-Hearing Brief and Positions in Support of its Petition for Base Rate Increase, p. 6, n. 2. The additional mathematical mistakes in the calculation of the Company's depreciation expense and accumulated reserve should be corrected. The decision in the final Order should therefore be amended to reflect the correct depreciation expense, accumulated depreciation reserve, and revenue requirements.

STANDARD OF REVIEW

It is well settled that the Commission shall reconsider an order when the moving party "identifies a point of fact or law which was overlooked or which the Commission failed to consider in rendering its Order." See In re Aloha Utilities, Inc., Order No. PSC-00-1628-FOF-WS, 2000 WL 1532551, * 4 (PSC Sept. 12, 2000) (citations omitted); Diamond Cab Co. of Miami v. King, 146 So. 2d 889, 891 (Fla. 1962). The Commission has held that the "purpose of a motion for reconsideration is to bring to the Commission's attention some material and relevant

point of fact that it overlooked or failed to consider when the order was issued, a mistake of law or fact, or abuse of discretion.” In re: Gulf Coast Electric Cooperative, Inc., Order No. PSC-97-0098-FOF-EU, 1997 Fla. PUC Lexis 105, (PSC Jan. 27, 1997).

Mistakes of fact resulting from mistaken mathematical calculations are appropriate grounds for reconsideration. All parties obviously intend the numbers to be correct and the facts accurate so that the right decision is made. This motion brings to the Commission’s attention mistakes of fact that should now be corrected.

MISTAKEN CALCULATIONS IN DEPRECIATION EXPENSE AND ACCUMULATED DEPRECIATION RESERVE

There are nine separate mathematical mistakes in the calculation of the Company’s depreciation expense and accumulated depreciation reserve that result in mistakes in PEF’s revenue requirements, as calculated by the Commission. These nine mistakes go both ways, some increase the Company’s revenue requirement and some decrease it. To accurately reflect the Company’s depreciation expense and accumulated depreciation reserve, and resulting revenue requirements based on the Commission’s decision in Order No. PSC-10-0131-FOF-EI, however, all nine mistakes should be corrected.

The following table summarizes the nine mistakes, including the corresponding impact on the Commission’s revenue requirements calculation:

Error	Revenue Requirement Impact (Retail)	Exhibit No.
1. Inclusion of assets recovered in cost recovery clauses in the calculation of base rate depreciation expense and accumulated depreciation reserve	\$28,824,000	4
2. Distribution depreciation expense transposition error	\$540,000	5
3. Incorrect beginning reserve balance for Distribution and General Plant.	\$5,639,000	6
4. Formula error excluding accumulation of retirements in monthly reserve balances.	\$4,016,000	7

5. Fossil dismantlement expense and depreciation reserve calculation mistake.	\$2,921,000	8
6. Incorrect application of depreciation rates to functional balances rather than individual plant balances.	(\$1,751,000)	9
7. Incorrect application of depreciation rates to general plant net book values.	\$3,683,000	10
8. Failure to adjust composite separation factor with change in composite depreciation rates.	\$876,000	11
9. Omission of General Plant depreciation reserve balance.	(\$8,568,000)	12
Total Retail Revenue Requirement Increase	\$36,179,000	

Each of these nine mathematical mistakes is explained separately below and in the attached exhibits.

As shown in the Summary of Adjustments and Revenue Requirement Calculation in Exhibit 1 to this Motion, the adjustment to PEF's accumulated reserve ordered by the Commission of (\$50,867,000) system and (\$46,550,000) retail should be reduced by \$6,859,000 system and \$6,396,000 retail. The Commission's adjustment to depreciation expense of (\$127,443,000) system and (\$112,754,000) retail should be reduced by \$42,097,000 system and \$36,871,000 retail. These corrections to the Commission's adjustments result in a revenue requirement increase of \$36,179,000.

Exhibit 2 to this motion provides a comprehensive calculation of the correct adjustment to depreciation expense of (\$75,883,000) retail (Exhibit 2, page 7, column Q, line 51) and Exhibit 3 provides a comprehensive calculation of the correct adjustment to accumulated depreciation of (\$40,153,000) retail (Exhibit 3, page 2, column M, line 43). Each error identified below is further supported in Exhibits 1 through 12 to this motion. The original Commission Staff depreciation work paper is included in Exhibit 13 to this motion.

1. Inclusion of assets recovered in cost recovery clauses in the calculation of base rate depreciation expense and accumulated depreciation reserve. (Exhibit 4)

In its Order, the Commission included adjustments to depreciation expense and accumulated depreciation reserve on five plant assets recovered through cost recovery clauses. Although these clause recoverable assets (for example, PEF's investment in its Clean Air projects at Crystal River Units 4 & 5) are included in MFR Schedules B-8 and B-9, the plant and accumulated depreciation balances are *removed from rate base* on MFR Schedule B-1, and *the depreciation expense is removed from net operating income* on MFR Schedule C-2. The portion of the adjustment that was associated with these five recovery clause assets should have been removed but was not.

Specifically, PEF's MFRs include MFR Schedules B-8 and B-9 that identify all PEF depreciable plant assets. PEF, however, does not recover revenue requirements for all depreciable plant assets through base rates. Some depreciable plant asset revenue requirements are recovered through cost recovery clauses.¹ As a result, PEF excludes the revenue requirements for these assets from the calculation of depreciation expense and accumulated depreciation to develop base rate revenue requirements. The Commission agreed in Order No. PSC-10-0131-FOF-EI that PEF excluded from base revenue requirements the revenue requirements for the assets recovered through the cost recovery clauses. The Commission approved stipulations to Issues 51-54 that PEF made appropriate test year adjustments to exclude revenues and expenses recovered through the cost recovery clauses from base rate revenue requirements. Order No. PSC-10-0131-FOF-EI, pp. 167-68.

To explain further how this mistake occurred, the Commission arrived at its approved revenue requirements by making adjustments to the revenue requirements proposed by the

¹ The cost recovery clauses are the Energy Conservation Cost Recovery Clause (ECCR), Fuel and Purchase Power Cost Recovery Clause, and the Environmental Cost Recovery Clause (ECRC).

Company. Thus, when the Commission set depreciation rates, it calculated depreciation expense using those rates and compared its calculated depreciation expense to PEF's depreciation expense filed in MFR Schedule B-9 to get the adjustment to PEF's proposed depreciation expense. To arrive at the adjustment to accumulated depreciation, the Commission calculated accumulated depreciation by including depreciation expense using the set rates, and compared its calculated accumulated depreciation balance to PEF's accumulated depreciation balance filed in MFR Schedule B-9.

In performing this set of calculations, the Commission used MFR Schedules B-8 and B-9. The Commission states on page 128 of its Order for "Test Year Depreciation Expense" that "using these factors (composite depreciation rates) and the monthly plant balances shown on MFR Schedule B-8; we calculated the depreciation expense for the 2010 projected test year using the composite rates." Likewise, the Commission states on page 66 of its Order for "Accumulated Depreciation" that "using these factors (composite depreciation rates) and the monthly plant balances shown on MFR Schedule B-8, we calculated the depreciation expense using the composite rates. Substituting this expense for the Company's accruals shown on MFR Schedule B-9, we recalculated the 13-month average reserve balances." Order No. PSC-10-0131-FOF-EI, pp. 66, 128. The Commission, however, stopped here and made no further calculations to determine the appropriate adjustments to the Company's proposed depreciation expense and accumulated depreciation reserve. Because the Commission made no adjustment to remove these five clause recoverable assets from the calculation of the adjustment to PEF's depreciation expense and accumulated reserve in Order No. PSC-10-0131-FOF-EI, the Commission overstated the adjustments that should have been made.

A step-by-step description of this mathematical calculation mistake and the supporting documents in the attached Exhibit 4 to this motion follows.

- **The Commission included clause recoverable assets in its calculation of the adjustment to depreciation expense.** As noted above, the Commission states at page 128 of the Order that it used the composite depreciation rates with the monthly plant balances shown on MFR Schedule B-8 to calculate depreciation expense. MFR Schedule B-8, pages 1 and 2, in Exhibit 4, Tab A show green highlighted rows identifying the clause-recoverable assets that the Commission is inherently including in its calculation of depreciation expense. These clause assets are on page 1, rows 39, 47, 52, & 53, and on page 2, row 30. The Commission work paper attached as Exhibit 4, Tab B, page 1 of 2 verifies that the Commission used the total Fossil Steam and total Nuclear Steam that included the clause assets on MFR Schedule B-8 pages 1 and 2. The total Fossil Steam monthly plant balances in row 10, columns D-P of the Commission work paper agree to the total Fossil Steam monthly plant balances in MFR Schedule B-8, page 2, line 41. The Commission then compared its calculation of depreciation expense to the depreciation expense from MFR Schedule B-9, which includes depreciation expense related to clause recoverable assets. The MFR Schedule B-9 attached as Exhibit 4, Tab C, reflects Total Fossil Steam depreciation expense of \$118,632,000 on page 2, line 39, column (C). This agrees to the Commission work paper attached as Exhibit 4, Tab B, page 1, cell C14. Likewise, Total Nuclear Steam depreciation expense of \$37,569,000 on page 3, line 21, column (C) of MFR Schedule B-9 agrees to the Commission work paper attached as Exhibit 4, Tab B, page 1, cell C21.
- **The Commission included clause recoverable assets in its calculation of the adjustment to accumulated depreciation.** As also noted above, the Commission states at page 66 of the Order that it substituted the depreciation expense it calculated for PEF's depreciation expense by applying the new composite depreciation rates to the monthly balances on MFR Schedule B-8 for the Company's accruals shown on MFR Schedule B-9 and recalculated the 13-month average reserve balances. As noted in the point above, the Commission included clause recoverable assets in the monthly plant balances used to calculate depreciation expense. By substituting PEF's depreciation expense with its calculation of depreciation expense, which included the clause recoverable assets, the Commission is also including the clause recoverable assets in its calculation of the accumulated depreciation reserves for Fossil Steam and Nuclear Steam. The Commission then compared its calculation of accumulated depreciation reserve to the accumulated reserve from MFR Schedule B-9, which includes depreciation reserve balances related to clause recoverable assets. The MFR Schedule B-9 attached as Exhibit 4, Tab C reflects Total Fossil Steam accumulated depreciation reserve of \$1,536,668,000 on page 1, line 39, column (I). This agrees to Commission work paper attached as Exhibit 4, Tab B, page 2, cell AG16. Likewise, Total Nuclear Steam accumulated depreciation reserve of \$572,502,000 on page 2, line 21, column (I) of MFR Schedule B-9 agrees to Commission work paper attached as Exhibit 4, Tab B, page 2, cell AG23.

- **PEF excluded clause recoverable assets from depreciation expense and accumulated depreciation reserves.** Exhibit 4, Tab D, includes MFR Schedule E, Table II-B and shows the exclusion of \$66,164,000 from the accumulated depreciation reserve (see subtotal of exclusions in column (2) denoted with “A”). Table II-B is the source for MFR Schedule E, Jurisdictional Separation Study, Schedule 3, Total Electric column. (See, Exhibit 4, Tab E). These system and jurisdictional accumulated depreciation totals tie to MFR B-6, Page 4 totals (see Exhibit 4, Tab F) which feed MFR B-1 Adjusted Rate Base (see Exhibit 4, Tab G). Also, Exhibit 4, Tab H, includes MFR Schedule E, Table II-E that shows the exclusion of \$66,486,000 from depreciation expense (see subtotal of exclusions in column (2) denoted with “A”). Table II-E is the source for MFR Schedule E, Jurisdictional Separation Study, Schedule 7, Total Electric column (see Exhibit 4, Tab I). These system and jurisdictional depreciation expense totals tie to MFR C-4 totals (see Exhibit 4, Tab J), which feed MFR C-1, Adjusted Jurisdictional Net Operating Income (see Exhibit 4, Tab K). These MFR Schedule E entries demonstrate that PEF excluded the cost recovery clause assets from its depreciation expense and accumulated depreciation reserves. The Commission should have excluded these assets in its calculation of depreciation expense and accumulated depreciation reserves as well.

Exhibit 4, Tab L to this motion reflects PEF’s depreciation expense on the clause recoverable assets of \$66,485,000 system and a recalculation of the expense included in the Commission’s work paper related to the clause assets of \$31,324,000. The Commission’s calculation was recalculated using the plant balances from Tab A, MFR Schedule B-8 pages 1 and 2 (the assets highlighted green), multiplied by the Commission’s composite depreciation rate of 0.023 from page 66 of Order No. PSC-10-0131-FOF-EI. (See Exhibit 4, Tab A). Reducing both the Commission depreciation expense and the MFR Schedule B-9 depreciation expense results in a reduction to the Commission’s adjustment of \$35,161,000 system and \$30,342,000 retail (Exhibit 4, Tab L, cols. E & G, line 10) to the Company’s depreciation expense.

The correction of this calculation mistake for the accumulated depreciation reserve is included in Exhibit 4, Tab M to this motion. This table reflects PEF’s accumulated depreciation reserve on the five clause recoverable assets of \$66,164,000 system and a recalculation of the accumulated depreciation reserve included in the Commission’s work paper related to the clause

assets of \$50,784,000. The Commission's calculation was recalculated using the beginning balance reserve for each of the five plant assets found in MFR Schedule B-9. (See Exhibit 4, Tab C). The depreciation expense from Exhibit 4, Tab L was added to these balances to arrive at the Commission's 12/31/2010 13-month average reserve for these assets. Reducing both the Commission accumulated depreciation reserve and the MFR Schedule B-9 reserve for these clause recoverable assets nets to a reduction to the Commission adjustment to accumulated depreciation reserve of \$15,380,000 system and \$12,637,000 retail (Exhibit 4, Tab M, cols. E & G, line 10).

2. Distribution depreciation expense transposition error. (Exhibit 5)

The Commission's calculation of the adjustment to distribution plant depreciation expense includes a transposition error. As shown in Exhibit 5, Tab A, the Company's depreciation expense for distribution assets from MFR Schedule B-9, page 8, line 16, col. (C) is \$143,063,000. The Commission transposed this number and used \$143,603,000 instead of \$143,063,000. This transposition error appears in the Commission staff work paper in Exhibit 5, Tab B at col. C, row 42. As a result of this mathematical transposition error, the Commission included incorrect depreciation expense and overstated its reduction to depreciation expense by \$540,000 system and \$538,000 retail (See Exhibit 5, Tab C, cols. E & G, line 6).

3. Incorrect beginning reserve balance for Distribution and General Plant. (Exhibit 6)

The Commission's calculation of 2010 accumulated depreciation appropriately begins with the December 31, 2009 balance in MFR Schedule B-9 for Fossil, Nuclear, Other Production, and Transmission. However, for Distribution and General Plant, the December 31, 2009 accumulated depreciation balance incorrectly comes from the depreciation study. The December 31, 2009 accumulated depreciation balances in the depreciation study are not

necessarily the same as the balances in MFR Schedule B-9. The December 31, 2009 balance in MFR Schedule B-9 is the appropriate beginning balance for 2010.

Exhibit 6, Tab A, includes MFR Schedule B-9 and shows the beginning balance reserves for Distribution of \$1,508,520,000 (line 16, col. B), and General plant of \$100,359,000 (line 40, col. B). At page 66 of Order No. PSC-10-0131-FOF-EI, the Commission states that it intended to use the Company's accruals shown on MFR Schedule B-9 to recalculate the 13-month average reserve balances. The Commission did use the MFR Schedule B-9 accruals for all beginning functional plant balances except Distribution and General plant. For these two accumulated depreciation balances, the Commission mistakenly used the beginning balance reserves from the Table 5F-Future in the Company's Depreciation Study, not MFR Schedule B-9 as the Commission did for Fossil, Nuclear, Other Production, and Transmission plant, and as it said it intended to do on page 66 of the final Order for all plant accounts.

Included in Exhibit 6 to this motion are (i) Tab B demonstrating this calculation mistake, (ii) Tab A, page 8 of MFR Schedule B-9, (iii) Tab C, page 2-78 of Table 5F-Future of the Company's Depreciation Study, and (iv) Tab D, the Commission Staff work paper showing the beginning balances for Distribution and General plant. As shown in Tab B in Exhibit 6, and explained in Tab B, footnote (2), the Commission used the beginning balances from PEF's depreciation study, adjusted for the reserve allocations recommended in Order No. PSC-10-0131-FOF-EI, Table 5 on page 56, to arrive at beginning balances of \$1,488,171,000 for

Distribution and \$172,915,000 for General plant.² The Commission should have used the beginning plant balance depreciation reserves from MFR Schedule B-9 of \$1,508,520,000 for Distribution (Exhibit 6, Tab A, line 16, col. B) and \$100,359,000 for General plant (Exhibit 6, Tab A, line 40, col. B) as shown in Exhibit 6, Tab B, at lines 5 and 6, column (C).³ When these beginning plant balances are adjusted for the depreciation reserve allocation of \$3,221,612 from Distribution to General plant from Table 5 on page 56 of Order No. PSC-10-0131-FOF-EI, the result is a beginning balance of \$1,505,298,000 for Distribution and \$103,581,000 for General plant. As shown in Exhibit 6, Tab B, the correction of this error results in an increase to the Commission's depreciation reserve adjustment of \$52,207,000 system and \$43,800,000 retail (Exhibit 6, Tab B, cols. G & I, line 7).

4. Formula error excluding accumulation of retirements in monthly reserve balances. (Exhibit 7)

The Commission's adjustment to the accumulated depreciation reserve is understated due to formula errors which do not accumulate retirements in the monthly functional balances. The Commission stated at page 66 of the final Order that it intended to recalculate the 13-month

² The net approved allocation number for the Distribution plant accounts identified in Table 5 on page 56 of the final Order is (3,221,612), which is offset by the equivalent positive 3,221,612 number shown for General plant in Table 5 on page 56 of the Order. As shown in Exhibit 6, Tab B, footnote 2, when this number is subtracted from Distribution and added to General plant from Exhibit 6, Tab C, Table 5F-FUTURE of the Company's Depreciation Study, you arrive at the beginning reserve balances for Distribution and General plant in the Commission Staff work paper included in Exhibit 6, Tab D.

³ When the Commission used the General plant beginning balance from the Company's Depreciation Study, Table 5F-FUTURE, in its calculation of accumulated depreciation, the Commission incorrectly included vehicles. (See Exhibit 6, Tab C). Vehicles should have been excluded from the Commission's calculation because the Commission excluded vehicles in its MFR Schedule B-9 balance in its comparison. (See Exhibit 6, Tab A). This caused the Commission's reserve balance to be much higher than the balance in MFR Schedule B-9, thereby reflecting an incorrect adjustment to increase accumulated depreciation. Furthermore, no adjustment to depreciation expense on vehicles was made as the Commission did not change the depreciation rate on vehicles. Order No. PSC-10-0131-FOF-EI, p. 44.

average reserve balances. Order No. PSC-10-0131-FOF-EI, p. 66. As a result of this formula mistake the Commission did not obtain the 13-month average depreciation reserve balances that it intended to obtain. Exhibit 7 to this motion includes the Commission staff worksheet formulas that demonstrate this mathematical mistake as follows:

- (1) In Exhibit 7, Tab A, the accumulated depreciation beginning monthly balances in rows 13, 20, 27, 34, 41, and 48 do not begin with the ending balances from the prior month from rows 16, 23, 30, 37, 44, and 51, respectively. Rather, they begin with the ending balances from the prior month before reflecting retirements. While the beginning balances do appropriately accumulate monthly depreciation expense, they do not properly accumulate retirements. It is proper GAAP accounting to use the ending balance from the prior month as the beginning balance of the current month. As the year progresses, the monthly reserve balances increase with depreciation expense and decrease with retirements. In order to obtain a proper 13-month average accumulated depreciation balance, each monthly balance must be accurate.
- (2) The 13-month-average balance of the sum of the green rows (16, 23, 30, 37, 44, and 51) becomes the Commission's calculation of accumulated depreciation. Due to the omission of the prior months' retirements from the calculation, the monthly ending balances are incorrect, and the 13-month-average of the monthly balances is therefore also incorrect.

As shown in Exhibit 7, Tab B to this Motion, PEF corrected this mathematical formula mistake. This correction results in an increase to the Commission's adjustment to accumulated depreciation reserve of \$35,404,000 system and \$31,194,000 retail (See Exhibit 7, Tab B, page 2, cols. U & V, line 63).

**5. Fossil Dismantlement expense and depreciation reserve calculation mistake.
(Exhibit 8)**

The Commission's depreciation expense and accumulated depreciation reserve adjustments for Fossil Steam and Other Production plant categories include dismantlement cost amounts. Fossil dismantlement is addressed separately under Commission Rule 25-6.04364, F.A.C. and in the Commission's final Order, at pages 56-63 and Tables 6, 7 and 8. Order No.

PSC-10-0131-FOF-EI, pp. 56-63. Accordingly, the Commission's adjustments should be corrected to remove the effect of including these fossil dismantlement depreciation expense and accumulated depreciation reserve amounts in the Commission's adjustments to the Company's depreciation expense and accumulated depreciation reserve.

At pages 66 and 128 of the final Order, the Commission states that it calculated depreciation expense using the monthly plant balances shown on MFR Schedule B-8. Since there are no plant balances associated with the reserve for fossil dismantlement by which to multiply a depreciation rate, the Commission's calculation of depreciation expense does not include any expense related to dismantlement. As shown in Exhibit 8, Tab A to this motion, the Commission staff's work paper, cells C14 and C28 compare the Commission's depreciation expense calculation to the depreciation expense shown in MFR Schedule B-9 of \$118,632,000 (Exhibit 8, Tab B, Page 1, MFR Schedule B-9, column C, line 39) for Fossil Steam and \$104,742,000 (Exhibit 8, Tab B, page 2, MFR Schedule B-9, column C, line 27) for Other Production. These MFR Schedule B-9 expenses include dismantlement expense of \$2,995,000 (Exhibit 8, Tab B, page 1, MFR Schedule B-9, column C, line 37) and \$850,000 (Exhibit 8, Tab B, page 2, MFR Schedule B-9, column C, line 25) , respectively, for a total of \$3,845,000. As shown in Exhibit 8, Tab C, when the Commission compared its zero expense to the dismantlement expense in MFR Schedule B-9 of \$3,845,000, this resulted in an overstatement of the reduction to depreciation expense of \$3,845,000 system and \$3,114,000 retail (See Exhibit 8, Tab C, cols. E & G, line 27).

Turning to the Commission's adjustment of accumulated depreciation, to explain how this mistake occurred, one must first examine the Commission's accumulated depreciation reserve adjustment. At page 66 of the final Order, the Commission states that it calculated the accumulated depreciation reserve adjustment using MFR Schedule B-9 and MFR Schedule B-8.

Order No. PSC-10-0131-FOF-EI, p. 66. The Commission's calculation of the accumulated depreciation reserve uses beginning accumulated reserve balances of \$1,486,687,000 for Fossil Steam (Exhibit 8, Tab A, Commission staff work paper, cell D13) and \$630,918,000 for Other Production (Exhibit 8, Tab A, Commission staff work paper, cell D27). These in fact are the same beginning reserve balances for these plant accounts in MFR Schedule B-9. The beginning balance for Fossil Steam is found in Exhibit 8, Tab B, page 1, MFR Schedule B-9, column (B), line 39 and the beginning balance for Other Production is found in Exhibit 8, Tab B, page 2, MFR Schedule B-9, column (B), line 27. These MFR Schedule B-9 balances, however, include dismantlement costs of \$107,935,000 for Fossil, and \$37,111,000 for Other Production. (Highlighted in green on Exhibit 8, Tab B, page 1, Column B, line 37 and Exhibit 8, Tab B, Page 2, column (B), line 25, respectively).

Since there was no depreciation expense associated with fossil dismantlement, as explained above, the Commission's calculation of accumulated depreciation did not accrue depreciation on the dismantlement balances. As a result, the beginning balances of \$107,935,000 for Fossil Steam and \$37,111,000 for Other Production dismantlement remain unchanged in the 2010 13-month average of the Commission's calculation for accumulated depreciation reserve.

This fact is relevant because the Commission then compared its 13 month average accumulated depreciation balance, which *excludes* any accrual for fossil dismantlement in 2010, to the 2010 13-month average accumulated depreciation balance from MFR Schedule B-9, which *includes* an accrual for fossil dismantlement in 2010. The Fossil dismantlement 13-month average of \$109,433,000 is on Exhibit 8, Tab B, page 1, MFR Schedule B-9, column (I), line 37, and the Other Production 13-month average of \$37,537,000 is on Exhibit 8, Tab B, page 2, MFR Schedule B-9, column (I), line 25. As previously stated, the Commission's calculation of the

adjustment to accumulated reserve is equal to the difference between their calculation and the amounts shown in PEF's MFR Schedule B-9. In this instance, both balances are overstated and should be adjusted downward. The Commission's calculation of accumulated depreciation reserve should be reduced by \$145,046,000 (\$107,935,000 + \$37,111,000) system and the MFR Schedule B-9 balance they compare their calculation to should be reduced by \$146,970,000 (\$109,433,000 + \$37,537,000) system. The net difference between these amounts of \$1,924,000 system, \$1,590,000 retail thereby becomes the reduction necessary to the Commission's adjustment. (See Exhibit 8, Tab D, cols. E & G, line 8 which demonstrates this error).

6. Incorrect application of depreciation rates to functional balances rather than individual plant balances. (Exhibit 9)

The Commission calculated depreciation expense by multiplying composite depreciation rates by function (steam, nuclear, other production, transmission, distribution and general) by the functional monthly plant balances in MFR Schedule B-8. See Order No. PSC-10-0131-FOF-EI, pp. 66, 128. The Commission's use of composite depreciation rates on a group of plant accounts yielded a lower adjustment than would have been calculated had the Commission applied the individual rates to individual MFR Schedule B-8 plant balances. Therefore, this error is not in PEF's favor, but should be remedied to arrive at the proper adjustment. The difference is mainly attributable to (1) the use of a different set of plant balances in the calculation of the composite rates than the plant balances to which the rates applied, and (2) the mathematical discrepancy that occurs when using a composite rate which is rounded to the nearest tenth.

As shown in Exhibit 9, Tab A to this motion, in the Commission staff work paper entitled "PSC Working File," in accordance with Commission Rule 25-6.04361, parts (5) (a), (b), and (c), F.A.C., the Commission multiplied set depreciation rates for each plant by the plant balances from PEF's Depreciation Study Table 5F-FUTURE (Pro Forma), col. (c) "Original cost Per

Books 12/31/09” (see Exhibit 9, Tab B) to arrive at depreciation expense by plant. Then depreciation expense by plant was summed up to arrive at depreciation expense by function. This depreciation expense by function was finally divided by the sum of plant balances by function in the column titled “Plant Balance.” (See Exhibit 9, Tab A, column “Plant Balance”). The composite rates calculated therein agree to the rates in Order No. PSC-10-0131-FOF-EI, p. 66 and p. 128. These composite rates were then applied to the functional plant balances per MFR Schedule B-8 to arrive at the Commission’s depreciation expense and accumulated depreciation reserve adjustments. Order No. PSC-10-0131-FOF-EI, pp. 66, 128.

The Commission’s use of plant balances from PEF’s Depreciation Study Table 5F-FUTURE (Pro Forma), column (c), “Original cost per Books 12/31/09” (see Exhibit 9, Tab B) to arrive at depreciation expense by plant was incorrect because these balances do not necessarily tie to PEF’s MFR Schedule B-8, and therefore should not have been used because they do not directly support PEF’s revenue requirements. Furthermore, these are ending book balances from 2009, not monthly plant balances for 2010. Order No. PSC-10-0131-FOF-EI, pp. 66, 128.

Despite the Commission’s use of different plant balances (per the depreciation study) to calculate the composite rates versus the plant balances (per MFR Schedule B-8) that were used in the application of these rates, PEF was able to coincidentally reproduce the composite rates for Fossil Steam, Nuclear, Transmission, and Distribution, as shown in Exhibit 2. Even though the composite rates for all functional balances except Other Production and General Plant are correct, the depreciation expense associated with these rates is incorrect. In other words, this method of applying composite rates to functional balances does not yield the same depreciation expense or accumulated depreciation reserve as applying the individual rates to individual plant balances and accounts. By using the Commission staff’s work paper, we will demonstrate this result is due to rounding the composite rate to the nearest tenth decimal.

The table inset below is an illustration of the differences that result when applying composite rates to functional balances. Columns (A), (B), and (C) are directly from the Commission's composite rate calculation work paper titled "PSC Working File", page 3 of 11. (See Exhibit 9, Tab A). The composite rate used by the Commission is calculated using the individual plant balances from the Depreciation Study Table 5A-FUTURE (see Exhibit A, Tab B), and individual rates from the Commission staff work paper. (See Exhibit 9, Tab A). A composite rate of 2.3 was calculated by the Commission for Nuclear Steam (see column (B) below). When applying this composite rate (column (D) below) to the same plant balances used to calculate the composite rate (column (A) below), the calculated expense (in column (E) below) is different from that calculated on the individual rates (column (C) below). This is due to the fact that the rate of 2.3 in column (B) is unrounded, whereas the rate of 2.3 applied in column (D) is rounded. It is apparent that aggregating the plant at the high level as the Commission has done for the purpose of calculating a composite rate yields a different depreciation expense and will therefore also yield a different reserve balance.

Crystal River #3	Plant Balance	Staff Recommendation		Recalculation with Composite		Difference in Expense
		Remaining Life Rate %	Expenses	Composite Rate (Rounded)	Expenses	
	(A)	(B)	(C) =(A)x(B)/100	(D)	(E) =(A)x(D)/100	(F) =(D)-(C)
321 Structures and Improvements	225,916,505	1.5	3,294,306	2.3	5,196,080	1,901,773
322 Reactor Plant Equipment	517,990,165	3.3	17,093,675	2.3	11,913,774	(5,179,902)
323 Turbogenerator Units	96,725,886	1.2	1,161,501	2.3	2,224,695	1,063,195
324 Accessory Electric Equipment	194,982,520	1.4	2,764,859	2.3	4,484,598	1,719,739
325 Misc. Power Plant Equipment	34,816,144	1.7	580,555	2.3	800,771	220,216
Total Crystal River # 3	1,070,431,220	2.3	24,894,897	2.3	24,619,918	(274,979)

Finally, as shown in Exhibit 9, Tab A, "PSC Working File", page 11 of 11, the Commission included vehicles in its calculation of the composite rate for General Plant. Yet in the Commission's calculation of the adjustment to depreciation expense and accumulated depreciation, vehicles were excluded. See Motion, page 11, footnote 3. Therefore, including

vehicles in the Commission's calculation of the composite depreciation rate when vehicles are not included in the calculation of the adjustment to depreciation expense and accumulated depreciation distorts the composite depreciation rate for General Plant.

Had the Commission applied the approved depreciation rates to each individual plant or account balance the depreciation expense adjustment would have been higher by \$1,596,000 system and \$1,593,000 retail (See Exhibit 9, Tab C to this motion, at cols. E & G, line 11), and the depreciation reserve adjustment would have been lower by \$1,403,000 system and \$1,189,000 retail (See Exhibit 9, Tab D to this motion, at page 2, cols. U & V, line 58).

7. Incorrect application of depreciation rates to general plant net book values.

(Exhibit 10)

The Commission erroneously calculated depreciation expense on several General plant assets by multiplying the depreciation rates by net book values rather than gross plant balances. Again, at page 128 of the final Order, the Commission said it was using the composite depreciation rates "and the monthly plant balances" shown on MFR Schedule B-8. Order No. PSC-10-0131-FOF-EI, p. 128 (emphasis supplied). The Commission intended, then, to use gross monthly plant balances, not net book values. The accounts that were impacted are FERC Accounts 391, 393, 394, 395, 397, and 398.

Rule 25-6.04361 sets forth specific amortization periods for certain general plant assets as follows:

- Account 391 - Office Furniture and Equipment:
 - 5 years for office accessories and computer equipment
 - 7 years for furniture and office equipment
- Account 393 - stores equipment = 7 years
- Account 394 - tools and shop equipment = 7 years
- Account 395 - laboratory equipment = 7 years

- Account 397 - communication equipment = 7 years
- Account 398 - miscellaneous equipment = 7 years

The Commission approved a seven (7) year amortization for the accounts addressed in Rule 25-6.04361, F.A.C. Order No. PSC-10-0131-FOF-EI, p. 44, Table 3. However, rather than multiplying the rates by the monthly plant balances -- as the Commission said it intended to do -- the Commission mistakenly applied these depreciation rates to net book values. Furthermore, the Commission did not apply the five (5) year life set forth in the Rule to office accessories and computer equipment (account 391.3). Rather, the Commission applied the same seven (7) year life to these assets that it applied to these other General plant assets. Id.

Exhibit 10 to this motion corrects these mathematical errors. Exhibit 10 reflects the Commission's calculated depreciation expense of \$12,064,000 system (page 1, col. (J), line 21) and PEF's calculation of the appropriate depreciation expense of \$16,211,000 system (page 1, col. (M), line 21). The effect is an overstatement of the Commission's adjustment to depreciation expense by \$4,147,000 system and \$3,669,000 retail (Exhibit 10, page 1, cols. N & P, line 21).

8. Failure to adjust composite separation factor with change in composite depreciation rates. (Exhibit 11)

The Commission applied composite separation factors to system depreciation expense and reserve balances using separation factors from PEF's MFR Schedules. For depreciation expense, the Commission used the composite separation factors calculated in MFR Schedule C-4. (See Exhibit 11 to this motion Tab A for MFR Schedule C-4 and Tab B for Commission staff worksheet). The Commission, however, changed the depreciation rates and, therefore, changed the 2010 system depreciation expense. Because the Commission adjusted depreciation

expense by plant or account, and each plant or account is allocated to retail at a specific separation factor, the composite separation factor must also be adjusted. The Commission did not make this adjustment. The following table demonstrates the impact of this mathematical mistake for total production plant.

Before Adjustments (per C-4)				After Adjustments (per Table A)			
	Sep Fact				Sep Fact		
	System	(MFR C-4)	Retail		System	(MFR C-4)	Retail
Base	157,439	0.88462	139,274	118,414	0.88462	104,751	
Intermediate	15,810	0.58105	9,186	8,517	0.58105	4,949	
Peaking	21,137	0.91520	19,345	15,391	0.91520	14,086	
D/A Whls	72	-	-	167	-	-	
	194,458	0.86294	167,805	142,489	0.86874	123,787	
	composite			composite			

The Commission calculated the separation factors for the depreciation reserve balances using the composite factors calculated within MFR Schedule B-6 (highlighted in Exhibit 11, Tab C), with the exception of Fossil, Nuclear, and Other Production, where the Commission appears to have calculated its factors as shown in the margin of MFR Schedule B-6 (also highlighted in Exhibit 11, Tab C). The Commission composite separation factors are inaccurate because:

- The Commission's calculation of the Nuclear and Other Production separation factors incorrectly excludes certain items that should be included. The Nuclear separation factor does not include line 10 of MFR Schedule B-6 "direct assignment to wholesale" (Exhibit 11, Tab C, page 1), and the Other Production separation factor does not include line 13 of MFR Schedule B-6, "peaking generation" (Exhibit 11, Tab C, page 1).
- The Fossil and Other Production separation factors include fossil dismantlement costs, which should be excluded for the reasons provided above at page 13-15 of this motion. As shown in Exhibit 11. Total Fossil Steam depreciation reserve in MFR Schedule B-6 is the sum of lines 7-8 in column (B). (Tab C, page 1). This total depreciation reserve, compared to Exhibit 11, Tab D, page 2 of 3, MFR Schedule B-9, net of clauses as calculated in the margin, demonstrates that dismantlement balances are included in MFR Schedule B-6. Total Other Production depreciation reserve in MFR Schedule B-6 is the sum of lines 11-13 in column (B), (Exhibit 11, Tab C, page 1 of 3). This total depreciation reserve amount is equal to Exhibit 11, Tab D, page 3 of 3, MFR Schedule B-9, which demonstrates that dismantlement balances are included in MFR Schedule B-6.

The calculation correcting these errors can be found in Exhibit 3, page 5, footnote (10).

The following table provides the recalculated separation factors based on the adjusted depreciation expense and reserve balance by plant account.

	Depreciation Expense Sep. Fact.			Depreciation Reserve Sep. Fact.		
	PSC	PEF	Diff	PSC	PEF	Diff
	(MFR C-4)	(recalc'd)		(MFR B-6)	(recalc'd)	
Fossil	0.86294	0.82491	(0.03803)	0.81600	0.82168	0.00568
Nuclear	0.86294	0.87886	0.01592	0.88462	0.88263	(0.00199)
Other	0.86294	0.89101	0.02807	0.86407	0.90023	0.03616
Transmission	0.66325	0.66557	0.00232	0.67486	0.67486	-
Distribution	0.99671	0.99673	0.00002	0.99832	0.99832	-
General	0.88474	0.87692	(0.00782)	0.87832	0.87692	(0.00140)

As shown in Exhibit 9, Tab C and Exhibit 11, Tab E to this Motion, had the Commission applied the separation factors to individual expense and reserve balances by plant, the adjustment to depreciation expense would have been reduced by \$799,000 retail (See Exhibit 9, Tab C, col. L, line 11), and the adjustment to the reserve would have been increased by \$576,000 retail (See Exhibit 11, Tab E, page 2, col. V, line 52).

9. Omission of General Plant depreciation reserve balance. (Exhibit 12)

Although the Commission calculates accumulated depreciation on General Plant and compares its calculation to the accumulated depreciation in MFR Schedule B-9 for General Plant, neither of these amounts is included in the Commission's formulas that sum the functional balances to arrive at totals.

As shown in the Commission staff work paper included as Exhibit 12, Tab A, the formulas in row 56, columns AD through AH, that sum down the reserve functional balances include rows 12 through 47, but the reserve balances for General Plant are on row 51. Therefore, the totals do not include the balances related to General Plant. Depreciation expense was not impacted, because depreciation expense for General Plant is recorded in row 47, columns AA and AB, and the sum formulas in row 56 include row 47. PEF has corrected this mathematical error in Exhibit 12, Tab B, to this motion. When the calculation of General Plant accumulated

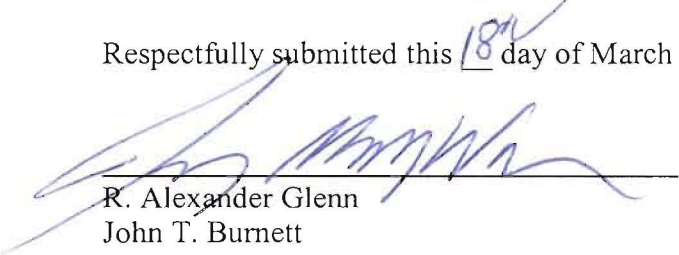
depreciation reserve is included in the accumulated depreciation reserve calculation using the Commission's calculations, the result is a decrease to the reserve adjustment of \$75,759,000 system and \$66,540,000 retail. (See Exhibit 12, Tab B, col. E, lines 5 & 9).⁴

CONCLUSION

For the foregoing reasons, PEF moves the Commission to correct the nine mathematical calculation mistakes that occurred in the Commission's calculation of the Company's depreciation expense and accumulated depreciation reserve that the Commission overlooked in its Order. As explained above and in Exhibit 1 to this Motion, the correction of these nine mathematical mistakes changes the accumulated depreciation reserve and depreciation expense adjustments ordered by the Commission and results in revenue requirements of \$36,179,000 for the Company.

PEF is not requesting oral argument on its motion for reconsideration, however, PEF is willing to participate in oral argument if the Commission finds oral argument helpful to walk through the calculation mistakes identified in the motion to better understand them. PEF is equally willing to meet with any and all parties and the Commission Staff for the same purpose of explaining the calculation mistakes that PEF has identified so that all understand them.

Respectfully submitted this 18th day of March 2010.



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⁴ Note that there are errors in the Commission's calculations that are addressed and corrected in other items above which offset the adjustment in item no. 9.

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been served via electronic and U.S. Mail to the following counsel of record as indicated below on this 18th day of March, 2010.



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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
Corrections to Depreciation Expense and Reserve Adjustments and Revenue Requirement per Commission Order PSC-10-0131-FOF-EI											
			System		Jurisdictional		Revenue Requirement by Adjustment				
Reference			Reserve	Expense	Reserve	Expense	Return on Reserve Adj	Expense (net of tax)	Total (I)+(J)	Rev Req (K)x1.63381	
Per Order, Page 66 (decrease reserve) and Page 128 (decrease expense)			(\$50,867)	(\$127,443)	(\$46,550)	(\$112,754)					
1)	Remove assets recovered in clauses	Exhibit 4	15,380	35,161	12,637	30,342	(996)	18,638	17,642	28,824	
2)	Correct transposition error in distribution deprec. exp.	Exhibit 5		540		538		331	331	540	
3)	Correct beginning balance distribution & general reserve	Exhibit 6	(52,207)		(43,800)		3,451		3,451	5,639	
4)	Correct monthly reserve balances to include retirements	Exhibit 7	(35,404)		(31,194)		2,458		2,458	4,016	
5)	Remove fossil dismant. from expense and reserve	Exhibit 8	1,924	3,845	1,590	3,114	(125)	1,913	1,788	2,921	
6)	Apply depreciation rates to plant rather than functional balances	Exhibit 9	1,403	(1,596)	1,189	(1,593)	(94)	(978)	(1,072)	(1,751)	
7)	Correct General Plant Depreciation Calculated Using Net Book Value	Exhibit 10		4,147		3,669		2,254	2,254	3,683	
8)	Correct application of separation factors	Exhibits 9 & 11			(576)	799	45	491	536	876	
9)	Correct formula error excluding general plant reserve	Exhibit 12	75,759		66,540		(5,244)		(5,244)	(8,568)	
	Misc rounding		6	(0)	9	2					
	Subtotal Corrections to Order		\$6,859	\$42,097	\$6,396	\$36,871	(504)	22,648	22,144	36,179	
Corrected Adjustment (decrease reserve & expense)			Exhibits 2 & 3	(\$44,008)	(\$85,345)	(\$40,153)	(\$75,883)	(\$504)	\$22,648	\$22,144	\$36,179

Revenue Requirement Calculation				
		Per Order PSC-10-0131-FOF-EI, Schedule 5		Adjusted (F)+(G)
		As Filed	FPSC Adj'd	
1	Rate Base	6,238,617	6,302,278	6,295,882
2	Overall Rate of Return	9.21%	7.88%	7.88%
3	Required Net Operating Income (1)x(2)	574,577	496,620	496,115
4	Achieved Net Operating Income (net of income tax)	268,546	496,620	473,972
5	Net Operating Income Deficiency (3)-(4)	306,031	(0)	22,144
6	Net Operating Income Multiplier	1.63381	1.63381	1.63381
7	Operating Revenue Increase (5)x(6)	499,997	(0)	36,179

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
Line No.		Dep Rate Per Order Tables 1 & 3	Depreciation expense (MFR B-8 monthly balances x depreciation rates in Order PSC-10-0131-ROR-EI)													Sep Factor	Juris Exp
			01/2010	02/2010	03/2010	04/2010	05/2010	06/2010	07/2010	08/2010	09/2010	10/2010	11/2010	12/2010	Total		
1	Fossil Steam																
2	Anclote 1 & 2																
3	Anclote Struct & Improv 311	1.9	62	63	63	63	64	64	64	64	64	64	64	65	765	0.58105	445
4	Anclote Boiler 312	2.2	196	196	197	197	198	198	199	199	199	200	200	200	2,380	0.58105	1,383
5	Anclote Turbogenerator 314	2.8	269	269	269	269	269	269	269	269	269	269	269	269	3,231	0.58105	1,877
6	Anclote Access. Elec Equip 315	1.6	36	36	36	36	36	36	36	36	36	36	36	36	429	0.58105	250
7	Anclote Misc 316.1	1.6	9	9	9	9	9	9	9	9	9	9	9	9	107	0.58105	62
8	Anclote Misc 316.2	1.6	0	0	0	0	0	0	0	0	0	0	0	0	2	0.58105	1
9	Anclote Misc 316.3	1.6	0	0	0	0	0	0	0	0	0	0	0	0	4	0.58105	3
10	Total-Anclote 1 & 2		573	574	574	575	576	577	577	578	578	578	579	579	6,918		4,020
11																	
12	Bartow 1, 2 & 3																
13	Bartow Struct & Improv 311																
14	Bartow Boiler 312																
15	Bartow Turbogenerator 314																
16	Bartow Access Elec Equip 315																
17	Bartow Misc 316.1																
18	Bartow Misc 316.2																
19	Bartow Misc 316.3																
20	Total-Bartow 1, 2 & 3																
21																	
22	Bartow-Anclote Pipeline																
23	Bartow-Anclote Pipeline 316	3.4	0	0	0	0	0	0	0	0	0	0	0	0	5	0.58105	3
24	Bartow-Anclote Pipeline 311	1.8	2	2	2	2	2	2	2	2	2	2	2	2	20	0.58105	12
25	Bartow-Anclote Pipeline 312	2.6	37	37	37	37	37	37	37	37	37	37	37	37	448	0.58105	260
26	Bartow-Anclote Pipeline 315	1.4	3	3	3	3	3	3	3	3	3	3	3	3	30	0.58105	17
27	Bartow-Anclote Pipeline Misc 316.3	3.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0.58105	0
28	Total-Bartow-Anclote Pipeline		42	42	42	42	42	42	42	42	42	42	42	42	503		292
29																	
30	Crystal River 1 & 2																
31	CR1&2 Struct & Improv 311	2.2	139	140	140	141	141	141	142	142	142	142	143	143	1,696	0.88462	1,500
32	CR1&2 Boiler 312	3.7	606	608	610	612	616	621	628	633	638	642	645	647	7,505	0.88462	6,640
33	CR1&2 Boiler 312 (coal)	3.7	3	3	3	3	3	3	3	3	3	3	3	3	38	0.88462	33
34	CR1&2 Turbogenerator 314	2.5	263	263	263	263	263	263	263	263	263	263	263	263	3,154	0.88462	2,790
35	CR1&2 Access. Elec Equip 315	2.6	78	78	78	78	78	78	78	78	78	78	78	78	939	0.88462	831
36	CR1&2 Misc 316.1	2.1	12	12	12	12	12	12	12	12	12	13	13	13	144	0.88462	128
37	CR1&2 Misc 316.2	2.1	0	0	0	0	0	0	0	0	0	0	0	0	3	0.88462	3
38	CR1&2 Misc 316.3	2.1	0	0	0	0	0	0	0	0	0	0	0	0	4	0.88462	4
39	Rail Cars from PFC 312	2.3 ⁽¹⁾	63	63	63	63	63	63	63	63	63	63	63	63	753	0.86294 ⁽¹⁾	650
40	Total-Crystal River 1 & 2		1,163	1,167	1,169	1,172	1,176	1,181	1,189	1,195	1,201	1,205	1,208	1,211	14,236		12,578
41																	
42	Crystal River 4 & 5																
43	CR4&5 Struct & Improv 311	1.5	226	227	229	230	231	232	233	235	236	237	238	240	2,793	0.88462	2,471
44	CR4&5 Boiler 312	2.5	1,167	1,168	1,171	1,176	1,182	1,313	1,326	1,330	1,334	1,337	1,339	1,340	15,183	0.88462	13,431
45	CR4&5 Boiler 312 (coal)	2.5	4	4	4	4	4	4	4	4	4	4	4	4	43	0.88462	38
46	CR4&5 Turbogenerator 314	1.0	170	170	170	170	191	191	191	191	191	191	191	191	2,206	0.88462	1,952
47	CR 312 ECRC	2.3 ⁽¹⁾	7	7	7	7	7	7	7	7	7	7	7	7	82	0.86294 ⁽¹⁾	71
48	CR4&5 Access. Elec Equip 315	1.0	67	67	67	67	67	67	67	67	67	67	67	67	807	0.88462	714
49	CR4&5 Misc 316.1	2.1	21	21	21	21	21	21	21	21	21	21	21	21	247	0.88462	219
50	CR4&5 Misc 316.2	2.1	0	0	0	0	0	0	0	0	0	0	0	0	5	0.88462	4
51	CR4&5 Misc 316.3	2.1	1	1	1	1	1	1	1	1	1	1	1	1	14	0.88462	12
52	Clean Air CR 4&5 312	2.3 ⁽¹⁾	1,807	1,825	1,836	1,849	2,389	2,398	2,409	2,410	2,411	2,411	2,412	2,413	26,570	0.86294 ⁽¹⁾	22,929
53	Mercury (CAMR) 316	2.3 ⁽¹⁾	1	1	1	1	1	1	1	1	1	1	1	1	7	0.86294 ⁽¹⁾	6

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
Line No.		Dep Rate Per Order Tables 1 & 3	Depreciation expense (MFR B-8 monthly balances x depreciation rates in Order PSC-10-0131-ROR-EI)													Sep Factor	Juris Exp
			01/2010	02/2010	03/2010	04/2010	05/2010	06/2010	07/2010	08/2010	09/2010	10/2010	11/2010	12/2010	Total		
1	Total-Crystal River 4 & 5		3,471	3,491	3,507	3,525	4,093	4,234	4,259	4,266	4,271	4,276	4,280	4,284	47,958		41,847
2																	
3	Steam - Misc																
4	Steam System - Misc 316.2	3.7													-	0.86294	-
5	Steam System - Misc 316.3	3.7													-	0.86294	-
6	Steam System Blanket 316	3.7													-	0.86294	-
7	Total-Steam - Misc		-	-	-	-	-	-	-	-	-	-	-	-	-		-
8																	
9	Suwannee																
10	Suwannee Struct & Improv 311	2.3	10	10	10	10	10	10	10	10	10	10	10	10	118	0.58105	68
11	Suwannee Boiler 312	3.1	39	39	40	40	40	40	40	40	40	40	40	40	476	0.58105	276
12	Suwannee Turbogenerator 314	2.9	34	34	34	34	34	34	34	34	34	34	34	34	413	0.58105	240
13	Suwannee Access. Elec Equip 315	2.6	6	6	6	6	6	6	6	6	6	6	6	6	71	0.58105	41
14	Suwannee Misc 316.1	2.9	2	2	2	2	2	2	2	2	2	2	2	2	18	0.58105	11
15	Suwannee Misc 316.2	2.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0.58105	0
16	Suwannee Misc 316.3	2.9	0	0	0	0	0	0	0	0	0	0	0	0	1	0.58105	1
17	Total-Suwannee		91	91	91	91	91	91	91	91	91	91	92	92	1,096		637
18																	
19	Total-Fossil Steam	2.3	5,340	5,365	5,384	5,406	5,978	6,126	6,159	6,172	6,183	6,193	6,200	6,207	70,712	0.83965	59,373
20																	
21	<u>Nuclear Steam</u>																
22	Crystal River 3																
23	CR3 Struct & Improv 321	1.5	287	287	287	287	287	287	287	287	287	287	287	287	3,443	0.88462	3,046
24	CR3 Reactor Plant 322	3.3	1,446	1,452	1,456	1,458	1,460	1,461	1,463	1,466	1,468	1,470	1,472	1,474	17,546	0.88462	15,521
25	CR3 Turbogenerator 323	1.2	96	96	96	96	97	97	97	97	97	98	98	98	1,163	0.88462	1,028
26	CR3 Access Elec Equip 324	1.4	209	209	209	209	209	209	209	209	209	209	209	209	2,512	0.88462	2,222
27	CR3 Misc 325.0	1.7	54	54	54	54	54	54	54	54	54	54	54	54	647	0.88462	572
28	CR3 Misc 325.2	1.7	3	3	3	3	3	3	3	3	3	3	3	3	32	0.88462	28
29	CR3 Misc 325.3	1.7	6	6	6	6	6	6	6	6	6	6	6	6	74	0.88462	65
30	CR3 Uprate (Clause) 322	2.3 (H)	326	326	326	326	326	326	326	326	326	326	326	326	3,912	0.86294 (H)	3,376
31	Total-Crystal River 3		2,427	2,433	2,437	2,439	2,441	2,443	2,445	2,448	2,450	2,453	2,455	2,457	29,327		25,859
32																	
33	Crystal River 3 - Tallahassee																
34	CR3 Struct & Improv 321-Tallahassee	1.5	6	6	6	6	6	6	6	6	6	6	6	6	69	0.00000	-
35	CR3 Reactor Plant 322-Tallahassee	3.3	6	6	6	6	6	6	6	6	6	6	6	6	66	0.00000	-
36	CR3 Turbogenerator 323-Tallahassee	1.2	2	2	2	2	2	2	2	2	2	2	2	2	19	0.00000	-
37	CR3 Access Elec Equip 324-Tallahassee	1.4	1	1	1	1	1	1	1	1	1	1	1	1	9	0.00000	-
38	CR3 Misc 325.1-Tallahassee	1.7	0	0	0	0	0	0	0	0	0	0	0	0	4	0.00000	-
39	Total-Crystal River 3 - Tallahassee		14	14	14	14	14	14	14	14	14	14	14	14	167	0.00000	-
40																	
41	Total-Nuclear Steam	2.3	2,441	2,447	2,451	2,453	2,455	2,457	2,459	2,462	2,464	2,466	2,469	2,470	29,494	0.87674	25,859
42																	
43	<u>Other Productio</u>																
44	Combustion Turbines																
45	Avon Park 341	0.6	0	0	0	0	0	0	0	0	0	0	0	0	2	0.91520	2
46	Avon Park 342	4.8	3	3	3	3	3	3	3	3	3	3	3	3	35	0.91520	32
47	Avon Park 343	3.0	15	15	15	15	15	15	15	15	15	15	15	15	180	0.91520	164
48	Avon Park 344	0.1	0	0	0	0	0	0	0	0	0	0	0	0	2	0.91520	2
49	Avon Park 345	0.5	0	0	0	0	0	0	0	0	0	0	0	0	6	0.91520	5
50	Avon Park 346	3.2	0	0	0	0	0	0	0	0	0	0	0	0	2	0.91520	2
51	Avon Park Misc 346.2	3.2	0	0	0	0	0	0	0	0	0	0	0	0	1	0.91520	1
52	Bartow 341	1.7	2	2	2	2	2	2	2	2	2	2	2	2	18	0.91520	17
53	Bartow 342	3.0	4	4	4	4	4	4	4	4	4	4	4	4	54	0.91520	49

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
		Dep Rate Per Order Tables 1 & 3	Depreciation expense (MFR 8-8 monthly balances x depreciation rates in Order PSC-10-0131-ROR-EI)													Sep Factor	Juris Exp
Line No.			01/2010	02/2010	03/2010	04/2010	05/2010	06/2010	07/2010	08/2010	09/2010	10/2010	11/2010	12/2010	Total		
1	Bartow 343	3.3	1,797	1,797	1,798	1,799	1,799	1,800	1,800	1,801	1,803	1,806	1,809	1,811	21,619	0.88462	19,125
2	Bartow 344	2.1	13	13	13	13	13	13	13	13	13	13	13	13	156	0.91520	142
3	Bartow 345	1.8	3	3	3	3	3	3	3	3	3	3	3	3	38	0.91520	35
4	Bartow 346	0.4	0	0	0	0	0	0	0	0	0	0	0	0	2	0.91520	2
5	Bartow Misc 346.2	0.4	0	0	0	0	0	0	0	0	0	0	0	0	0	0.91520	0
6	Bayboro 341	1.0	1	1	1	1	1	1	1	1	1	1	1	1	17	0.91520	15
7	Bayboro 342	3.0	5	5	5	5	5	5	5	5	5	5	5	5	54	0.91520	50
8	Bayboro 343	2.3	30	30	30	30	30	30	30	30	30	30	30	30	359	0.91520	329
9	Bayboro 344	1.4	4	4	4	4	4	4	4	4	4	4	4	4	50	0.91520	46
10	Bayboro 345	1.8	2	2	2	2	2	2	2	2	2	2	2	2	22	0.91520	20
11	Bayboro 346	1.1	0	0	0	0	0	0	0	0	0	0	0	0	5	0.91520	4
12	Bayboro Misc 346.2	1.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0.91520	0
13	Debary new 341	3.3	13	13	13	13	13	13	13	13	13	13	13	13	155	0.91520	142
14	Debary new 342	4.0	24	24	24	24	25	25	25	25	25	25	25	25	296	0.91520	271
15	Debary new 343	3.7	197	197	197	197	197	197	197	197	197	197	197	197	2,370	0.91520	2,169
16	Debary new 344	3.3	51	51	51	51	51	51	51	51	51	51	51	51	608	0.91520	556
17	Debary new 345	3.4	14	14	14	14	14	14	14	14	14	14	14	14	174	0.91520	159
18	Debary new 346	4.2	3	3	3	3	3	3	3	3	3	3	3	3	35	0.91520	32
19	Debary Misc 346.2 (new)	4.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0.91520	0
20	Debary old 341	2.7	11	11	11	11	11	11	11	11	11	11	11	11	135	0.91520	123
21	Debary old 342	2.6	15	15	15	15	15	15	15	15	15	15	15	15	177	0.91520	162
22	Debary old 343	3.0	67	67	67	67	67	67	67	67	67	67	67	67	799	0.91520	731
23	Debary old 344	2.4	19	19	19	19	19	19	19	19	19	19	19	19	227	0.91520	208
24	Debary old 345	2.5	12	12	12	12	12	12	12	12	12	12	12	12	146	0.91520	133
25	Debary old 346	3.3	2	2	2	2	2	2	2	2	2	2	2	2	22	0.91520	20
26	Debary Misc (old) 346.2	3.3	0	0	0	0	0	0	0	0	0	0	0	0	1	0.91520	1
27	Higgins 341	2.9	2	2	2	2	2	2	2	2	2	2	2	2	22	0.91520	20
28	Higgins 342	5.4	7	7	7	7	7	7	7	7	7	7	7	7	88	0.91520	81
29	Higgins 343	2.9	27	27	27	27	27	27	27	27	27	27	27	27	321	0.91520	294
30	Higgins 344	2.5	6	6	6	6	6	6	6	6	6	6	6	6	66	0.91520	60
31	Higgins 345	3.3	7	7	7	7	7	7	7	7	7	7	7	7	88	0.91520	81
32	Higgins 346	4.6	1	1	1	1	1	1	1	1	1	1	1	1	13	0.91520	12
33	Higgins Misc 346.2	4.6	0	0	0	0	0	0	0	0	0	0	0	0	1	0.91520	1
34	Inter City old P1-6 341	2.9	9	9	9	9	9	9	9	9	9	9	9	9	109	0.91520	100
35	Inter City old P1-6 342	6.6	26	26	26	27	27	28	28	28	28	28	29	29	331	0.91520	303
36	Inter City old P1-6 343	2.7	53	53	53	53	53	53	53	53	53	53	53	53	639	0.91520	584
37	Inter City old P1-6 344	2.6	10	10	10	10	10	10	10	10	10	10	10	10	123	0.91520	112
38	Inter City old P1-6 345	3.1	9	9	9	9	9	9	9	9	9	9	9	9	104	0.91520	95
39	Inter City old P1-6 346	5.5	4	4	4	4	4	4	4	4	4	4	4	4	52	0.91520	48
40	Inter. City Misc old (P1-6) 346.2	5.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0.91520	0
41	Inter City new P7-10 341	2.5	20	20	20	20	20	20	20	20	20	20	20	20	235	0.91520	215
42	Inter City new P7-10 342	2.8	18	18	18	18	19	19	19	19	19	20	20	20	227	0.91520	208
43	Inter City new P7-10 343	2.6	132	132	132	132	132	132	132	132	132	132	132	132	1,589	0.91520	1,454
44	Inter City new P7-10 344	2.5	37	37	37	37	37	37	37	37	37	37	37	37	445	0.91520	407
45	Inter City new P7-10 345	2.5	11	11	11	11	11	11	11	11	11	11	11	11	130	0.91520	119
46	Inter City new P7-10 346	2.3	2	2	2	2	2	2	2	2	2	2	2	2	24	0.91520	22
47	Inter. City Misc new (P7-10) 346.2	2.3	0	0	0	0	0	0	0	0	0	0	0	0	1	0.91520	1
48	Inter City Siemens P11 341	4.0	4	4	4	4	4	4	4	4	4	4	4	4	50	0.91520	46
49	Inter City Siemens P11 342	4.4	6	6	6	6	6	6	6	6	6	6	6	6	66	0.91520	61
50	Inter City Siemens P11 343	4.6	54	54	54	54	54	54	54	54	54	54	54	54	647	0.91520	592
51	Inter City Siemens P11 344	4.0	9	9	9	9	9	9	9	9	9	9	9	9	107	0.91520	98
52	Inter City Siemens P11 345	4.0	12	12	12	12	12	12	12	12	12	12	12	12	145	0.91520	133
53	Inter City Siemens P11 346	3.8	1	1	1	1	1	1	1	1	1	1	1	1	7	0.91520	7

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
		Dep Rate Per Order Tables 1 & 3	Depreciation expense (MFR B-8 monthly balances x depreciation rates in Order PSC-10-0131-ROR-EI)													Sep Factor	Juris Exp
Line No.			01/2010	02/2010	03/2010	04/2010	05/2010	06/2010	07/2010	08/2010	09/2010	10/2010	11/2010	12/2010	Total		
1	Inter City P12-14 341	2.8	3	3	3	3	3	3	3	3	3	3	3	3	40	0.91520	37
2	Inter City P12-14 342	3.0	11	11	11	11	12	12	12	12	12	12	12	12	138	0.91520	126
3	Inter City P12-14 343	2.9	144	144	144	144	144	144	144	144	144	144	144	144	1,734	0.91520	1,587
4	Inter City P12-14 344	2.5	35	35	35	35	35	35	35	35	35	35	35	35	417	0.91520	382
5	Inter City P12-14 345	2.6	15	15	15	15	15	15	15	15	15	15	15	15	179	0.91520	164
6	Rio Pinar 341	3.2	0	0	0	0	0	0	0	0	0	0	0	0	4	0.91520	3
7	Rio Pinar 342	4.0	1	1	1	1	1	1	1	1	1	1	1	1	14	0.91520	13
8	Rio Pinar 343	2.3	4	4	4	4	4	4	4	4	4	4	4	4	49	0.91520	45
9	Rio Pinar 344	2.3	1	1	1	1	1	1	1	1	1	1	1	1	10	0.91520	9
10	Rio Pinar 345	4.2	2	2	2	2	2	2	2	2	2	2	2	2	21	0.91520	19
11	Rio Pinar 346	8.6	0	0	0	0	0	0	0	0	0	0	0	0	3	0.91520	3
12	Suwannee 341	1.3	2	2	2	2	2	2	2	2	2	2	2	2	19	0.91520	18
13	Suwannee 342	3.3	11	11	11	11	11	11	11	11	11	11	11	11	134	0.91520	122
14	Suwannee 343	1.3	20	20	20	20	20	20	20	20	20	20	20	20	242	0.91520	222
15	Suwannee 344	1.4	6	6	6	6	6	6	6	6	6	6	6	6	70	0.91520	64
16	Suwannee 345	1.8	3	3	3	3	3	3	3	3	3	3	3	3	38	0.91520	35
17	Suwannee 346	3.2	0	0	0	0	0	0	0	0	0	0	0	0	5	0.91520	5
18	Suwannee Misc 346.2	3.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0.91520	0
19	Turner 341	2.0	2	2	2	2	2	2	2	2	2	2	2	2	29	0.91520	26
20	Turner 342	3.0	10	10	10	10	10	10	10	10	10	10	10	10	122	0.91520	111
21	Turner 343	1.2	13	13	13	13	13	13	13	13	13	13	13	13	161	0.91520	148
22	Turner 344	2.4	9	9	9	9	9	9	9	9	9	9	9	9	111	0.91520	101
23	Turner 345	3.0	6	6	6	6	6	6	6	6	6	6	6	6	71	0.91520	65
24	Turner 346	2.1	0	0	0	0	0	0	0	0	0	0	0	0	6	0.91520	5
25	Turner Misc 346.2	2.1	0	0	0	0	0	0	0	0	0	0	0	0	1	0.91520	1
26	Gas Conversion Struct & Improv 341-346.1														-		
27	Other Prod. System Misc 346.2														-		
28	Other Power Ops System Blanket 346														-		
29	Total-Combustion Turbines		3,076	3,077	3,078	3,080	3,081	3,083	3,084	3,085	3,087	3,090	3,094	3,097	37,011		33,211
30																	
31	Hines 1																
32	Hines 1 341	2.9	106	106	106	106	106	106	106	106	106	106	106	106	1,266	0.88462	1,120
33	Hines 1 342	3.2	53	53	53	53	54	55	55	56	56	56	56	56	656	0.88462	580
34	Hines 1 343	3.2	432	432	432	432	432	432	432	432	432	432	432	432	5,180	0.88462	4,582
35	Hines 1 344	2.9	108	108	108	108	108	108	108	108	108	108	108	108	1,299	0.88462	1,150
36	Hines 1 345	3.2	59	59	59	59	59	59	59	59	59	59	59	59	703	0.88462	622
37	Hines 1 346	3.1	10	10	10	10	10	10	10	10	10	10	10	10	118	0.88462	105
38	Hines Misc 346.2	3.1	1	1	1	1	1	1	1	1	1	1	1	1	8	0.88462	7
39	Total-Hines 1		767	767	767	767	769	769	770	770	771	771	771	771	9,231		8,166
40																	
41	Hines 2																
42	Hines 2 341	2.9	111	111	111	111	111	111	111	111	111	111	111	111	1,335	0.88462	1,181
43	Hines 2 342	3.2	39	39	39	39	49	55	60	63	65	67	68	68	650	0.88462	575
44	Hines 2 343	3.3	340	340	340	340	340	340	340	340	340	340	340	340	4,079	0.88462	3,608
45	Hines 2 344	2.9	95	95	95	95	95	95	95	95	95	95	95	95	1,140	0.88462	1,009
46	Hines 2 345	3.2	47	47	47	47	47	47	47	47	47	47	47	47	569	0.88462	504
47	Hines 2 346	3.1	7	7	7	7	7	7	7	7	7	7	7	7	83	0.88462	73
48	Total-Hines 2		639	640	640	640	649	656	660	663	666	667	668	669	7,857		6,950
49																	
50	Hines 3																
51	Hines 3 341	2.9	25	25	25	25	25	25	25	25	25	25	25	25	295	0.88462	261
52	Hines 3 342	3.2	53	54	54	55	56	56	57	57	57	57	57	57	670	0.88462	593
53	Hines 3 343	3.3	427	427	427	427	427	427	427	427	427	427	427	427	5,130	0.88462	4,538

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
Line No.		Dep Rate Per Order Tables 1 & 3	Depreciation expense (MFR B-8 monthly balances x depreciation rates in Order PSC-10-0131-ROR-EI)													Sep Factor	Juris Exp
			01/2010	02/2010	03/2010	04/2010	05/2010	06/2010	07/2010	08/2010	09/2010	10/2010	11/2010	12/2010	Total		
1	Hines 3 344	2.9	122	122	122	122	122	122	122	122	122	122	122	122	1,459	0.88462	1,291
2	Hines 3 345	3.2	57	57	57	57	57	57	57	57	57	57	57	57	685	0.88462	606
3	Hines 3 346	3.1	4	4	4	4	4	4	4	4	4	4	4	4	49	0.88462	43
4	Total-Hines 3		688	689	689	690	690	691	691	692	692	692	692	692	8,287		7,331
5																	
6	Hines 4																
7	Hines 4 343	3.3	746	746	746	746	746	747	747	747	747	747	747	747	8,960	0.88462	7,926
8	Total-Hines 4		746	746	746	746	746	747	747	747	747	747	747	747	8,960		7,926
9																	
10																	
11	CCF																
12	CCF 341	0.1	0	0	0	0	0	0	0	0	0	0	0	0	1	0.88462	0
13	Total-CCF		0	0	0	0	0	0	0	0	0	0	0	0	1		0
14																	
15	Tiger Bay																
16	Tiger Bay 341	1.7	15	15	15	15	15	15	15	15	15	15	15	15	177	0.88462	157
17	Tiger Bay 342	1.8	5	5	5	5	5	5	5	5	5	5	5	5	59	0.88462	52
18	Tiger Bay 343	1.4	60	60	60	60	60	60	60	60	60	60	60	60	719	0.88462	636
19	Tiger Bay 344	1.8	17	17	17	17	17	17	17	17	17	17	17	17	199	0.88462	176
20	Tiger Bay 345	2.1	9	9	9	9	9	9	9	9	9	9	9	9	113	0.88462	100
21	Tiger Bay 346	1.4	2	2	2	2	2	2	2	2	2	2	2	2	23	0.88462	20
22	Tiger Bay Misc 346.2	1.4	0	0	0	0	0	0	0	0	0	0	0	0	1	0.88462	1
23	Total-Tiger Bay		108	108	108	108	108	108	108	108	108	108	108	108	1,291		1,142
24																	
25	University of Florida																
26	Univ of Florida 341	1.8	10	10	10	10	10	10	10	10	10	10	10	10	118	0.88462	104
27	Univ of Florida 342	2.0	10	10	11	12	12	13	13	13	13	13	13	13	146	0.88462	129
28	Univ of Florida 343	2.5	40	40	40	40	40	40	40	40	40	40	40	40	477	0.88462	422
29	Univ of Florida 344	1.8	5	5	5	5	5	5	5	5	5	5	5	5	64	0.88462	57
30	Univ of Florida 345	1.9	9	9	9	9	9	9	9	9	9	9	9	9	105	0.88462	92
31	Univ of Florida 346	1.5	1	1	1	1	1	1	1	1	1	1	1	1	15	0.88462	13
32	Univ. of Fla. Misc 346.2	1.5	0	0	0	0	0	0	0	0	0	0	0	0	1	0.88462	1
33	Univ. of Fla. Struct & Improv 341-346.1-(118)	1.8	4	4	4	4	4	4	4	4	4	4	4	4	46	0.88462	40
34	Total-University of Florida		79	79	80	80	81	81	82	82	82	82	82	82	971		859
35																	
36	Total-Other Productio	3.1	6,102	6,104	6,107	6,110	6,124	6,134	6,141	6,146	6,152	6,157	6,162	6,167	73,607	0.89101	65,585
37																	
38	Electric Transmissio																
39	Transmission Easements 350.1	1.2	47	47	47	47	47	47	47	47	47	47	47	47	570	0.67629	385
40	Transmission Struct & Improv 352.0	1.4	31	31	31	31	31	31	31	31	32	32	32	32	376	0.67629	254
41	Transmission (Excl. ECC) 353.1	1.8	876	878	881	884	898	902	907	912	917	922	927	931	10,833	0.70143	7,598
42	Transmission Energy Control Center 353.2	1.1	33	33	33	33	33	33	33	33	33	33	33	33	392	0.70143	275
43	Transmission Towers & Fixtures 354.0	1.3	72	72	72	72	72	72	72	72	72	72	72	72	861	0.67629	582
44	Transmission Poles & Fixtures 355.0	3.3	1,344	1,353	1,362	1,370	1,521	1,589	1,608	1,626	1,643	1,660	1,677	1,693	18,445	0.63695	11,748
45	Transmission O/H Conduct. & Devices 356.0	1.9	580	580	581	581	581	608	610	612	614	616	618	620	7,200	0.67629	4,870
46	Transmission Underground Conduit 357.0	1.2	7	7	7	7	7	7	7	7	7	7	7	7	84	0.67629	57
47	Transmission U/G Conduct. & Devices 358.0	2.0	214	214	214	214	214	214	214	214	214	214	214	214	2,572	0.67629	1,739
48	Transmission Roads & Trails 359.0	0.9	2	2	2	2	2	2	2	2	2	2	2	2	28	0.67629	19
49																	
50	Total-Electric Transmissio	2.2	3,206	3,217	3,229	3,242	3,406	3,506	3,531	3,556	3,581	3,605	3,629	3,652	41,360	0.66557	27,528
51																	
52	Electric Distributio																
53	Distribution Easements 360.1	1.4	1	1	1	1	1	1	1	1	1	1	1	1	17	0.99624	17

)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
		Dep Rate Per Order Tables 1 & 3	Depreciation expense (MFR B-8 monthly balances x depreciation rates in Order PSC-10-0131-ROR-EI)													Sep Factor	Juris Exp
Line No.			01/2010	02/2010	03/2010	04/2010	05/2010	06/2010	07/2010	08/2010	09/2010	10/2010	11/2010	12/2010	Total		
1	Distribution General Plant Trailers 392.5																
2	Total-Vehicles																
3																	
4	ECCR Plant Type																
5	ECCR 350																
6	ECCR - Misc Equip 398.1																
7	Total-ECCR Plant Type																
8																	
9	Total Depreciable Plant		27,927	28,009	27,761	27,850	28,654	28,965	29,082	29,177	29,270	29,360	29,446	29,529	345,030		305,835
10																	
11	Summary:	Reference															
12																	
13	Total-Fossil Steam	p2, line 19	5,340	5,365	5,384	5,406	5,978	6,126	6,159	6,172	6,183	6,193	6,200	6,207	70,712	0.83965	59,373
14	Remove Clause Recoverable Assets:																
15	Rail Cars from PFC 312	p1, line 39	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(753)	0.86294	(650)
16	CR 312 ECRC	p1, line 47	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(82)	0.86294	(71)
17	Clean Air CR 4&5 312	p1, line 52	(1,807)	(1,825)	(1,836)	(1,849)	(2,389)	(2,398)	(2,409)	(2,410)	(2,411)	(2,411)	(2,412)	(2,413)	(26,570)	0.86294	(22,929)
18	Mercury (CAMR) 316	p1, line 53	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(7)	0.86294	(6)
19	Subtotal		(1,878)	(1,895)	(1,907)	(1,919)	(2,459)	(2,468)	(2,479)	(2,480)	(2,481)	(2,482)	(2,482)	(2,483)	(27,412)		(23,655)
20	Total Adjusted Fossil Steam		3,463	3,470	3,477	3,486	3,519	3,658	3,680	3,692	3,703	3,711	3,718	3,724	43,300	0.82491	35,718
21																	
22	Total-Nuclear Steam	p2, line 41	2,441	2,447	2,451	2,453	2,455	2,457	2,459	2,462	2,464	2,466	2,469	2,470	29,494		25,859
23	Remove Clause Recoverable Assets:																
24	CR3 Uprate (Clause) 322	p2, line 30	(326)	(326)	(326)	(326)	(326)	(326)	(326)	(326)	(326)	(326)	(326)	(326)	(3,912)	0.86294	(3,376)
25	Total Adjusted Nuclear-Steam		2,115	2,121	2,125	2,127	2,129	2,131	2,133	2,136	2,138	2,140	2,143	2,144	25,582	0.87886	22,483
26																	
27	Total-Other Productio	p5, line 36	6,102	6,104	6,107	6,110	6,124	6,134	6,141	6,146	6,152	6,157	6,162	6,167	73,607	0.89101	65,585
28																	
29	Subtotal Production Plant		11,680	11,695	11,709	11,724	11,772	11,923	11,954	11,974	11,992	12,009	12,023	12,035	142,489	0.86874	123,787
30																	
31	Total-Electric Transmissio	p5, line 50	3,206	3,217	3,229	3,242	3,406	3,506	3,531	3,556	3,581	3,605	3,629	3,652	41,360	0.66557	27,528
32																	
33	Total-Electric Distributio	p6, line 15	9,264	9,293	9,328	9,368	9,410	9,452	9,491	9,531	9,569	9,608	9,646	9,682	113,645	0.99673	113,274
34																	
35	Total-Electric General	p6, line 36	1,574	1,582	1,261	1,271	1,280	1,290	1,300	1,310	1,320	1,330	1,341	1,351	16,211	0.87692	14,216
36																	
37	Total		25,724	25,788	25,528	25,605	25,870	26,171	26,277	26,371	26,463	26,552	26,638	26,720	313,706		278,804
38																	
39	PEF As Filed MFR C-4, page 14, line 36														402,973		357,869
40	Remove Dismantlement Expense:																
41	Steam - Prod Base	Cost Assign, Table II-E													(1,970)	0.88462	(1,743)
42	Steam - Prod Interm	Cost Assign, Table II-E													(1,024)	0.58105	(595)
43	Other - Prod Base	Cost Assign, Table II-E													(88)	0.88462	(78)
44	Other - Prod Peak	Cost Assign, Table II-E													(763)	0.91520	(698)
45	Remove Franchise	MFR B-9, p9, line 11													(1,193)	0.88474	(1,055)
46	Remove Capital Adjustment	MFR B-9,p9,line 30													1,116	0.88474	987
47	Subtotal														(3,922)		(3,182)
48																	
49	Total Adjusted PEF As Filed Depreciation Expense														399,051		354,687
50																	
51	Difference=Adjustment to Deprec Expense	line 37 + line 49													(85,345)		(75,883)
52																	
53	Adjustment per Order														(127,443)		(112,754)
54																	
55	Difference	line 51 - line 53													42,097		36,871

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Comparison of PEF to FPSC System Depreciation Expense:

	PEF Summary			FPSC Summary			Calculation	As Filed	Net
	PEF Calc (above)	PEF As Filed	Difference (C)-(D)	FPSC Calc (wk paper)	PEF As Filed	Difference (G)-(H)	Difference (C)-(G)	Difference (D)-(H)	Difference (E)-(I)
Total Adjusted Fossil Steam	43,300	55,834	(12,534)	71,678	118,632	(46,954)	(28,378)	(62,798)	34,420
Total Adjusted Nuclear-Steam	25,582	30,887	(5,305)	29,000	37,569	(8,569)	(3,418)	(6,682)	3,264
Total-Other Production	73,607	103,892	(30,285)	74,513	104,742	(30,229)	(906)	(850)	(56)
Total-Electric Transmission	41,360	47,114	(5,754)	40,802	47,114	(6,312)	558	-	558
Total-Electric Distribution	113,645	143,063	(29,418)	114,421	143,603	(29,182)	(776)	(540)	(236)
Total-Electric General	16,211	18,261	(2,050)	12,064	18,261	(6,197)	4,147	-	4,147
Total All Depreciation Expense	313,706	399,051	(85,345)	342,478	469,921	(127,443)	(28,772)	(70,870)	42,098

⁽¹⁾The depreciation rates and separation factors used in Table A for the clause assets are the composites from the Commission's workpaper. These clause assets are then removed from the Fossil and Nuclear expense calculations using these same rates and factors. The Commission's composite rates and factors were used for simplicity of calculating the adjustments to depreciation expense and reserve.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
	Plant Category	Reference	Retirements	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10
1	TOTAL FOSSIL STEAM													
2	Plant Balance	(1)			1,842,660	1,846,698	1,850,890	1,856,137	1,886,723	1,953,472	1,963,909	1,969,964	1,975,092	1,979,630
3	Depreciation Expense	(7)			3,463	3,470	3,477	3,486	3,519	3,658	3,680	3,692	3,703	3,711
4	Reserve	(3)		1,342,905	1,346,368	1,348,647	1,350,933	1,353,229	1,355,557	1,358,024	1,360,512	1,363,014	1,365,525	1,368,046
5	Retirements	(6) MFR B-9, p2, line 39	14,290		1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191
6	Reserve balance calculated			1,342,905	1,345,177	1,347,456	1,349,742	1,352,038	1,354,366	1,356,833	1,359,322	1,361,823	1,364,335	1,366,855
7														
8	TOTAL NUCLEAR STEAM													
9	Plant Balance	(2)			1,083,848	1,086,114	1,087,877	1,088,835	1,089,593	1,090,351	1,091,267	1,092,327	1,093,492	1,094,449
10	Depreciation Expense	(7)			2,115	2,121	2,125	2,127	2,129	2,131	2,133	2,136	2,138	2,140
11	Reserve	(4)		494,756	496,871	498,658	500,449	502,243	504,039	505,837	507,636	509,438	511,243	513,050
12	Retirements	(6) MFR B-9, p3, line 21	4,001		333	333	333	333	333	333	333	333	333	333
13	Reserve balance calculated			494,756	496,537	498,324	500,116	501,910	503,706	505,503	507,303	509,105	510,910	512,717
14														
15	TOTAL OTHER PRODUCTION													
16	Plant Balance	MFR B-8, p5, line 36			2,391,332	2,392,096	2,393,503	2,394,628	2,399,821	2,403,748	2,406,497	2,408,492	2,410,456	2,412,540
17	Depreciation Expense	(7)			6,102	6,104	6,107	6,110	6,124	6,134	6,141	6,146	6,152	6,157
18	Reserve	(5)		593,807	599,909	605,726	611,546	617,369	623,205	629,051	634,905	640,764	646,628	652,497
19	Retirements	(6) MFR B-9, p7, line 27	3,451		288	288	288	288	288	288	288	288	288	288
20	Reserve balance calculated			593,807	599,622	605,439	611,258	617,081	622,917	628,764	634,618	640,476	646,340	652,210
21														
22	TOTAL ELECTRIC TRANSMISSION													
23	Plant Balance	MFR B-8, p5, line 50			1,753,350	1,758,164	1,763,497	1,769,162	1,833,345	1,877,943	1,889,358	1,900,486	1,911,428	1,922,248
24	Depreciation Expense	(7)			3,206	3,217	3,229	3,242	3,406	3,506	3,531	3,556	3,581	3,605
25	Reserve	MFR B-9, p7, line 42		531,120	534,326	536,421	538,528	540,647	542,931	545,314	547,723	550,157	552,616	555,098
26	Retirements	(6) MFR B-9, p7, line 42	13,469		1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122
27	Reserve balance calculated			531,120	533,204	535,299	537,406	539,525	541,809	544,192	546,601	549,035	551,493	553,976
28														
29	TOTAL ELECTRIC DISTRIBUTION													
30	Plant Balance	MFR B-8, p6, line 15			3,860,141	3,872,258	3,886,836	3,903,259	3,920,501	3,937,526	3,953,669	3,970,137	3,986,433	4,002,808
31	Depreciation Expense	(7)			9,264	9,293	9,328	9,368	9,410	9,452	9,491	9,531	9,569	9,608
32	Reserve	(8)		1,505,298	1,514,562	1,521,158	1,527,789	1,534,460	1,541,172	1,547,927	1,554,720	1,561,553	1,568,425	1,575,336
33	Retirements	(6) MFR B-9, p8, line 16	32,372		2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698
34	Reserve balance calculated			1,505,298	1,511,865	1,518,460	1,525,091	1,531,762	1,538,475	1,545,229	1,552,023	1,558,856	1,565,727	1,572,638
35														
36	TOTAL ELECTRIC GENERAL													
37	Plant Balance	MFR B-8, p6, line 36			236,269	237,934	239,682	241,477	243,306	245,158	247,025	248,906	250,798	252,699
38	Depreciation Expense	(7)			1,574	1,582	1,261	1,271	1,280	1,290	1,300	1,310	1,320	1,330
39	Reserve	(9)		103,581	105,154	105,395	105,314	105,244	105,182	105,131	105,090	105,058	105,037	105,026
40	Retirements	(6) MFR B-9, p8, line 40	16,100		1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342
41	Reserve balance calculated			103,581	103,813	104,053	103,973	103,902	103,841	103,789	103,748	103,716	103,695	103,684
42														
43	TOTAL			4,571,467	4,590,217	4,609,031	4,627,586	4,646,217	4,665,113	4,684,310	4,703,614	4,723,011	4,742,501	4,762,079

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
				Total	System	System	System	System		Composite	Jursid	Jursid	Jursid	Jursid	Jursid
				Pg 1, Col D : Pg 2, Col C	Reserve Recalculated (D)/13	Reserve As Filed (10)	Adjustment Corrected (E) - (F)	Adjustment per PSC Wk paper	System Difference (G) - (H)	Separatio Factors (10)	Reserve Recalculated (E) x (J)	Reserve As Filed (10)	Adjustment Corrected (K) - (L)	Adjustment Per Order (a)	Jurisd Difference (M) - (N)
1	TOTAL FOSSIL STEAM														
2	Plant Balance	1,983,413	1,986,607												
3	Depreciation Expense	3,718	3,724												
4	Reserve	1,370,573	1,373,106												
5	Retirements	1,191	1,191												
6	Reserve balance calculated	1,369,382	1,371,915	17,642,148	1,357,088	1,364,288	(7,200)	(16,303)	9,104	0.82168	1,115,094	1,121,010	(5,916)	(13,303)	7,388
7															
8	TOTAL NUCLEAR STEAM														
9	Plant Balance	1,095,395	1,096,144												
10	Depreciation Expense	2,143	2,144												
11	Reserve	514,860	516,671												
12	Retirements	333	333												
13	Reserve balance calculated	514,526	516,337	6,571,751	505,519	507,699	(2,180)	(1,990)	(189)	0.88263	446,186	448,110	(1,924)	(1,761)	(163)
14															
15	TOTAL OTHER PRODUCTION														
16	Plant Balance	2,414,467	2,416,138												
17	Depreciation Expense	6,162	6,167												
18	Reserve	658,372	664,251												
19	Retirements	288	288												
20	Reserve balance calculated	658,084	663,963	8,174,579	628,814	643,777	(14,963)	(13,481)	(1,482)	0.90023	566,075	579,545	(13,470)	(11,649)	(1,822)
21															
22	TOTAL ELECTRIC TRANSMISSION														
23	Plant Balance	1,932,989	1,943,678												
24	Depreciation Expense	3,629	3,652												
25	Reserve	557,604	560,134												
26	Retirements	1,122	1,122												
27	Reserve balance calculated	556,482	559,011	7,079,152	544,550	547,684	(3,134)	2,400	(5,534)	0.67486	367,495	369,610	(2,115)	1,620	(3,734)
28															
29	TOTAL ELECTRIC DISTRIBUTION														
30	Plant Balance	4,018,971	4,034,234												
31	Depreciation Expense	9,646	9,682												
32	Reserve	1,582,284	1,589,269												
33	Retirements	2,698	2,698												
34	Reserve balance calculated	1,579,587	1,586,571	20,091,582	1,545,506	1,563,953	(18,447)	(21,492)	3,046	0.99832	1,542,910	1,561,319	(18,409)	(21,456)	3,047
35															
36	TOTAL ELECTRIC GENERAL														
37	Plant Balance	254,607	256,522												
38	Depreciation Expense	1,341	1,351												
39	Reserve	105,024	105,033												
40	Retirements	1,342	1,342												
41	Reserve balance calculated	103,683	103,692	1,349,169	103,782	101,867	1,915		1,915	0.87692	91,009	89,328	1,681		1,681
42															
43	TOTAL	4,781,744	4,801,490	60,908,381	4,685,260	4,729,268	(44,008)	(50,867)	6,859		4,128,768	4,168,922	(40,153)	(46,550)	6,396

Docket 090079
Progress Energy Florida
Motion for Reconsideration
Exhibit 3
Page 3 of 5

[illegible]

	(A)	(B)	(C)	(D)	(E)
References:					
1	(8) Restated Distribution Reserve Beginning Balance		12/31/2009	Reserve Xfers	12/31/2009
2			Beg. Bal.	per Order (b)	Adj'd. Bal.
3	360.1	MFR B-9 p8, line 2	228	-	228
4	361.0	MFR B-9 p8, line 3	7,639	-	7,639
5	362.0	MFR B-9 p8, line 4	132,736	(32,775)	99,961
6	364.0	MFR B-9 p8, line 5	284,091	-	284,091
7	365.0	MFR B-9 p8, line 6	260,118	(3,222)	256,896
8	366.0	MFR B-9 p8, line 7	47,646	(15,178)	32,468
9	367.0	MFR B-9 p8, line 8	166,848	6,895	173,743
10	368.0	MFR B-9 p8, line 9	251,126	-	251,126
11	369.1	MFR B-9 p8, line 10	61,890	-	61,890
12	369.2	MFR B-9 p8, line 11	102,227	-	102,227
13	370.0	MFR B-9 p8, line 12	3,072	41,058	44,130
14	371.0	MFR B-9 p8, line 13	1,789	-	1,789
15	373.0	MFR B-9 p8, line 14	189,110	-	189,110
16			1,508,520	(3,222)	1,505,298
17					
18					
19	(9) Restated General Reserve Beginning Balance		12/31/2009	Reserve Xfers	12/31/2009
20			Beg. Bal.	per Order (b)	Adj'd. Bal.
21	390.0	MFR B-9 p8, line 19	28,657	-	28,657
22	391.1	MFR B-9 p8, line 20	5,738	-	5,738
23	391.2	MFR B-9 p8, line 21	81	-	81
24	391.3	MFR B-9 p8, line 22	736	-	736
25	391.5	MFR B-9 p8, line 23	649	-	649
26	393.0	MFR B-9 p8, line 24	44	-	44
27	393.1	MFR B-9 p8, line 25	3,584	-	3,584
28	393.2	MFR B-9 p8, line 26	118	-	118
29	393.3	MFR B-9 p8, line 27	13	-	13
30	394.0	MFR B-9 p8, line 28	1,121	-	1,121
31	394.1	MFR B-9 p8, line 29	8,007	-	8,007
32	394.2	MFR B-9 p8, line 30	2,697	-	2,697
33	395.0	MFR B-9 p8, line 31	65	-	65
34	395.2	MFR B-9 p8, line 32	(513)	-	(513)
35	396.0	MFR B-9 p8, line 33	325	3,222	3,547
36	397.0	MFR B-9 p8, line 34	19,823	-	19,823
37	397.1	MFR B-9 p8, line 35	27,127	-	27,127
38	398.2	MFR B-9 p8, line 36	3,138	-	3,138
39	398.0	MFR B-9 p8, line 37	(1,097)	-	(1,097)
40	COR Contra	MFR B-9 p8, line 38	46	-	46
41			100,359	3,222	103,581
42					
43	(b) Order No. PSC-10-0131-FOF-EI, Table 5				

Motion For Reconsideration - Depreciation Expense and Reserve Adjustment
 Comprehensive Calculation of all Corrections to Accumulated Reserve
 (Thousands)

Docket 090079
 Progress Energy Florida
 Motion for Reconsideration
 Exhibit 3
 Page 5 of 5

	(A)	(B)	(C) Reserve System	(D) Reserve Juris.	(E) Composite Sep. Factor
1	(10) Fossil Steam:				
2	310-316 Steam Base	MFR B-6, p3, line 7	1,140,574	1,008,974	0.88462
3	Less Steam Dismantlement	Schedule E, Table II-B	(59,141)	(52,317)	0.88462
4	Net Steam Base		1,081,433	956,657	0.88462
5					
6	310-316 Steam Intermediate	MFR B-6, p3, line 8	333,147	193,575	0.58105
7	Less Steam Dismantlement	Schedule E, Table II-B	(50,292)	(29,222)	0.58105
8	Net Steam Intermediate		282,855	164,353	0.58105
9	Total Fossil Steam		1,364,288	1,121,010	0.82168
10					
11	Nuclear Steam:				
12	320-325 Nuclear Base	MFR B-6, p3, line 9	506,557	448,110	0.88462
13	320-325 Nuclear -D/A Whsl	MFR B-6, p3, line 10	1,142	0	-
14	Total Nuclear Steam		507,699	448,110	0.88263
15					
16	Other Production:				
17	340-346 Other Base	MFR B-6, p3, line 11	316,526	280,005	0.88462
18	Less Other Dismantlement	Schedule E, Table II-B	(1,315)	(1,163)	0.88462
19	Net Other Base		315,211	278,842	0.88462
20					
21	340-346 Other Intermediate	MFR B-6, p3, line 12	22,977	13,351	0.58105
22	Less Other Dismantlement	Schedule E, Table II-B	(22,977)	(13,351)	0.58105
23	Net Other Intermediate		0	0	0.58105
24					
25	340-346 Other Peaking	MFR B-6, p3, line 13	341,811	312,825	0.91520
26	Less Other Dismantlement	Schedule E, Table II-B	(13,245)	(12,122)	0.91520
27	Net Other Peaking		328,566	300,703	0.91520
28	Total Other Productio		643,777	579,545	0.90023
29					
30	Total Transmissio	MFR B-6, p3, line 36	547,684	369,610	0.67486
31					
32	Total Distributio	MFR B-6, p4, line 29	1,563,953	1,561,319	0.99832
33					
34	General Plant:				
35	Total General - Labor Related	MFR B-6, p4, line 31	139,931	122,707	0.87692
36	Remove Other Capital Adj	MFR B-9, p9, line 31	827	725	0.87692
37	Remove Vehicles	MFR B-9, p9, line 20	(38,892)	(34,105)	0.87692
38	Rounding		1	1	0.87692
39	Total General Plant		101,867	89,328	0.87692
40					
41					
42	Subtotal Plant Accounts Adjusted in Table B		4,729,268	4,168,922	0.88152
43	Reconciliation to MFR B-6:				
44	Total Intangible	MFR B-6, p3, line 5	125,280	125,029	0.99800
45	Total Vehicles	MFR B-9, p9, line 20	38,892	34,105	0.87692
46	Add Back Other Capital Adj	MFR B-9, p9, line 31	(827)	(725)	0.87692
47	Include ADJ - D/A Wholesale	MFR B-6, p3, line 15	(2,286)	-	-
48	Add Franchise Costs	MFR B-6, p4, line 32	1,610	1,610	1.00000
49	Add Back Dismantlement	Sum of lines 3,7,17,21,25	146,970	108,176	0.73604
50	Rounding		(3)		
51	Total Accum Depr MFR B-6	MFR B-6, p4, line 34	5,038,904	4,437,117	

SCHEDULE B-8

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No. 090079-E

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Explanation: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:

X Projected Test Year Ended

12/31/2010

Prior Year Ended

12/31/2009

Historical Test Year Ended

12/31/2008

Witness: Toomey/Criver/Crisp

Joyner/Sentick/Young/Morman

Line No.	Plant Account	(Thousands)													(C) 13 Month Average
		(A) 12/2009	(B) 01/2010	(C) 02/2010	(D) 03/2010	(E) 04/2010	(F) 05/2010	(G) 06/2010	(H) 07/2010	(I) 08/2010	(J) 09/2010	(K) 10/2010	(L) 11/2010	(M) 12/2010	
1	Forest Stream														
2	Anchor 1 & 2														
3	Anchor Struct & Improv 311	39,037	35,384	35,827	39,865	40,100	40,273	40,397	40,486	40,551	40,589	40,635	40,712	40,794	40,189
4	Anchor Boiler 312	106,636	106,898	107,107	107,393	107,618	107,903	108,244	108,490	108,671	108,806	108,908	108,969	109,054	108,066
5	Anchor Turbogenerator 314	115,381	115,381	115,381	115,381	115,381	115,381	115,381	115,381	115,381	115,381	115,381	115,381	115,381	115,381
6	Anchor Access, Elec Equip 315	26,841	26,841	26,841	26,841	26,841	26,841	26,841	26,841	26,841	26,841	26,841	26,841	26,841	26,841
7	Anchor Misc 316.1	6,676	6,677	6,677	6,678	6,678	6,678	6,678	6,679	6,679	6,679	6,679	6,679	6,679	6,678
8	Anchor Misc 316.2	122	122	122	122	122	122	122	122	122	122	122	122	122	122
9	Anchor Misc 316.3	272	272	272	272	272	272	272	272	272	272	272	272	272	272
10	Total-Anchor 1 & 2	285,165	285,575	286,027	286,492	287,012	287,470	287,936	288,271	288,517	288,700	288,839	288,996	289,143	287,650
11															
12	Bartow 1, 2 & 3														
13	Bartow Struct & Improv 311	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Bartow Boiler 312	(243)	(241)	(239)	(237)	(235)	(233)	(231)	(229)	(227)	(225)	(223)	(221)	(219)	(231)
15	Bartow Turbogenerator 314	28	28	28	28	28	28	28	28	28	28	28	28	28	28
16	Bartow Access Elec Equip 315	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Bartow Misc 316.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Bartow Misc 316.2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Bartow Misc 316.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total-Bartow 1, 2 & 3	(215)	(213)	(211)	(209)	(207)	(205)	(203)	(201)	(199)	(197)	(195)	(193)	(191)	(203)
21															
22	Bartow-Anchor Pipeline														
23	Bartow-Anchor Pipeline 316	148	148	148	148	148	148	148	148	148	148	148	148	148	148
24	Bartow-Anchor Pipeline 311	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113	1,113
25	Bartow-Anchor Pipeline 312	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218	17,218
26	Bartow-Anchor Pipeline 315	2,149	2,149	2,149	2,149	2,149	2,149	2,149	2,149	2,149	2,149	2,149	2,149	2,149	2,149
27	Bartow-Anchor Pipeline Misc 316.3	9	9	9	9	9	9	9	9	9	9	9	9	9	9
28	Total-Bartow-Anchor Pipeline	20,637	20,637	20,637	20,637	20,637	20,637	20,637	20,637	20,637	20,637	20,637	20,637	20,637	20,636
29															
30	Crystal River 1 & 2														
31	CR1&2 Struct & Improv 311	75,809	75,810	76,182	76,459	76,677	76,863	77,026	77,271	77,447	77,582	77,703	77,861	78,011	76,978
32	CR1&2 Boiler 312	196,222	196,463	197,284	197,923	198,474	199,675	201,282	203,549	205,403	206,875	208,235	209,143	209,800	202,341
33	CR1&2 Boiler 312 (coal)	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023
34	CR1&2 Turbogenerator 314	126,154	126,154	126,154	126,154	126,154	126,154	126,154	126,154	126,154	126,154	126,154	126,154	126,154	126,154
35	CR1&2 Access, Elec Equip 315	35,797	35,797	35,921	36,014	36,080	36,125	36,157	36,180	36,195	36,206	36,214	36,219	36,223	36,067
36	CR1&2 Misc 316.1	6,625	6,626	6,627	6,629	6,630	6,632	6,693	6,798	6,899	7,083	7,190	7,266	7,320	6,850
37	CR1&2 Misc 316.2	151	151	151	151	151	151	151	151	151	151	151	151	151	151
38	CR1&2 Misc 316.3	207	207	207	207	207	207	207	207	207	207	207	207	207	207
39	CR1&2 Misc 316.3	32,739	32,739	32,739	32,739	32,739	32,739	32,739	32,739	32,739	32,739	32,739	32,739	32,739	32,739
40	Total-Crystal River 1 & 2	474,737	474,870	476,298	477,299	478,135	479,569	481,442	484,070	486,248	488,120	489,616	490,763	491,628	482,530
41															
42	Crystal River 4 & 5														
43	CR4&5 Struct & Improv 311	179,885	180,983	181,858	182,816	183,730	184,724	185,700	186,650	187,645	188,575	189,873	190,677	191,616	185,732
44	CR4&5 Boiler 312	559,109	560,047	560,872	561,992	564,400	567,563	630,408	636,411	638,572	640,268	641,556	642,557	643,358	603,824
45	CR4&5 Boiler 312 (coal)	1,727	1,727	1,727	1,727	1,727	1,727	1,727	1,727	1,727	1,727	1,727	1,727	1,727	1,727
46	CR4&5 Turbogenerator 314	204,594	204,594	204,594	204,594	204,594	228,619	228,619	228,619	228,619	228,619	228,619	228,619	228,619	219,379
47	CR4&5 Access, Elec Equip 315	80,731	80,731	80,731	80,731	80,731	80,731	80,731	80,731	80,731	80,731	80,731	80,731	80,731	80,732
48	CR4&5 Misc 316.1	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768	11,768
49	CR4&5 Misc 316.2	233	233	233	233	233	233	233	233	233	233	233	233	233	233
50	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
51	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
52	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
53	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
54	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
55	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
56	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
57	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
58	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
59	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
60	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
61	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
62	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
63	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
64	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
65	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
66	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
67	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
68	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
69	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
70	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
71	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
72	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
73	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
74	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
75	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
76	CR4&5 Misc 316.3	663	663	663	663	663	663	663	663	663	663	663	663	663	663
77	CR4&5 Misc 316.3	663	663	663	663										

SCHEDULE B-B

Florida Public Service Commission

Company: Progress Energy Florida Inc

Docket No. 090079-E1

MONTHLY BALANCES TEST YEAR - 13 MONTHS

Explanation: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:

X Projection Test Year Ended

12/31/2010

Prior Year Ended

12/31/2009

Historical Test Year Ended

12/31/2008

Witness: Courtney Oliver/Chris

Joyner/Samuel Young/Morgan

Line No.	Plant Account	(Thousands)													(O) 13 Month Average
		(A) 12/2009	(B) 01/2010	(C) 02/2010	(D) 03/2010	(E) 04/2010	(F) 05/2010	(G) 06/2010	(H) 07/2010	(I) 08/2010	(J) 09/2010	(K) 10/2010	(L) 11/2010	(M) 12/2010	
1	Total-Crystal River 4 & 5	1,977,982	1,997,617	1,998,313	2,006,526	2,016,431	2,326,224	2,394,755	2,407,649	2,411,206	2,414,190	2,416,896	2,419,301	2,421,400	2,246,042
2															
3	Steam - Misc														
4	Steam System - Misc 316.2	612	612	612	612	612	612	612	612	612	612	612	612	612	612
5	Steam System - Misc 316.3	414	414	414	414	414	414	414	414	414	414	414	414	414	414
6	Steam System Blanket 316	4,304	4,897	5,224	5,846	6,395	6,866	7,455	7,958	8,415	8,845	9,344	9,802	10,228	7,339
7	Total-Steam - Misc	5,330	5,723	6,250	6,874	7,421	7,912	8,481	8,984	9,441	9,871	10,370	10,628	11,254	6,364
8															
9	Suwannee														
10	Suwannee Struct & Improv 311	5,121	5,121	5,121	5,121	5,121	5,121	5,121	5,121	5,121	5,121	5,121	5,121	5,121	5,121
11	Suwannee Boiler 312	15,254	15,265	15,278	15,291	15,304	15,318	15,332	15,346	15,360	15,374	15,388	15,403	15,417	15,333
12	Suwannee Turbogenerator 314	14,188	14,205	14,217	14,225	14,231	14,235	14,238	14,240	14,241	14,242	14,243	14,243	14,243	14,230
13	Suwannee Access Elec Equip 315	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713	2,713
14	Suwannee Misc 316.1	625	625	625	625	625	625	625	625	625	625	625	625	625	625
15	Suwannee Misc 316.2	7	7	7	7	7	7	7	7	7	7	7	7	7	7
16	Suwannee Misc 316.3	30	30	30	30	30	30	30	30	30	30	30	30	30	30
17	Total-Suwannee	37,938	37,966	37,981	38,012	38,031	38,049	38,066	38,082	38,097	38,112	38,128	38,142	38,156	38,059
18															
19	Total-Fossil Steam	2,411,954	2,422,275	2,435,305	2,445,631	2,457,460	2,769,656	2,841,114	2,857,462	2,863,847	2,868,433	2,874,331	2,878,474	2,882,027	2,692,977
20															
21	Nuclear Steam														
22	Crystal River 3														
23	CR3 Struct & Improv 321	229,562	229,563	229,564	229,564	229,565	229,565	229,565	229,565	229,565	229,565	229,565	229,565	229,565	229,565
24	CR3 Reactor Plant 322	522,441	525,653	527,891	529,466	530,249	530,844	531,438	532,130	532,830	533,810	534,525	535,252	535,819	530,974
25	CR3 Turbogenerator 323	95,473	95,765	95,989	96,174	96,348	96,511	96,674	96,897	97,157	97,442	97,674	97,903	98,085	96,775
26	CR3 Access Elec Equip 324	179,394	179,394	179,394	179,394	179,394	179,394	179,394	179,394	179,394	179,394	179,394	179,394	179,394	179,394
27	CR3 Misc 325.0	38,047	38,046	38,046	38,046	38,046	38,046	38,046	38,046	38,046	38,046	38,046	38,046	38,046	38,046
28	CR3 Misc 325.2	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869
29	CR3 Misc 325.3	4,338	4,338	4,338	4,338	4,338	4,338	4,338	4,338	4,338	4,338	4,338	4,338	4,338	4,338
30	CR3 Upgrades/Clause 325	170,083	170,083	170,083	170,083	170,083	170,083	170,083	170,083	170,083	170,083	170,083	170,083	170,083	170,083
31	Total-Crystal River 3	1,071,114	1,244,905	1,247,171	1,248,934	1,248,892	1,250,650	1,251,458	1,252,324	1,253,354	1,254,549	1,255,568	1,256,452	1,257,201	1,247,261
32															
33	Crystal River 3 - Tallahassee														
34	CR3 Struct & Improv 321-Tallahassee	4,591	4,591	4,591	4,591	4,591	4,591	4,591	4,591	4,591	4,591	4,591	4,591	4,591	4,591
35	CR3 Reactor Plant 322-Tallahassee	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006	2,006
36	CR3 Turbogenerator 323-Tallahassee	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546
37	CR3 Access Elec Equip 324-Tallahassee	645	645	645	645	645	645	645	645	645	645	645	645	645	645
38	CR3 Misc 325.1-Tallahassee	238	238	238	238	238	238	238	238	238	238	238	238	238	238
39	Total-Crystal River 3 - Tallahassee	9,026	9,026	9,026	9,026	9,026	9,026	9,026	9,026	9,026	9,026	9,026	9,026	9,026	9,026
40															
41	Total-Nuclear Steam	1,080,140	1,253,931	1,256,197	1,257,960	1,258,918	1,259,676	1,260,434	1,261,350	1,262,410	1,263,575	1,264,832	1,266,478	1,268,227	1,248,887
42															
43	Other Production														
44	Combustion Turbines														
45	Avon Park 341	406	406	406	406	406	406	406	406	406	406	406	406	406	406
46	Avon Park 342	708	712	715	718	719	720	721	722	722	722	723	723	723	719
47	Avon Park 343	5,989	5,989	5,989	5,989	5,989	5,989	5,989	5,989	5,989	5,989	5,989	5,989	5,989	5,989
48	Avon Park 344	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810	1,810
49	Avon Park 345	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152
50	Avon Park 346	72	72	72	72	72	72	72	72	72	72	72	72	72	72
51	Avon Park Misc 346.2	26	26	26	26	26	26	26	26	26	26	26	26	26	26
52	Bartow 341	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074
53	Bartow 342	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793	1,793

Supporting Schedules

Recap Schedules

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Fossil Production	0.021														
2	Nuclear Production	0.023														
3	Other Production	0.031														
4	Transmission	0.022														
5	Distribution	0.029														
6	General	0.043														
7																
8																
9																
10	TOTAL Fossil STEAM	B-8														
11																
12																
13	reserve	B-9														
14	accrual - total	B-9														
15	retirements	B-9														
16	Reserve balance calculated															
17																
18	TOTAL NUCLEAR STEAM	B-8														
19																
20	reserve	B-9														
21	accrual - total	B-9														
22	retirements	B-9														
23	Reserve balance calculated															
24																
25	TOTAL OTHER PRODUCTION	B-8														
26																
27	reserve	B-9														
28	accrual - total	B-9														
29	retirements	B-9														
30	Reserve balance calculated															
31																
32	TOTAL ELECTRIC TRANSMISSION	B-8														
33																
34	reserve	B-9														
35	accrual - total	B-9														
36	retirements	B-9														
37	Reserve balance calculated															
38																
39	TOTAL ELECTRIC DISTRIBUTION	B-8														
40																
41	reserve	B-9														
42	accrual - total	B-9														
43	retirements	B-9														
44	Reserve balance calculated															
45																
46	TOTAL ELECTRIC GENERAL	B-8														
47																
48	reserve	B-9														
49	accrual - total	B-9														
50	retirements	B-9														
51	Reserve balance calculated															
52																
53																
54																
55																
56	total accrual 2010	B-9														
57	(excluding amortization)															
58																
59																
60																
61																
62																
63																
64																
65																
66																
67																
68																

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	A	G	H	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH
1	Fossil Production																		
2	Nuclear Production																		CHECK THIS COLUMN
3	Other Production																		
4	Transmission																		
5	Distribution																		
6	General																		
7																			
8																			
9																			
10	TOTAL FOSSIL STEAM	Total	(This is a cross check against B-9)	13 month calc	13 month MFR	Difference	12 month expense	12 month average	B-6 p. 1 of 19 C-4 p. 14 of 48 separations	jurisdictional expense = B-9 * sep factor	jurisdictional expense calculated (PSC)	13 month ave system reserve calculated PSC	13 month ave jurisdictional reserve calculated (PSC)	13 month ave system reserve company B-9 2010 FOY	13 month ave jurisdictional reserve company 2010 FOY				
11		\$ 40,268,709,000	\$ 3,092,577,615	\$ 3,092,577,615	\$ 3,092,577,615	\$ 615													
12	reserve	\$ 19,779,071,531	\$ 1,521,861,964				\$ 71,677,861		0.86294 exp	\$ 102,372,798	\$ 61,853,694								
13	accrual - total																		
14	retirements																		
15	Reserve balance calculated	\$ 19,764,741,531	\$ 1,520,364,771						0.81600 reserve			\$ 1,520,364,771	\$ 1,240,610,020	\$ 1,520,364,771	\$ 1,253,913,405				
16																			
17	TOTAL NUCLEAR STEAM	\$ 16,210,828,000	\$ 1,246,986,769	\$ 1,246,987,000	\$ 1,246,987,000	\$ 1,246,987,000	\$ 19,000,485		0.86294 exp	\$ 32,419,793	\$ 25,025,679								
18	reserve																		
19	accrual - total																		
20	retirements																		
21	Reserve balance calculated	\$ 7,816,650,346	\$ 570,511,565	\$ 570,511,565	\$ 570,511,565	\$ 570,511,565			0.88462 reserve			\$ 570,511,565	\$ 504,685,541	\$ 570,511,565	\$ 506,446,719				
22																			
23	TOTAL OTHER PRODUCTION	\$ 31,234,038,000	\$ 2,402,618,308	\$ 2,402,623,000	\$ 2,402,623,000	\$ 2,402,623,000	\$ 74,512,938		0.86294 exp	\$ 90,386,061	\$ 64,300,195								
24	reserve																		
25	accrual - total																		
26	retirements																		
27	Reserve balance calculated	\$ 8,681,893,084	\$ 687,837,930	\$ 687,837,930	\$ 687,837,930	\$ 687,837,930			0.864074839 reserve			\$ 687,837,930	\$ 577,061,951	\$ 687,837,930	\$ 588,710,805				
28																			
29	TOTAL ELECTRIC TRANSMISSION	\$ 24,001,179,000	\$ 1,846,244,538	\$ 1,846,245,000	\$ 1,846,245,000	\$ 1,846,245,000	\$ 40,802,021		0.86325 exp	\$ 31,248,361	\$ 27,061,941								
30	reserve																		
31	accrual - total																		
32	retirements																		
33	Reserve balance calculated	\$ 7,151,076,886	\$ 550,882,837	\$ 550,882,837	\$ 550,882,837	\$ 550,882,837			0.67486 reserve			\$ 550,882,837	\$ 371,228,904	\$ 550,882,837	\$ 369,609,349				
34																			
35	TOTAL ELECTRIC DISTRIBUTION	\$ 51,195,550,000	\$ 3,938,119,231	\$ 3,938,120,000	\$ 3,938,120,000	\$ 3,938,120,000	\$ 114,421,368		0.99671 exp	\$ 143,130,546	\$ 114,044,922								
36	reserve																		
37	accrual - total																		
38	retirements																		
39	Reserve balance calculated	\$ 20,051,999,867	\$ 1,542,461,524	\$ 1,542,461,524	\$ 1,542,461,524	\$ 1,542,461,524			0.99832 reserve			\$ 1,542,461,524	\$ 1,539,870,193	\$ 1,542,461,524	\$ 1,561,126,567				
40																			
41	TOTAL ELECTRIC GENERAL	\$ 3,189,134,000	\$ 245,318,000	\$ 245,318,000	\$ 245,318,000	\$ 245,318,000	\$ 12,063,731		0.88474 exp	\$ 16,156,237	\$ 10,673,265								
42	reserve																		
43	accrual - total																		
44	retirements																		
45	Reserve balance calculated	\$ 2,309,132,272	\$ 177,625,559	\$ 177,625,559	\$ 177,625,559	\$ 177,625,559			0.87832 reserve			\$ 177,625,559	\$ 156,012,081	\$ 177,625,559	\$ 89,471,823				
46																			
47																			
48																			
49																			
50																			
51																			
52																			
53																			
54																			
55																			
56	Total accrual 2010 (including amortization)		\$ 480,021,000		\$ 342,478,400		\$ 342,478,400		\$ 415,713,296	\$ 302,959,695	\$ 302,959,695	\$ 4,851,258,591	\$ 4,233,457,009	\$ 4,851,258,591	\$ 4,280,006,636				
57			company		PSC calculated		PSC calculated		company	PSC calculated		13 month ave	13 month ave	13 month ave	13 month ave				
58			accrual per B-9		depreciation expense		depreciation expense		dep exp	depreciation expense		system	jurisdictional	system	jurisdictional				
59			system		system		system		jurisdictional	jurisdictional		reserve	reserve	reserve	reserve				
60												calculated	calculated	company	company				
61												PSC	(PSC)	B-9	2010 FOY				
62																			
63																			
64																			
65																			
66																			
67																			
68																			

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SCHEDULE B-9

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

Florida Public Service Commission

Explanation: Provide the depreciation reserve balance for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)*

Company: Progress Energy Florida Inc.

Docket No. 090079-EI

(Thousands)

Type of Data Shown
☒ Projected Test Year Ended 12/31/2010
☐ Prior Year Ended 12/31/2009
☐ Historical Test Year Ended 12/31/2008
 Witness: Toomey/Oliver/Crisp
 Joyner/Sorrick/Young/Morman

Line No.	(A) Plant Account	(B) Accumulated Depreciation Beg of Year	(C) Total Depreciation Accrued	(D) Retirements	(E) Removal Costs	(F) Salvage	(G) Adjustments or Transfers	(H) Accumulated Depreciation End of Year	(I) 13-Month Average
1	CR4&5 Boiler 312	369,383	15,899	4,587				380,496	374,682
2	CR4&5 Boiler 312 (coal)	1,606	6					1,612	1,609
3	CR4&5 Turbogenerator 314	155,675	3,206					158,881	157,240
4	CR 312 ECRC	10	175					186	98
5	CR4&5 Access, Elec Equip 315	60,080	1,033	3				61,120	60,604
6	CR4&5 Misc 316.1	8,524	360					8,884	8,704
7	CR4&5 Misc 316.2	233						233	233
8	CR4&5 Misc 316.3	663						663	663
9	Clean Air CR 4&5 312	5,833	59,029					64,862	33,629
10	Mercury (CAMR) 316	3	8					11	7
11	Total-Crystal River 4 & 5	729,943	83,809	7,528				806,224	766,051
12									
13									
14	Steam - Misc								
15	Steam System - Misc 316.2	612						612	612
16	Steam System - Misc 316.3	414						414	414
17	Steam System Blanket 316	(1,022)	246	1,481				(2,257)	(1,674)
18	Total-Steam - Misc	3	246	1,481				(1,232)	(648)
19									
20	Suwannee								
21	Suwannee Struct & Improv 311	14,359						14,359	14,359
22	Suwannee Boiler 312	13,763	1,296	41				15,018	14,390
23	Suwannee Turbogenerator 314	9,898	1,124	14				11,008	10,449
24	Suwannee Access, Elec Equip 315	1,907	220					2,127	2,017
25	Suwannee Misc 316.1	430	23					452	441
26	Suwannee Misc 316.2	7						7	7
27	Suwannee Misc 316.3	17	4					21	19
28	Total-Suwannee	40,380	2,667	55				42,992	41,682
29									
30	Dismantlement - Fossil Steam								
31	Andote Struct & Improv 311	15,244	233					15,477	15,361
32	Bartow Struct & Improv 311	20,770						20,770	20,770
33	Bartow-Andote Pipeline 311	3,252	575					3,827	3,540
34	CR1&2 Struct & Improv 311	25,850	1,033					26,883	26,366
35	CR4&5 Struct & Improv 311	32,305	937					33,243	32,774
36	Suwannee Struct & Improv 311	10,513	217					10,730	10,621
37	Total -Dismantlement Steam	107,935	2,995					110,930	109,433
38									
39	Total-Fossil Steam	1,486,687	118,632	14,290				1,591,029	1,536,668
40									
41	Nuclear Steam								
42	Crystal River 3								
43	CR3 Struct & Improv 321	143,813	3,811	1				147,623	146,718

Supporting Schedules:

Recap Schedules:

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SCHEDULE B-9

Florida Public Service Commission

Company: Progress Energy Florida Inc

Docket No. 090079-EI

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

Explanation: Provide the depreciation reserve balance for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)*

Type of Data Shown

x Projected Test Year Ended

12/31/2010

— Prior Year Ended

12/31/2009

— Historical Test Year Ended

12/31/2008

Witness: Toomey/Oliver/Crisp

Joyner/Smick/Young/Morman

(Thousands)

Line No	(A) Plant Account	(B) Accumulated Depreciation Beg of Year	(C) Total Depreciation Accrued	(D) Retirements	(E) Removal Costs	(F) Salvage	(G) Adjustments or Transfers	(H) Accumulated Depreciation End of Year	(I) 12-Month Average
1	CR3 Reactor Plant 322	112,668	21,776	3,344				131,100	121,389
2	CR3 Turbogenerator 323	75,235	2,168	653				76,750	75,989
3	CR3 Access Elec Equip 324	126,107	2,942					129,049	127,578
4	CR3 Misc 325.0	29,819	118	3				29,734	29,675
5	CR3 Misc 325.2	1,869						1,869	1,869
6	CR3 Misc 325.3	4,338						4,338	4,338
7	CR3 Uprate (Clause) 322		6,683					6,683	3,218
8	Total-Crystal River 3	483,650	37,498	4,001				527,146	509,778
9									
10	Crystal River 3 - Tallahassee								
11	CR3 Struct & Improv 321-Tallahassee	472	56					528	500
12	CR3 Reactor Plant 322-Tallahassee	253	4					257	255
13	CR3 Turbogenerator 323-Tallahassee	266	14					281	274
14	CR3 Access Elec Equip 324-Tallahassee	51	0					51	51
15	CR3 Misc 325.1-Tallahassee	63	(2)					61	62
16	Total-Crystal River 3 - Tallahassee	1,106	72					1,178	1,142
17									
18	Decommissioning								
19	Nuclear Decommissioning	61,585						61,585	61,585
20									
21	Total-Nuclear Steam	556,341	37,569	4,001				589,900	572,502
22									
23	Other Production								
24	Combustion Turbines								
25	Avon Park 341	676						676	676
26	Avon Park 342	489	45	3				531	509
27	Avon Park 343	4,724	265					4,990	4,857
28	Avon Park 344	1,336	(3)					1,333	1,335
29	Avon Park 345	1,131	10					1,142	1,136
30	Avon Park 346	72						72	72
31	Avon Park Misc 346.2	30						30	30
32	Bartow 341	1,437						1,437	1,437
33	Bartow 342	1,282	71					1,354	1,318
34	Bartow 343	23,368	33,269					56,637	39,984
35	Bartow 344	5,334	173					5,508	5,421
36	Bartow 345	1,570	48					1,618	1,594
37	Bartow 346	155	3					158	157
38	Bartow Misc 346.2	3						3	3
39	Bayboro 341	2,573						2,573	2,573
40	Bayboro 342	963	69					1,031	997
41	Bayboro 343	10,051	653					10,704	10,378
42	Bayboro 344	2,707	53					2,760	2,733
43	Bayboro 345	804	28					832	818

Supporting Schedules:

Recap Schedules:

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

	(1)	(2)	(3)	(5)	CLASSIFICATION			
	13 MONTH AVERAGE PER BOOKS	EXCLUDE CLAUSES	EXCLUDE OTHER	TOTAL (1) - (4)	PROD BASE	PROD INTERM.	PROD PEAK	D/A WHLSE BASE
PRODUCTION PLANT:								
STEAM:								
ANCLOTE 1 & 2	221,685	-	-	221,685		221,685		
BARTOW-ANCLOTE PIPELINE	16,326	-	-	16,326		16,326		
BARTOW 1, 2 & 3	3,162	-	-	3,162		3,162		
CRYSTAL RIVER 1 & 2	378,977	(29,212)	-	349,765	349,765			
CRYSTAL RIVER 4 & 5 (& SYSTEM ASSETS)	765,403	(43,734)	-	731,668	731,668			
SUWANNEE	41,682	-	-	41,682		41,682		
SUB-TOTAL STEAM	1,427,235	(62,946)	-	1,364,288	1,081,433	282,855	-	-
FOSSIL DISMANTLING-STEAM:								
ANCLOTE 1 & 2	15,361	-	-	15,361		15,361		
BARTOW-ANCLOTE PIPELINE	3,540	-	-	3,540		3,540		
BARTOW 1, 2 & 3	20,770	-	-	20,770		20,770		
CRYSTAL RIVER 1 & 2	26,366	-	-	26,366	26,366			
CRYSTAL RIVER 4 & 5 (& SYSTEM ASSETS)	32,774	-	-	32,774	32,774			
SUWANNEE	10,621	-	-	10,621		10,621		
ADJ FOSSIL DISMANTLMENT	61,585	(61,585)	-	-				
SUB-TOTAL STEAM	171,018	(61,585)	-	109,433	59,141	50,292	-	-
NUCLEAR:								
CRYSTAL RIVER 3	509,778	(3,218)	-	506,557	506,557			
CRYSTAL RIVER 3 - D.A. TALLAHASSEE	1,142	-	-	1,142				1,142
DECOMMISSIONING	-	-	-	-				-
SUB-TOTAL NUCLEAR	510,917	(3,218)	-	507,699	506,557	-	-	1,142
OTHER PRODUCTION:								
UNIVERSITY OF FLORIDA	25,187	-	-	25,187	25,187			
ALL COMBUSTION TURBINES	328,566	-	-	328,566			328,566	
BARTOW CC1	39,984	-	-	39,984	39,984			
HINES CC 1	122,697	-	-	122,697	122,697			
HINES CC 2	42,470	-	-	42,470	42,470			
HINES CC 3	37,792	-	-	37,792	37,792			
HINES CC 4	26,838	-	-	26,838	26,838			
TIGER BAY CC 1	20,243	-	-	20,243	20,243			
SUB-TOTAL OTHER PROD	643,777	-	-	643,777	315,211	-	328,566	-
FOSSIL DISMANTLING-OTHER:								
UNIVERSITY OF FLORIDA	628	-	-	628	628			
ALL COMBUSTION TURBINES	13,245	-	-	13,245			13,245	
BARTOW CC1	(4)	-	-	(4)	(4)			
HINES CC 1	117	-	-	117	117			
HINES CC 2	145	-	-	145	145			
HINES CC 3	8	-	-	8	8			
HINES CC 4	10	-	-	10	10			
TIGER BAY CC 1	411	-	-	411	411			
Misc Steam Dismantl	22,977	-	-	22,977		22,977		
SUB-TOTAL OTHER	37,537	-	-	37,537	1,315	22,977	13,245	-
TOTAL PRODUCTION	2,790,483	(127,750)	-	2,662,733	1,963,656	356,124	341,811	1,142

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\$66,164,000

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

DOCKET NUMBER: ER10JURS-000
EXHIBIT:
SCHEDULE: 3
PAGE: 1
ADJs: ABCDEFGHJKLMN

			TOTAL ELECTRIC	TOTAL AT ISSUE	ALL OTHER
<u>DEPRECIATION RESERVE</u>	<u>ITEM ALLO</u>				
1 <u>PRODUCTION PLANT</u>					
2 BASE	P150 P100		1,953,656	1,737,090	226,566
3 INTERMEDIATE	P152 P102		356,124	206,926	149,198
4 PEAKING	P154 P104		341,811	312,926	28,985
5 D.A. WHOLESALE (TALLAHASSEE)	P156 P106		1,142	0	1,142
6 <u>ADJ C - WHLS UNFUNDED NUC DECOM</u>	P158 K500		-2,286	0	-2,286
7 TOTAL PROD DEPREC RESERVE	P171		2,660,447	2,256,842	403,605
8 <u>TRANSMISSION PLANT</u>					
9 GEN. STEP-UP XFMR - BASE	T150 T100		20,338	17,991	2,347
10 GEN. STEP-UP XFMR - INTERMED	T152 T102		1,302	757	545
11 GEN. STEP-UP XFMR - PEAKING	T154 T104		4,884	4,470	414
12 TRANSMISSION	T156 T106		503,124	340,258	162,866
13 DISTRIBUTION	T158 T108		6,158	6,135	23
14 <u>D.A. WHOLESALE</u>	T160 T110		11,877	0	11,877
15 TOTAL TRANS DEPREC RESERVE	T171		547,683	369,511	178,072
16 <u>DISTRIBUTION PLANT</u>					
17 PRIMARY	D150 D100		633,695	631,312	2,383
18 SECONDARY	D152 D102		505,929	505,929	0
19 SERVICES	D154 D104		170,146	170,146	0
20 METERS	D156 D106		10,089	9,850	239
21 LIGHTING FACILITIES	D158 D108		243,193	243,193	0
22 <u>IS CONTROL EQUIPMENT</u>	D160 D110		900	888	12
23 TOTAL DISTRIB DEPREC RESERVE	D191		1,563,952	1,561,319	2,634
24 <u>GENERAL & INTANGIBLE PLANT</u>					
25 LABOR RELATED	G150 G100		139,931	122,705	17,226
26 RETAIL CUSTOMER RELATED (CSS)	G152 G102		60,113	60,113	0
27 <u>DISTRIBUTION PRIMARY RELATED</u>	G156 G106		66,778	66,527	251
28 TOTAL GENERAL DEPREC RESERVE	G171		266,822	249,346	17,476
29 TOTAL DEPRECIATION RESERVE	DR11		5,036,904	4,437,017	601,787

SCHEDULE B-6

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

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FLORIDA PUBLIC SERVICE COMMISSION		Explanation:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.		Type of data shown:
Company: PROGRESS ENERGY FLORIDA INC.					X Projected Test Year Ended 12/31/2010
Docket No. 090079-EI					... Prior Year Ended 12/31/2009
			(Thousands)		.. Historical Test Year Ended 12/31/2008
					Witness: Toomey/Slusser
Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor	
1	Electric Plant in Service:				
2	Intangible Plant:				
3	303.1-CSS - Retail Customer Related	58,503	58,503	1.00000	
4	Total Intangible Plant:	58,503	58,503	1.00000	
5	Production:				
6	310-316-Steam - Base	1,570,534	1,389,325	0.88462	
7	310-316-Steam - Intermediate	356,042	206,878	0.58105	
8	320-325-Nuclear - Base	1,081,035	956,305	0.88462	
9	320-325-Nuclear - D/A Wholesale	9,026	-	0.00000	
10	340-346-Other - Base	1,878,726	1,661,958	0.88462	
11	340-346-Other - Peaking	540,379	494,555	0.91520	
12	340-348-Other - D/A Wholesale	-	-	0.00000	
13	Total Production	5,435,741	4,709,022	0.86631	
14	Transmission:				
15	350-Land and Land Rights	79,336	53,654	0.67629	
16	352-Structure and Improvements	28,207	19,076	0.67629	
17	353-Station Equipment - Transmission	536,082	362,547	0.67629	
18	353 Station Equipment - Base	46,113	40,793	0.88462	
19	353 Station Equipment - Intermediate	2,049	1,190	0.58105	
20	353 Station Equipment - Peaking	16,118	14,752	0.91520	
21	354-Towers & Fixtures	66,246	44,801	0.67629	
22	355-Poles & Fixtures - Transmission	488,277	330,217	0.67629	
23	355-Poles & Fixtures - Distribution Primary	22,104	22,021	0.99624	
24	355-Poles & Fixtures - D/A Wholesale	42,633	-	0.00000	
25	356-O.H. Conductor and Devices	377,968	255,616	0.67629	
26	357-U.G. Conduit	7,009	4,740	0.67629	
27	358-U.G. conductors & Devices	128,593	86,966	0.67629	
28	359-Roads and Trails	3,133	2,119	0.67629	
29	353.2 Energy Control Center - Base	11,787	10,427	0.88462	
30	353.2 Energy Control Center - Intermediate	998	580	0.58105	
31	353.2 Energy Control Center - Peaking	1,474	1,349	0.91520	
32	353.2 Energy Control Center - Transmission	21,387	14,464	0.67629	
33	Total Transmission	1,879,513	1,265,311	0.67321	
34					

Supporting Schedules: B-5, B-7, B-9, B-15, B-16, B-17

Recap Schedules: B-1

SCHEDULE B-6

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

Page 2 of 19

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of data shown:
Company: PROGRESS ENERGY FLORIDA INC.			☒ Projected Test Year Ended 12/31/2010
			☐ Prior Year Ended 12/31/2009
Docket No. 090079-EI		(Thousands)	☐ Historical Test Year Ended 12/31/2008
			Witness: Toomey/Slusser

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	Distribution:			
2	360-LAND	29,311	29,201	0.99624
3	360.1-DISTRIBUTION EASEMENTS	1,206	1,201	0.99624
4	361-STRUCTURES & IMPROVEMENTS	30,053	29,940	0.99624
5	362-STATION EQUIPMENT - Primary	533,046	531,042	0.99624
6	362-STATION EQUIPMENT - IS Equipment	720	710	0.98667
7	364-POLES, TOWERS & FIXTURES - Primary	312,065	310,892	0.99624
8	364-POLES, TOWERS & FIXTURES - Secondary	133,710	133,710	1.00000
9	364-POLES, TOWERS & FIXTURES - Lighting	85,875	85,875	1.00000
10	365-OH CONDUCTORS & DEVICES - Primary	434,806	433,171	0.99624
11	365-OH CONDUCTORS & DEVICES - Secondary	137,413	137,413	1.00000
12	365-OH CONDUCTORS & DEVICES - IS Equipment	1,530	1,510	0.98667
13	366-UNDERGROUND CONDUIT - Primary	138,451	137,930	0.99624
14	366-UNDERGROUND CONDUIT - Secondary	84,857	84,857	1.00000
15	367-UG CONDUCTORS & DEVICES - Primary	270,616	269,598	0.99624
16	367-UG CONDUCTORS & DEVICES - Secondary	293,167	293,167	1.00000
17	368-LINE TRANSFORMERS - Secondary	553,132	553,132	1.00000
18	369-SERVICES-			
19	369.1-OVERHEAD SERVICES	79,340	79,340	1.00000
20	369.2-UNDERGROUND SERVICES	421,990	421,990	1.00000
21	370-METER EQUIPMENT (EXCL. ECCR)	124,507	121,558	0.97631
22	371-INSTALLS ON CUST. PREM. (PPS PAR)	2,818	2,751	0.97631
23	373-STREET LIGHT & SIGNAL SYSTEMS - Primary	-	-	0.99624
24	373-STREET LIGHT & SIGNAL SYSTEMS - Secondary	-	-	1.00000
25	373-STREET LIGHT & SIGNAL SYSTEMS - Services	-	-	1.00000
26	373-STREET LIGHT & SIGNAL SYSTEMS - Lighting	290,546	290,546	1.00000
27	373-STREET LIGHT & SIGNAL SYSTEMS - IS Equipment	-	-	0.98667
28	Total Distribution	3,959,158	3,949,533	0.99757
29	General Plant:			
30	389-399 General Plant - Labor Related	575,512	504,675	0.87692
31	389-399 General Plant - Retail Customer Related	19,578	19,578	1.00000
32	389-399 General Plant - Distribution Primary Related	70,501	70,236	0.99624
33	ADJ D - Capital Leases	(222,959)	(195,516)	0.87692
34	Total General Plant	442,632	398,973	0.90136
35	Total Electric Plant In Service	11,775,546	10,381,341	0.88160
36				

Supporting Schedules: B-5, B-7, B-9, B-15, B-16, B-17

Recap Schedules: B-1

SCHEDULE B-6

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

Page 3 of 19

FLORIDA PUBLIC SERVICE COMMISSION		Explanation:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.		Type of data shown:
Company: PROGRESS ENERGY FLORIDA INC.					☒ Projected Test Year Ended 12/31/2010
Docket No. 090079-EI					☐ Prior Year Ended 12/31/2009
					☐ Historical Test Year Ended 12/31/2008
					Witness: Toomey/Slusser
Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor	
1	Accumulated Depreciation:				
2	Intangible Plant:				
3	303-Intangible Plant - Distribution	66,778	66,527	0.99624	
4	303.1-CSS - Retail Customer Related	58,503	58,503	1.00000	
5	Total Intangible Plant:	125,280	125,029	0.99800	
6	Production:				
7	310-316-Steam - Base	1,140,574	1,008,974	0.88462	
8	310-316-Steam - Intermediate	333,147	193,575	0.58105	
9	320-325-Nuclear - Base	508,557	448,110	0.88462	
10	320-325-Nuclear - D/A Wholesale	1,142	-	0.00000	
11	340-345-Other - Base	316,526	280,005	0.88462	
12	340-346-Other - Intermediate	22,977	13,351	0.58105	
13	340-346-Other - Peaking	341,811	312,825	0.91520	
14	340-348-Other - D/A Wholesale	-	-	0.00000	
15	ADJ C - WH Unfunded Nuc Decom	(2,286)	-	0.00000	
16	Total Production	2,660,447	2,256,841	0.84829	
17	Transmission:				
18	350-Land and Land Rights	17,320	11,713	0.67629	
19	352-Structure and Improvements	8,133	5,500	0.67629	
20	353-Station Equipment - Base	10,429	9,226	0.88462	
21	353-Station Equipment - Intermediate	463	269	0.58105	
22	353-Station Equipment - Peaking	3,645	3,336	0.91520	
23	353-Station Equipment - Transmission	118,437	80,098	0.67629	
24	354-Towers & Fixtures	56,218	38,020	0.67629	
25	355-Poles & Fixtures - Transmission	128,384	86,825	0.67629	
26	355-Poles & Fixtures - Dist Primary	6,158	6,135	0.99624	
27	355-Poles & Fixtures - D/A Wholesale	11,877	-	0.00000	
28	356-O.H. Conductor and Devices	139,670	94,458	0.67629	
29	357-U.G. Conduit	5,574	3,770	0.67629	
30	358-U.G. conductors & Devices	10,315	6,976	0.67629	
31	359-Roads and Trails	1,093	739	0.67629	
32	353.2 Energy Control Center - Base	9,909	8,765	0.88462	
33	353.2 Energy Control Center - Intermediate	839	487	0.58105	
34	353.2 Energy Control Center - Peaking	1,239	1,134	0.91520	
35	353.2 Energy Control Center - Transmission	17,979	12,159	0.67629	
36	Total Transmission	547,684	369,610	0.67486	

Supporting Schedules: B-5, B-7, B-9, B-15, B-16, B-17

Recap Schedules: B-1

SCHEDULE B-6

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

Page 4 of 19

FLORIDA PUBLIC SERVICE COMMISSION		Explanation:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.		Type of data shown:
Company: PROGRESS ENERGY FLORIDA INC.					☒ Projected Test Year Ended 12/31/2010
Docket No. 090079-EI					☐ Prior Year Ended 12/31/2009
			(Thousands)		☐ Historical Test Year Ended 12/31/2008
					Witness: Toomey/Slusser
Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor	
1	Distribution:				
2	360-LAND	-	-	0.99624	
3	360.1-DISTRIBUTION EASEMENTS	236	235	0.99624	
4	361-STRUCTURES & IMPROVEMENTS	7,852	7,823	0.99624	
5	362-STATION EQUIPMENT - Primary	134,843	134,336	0.99624	
6	362-STATION EQUIPMENT - IS Equipment	182	180	0.98667	
7	364-POLES, TOWERS & FIXTURES - Primary	174,569	173,912	0.99624	
8	364-POLES, TOWERS & FIXTURES - Secondary	74,794	74,794	1.00000	
9	364-POLES, TOWERS & FIXTURES - Lighting	48,029	48,029	1.00000	
10	365-OH CONDUCTORS & DEVICES - Primary	203,940	203,173	0.99624	
11	365-OH CONDUCTORS & DEVICES - Secondary	64,452	64,452	1.00000	
12	365-OH CONDUCTORS & DEVICES - IS Equipment	718	708	0.98667	
13	366-UNDERGROUND CONDUIT - Primary	30,349	30,235	0.99624	
14	366-UNDERGROUND CONDUIT - Secondary	18,601	18,601	1.00000	
15	367-UG CONDUCTORS & DEVICES - Primary	81,907	81,599	0.99624	
16	367-UG CONDUCTORS & DEVICES - Secondary	88,732	88,732	1.00000	
17	368-LINE TRANSFORMERS - Secondary	259,351	259,351	1.00000	
18	369-SERVICES-				
19	369.1-OVERHEAD SERVICES	63,527	63,527	1.00000	
20	369.2-UNDERGROUND SERVICES	106,619	106,619	1.00000	
21	370-METER EQUIPMENT (EXCL. ECCR)	8,249	8,054	0.97631	
22	371-INSTALLS ON CUST. PREM. (PPS PAR)	1,840	1,796	0.97631	
23	373-STREET LIGHT & SIGNAL SYSTEMS - Primary	-	-	0.99624	
24	373-STREET LIGHT & SIGNAL SYSTEMS - Secondary	-	-	1.00000	
25	373-STREET LIGHT & SIGNAL SYSTEMS - Services	-	-	1.00000	
26	373-STREET LIGHT & SIGNAL SYSTEMS - Metering	-	-	0.97631	
27	373-STREET LIGHT & SIGNAL SYSTEMS - Lighting	195,165	195,165	1.00000	
28	373-STREET LIGHT & SIGNAL SYSTEMS - I/S Equipment	-	-	0.98667	
29	Total Distribution	1,563,953	1,561,319	0.99832	
30	General Plant:				
31	389-399 General Plant - Labor Related	139,931	122,707	0.87692	
32	389-399 General Plant - Retail Customer Related	1,610	1,610	1.00000	
33	Total General Plant	141,541	124,317	0.87832	
34	Total Accumulated Depreciation	5,038,904	4,437,117	0.88057	
35					

Supporting Schedules: B-5, B-7, B-9, B-15, B-16, B-17

Recap Schedules: B-1

SCHEDULE B-6

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

Page 5 of 19

FLORIDA PUBLIC SERVICE COMMISSION		Explanation:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.		Type of data shown:
Company: PROGRESS ENERGY FLORIDA INC.			X	Projected Test Year Ended	12/31/2010
Docket No: 090079-EI			---	Prior Year Ended	12/31/2009
			---	Historical Test Year Ended	12/31/2008
			Witness:	Toomey/Slusser	
Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor	
1	Net Plant in Service	7,150,224	5,944,225	0.83133	
2	CWIP				
3	Production Base	611,872	541,274	0.88462	
4	Production Intermediate	1,404	816	0.58105	
5	Production Peaking	2,331	2,133	0.91520	
6	Transmission	188,909	127,757	0.67629	
7	Distribution	36,224	36,136	0.99757	
8	General	46,471	40,751	0.87692	
9	Total CWIP	887,210	748,867	0.84407	
10	Less CWIP Bearing Interest				
11	Production Base	570,622	504,784	0.88462	
12	Production Intermediate	-	-	0.58105	
13	Production Peaking	-	-	0.91520	
14	Transmission	137,423	92,935	0.67629	
15	Distribution	-	-	0.99757	
16	General	-	-	0.87692	
17	Total CWIP Bearing Interest	708,045	597,722	0.84419	
18	CWIP Not Bearing Interest	179,165	151,145	0.84361	
19	Plant Held for Future Use				
20	Transmission	28,865	19,521	0.67629	
21	Distribution	6,225	6,202	0.99624	
22	Total Plant Held for Future Use	35,090	25,723	0.73305	
23	Unamortized Nuclear Fuel (Allocable)	152,769	126,566	0.82848	
24	Unamortized Nuclear Fuel CR3 - Buyback DA Wholesale	2,248	-	0.00000	
25	Working Capital				
26	Current and Accrued Assets				
27	Cash (131)	13,420	11,153	0.83106	
28	Special Deposits (132-134)	-	-	0.83106	
29	Customer Accounts Receivable (142)	401,373	333,567	0.83106	
30	Accounts Receivable - Other (143)	30,508	25,354	0.83106	
31	Accum Prov for Uncollectible Accounts (144)	(6,639)	(5,517)	0.83106	
32	Accounts Receivable from Associated Companies (145)	15,444	12,835	0.83106	
33	Fuel Stock (151)	289,891	240,168	0.82848	
34	Coal in Transit (151)	57,344	47,508	0.82848	
35	Other Material Stocks (153-163)	252,607	222,699	0.88160	
36	Part Share of CR3 M&S (154.2001)	(3,355)	(2,957)	0.88160	
37	Prepayments - Total (165)	7,523	6,522	0.86021	
38	Interest and Dividends Receivable (171)	1,094	910	0.83106	
39	Rents Receivable (172)	326	271	0.83106	
40	Accrued Utility Revenue - Retail (173)	45,424	45,424	1.00000	
41	Accrued Utility Revenue - Wholesale (173)	16,626	-	0.00000	
42	Income Taxes Receivable (174.1)	-	-	0.83106	
43	Total Current and Accrued Assets	1,121,587	938,036	0.83635	

SCHEDULE B-5

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

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FLORIDA PUBLIC SERVICE COMMISSION		Explanation:		Type of data shown:	
Company: PROGRESS ENERGY FLORIDA INC.					
Docket No: 090379-El		(Thousands)			
				X Projected Test Year Ended 12/31/2010 — Prior Year Ended 12/31/2009 — Historical Test Year Ended 12/31/2008 Witness: Toomey/Slusser	
Line No	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor	
1	<u>Deferred Debits</u>				
2	Extraordinary Property Losses - Wholesale (182.1050-55)	9,361	-	0.00000	
3	Accrued Environmental Recovery (182.3430)	21,317	17,716	0.83106	
4	Minimum Pension Liability (182.305)	519,712	431,914	0.83106	
5	Interest on Tax Deficiency (182.36)	4,576	3,803	0.83106	
6	DOE Decommission & Decontamination (182.38)	-	-	0.83106	
7	Preliminary Survey & Investigation Charges (183)	3,570	2,967	0.83106	
8	Clearing Accounts (184)	-	-	0.83106	
9	Misc Deferred Debits (185)	3,092	2,570	0.83106	
10	Deferred Vacation Pay Accrual (186.2500)	7,436	6,180	0.83106	
11	Total Deferred Debits	589,064	465,150	0.81739	
12					
13	<u>Other Noncurrent Liabilities</u>				
14	Obligation Under Capital Lease (227)	(215,896)	(179,423)	0.83106	
15	Retail Unfunded Storm Reserve (228.1300)	(159,106)	(159,106)	1.00000	
16	Workers' Comp (228.2200)	(16,377)	(13,611)	0.83106	
17	Claim Reserve (228.2600)	(3,271)	(2,718)	0.83106	
18	Med/Life Res Postemp - Retail (228.3141)	(233,076)	(233,076)	1.00000	
19	Med/Life Res Postemp - Wholesale (228.314)	8,983	-	0.00000	
20	Funded Med/Life Res Postemp - Wholesale (228.314)	(6,770)	-	0.00000	
21	Accumulated Provision - Pension Liability (228.315)	(205,171)	(170,510)	0.83106	
22	Employee Benefits (228.3500)	(8,226)	(6,836)	0.83106	
23	Accumulated Provision - Misc Operating Reserves (228.4)	(41,380)	(34,389)	0.83106	
24	Last Core Nuclear Fuel (228.4021)	(10,500)	(10,500)	1.00000	
25	EOL Nuclear M&S (228.4022)	(14,050)	(14,050)	1.00000	
26	Nuclear Refuel Outage (228.4024)	(7,300)	(6,067)	0.83106	
27	Deferred Compensation (228.4400)	(34,036)	(28,286)	0.83106	
28	Accumulated Provision for Rate Refunds - Wholesale (229)	(1,569)	-	0.00000	
29	Other Noncurrent Liabilities	(947,746)	(858,574)	0.90591	
30					
31	<u>Current and Accrued Liabilities</u>				
32	Accounts Payable (232)	(487,868)	(413,761)	0.83106	
33	Accounts Payable to Associated Companies (234)	(55,214)	(45,886)	0.83106	
34	Taxes Accrued (236)	(92,005)	(76,462)	0.83106	
35	Interest Accrued (237)	(84,126)	(69,914)	0.83106	
36	Tax Collections Payable (241)	(15,595)	(12,961)	0.83106	
37	Other Current Liabilities (242)	(85,158)	(70,772)	0.83106	
38	Obligations Under Capital Lease - Current (243)	(7,660)	(5,366)	0.83106	
39	Total Current and Accrued Liabilities	(837,626)	(698,122)	0.83106	

Docket 090079
Progress Energy Florida
Motion for Reconsideration
Exhibit 4, Tab G
Page 1 of 1

SCHEDULE B-1

ADJUSTED RATE BASE

Page 1 of 3

FLORIDA PUBLIC SERVICE COMMISSION		Explanation: Provide a schedule of the 13-month average adjusted rate base for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.						Type of Data Shown:			
Company: PROGRESS ENERGY FLORIDA INC.								X	Projected Test Year Ended	12/31/2010	
Docket No: 090079-EI								—	Prior Year Ended	12/31/2009	
								---	Historical Test Year Ended	12/31/2008	
		(Thousands)						Witness:	Toomey/Slusser		
Line No.		(A) Plant in Service	(B) Accumulated Provision for Depreciation & Amortization	(C) Net Plant in Service (A-B)	(D) CWIP - No AFUDC	(E) Plant Held for Future Use	(F) Nuclear Fuel - No AFUDC (Net)	(G) Net Utility Plant	(H) Working Capital Allowance	(I) Other Rate Base Items	(J) Total Rate Base
1	System Per Books (B-3)	\$13,401,425	\$4,961,406	\$8,440,018	\$892,453	\$35,090	\$155,017	\$9,522,578	\$129,856		\$9,652,434
2	Adjustments to System Per Books:										
3	Remove ARO	(23,236)	25,296	(48,532)				(48,532)	446,569		\$398,038
4	Remove ECCR	(3,615)	3,853	(7,469)	(5,243)			(12,712)	(11,365)		(\$24,076)
5	Remove ECRC	(1,142,183)	(33,734)	(1,108,449)	0			(1,108,449)	(57,571)		(\$1,166,020)
6	Remove Fuel	(33,771)	(31,827)	(1,944)	0			(1,944)	(23,178)		(\$25,122)
7	Remove Storm Reserve			0				0	0		\$0
8	Remove CCR/NCR	(157,000)	3,218	(160,218)	0			(160,218)	(85,529)		(\$245,748)
9	Remove Electric Plant Acquisition Adjustments	(19,416)		(19,416)				(19,416)	0		(\$19,416)
10	Remove Non-Utility Property	(10,325)	(5,380)	(4,944)				(4,944)	4,569		(\$376)
11	Investment in Associated Companies (123)			0				0	0		\$0
12	Other Investments ("24)			0				0	(2,487)		(\$2,487)
13	Other Special Funds (128)			0				0	(446,428)		(\$446,428)
14	Misc and Accrued Taxes Other (174)			0				0	(69,330)		(\$69,330)
15	Remove Non-Rate Base Deferred Debits			0				0	(12,001)		(\$12,001)
16	Remove Dividends Declared (236)			0				0	(116)		(\$116)
17	Remove Derivative Instrument Assets & Liabilities			0				0	(22,538)		(\$22,538)
18	Remove Notes Payable to Associated Companies (233)			0				0	0		\$0
19	Remove Other Regulatory Assets and Liabilities			0				0	7,197		\$7,197
20	Remove Employee Related Accounts			0				0	(41)		(\$41)
21	Remove Retention Accounts			0				0	0		\$0
22	Remove Nuclear Decommissioning Accounts		(61,178)	61,178				61,178	0		\$61,178
23	Specific Adjs - Distribution			0				0	0		\$0
24	Adjusted System per Books	12,311,879	4,861,655	7,150,224	887,210	35,090	155,017	8,227,541	(142,395)	0	8,085,147
25	Jurisdictional Factors	0.88053	0.91315	0.85838	0.84407	0.73305	0.81646	0.85549	1.34009		0.84696
26	Jurisdictional Per Books	10,576,858	4,439,403	6,137,455	748,867	25,723	126,566	7,038,610	(190,822)	0	6,847,788
27	Jurisdictional Company/FPSC Adjustments:										
28	Company Adjustment - Leased Assets	(195,516)		(195,516)				(195,516)	185,789		(\$9,727)
29	Company Adjustment - Rate Case			0				0	2,787		\$2,787
30	CWIP - Production AFUDC			0	(504,784)			(504,784)	0		(\$504,784)
31	CWIP - Transmission AFUDC			0	(92,938)			(92,938)	0		(\$92,938)
32	CWIP - Distribution AFUDC			0	0			0	0		\$0
33	Gain/loss on sale of plant			0				0	(6,795)		(\$6,795)
34	Nuc. Decom. Unfunded - Wholesale		(2,286)	2,286				2,286			\$2,286
35	Total Adjustments	(195,516)	(2,286)	(193,230)	(597,722)	0	0	(790,952)	181,781	0	(609,171)
36	Jurisdictional Adjusted Rate Base	\$10,381,341	\$4,437,117	\$5,944,225	\$151,145	\$25,723	\$126,566	\$6,247,658	(\$9,041)	\$0	\$6,238,617
Note: Differences are due to rounding											

Note: Differences are due to rounding

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

	(1)	(2)	(3)	(4)	(5)	CLASSIFICATION			
PRODUCTION PLANT:	BOOKS	EXCLUDE	REMOVE	DEP ADJ	TOTAL	PROD BASE	PROD INTERM.	PROD PEAK	D/A WHLSE
STEAM:		CLAUSES	DECOMM	NEW STUDY	(1) - (4)				BASE
ANCLOTE 1 & 2	11,185	-	-	-	11,185	-	11,185	-	-
BARTOW-ANCLOTE PIPELINE	933	-	-	-	933	-	933	-	-
BARTOW 1, 2 & 3	0	-	-	-	0	-	0	-	-
CRYSTAL RIVER 1 & 2	16,797	(5,903)	-	-	16,207	16,207	-	-	-
CRYSTAL RIVER 4 & 5 (& SYSTEM ASSETS)	84,055	(59,213)	-	-	24,842	24,842	-	-	-
SUWANNEE	2,687	-	-	-	2,687	-	2,687	-	-
SUB-TOTAL STEAM	115,637	(59,803)	-	-	55,834	41,049	14,786	-	-
FOSSIL DISMANTLING-STEAM:									
ANCLOTE 1 & 2	233	-	-	-	233	-	233	-	-
BARTOW-ANCLOTE PIPELINE	575	-	-	-	575	-	575	-	-
BARTOW 1, 2 & 3	-	-	-	-	-	-	-	-	-
CRYSTAL RIVER 1 & 2	1,033	-	-	-	1,033	1,033	-	-	-
CRYSTAL RIVER 4 & 5 (& SYSTEM ASSETS)	937	-	-	-	937	937	-	-	-
SUWANNEE	217	-	-	-	217	-	217	-	-
SUB-TOTAL STEAM	2,995	-	-	-	2,995	1,970	1,024	-	-
NUCLEAR:									
CRYSTAL RIVER 3	37,498	(6,683)	-	-	30,815	30,815	-	-	-
CRYSTAL RIVER 3 - D.A. TALLAHASSEE	72	-	-	-	72	-	-	-	72
DECOMMISSIONING	-	6,683	-	-	-	-	-	-	-
SUB-TOTAL NUCLEAR	37,569	13,366	-	-	30,887	30,815	-	-	72
OTHER PRODUCTION:									
UNIVERSITY OF FLORIDA	1,287	-	-	-	1,287	1,287	-	-	-
ALL COMBUSTION TURBINES	20,374	-	-	-	20,374	-	-	20,374	-
BARTOW CC1	33,269	-	-	-	33,269	33,269	-	-	-
CCF 2013	30	-	-	-	30	30	-	-	-
HINES CC 1	11,621	-	-	-	11,621	11,621	-	-	-
HINES CC 2	10,631	-	-	-	10,631	10,631	-	-	-
HINES CC 3	11,454	-	-	-	11,454	11,454	-	-	-
HINES CC 4	13,438	-	-	-	13,438	13,438	-	-	-
TIGER BAY CC 1	1,787	-	-	-	1,787	1,787	-	-	-
Misc Steam Dismantl	-	-	-	-	-	-	-	-	-
SUB-TOTAL OTHER PROD	103,892	-	-	-	103,892	83,518	-	20,374	-
FOSSIL DISMANTLING-OTHER:									
UNIVERSITY OF FLORIDA	9	-	-	-	9	9	-	-	-
ALL COMBUSTION TURBINES	783	-	-	-	783	-	-	783	-
BARTOW CC1	(8)	-	-	-	(8)	(8)	-	-	-
HINES CC 1	21	-	-	-	21	21	-	-	-
HINES CC 2	18	-	-	-	18	18	-	-	-
HINES CC 3	17	-	-	-	17	17	-	-	-
HINES CC 4	20	-	-	-	20	20	-	-	-
TIGER BAY CC 1	11	-	-	-	11	11	-	-	-
Misc Steam Dismantl	-	-	-	-	-	-	-	-	-
SUB-TOTAL OTHER	850	-	-	-	850	88	-	763	-
TOTAL PRODUCTION	280,944	(45,437)	-	-	194,458	157,439	15,810	21,137	72

\$66,486,000

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Exhibit 4, Tab I
Page 1 of 1

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

DOCKET NUMBER: ER10JURS-000
EXHIBIT:
SCHEDULE: 7
PAGE: 1
ADJS: ABCDEFGHJKLMN

DEPRECIATION EXPENSE	ITEM ALLO	TOTAL ELECTRIC	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION DEPRECIATION</u>				
2 BASE	P460 P100	157,439	139,274	18,165
3 INTERMEDIATE	P462 P102	15,810	9,186	6,624
4 PEAKING	P464 P104	21,137	19,345	1,792
5 <u>D.A. WHOLESALE (TALLAHASSEE)</u>	P466 K500	72	0	72
6 TOTAL PRODUCTION DEPREC EXP	P481	194,458	167,805	26,553
<u>7 TRANSMISSION DEPRECIATION</u>				
8 GEN. STEP-UP XFMR - BASE	T460 T100	1,040	920	120
9 GEN. STEP-UP XFMR - INTERMED	T462 T102	55	32	23
10 GEN. STEP-UP XFMR - PEAKING	T464 T104	316	289	27
11 TRANSMISSION	T466 T106	43,022	29,095	13,927
12 DISTRIBUTION	T468 T108	916	913	3
13 <u>D.A. WHOLESALE</u>	T470 T110	1,766	0	1,766
14 TOTAL TRANS DEPREC EXP	T481	47,115	31,249	15,866
<u>15 DISTRIBUTION DEPRECIATION</u>				
16 PRIMARY	D460 D100	54,850	54,644	206
17 SECONDARY	D462 D102	45,207	45,207	0
18 SERVICES	D464 D104	14,277	14,277	0
19 METERS	D466 D106	11,121	10,858	263
20 LIGHTING FACILITIES	D468 D108	17,539	17,539	0
21 <u>IS CONTROL EQUIPMENT</u>	D470 D110	68	67	1
22 TOTAL DIST DEPREC EXPENSE	D481	143,052	142,592	470
<u>23 GENERAL DEPRECIATION</u>				
24 LABOR RELATED	G460 G100	17,144	15,034	2,110
25 RETAIL CUSTOMER RELATED (CSS)	G462 G102	282	282	0
26 <u>DISTRIBUTION PRIMARY RELATED</u>	G466 G106	912	909	3
27 TOTAL GENERAL DEPREC EXPENSE	G481	18,338	15,225	2,113
28 TOTAL DEPRECIATION EXPENSE	DE41	402,973	357,871	45,102

SCHEDULE C-4

JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME

Page 14 of 48

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the test year is projected.

Type of data shown:

☒ Projected Test Year Ended 12/31/2010
☐ Prior Year Ended 12/31/2009
☐ Historical Test Year Ended 12/31/2008
Witness: Toomey / Slusser

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-El

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		DEPRECIATION & AMORTIZATION EXPENSES			
3					
4		Production Plant			
5		Production Plant - Base	157,439	139,274	0.88482
6		Production Plant - Intermediate	15,810	9,187	0.58105
7		Production Plant - Peaking	21,137	19,345	0.91520
8		Production Plant - DA Wholesale	72	-	-
9		Subtotal Production Plant	194,458	167,805	0.66294
10					
11		Transmission Plant			
12		Transmission Plant - Base	1,040	920	0.88482
13		Transmission Plant - Intermediate	55	32	0.58105
14		Transmission Plant - Peaking	316	289	0.91520
15		Transmission Plant - Transmission	43,022	29,095	0.67629
16		Transmission Plant - Dist Primary	916	812	0.99624
17		Transmission Plant - D/A Wholesale	1,768	-	-
18		Subtotal Transmission Plant	47,114	31,248	0.66325
19					
20		Distribution Plant			
21		Distribution Plant - Primary Distribution	54,850	54,644	0.99624
22		Distribution Plant - Secondary Distribution	45,207	45,207	1.00000
23		Distribution Plant - Services Distribution	14,277	14,277	1.00000
24		Distribution Plant - Metering Distribution	11,121	10,858	0.97631
25		Distribution Plant - Lighting	17,539	17,539	1.00000
26		Distribution Plant - IS Equipment Distribution	58	67	0.98867
27		Total Distribution Plant	143,062	142,592	0.99671
28					
29		Total General Plant			
30		General Plant - Labor Related	17,145	15,034	0.87692
31		General Plant - Retail Customer Related	282	282	1.00000
32		General Plant - Production Plant	-	-	0.86631
33		General Plant - Dist Primary	912	908	0.99624
34		Total General Plant	18,338	16,224	0.88474
35					
36		TOTAL DEPRECIATION & AMORTIZATION EXPENSES	402,973	357,869	0.88807
37					

Supporting Schedules: C-19, C-20, C-21, C-22

Recap Schedules: C-1

SCHEDULE C-1

ADJUSTED JURISDICTIONAL NET OPERATING INCOME CALCULATION

Page 1 of 3

FLORIDA PUBLIC SERVICE COMMISSION Explanation: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year. Type of data shown: ☒ Projected Test Year Ended 12/31/2010
Company: PROGRESS ENERGY FLORIDA INC. ☐ Prior Year Ended 12/31/2009
Docket No. 090079-E1 (Thousands) ☐ Historical Year Ended 12/31/2008
Witness: Toomey / Slusser

Line No.	(A) Total Company Per Books	(B) Non- Electric Utility	(C) Total Electric (A) - (B)	(D) Jurisdictional Factor (1)	(E) Juris. Amount (C) * (D)	(F) Juris. Adjustments (Sched C-2)	(G) Adjusted Juris. Amt (E) + (F)
1							
2 Operating Revenues:							
3 Sales of Electric Energy	5,535,104		5,535,104	various	5,325,714	(3,937,997)	1,387,716
4 Other Operating Revenues	231,509		231,509	various	130,202	-	130,202
5							
6 Total Operating Revenues	5,766,614	-	5,766,614		5,455,915	(3,937,997)	1,517,918
7							
8 Operating Expenses:							
9 Fuel and Net Interchange	3,199,918		3,199,918	various	3,156,366	(3,148,241)	8,125
10 Other Operation and Maintenance Expense	972,634		972,634	various	868,922	(155,551)	713,371
11 Depreciation and Amortization	609,454		609,454	various	419,156	(61,287)	357,869
12 Taxes Other than Income	386,357		386,357	various	368,054	(238,466)	129,587
13 Current/Deferred Income Taxes - Federal and State	109,041		109,041	various	207,286	(162,796)	44,490
14 Charge Equivalent to Investment Tax Credit	(1,755)		(1,755)		(1,547)	-	(1,547)
15 (Gain)/Loss on Disposition of Utility Property	-		-		-	(2,523)	(2,523)
16 (Gain)/Loss on Reacquired Bonds	-		-		-	-	-
17 Regulatory Practices Reconciliation	-		-		-	-	-
18							
19 Total Operating Expenses	5,275,650	-	5,275,650		5,018,236	(3,768,864)	1,249,372
20							
21							
22 Net Operating Income	490,964	-	490,964		437,679	(169,133)	268,546
23							
24							
25 (1) Jurisdictional factor has been rounded to four places.							
26							
27							

Supporting Schedules: C-2, C-4, C-6

Recap Schedules: A-1

Motion For Reconsideration - Depreciation Expense and Reserve Adjustment
Remove assets recovered in clauses
(Thousands)

Docket 090079
Progress Energy Florida
Motion for Reconsideration
Exhibit 4, Tab L
Page 1 of 1
(N)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1						PSC's								
2		MFR B-9	MFR B-9	PSC	Difference	Composite	Juris Exp							
3		Reference	Expense	Exp ⁽¹⁾	(C)-(D)	Sep Factor ⁽²⁾	(E)x(F)							
4	Rail Cars from PFC 312	pg 1 line 39	\$590 ⁽⁴⁾	\$753	(\$163)	0.86294	(\$141)							
5	CR 312 ECRC	pg 2 line 4	175	82	93	0.86294	80							
6	Clean Air CR 4&5 312	pg 2 line 9	59,029	26,570	32,459	0.86294	28,010							
7	Mercury (CAMR) 316	pg 2 line 10	8	7	1	0.86294	1							
8	CR3 Uprate (Clause) 322	pg 3 line 7	6,683	3,912	2,771	0.86294	2,391							
9														
10	Total		\$66,485	\$31,324	\$35,161		\$30,342							
11														
12	⁽¹⁾ PSC Depreciation Expense Calculation													
13		Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total-10
14	Rail Cars from PFC 312													
15	Plant Bal MFR B-8, pg 1, line 39	\$32,739	\$32,739	\$32,739	\$32,739	\$32,739	\$32,739	\$32,739	\$32,739	\$32,739	\$32,739	\$32,739	\$32,739	
16	Composite Rate ⁽³⁾	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	
17	Depreciation Expense	63	63	63	63	63	63	63	63	63	63	63	63	\$753
18														
19	CR 312 ECRC													
20	Plant Bal MFR B-8, pg 1, line 47	3,559	3,561	3,562	3,564	3,566	3,567	3,569	3,571	3,572	3,574	3,576	3,577	
21	Composite Rate ⁽³⁾	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	
22	Depreciation Expense	7	7	7	7	7	7	7	7	7	7	7	7	82
23														
24	Clean Air CR 4&5 312													
25	Plant Bal MFR B-8, pg 1, line 52	943,029	952,019	958,152	964,732	1,246,340	1,251,048	1,256,987	1,257,385	1,257,742	1,258,100	1,258,458	1,258,816	
26	Composite Rate ⁽³⁾	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	
27	Depreciation Expense	1,807	1,825	1,836	1,849	2,389	2,398	2,409	2,410	2,411	2,411	2,412	2,413	26,570
28														
29	Mercury (CAMR) 316													
30	Plant Bal MFR B-8, pg 1, line 53	288	288	288	288	288	288	288	288	288	288	288	288	
31	Composite Rate ⁽³⁾	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	
32	Depreciation Expense	1	1	1	1	1	1	1	1	1	1	1	1	7
33														
34	CR3 Uprate (Clause) 322													
35	Plant Bal MFR B-8, pg 2, line 30	170,083	170,083	170,083	170,083	170,083	170,083	170,083	170,083	170,083	170,083	170,083	170,083	
36	Composite Rate ⁽³⁾	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	
37	Depreciation Expense	326	326	326	326	326	326	326	326	326	326	326	326	3,912
38														
39														
40	Total Depreciation Expense	\$2,204	\$2,221	\$2,233	\$2,245	\$2,785	\$2,794	\$2,805	\$2,806	\$2,807	\$2,808	\$2,808	\$2,809	\$31,324

⁽²⁾ Composite separation factor per PSC worksheet in Exhibit 13, page 2.

⁽³⁾ Composite depreciation rate per Order PSC-10-0131-ROR-EI, page 66.

⁽⁴⁾ Railcar expense is per Cost Assign Table II-E, which supports the depreciation expense per MFR C-4. This amount differs slightly from the amount shown in MFR B-9 due to a small discrepancy.

Motion For Reconsideration - Depreciation Expense and Reserve Adjustment
Remove assets recovered in clauses
(Thousands)

Docket 090079
Progress Energy Florida
Motion for Reconsideration
Exhibit 4, Tab M
Page 1 of 1

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
		MFR B-9	13-Mo-Ave MFR B-9	13-Mo-Ave PSC	Diff	PSC's Composite	Juris Reserve								
		Ref	Reserve	Reserve ⁽¹⁾	(C)-(D)	Sep Fact ⁽²⁾	(E)x(F)								
4	Rail Cars from PFC 312	pg 1 line 39	\$29,212 ⁽³⁾	\$30,377	(\$1,165)	0.81600	(\$951)								
5	CR 312 ECRC	pg 2 line 4	98	51	\$47	0.81600	38								
6	Clean Air CR 4&S 312	pg 2 line 9	33,629	18,393	\$15,236	0.81600	12,432								
7	Mercury (CAMR) 316	pg 2 line 10	7	6	\$1	0.81600	1								
8	CR3 Uprate (Clause) 322	pg 3 line 7	3,218	1,956	\$1,262	0.88462	1,116								
10	Total		\$66,164	\$50,784	\$15,380		\$12,637								
12	⁽¹⁾ PSC Depreciation Reserve Calculation														
13		Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	13-Mo Avg
14	Rail Cars from PFC 312														
15	Beginning Reserve Bal, MFR B-9, pg 1, line 39		\$30,001	\$30,064	\$30,126	\$30,189	\$30,252	\$30,315	\$30,377	\$30,440	\$30,503	\$30,566	\$30,628	\$30,691	
16	Depreciation Expense per Table C, line 17		63	63	63	63	63	63	63	63	63	63	63	63	
17	Ending Reserve Balance	30,001	30,064	30,126	30,189	30,252	30,315	30,377	30,440	30,503	30,566	30,628	30,691	30,754	30,377
19	CR 312 ECRC														
20	Beginning Reserve Bal, MFR B-9, pg 2, line 4		10	17	24	30	37	44	51	58	65	72	78	85	
21	Depreciation Expense per Table C, line 22		7	7	7	7	7	7	7	7	7	7	7	7	
22	Ending Reserve Balance	10	17	24	30	37	44	51	58	65	72	78	85	92	51
24	Clean Air CR 4&S 312														
25	Beginning Reserve Bal, MFR B-9, pg 2, line 9		5,833	7,640	9,465	11,302	13,151	15,540	17,937	20,347	22,757	25,167	27,579	29,991	
26	Depreciation Expense per Table C, line 27		1,807	1,825	1,836	1,849	2,389	2,398	2,409	2,410	2,411	2,411	2,412	2,413	
27	Ending Reserve Balance	5,833	7,640	9,465	11,302	13,151	15,540	17,937	20,347	22,757	25,167	27,579	29,991	32,403	18,393
29	Mercury (CAMR) 316														
30	Beginning Reserve Bal, MFR B-9, pg 2, line 10		3	4	4	5	5	6	6	7	7	8	9	9	
31	Depreciation Expense per Table C, line 32		1	1	1	1	1	1	1	1	1	1	1	1	
32	Ending Reserve Balance	3	4	4	5	5	6	6	7	7	8	9	9	10	6
34	CR3 Uprate (Clause) 322														
35	Beginning Reserve Bal, MFR B-9, pg 3, line 7		-	326	652	978	1,304	1,630	1,956	2,282	2,608	2,934	3,260	3,586	
36	Depreciation Expense per Table C, line 37		326	326	326	326	326	326	326	326	326	326	326	326	
37	Ending Reserve Balance	-	326	652	978	1,304	1,630	1,956	2,282	2,608	2,934	3,260	3,586	3,912	1,956
40	Total Accumulated Depreciation		\$38,051	\$40,271	\$42,504	\$44,749	\$47,534	\$50,328	\$53,133	\$55,940	\$58,746	\$61,554	\$64,362	\$67,171	\$50,784

⁽²⁾ Composite separation factor per PSC worksheet in Exhibit 13, page 2.

⁽³⁾ Railcar reserve is per MFR Section E, Jurisdictional Separation Study, Page 24, Col (2), Crystal River 1&2, which supports the reserve in MFR B-6. This amount differs slightly from the amount shown in MFR B-9.

SCHEDULE B-9

Florida Public Service Commission

Company: Progress Energy Florida Inc

Docket No. 090079-E1

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

Explanation: Provide the depreciation reserve balance for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)*

Type of Data Shown

X Projected Test Year Ended 12/31/2010

Prior Year Ended 12/31/2009

Historical Test Year Ended 12/31/2008

Witness: Toomey/Oliver/Crisp

Joyner/Sorrick/Young/Morman

(Thousands)

Line No.	(A) Plant Account	(B) Accumulated Depreciation Beg. of Year	(C) Total Depreciation Accrued	(D) Retirements	(E) Removal Costs	(F) Salvage	(G) Adjustments or Transfers	(H) Accumulated Depreciation End of Year	(I) 13-Month Average
1	<u>Electric Distribution</u>								
2	Distribution Easements 360.1	228	17	0				244	236
3	Distribution Struct & Improv 361.0	7,639	427	0				8,066	7,852
4	Distribution Station Equip 362.0	132,736	9,786	5,479				137,023	135,025
5	Distribution Poles Towers & Fixtures 364.0	284,081	31,420	4,599				310,911	297,391
6	Distribution O/H Conduct & Devices 365.0	260,118	20,596	2,661				278,053	269,110
7	Distribution U/G Conduct 366.0	47,646	3,484	831				50,298	48,950
8	Distribution U/G Conduct & Devices 367.0	166,848	17,589	9,912				174,524	170,639
9	Distribution Line Transformers 368.0	251,128	21,902	5,428				267,600	259,351
10	Distribution O/H Services 369.1	61,890	3,729	474				65,145	63,527
11	Distribution U/G Services 369.2	102,227	10,548	2,011				110,764	106,619
12	Distribution Meters 370.0	3,072	11,019	621				13,470	8,249
13	Distribution Install - Customer Premises 371.0	1,789	102	0				1,891	1,840
14	Distribution Streetlight & Signal Sys 373.0	189,110	12,464	356				201,217	195,165
15									
16	Total-Electric Distribution	1,508,520	143,003	32,372				1,619,206	1,563,954
17									
18	<u>Electric General</u>								
19	Distribution General Plant Struct & Improv 390.0	28,657	5,216	3,706				30,167	29,461
20	Corporate - Office Furn & Equip 391.1	5,738	1,466	1,182				6,021	5,899
21	Corporate - Office Furn & Equip 391.2	81	28					109	95
22	Corporate - Office Furn & Equip 391.3	736	400	0				1,136	936
23	Corporate - Office Furn & Equip 391.5	649	197					846	748
24	Distribution General Plant Stores Equip 393.0	44						44	44
25	Distribution Gen. Plant Motor Hdlng Eq. (old) 393.1	3,584						3,584	3,584
26	Distribution Gen. Plant Storage Equip (old) 393.2	118	34					153	136
27	Distribution Gen. Plant Port. Hdlng Eq. (old) 393.3	13	5					18	16
28	Corporate Tools Shop/Gar. 394.0	1,121	372					1,493	1,307
29	Distribution Gen. Plant Tool Shop/Gar. Eq. - New- 394.1	8,007						8,007	8,007
30	Distribution Gen. Plant Portable Tools - Old - 394.2	2,697	596					3,293	2,995
31	Laboratory Equipment 395.0	65	24					89	77
32	Distribution Gen. Plant Laboratory Eq. 395.20	(513)	115					(397)	(455)
33	Distribution Gen. Plant Power Oper Equip 396.0	325	1,315	5,028				(3,388)	(1,506)
34	Distribution Gen. Plant Commun Equip-New 397.0	19,823	5,883	5,831				19,875	19,975
35	Distribution Commun Equip (Old) 397.1	27,127	608					27,735	27,667
36	Corporate - Misc Equip 398.2	3,138	818					3,956	3,547
37	Distribution Misc Equip 398	(1,097)	1,184	353				(266)	(712)
38	COR Contra	46						46	46
39									
40	Total-Electric General	100,359	18,261	16,100				102,521	101,867
41									
42									
43									

Supporting Schedules:

Recap Schedules:

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Progress Energy Florida
Motion for Reconsideration
Exhibit 5, Tab A
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Fossil Production	0.023														
2	Nuclear Production	0.007														
3	Other Production	0.031														
4	Transmission	0.022														
5	Distribution	0.028														
6	General	0.049														
7																
8																
9																
10	TOTAL FOSSIL STEAM	B-8														
11																
12																
13	reserve	B-9														
14	accrual - total	B-9														
15	retirements	B-9														
16	Reserve balance calculated															
17																
18	TOTAL NUCLEAR STEAM	B-8														
19																
20	reserve	B-9														
21	accrual - total	B-9														
22	retirements	B-9														
23	Reserve balance calculated															
24																
25	TOTAL OTHER PRODUCTION	B-8														
26																
27	reserve	B-9														
28	accrual - total	B-9														
29	retirements	B-9														
30	Reserve balance calculated															
31																
32	TOTAL ELECTRIC TRANSMISSION	B-8														
33																
34	reserve	B-9														
35	accrual - total	B-9														
36	retirements	B-9														
37	Reserve balance calculated															
38																
39	TOTAL ELECTRIC DISTRIBUTION	B-8														
40																
41	reserve	B-9														
42	accrual - total	B-9														
43	retirements	B-9														
44	Reserve balance calculated															
45																
46	TOTAL ELECTRIC GENERAL	B-8														
47																
48	reserve	B-9														
49	accrual - total	B-9														
50	retirements	B-9														
51	Reserve balance calculated															
52																
53																
54																
55																
56	total accrual 2010	B-9														
57	(including amortization)															
58																
59																
60																
61																
62																
63																
64																
65																
66																
67																
68																

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Motion for Reconsideration
Exhibit 5, Tab C
Page 1 of 1
(M) (N)

[illegible]

SCHEDULE B-9

Florida Public Service Commission

Company: Progress Energy Florida Inc

Docket No. 090079-EI

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

Explanation: Provide the depreciation reserve balance for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)*

Type of Data Shown

X Projected Test Year Ended 12/31/2010

— Prior Year Ended 12/31/2009

— Historical Test Year Ended 12/31/2008

Witness: Toomey/Oliver/Crisp

Joyner/Sornick/Young/Morman

(Thousands)

Line No.	(A) Plant Account	(B) Accumulated Depreciation Beg. of Year	(C) Total Depreciation Accrued	(D) Retirements	(E) Removal Costs	(F) Salvage	(G) Adjustments or Transfers	(H) Accumulated Depreciation End of Year	(I) 13 Month Average
1	<u>Electric Distribution</u>								
2	Distribution Easements 360.1	228	17	0				244	236
3	Distribution Struct & Improv 361.0	7,609	427	0				8,066	7,852
4	Distribution Station Equip 362.0	132,736	9,766	5,479				137,023	135,025
5	Distribution Poles Towers & Fixtures 364.0	284,091	31,420	4,599				310,911	297,391
6	Distribution O/H Conduct & Devices 365.0	260,118	20,596	2,661				278,053	269,110
7	Distribution U/G Conduct 366.0	47,846	3,484	831				50,298	48,950
8	Distribution U/G Conduct & Devices 367.0	166,848	17,589	9,912				174,524	170,639
9	Distribution Line Transformers 368.0	251,126	21,902	5,428				267,600	259,351
10	Distribution O/H Services 369.1	61,890	3,729	474				65,145	63,527
11	Distribution U/G Services 369.2	102,227	10,548	2,011				110,764	106,619
12	Distribution Meters 370.0	3,072	11,019	621				13,470	8,249
13	Distribution Install - Customer Premises 371.0	1,789	102	0				1,891	1,840
14	Distribution Streetlight & Signal Sys 373.0	189,110	12,464	356				201,217	195,165
15									
16	Total-Electric Distribution	1,508,520	143,063	32,372				1,619,206	1,563,954
17		3,222							
18	<u>Electric General</u>	1,505,298							
19	Distribution General Plant Struct & Improv 390.0	28,657	5,216	3,706				30,167	29,461
20	Corporate - Office Furn & Equip 391.1	5,738	1,468	1,182				6,021	5,899
21	Corporate - Office Furn & Equip 391.2	81	28					109	95
22	Corporate - Office Furn & Equip 391.3	736	400	0				1,136	936
23	Corporate - Office Furn & Equip 391.5	649	197					846	748
24	Distribution General Plant Stores Equip 393.0	44						44	44
25	Distribution Gen. Plant Motor Hdlng Eq. (old) 393.1	3,584						3,584	3,584
26	Distribution Gen. Plant Storage Equip (old) 393.2	118	34					153	136
27	Distribution Gen. Plant Port. Hdlng Eq. (old) 393.3	13	5					18	16
28	Corporate Tools Shop/Gar. 394.0	1,121	372					1,493	1,307
29	Distribution Gen. Plant Tool Shop/Gar. Eq. -New- 394.1	8,007						8,007	8,007
30	Distribution Gen. Plant Portable Tools - Old - 394.2	2,697	596					3,293	2,995
31	Laboratory Equipment 395.0	65	24					89	77
32	Distribution Gen. Plant Laboratory Eq. 395.20	(513)	115					(397)	(455)
33	Distribution Gen. Plant Power Oper Equip 396.0	325	1,315	5,028				(3,388)	(1,506)
34	Distribution Gen. Plant Commun Equip-New 397.0	19,823	5,883	5,831				19,875	19,975
35	Distribution Commun Equip (Old) 397.1	27,127	608					27,735	27,667
36	Corporate - Misc Equip 398.2	3,138	819					3,956	3,547
37	Distribution Misc Equip 398	(1,097)	1,184	353				(296)	(712)
38	COR Contra	46						46	46
39									
40	Total-Electric General	100,359	18,261	16,100				102,521	101,867
41		1,322							
42		103,581							
43									

Supporting Schedules:

Recap Schedules:

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Motion for Reconsideration
Exhibit 6, Tab A
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Motion For Reconsideration - Depreciation Expense and Reserve Adjustment
Correct beginning balance distribution & general reserve
(Thousands)

Docket 090079
Progress Energy Florida
Motion for Reconsideration
Exhibit 6, Tab B
Page 1 of 1

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
PEF Calculation	MFR B-9 Reference	MFR B-9 Beg Bal	PSC Rec Reserve Alloc ⁽¹⁾	PEF Adjusted Reserve (C)+(D)	FPSC Adjusted Reserve ⁽²⁾	Difference PSC vs PEF (E)-(F)	PSC Composite Sep Factor ⁽³⁾	Juris Inc/(Dec) Reserve (G)x(H)
Electric Distribution	pg 8 line 16	\$1,508,520	(\$3,222)	\$1,505,298	\$1,488,171	\$17,127	0.99832	\$17,098
Electric General	pg 8 line 40	\$100,359	\$3,222	\$103,581	\$172,915	(\$69,335)	0.87832	(\$60,898)
						(\$52,207)		(\$43,800)

⁽¹⁾ Reserve Allocation is based on Commission Order No. PSC-10-0131-FOF-EI, Table 5.

⁽²⁾ Beginning Balance Accumulated Depreciation per PSC's Recalculation in Exhibit 13. The table below is a recalculation of FPSC beginning balance reserve for Distribution and General Plant. These amounts appear to be derived from PEF's Depreciation Study, adjusted for the reserve allocations. General Plant is significantly different from the MFR B-9 largely due to the inclusion of vehicles by FPSC in their balance. Also, a remaining unexplainable difference in General Plant is noted in PEF's recalculation of the FPSC balances below.

	Book Reserve Depr Study Table 5F Col (g)	FPSC Rec Reserve Alloc ⁽¹⁾	Calculated FPSC Reserve (B)+(C)	Amt Per FPSC Wkp ⁽⁴⁾	Unexplained Difference (D)-(E)
Electric Distribution	\$1,491,393	(\$3,222)	\$1,488,171	\$1,488,171	\$0
Electric General	\$169,899	\$3,222	\$173,121	\$172,915	\$206

⁽³⁾ Composite separation factor per PSC worksheet in Exhibit 13, page 2.

⁽⁴⁾ Beginning balances per PSC worksheet in Exhibit 13, page 1.

Table 5F-FUTURE (Pro Forma)

Progress Energy Florida, Inc

Summary of Original Cost of Utility Plant in Service as of December 31, 2009
And Calculation of Theoretical Depreciation Reserve Based Upon Estimated Service Life Parameters
And Future Net Salvage Parameters

Account No.	Description	Original Cost Per Books 12/31/09	A S L / Survivor Curve	Net Salv %	Theoretical Depr Reserve 12/31/09	Book Depr Reserve 12/31/09	Resr. Variance Book Over (Under) Theoretical	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Transmission Plant								
350.10	Land Rights	47,109,609	75-R3	0.00	0.0%	13,822,028	16,726,141	2,904,113
352.00	Structures and Improvements	23,956,108	75-R2.5	0.00	-15.0%	6,789,706	7,842,418	1,052,712
353.10	Station Equipment	551,330,980	53-R0.5	0.00	0.0%	100,475,041	121,307,523	20,832,482
353.20	Station Equipment-Station Control	35,527,391	17-R3	0.00	0.0%	25,946,589	32,613,534	6,666,945
354.00	Towers and Fixtures	66,502,241	65-R3	0.00	-30.0%	45,558,309	55,987,867	10,429,558
355.00	Poles and Fixtures	423,402,256	38-R2	0.00	-50.0%	152,836,659	128,969,464	(23,867,195)
356.00	Overhead Conductors and Devices	325,943,293	55-R1.5	0.00	-30.0%	89,371,739	128,318,209	38,946,470
357.00	Underground Conduit	7,010,980	55-R3	0.00	0.0%	4,855,717	5,629,290	773,573
358.00	Underground Conductors & Devices	138,173,545	50-R3	0.00	-3.0%	8,585,502	8,729,855	144,353
359.00	Roads and Trails	3,133,902	75-R3	0.00	0.0%	858,010	1,122,179	264,169
TOTAL Transmission Plant		1,622,090,304				449,099,300	507,246,481	58,147,181
Distribution Plant								
360.10	Land Rights	1,579,853	75-R3	0.00	0.0%	161,790	120,777	(41,013)
361.00	Structures and Improvements	34,648,870	75-R2	0.00	-10.0%	5,443,255	6,604,331	1,161,076
362.00	Station Equipment	518,437,040	60-R0.5	0.00	-15.0%	88,178,076	126,465,254	38,287,176
364.00	Poles, Towers and Fixtures	506,065,129	29-R4	0.00	-50.0%	342,617,366	283,119,926	(59,497,440)
365.00	Overhead Conductors and Devices	556,948,110	36-R0.5	0.00	-45.0%	195,154,375	260,994,428	65,840,053
366.00	Underground Conduit	209,861,454	67-R2.5	0.00	-10.0%	38,100,416	47,486,702	9,386,286
367.00	Underground Conductors and Devices	532,357,814	35-R2	0.00	-10.0%	163,122,387	166,120,865	2,998,478
368.00	Line Transformers	502,355,266	27-R2	0.00	-15.0%	222,518,280	247,689,705	25,171,425
369.10	Services-Overhead	79,504,487	34-R3	0.00	-50.0%	65,272,790	61,727,055	(3,545,735)
369.20	Services-Underground	397,082,377	43-R0.5	0.00	-15.0%	83,307,907	106,778,402	23,470,495
370.00	Meters	121,372,606	18-R0.5	0.00	-10.0%	34,734,866	-11,443,192	(46,178,058)
370.10	Meters-Energy Conservation	0	0.00	0.0%	0.0%	0	0	0
371.00	Installation on Customers Premises	4,128,157	25-R2	0.00	0.0%	1,206,909	1,490,089	283,180
373.00	Street Lighting and Signal Systems	288,640,100	20-L1.5	0.00	-20.0%	132,928,198	194,228,450	61,300,252
TOTAL Distribution Plant		3,752,982,282				1,372,746,617	1,491,392,793	118,646,176
General Plant								
389.00	Land Rights	0	0.00	0.00	0.0%	N/A	0	
390.00	Structures and Improvements	112,683,761	24-L0.5	0.00	-5.0%	30,595,243	27,097,331	(3,497,912)
391.00	Office Furniture and Equipment	14,199,394	N/A	0.00	0.0%	N/A	5,965,392	
Transportation Equipment								
392.10	Passenger Cars	1,048,380	N/A	0.00	0.0%	N/A	1,142,005	Vehicle should be excluded
392.20	Light Trucks	21,416,540	N/A	0.00	0.0%	N/A	13,098,756	
392.30	Heavy Trucks	20,571,035	N/A	0.00	0.0%	N/A	3,054,482	
392.40	Special Trucks	99,060,485	N/A	0.00	0.0%	N/A	51,287,213	
392.50	Trailers	8,690,361	N/A	0.00	0.0%	N/A	3,626,414	
Total Account 392		150,786,801				N/A	72,208,869	
393.00	Stores Equipment	3,853,371	N/A	0.00	0.0%	N/A	4,559,534	
394.00	Tools, Shop and Garage Equipment	14,436,955	N/A	0.00	0.0%	N/A	14,498,855	
395.00	Laboratory Equipment	2,925,359	N/A	0.00	0.0%	N/A	1,857,072	
396.00	Power Operated Equipment	10,889,803	N/A	0.00	0.0%	N/A	-3,221,612	
397.00	Communication Equipment	67,650,496	N/A	0.00	0.0%	N/A	43,378,520	
398.00	Miscellaneous Equipment	17,156,909	N/A	0.00	0.0%	N/A	3,555,217	
TOTAL General Plant		394,582,849				30,595,243	169,899,178	(3,497,912)
TOTAL Depreciable Plant		12,020,397,963				3,739,951,318	4,528,558,507	

vehicles
should
be
excluded

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Fossil Production	0.023														
2	Nuclear Production	0.023														
3	Other Production	0.031														
4	Transmission	0.022														
5	Distribution	0.029														
6	General	0.049														
7																
8																
9																
10	TOTAL FOSSIL STEAM	0-8														
11																
12																
13	reserve	0-9														
14	accrual - total	0-9														
15	retirements	0-9														
16	Reserve balance calculated															
17																
18	TOTAL NUCLEAR STEAM	0-8														
19																
20	reserve	0-9														
21	accrual - total	0-9														
22	retirements	0-9														
23	Reserve balance calculated															
24																
25	TOTAL OTHER PRODUCTION	0-8														
26																
27	reserve	0-9														
28	accrual - total	0-9														
29	retirements	0-9														
30	Reserve balance calculated															
31																
32	TOTAL ELECTRIC TRANSMISSION	0-8														
33																
34	reserve	0-9														
35	accrual - total	0-9														
36	retirements	0-9														
37	Reserve balance calculated															
38																
39	TOTAL ELECTRIC DISTRIBUTION	0-8														
40																
41	reserve	0-9														
42	accrual - total	0-9														
43	retirements	0-9														
44	Reserve balance calculated															
45																
46	TOTAL ELECTRIC GENERAL	0-8														
47																
48	reserve	0-9														
49	accrual - total	0-9														
50	retirements	0-9														
51	Reserve balance calculated															
52																
53																
54																
55																
56	total accrual 2020	0-9														
57	(excluding amortization)															
58																

Calculation appears to be:

$$\begin{array}{r}
 \$1,491,392,793 \\
 (- \$3,221,612) \\
 \hline
 \$1,488,171,181
 \end{array}$$

Calculation appears to be:

$$\begin{array}{r}
 \$169,899,178 \\
 + 3,221,612 \\
 \hline
 \$173,120,790 \\
 \hline
 172,915,272
 \end{array}$$

205,518 unknown diff

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Fossil Production	0.023													
2	Nuclear Production	0.023													
3	Other Production	0.031													
4	Transmission	0.022													
5	Distribution	0.029													
6	General	0.049													
7															
8															
9															
10	TOTAL FOSSIL STEAM	B-8													
11															
12															
13	reserve	B-9													
14	accrual - total	B-9	118632000												
15	retirements	B-9	14290000												
16	Reserve balance calculated														
17															
18	TOTAL NUCLEAR STEAM	B-8													
19															
20	reserve	B-9													
21	accrual - total	B-9	37569000												
22	retirements	B-9	4001000												
23	Reserve balance calculated														
24															
25	TOTAL OTHER PRODUCTION	B-8													
26															
27	reserve	B-9													
28	accrual - total	B-9	104742000												
29	retirements	B-9	3451000												
30	Reserve balance calculated														
31															
32	TOTAL ELECTRIC TRANSMISSION	B-8													
33															
34	reserve	B-9													
35	accrual - total	B-9	47114000												
36	retirements	B-9	13469000												
37	Reserve balance calculated														
38															
39	TOTAL ELECTRIC DISTRIBUTION	B-8													
40															
41	reserve	B-9													
42	accrual - total	B-9	143803000												
43	retirements	B-9	32372000												
44	Reserve balance calculated														
45															
46	TOTAL ELECTRIC GENERAL	B-8													
47															
48	reserve	B-9													
49	accrual - total	B-9	18261000												
50	retirements	B-9	16100000												
51	Reserve balance calculated														
52															
53															
54															
55															
56	total accrual 2010	B-9													
57	(excluding amortization)														
58															
59															
60															
61															
62															
63															
64															
65															
66															
67															
68															

54	PEF Calculations:		
55	Total Fossil, Nuclear, Other Prod, Trans, Dist 13-mo-ave reserve; sum of lines 17-52 above	5,028,884	4,389,469
56			

4,993,480	4,358,276
\$ (35,404)	\$ (31,194)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Fossil Production	0.023														
2	Nuclear Production	0.033														
3	Other Production	0.031														
4	Transmission	0.022														
5	Distribution	0.029														
6	General	0.049														
7																
8																
9																
10	TOTAL FOSIL STEAM	B-8		\$ 2,811,564,000	\$ 2,822,775,000	\$ 2,835,705,000	\$ 2,845,611,000	\$ 2,857,460,000	\$ 3,169,656,000	\$ 3,241,114,000	\$ 3,257,492,000	\$ 3,263,947,000	\$ 3,269,433,000	\$ 3,274,331,000	\$ 3,278,474,000	\$ 3,282,027,000
11																
12	reserve	B-9		\$ 1,118,831	\$ 5,409,360	\$ 5,434,335	\$ 5,454,326	\$ 5,476,798	\$ 6,075,174	\$ 6,212,135	\$ 6,243,526	\$ 6,255,898	\$ 6,266,413	\$ 6,275,601	\$ 6,283,742	\$ 6,290,552
13	accrual - total	B-9	\$ 218,632,000	\$ 1,186,647,000	\$ 1,492,096,360	\$ 1,497,530,695	\$ 1,502,984,821	\$ 1,508,461,619	\$ 1,514,536,793	\$ 1,520,748,929	\$ 1,526,992,455	\$ 1,533,248,353	\$ 1,539,514,767	\$ 1,545,790,568	\$ 1,552,074,110	\$ 1,558,364,861
14	retirements	B-9	\$ 14,790,000	\$ 1,190,813	\$ 1,190,833	\$ 1,190,833	\$ 1,190,833	\$ 1,190,833	\$ 1,190,833	\$ 1,190,833	\$ 1,190,833	\$ 1,190,833	\$ 1,190,833	\$ 1,190,833	\$ 1,190,833	\$ 1,190,833
15	Reserve balance calculated	B-9		\$ 1,486,687,000	\$ 1,490,905,527	\$ 1,496,339,862	\$ 1,501,793,988	\$ 1,507,270,786	\$ 1,513,345,960	\$ 1,519,558,095	\$ 1,525,801,622	\$ 1,532,057,520	\$ 1,538,323,933	\$ 1,544,599,734	\$ 1,550,883,476	\$ 1,557,174,028
16	TOTAL NUCLEAR STEAM	B-8		\$ 1,080,140,000	\$ 1,291,131,000	\$ 1,256,197,000	\$ 1,257,960,800	\$ 1,258,918,000	\$ 1,259,676,000	\$ 1,260,434,000	\$ 1,261,150,000	\$ 1,262,410,000	\$ 1,263,575,000	\$ 1,264,532,000	\$ 1,265,478,000	\$ 1,266,227,000
17	reserve	B-9		\$ 2,070,268	\$ 2,403,318	\$ 2,407,711	\$ 2,412,916	\$ 2,418,916	\$ 2,424,379	\$ 2,429,832	\$ 2,435,288	\$ 2,440,741	\$ 2,446,194	\$ 2,451,647	\$ 2,457,100	\$ 2,462,553
18	accrual - total	B-9	\$ 17,569,000	\$ 556,341,000	\$ 558,744,368	\$ 561,152,079	\$ 563,563,169	\$ 565,976,095	\$ 568,390,474	\$ 570,806,306	\$ 573,223,893	\$ 575,643,512	\$ 578,065,364	\$ 580,489,051	\$ 582,914,550	\$ 585,341,486
19	retirements	B-9	\$ 4,001,000		\$ 333,417	\$ 333,417	\$ 333,417	\$ 333,417	\$ 333,417	\$ 333,417	\$ 333,417	\$ 333,417	\$ 333,417	\$ 333,417	\$ 333,417	\$ 333,417
20	Reserve balance calculated	B-9		\$ 556,341,000	\$ 558,410,951	\$ 560,818,662	\$ 563,229,752	\$ 565,642,678	\$ 568,057,057	\$ 570,472,889	\$ 572,890,477	\$ 575,310,096	\$ 577,731,948	\$ 580,155,634	\$ 582,581,134	\$ 585,008,069
21	TOTAL OTHER PRODUCTION	B-8		\$ 2,390,320,000	\$ 2,391,332,000	\$ 2,392,096,000	\$ 2,393,503,000	\$ 2,394,628,000	\$ 2,395,821,000	\$ 2,403,748,000	\$ 2,406,497,000	\$ 2,408,492,000	\$ 2,410,456,000	\$ 2,412,540,000	\$ 2,414,667,000	\$ 2,416,338,000
22	reserve	B-9		\$ 6,174,199	\$ 6,177,608	\$ 6,179,581	\$ 6,183,216	\$ 6,186,122	\$ 6,195,538	\$ 6,209,682	\$ 6,216,784	\$ 6,221,938	\$ 6,227,011	\$ 6,232,395	\$ 6,237,373	\$ 6,241,690
23	accrual - total	B-9	\$ 104,742,000	\$ 630,978,000	\$ 637,005,608	\$ 643,275,189	\$ 649,458,405	\$ 655,644,527	\$ 661,844,065	\$ 668,053,747	\$ 674,270,531	\$ 680,492,469	\$ 686,719,480	\$ 692,951,875	\$ 699,188,248	\$ 705,430,938
24	retirements	B-9	\$ 3,451,000		\$ 287,583	\$ 287,583	\$ 287,583	\$ 287,583	\$ 287,583	\$ 287,583	\$ 287,583	\$ 287,583	\$ 287,583	\$ 287,583	\$ 287,583	\$ 287,583
25	Reserve balance calculated	B-9		\$ 630,918,000	\$ 636,808,024	\$ 642,987,606	\$ 649,270,872	\$ 655,556,944	\$ 661,844,065	\$ 668,131,187	\$ 674,420,918	\$ 680,712,449	\$ 687,006,980	\$ 693,304,511	\$ 699,605,042	\$ 705,913,573
26	TOTAL ELECTRIC TRANSMISSION	B-8		\$ 1,765,531,000	\$ 1,753,350,000	\$ 1,758,164,000	\$ 1,763,407,000	\$ 1,769,162,000	\$ 1,833,345,000	\$ 1,877,943,000	\$ 1,889,358,000	\$ 1,900,486,000	\$ 1,911,428,000	\$ 1,922,248,000	\$ 1,932,989,000	\$ 1,943,678,000
27	reserve	B-9		\$ 3,100,140	\$ 3,234,475	\$ 3,223,301	\$ 3,233,078	\$ 3,243,464	\$ 3,361,133	\$ 3,442,896	\$ 3,463,823	\$ 3,484,234	\$ 3,504,285	\$ 3,524,121	\$ 3,543,813	\$ 3,563,410
28	accrual - total	B-9	\$ 47,114,000	\$ 531,120,000	\$ 534,334,475	\$ 537,557,776	\$ 540,780,854	\$ 544,034,317	\$ 547,395,450	\$ 550,818,345	\$ 554,302,168	\$ 557,786,193	\$ 561,290,677	\$ 564,814,799	\$ 568,358,632	\$ 571,922,021
29	retirements	B-9	\$ 13,469,000		\$ 1,122,417	\$ 1,122,417	\$ 1,122,417	\$ 1,122,417	\$ 1,122,417	\$ 1,122,417	\$ 1,122,417	\$ 1,122,417	\$ 1,122,417	\$ 1,122,417	\$ 1,122,417	\$ 1,122,417
30	Reserve balance calculated	B-9		\$ 531,120,000	\$ 533,217,058	\$ 536,435,359	\$ 539,668,437	\$ 542,911,901	\$ 546,273,033	\$ 549,715,929	\$ 553,219,757	\$ 556,663,976	\$ 560,168,261	\$ 563,692,382	\$ 567,236,198	\$ 570,799,605
31	TOTAL ELECTRIC DISTRIBUTION	B-8		\$ 3,848,777,000	\$ 3,860,141,000	\$ 3,872,258,000	\$ 3,886,836,000	\$ 3,903,259,000	\$ 3,920,501,000	\$ 3,937,528,000	\$ 3,953,869,000	\$ 3,970,137,000	\$ 3,986,433,000	\$ 4,002,808,000	\$ 4,018,971,000	\$ 4,034,234,000
32	reserve	B-9	Dec 09 res bal	\$ 9,301,211	\$ 9,328,674	\$ 9,357,957	\$ 9,393,187	\$ 9,432,876	\$ 9,474,544	\$ 9,515,688	\$ 9,554,700	\$ 9,594,498	\$ 9,633,889	\$ 9,673,453	\$ 9,712,513	\$ 9,749,399
33	accrual - total	B-9	\$ 143,803,000	\$ 1,488,171,180	\$ 1,497,499,854	\$ 1,506,857,811	\$ 1,516,250,998	\$ 1,525,683,874	\$ 1,535,158,418	\$ 1,544,674,106	\$ 1,554,228,806	\$ 1,563,823,304	\$ 1,573,457,183	\$ 1,583,130,636	\$ 1,592,843,149	\$ 1,602,592,548
34	retirements	B-9	\$ 32,372,000		\$ 2,697,667	\$ 2,697,667	\$ 2,697,667	\$ 2,697,667	\$ 2,697,667	\$ 2,697,667	\$ 2,697,667	\$ 2,697,667	\$ 2,697,667	\$ 2,697,667	\$ 2,697,667	\$ 2,697,667
35	Reserve balance calculated	B-9		\$ 1,488,171,180	\$ 1,494,802,187	\$ 1,504,160,144	\$ 1,513,553,331	\$ 1,522,986,207	\$ 1,532,460,751	\$ 1,541,976,439	\$ 1,551,531,139	\$ 1,561,125,837	\$ 1,570,759,517	\$ 1,580,432,969	\$ 1,590,145,463	\$ 1,599,894,881
36	TOTAL ELECTRIC GENERAL	B-8		\$ 234,751,000	\$ 238,269,000	\$ 237,934,000	\$ 239,682,000	\$ 241,477,000	\$ 243,306,000	\$ 245,168,000	\$ 247,025,000	\$ 248,906,000	\$ 250,798,000	\$ 252,699,000	\$ 254,607,000	\$ 256,522,000
37	reserve	B-9	Dec 09 res bal	\$ 958,567	\$ 964,765	\$ 971,564	\$ 978,702	\$ 986,031	\$ 993,500	\$ 1,001,062	\$ 1,008,685	\$ 1,016,366	\$ 1,024,092	\$ 1,031,864	\$ 1,039,645	\$ 1,047,465
38	accrual - total	B-9	\$ 18,261,000	\$ 172,915,272	\$ 173,880,037	\$ 174,851,601	\$ 175,830,302	\$ 176,816,334	\$ 177,809,833	\$ 178,810,895	\$ 179,819,580	\$ 180,835,946	\$ 181,860,038	\$ 182,891,893	\$ 183,931,538	\$ 184,970,003
39	retirements	B-9	\$ 16,100,000		\$ 1,341,667	\$ 1,341,667	\$ 1,341,667	\$ 1,341,667	\$ 1,341,667	\$ 1,341,667	\$ 1,341,667	\$ 1,341,667	\$ 1,341,667	\$ 1,341,667	\$ 1,341,667	\$ 1,341,667
40	Reserve balance calculated	B-9		\$ 172,915,272	\$ 172,538,370	\$ 173,509,934	\$ 174,488,636	\$ 175,474,667	\$ 176,468,166	\$ 177,469,228	\$ 178,477,914	\$ 179,494,280	\$ 180,518,372	\$ 181,550,226	\$ 182,589,871	\$ 183,637,336
41																
42																
43																
44																
45																
46																
47																
48																
49																
50																
51																
52																
53																
54																
55																
56	total accrual 2010	B-9	\$ 458,921,000													
57	(excluding amortization)															
58																
59																
60																
61																
62																
63																
64																
65																
66																
67																
68																

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SCHEDULE B-9

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No. 090079-El

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

Explanation: Provide the depreciation reserve balance for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)*

Type of Data Shown:

X Projected Test Year Ended 12/31/2010

Prior Year Ended 12/31/2009

Historical Test Year Ended 12/31/2008

Witness: Toomey/Oliver/Crisp

Joyner/Sorrick/Young/Morman

(Thousands)

Line No	(A) Plant Account	(B) Accumulated Depreciation Beg of Year	(C) Total Depreciation Accrued	(D) Retirements	(E) Removal Costs	(F) Salvage	(G) Adjustments or Transfers	(H) Accumulated Depreciation End of Year	(I) 13-Month Average
1	CR4&5 Boiler 312	369,383	15,699	4,587				380,496	374,682
2	CR4&5 Boiler 312 (coal)	1,606	6					1,612	1,609
3	CR4&5 Turbogenerator 314	155,675	3,206					158,881	157,240
4	CR 312 ECRG	10	175					186	98
5	CR4&5 Access. Elec Equip 315	60,090	1,033	3				61,120	60,804
6	CR4&5 Misc 316.1	8,524	360					8,884	8,704
7	CR4&5 Misc 316.2	233						233	233
8	CR4&5 Misc 316.3	663						663	663
9	Clean Air CR 4&5 312	5,833	59,029					64,862	33,629
10	Mercury (CAMR) 316	3	8					11	7
11	Total-Crystal River 4 & 5	729,943	83,809	7,528				806,224	766,051
12									
13									
14	Steam - Misc								
15	Steam System - Misc 316.2	612						612	612
16	Steam System - Misc 316.3	414						414	414
17	Steam System Blanket 316	(1,022)	246	1,481				(2,257)	(1,674)
18	Total-Steam - Misc	3	246	1,481				(1,232)	(648)
19									
20	Suwannee								
21	Suwannee Struct & Improv 311	14,359						14,359	14,359
22	Suwannee Boiler 312	13,763	1,296	41				15,018	14,390
23	Suwannee Turbogenerator 314	9,898	1,124	14				11,008	10,449
24	Suwannee Access. Elec Equip 315	1,907	220					2,127	2,017
25	Suwannee Misc 316.1	430	23					452	441
26	Suwannee Misc 316.2	7						7	7
27	Suwannee Misc 316.3	17	4					21	19
28	Total-Suwannee	40,380	2,667	55				42,992	41,682
29									
30	Dismantlement - Fossil Steam								
31	Andote Struct & Improv 311	15,244	233					15,477	15,361
32	Barlow Struct & Improv 311	20,770						20,770	20,770
33	Barlow-Andote Pipeline 311	3,252	575					3,827	3,540
34	CR1&2 Struct & Improv 311	25,850	1,033					26,883	26,366
35	CR4&5 Struct & Improv 311	32,305	937					33,243	32,774
36	Suwannee Struct & Improv 311	10,513	217					10,730	10,621
37	Total Dismantlement Steam	107,633	2,905					110,930	109,433
38									
39	Total Fossil Steam	1,456,587	119,632	14,290				1,591,029	1,539,668
40									
41	Nuclear Steam								
42	Crystal River 3								
43	CR3 Struct & Improv 321	143,813	3,811	1				147,623	145,718

Supporting Schedules:

Recap Schedules:

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SCHEDULE B-9

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No. 090079-EI

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

Explanation: Provide the depreciation reserve balance for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)*

Type of Data Shown

X Projected Test Year Ended 12/31/2010

Prior Year Ended 12/31/2009

Historical Test Year Ended 12/31/2008

Witness: Toomey/Oliver/Crisp

Joyner/Sorrick/Young/Morman

(Thousands)

Line No.	(A) Plant Account	(B) Accumulated Depreciation Beg of Year	(C) Total Depreciation Accrued	(D) Retirements	(E) Removal Costs	(F) Salvage	(G) Adjustments or Transfers	(H) Accumulated Depreciation End of Year	(I) 13-Month Average
1	Total-University of Florida	24,769	1,287	364				25,693	25,187
2									
3	Dismantlement - Other Production								
4	Misc Steam Dism 341	22,977						22,977	22,977
5	Avon Park 341	351	3					354	353
6	Bartow 341	841	7					848	844
7	Bartow 343		(8)					(8)	(4)
8	Bayboro 341	2,074	21					2,095	2,085
9	Debarry new 341	2,593	397					2,990	2,791
10	Debarry old 341	1,177	14					1,190	1,184
11	Higgins 341	670	7					677	673
12	Hines 1 341	106	21					127	117
13	Hines 2 341	136	18					154	145
14	Hines 3 341		17					17	8
15	Hines 4 343		20					20	10
16	Inter City old P1-6 341	977	10					987	982
17	Inter City new P7-10 341	1,556	59					1,615	1,585
18	Inter City Siemens P11 341	28	13					41	35
19	Inter City P12-14 341	498	207					706	602
20	Rio Pinar 341	681	7					688	684
21	Suwannee 341	526	7					533	529
22	Tiger Bay 341	406	11					417	411
23	Turner 341	893	10					903	898
24	Univ of Florida 341	623	9					632	628
25	Total Dismantlement Other	37,111	250					37,962	37,537
26									
27	Total-Other Production	630,918	104,742	3,451				732,210	681,319
28									
29	Electric Transmission								
30	Transmission Easements 350.1	17,039	579					17,618	17,320
31	Transmission Struct & Improv 352.0	7,896	391	134				8,154	8,034
32	Transmission (Excl. ECC) 353.1	129,740	10,804	4,763				135,781	132,976
33	Transmission Energy Control Center 353.2	29,848	634	(0)				30,283	29,965
34	Transmission Towers & Fixtures 354.0	55,721	994					56,715	56,218
35	Transmission Poles & Fixtures 355.0	139,606	22,909	8,448				154,067	148,420
36	Transmission O/H Conduct. & Devices 356.0	135,839	7,898	125				143,612	139,670
37	Transmission Underground Conduit 357.0	5,533	82					5,615	5,574
38	Transmission U/G Conduct. & Devices 358.0	9,023	2,585					11,608	10,315
39	Transmission Roads & Trails 359.0	1,074	37					1,111	1,093
40	Transmission intangible 303		201					201	99
41									
42	Total-Electric Transmission	531,120	47,114	13,469				584,765	547,683
43									

Supporting Schedules:

Recap Schedules:

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Motion for Reconsideration
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Motion For Reconsideration - Depreciation Expense and Reserve Adjustment
Remove fossil dismant. from expense and reserve
(Thousands)

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Exhibit 8, Tab C
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Reference	MFR B-9 Expense	PSC Exp ⁽¹⁾	Difference (C)-(D)	Sep Fact per MFR B-6, p3 ⁽²⁾	Juris Exp (E)x(H)
1							
3							
4							
5	Steam Dismantlement - Base						
6	CR 1&2	B-9, p 2, line 34	\$1,033	\$0	\$1,033	0.88462	\$914
7	CR 3&4	B-9, p 2, line 35	937	-	937	0.88462	829
8	Steam Dismantlement - Int						
9	Anclote	B-9, p 2, line 31	233	-	233	0.58105	135
10	Bartow	B-9, p 2, line 32	-	-	-	0.58105	-
11	Bartow-Anclote Pipeline	B-9, p 2, line 33	575	-	575	0.58105	334
12	Suwannee	B-9, p 2, line 36	217	-	217	0.58105	126
13	Other Production - Base						
14	Uoff	B-9, p 7, line 24	9	-	9	0.88462	8
15	Bartow CC	B-9, p 7, line 7	(8)	-	(8)	0.88462	(7)
16	Hines CC 1	B-9, p 7, line 12	21	-	21	0.88462	19
17	Hines CC 2	B-9, p 7, line 13	18	-	18	0.88462	16
18	Hines CC 3	B-9, p 7, line 14	17	-	17	0.88462	15
19	Hines CC 4	B-9, p 7, line 15	20	-	20	0.88462	18
20	Tiger Bay CC 1	B-9, p 7, line 222	11	-	11	0.88462	10
21	Other Production - Int						
22	Misc	B-9, p 7, line 4	-	-	-	0.58105	-
23	Other Production - Peaking						
24	All CTs	B-9, p 7, lines	762	-	762	0.91520	697
25		5,6,8-11,16-21,23					
26							
27	Total		\$3,845	\$0	\$3,845	0.80975	\$3,114

⁽¹⁾ PSC's calculation of depreciation expense is calculated on MFR B-8 plant balances, which exclude dismantlement.

⁽²⁾ Separation factor from MFR B-6, p3 for corresponding plant function and stratification. PSC's composite factors were not used as this would have double-counted the effect of the difference in depreciation expense due to separation factors shown in Exhibit 9, Tab C.

Motion For Reconsideration - Depreciation Expense and Reserve Adjustment
 Remove fossil dismant. from expense and reserve
 (Thousands)

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 Motion for Reconsideration
 Exhibit 8, Tab D
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1			MFR B-9	MFR B-9		PSC	Juris
2			12/31/2009	12/31/2010	Diff	Composite	Reserve
3		Reference	Reserve Bal	13-Mo-Ave	(D)-(C)	Sep Factor ⁽¹⁾	(E)x(F)
4							
5	Dismantlement - Fossil Steam	B-9, p 2, line 37	\$107,935	\$109,433	\$1,498	0.81600	\$1,222
6	Dismantlement - Other Production	B-9, p 7, line 25	37,111	37,537	426	0.86407	368
7							
8	Total		\$145,046	\$146,970	1,924		\$1,590

9

10 ⁽¹⁾ Composite separation factor per PSC worksheet in Exhibit 13, page 2.

Account Number and Description	Plant Balance	Restated Reserve	Current Approved		Company Proposal		OPC Recommendation		FIPUG Recommendation		Staff Recommendation	
			Remaining Life Rate %	Expenses	Remaining Life Rate %	Expenses	Remaining Life Rate %	Expenses	Remaining Life Rate % (1)	Expenses	Remaining Life Rate %	Expenses

STEAM PRODUCTION**Ansdote Steam**

311 Structures and Improvements	\$38,350,675	\$27,423,287	3.24%	\$1,242,562	3.29%	\$1,261,737	2.01	\$369,990			1.9	\$123,228
312 Boiler Plant Equipment	\$105,799,830	\$72,113,775	7.34%	\$1,533,714	4.78%	\$4,528,233	1.00	\$1,000,000			0.2	\$2,200,000
314 Turbogenerator Units	\$113,665,043	\$66,971,443	2.31%	\$2,625,662	4.09%	\$4,648,900	2.45	\$3,243,651			2.3	\$3,182,621
315 Accessory Electric Equipment	\$26,465,047	\$19,764,854	1.99%	\$526,654	2.71%	\$611,343	1.56	\$111,537			1.0	\$417,056
316 Misc. Power Plant Equipment	\$6,748,190	\$4,850,848	2.21%	\$138,085	2.65%	\$165,577	1.61	\$100,377			1.6	\$102,908
Total Ansdote	\$290,538,785	\$191,134,207		\$8,066,678		\$13,215,790		\$6,430,997				\$6,723,878

Bartow Steam

311 Structures and Improvements	\$0	\$0	2.46%	\$0	0.00%	\$0						
312 Boiler Plant Equipment	\$0	0	2.91%	\$0	0.00%	\$0						
314 Turbogenerator Units	\$0	0	0.96%	\$0	0.00%	\$0						
315 Accessory Electric Equipment	\$0	0	1.22%	\$0	0.00%	\$0						
316 Misc. Power Plant Equipment	\$0	0	3.19%	\$0	0.00%	\$0						
Total Bartow Steam	\$0	(\$15,690,209)										

Crystal River 1 & 2 Steam

311 Structures and Improvements	\$74,370,657	\$60,461,874	2.47%	\$1,917,026	3.93%	\$2,208,360	2.41	\$1,815,360			2.2	\$1,635,184
312 Boiler Plant Equipment	\$196,160,093	\$129,194,659	4.01%	\$7,905,281	5.77%	\$11,318,436	3.54	\$7,143,884			3.7	\$7,753,722
314 Turbogenerator Units	\$125,450,734	\$94,238,875	3.06%	\$3,839,404	7.60%	\$4,375,163	2.29	\$2,869,527			2.9	\$3,430,000
315 Accessory Electric Equipment	\$33,279,320	\$27,234,974	2.88%	\$1,030,444	2.54%	\$809,795	3.35	\$840,385			2.6	\$915,951
316 Misc. Power Plant Equipment	\$6,228,997	\$5,149,027	3.19%	\$198,705	2.10%	\$155,132	1.97	\$122,734			3.1	\$1,100,000
Total Crystal River 1 & 2	\$440,031,253	\$316,279,409		\$14,910,830		\$17,965,855		\$3,832,445		\$14,364,800		\$15,167,789

Crystal River 4 & 5 Steam

311 Structures and Improvements	\$162,646,202	\$87,778,302	3.19%	\$5,513,062	7.71%	\$3,758,051	1.39	\$2,264,100			2.3	\$2,417,616
312 Boiler Plant Equipment	\$1,498,872,446	\$337,097,595	2.63%	\$21,418,082	2.60%	\$18,970,676	1.1	\$35,151,959			2.5	\$17,022,140
312 Boiler Plant Equipment - Clean Air					4.77%	\$0						

Amount includes Clean Air Assets - see Depr. Study 84

Account Number and Description	Plan Balance	Portland Reserve	Current Approved		Company Proposal		OPC Recommendation		FPLUD Recommendation		Staff Recommendation	
			Accounting Life Rate %	Expenditures	Accounting Rate %	Expenditures	Accounting Rate %	Expenditures	Accounting Rate % (1)	Expenditures	Remaining Life Rate %	Expenditures
312-90 Boiler Plant Equipment Chd			0.55%	\$0	1.37%	\$0						
314 Turbogenerator Units	\$207,676,990	\$147,079,421	2.14%	\$4,144,788	4.55%	\$3,032,054	0.93	\$1,924,906			1.0	\$2,021,816
315 Accessory Electric Equipment	\$90,707,311	\$57,822,029	2.78%	\$2,242,655	1.35%	\$1,033,090	0.81	\$656,620			1.0	\$766,119
316 Misc. Power Plant Equipment	\$26,157,844	\$9,025,551	3.23%	\$498,152	3.02%	\$616,821	1.92	\$396,122			2.1	\$156,422
Total Crystal River 4 & 5	\$1,270,099,893	\$831,803,898		\$55,280,238		\$47,240,882		\$46,581,427		\$22,333,453		\$44,644,422
Suwannee River Stream												
311 Structures and Improvements	\$5,001,438	\$4,842,866	1.45%	\$73,956	2.47%	\$333,000	2.74	\$190,967			2.4	\$172,709
312 Boiler Plant Equipment	\$15,144,445	\$14,107,051	2.96%	\$448,276	0.45%	\$12,797,560	2.63	\$298,424			3.1	\$469,474
314 Turbogenerator Units	\$18,344,583	\$12,233,291	1.13%	\$150,794	7.96%	\$1,054,222	0.96	\$929,058			2.5	\$387,142
315 Accessory Electric Equipment	\$2,719,876	\$2,499,566	0.96%	\$46,655	8.17%	\$2,111,442	7.94	\$216,072			2.6	\$26,772
316 Misc. Power Plant Equipment	\$508,755	\$473,193	1.77%	\$6,200	3.63%	\$18,519	2.60	\$13,694			2.0	\$11,925
Total Suwannee River	\$36,818,097	\$31,436,044		\$704,280		\$2,806,118		\$1,748,227				\$1,959,417
Barrow/And. Pipeline												
311 Structures and Improvements	\$1,111,324	\$813,256	3.07%	\$34,118	3.13%	\$12,782	1.93	\$71,656			1.8	\$50,264
312 Boiler Plant Equipment	\$17,313,469	\$11,006,090	4.10%	\$322,442	5.16%	\$915,563	3.76	\$433,374			3.6	\$231,712
315 Accessory Electric Equipment	\$1,257,613	\$1,034,273	2.78%	\$14,823	1.35%	\$21,796	1.16	\$14,486			1.5	\$16,679
316 Misc. Power Plant Equipment	\$142,297	\$79,138	5.70%	\$2,035	5.17%	\$3,796	3.23	\$4,907			3.4	\$5,511
Total Barrow/And. Pipeline	\$30,260,007	\$17,926,987		\$804,358		\$979,941		\$474,523				\$496,156
Other Steam Production												
317 Boiler Plant Equipment	\$32,374,701	\$29,824,977	0.20%	\$0	1.57%	\$612,879					0.1	\$77,743
316 Misc. Power Plant Equipment	\$24,762	\$0	0.00%	\$0	1.35%	\$8,836					2.5	\$4,544

Account Number and Description	Plan Balance	Retained Reserve	Current Approved		Company Proposal		OPC Recommendation		FPUG Recommendation		Staff Recommendation	
			Remaining Life Rate %	Expenses	Remaining Life Rate %	Expenses	Remaining Life Rate %	Expenses	Remaining Life Rate %	Expenses	Remaining Life Rate %	Expenses
311 Structures and Improvements	\$15,444	\$0	0.00%	\$0	1.45%	\$245					1.0	\$21

Handwritten: \$2,790,793.582

Total Steam Production Plant

2.3 \$64,535,816

\$79,730,434

Nuclear Production Plant

Crystal River #3

321 Structures and Improvements	\$229,916,595	\$147,042,037	1.78%	\$4,021,314			1.5	\$3,294,346
322 Reactor Plant Equipment	\$917,990,165	\$128,461,581	2.24%	\$11,602,980			3.3	\$17,093,675
323 Turbogenerators Units	\$96,175,586	\$73,880,402	3.97%	\$3,812,759			1.2	\$1,161,500
324 Accessory Electric Equipment	\$104,982,520	\$125,046,015	1.28%	\$2,493,376			1.4	\$2,764,870
325 Misc. Power Plant Equipment	\$74,636,144	\$23,058,412	5.34%	\$1,928,814			1.7	\$560,555
Total Crystal River #3	\$1,070,411,220	\$497,518,427		\$32,921,643			2.3	\$51,294,890

Agrees to PEF Depreciation Study Table 5-FUTURE, Col.(c)' Original Cost Per Books 12/31/09"

Other Production Plant

Avon Park Peaking

341 Structures and Improvements	\$40,795	\$588,920	0.69%	\$2,869	0.68%	\$7,359	0.6	\$7,500
342 Fuel Holders, Pools and Accessories	\$13,618	\$521,912	3.19%	\$25,917	6.27%	\$46,462	3.0	\$15,646

Account Number and Description	Plant Balance	Retained Reserve	Current Approval Accounting Life Rate %	Company Proposal Accounting Life Rate %	Company Proposal Expense	Company Proposal Remaining Rate %	OPC Recommendation Accounting Life Rate %	OPC Recommendation Expense	OPC Recommendation Remaining Rate %	HIPUG Recommendation Accounting Life Rate %	HIPUG Recommendation Expense	Staff Recommendation Accounting Life Rate %	Staff Recommendation Expense
Bayshore Peaking													
343 Prime Movers	\$5,903,920	\$4,768,753	1.32%	5.17%	\$17,5065	4.41%	1.4	\$185,131	1.4			1.4	\$177,058
344 Generators	\$1,433,584	\$1,628,017	2.48%	0.17%	\$43,280	0.17%	0.17	\$4,527	0.17			0.17	\$4,527
345 Auxiliary Electric Equipment	\$1,132,248	\$1,129,655	1.46%	0.90%	\$16,824	0.90%	0.92	\$3,223	0.92			0.92	\$5,349
346 Misc. Power Plant Equipment	\$71,944	\$57,609	1.80%	6.11%	\$1,295	6.11%	6.32	\$4,546	6.32			6.32	\$7,407
Total Bayshore Peaking	\$9,090,379	\$8,495,560			\$68,522			\$222,391					\$223,316
Barrow Peaking													
343 Structure and Improvements	\$1,014,346	\$757,746	0.79%	2.00%	\$1,190	2.00%	1.69	\$18,145	1.69			1.7	\$18,146
342 Fuel Holders, Prod. and Accessories	\$2,184,871	\$1,405,444	3.31%	3.91%	\$12,313	3.91%	3.01	\$65,317	3.01			3.0	\$65,340
343 Prime Movers	\$14,123,298	\$10,508,153	3.31%	2.29%	\$463,482	2.29%	1.52	\$214,869	1.52			1.6	\$220,425
344 Generators	\$2725,049	\$8,385,129	0.42%	2.34%	\$32,445	2.34%	2.15	\$166,408	2.15			2.1	\$162,226
345 Auxiliary Electric Equipment	\$2,133,581	\$1,504,090	0.17%	2.27%	\$5,761	2.27%	1.76	\$17,463	1.76			1.4	\$16,279
346 Misc. Power Plant Equipment	\$14,659	\$15,643	4.28%	0.64%	\$6,191	0.64%	0.38	\$548	0.38			0.3	\$606
Total Barrow Peaking	\$27,385,647	\$18,998,639			\$588,381			\$503,289					\$505,274
Barrow Combined Cycle													
342 Fuel Holders, Prod. and Accessories	\$643,823	\$0	0.00%	4.51%	\$0	4.51%	3.65	\$23,396	3.65			3.2	\$20,226
343 Prime Movers	\$931,911,432	\$0	0.00%	5.08%	\$0	5.08%	3.79	\$23,964,287	3.79			3.1	\$31,965,048
Total Barrow Combined Cycle	\$632,592,263	\$0			\$0			\$23,988,133					\$21,096,274
Bayshore Peaking													
343 Structure and Improvements	\$1,651,499	\$1,122,659	2.60%	1.19%	\$47,867	1.19%	1.02	\$16,510	1.02			1.0	\$16,492
342 Fuel Holders, Prod. and Accessories	\$1,456,712	\$395,429	2.66%	3.79%	\$41,409	3.79%	2.95	\$45,944	2.95			3.0	\$46,605
343 Prime Movers	\$16,243,344	\$9,437,439	2.63%	4.19%	\$62,238	4.19%	2.31	\$373,110	2.31			2.3	\$376,072
344 Generators	\$3,283,646	\$2,419,652	3.34%	1.49%	\$115,892	1.49%	1.40	\$46,072	1.40			1.4	\$46,271
345 Auxiliary Electric Equipment	\$1,134,520	\$355,129	0.87%	2.14%	\$9,890	2.14%	1.59	\$30,448	1.59			1.5	\$29,995
346 Misc. Power Plant Equipment	\$401,961	\$314,609	3.04%	3.56%	\$12,220	3.56%	1.10	\$4,430	1.10			1	\$4,451
Total Bayshore Peaking	\$14,270,476	\$14,958,972			\$654,465			\$599,115					\$551,135
Delivery Peaking													

Account Number and Description	Plant Balance	Retained Reserve	Current Approved		Company Proposal		O&C Recommendation		FPLCO Recommendation		Staff Recommendation	
			Accounting Life Rate %	Expenses	Remaining Life Rate %	Expenses	Accounting Life Rate %	Expenses	Remaining Life Rate % (C)	Expenses	Remaining Life Rate %	Expenses
341 Structures and Improvements	\$4,906,643	\$3,555,170	2.71%	\$134,500	2.74%	\$176,070	2.55	\$126,156			2.7	\$134,500
342 Fuel Holders, Feed, and Accessories	6,797,693	5,045,245	2.13%	\$150,386	1.51%	3,006,576	3.41	\$231,537			2.6	\$176,349
343 Prime Movers	26,970,792	18,776,338	4.59%	\$91,225	3.66%	\$1,079,437	2.76	\$743,604			3.0	\$808,164
344 Generators	9,457,896	7,119,836	1.45%	\$132,174	3.42%	\$123,457	3.25	\$301,601			2.4	\$226,967
345 Accessory Electric Equipment	5,814,529	4,375,971	1.63%	\$94,274	4.29%	\$249,445	3.71	\$215,915			2.5	\$140,364
346 Misc. Power Plant Equipment	\$633,496	\$422,416	2.98%	\$18,878	4.97%	\$19,074	3.86	\$24,459			3.7	\$20,995
Total Delivery Plant	\$54,608,411	\$37,786,268		\$1,456,985		\$2,084,463		\$1,649,571				\$1,512,444

Delivery Planting P-1 (New)

341 Structures and Improvements	\$4,714,639	\$2,614,264	3.57%	\$108,312	3.92%	\$104,814	3.75	\$176,688			3.7	\$176,688
342 Fuel Holders, Feed, and Accessories	\$10,254,541	\$2,093,707	4.43%	\$169,403	5.71%	\$585,534	1.86	\$498,519			2.7	\$410,182
343 Prime Movers	\$67,970,452	\$35,779,435	4.17%	\$7,011,073	5.10%	\$1,466,473	4.04	\$2,745,362			3.7	\$3,514,992
344 Generators	\$18,411,683	\$10,453,448	2.71%	\$683,149	3.88%	\$718,114	3.42	\$702,660			3.1	\$607,642
345 Accessory Electric Equipment	\$5,110,768	\$2,885,535	3.40%	\$194,209	4.34%	\$216,696	3.81	\$104,653			3.1	\$171,766
346 Misc. Power Plant Equipment	\$834,974	\$373,402	4.64%	\$41,248	3.81%	\$51,813	3.26	\$27,208			4.2	\$33,699
Total Delivery Planting (New)	\$107,298,647	\$51,032,349		\$4,583,394		\$5,203,463		\$4,245,090				\$3,897,142

Higdon Planting

341 Structures and Improvements	\$591,388	\$642,211	0.26%	\$1,583	1.37%	\$10,442	1.33	\$10,400			2.9	\$22,500
342 Fuel Holders, Feed, and Accessories	\$2,055,169	\$1,365,654	5.47%	\$114,175	2.07%	\$41,720	1.52	\$31,327			5.4	\$109,979
343 Prime Movers	\$9,787,746	\$7,971,342	1.00%	\$97,477	40.50%	\$53,833	4.94	\$91,694			2.9	\$27,347
344 Generators	\$2,694,129	\$2,216,028	0.20%	\$5,276	0.03%	\$791	4.13	\$1,779			2.8	\$65,553
345 Accessory Electric Equipment	\$2,559,304	\$2,041,372	0.00%	\$0	0.00%	\$0	1.21	\$10,958			3.5	\$84,857
346 Misc. Power Plant Equipment	\$116,970	\$85,166	3.90%	\$4,362	4.64%	\$5,451	4.87	\$5,701			4.0	\$7,154
Total Higdon Planting	\$17,948,708	\$14,177,047		\$223,271		\$55,974		\$27,974				\$573,565

Hines Energy Complex

341 Structures and Improvements	\$13,684,771	\$14,550,359	2.13%	\$996,436	3.55%	\$1,591,164	3.42	\$1,496,732			2.9	\$1,207,149
342 Fuel Holders, Feed, and Accessories	\$31,009,678	\$6,698,241	4.73%	\$1,033,362	4.26%	\$932,506	3.58	\$784,355			3.2	\$708,370
343 Prime Movers	162,222,298	\$2,851,083	3.14%	\$5,158,151	4.37%	\$7,467,873	3.38	\$5,708,021			3.2	\$5,708,559

Account Number and Description	Plant Balance	Estimated Reserve	Current Approved		Company Proposal		OPC Recommendation		PIP/IG Recommendation		Staff Recommendation	
			Remaining Life Rate %	Expense	Remaining Life Rate %	Expense	Remaining Life Rate %	Expense	Remaining Life Rate %	Expense	Remaining Life Rate %	Expense
344 Generators	44,807,865	14,570,999	3.15%	\$1,361,064	2.75%	\$1,232,215	2.70%	\$1,309,582			2.9%	\$1,299,426
345 Accessory Electric Equipment	7,946,287	6,715,367	2.89%	\$585,409	3.85%	\$844,932	3.52	\$723,433			3.2	\$702,381
346 Misc. Power Plant Equipment	3,223,585	1,105,697	4.81%	\$150,032	3.03%	\$114,292	2.61	\$97,242			3.1	\$114,111
Total Hines Energy Complex	\$55,977,737	\$22,392,063		\$3,096,505		\$2,191,439		\$2,107,257				\$2,115,919
Hines Energy Complex Unit # 2												
341 Structures and Improvements	\$44,111,953	\$9,615,694	3.57%	\$1,584,933	3.82%	\$1,706,010	3.22	\$1,646,702			2.9	\$1,285,047
342 Fuel Holders, Prod. and Accessories	\$16,205,662	\$2,384,597	4.73%	\$766,525	5.10%	\$826,486	4.18	\$627,660			3.2	\$518,529
343 Prime Movers	122,363,181	21,213,557	4.12%	\$5,081,363	5.02%	\$6,118,159	3.77	\$4,609,933			3.3	\$4,013,965
344 Generators	39,325,539	8,533,642	3.62%	\$1,423,555	2.70%	\$1,061,760	3.52	\$1,042,532			2.9	\$1,110,341
345 Accessory Electric Equipment	17,293,092	3,167,170	3.79%	\$634,358	2.93%	\$508,882	2.62	\$466,339			3.2	\$566,179
346 Misc. Power Plant Equipment	2,670,656	462,499	4.18%	\$111,642	3.37%	\$95,350	3.06	\$81,819			3.1	\$82,717
Total Hines Energy Complex Unit # 2	\$242,470,226	\$42,772,169		\$9,599,409		\$10,316,677		\$8,525,019				\$7,763,222
Hines Energy Complex Unit # 3												
341 Structures and Improvements	\$10,114,658	\$3,080,936	3.52%	\$384,403	3.46%	\$350,659	3.31	\$317,649			2.9	\$291,915
342 Fuel Holders, Prod. and Accessories	\$24,179,159	\$6,613,548	4.23%	\$1,141,337	4.80%	\$1,358,122	3.94	\$950,718			3.2	\$732,152
343 Prime Movers	\$34,967,219	\$22,353,273	4.46%	\$6,450,005	4.77%	\$7,322,566	3.59	\$5,531,611			3.1	\$5,100,725
344 Generators	\$80,313,579	\$15,284,750	3.66%	\$1,841,807	3.55%	\$1,750,065	3.52	\$1,710,427			2.9	\$1,459,039
345 Accessory Electric Equipment	\$21,092,234	\$5,862,020	3.87%	\$827,857	3.72%	\$395,866	3.50	\$346,691			3.2	\$664,615
346 Misc. Power Plant Equipment	\$1,339,733	\$420,209	4.15%	\$65,859	3.52%	\$55,807	3.02	\$3,783			3.1	\$48,972
Total Hines Energy Complex Unit # 3	\$182,107,462	\$40,668,488		\$10,668,072		\$11,519,289		\$9,388,689				\$8,339,007
Hines Energy Complex Unit # 4												
341 Structures and Improvements	\$21,969,878	\$2,381,164	3.57%	\$842,313	3.52%	\$830,535	3.40	\$802,697			2.9	\$664,260
342 Fuel Holders, Prod. and Accessories	\$14,965,197	\$1,218,985	4.73%	\$703,138	3.39%	\$652,605	3.35	\$624,329			3.2	\$435,703
343 Prime Movers	\$97,290,280	\$16,099,431	4.16%	\$5,206,580	4.95%	\$6,265,374	3.69	\$7,282,316			3.2	\$6,470,245
344 Generators	2,948,436	\$97,511	3.66%	\$107,920	3.56%	\$105,501	3.56	\$103,965			2.9	\$85,410
345 Accessory Electric Equipment	\$1,664,669	\$2,104,423	3.87%	\$99,184	3.78%	\$962,348	3.56	\$914,255			3.2	\$824,237
346 Misc. Power Plant Equipment	\$1,283,683	\$60,900	4.15%	\$136,273	3.90%	\$130,034	3.43	\$115,529			3.1	\$111,794

PSC WORKING FILE

Account Number and Description	Prime Finance	Current Approval		Company Proposal		OVC Recommendation		FPLNG Recommendation		Staff Recommendation	
		Remaining Life Rate %	Expenses	Remaining Life Rate %	Expenses	Remaining Life Rate %	Expenses	Remaining Life Rate %	Expenses	Remaining Life Rate %	Expenses
Total Blount Energy Complex Unit # 4	\$2,671,637,845		\$10,989,757		\$12,446,536		\$5,750,012		\$11,291,172		\$8,639,269
Intercession City Peak # 11											
341 Structures and Improvements	\$1,344,317	4.13%	\$51,300	4.34%	\$54,000	4.21	\$52,609	4.21	\$52,609	4.01	\$40,173
342 Fuel Holders, Prod. and Accessories	\$1,920,308	5.13%	\$76,816	5.23%	\$78,466	4.49	\$67,799	4.49	\$67,799	3.11	\$66,014
343 Prime Movers	14,102,008	4.68%	\$663,722	5.35%	\$756,732	4.30	\$682,143	4.30	\$682,143	4.61	\$654,692
344 Generators	2,664,079	4.14%	\$116,549	4.36%	\$116,134	4.32	\$115,106	4.32	\$115,106	4.01	\$106,563
345 Accessory Electric Equipment	3,640,191	4.32%	\$150,824	4.75%	\$172,434	4.36	\$158,199	4.36	\$158,199	4.01	\$145,208
346 Misc. Power Plant Equipment	198,206	5.65%	\$10,671	4.30%	\$8,093	3.73	\$7,020	3.73	\$7,020	3.11	\$7,125
Total Intercession City Peak # 11	\$23,469,189		\$1,069,933		\$1,187,892		\$1,023,375		\$1,023,375		\$1,029,376
Intercession City Peak #1-P6											
341 Structures and Improvements	\$1,326,318	2.95%	\$100,997	6.20%	\$271,181	5.89	\$219,315	5.89	\$219,315	2.91	\$106,333
342 Fuel Holders, Prod. and Accessories	\$6,823,304	3.39%	\$211,324	3.20%	\$696,018	8.29	\$634,251	8.29	\$634,251	6.61	\$456,384
343 Prime Movers	13,331,270	2.63%	\$94,464	9.73%	\$2,263,333	7.09	\$1,656,528	7.09	\$1,656,528	2.71	\$611,124
344 Generators	4,396,925	2.34%	\$112,264	6.40%	\$301,866	6.33	\$284,830	6.33	\$284,830	2.61	\$122,641
345 Accessory Electric Equipment	3,292,178	2.67%	\$86,593	6.66%	\$219,256	6.08	\$200,237	6.08	\$200,237	3.11	\$102,956
346 Misc. Power Plant Equipment	351,960	5.60%	\$17,710	6.18%	\$52,651	5.42	\$46,211	5.42	\$46,211	5.51	\$46,913
Total Intercession City Peak #1-P6	\$42,294,265		\$1,202,542		\$3,704,365		\$1,080,774		\$1,080,774		\$1,161,132
Intercession City Peak #12-P14											
341 Structures and Improvements	\$1,436,366	3.69%	\$152,479	1.35%	\$18,571	1.24	\$17,214	1.24	\$17,214	2.91	\$16,913
342 Fuel Holders, Prod. and Accessories	\$6,261,750	4.34%	\$335,552	2.77%	\$174,060	2.10	\$131,726	2.10	\$131,726	3.91	\$188,513
343 Prime Movers	\$60,867,987	4.96%	\$2,902,536	3.12%	\$1,899,078	2.16	\$1,313,957	2.16	\$1,313,957	2.91	\$1,296,510
344 Generators	\$16,681,276	4.06%	\$667,248	3.15%	\$358,650	2.08	\$346,439	2.08	\$346,439	2.91	\$418,220
345 Accessory Electric Equipment	\$6,911,506	4.73%	\$336,914	2.24%	\$154,818	1.69	\$137,344	1.69	\$137,344	2.91	\$130,596
346 Misc. Power Plant Equipment	\$0	0.00%	\$0	0.00%	\$0	1.58	\$0	1.58	\$0	3.11	\$0
Total Intercession City Peak #12-P14	\$92,138,889		\$4,048,227		\$2,465,379		\$1,947,310		\$1,947,310		\$2,617,776

Intercession City Peak #7-P19

Account Number and Description	Plan Balance	Retained Reserve	Current Approved		Company Proposal		OPC Recommendation		TPPLG Recommendation		Staff Recommendation	
			Accounting Life Rate %	Expenses	Accounting Life Rate %	Expenses	Accounting Life Rate %	Expenses	Accounting Life Rate %	Expenses	Accounting Life Rate %	Expenses
341 Structures and Improvements	\$9,423,437	\$4,393,428	3.59%	\$138,104	2.71%	\$252,260	2.59	\$235,487		\$235,487	2.4	\$235,424
342 Fuel Holders, Prod. and Accessories	\$8,103,195	\$3,624,348	4.56%	\$322,242	4.63%	\$396,334	2.73	\$323,231		\$323,231	2.8	\$323,199
343 Prime Movers	\$1,438,549	\$621,812	4.52%	\$2,786,968	3.65%	\$2,396,016	2.57	\$1,584,698		\$1,587,898	2.6	\$1,587,898
344 Generators	11,302,413	8,342,790	3.75%	\$958,539	2.69%	\$478,196	2.60	\$458,653		\$450,460	2.5	\$450,460
345 Auxiliary Electric Equipment	5,257,042	2,591,587	3.39%	\$138,172	2.97%	\$154,031	2.56	\$114,878		\$135,760	4.5	\$135,760
346 Misc. Power Plant Equipment	1,015,043	574,007	4.73%	\$59,859	2.48%	\$78,811	2.23	\$73,354		\$74,357	2.3	\$74,357
Total Interconnection City Peak P7-P10	\$101,270,226	\$49,535,409		\$4,345,262		\$3,481,657		\$2,661,831		\$2,666,940		

Rio Pinar Peaking

341 Structures and Improvements	\$117,006	\$93,228	1.46%	\$1,721	2.79%	\$3,856	1.21	\$1,787		\$1,787	3.7	\$1,787
342 Fuel Holders, Prod. and Accessories	\$445,628	\$336,034	1.15%	\$5,036	4.29%	\$21,256	4.03	\$11,948		\$11,948	4.0	\$11,948
343 Prime Movers	\$3,147,489	\$1,871,925	2.85%	\$52,491	2.20%	\$42,115	1.48	\$31,603		\$31,603	2.3	\$31,603
344 Generators	\$430,677	\$367,281	0.09%	\$0	1.25%	\$16,130	7.53	\$15,223		\$9,986	7.3	\$9,986
345 Auxiliary Electric Equipment	\$501,947	\$372,784	0.89%	\$4,476	6.94%	\$14,965	6.38	\$32,383		\$31,124	4.2	\$31,124
346 Misc. Power Plant Equipment	\$21,659	\$10,466	1.94%	\$159	13.09%	\$3,096	11.88	\$2,810		\$2,014	8.6	\$2,014
Total Rio Pinar Peaking	\$5,063,297	\$3,001,888		\$64,183		\$126,397		\$107,642		\$104,758		

Suwannee River Peaking

341 Structures and Improvements	\$1,471,200	\$1,199,876	1.61%	\$23,646	1.45%	\$31,332	1.28	\$18,859		\$18,911	1.3	\$18,911
342 Fuel Holders, Prod. and Accessories	\$6,048,208	\$2,218,473	3.20%	\$179,456	4.21%	\$370,434	3.37	\$176,382		\$131,594	2.2	\$131,594
343 Prime Movers	\$18,526,787	\$15,133,591	2.12%	\$392,831	2.21%	\$169,508	1.32	\$244,192		\$246,412	1.3	\$246,412
344 Generators	\$5,021,699	\$4,028,569	3.38%	\$69,291	1.51%	\$76,823	1.40	\$70,492		\$70,199	1.4	\$70,199
345 Auxiliary Electric Equipment	\$1,896,790	\$1,469,163	1.71%	\$33,894	2.21%	\$43,298	1.79	\$53,107		\$36,144	1.8	\$36,144
346 Misc. Power Plant Equipment	\$311,499	\$72,965	4.29%	\$3,637	0.68%	\$894	0.29	\$517		\$4,295	3.7	\$4,295
Total Suwannee River Peaking	\$31,166,962	\$26,141,573		\$654,895		\$722,208		\$509,439				

Tiger Bay Cogen

341 Structures and Improvements	\$11,020,577	\$5,572,537	2.82%	\$299,690	1.87%	\$195,618	1.68	\$178,450		\$180,107	1.7	\$180,107
342 Fuel Holders, Prod. and Accessories	\$3,390,457	\$1,939,792	4.35%	\$178,416	2.32%	\$95,268	1.84	\$69,688		\$69,473	2.8	\$69,473
343 Prime Movers	\$37,861,712	\$24,195,113	2.54%	\$961,687	2.21%	\$836,744	1.41	\$534,366		\$525,638	1.3	\$525,638

PSC WORKING FILE

Account Number and Description	Plant Balance	Retained Reserve	Current Approval		Company Proposal		OPC Recommendation		FIPUG Recommendation		Staff Recommendation	
			Accounting Rate %	Expenses	Accounting Rate %	Expenses	Accounting Rate %	Expenses	Accounting Rate %	Expenses	Accounting Rate %	Expenses
344 Generators	\$21,323,806	\$12,136,702	4.30%	\$979,620	1.87%	\$476,135	1.78	\$116,207			1.5	\$414,357
345 Accessory Electric Equipment	\$5,402,435	\$3,441,369	2.19%	\$116,713	2.34%	\$138,579	2.58	\$111,169			2.1	\$111,679
346 Misc. Power Plant Equipment	\$1,615,284	\$996,264	4.33%	\$69,942	1.27%	\$28,591	1.40	\$22,335			1.4	\$22,613
Total Tiger Bay Cogco	\$28,604,271	\$17,286,437		\$1,607,458		\$1,223,940		\$1,322,312		\$1,776,081		\$1,321,953
Turner Parking												
341 Structures and Improvements	\$1,394,070	\$1,215,753	3.30%	\$44,609	2.01%	\$38,020	1.97	\$27,468			2.0	\$27,426
342 Fuel Holders, Prod. and Accessories	\$1,092,650	\$2,520,755	1.33%	\$56,395	6.94%	\$211,670	5.94	\$187,565			3.0	\$92,739
343 Prime Movers	\$11,983,912	\$10,957,062	2.34%	\$325,619	0.28%	\$97,695	0.18	\$21,486			1.2	\$141,870
344 Generators	\$1,611,570	\$3,027,199	0.90%	\$41,504	3.48%	\$160,481	3.37	\$152,623			2.4	\$110,677
345 Accessory Electric Equipment	\$1,352,572	\$1,924,404	2.33%	\$57,402	4.00%	\$95,514	3.45	\$81,162			3.0	\$70,872
346 Misc. Power Plant Equipment	\$248,424	\$217,402	4.82%	\$11,974	2.23%	\$6,292	3.07	\$7,631			2.1	\$5,155
Total Turner Parking	\$23,983,108	\$20,646,551		\$532,263		\$514,558		\$438,976				\$451,434
University of Fla Cogco												
341 Structures and Improvements	\$6,499,283	\$3,964,797	5.65%	\$242,259	1.91%	\$124,146	1.74	\$112,644			1.8	\$112,565
342 Fuel Holders, Prod. and Accessories	\$6,055,206	\$3,387,020	6.74%	\$408,176	2.68%	\$162,382	2.00	\$120,845			2.0	\$124,076
343 Prime Movers	\$10,072,165	\$8,431,071	6.87%	\$1,272,113	3.65%	\$696,174	2.59	\$494,704			3.5	\$483,666
344 Generators	\$3,561,664	\$2,121,689	5.11%	\$181,921	1.80%	\$67,304	1.80	\$64,135			1.0	\$65,299
345 Accessory Electric Equipment	\$5,502,177	\$3,305,638	8.45%	\$94,521	2.15%	\$119,342	1.83	\$101,942			1.5	\$105,429
346 Misc. Power Plant Equipment	\$995,623	\$658,261	5.96%	\$39,339	1.40%	\$18,218	1.49	\$18,865			1.5	\$15,101
Total University of Fla Cogco	\$44,753,102	\$21,771,322		\$2,553,319		\$1,188,325		\$909,433		\$1,286,999		\$908,114
System Other												
344 Generators	\$0	\$0	0.00%	\$0	0.00%	\$0	3.60				1.5	\$5,551
345 Accessory Electric Equipment	\$0	\$0	0.00%	\$0	0.00%	\$0						
346 Misc. Power Plant Equipment	\$369,927	\$317,402	3.93%	\$11,053	1.63%	\$6,031						
Total System Other	\$369,927	\$317,402		\$11,053		\$6,031						

Account Number and Description	Plan Balance	Retained Reserve	Current Approved Life Rate %	Expenditure	Company Proposal Remaining Life Rate %	Expenditure	QRC Recommendation Remaining Life Rate %	Expenditure	EPFUG Recommendation Remaining Life Rate % (D)	Expenditure	Staff Recommendation Remaining Life Rate %	Expenditure
346 Misc. Power Plant Equipment	\$0	\$0	0.00%	\$0	2.77%	\$0					1%	\$400
Total Trans. Substations - FL	\$26,668	\$0										

Total Other Production Plants

\$2,389,617,720

\$56,147,690

Agrees to PEF Depreciation Study Table SF -
FUTURE, col.(c) "Original Cost Per
Books 12/31/09".

Transmission Plant

350.00 Land Rights	\$43,090,699	\$16,726,181	1.21%	\$570,626	1.22%	\$574,717	1.22	\$574,157			1.2	\$573,177
351.00 Structures and Improvements	\$23,966,086	\$7,840,418	1.87%	\$447,979	1.60%	\$346,759	1.46	\$348,796			1.46	\$345,739
353.10 Station Equipment	\$55,130,990	\$121,307,527	1.29%	\$9,813,691	1.40%	\$9,913,958	1.60	\$9,194,617			1.5	\$11,000,626
353.20 Station Equipment-Station Control	\$38,527,791	\$32,811,534	0.80%	\$310,247	1.78%	\$632,348	1.78	\$633,447			1.1	\$404,402
354.00 Towers and Poles	\$66,502,241	\$35,987,867	1.22%	\$1,143,449	1.30%	\$997,574	1.49	\$996,128			1.5	\$875,402
355.00 Poles and Pendants	\$43,862,746	\$18,969,464	2.22%	\$11,516,541	4.14%	\$17,524,853	2.54	\$13,950,655			1.3	\$13,902,874
356.00 Overhead Conductors and Devices	\$335,943,793	\$128,718,209	2.26%	\$2,366,118	2.89%	\$6,812,315	1.63	\$5,304,695			1.6	\$6,111,948
357.00 Underground Conductors	\$1,010,980	\$5,829,296	1.28%	\$89,741	1.17%	\$82,026	1.17	\$81,757			1.1	\$81,757
358.00 Underground Conductors & Devices	\$138,171,545	\$6,729,855	1.13%	\$1,561,761	2.01%	\$2,772,288	1.99	\$2,754,121			2.0	\$2,754,121
359.00 Roads and Trails	\$1,113,002	\$4,122,179	0.10%	\$23,818	1.18%	\$36,900	1.18	\$36,912			0.0	\$29,156
Total Transmission Plant	\$1,622,090,205	\$397,246,480		\$32,853,061		\$39,715,740		\$33,396,166			1.1	\$34,979,696

Distribution Plant

360.00 Land Rights	\$1,479,453	\$1,201,777	1.19%	\$18,840	1.77%	\$21,644	1.37	\$21,712			1.3	\$21,777
361.00 Structures and Improvements	\$34,609,676	\$6,604,221	1.80%	\$644,469	1.87%	\$492,014	1.41	\$488,036			1.1	\$492,335
362.00 Station Equipment	\$518,417,949	\$93,580,759	2.57%	\$13,313,432	1.83%	\$9,482,368	1.48	\$7,603,881			1.8	\$9,331,867
364.00 Poles, Towers and Pendants	\$96,805,129	\$233,119,926	3.89%	\$19,534,114	5.91%	\$29,998,449	3.46	\$18,029,282			4.2	\$21,286,271
Overhead Conductors and Devices	\$555,849,110	\$281,094,425	2.66%	\$14,911,636	3.59%	\$19,694,473	2.68	\$14,533,044			2.2	\$15,206,152
366.00 Underground Conductors	\$399,861,434	\$32,715,014	1.34%	\$3,353,534	1.56%	\$3,273,879	1.78	\$2,934,857			1.1	\$3,202,691
367.00 Underground Conductors and Devices	\$575,357,814	\$106,120,865	1.19%	\$16,902,214	3.12%	\$16,696,564	2.92	\$16,627,859			3.0	\$15,714,394
368.00 Line Transformers	\$502,155,286	\$287,689,705	3.39%	\$36,579,649	3.60%	\$19,493,260	2.43	\$13,312,260			2.0	\$14,519,100
369.00 Services-Overhead	\$79,504,487	\$61,727,055	2.86%	\$2,233,838	4.70%	\$1,746,711	4.05	\$1,219,440			4.0	\$3,219,470
369.20 Services-Underground	\$592,042,327	\$106,778,402	2.26%	\$10,939,474	2.50%	\$9,027,690	2.08	\$6,247,232			3.0	\$6,461,640
370.00 Meters	\$121,712,666	\$29,614,976	3.52%	\$4,333,062	8.85%	\$10,731,436	8.55	\$10,732,541			6.0	\$1,792,356

Account Number and Description	Plan Balance	Deferred Reserve	Current Approval Remaining Life Rate %	Company Proposal Remaining Life Rate %	OPC Recommendation Remaining Life Rate %	FPLNG Recommendation Remaining Life Rate %	Staff Recommendation Remaining Life Rate %
370.00 Meters (Energy Conservation)	\$0	\$0	0.00%	0.00%	0.00%	0.00%	0.00%
371.00 Installation on Customers Premises	\$4,128,157	\$1,490,089	3.93%	3.63%	3.63%	3.63%	3.63%
373.00 Street Lighting and Signal Systems	\$298,640,100	\$194,224,450	4.59%	4.29%	3.00%	3.00%	3.00%
Total Distribution Plant	\$3,122,992,243	\$1,491,292,792					

General Plant

389.00 Land Rights	\$0	\$0
390.00 Structures and Improvements	\$112,063,761	\$22,045,906
391.00 Office Furniture and Equipment	\$14,590,394	\$5,427,626

Transportation Equipment

392.10 Passenger Cars	\$1,048,300	\$1,344,155
392.20 Light Trucks	\$21,416,440	\$13,102,638
392.30 Heavy Trucks	\$26,571,053	\$3,057,016
392.40 Special Trucks	\$99,060,485	\$51,170,598
392.50 Trailers	\$5,690,261	\$2,306,414
Total Account 392	\$153,786,540	\$70,941,291

393.00 Street Equipment	\$1,033,371	\$4,559,734
394.00 Tools, Shop and Garage Equipment	\$14,216,955	\$14,498,853
395.00 Laboratory Equipment	\$2,025,359	\$1,857,072
396.00 Power Operated Equipment	\$10,889,803	\$3,271,612
397.00 Communication Equipment	\$67,650,496	\$44,529,556
398.00 Miscellaneous Equipment	\$17,156,909	\$3,736,432

Total General Plant	\$34,552,149	\$169,694,649
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3.7 4,166,289
1,105,967

8.7 91,296
8.7 1,463,339
4.8 967,120
5 1,953,024
1.7 147,336

(100,880)
(6,843)
152,612
631,469
3,302,987
1,917,211

4.9 19,202,580

15.70%

* Agrees to PEF Depreciation Study Table SF-FUTURE, column (c) "Original Cost"
Per Books 12/31/09!!

Docket 090079
Progress Energy Florida
Motion for Reconsideration
Exhibit 9, Tab B
Page 1 of 5
Progress Energy Florida, Inc

Table 5F-FUTURE (Pro Forma)

Summary of Original Cost of Utility Plant in Service as of December 31, 2009
And Calculation of Theoretical Depreciation Reserve Based Upon Estimated Service Life Parameters
And Future Net Salvage Parameters

Account No.	Description	Original Cost Per Books 12/31/09	A S L / Survivor Curve	Net Salv %	Theoretical Depr Reserve 12/31/09	Book Depr Reserve 12/31/09	Resr. Variance Book Over (Under) Theoretical
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
DEPRECIABLE PLANT							
Steam Production Plant							
311.00	Structures & Improvements						
	Andote Steam	38,350,675	80-L2	(1) -7.5%	27,451,588	27,423,287	(28,301)
	Avon Park Steam	0	80-L2	(1) -7.5%	0	-10,821,622	(10,821,622)
	Bartow Steam	0	80-L2	(1) -7.5%	0	-1,093,669	(1,093,669)
	Crystal River 1 & 2 Steam	75,370,657	80-L2	(1) -7.5%	54,659,022	60,461,874	5,802,852
	Crystal River 4 & 5 Steam	162,686,202	80-L2	(1) -7.5%	82,570,188	94,380,530	11,810,342
	Suwannee River Steam	5,100,438	80-L2	(1) -7.5%	4,786,125	4,745,118	(41,007)
	Bartow/And. Pipeline	1,111,324	80-L2	(1) -7.5%	798,155	813,256	15,101
	Transmission Substation - FL	15,484	80-L2	(1) -7.5%	934	0	(934)
	TOTAL Account 311	282,634,779			170,266,012	175,908,774	5,642,762
312.00	Boiler Plant Equipment						
	Andote Steam	105,799,830	48-S0	(1) -21.0%	75,187,114	76,215,849	1,028,735
	Bartow Steam	0	48-S0	(1) -21.0%	0	-10,433,346	(10,433,346)
	Crystal River 1 & 2 Steam	196,160,063	48-S0	(1) -21.0%	122,980,294	124,923,941	1,943,647
	Crystal River 4 & 5 Steam	548,224,598	48-S0	(1) -21.0%	276,509,751	387,220,798	110,711,047
	Crystal River 4 & 5 Steam-Clean Air	943,919,615	48-S0	(1) -21.0%	23,820,710	0	(23,820,710)
	Suwannee River Steam	15,144,445	48-S0	(1) -21.0%	14,871,128	14,003,681	(867,447)
	Bartow/And. Pipeline	17,743,469	48-S0	(1) -21.0%	12,328,508	11,009,700	(1,318,808)
	Railroad Cuts	32,174,301	48-S0	(1) -21.0%	15,481,237	26,824,977	10,343,740
	TOTAL Account 312.00	1,864,766,821			542,178,742	509,765,600	67,586,858
312.90	Boiler Plant Equipment-Coal						
	Crystal River 1 & 2 Steam	1,023,482	48-S0	(1) 0.0%	797,647	1,004,385	206,739
	Crystal River 4 & 5 Steam	1,127,433	48-S0	(1) 0.0%	856,266	1,605,930	749,664
	TOTAL Account 312.90	2,750,915			1,653,913	2,610,315	956,402
	TOTAL Account 312	1,867,517,736			543,832,655	612,375,915	68,543,260
314.00	Turbogenerator Units						
	Andote Steam	113,665,043	55-L0.5	(1) -5.6%	61,637,049	62,869,369	1,232,320
	Bartow Steam	0	55-L0.5	(1) -5.6%	0	-2,741,865	(2,741,865)
	Crystal River 1 & 2 Steam	125,470,734	55-L0.5	(1) -5.6%	75,900,153	97,505,207	21,605,054
	Crystal River 4 & 5 Steam	207,676,990	55-L0.5	(1) -5.6%	96,343,135	152,123,615	55,780,480
	Suwannee River Steam	13,344,583	55-L0.5	(1) -5.6%	10,511,245	10,220,962	(290,283)
	TOTAL Account 314	460,157,350			244,391,582	319,977,268	75,585,706
315.00	Accessory Electric Equipment						
	Andote Steam	26,465,047	65-L0.5	(1) -3.2%	17,910,853	19,764,854	1,854,001
	Bartow Steam	0	65-L0.5	(1) -3.2%	0	-953,836	(953,836)
	Crystal River 1 & 2 Steam	35,779,320	65-L0.5	(1) -3.2%	22,858,172	27,234,974	4,376,802
	Crystal River 4 & 5 Steam	80,707,011	65-L0.5	(1) -3.2%	39,098,698	59,293,343	20,194,645
	Suwannee River Steam	2,719,876	65-L0.5	(1) -3.2%	2,337,572	1,983,090	(354,482)
	Bartow/And. Pipeline	1,252,617	65-L0.5	(1) -3.2%	911,914	1,024,273	112,359
	TOTAL Account 315	146,923,870			83,117,209	108,346,696	25,229,487
316.00	Miscellaneous Power Plant Equipment						
	Andote Steam	6,248,190	36-S.5	(1) -4.4%	3,466,911	4,850,848	1,383,937
	Bartow Steam	0	36-S.5	(1) -4.4%	0	-467,491	(467,491)
	Crystal River 1 & 2 Steam	5,228,997	36-S.5	(1) -4.4%	3,572,729	5,149,027	1,576,298
	Crystal River 4 & 5 Steam	20,157,544	36-S.5	(1) -4.4%	4,683,652	9,493,042	4,809,390
	Suwannee River Steam	508,755	36-S.5	(1) -4.4%	420,157	473,193	53,036
	Bartow/And. Pipeline	152,597	36-S.5	(1) -4.4%	83,974	79,758	(4,216)
	System - Steam	221,096			13,325	0	(13,325)
	Transmission Substation - FL	42,666			4,381	0	(4,381)
	TOTAL Account 316	33,559,846			12,245,129	19,578,377	7,333,248

* Denotes Clause recoverable asset 2-74

Table 5F-FUTURE (Pro Forma)

Progress Energy Florida, Inc

Summary of Original Cost of Utility Plant in Service as of December 31, 2009
And Calculation of Theoretical Depreciation Reserve Based Upon Estimated Service Life Parameters
And Future Net Salvage Parameters

Account No (a)	Description (b)	Original Cost Per Books 12/31/09 (c)	A S L / Survivor Curve (d)	Net Salv % (e)	Theoretical Depr Reserve 12/31/09 (f)	Book Depr Reserve 12/31/09 (g)	Resr. Variance Book Over (Under) Theoretical (h)
	TOTAL Steam Production Plant	2,790,793,581			1,053,852,587	1,236,187,051	182,334,464
	<u>Nuclear Production Plant</u>						
321.00	Structures and Improvements Crystal River #3	221,325,994	75-L1.5	(1) -4.4%	107,650,143	143,759,838	36,109,695
321.10	Structures and Improvements Tallahassee	4,590,511	75-L1.5	(1) -2.1%	1,352,376	3,282,199	1,929,823
	TOTAL Account 321	225,916,505			109,002,519	147,042,037	38,039,518
322.00	Reactor Plant Equipment Crystal River #3	515,983,870	40-R0.5	(1) -12.4%	89,345,482	113,119,241	23,773,759
322.10	Reactor Plant Equipment Tallahassee	2,006,295	40-R0.5	(1) -8.4%	564,100	2,095,696	1,531,596
	TOTAL Account 322	517,990,165			89,909,582	115,214,937	25,305,355
323.00	Turbogenerator Units Crystal River #3	95,180,363	30-L0	(1) -12.5%	41,854,346	72,437,249	30,582,903
323.10	Turbogenerator Units Tallahassee	1,545,523	30-L0	(1) -10.1%	469,048	1,443,153	974,105
	TOTAL Account 323	96,725,886			42,323,394	73,880,403	31,557,009
324.00	Accessory Electric Equipment Crystal River #3	194,337,030	60-R1.5	(1) -3.1%	80,542,867	124,389,494	43,846,627
324.10	Accessory Electric Equipment Tallahassee	845,490	60-R1.5	(1) -2.1%	182,710	656,521	473,811
	TOTAL Account 324	194,982,520			80,725,577	125,046,015	44,320,438
325.00	Misc. Power Plant Equipment Crystal River #3	34,578,338	25-L1.5	(1) -8.6%	14,858,981	36,051,000	21,192,019
325.10	Misc. Power Plant Equipment Tallahassee	237,806	25-L1.5	(1) -8.3%	95,318	284,036	188,718
	TOTAL Account 325	34,816,144			14,954,299	36,335,037	21,380,738
	TOTAL Nuclear Production Plant	1,070,431,220			336,915,371	497,518,428	160,603,057
	<u>Other Production Plant</u>						
341.00	Structures and Improvements						
2500	Avon Park Peaking	405,755	55-L2	(1) 0.0%	328,560	386,920	60,360
2501	Bartow Peaking	1,074,368	55-L2	(1) 0.0%	710,414	757,786	47,372
2503	Bayboro Peaking	1,650,590	55-L2	(1) 0.0%	910,626	1,322,699	412,073
2504	Debary Peaking	4,966,043	55-L2	(1) 0.0%	3,338,985	3,642,049	303,064
2505	Debary Peaking P7-1 (New)	4,714,633	55-L2	(1) 0.0%	2,631,953	2,338,183	(293,770)
2506	Higgins Peaking	791,388	55-L2	(1) 0.0%	599,950	723,315	123,365
2507	Hines Energy Complex	43,694,771	55-L2	(1) 0.0%	15,708,096	16,183,733	455,637
2520	Hines Energy Complex Unit # 2	44,311,953	55-L2	(1) 0.0%	9,812,473	5,894,406	(3,918,067)
2521	Hines Energy Complex Unit # 3	10,134,658	55-L2	(1) 0.0%	1,588,685	1,592,127	25,442
2523	Hines Energy Complex Unit # 4	23,595,878	55-L2	(1) 0.0%	2,031,524	1,722,696	(308,828)
2508	Intercession City Peak # 11	1,244,317	55-L2	(1) 0.0%	610,529	589,330	(21,199)
2509	Intercession City Peak P1-P6	3,728,718	55-L2	(1) 0.0%	2,352,216	1,428,302	(923,914)
2510	Intercession City Peak P12-P14	1,426,366	55-L2	(1) 0.0%	392,960	959,678	566,918
2511	Intercession City Peak P7-P10	9,423,437	55-L2	(1) 0.0%	4,208,039	4,393,425	185,386
2512	Rio Pinar Peaking	117,906	55-L2	(1) 0.0%	77,648	83,328	15,680

Progress Energy Florida, Inc

Summary of Original Cost of Utility Plant in Service as of December 31, 2009
And Calculation of Theoretical Depreciation Reserve Based Upon Estimated Service Life Parameters
And Future Net Salvage Parameters

Account No.	Description	Original Cost		A S L / Survivor Curve	Net Salv %	Theoretical Depr		Resr Variance
		Per Books 12/31/09				Reserve 12/31/09	Book Depr Reserve 12/31/09	Book Over (Under) Theoretical
(a)	(b)	(c)	(d)		(e)	(f)	(g)	(h)
2513	Suwannee River Peaking	1,471,200	55-L2	(1)	0.0%	971,033	1,198,876	227,843
2514	Tiger Bay Cogen	10,620,577	55-L2	(1)	0.0%	3,401,161	5,577,577	2,176,396
2515	Turner Peaking	1,394,020	55-L2	(1)	0.0%	968,849	1,215,753	246,904
2516	University of Fla Cogen	6,499,783	55-L2	(1)	0.0%	2,630,432	3,864,793	1,234,361
TOTAL Account 341		171,266,381				53,252,133	53,867,174	615,041
342.00	Fuel Holders, Production and Accessories							
2500	Avon Park Peaking	742,618	30-R0.5	(1)	-2.6%	431,877	481,251	49,374
2501	Bartow Peaking	2,184,671	30-R0.5	(1)	-2.6%	849,331	1,083,322	233,991
2502	Bartow Combined Cycle	640,823	30-R0.5	(1)	-2.6%	9,949	0	(9,949)
2503	Bayboro Peaking	1,556,712	30-R0.5	(1)	-2.6%	462,756	705,429	242,673
2504	Debarry Peaking	6,797,693	30-R0.5	(1)	-2.6%	4,577,354	4,431,240	(146,114)
2505	Debarry Peaking P7-1 (New)	10,254,541	30-R0.5	(1)	-2.6%	4,170,788	3,754,425	(416,363)
2506	Higgins Peaking	2,055,169	30-R0.5	(1)	-2.6%	996,294	1,856,757	860,463
2507	Hines Energy Complex	21,889,678	30-R0.5	(1)	-2.6%	5,212,971	8,064,414	2,851,443
2520	Hines Energy Complex Unit # 2	16,205,602	30-R0.5	(1)	-2.6%	2,661,263	1,185,395	(1,475,868)
2521	Hines Energy Complex Unit # 3	24,129,739	30-R0.5	(1)	-2.6%	2,240,969	1,408,545	(832,424)
2523	Hines Energy Complex Unit # 4	14,865,707	30-R0.5	(1)	-2.6%	1,054,798	1,315,408	260,610
2508	Intercession City Peak # 11	1,500,308	30-R0.5	(1)	-2.6%	646,816	686,299	39,483
2509	Intercession City Peak P1-P6	6,823,704	30-R0.5	(1)	-2.6%	1,356,765	329,450	(1,027,315)
2510	Intercession City Peak P12-P14	6,283,750	30-R0.5	(1)	-2.6%	1,451,724	3,031,543	1,579,819
2511	Intercession City Peak P7-P10	8,163,195	30-R0.5	(1)	-2.6%	3,079,777	3,624,848	545,071
2512	Rio Pinar Peaking	445,628	30-R0.5	(1)	-2.6%	264,331	331,204	66,873
2513	Suwannee River Peaking	4,048,308	30-R0.5	(1)	-2.6%	1,760,037	2,146,015	385,978
2514	Tiger Bay Cogen	3,780,457	30-R0.5	(1)	-2.6%	844,265	1,939,792	1,095,527
2515	Turner Peaking	3,092,650	30-R0.5	(1)	-2.6%	1,978,332	1,920,928	(57,404)
2516	University of Fla Cogen	6,055,286	30-R0.5	(1)	-2.6%	1,970,468	3,387,070	1,416,602
TOTAL Account 342		141,516,238				36,020,865	41,683,333	5,662,468
343.00	Prime Movers							
2500	Avon Park Peaking	5,901,920	25-O1	(1)	-3.1%	4,116,253	4,726,338	610,085
2501	Bartow Peaking	14,123,299	25-O1	(1)	-3.1%	5,202,020	10,599,451	5,397,431
2502	Bartow Combined Cycle	631,951,442	25-O1	(1)	-3.1%	9,009,949	0	(9,009,949)
2503	Bayboro Peaking	16,243,648	25-O1	(1)	-3.1%	8,496,156	9,437,459	941,303
2504	Debarry Peaking	26,938,792	25-O1	(1)	-3.1%	15,595,632	19,428,389	3,832,757
2505	Debarry Peaking P7-1 (New)	67,970,052	25-O1	(1)	-3.1%	28,819,794	32,719,600	2,899,806
2506	Higgins Peaking	9,787,748	25-O1	(1)	-3.1%	7,229,907	10,370,006	3,140,099
2507	Hines Energy Complex	162,212,288	25-O1	(1)	-3.1%	40,372,990	67,537,783	27,164,793
2520	Hines Energy Complex Unit # 2	122,363,181	25-O1	(1)	-3.1%	22,878,690	23,202,575	323,885
2521	Hines Energy Complex Unit # 3	154,587,419	25-O1	(1)	-3.1%	20,055,326	26,408,999	6,353,673
2523	Hines Energy Complex Unit # 4	197,280,280	25-O1	(1)	-3.1%	14,141,756	16,700,578	2,558,812
2508	Intercession City Peak # 11	14,182,088	25-O1	(1)	-3.1%	5,287,881	6,741,758	1,453,877
2509	Intercession City Peak P1-P6	23,371,270	25-O1	(1)	-3.1%	14,868,993	6,640,334	(8,228,659)
2510	Intercession City Peak P12-P14	60,867,887	25-O1	(1)	-3.1%	13,524,511	29,372,330	15,847,819
2511	Intercession City Peak P7-P10	61,658,589	25-O1	(1)	-3.1%	21,433,677	30,218,172	8,784,495
2512	Rio Pinar Peaking	2,142,489	25-O1	(1)	-3.1%	1,356,230	1,941,216	584,986
2513	Suwannee River Peaking	18,529,757	25-O1	(1)	-3.1%	11,056,344	15,174,555	4,118,211
2514	Tiger Bay Cogen	37,861,712	25-O1	(1)	-3.1%	9,255,691	24,195,133	14,939,442
2515	Turner Peaking	11,883,912	25-O1	(1)	-3.1%	8,577,494	11,747,483	3,169,999
2516	University of Fla Cogen	19,072,165	25-O1	(1)	-3.1%	4,700,798	8,431,071	3,730,273
TOTAL Account 343		1,658,909,938				266,980,092	355,593,233	88,613,141
344.00	Generators							
2500	Avon Park Peaking	1,633,594	55-R1.5	(1)	-1.0%	1,151,716	1,687,410	515,694
2501	Bartow Peaking	7,725,049	55-R1.5	(1)	-1.0%	4,539,445	4,914,423	374,978
2503	Bayboro Peaking	3,283,046	55-R1.5	(1)	-1.0%	1,422,525	2,418,652	997,127
2504	Debarry Peaking	9,457,806	55-R1.5	(1)	-1.0%	6,932,142	6,295,677	(636,465)
2505	Debarry Peaking P7-1 (New)	18,413,683	55-R1.5	(1)	-1.0%	9,872,692	9,180,736	(691,956)
2506	Higgins Peaking	2,638,129	55-R1.5	(1)	-1.0%	2,121,273	2,659,824	538,551
2507	Hines Energy Complex	44,807,805	55-R1.5	(1)	-1.0%	16,020,508	23,270,877	7,250,369
2520	Hines Energy Complex Unit # 2	39,325,539	55-R1.5	(1)	-1.0%	8,405,856	15,973,036	7,567,180
2521	Hines Energy Complex Unit # 3	50,311,679	55-R1.5	(1)	-1.0%	7,445,175	7,457,674	12,499

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Table 5F-FUTURE (Pro Forma)

Progress Energy Florida, Inc

Summary of Original Cost of Utility Plant in Service as of December 31, 2009
And Calculation of Theoretical Depreciation Reserve Based Upon Estimated Service Life Parameters
And Future Net Salvage Parameters

Account No	Description	Original Cost Per Books 12/31/09	A.S.L. / Survivor Curve	Net Salv %	Theoretical Depr Reserve 12/31/09	Book Depr Reserve 12/31/09	Resr. Variance Book Over (Under) Theoretical
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
2523	Hines Energy Complex Unit # 4	2,948,628	55-R1.5	(1) -1.0%	242,523	220,582	(21,941)
2508	Intercession City Peak # 11	2,564,079	55-R1.5	(1) -1.0%	1,320,763	1,260,949	(59,834)
2509	Intercession City Peak P1-P6	4,716,975	55-R1.5	(1) -1.0%	3,180,680	1,696,408	(1,484,272)
2510	Intercession City Peak P12-P14	16,681,378	55-R1.5	(1) -1.0%	4,346,512	7,983,237	3,636,725
2511	Intercession City Peak P7-P10	17,702,413	55-R1.5	(1) -1.0%	7,206,377	8,242,750	1,036,373
2512	Rio Pinar Peaking	430,677	55-R1.5	(1) -1.0%	349,059	332,948	(16,111)
2513	Suwannee River Peaking	5,021,099	55-R1.5	(1) -1.0%	3,330,160	4,028,569	698,409
2514	Tiger Bay Cogen	23,323,806	55-R1.5	(1) -1.0%	6,477,192	12,136,302	5,659,110
2515	Turner Peaking	4,611,530	55-R1.5	(1) -1.0%	3,743,230	3,629,741	(113,489)
2516	University of Fla Cogen	3,561,068	55-R1.5	(1) -1.0%	1,397,616	2,124,489	726,873
2550	System-Other	0	55-R1.5	(1) -1.0%	0	0	0
TOTAL Account 344		259,257,982			89,505,464	115,495,285	25,989,821
345.00	Accessory Electric Equipment						
2500	Avon Park Peaking	1,152,348	50-S0.5	(1) -3.6%	916,328	1,129,635	213,307
2501	Bartow Peaking	2,133,581	50-S0.5	(1) -3.6%	1,422,833	1,508,000	85,167
2503	Bayboro Peaking	1,134,520	50-S0.5	(1) -3.6%	721,035	755,129	34,094
2504	Debarry Peaking	5,814,579	50-S0.5	(1) -3.6%	4,210,149	3,608,765	(601,384)
2505	Debarry Peaking P7-1 (New)	5,110,760	50-S0.5	(1) -3.6%	2,943,439	2,565,186	(378,251)
2506	Higgins Peaking	2,559,304	50-S0.5	(1) -3.6%	1,932,970	2,363,230	430,260
2507	Hines Energy Complex	21,946,282	50-S0.5	(1) -3.6%	7,936,954	8,245,010	308,056
2520	Hines Energy Complex Unit # 2	17,793,092	50-S0.5	(1) -3.6%	4,120,531	7,418,934	3,298,403
2521	Hines Energy Complex Unit # 3	21,394,234	50-S0.5	(1) -3.6%	3,463,003	3,398,685	(64,318)
2523	Hines Energy Complex Unit # 4	25,663,669	50-S0.5	(1) -3.6%	2,333,421	2,027,644	(305,777)
2508	Intercession City Peak # 11	3,630,191	50-S0.5	(1) -3.6%	1,877,557	1,710,592	(166,965)
2509	Intercession City Peak P1-P6	3,292,138	50-S0.5	(1) -3.6%	2,120,618	1,242,287	(878,331)
2510	Intercession City Peak P12-P14	6,911,508	50-S0.5	(1) -3.6%	1,959,535	3,497,323	1,537,788
2511	Intercession City Peak P7-P10	5,257,047	50-S0.5	(1) -3.6%	2,315,570	2,501,907	186,337
2512	Rio Pinar Peaking	502,947	50-S0.5	(1) -3.6%	287,639	297,770	10,131
2513	Suwannee River Peaking	1,959,200	50-S0.5	(1) -3.6%	1,248,857	1,469,163	220,306
2514	Tiger Bay Cogen	5,402,435	50-S0.5	(1) -3.6%	1,700,493	2,441,369	740,876
2515	Turner Peaking	2,352,572	50-S0.5	(1) -3.6%	1,731,124	1,834,677	103,553
2516	University of Fla Cogen	5,569,377	50-S0.5	(1) -3.6%	2,281,843	3,305,638	1,023,795
2550	System-Other	0	50-S0.5	(1) -3.6%	0	0	0
TOTAL Account 345		139,579,783			45,523,889	51,320,944	5,797,045
346.00	Misc. Power Plant Equipment						
2500	Avon Park Peaking	71,944	45-R1.5	(1) -3.5%	58,941	101,380	44,439
2501	Bartow Peaking	144,659	45-R1.5	(1) -3.5%	68,289	135,647	67,358
2503	Bayboro Peaking	401,960	45-R1.5	(1) -3.5%	204,671	318,609	113,938
2504	Debarry Peaking	633,498	45-R1.5	(1) -3.5%	363,628	380,148	16,520
2505	Debarry Peaking P7-1 (New)	834,978	45-R1.5	(1) -3.5%	379,760	474,257	94,497
2506	Higgins Peaking	116,970	45-R1.5	(1) -3.5%	76,899	153,915	77,216
2507	Hines Energy Complex	3,722,885	45-R1.5	(1) -3.5%	1,255,158	1,966,999	711,841
2520	Hines Energy Complex Unit # 2	2,570,859	45-R1.5	(1) -3.5%	586,045	799,922	213,877
2521	Hines Energy Complex Unit # 3	1,579,733	45-R1.5	(1) -3.5%	240,223	395,458	155,235
2523	Hines Energy Complex Unit # 4	3,283,683	45-R1.5	(1) -3.5%	277,832	277,827	(5)
2508	Intercession City Peak # 11	188,206	45-R1.5	(1) -3.5%	70,599	101,740	31,141
2509	Intercession City Peak P1-P6	651,960	45-R1.5	(1) -3.5%	354,115	372,584	18,469
2510	Intercession City Peak P12-P14	0	45-R1.5	(1) -3.5%	0	0	0
2511	Intercession City Peak P7-P10	1,075,045	45-R1.5	(1) -3.5%	376,628	574,307	197,779
2512	Rio Pinar Peaking	23,650	45-R1.5	(1) -3.5%	8,790	5,522	(3,268)
2513	Suwannee River Peaking	131,399	45-R1.5	(1) -3.5%	68,436	124,395	55,959
2514	Tiger Bay Cogen	1,815,284	45-R1.5	(1) -3.5%	443,417	998,264	554,847
2515	Turner Peaking	248,424	45-R1.5	(1) -3.5%	171,636	297,969	126,433
2516	University of Fla Cogen	995,623	45-R1.5	(1) -3.5%	383,601	658,261	274,660
2550	System-Other	369,977	45-R1.5	(1) -3.5%	69,770	217,402	147,632
	Transmission Substation - FL	26,668	45-R1.5	(1) -3.5%	3,709	0	(3,709)
TOTAL Account 346		18,987,405			5,459,747	8,354,606	2,894,859
TOTAL Other Production Plant		2,389,517,727			496,742,200	626,314,576	129,572,376

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Table 5F-FUTURE (Pro Forma)

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Summary of Original Cost of Utility Plant in Service as of December 31, 2009
And Calculation of Theoretical Depreciation Reserve Based Upon Estimated Service Life Parameters
And Future Net Salvage Parameters

		Original Cost	A.S.L /			Theoretical Depr	Book Depr	Resr. Variance
Account		Per Books	Survivor	Net Salv		Reserve	Reserve	Book Over
No.	Description	12/31/09	Curve	%		12/31/09	12/31/09	(Under)
(a)	(b)	(c)	(d)	(e)		(f)	(g)	(h)
Transmission Plant								
350.10	Land Rights	47,109,609	75-R3	0.00	0.0%	13,822,028	16,726,141	2,904,113
352.00	Structures and Improvements	23,956,108	75-R2.5	0.00	-15.0%	6,789,706	7,842,418	1,052,712
353.10	Station Equipment	551,330,980	53-R0.5	0.00	0.0%	100,475,041	121,307,523	20,832,482
353.20	Station Equipment-Station Control	35,527,391	17-R3	0.00	0.0%	25,946,589	32,613,534	6,666,945
354.00	Towers and Fixtures	66,502,241	65-R3	0.00	-30.0%	45,558,309	55,987,867	10,429,558
355.00	Poles and Fixtures	423,402,256	38-R2	0.00	-50.0%	152,836,659	128,969,464	(23,867,195)
356.00	Overhead Conductors and Devices	325,943,293	55-R1.5	0.00	-30.0%	89,371,739	128,318,209	38,946,470
357.00	Underground Conduit	7,010,980	55-R3	0.00	0.0%	4,855,717	5,629,290	773,573
358.00	Underground Conductors & Devices	138,173,545	50-R3	0.00	-3.0%	8,585,502	8,729,855	144,353
359.00	Roads and Trails	3,133,902	75-R3	0.00	0.0%	858,010	1,122,179	264,169
TOTAL Transmission Plant		1,622,090,304				449,099,300	507,246,481	58,147,181
Distribution Plant								
360.10	Land Rights	1,579,853	75-R3	0.00	0.0%	161,790	120,777	(41,013)
361.00	Structures and Improvements	34,648,870	75-R2	0.00	-10.0%	5,443,255	6,604,331	1,161,076
362.00	Station Equipment	518,437,040	50-R0.5	0.00	-15.0%	88,178,078	126,465,254	38,287,176
364.00	Poles, Towers and Fixtures	506,065,129	29-R4	0.00	-50.0%	342,617,366	283,119,926	(59,497,440)
365.00	Overhead Conductors and Devices	556,949,110	36-R0.5	0.00	-45.0%	195,154,375	260,994,428	65,840,053
366.00	Underground Conduit	209,861,454	67-R2.5	0.00	-10.0%	38,100,416	47,496,702	9,396,286
367.00	Underground Conductors and Devices	532,357,814	35-R2	0.00	-10.0%	163,122,387	166,120,865	2,998,478
368.00	Line Transformers	502,355,286	27-R2	0.00	-15.0%	222,518,280	247,689,705	25,171,425
369.10	Services-Overhead	79,504,487	34-R3	0.00	-50.0%	65,272,790	61,727,055	(3,545,735)
369.20	Services-Underground	397,082,377	43-R0.5	0.00	-15.0%	83,307,907	106,778,402	23,470,495
370.00	Meters	121,372,606	18-R0.5	0.00	-10.0%	34,734,866	-11,443,192	(46,175,058)
370.10	Meters-Energy Conservation	0	0.00	0.0%	0.0%	0	0	0
371.00	Installation on Customers Premises	4,128,157	25-R2	0.00	0.0%	1,206,909	1,490,089	283,180
373.00	Street Lighting and Signal Systems	288,640,100	20-L1.5	0.00	-20.0%	132,928,198	194,228,450	61,300,252
TOTAL Distribution Plant		3,752,982,282				1,372,746,617	1,491,392,793	118,646,176
General Plant								
389.00	Land Rights	0	0.00	0.00	0.0%	N/A	0	
390.00	Structures and Improvements	112,683,761	24-L0.5	0.00	-5.0%	30,595,243	27,097,331	(3,497,912)
391.00	Office Furniture and Equipment	14,199,394	N/A	0.00	0.0%	N/A	5,965,392	
Transportation Equipment								
392.10	Passenger Cars	1,048,380	N/A	0.00	0.0%	N/A	1,142,005	
392.20	Light Trucks	21,416,540	N/A	0.00	0.0%	N/A	13,098,756	
392.30	Heavy Trucks	20,571,035	N/A	0.00	0.0%	N/A	3,054,482	
392.40	Special Trucks	99,060,485	N/A	0.00	0.0%	N/A	51,287,213	
392.50	Trailers	8,690,361	N/A	0.00	0.0%	N/A	3,626,414	
Total Account 392		150,786,801				N/A	72,208,869	
393.00	Stores Equipment	3,853,371	N/A	0.00	0.0%	N/A	4,559,534	
394.00	Tools, Shop and Garage Equipment	14,436,955	N/A	0.00	0.0%	N/A	14,498,855	
395.00	Laboratory Equipment	2,925,359	N/A	0.00	0.0%	N/A	1,857,072	
396.00	Power Operated Equipment	10,889,803	N/A	0.00	0.0%	N/A	-3,221,612	
397.00	Communication Equipment	67,650,496	N/A	0.00	0.0%	N/A	43,378,520	
398.00	Miscellaneous Equipment	17,156,909	N/A	0.00	0.0%	N/A	3,555,217	
TOTAL General Plant		394,582,849				30,595,243	169,899,178	(3,497,912)
TOTAL Depreciable Plant		12,020,397,963				3,739,951,318	4,528,558,507	

Motion For Reconsideration - Depreciation Expense and Reserve Adjustment

Apply depreciation rates to plant rather than functional balances and Correct application of separation factors
(Thousands)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
	Reference:	PEF Recalc	PSC		PSC's			Reference:	PEF Recalc	PEF Recalc	Difference		
	Table A, p7	Sys Exp	Calc	Difference	Composite	Juris Exp		Table A, p7	Juris Exp	w/FPSC Sep	Due to Sep		
	column (O)	Per Table A	Exp ⁽¹⁾	(C)-(D)	Sep Fact ⁽²⁾	(E)x(F)		column (Q)	Table A	Fact (C)x(F)	Fact (J)-(K)		
1													
2													
3													
4	Fossil Steam	line 20	\$43,300	\$44,266	(\$966)	0.86294	(\$833)	line 20	\$35,718	\$37,365	(\$1,647)		
5	Nuclear Steam	line 25	25,582	25,089	494	0.86294	426	line 25	22,483	22,076	407		
6	Other Production	line 27	73,607	74,513	(906)	0.86294	(782)	line 27	65,585	63,519	2,066		
7	Transmission	line 29	41,360	40,802	558	0.66325	370	line 29	27,528	27,432	96		
8	Distribution	line 31	113,645	114,421	(776)	0.99671	(774)	line 31	113,274	113,271	3		
9	General Plant ⁽³⁾	line 33	16,211			0.88474	-	line 33	14,216	14,343	(127)		
10													
11	Total		\$313,706	\$299,091	(\$1,596)		(\$1,593)		\$278,804	\$278,006	\$799		
12													
13													

⁽¹⁾ PSC Depreciation Expense Calculation

	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total-10
16 Fossil Steam													
17 Plant Bal Table B, p3, line 6	\$1,842,660	\$1,846,698	\$1,850,890	\$1,856,137	\$1,886,723	\$1,953,472	\$1,963,909	\$1,969,964	\$1,975,092	\$1,979,630	\$1,983,413	\$1,986,607	
18 Composite Rate ⁽²⁾	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023
19 Depreciation Expense	3,532	3,540	3,548	3,558	3,616	3,744	3,764	3,776	3,786	3,794	3,802	3,808	\$44,266
20													
21 Nuclear Steam													
22 Plant Bal Table B, p3, line 10	1,083,848	1,086,114	1,087,877	1,088,835	1,089,593	1,090,351	1,091,267	1,092,327	1,093,492	1,094,449	1,095,395	1,096,144	
23 Composite Rate ⁽²⁾	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023
24 Depreciation Expense	2,077	2,082	2,085	2,087	2,088	2,090	2,092	2,094	2,096	2,098	2,100	2,101	25,089
25													
26 Other Production													
27 Plant Bal Table B, p1-2, line 16	2,391,332	2,392,096	2,393,503	2,394,628	2,399,821	2,403,748	2,406,497	2,408,492	2,410,456	2,412,540	2,414,467	2,416,138	
28 Composite Rate ⁽²⁾	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031	0.031
29 Depreciation Expense	6,178	6,180	6,183	6,186	6,200	6,210	6,217	6,222	6,227	6,232	6,237	6,242	74,513
30													
31 Transmission													
32 Plant Bal Table B, p1-2, line 23	1,753,350	1,758,164	1,763,497	1,769,162	1,833,345	1,877,943	1,889,358	1,900,486	1,911,428	1,922,248	1,932,989	1,943,678	
33 Composite Rate ⁽²⁾	0.022	0.022	0.022	0.022	0.022	0.022	0.022	0.022	0.022	0.022	0.022	0.022	0.022
34 Depreciation Expense	3,214	3,223	3,233	3,243	3,361	3,443	3,464	3,484	3,504	3,524	3,544	3,563	40,802
35													
36 Distribution													
37 Plant Bal Table B, p1-2, line 30	3,860,141	3,872,258	3,886,836	3,903,259	3,920,501	3,937,526	3,953,669	3,970,137	3,986,433	4,002,808	4,018,971	4,034,234	
38 Composite Rate ⁽²⁾	0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029	0.029
39 Depreciation Expense	9,329	9,358	9,393	9,433	9,475	9,516	9,555	9,594	9,634	9,673	9,713	9,749	114,421
40													
41													
42 Total Depreciation Expense	\$24,330	\$24,382	\$24,442	\$24,507	\$24,740	\$25,002	\$25,091	\$25,170	\$25,247	\$25,322	\$25,395	\$25,463	\$299,091
43													

⁽²⁾ Composite depreciation rate per Order PSC-10-0131-ROR-EI, page 66.

⁽³⁾ Due to additional errors in General Plant, the adjustment is provided in Table M

Motion For Reconsideration - Depreciation Expense and Reserve Adjustment
Apply depreciation rates to plant rather than functional balances
(Thousands)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)
1	The following table represents an excerpt of PSC's work paper "PEF depreciation expense REVISED Jan 7 09"																					
2																						
3	Fossil Productio	0.023																				
4	Nuclear Productio	0.023																				
5	Other Productio	0.031																				
6	Transmissio	0.022																				
7	Distributio	0.029																				
8	General	0.049																				
9																						
10	Plant balances B-8																					
11	Retirements assume spread evenly over the year																					
12	FOSSIL STEAM	B-8		Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total	13 mo ave	Sep			
13																			Factors	calc	reserve	calc
14																						
15	reserve	B-9		5,389	5,409	5,434	5,454	5,477	6,075	6,212	6,244	6,256	6,266	6,276	6,284	6,291			0.86294	exp		
16	accrual - total	B-9	118,632	1,486,687	1,492,096	1,497,531	1,502,985	1,508,462	1,514,537	1,520,749	1,526,992	1,533,248	1,539,515	1,545,791	1,552,074	1,558,365	19,779,032	1,521,464				
17	retirements	B-9	14,290		1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191						
18	Reserve balance calc	B-9		1,486,687	1,490,906	1,496,340	1,501,794	1,507,271	1,513,346	1,519,558	1,525,802	1,532,058	1,538,324	1,544,600	1,550,883	1,557,174	19,764,742	1,520,365	0.81600	res	1,520,365	1,240,610
19																						
20	NUCLEAR STEAM	B-8		1,080,140	1,253,931	1,256,197	1,257,960	1,258,918	1,259,676	1,260,434	1,261,350	1,262,410	1,263,575	1,264,532	1,265,478	1,266,227	16,210,828	1,246,987				
21				2,070	2,403	2,408	2,411	2,413	2,414	2,416	2,418	2,420	2,422	2,424	2,425	2,427		0.86294	exp			
22	reserve	B-9		556,341	558,744	561,152	563,563	565,976	568,390	570,806	573,224	575,644	578,065	580,489	582,915	585,341						
23	accrual - total	B-9	37,569																			
24	retirements	B-9	4,001		333	333	333	333	333	333	333	333	333	333	333	333						
25	Reserve balance calc	B-9		556,341	558,411	560,819	563,230	565,643	568,057	570,473	572,890	575,310	577,732	580,156	582,581	585,008	7,416,650	570,512	0.88462	res	570,512	504,686
26																						
27	OTHER PRODUCTION	B-8		2,390,320	2,391,332	2,392,096	2,393,503	2,394,628	2,399,821	2,403,748	2,406,497	2,408,492	2,410,456	2,412,540	2,414,467	2,416,138	31,234,038	2,402,618				
28				6,175	6,178	6,180	6,183	6,186	6,200	6,210	6,217	6,222	6,227	6,232	6,237	6,242		0.86294	exp			
29	reserve	B-9		630,918	637,096	643,275	649,458	655,645	661,844	668,054	674,271	680,492	686,719	692,952	699,189	705,431						
30	accrual - total	B-9	104,742																			
31	retirements	B-9	3,451		288	288	288	288	288	288	288	288	288	288	288	288						
32	Reserve balance calc	B-9		630,918	636,808	642,988	649,171	655,357	661,556	667,766	673,983	680,205	686,432	692,664	698,902	705,143	8,681,893	667,838	0.86407484	res	667,838	577,062
33																						
34	TRANSMISSION	B-8		1,745,531	1,753,350	1,758,164	1,763,497	1,769,162	1,833,345	1,877,943	1,889,358	1,900,486	1,911,428	1,922,248	1,932,989	1,943,678	24,001,179	1,846,245				
35				3,200	3,214	3,223	3,233	3,243	3,361	3,443	3,464	3,484	3,504	3,524	3,544	3,563		0.66325	exp			
36	reserve	B-9		531,120	534,334	537,558	540,791	544,034	547,395	550,838	554,302	557,786	561,291	564,815	568,359	571,922						
37	accrual - total	B-9	47,114																			
38	retirements	B-9	13,469		1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122						
39	Reserve balance calc	B-9		531,120	533,212	536,435	539,668	542,912	546,273	549,716	553,180	556,664	560,168	563,692	567,236	570,800	7,151,077	550,083	0.67486	res	550,083	371,229
40																						
41	DISTRIBUTION	B-8		3,848,777	3,860,141	3,872,258	3,886,836	3,903,259	3,920,501	3,937,526	3,953,669	3,970,137	3,986,433	4,002,808	4,018,971	4,034,234	51,195,550	3,938,119				
42				9,301	9,329	9,358	9,393	9,433	9,475	9,516	9,555	9,594	9,634	9,673	9,713	9,749		0.99671	exp			
43	reserve	B-9		1,488,171	1,497,500	1,506,858	1,516,251	1,525,684	1,535,158	1,544,674	1,554,229	1,563,823	1,573,457	1,583,131	1,592,843	1,602,593						
44	accrual - total	B-9	143,603																			
45	retirements	B-9	32,372		2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698						
46	Reserve balance calc	B-9		1,488,171	1,494,802	1,504,160	1,513,553	1,522,986	1,532,461	1,541,976	1,551,531	1,561,126	1,570,760	1,580,433	1,590,145	1,599,895	20,052,000	1,542,462	0.99832	res	1,542,462	1,539,870
47																						
48	GENERAL PLANT	B-8		234,751	236,269	237,934	239,682	241,477	243,306	245,158	247,025	248,906	250,798	252,699	254,607	256,522	3,189,134	245,318				
49				959	965	972	979	986	993	1,001	1,009	1,016	1,024	1,032	1,040	1,047		0.88474	exp			
50	reserve	B-9		172,915	173,880	174,852	175,830	176,816	177,810	178,811	179,820	180,836	181,860	182,892	183,932	184,979						
51	accrual - total	B-9	18,261																			
52	retirements	B-9	16,100		1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342						
53	Reserve balance calculated	B-9		172,915	172,538	173,510	174,489	175,475	176,468	177,469	178,478	179,494	180,518	181,550	182,590	183,637	2,309,132	177,626	0.87832	resen	177,626	156,012
54																						
55	PEF Calculations:																					
56	Total Fossil, Nuclear, Other Prod, Trans, Dist 13-mo-ave reserve; sum of lines 17-53 above																					
																					5,028,884	4,389,469

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)		
1	The following table represents an excerpt of PSC's work paper "PEF depreciation expense REVISED Jan 7 09", which has been adjusted to reflect depr expense using individual rates																							
2																								
3	Fossil Productio	0.023	Note: Amounts highlighted and bolded have been updated by PEF to reflect the proper depreciation expense as calculated in Table A.																					
4	Nuclear Productio	0.023																						
5	Other Productio	0.031																						
6	Transmissio	0.022																						
7	Distributio	0.029																						
8	General	0.049																						
9	Plant balances B-8																(This is a cross		B-6 p. 1 of 19		13 mo ave		13 mo ave	
10	Retirements assume spread evenly over the year																against B-9)		C-4 p 14 of 48		system		juris	
11				Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total	13 month calc		separations		reserve calc (P5C)		
12	FOSSIL STEAM	B-8		2,811,564	2,822,275	2,835,305	2,845,631	2,857,460	3,169,656	3,241,114	3,257,492	3,263,947	3,269,433	3,274,331	3,278,474	3,282,027	40,208,709	3,092,978						
13																								
14	Table A, p 7, line 13				5,340	5,365	5,384	5,406	5,978	6,126	6,159	6,172	6,183	6,193	6,200	6,207			0.86294		exp			
15	reserve	B-9		1,486,687	1,492,027	1,497,392	1,502,776	1,508,181	1,514,159	1,520,285	1,526,444	1,532,616	1,538,800	1,544,992	1,551,193	1,557,399	19,772,951	1,520,996						
16	accrual - total	B-9	118,632																					
17	retirements	B-9	14,290		1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191								
18	Reserve balance calc			1,486,687	1,490,837	1,496,201	1,501,585	1,506,990	1,512,969	1,519,094	1,525,253	1,531,425	1,537,609	1,543,801	1,550,002	1,556,208	19,758,661	1,519,897		0.81600		res		
19																								
20	NUCLEAR STEAM	B-8		1,080,140	1,253,931	1,256,197	1,257,960	1,258,918	1,259,676	1,260,434	1,261,350	1,262,410	1,263,575	1,264,532	1,265,478	1,266,227	16,210,828	1,246,987						
21	Table A, p 7, line 22				2,441	2,447	2,451	2,453	2,455	2,457	2,459	2,462	2,464	2,466	2,469	2,470			0.86294		exp			
22	reserve	B-9		556,341	558,782	561,228	563,679	566,133	568,588	571,045	573,504	575,965	578,430	580,896	583,365	585,835								
23	accrual - total	B-9	37,569																					
24	retirements	B-9	4,001		333	333	333	333	333	333	333	333	333	333	333	333								
25	Reserve balance calc			556,341	558,448	560,895	563,346	565,799	568,254	570,711	573,170	575,632	578,096	580,563	583,031	585,502	7,419,788	570,753		0.88462		res		
26																								
27	OTHER PRODUCTION	B-8		2,390,320	2,391,332	2,392,096	2,393,503	2,394,628	2,399,821	2,403,748	2,406,497	2,408,492	2,410,456	2,412,540	2,414,467	2,416,138	31,234,038	2,402,618						
28	Table A, p 7, line 27				6,102	6,104	6,107	6,110	6,124	6,134	6,141	6,146	6,152	6,157	6,162	6,167			0.86294		exp			
29	reserve	B-9		630,918	637,020	643,125	649,232	655,342	661,466	667,600	673,742	679,888	686,040	692,197	698,359	704,525								
30	accrual - total	B-9	104,742																					
31	retirements	B-9	3,451		288	288	288	288	288	288	288	288	288	288	288	288								
32	Reserve balance calc			630,918	636,733	642,837	648,945	655,055	661,179	667,313	673,454	679,600	685,752	691,909	698,071	704,238	8,676,003	667,385		0.86407484		res		
33																								
34	TRANSMISSION	B-8		1,745,531	1,753,350	1,758,164	1,763,497	1,769,162	1,833,345	1,877,943	1,889,358	1,900,486	1,911,428	1,922,248	1,932,989	1,943,678	24,001,179	1,846,245						
35	Table A, p 7, line 29				3,206	3,217	3,229	3,242	3,406	3,506	3,531	3,556	3,581	3,605	3,629	3,652			0.66325		exp			
36	reserve	B-9		531,120	534,326	537,544	540,773	544,015	547,421	550,927	554,458	558,014	561,595	565,200	568,828	572,480								
37	accrual - total	B-9	47,114																					
38	retirements	B-9	13,469		1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122	1,122								
39	Reserve balance calc			531,120	533,204	536,421	539,650	542,892	546,299	549,804	553,336	556,892	560,473	564,077	567,706	571,358	7,153,231	550,249		0.67486		res		
40																								
41	DISTRIBUTION	B-8		3,848,777	3,860,141	3,872,258	3,886,836	3,903,259	3,920,501	3,937,526	3,953,669	3,970,137	3,986,433	4,002,808	4,018,971	4,034,234	51,195,550	3,938,119						
42	Table A, p 7, line 31				9,264	9,293	9,328	9,368	9,410	9,452	9,491	9,531	9,569	9,608	9,646	9,682			0.99671		exp			
43	reserve	B-9		1,488,171	1,497,435	1,506,729	1,516,057	1,525,425	1,534,836	1,544,288	1,553,779	1,563,310	1,572,879	1,582,487	1,592,134	1,601,816								
44	accrual - total	B-9	143,603																					
45	retirements	B-9	32,372		2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698	2,698								
46	Reserve balance calc			1,488,171	1,494,738	1,504,031	1,513,359	1,522,728	1,532,138	1,541,590	1,551,081	1,560,612	1,570,182	1,579,790	1,589,436	1,599,118	20,046,974	1,542,075		0.99832		res		
47																								
48	GENERAL PLANT	B-8		234,751	236,269	237,934	239,682	241,477	243,306	245,158	247,025	248,906	250,798	252,699	254,607	256,522	3,189,134	245,318						
49	Table A, p 7, line 33				1,574	1,582	1,261	1,271	1,280	1,290	1,300	1,310	1,320	1,330	1,341	1,351			0.88474		exp			
50	reserve	B-9		172,915	174,489	176,071	177,332	178,603	179,884	181,174	182,474	183,784	185,105	186,435	187,776	189,126								
51	accrual - total	B-9	18,261																					
52	retirements	B-9	16,100		1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342								
53	Reserve balance calculated			172,915	173,147	174,730	175,991	177,262	178,542	179,832	181,133	182,443	183,763	185,094	186,434	187,785	2,339,070	179,928		0.87832		reser		
54																								
55	PEF Calculations:																							
56	Total Fossil, Nuclear, Other Prod, Trans, Dist 13-mo-ave reserve: sum of lines 17-53 above																							
57																								
58	Difference in PSC Calculation of 13-mo-ave reserve due use of individual depreciation rates: difference of page 1, line 56 and page 2, line 56																							

5,030,287 4,390,658
\$1,403 \$1,189

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
	Gross Plant ⁽¹⁾	Accumulated Reserve ⁽²⁾	Net Book Value (B) - (C)	Depr Rate ⁽³⁾	Deprec Exp	Formula for Col (F)	Composite Deprec Exp Col (E) Total	13 Mo Avg Plant Bal per MFR ⁽⁴⁾	PSC Deprec Exp (H) x (I)	Calculated Deprec Exp (E) x (J)	Adjustment to Remove Amort Exp ⁽⁵⁾	Appropriate Dep Exp (K) - (L)	Difference (M) - (J)	Separation Factor ⁽⁶⁾	Juris Difference (N) x (O)
1															
2															
3	389.00 Land Rights	-	-	-	-										
4	390.00 Structures and Improvements	\$112,684	\$27,046	\$85,638	3.7	\$4,169 (B) x (E)	4.9	\$114,790	\$5,625	\$4,247		\$4,247	(\$1,377)	0.88474	(\$1,219)
5	391.00 Office Furniture and Equipment - 7 yr life	14,199	5,828	8,372	14.3	1,196 (D) x (E)	4.9	11,842	580	1,693		1,693	1,113	0.88474	985
6	391.30 Office Furniture and Equipment - 5 yr life				20.0		4.9	2,001	98	400		400	302	0.88474	267
7															
8	392.10 Passenger Cars	1,048	1,144	(96)	8.7	91 (B) x (E)	4.9	-	0			-	0	0.88474	0
9	392.20 Light Trucks	21,417	13,103	8,314	8.7	1,863 (B) x (E)	4.9	-	0			-	0	0.88474	0
10	392.30 Heavy Trucks	20,571	3,057	17,514	4.8	987 (B) x (E)	4.9	-	0			-	0	0.88474	0
11	392.40 Special Trucks	99,060	51,171	47,890	5.0	4,953 (B) x (E)	4.9	-	0			-	0	0.88474	0
12	392.50 Trailers	8,690	2,387	6,304	1.7	148 (B) x (E)	4.9	-	0			-	0	0.88474	0
13															
14	393.00 Stores Equipment	3,853	4,560	(706)	14.3	(101) (D) x (E)	4.9	3,858	189	552	513	39	(150)	0.88474	(133)
15	394.00 Tools, Shop and Garage Equipment	14,437	14,499	(62)	14.3	(9) (D) x (E)	4.9	14,774	724	2,113	1,145	968	244	0.88474	216
16	395.00 Laboratory Equipment	2,925	1,857	1,068	14.3	153 (D) x (E)	4.9	971	48	139		139	91	0.88474	81
17	396.00 Power Operated Equipment	10,890	(3,222)	14,111	5.8	632 (B) x (E)	4.9	23,282	1,141	1,350		1,350	210	0.88474	185
18	397.00 Communication Equipment	67,650	44,530	23,121	14.3	3,303 (D) x (E)	4.9	68,958	3,379	9,861	3,305	6,556	3,177	0.88474	2,811
19	398.00 Miscellaneous Equipment	17,157	3,736	13,420	14.3	1,917 (D) x (E)	4.9	5,723	280	818		818	538	0.88474	476
20															
21	Total General Plant	\$394,583	\$169,695	\$224,888	4.9	\$19,303 Sum down		\$246,199	\$12,064	\$21,174	\$4,963	\$16,211	\$4,147		\$3,669
22															

⁽¹⁾ Per Depreciation Study Exhibit __ (EMR-2), Section 2, Pages 21-22, General Plant, Column C

⁽²⁾ Per Depreciation Study Exhibit __ (EMR-2), Section 2, Pages 21-22, General Plant, Column G

⁽³⁾ Per Order No. PSC-01-0131-FOF-EI, Table 3, except 391.30 which is a 5 year life for office accessories and computer equipment pursuant to Rule 25-6.0436

⁽⁴⁾ MFR B-8, Page 6, Lines 18-34, Average of Col C - Col N

		01/2010	02/2010	03/2010	04/2010	05/2010	06/2010	07/2010	08/2010	09/2010	10/2010	11/2010	12/2010	12 Month Avg
28														
29	Dist General Plant Struct & Improv 390.C	\$113,114	\$113,393	\$113,684	\$113,983	\$114,291	\$114,604	\$114,922	\$115,243	\$115,568	\$115,895	\$116,224	\$116,555	\$114,790
30														
31	Corporate - Office Furn & Equip 391.1	10,087	10,116	10,148	10,181	10,215	10,250	10,284	10,319	10,354	10,389	10,423	10,458	10,269
32	Corporate - Office Furn & Equip 391.2	196	196	196	196	196	196	196	196	196	196	196	196	196
33	Corporate - Office Furn & Equip 391.5	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377
34	Subtotal 391 - 7 year life	11,660	11,689	11,721	11,754	11,788	11,823	11,857	11,892	11,927	11,962	11,996	12,031	11,842
35														
36	Corporate - Office Furn & Equip 391.3 - 5 year life	2,000	2,000	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001
37														
38	Dist Gen. Plant Motor Hdling Eq. (old) 393.1	3,584	3,584	3,584	3,584	3,584	3,584	3,584	3,584	3,584	3,584	3,584	3,584	3,584
39	Dist Gen. Plant Storage Equip (old) 393.2	239	239	239	239	239	239	239	239	239	239	239	239	239
40	Dist Gen. Plant Port. Hdling Eq. (old) 393.3	35	35	35	35	35	35	35	35	35	35	35	35	35
41	Subtotal 393	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858
42														
43	Corporate Tools Shop/Gar. 394.0	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598
44	Dist Gen. Plant Tool Shop/Gar. Eq. -New- 394.1	8,007	8,007	8,007	8,007	8,007	8,007	8,007	8,007	8,007	8,007	8,007	8,007	8,007
45	Dist Gen. Plant Portable Tools - Old - 394.2	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169
46	Subtotal 394	14,774	14,774	14,774	14,774	14,774	14,774	14,774	14,774	14,774	14,774	14,774	14,774	14,774
47														
48	Laboratory Equipment 395.C	165	165	165	165	165	165	165	165	165	165	165	165	165
49	Dist Gen. Plant Laboratory Eq. 395.2C	806	806	806	806	806	806	806	806	806	806	806	806	806
50	Subtotal 395	\$971	\$971	\$971	\$971	\$971	\$971	\$971	\$971	\$971	\$971	\$971	\$971	\$971
51														
52	Dist Gen. Plant Power Oper Equip 396.C	\$16,108	\$17,326	\$18,594	\$19,892	\$21,210	\$22,542	\$23,885	\$25,236	\$26,595	\$27,960	\$29,331	\$30,707	\$23,282
53														
54	Dist Gen. Plant Commun Equip-New 397.C	40,326	40,465	40,621	40,786	40,955	41,127	41,299	41,473	41,646	41,820	41,994	42,167	41,223
55	Dist Commun Equip (Old) 397.1	27,735	27,735	27,735	27,735	27,735	27,735	27,735	27,735	27,735	27,735	27,735	27,735	27,735
56	Subtotal 397	68,061	68,200	68,356	68,521	68,690	68,862	69,034	69,208	69,381	69,555	69,729	69,902	68,958
57														
58	Corporate - Misc Equip 398.2	5,723	5,723	5,723	5,723	5,723	5,723	5,723	5,723	5,723	5,723	5,723	5,723	5,723
59														
60		\$236,269	\$237,934	\$239,682	\$241,477	\$243,306	\$245,158	\$247,025	\$248,906	\$250,798	\$252,699	\$254,607	\$256,522	\$246,199

⁽⁵⁾ An adjustment is needed to remove the amortization expense on assets that are fully amortized but have not been retired. Note that in the Plant Accounting System, assets are retired when fully amortized. However, in the projection model assets are not retired. Therefore, an adjustment is necessary to remove the depreciation expense on fully depreciated balances in order to avoid over-depreciating these assets

Accounts 393.1 and 394.1 are fully amortized on 12/31/09 and account 397.1 is fully amortized on 2/28/10

Dist Gen. Plant Motor Hdling Eq. (old) 393.1	\$3,584	\$3,584	\$3,584	\$3,584	\$3,584	\$3,584	\$3,584	\$3,584	\$3,584	\$3,584	\$3,584	\$3,584	\$3,584
Annual Amortization Rate	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3
Amortization Adjustment	43	43	43	43	43	43	43	43	43	43	43	43	513
Dist Gen. Plant Tool Shop/Gar. Eq. -New- 394.1	8,007	8,007	8,007	8,007	8,007	8,007	8,007	8,007	8,007	8,007	8,007	8,007	8,007
Annual Amortization Rate	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3
Amortization Adjustment	95	95	95	95	95	95	95	95	95	95	95	95	1,145
Dist Commun Equip (Old) 397.1			27,735	27,735	27,735	27,735	27,735	27,735	27,735	27,735	27,735	27,735	23,113
Annual Amortization Rate			14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3	14.3
Amortization Adjustment			331	331	331	331	331	331	331	331	331	331	3,305
Total Amortization Adjustment	\$138	\$138	\$469	\$469	\$469	\$469	\$469	\$469	\$469	\$469	\$469	\$469	\$4,963

⁽⁶⁾ MFR C-4, page 14, line 34

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide jurisdictional factors for net operating income for the test year and the most recent historical year if the test year is projected.

Type of data shown:

☒	Projected Test Year Ended	12/31/2010
☐	Prior Year Ended	12/31/2009
☐	Historical Test Year Ended	12/31/2008
Witness: Toomey / Slusser		

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EJ

(Thousands)

Line No.	Account	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1				
2	DEPRECIATION & AMORTIZATION EXPENSES			
3				
4	Production Plant			
5	Production Plant - Base	157,439	139,274	0.88462
6	Production Plant - Intermediate	15,810	9,187	0.58105
7	Production Plant - Peaking	21,137	19,345	0.91520
8	Production Plant - DA Wholesale	72	-	-
9	Subtotal Production Plant	194,458	167,806	0.86294
10				
11	Transmission Plant			
12	Transmission Plant - Base	1,040	920	0.88462
13	Transmission Plant - Intermediate	55	32	0.58105
14	Transmission Plant - Peaking	316	289	0.91520
15	Transmission Plant - Transmission	43,022	29,095	0.67629
16	Transmission Plant - Dist Primary	916	912	0.99624
17	Transmission Plant - DA Wholesale	1,766	-	-
18	Subtotal Transmission Plant	47,114	31,248	0.66325
19				
20	Distribution Plant			
21	Distribution Plant - Primary Distribution	54,860	54,644	0.99624
22	Distribution Plant - Secondary Distribution	45,207	45,207	1.00000
23	Distribution Plant - Services Distribution	14,277	14,277	1.00000
24	Distribution Plant - Metering Distribution	11,121	10,858	0.97631
25	Distribution Plant - Lighting	17,539	17,539	1.00000
26	Distribution Plant - IS Equipment Distribution	68	67	0.98667
27	Total Distribution Plant	143,062	142,592	0.99671
28				
29	Total General Plant			
30	General Plant - Labor Related	17,145	16,034	0.87692
31	General Plant - Retail Customer Related	282	282	1.00000
32	General Plant - Production Plant	-	-	0.86631
33	General Plant - Dist Primary	912	908	0.99624
34	Total General Plant	18,338	16,224	0.88474
35				
36	TOTAL DEPRECIATION & AMORTIZATION EXPENSES	402,973	357,869	0.88807
37				

used by Commission
for Fossil, Nuclear, &
Other Production

Composite factor used in the Commission's
calculation of jurisdictional depreciation
expense

	A	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH
1	Fossil Production											see below for system expense							CHECK THIS COLUMN
2	Nuclear Production																		
3	Other Production																		
4	Transmission																		
5	Distribution																		
6	General																		
7																			
8																			
9																			
10	TOTAL (EXCER, 311AM)																		
11																			
12																			
13																			
14																			
15																			
16																			
17																			
18	TOTAL NUCLEAR SYSTEM																		
19																			
20																			
21																			
22																			
23	Reserve balance calculated																		
24	TOTAL OTHER PRODUCTION																		
25																			
26																			
27																			
28																			
29	Reserve balance calculated																		
30	TOTAL ELECTRIC TRANSMISSION																		
31																			
32																			
33																			
34																			
35	Reserve balance calculated																		
36	TOTAL ELECTRIC DISTRIBUTION																		
37																			
38																			
39																			
40																			
41																			
42	Reserve balance calculated																		
43	TOTAL ELECTRIC GENERATION																		
44																			
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FLORIDA PUBLIC SERVICE COMMISSION		Explanation:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.		Type of data shown:
Company: PROGRESS ENERGY FLORIDA INC.					X Projected Test Year Ended 12/31/2010
Docket No. 090079-El					— Prior Year Ended 12/31/2009
					— Historical Test Year Ended 12/31/2008
					Witness: Toomey/Slusser
Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor	
1	Accumulated Depreciation:				
2	Intangible Plant:				
3	303-Intangible Plant - Distribution	68,778	66,527	0.99624	
4	303.1-CSS - Retail Customer Related	58,503	58,503	1.00000	
5	Total Intangible Plant:	125,280	125,029	0.99800	
6	Production:				
7	310-316-Steam - Base	1,140,574	1,008,974	0.88462	
8	310-316-Steam - Intermediate	333,147	193,575	0.58105	
9	320-325-Nuclear - Base	506,557	448,110	0.88462	
10	320-325-Nuclear - D/A Wholesale	1,142	-	0.00000	
11	340-346-Other - Base	316,526	280,005	0.88462	
12	340-346-Other - Intermediate	22,977	13,351	0.58105	
13	340-346-Other - Peaking	341,811	312,825	0.91520	
14	340-346-Other - D/A Wholesale	-	-	0.00000	
15	ADJ C - WH Unfunded Nuc Decom	(2,286)	-	0.00000	
16	Total Production	2,660,447	2,256,841	0.84829	
17	Transmission:				
18	350-Land and Land Rights	17,320	11,713	0.67629	
19	352-Structure and Improvements	8,133	5,500	0.67629	
20	353-Station Equipment - Base	10,429	9,226	0.88462	
21	353-Station Equipment - Intermediate	463	269	0.58105	
22	353-Station Equipment - Peaking	3,645	3,336	0.91520	
23	353-Station Equipment - Transmission	118,437	80,098	0.67629	
24	354-Towers & Fixtures	56,218	38,020	0.67629	
25	355-Poles & Fixtures - Transmission	128,384	86,825	0.67629	
26	355-Poles & Fixtures - Dist Primary	6,158	6,135	0.99624	
27	355-Poles & Fixtures - D/A Wholesale	11,877	-	0.00000	
28	356-O.H. Conductor and Devices	139,670	94,458	0.67629	
29	357-U.G. Conduit	5,574	3,770	0.67629	
30	358-U.G. conductors & Devices	10,315	6,976	0.67629	
31	359-Roads and Trails	1,093	739	0.67629	
32	353.2 Energy Control Center - Base	9,909	8,765	0.88462	
33	353.2 Energy Control Center - Intermediate	839	487	0.58105	
34	353.2 Energy Control Center - Peaking	1,239	1,134	0.91520	
35	353.2 Energy Control Center - Transmission	17,979	12,159	0.67629	
36	Total Transmission	547,584	369,610	0.67436	

Fossil Steam Composite:

#1,202,549 = 0.81600
1,473,721

Nuclear Steam Composite

Other Prod Composite:

#293,356
339,503 = 0.86407

Transmission Composite

FLORIDA PUBLIC SERVICE COMMISSION

Explanation

Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

☒ Projected Test Year Ended 12/31/2010☐ Prior Year Ended 12/31/2009

Docket No. 090079-EI

(Thousands)

☐ Historical Test Year Ended 12/31/2008

Witness: Toomey/Slusser

Line No.	(A) Description	(B) Total Company	(C) Total Jurisdictional	(D) Jurisdictional Factor
1	Distribution:			
2	360-LAND	-	-	0.99624
3	360.1-DISTRIBUTION EASEMENTS	236	236	0.99624
4	361-STRUCTURES & IMPROVEMENTS	7,852	7,823	0.99624
5	362-STATION EQUIPMENT - Primary	134,843	134,336	0.99624
6	362-STATION EQUIPMENT - IS Equipment	182	180	0.98667
7	364-POLES, TOWERS & FIXTURES - Primary	174,569	173,912	0.99624
8	364-POLES, TOWERS & FIXTURES - Secondary	74,794	74,794	1.00000
9	364-POLES, TOWERS & FIXTURES - Lighting	48,029	48,029	1.00000
10	365-OH CONDUCTORS & DEVICES - Primary	203,940	203,173	0.99624
11	365-OH CONDUCTORS & DEVICES - Secondary	64,452	64,452	1.00000
12	365-OH CONDUCTORS & DEVICES - IS Equipment	718	708	0.98667
13	366-UNDERGROUND CONDUIT - Primary	30,349	30,235	0.99624
14	366-UNDERGROUND CONDUIT - Secondary	18,601	18,601	1.00000
15	367-UG CONDUCTORS & DEVICES - Primary	81,907	81,599	0.99624
16	367-UG CONDUCTORS & DEVICES - Secondary	88,732	88,732	1.00000
17	368-LINE TRANSFORMERS - Secondary	259,351	259,351	1.00000
18	369-SERVICES-			
19	369.1-OVERHEAD SERVICES	63,527	63,527	1.00000
20	369.2-UNDERGROUND SERVICES	106,619	106,619	1.00000
21	370-METER EQUIPMENT (EXCL. ECCR)	8,249	8,054	0.97631
22	371-INSTALLS ON CUST. PREM. (PPS PAR)	1,840	1,796	0.97631
23	373-STREET LIGHT & SIGNAL SYSTEMS - Primary	-	-	0.99624
24	373-STREET LIGHT & SIGNAL SYSTEMS - Secondary	-	-	1.00000
25	373-STREET LIGHT & SIGNAL SYSTEMS - Services	-	-	1.00000
26	373-STREET LIGHT & SIGNAL SYSTEMS - Metering	-	-	0.97631
27	373-STREET LIGHT & SIGNAL SYSTEMS - Lighting	195,165	195,165	1.00000
28	373-STREET LIGHT & SIGNAL SYSTEMS - IS Equipment	-	-	0.98667
29	Total Distribution	1,563,953	1,561,319	0.99832
30	General Plant:			
31	389-399 General Plant - Labor Related	139,931	122,707	0.87692
32	389-399 General Plant - Retail Customer Related	1,610	1,610	1.00000
33	Total General Plant	141,541	124,317	0.87632
34	Total Accumulated Depreciation	5,038,904	4,437,117	0.88057
35				

Distribution Composite

General Plant composite

SCHEDULE B-9

Florida Public Service Commission

Company: Progress Energy Florida Inc

Docket No. 090079-EI

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

Explanation: Provide the depreciation reserve balance for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)*

Type of Data Shown

X Projected Test Year Ended 12/31/2010

— Prior Year Ended 12/31/2009

— Historical Test Year Ended 12/31/2008

Witness: Toomey/Oliver/Crisp

Joyner/Somick/Young/Morman

(Thousands)

Line No	(A) Plant Account	(B) Accumulated Depreciation Beg of Year	(C) Total Depreciation Accrued	(D) Retirements	(E) Removal Costs	(F) Salvage	(G) Adjustments or Transfers	(H) Accumulated Depreciation End of Year	(I) 13-Month Average
1	Fossil Steam								
2	Ancloste 1 & 2								
3	Ancloste Struct & Improv 311	39,856	1,036	439				40,453	39,980
4	Ancloste Boiler 312	82,847	4,626	554				86,918	84,843
5	Ancloste Turbogenerator 314	66,442	4,719					71,161	68,801
6	Ancloste Access, Elec Equip 315	22,276	620					22,896	22,586
7	Ancloste Misc 316.1	4,994	177	1				5,170	5,082
8	Ancloste Misc 316.2	122						122	122
9	Ancloste Misc 316.3	264	8					272	271
10	Total-Ancloste 1 & 2	216,800	11,185	995				226,991	221,685
11									
12	Bartow 1, 2 & 3								
13	Bartow Struct & Improv 311	15,271						15,271	15,271
14	Bartow Boiler 312	(8,703)		5				(8,709)	(8,706)
15	Bartow Turbogenerator 314	(1,742)						(1,742)	(1,742)
16	Bartow Access Elec Equip 315	(726)						(726)	(726)
17	Bartow Misc 316.1	(763)						(763)	(763)
18	Bartow Misc 316.2	0						0	0
19	Bartow Misc 316.3	(171)	0					(171)	(171)
20	Total-Bartow 1, 2 & 3	3,165	0	6				3,159	3,162
21									
22	Bartow-Ancloste Pipeline								
23	Bartow-Ancloste Pipeline 316	73	8					80	76
24	Bartow-Ancloste Pipeline 311	2,739						2,739	2,739
25	Bartow-Ancloste Pipeline 312	11,992	888	0				12,880	12,438
26	Bartow-Ancloste Pipeline 315	1,046	37					1,084	1,065
27	Bartow-Ancloste Pipeline Misc 316.3	9						9	9
28	Total-Bartow-Ancloste Pipeline	15,859	933	0				16,792	16,326
29									
30	Crystal River 1 & 2								
31	CR1&2 Struct & Improv 311	83,704		550				83,154	83,412
32	CR1&2 Boiler 312	127,354	11,672	3,394				135,631	131,590
33	CR1&2 Boiler 312 (coal)	1,004	2					1,007	1,006
34	CR1&2 Turbogenerator 314	97,301	3,394					100,694	98,998
35	CR1&2 Access, Elec Equip 315	27,938	917	107				28,748	28,323
36	CR1&2 Misc 316.1	4,988	170	174				4,984	5,015
37	CR1&2 Misc 316.2	151						151	151
38	CR1&2 Misc 316.3	161	30					190	176
39	Rail Cars from PFC 312	30,001	612					30,613	30,307
40	Total-Crystal River 1 & 2	372,602	16,787	4,225				385,173	378,977
41									
42	Crystal River 4 & 5								
43	CR4&5 Struct & Improv 311	127,922	4,290	2,938				129,275	128,580

Supporting Schedules:

Recap Schedules:

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 Progress Energy Florida
 Motion for Reconsideration
 Exhibit 11, Tab D
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SCHEDULE B-9

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No. 090079-E1

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

Explanation: Provide the depreciation reserve balance for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)*

Type of Data Shown:

X Projected Test Year Ended 12/31/2010

Prior Year Ended 12/31/2009

Historical Test Year Ended 12/31/2008

Witness: Toomey/Oliver/Crisp
Joyner/Sorrick/Young/Morman

(Thousands)

Line No	(A) Plant Account	(B) Accumulated Depreciation Beg of Year	(C) Total Depreciation Accrued	(D) Retirements	(E) Removal Costs	(F) Salvage	(G) Adjustments or Transfers	(H) Accumulated Depreciation End of Year	(I) 13-Month Average
1	CR4&5 Boiler 312	369,383	15,699	4,587				380,498	374,682
2	CR4&5 Boiler 312 (coal)	1,606	6					1,612	1,609
3	CR4&5 Turbogenerator 314	155,675	3,206					158,681	157,240
4	CR 312 ECRC	10	175					185	86
5	CR4&5 Access, Elec Equip 315	60,090	1,033	3				61,120	60,604
6	CR4&5 Misc 316.1	8,524	360					8,884	8,704
7	CR4&5 Misc 316.2	233						233	233
8	CR4&5 Misc 316.3	663						663	663
9	Clean Air CR 4&5 312	5,833	59,029					64,862	33,829
10	Mercury (CAMR) 316	3	8					11	7
11	Total-Crystal River 4 & 5	729,943	83,809	7,528				806,224	766,051
12									
13									
14	Steam - Misc								
15	Steam System - Misc 316.2	612						612	612
16	Steam System - Misc 316.3	414						414	414
17	Steam System Blanket 316	(1,022)	246	1,481				(2,257)	(1,674)
18	Total-Steam - Misc	3	246	1,481				(1,232)	(648)
19									
20	Suwannee								
21	Suwannee Struct & Improv 311	14,359						14,359	14,359
22	Suwannee Boiler 312	13,783	1,296	41				15,018	14,390
23	Suwannee Turbogenerator 314	9,898	1,124	14				11,008	10,449
24	Suwannee Access, Elec Equip 315	1,907	220					2,127	2,017
25	Suwannee Misc 316.1	430	23					452	441
26	Suwannee Misc 316.2	7						7	7
27	Suwannee Misc 316.3	17	4					21	19
28	Total-Suwannee	40,360	2,667	55				42,992	41,682
29									
30	Dismantlement - Fossil Steam								
31	Anclole Struct & Improv 311	15,244	233					15,477	15,361
32	Bartow Struct & Improv 311	20,770						20,770	20,770
33	Bartow-Anclole Pipeline 311	3,252	575					3,827	3,540
34	CR1&2 Struct & Improv 311	25,850	1,033					26,883	26,366
35	CR4&5 Struct & Improv 311	32,305	937					33,243	32,774
36	Suwannee Struct & Improv 311	10,513	217					10,730	10,621
37	Total -Dismantlement Steam	107,935	2,995					110,930	109,433
38									
39	Total-Fossil Steam	1,486,687	118,832	14,290				1,591,029	1,536,668
40									
41	Nuclear Steam								
42	Crystal River 3								
43	CR3 Struct & Improv 321	143,813	3,811	1				147,623	145,718

* 1,536,668 Total Fossil
 * 64,041 Total Clause (Fossil)

Supporting Schedules:

1,472,627 Net Fossil (including dismantlement)

Recap Schedules:

1,473,721

* 1,094 Railcar discrepancy between MFR B-9 & B-6

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SCHEDULE B-9

Florida Public Service Commission

Company: Progress Energy Florida Inc.

Docket No. 090079-EI

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

Explanation: Provide the depreciation reserve balance for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)*

Type of Data Shown

X Projected Test Year Ended

12/31/2010

Prior Year Ended

12/31/2009

Historical Test Year Ended

12/31/2008

Witness: Toomey/Oliver/Cnsp

Joyner/Somack/Young/Merman

(Thousands)

Line No.	(A) Plant Account	(B) Accumulated Depreciation Beg of Year	(C) Total Depreciation Accrued	(D) Retirements	(E) Removal Costs	(F) Salvage	(G) Adjustments or Transfers	(H) Accumulated Depreciation End of Year	(I) 13-Month Average
1	Total-University of Florida	24,769	1,267	364				25,693	25,187
2									
3	Dismantlement - Other Production								
4	Misc Steam Dism 341	22,977						22,977	22,977
5	Avon Park 341	351	3					354	353
6	Bartow 341	841	7					848	844
7	Bartow 343		(8)					(8)	(4)
8	Bayboro 341	2,074	21					2,095	2,085
9	Debarry new 341	2,593	397					2,990	2,791
10	Debarry old 341	1,177	14					1,190	1,184
11	Higgins 341	670	7					677	673
12	Hines 1 341	106	21					127	117
13	Hines 2 341	136	18					154	145
14	Hines 3 341		17					17	8
15	Hines 4 343		20					20	10
16	Inter City old P1-6 341	977	10					987	982
17	Inter City new P7-10 341	1,556	59					1,615	1,585
18	Inter City Siemens P11 341	28	13					41	35
19	Inter City P12-14 341	498	207					706	602
20	Rio Pinar 341	681	7					688	684
21	Suwannee 341	526	7					533	529
22	Tiger Bay 341	408	11					417	411
23	Turner 341	893	10					903	898
24	Univ of Florida 341	623	9					632	628
25	Total-Dismantlement Other	37,111	850					37,962	37,537
26									
27	Total-Other Production	630,918	104,742	3,451				732,210	681,319
28									
29	Electric Transmission								
30	Transmission Easements 350.1	17,039	579					17,618	17,320
31	Transmission Struct & Improv 352.0	7,896	391	134				8,154	8,034
32	Transmission (Excl. ECC) 353.1	129,740	10,804	4,763				135,781	132,975
33	Transmission Energy Control Center 353.2	29,648	634	(0)				30,283	29,965
34	Transmission Towers & Fixtures 354.0	55,721	994					56,715	56,218
35	Transmission Poles & Fixtures 355.0	139,606	22,909	8,448				154,067	146,420
36	Transmission O/H Conduct. & Devices 356.0	135,839	7,898	125				143,612	139,670
37	Transmission Underground Conduit 357.0	5,533	82					5,615	5,574
38	Transmission U/G Conduct. & Devices 358.0	9,023	2,585					11,608	10,315
39	Transmission Roads & Trails 359.0	1,074	37					1,111	1,093
40	Transmission Intangible 360		201					201	99
41									
42	Total-Electric Transmission	531,120	47,114	13,460				584,765	547,883
43									

681,319 Total Other Production (includes dismantlement)

681,314

Supporting Schedules:

5

Recap Schedules:

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)
1	The following table represents an excerpt of PSC's work paper "PEF depreciation expense REVISED Jan 7 09"																					
2																						
3																						
4																						
5																						
6																						
7																						
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42																						
43																						
44																						
45																						
46																						
47	PEF Calculations:																					
48	Total Fossil, Nuclear, Other Prod, Trans, Dist 13-mo-ave reserve; sum of lines 17-45 above																					

Note: General Plant is excluded from adjustment above because it was excluded from the Commission's calculation. The difference in jurisdictional reserve due to incorrect separation factors for the net General Plant adjustment is immaterial.

	A	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH
1	Fossil Production																		
2	Nuclear Production																		
3	Other Production																		
4	Transmission																		
5	Distribution																		
6	General																		
7																			
8																			
9																			
10	TOTAL FOSSIL STEAM	=SUM(D10:P10)	(This is a cross check against B-9) 13 month calc =Q10/13	13 month MTR 3092477000	Difference =R10-V10	12month expense	13 m char	B-4 p. 1 of 19 C-4 p. 14 of 48 separations	jurisdictional expense = B-9 * sep factor	jurisdictional expense calculated (PSC)	13 month ave system reserve calculated PSC	13 month ave jurisdictional reserve calculated (PSC)	13 month ave system reserve company B-9 2010 EOY	13 month ave jurisdictional reserve company 2010 EOY					CHECK THIS COLUMN
11																			
12	reserve	=SUM(D13:P13)	=Q13/13			=SUM(E13:P13)		0.86294	exp	=C14*Y12	=Y12*U12								
13	accrual - total																		
14	retirements																		
15	Reserve balance calculated	=SUM(D16:P16)	=Q16/13					0.815995	reserve				=R16	=Y16*R16	1536658000	=AG16*Y16			
16																			
17	TOTAL NUCLEAR STEAM	=SUM(D18:P18)	=Q18/13	1246987000	=R18-V18	=SUM(E19:P19)		0.86294	exp	=C21*Y19	=Y19*U19								
18	reserve																		
19	accrual - total																		
20	retirements																		
21	Reserve balance calculated	=SUM(D23:P23)	=Q23/13					0.88462	reserve				=R23	=Y23*R23	572502000	=AG23*Y23			
22																			
23	TOTAL OTHER PRODUCTION	=SUM(D25:P25)	=Q25/13	2402623000	=R25-V25	=SUM(E26:P26)		0.86294	exp	=C28*Y26	=Y26*U26								
24	reserve																		
25	accrual - total																		
26	retirements																		
27	Reserve balance calculated	=SUM(D30:P30)	=Q30/13					=280005+1335	reserve				=R30	=Y30*R30	681119000	=AG30*Y30			
28																			
29	TOTAL ELECTRIC TRANSMISSION	=SUM(D32:P32)	=Q32/13	1848245000	=R32-V32	=SUM(E33:P33)		0.66325	exp	=C35*Y33	=Y33*U33								
30	reserve																		
31	accrual - total																		
32	retirements																		
33	Reserve balance calculated	=SUM(D37:P37)	=Q37/13					0.67486	reserve				=R37	=Y37*R37	547683000	=AG37*Y37			
34																			
35	TOTAL ELECTRIC DISTRIBUTION	=SUM(D39:P39)	=Q39/13	3838120000	=R39-V39	=SUM(E40:P40)		0.99871	exp	=C42*Y40	=Y40*U40								
36	reserve																		
37	accrual - total																		
38	retirements																		
39	Reserve balance calculated	=SUM(D44:P44)	=Q44/13					0.99832	reserve				=R44	=Y44*R44	1563954000	=AG44*Y44			
40																			
41	TOTAL ELECTRIC GENERAL	=SUM(D46:P46)	=Q46/13	245318000	=R46-V46	=SUM(E47:P47)		0.88474	exp	=C49*Y42	=Y42*U42								
42	reserve																		
43	accrual - total																		
44	retirements																		
45	Reserve balance calculated	=SUM(D51:P51)	=Q51/13					0.87832	reserve				=R51	=Y51*R51	101867000	=AG51*Y51			
46																			
47																			
48																			
49																			
50																			
51																			
52																			
53																			
54																			
55																			
56	total accrual 2010																		
57	(excluding amortization)																		
58																			
59																			
60																			
61																			
62																			
63																			
64																			
65																			
66																			
67																			
68																			

Motion For Reconsideration - Depreciation Expense and Reserve Adjustment
Correct formula error excluding general plant reserve
(Thousands)

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Exhibit 12, Tab B
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1							
2			FPSC		Difference		
3			Calculation ⁽¹⁾	MFR B-9 ⁽¹⁾	(C)-(D)		
4							
5	General Plant (System)		\$177,626	\$101,867	\$75,759		
6							
7	Composite Separation Factor ⁽²⁾		0.87832	0.87832			
8							
9	General Plant (Juris)		\$156,012	\$89,472	\$66,540		
10							
11							
12	⁽¹⁾ All balances per PSC worksheet in Exhibit 13.						
13	⁽²⁾ Composite separation factor per PSC worksheet in Exhibit 13, page 2.						
14							
15							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Fossil Productio	0.023														
2	Nuclear Productio	0.023														
3	Other Productio	0.031														
4	Transmissio	0.022														
5	Distributio	0.029														
6	General	0.049														
7																
8																
9																
10	TOTAL FOSSIL STEAM	B-8														
11																
12	reserve	B-9														
13	accrual - total	B-9	\$													
14	retirements	B-9	\$													
15	Reserve balance calculated	B-9	\$													
16																
17																
18	TOTAL NUCLEAR STEAM	B-8														
19																
20	reserve	B-9	\$													
21	accrual - total	B-9	\$													
22	retirements	B-9	\$													
23	Reserve balance calculated	B-9	\$													
24																
25	TOTAL OTHER PRODUCTION	B-8														
26																
27	reserve	B-9	\$													
28	accrual - total	B-9	\$													
29	retirements	B-9	\$													
30	Reserve balance calculated	B-9	\$													
31																
32	TOTAL ELECTRIC TRANSMISSION	B-8														
33																
34	reserve	B-9	\$													
35	accrual - total	B-9	\$													
36	retirements	B-9	\$													
37	Reserve balance calculated	B-9	\$													
38																
39	TOTAL ELECTRIC DISTRIBUTION	B-8														
40																
41	reserve	B-9	\$													
42	accrual - total	B-9	\$													
43	retirements	B-9	\$													
44	Reserve balance calculated	B-9	\$													
45																
46	TOTAL ELECTRIC GENERAL	B-8														
47																
48	reserve	B-9	\$													
49	accrual - total	B-9	\$													
50	retirements	B-9	\$													
51	Reserve balance calculated	B-9	\$													
52																
53																
54																
55																
56	total accrual 2010	B-9	\$													
57	(excluding amortization)															
58																
59																
60																
61																
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63																
64																
65																
66																
67																
68																

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	A	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	
1	Fossil Productio																			CHECK THIS COLUMN
2	Nuclear Productio																			
3	Other Productio																			
4	Transmissio																			
5	Distributio																			
6	General																			
7																				
8			(This is a cross check against B-9)							B-6 p. 1 of 19 C-4 p 14 of 48 separations		jurisdictional expense = B-9 * sep factor	jurisdictional expense calculated (PSC)		13 month ave system reserve calculated PSC	13 month ave jurisdictional reserve calculated (PSC)	13 month ave system reserve company B-9 2010 EOY	13 month ave jurisdictional reserve company 2010 EOY		
9		Total	13 month calc	13 month MFR	Difference	12month expense	12 month average in reserve													
10	TOTAL FOSSIL STEAM	\$ 40,208,709,000	\$ 3,092,977,615	\$ 3,092,977,000	\$ 615															
11																				
12																				
13	reserve	\$ 19,779,031,531	\$ 1,521,463,964			\$ 71,677,861				0.86294 exp	\$ 102,372,298	\$ 61,853,694								
14	accrual - total																			
15	retirements																			
16	Reserve balance calculated	\$ 19,764,741,531	\$ 1,520,364,733							0.81600 reserve					\$ 1,520,364,733	\$ 1,240,610,020	\$ 1,536,668,000	\$ 1,253,913,405		
17																				
18	TOTAL NUCLEAR STEAM	\$ 16,210,828,000	\$ 1,246,986,769	\$ 1,246,987,000	\$ (231)					0.86294 exp	\$ 32,419,793	\$ 25,025,679								
19																				
20	reserve					\$ 29,000,485				0.86294 exp	\$ 32,419,793	\$ 25,025,679								
21	accrual - total																			
22	retirements																			
23	Reserve balance calculated	\$ 7,416,650,346	\$ 570,511,565							0.88462 reserve					\$ 570,511,565	\$ 504,685,941	\$ 572,502,000	\$ 506,446,719		
24																				
25	TOTAL OTHER PRODUCTION	\$ 31,234,038,000	\$ 2,402,618,308	\$ 2,402,623,000	\$ (4,692)					0.86294 exp	\$ 90,386,061	\$ 64,300,195								
26																				
27	reserve					\$ 74,512,938				0.86294 exp	\$ 90,386,061	\$ 64,300,195								
28	accrual - total																			
29	retirements																			
30	Reserve balance calculated	\$ 8,681,893,084	\$ 667,837,930							0.864074839 reserve					\$ 667,837,930	\$ 577,061,951	\$ 681,319,000	\$ 588,710,60		
31																				
32	TOTAL ELECTRIC TRANSMISSION	\$ 24,001,179,000	\$ 1,846,244,538	\$ 1,846,245,000	\$ (462)					0.66325 exp	\$ 31,248,361	\$ 27,061,941								
33																				
34	reserve																			
35	accrual - total																			
36	retirements																			
37	Reserve balance calculated	\$ 7,151,076,886	\$ 550,082,837							0.67486 reserve					\$ 550,082,837	\$ 371,228,904	\$ 547,683,000	\$ 369,609,349		
38																				
39	TOTAL ELECTRIC DISTRIBUTION	\$ 51,195,550,000	\$ 3,938,119,231	\$ 3,938,120,000	\$ (769)					0.99671 exp	\$ 143,130,546	\$ 114,044,922								
40																				
41	reserve					\$ 114,421,368				0.99671 exp	\$ 143,130,546	\$ 114,044,922								
42	accrual - total																			
43	retirements																			
44	Reserve balance calculated	\$ 20,051,999,867	\$ 1,542,461,528							0.99832 reserve					\$ 1,542,461,528	\$ 1,539,870,193	\$ 1,563,954,000	\$ 1,561,326,557		
45																				
46	TOTAL ELECTRIC GENERAL	\$ 3,189,134,000	\$ 245,318,000	\$ 245,318,000	\$ -					0.88474 exp	\$ 16,156,237	\$ 10,673,265								
47																				
48	reserve					\$ 12,063,731				0.88474 exp	\$ 16,156,237	\$ 10,673,265								
49	accrual - total																			
50	retirements																			
51	Reserve balance calculated	\$ 2,309,132,272	\$ 177,625,559							0.87832 reserve					\$ 177,625,559	\$ 156,012,081	\$ 101,867,000	\$ 89,471,823		
52																				
53																				
54																				
55																				
56	total accrual 2010 (excluding amortization)			\$ 469,921,000	\$ 342,478,405					\$ 415,713,296	\$ 302,959,695				\$ 4,851,258,593	\$ 4,233,457,009	\$ 4,902,126,000	\$ 4,280,006,636		
57				company	PSC calculated					company	PSC calculated				13 month ave	13 month ave	13 month ave	13 month ave		
58				accrual per B-9	2010 depreciation expense					dep exp	2010 depreciation expense				system	system	system	system		
59				system	system					jurisdictional	jurisdictional				reserve	reserve	reserve	reserve		
60															calculated	calculated	company	company		
61															PSC	(PSC)	B-9	2010 EOY		
62																				
63					one-half of exp for reserve cross check															
64				\$ 127,442,595	\$ 63,721,298					\$ 112,753,601	\$ 56,376,801				\$ 50,867,407		\$ 46,549,627			
65				reduction in 2010						reduction in 2010					reduction in 2010		reduction in 2010			
66				depreciation expense						depreciation expense					reserve		reserve			
67				system						jurisdictional					system		jurisdictional			
68																				

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 Progress Energy Florida
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