

Hopping Green & Sams

Attorneys and Counselors
October 7, 2013

BY E-FILING

Ms. Ann Cole, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Docket No. 130007-EI

Dear Ms. Cole:

On behalf of Duke Energy Florida, Inc. (DEF), I enclose the following for filing in the above docket:

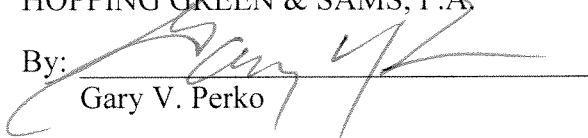
- DEF's Motion for Leave to File Revised Testimony & Exhibits;
- Revised Pre-filed Direct Testimony of Thomas G. Foster (originally submitted on August 1, 2013), along with Mr. Foster's Exhibit Nos. ___ (TGF-3R) and ___ (TGF-4R);
- Revised Pre-filed Direct Testimony of Thomas G. Foster (originally submitted on August 30, 2013), along with Mr. Foster's Exhibit Nos. ___ (TGF-5R) and ___ (TGF-6R);
- Revised Pre-filed Direct Testimony of Jeffrey Swartz (originally submitted on August 1, 2013)); and
- Revised Pre-filed Direct Testimony of Jeffrey Swartz (originally submitted on August 30, 2013), along with Mr. Swartz's Exhibit No. ___ (JS-1);

Five copies of the enclosed documents are being furnished to counsel for the Commission by hand-delivery and one copy of each document is being furnished to the other parties on the attached certificate of service by U.S. mail. Electronic copies of the exhibits to Mr. Foster's testimony will be provided by separate e-mail correspondence.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter. If you have any questions regarding this filing, please call me at 425-2359.

Very truly yours,

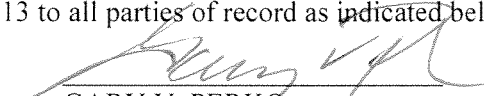
HOPPING GREEN & SAMS, P.A.

By: 
Gary V. Perko

Attorneys for Duke Energy Florida, In

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by hand-delivery (*) or U.S. mail this 7th day of October, 2013 to all parties of record as indicated below.


GARY V. PERKO

<p>Charles Murphy, Esquire* Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850 cmurphy@psc.state.fl.us</p> <p>James D. Beasley, Esquire Jeffry Wahlen, Esquire Ausley & McMullen Law Firm Post Office Box 391 Tallahassee, Florida 32302 jbeasley@ausley.com</p> <p>John T. Butler, Esquire Florida Power & Light Co. 700 Universe Boulevard Juno Beach, Florida 33408 John.butler@fpl.com</p> <p>Ken Hoffman, Esquire Florida Power & Light 215 S. Monroe Street, Suite 810 Tallahassee, Florida 32301-1859 ken.hoffman@fpl.com</p> <p>Jeffrey A. Stone, Esquire Russell A. Badders, Esquire Steven R. Griffin, Esquire Beggs & Lane Law Firm Post Office Box 12950 Pensacola, Florida 32591 jas@beggslane.com rab@beggslane.com srg@beggslane.com</p> <p>Ms. Paula K. Brown Tampa Electric Company Post Office Box 111 Tampa, Florida 33601 regdept@tecoenergy.com</p> <p>Gardner Law Firm Robert Scheffel Wright/John T. La Via, 1300 Thomaswood Drive Tallahassee, FL 32308 Email: schef@gbwlegal.com</p>	<p>J.R. Kelly /P.Christensen/ Charles Rehwinkel Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, #812 Tallahassee, Florida 32399 Kelly.jr@leg.state.fl.us Christensen.patty@leg.state.fl.us Rehwinkel.charles@leg.state.fl.us</p> <p>Mr. James W. Brew, Esquire c/o Brickfield Law Firm 8th Floor, West Tower 1025 Thomas Jefferson St., NW Washington, DC 20007 jbrew@bbrslaw.com</p> <p>Jon C. Moyle, Jr., Esquire Moyle Law Firm 118 North Gadsden Street Tallahassee, Florida 32301 jmoyle@moylelaw.com</p> <p>Robert L. McGee, Jr. Gulf Power Company One Energy Place Pensacola, Florida 32520-0780 rlmcgee@southernco.com</p> <p>John Burnett/Dianne Triplett Duke Energy Florida, Inc. Post Office Box 14042 St. Petersburg, Florida 33733 john.burnett@duke-energy.com Dianne.triplett@duke-energy.com</p> <p>Paul Lewis, Jr. Duke Energy Florida, Inc. 106 E. College Ave., Suite 800 Tallahassee, Florida 32301 Paul.lewisjr@pgnmail.com</p>
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BEFORE THE PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery
Clause.

DOCKET NO. 130007-EI

FILED: OCTOBER 7, 2013

**DUKE ENERGY FLORIDA'S MOTION FOR LEAVE TO FILE
REVISED DIRECT TESTIMONY AND EXHIBITS**

Duke Energy Florida ("DEF"), pursuant to Rule 28-106.204, Florida Administrative Code (F.A.C.), hereby moves for leave to file the revised direct testimony and exhibits of Thomas G. Foster and the revised direct testimony and exhibit of Jeffrey Swartz proffered herewith. In support, DEF states:

1. DEF has determined that two corrections should be made to the pre-filed direct testimony and Exhibit Nos. __ (TGF-3), __ (TGF-4), __ (TGF-5) and __ (TGF-6) of Thomas G. Foster, and, the pre-filed testimony of Jeffrey Swartz. As shown in Attachment A to this motion, the net impact of such corrections would reduce DEF's requested 2014 retail revenue requirements by a total of \$258,862; however, this would not change DEF's proposed ECRC residential factor of \$2.43 (1000/kWh). Each correction is summarized below and on Attachments B and C to this motion:

(a) Exhibit No. __ (TGF-3) Schedule 82-8E page 8 of 18 and Exhibit No. __ (TGF-4) page 21 of 24 Project 7.4p – Bottom Ash (PH)/Fly Ash (Ammonia) total estimated expenditures were increased by \$2,296,400 to correct a data entry error.

(b) Exhibit No. __ (TGF-5) Schedule 42-2P page 4 of 45 line 1 - 7.4 CAIR/CAMR Crystal River – Base was reduced by \$300,000 to correct a data entry error.

2. DEF respectfully submits that revising the testimony and exhibits of Mr. Foster and Mr. Swartz to make the corrections discussed above ensures that the Commission has accurate information at the time of the ECRC hearing.

3. In accordance with Rule 28-106.204(3), F.A.C., counsel for the Applicants has attempted to contact counsel for Staff and Intervenors to this proceeding and is authorized to state that Public Counsel takes no position and that no party, including Public Counsel, objects to this Motion.

WHEREFORE, Duke Energy Florida respectfully requests that the Prehearing Officer grant DEF leave to file the revised testimony and exhibits of Thomas G. Foster and Jeffrey Swartz proffered with this motion for inclusion in the record at the Commission's November hearing in this docket.

RESPECTFULLY SUBMITTED this 7th day of October, 2013.

John T. Burnett
Dianne M. Triplett
Duke Energy Florida, Inc.
299 First Avenue North (33701)
St. Petersburg, FL 33701

By: /s Gary V. Perko
Gary V. Perko
Hopping Green & Sams, P.A.
119 South Monroe Street, Suite 300
Tallahassee, Florida 32301
gperko@hgslaw.com
Tel.: (850) 222-7500
Fax: (850) 224-8551

Attorneys for DUKE ENERGY FLORIDA, INC.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail this 7th day of October, 2013 to all parties of record as indicated below.

Gary V. Perko

GARY V. PERKO

<p>Charles Murphy, Esquire* Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850 cmurphy@psc.state.fl.us</p> <p>James D. Beasley, Esquire Jeffrey Wahlen, Esquire Ausley & McMullen Law Firm Post Office Box 391 Tallahassee, Florida 32302 jbeasley@ausley.com</p> <p>John T. Butler, Esquire Florida Power & Light Co. 700 Universe Boulevard Juno Beach, Florida 33408 John.butler@fpl.com</p> <p>Ken Hoffman, Esquire Florida Power & Light 215 S. Monroe Street, Suite 810 Tallahassee, Florida 32301-1859 Wade.litchfield@fpl.com</p> <p>Jeffrey A. Stone, Esquire Russell A. Badders, Esquire Steven R. Griffin, Esquire Beggs & Lane Law Firm Post Office Box 12950 Pensacola, Florida 32591 jas@beggslane.com rab@beggslane.com; srg@beggslane.com</p> <p>Ms. Paula K. Brown Tampa Electric Company Post Office Box 111 Tampa, Florida 33601 regdept@tecoenergy.com</p> <p>Gardner Law Firm Robert Scheffel Wright/John T. La Via, 1300 Thomaswood Drive Tallahassee, FL 32308 Email: schef@gbwlegal.com</p>	<p>J.R. Kelly / Charles Rehwinkel Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, #812 Tallahassee, Florida 32399 Kelly.jr@leg.state.fl.us Rehwinkel.charles@leg.state.fl.us</p> <p>Mr. James W. Brew, Esquire c/o Brickfield Law Firm 8th Floor, West Tower 1025 Thomas Jefferson St., NW Washington, DC 20007 jbrew@bbrslaw.com</p> <p>Jon C. Moyle, Jr., Esquire 118 North Gadsden Street Tallahassee, Florida 32301 jmoyle@moylelaw.com</p> <p>Ms. Susan D. Ritenour Gulf Power Company One Energy Place Pensacola, Florida 32520-0780 sdriteno@southernco.com</p> <p>White Springs Agricultural Chemicals Post Office Box 300 White Springs, Florida 32096 Rmiller@pcsphosphate.com</p> <p>John Burnett/Dianne Triplett Post Office Box 14042 St. Petersburg, Florida 33733 John.burnett@duke-energy.com Dianne.triplett@duke-energy.com</p> <p>Paul Lewis, Jr. 106 E. College Ave., Suite 800 Tallahassee, Florida 32301 Paul.lewisjr@duke-energy.com</p>
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Duke Energy Florida
Revenue Requirement Revisions
Attachment A

Line	As Filed				Revised				Difference Total (\$)		
	Energy Demand (\$)	Transmission Demand (\$)	Distribution Demand (\$)	Production Demand (\$)	Energy Demand (\$)	Transmission Demand (\$)	Distribution Demand (\$)	Production Demand (\$)			
1	Total Jurisdictional Rev. Req. for the projected period										
a	Projected O&M Activities (Form 42-2P, Lines 7 through 9)										
b	Projected Capital Projects (Form 42-3P, Lines 7 through 9)										
c	Total Jurisdictional Rev. Req. for the projected period (Lines 1a + 1b)										
2	True-up for Estimated Over/(Under) Recovery for the current period January 2013 - December 2013 (Form 42-2E, Line 5 + 6 + 10)										
3	Final True-up for the period January 2012 - December 2012 (Form 42-1A, Line 3)										
4	Total Jurisdictional Amount to Be Recovered/(Refunded) in the Projection period January 2014 - December 2014 (Line 1 - Line 2 - Line 3)										
5	Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier of 1.00072)										
	\$ 39,210,034	\$ 760,296	\$ 785,819	\$ 1,047,781	\$ 41,803,930	\$ 38,931,379	\$ 760,296	\$ 785,819	\$ 1,047,783	\$ 41,525,277	\$ (278,653)
	16,381,300	0	1,462	9,324,930	25,707,691	16,381,300	0	1,462	9,324,930	25,707,691	0
	55,591,334	760,296	787,281	10,372,711	67,511,621	55,312,679	760,296	787,281	10,372,713	67,232,968	(278,653)
	(9,164,896)	(1,080,581)	(244,896)	(7,056,822)	(17,547,195)	(9,184,847)	(1,080,584)	(244,896)	(7,056,845)	(17,567,172)	(19,978)
	(2,175,994)	200,889	(93,212)	67,153	(2,001,164)	(2,175,994)	200,889	(93,212)	67,153	(2,001,164)	0
	66,932,223	1,639,988	1,125,388	17,362,380	87,059,979	66,673,519	1,639,991	1,125,389	17,362,405	86,801,304	(258,675)
	\$ 66,980,415	\$ 1,641,168	\$ 1,126,198	\$ 17,374,881	\$ 87,122,663	\$ 66,721,524	\$ 1,641,172	\$ 1,126,199	\$ 17,374,906	\$ 86,863,801	\$ (258,862)

Corrections to Testimony of Thomas G. Foster
 Originally Submitted August 1, 2013

Page	Line	From	To
2	18	\$ 17,547,195	\$ 17,567,173
2	21	\$ 19,548,359	\$ 19,568,337
7	20	\$6.7M	\$9.0M
7	20	145%	194%

Corrections to Testimony of Thomas G. Foster
 Originally Submitted August 30, 2013

Page	Line	From	To
3	2	\$87.1M	\$86.9M
3	8	\$19.5M	\$19.6M
3	11	\$17.5M	\$17.6M
8	4	\$41.8M	\$41.5M
8	21	\$67.5M	\$67.2M
10	Rate Class Table		
	General Service Non-Demand		
	Secondary	0.236 cents/kWh	0.235 cents/kWh
	Primary	0.234 cents/kWh	0.233 cents/kWh
	Transmission	0.231 cents/kWh	0.230 cents/kWh
	General Service	0.206 cents/kWh	0.205 cents/kWh
	General Service Demand		
	Secondary	0.221 cents/kWh	0.220 cents/kWh
	Primary	0.219 cents/kWh	0.218 cents/kWh
	Transmission	0.217 cents/kWh	0.216 cents/kWh
	Curtable		
	Secondary	0.294 cents/kWh	0.293 cents/kWh
	Primary	0.291 cents/kWh	0.290 cents/kWh
	Transmission	0.288 cents/kWh	0.287 cents/kWh
11	8	0.232 cents/kWh	0.231 cents/kWh
11	11	\$67.5M	\$67.2M
11	12	\$19.5M	\$19.6M

Duke Energy Florida
Corrections to Testimony of Jeffrey Swartz
Attachment C

Corrections to Testimony of Jeffrey Swartz
Originally Submitted August 1, 2013

Page	Line	From	To
2	20	\$6.7M	\$9.0M
2	20	145%	194%
3	4	\$7.6M	\$9.9M

Corrections to Testimony of Jeffrey Swartz
Originally Submitted August 30, 2013

Page	Line	From	To
2	17	\$35.7M	\$35.4M
3	6	\$1M	\$0.7M

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

THOMAS G. FOSTER

ON BEHALF OF

DUKE ENERGY FLORIDA

DOCKET NO. 130007-EI

AUGUST 1, 2013

(Revised OCTOBER 7, 2013)

Q. Please state your name and business address.

A. My name is Thomas G. Foster. My business address is 299 First Avenue North,
St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 130007-EI?

A. Yes, I provided direct testimony on April 1, 2013.

Q: Has your job description, education background and professional experience changed since that time?

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present, for Commission review and approval, Duke Energy Florida's (DEF) estimated/actual true-up costs associated

1 with environmental compliance activities for the period January 2013 through
2 December 2013. I also explain the variance between 2013 estimated/actual cost
3 projections versus original 2013 cost projections for emission allowances
4 (Project 5).

5
6 **Q. Have you prepared or caused to be prepared under your direction,
7 supervision or control any exhibits in this proceeding?**

8 A. Yes. I am sponsoring the following exhibits:

- 9 1. Exhibit No. __TGF-3R, which consists of PSC Forms 42-1E through
10 42-9E; and
- 11 2. Exhibit No. __TGF-4R, which provides details of capital projects by
12 site.

13 These exhibits provide detail on DEF's estimated/actual true-up capital and
14 O&M environmental costs and revenue requirements for the period January
15 2013 through December 2013.

16
17 **Q. What is the estimated/actual true-up amount for which DEF is requesting
18 recovery for the period of January 2013 through December 2013?**

19 A. The estimated/actual true-up amount for 2013 is an under-recovery, including
20 interest, of \$17,567,172 as shown in Exhibit No. __ (TGF-3R), Form 42-1E,
21 Line 4. This amount will be added to the final true-up under-recovery of
22 \$2,001,164 for 2012 shown on Form 42-2E, Line 7a, resulting in a net under-
23 recovery of \$19,568,337 as shown on Form 42-2E, Line 11. The calculations

1 supporting the estimated true-up for 2013 are contained in Forms 42-1E through
2 42-8E.

3

4 **Q. What capital structure, components and cost rates did DEF rely upon to**
5 **calculate the revenue requirement rate of return for the period January**
6 **2013 through December 2013?**

7 A. The capital structure, components and cost rates relied upon to calculate the
8 revenue requirement rate of return for the period January 2013 through
9 December 2013 are shown on page 42-9E. Page 42-9E includes the derivation
10 of debt and equity components used in the Return on Average Net Investment,
11 lines 7 (a) and (b), on Form 42-8E included in Exhibit TGF-3R. The schedule
12 also cites all sources and includes the rationale for using the particular capital
13 structure and cost rates.

14

15 **Q. How do estimated/actual O&M expenditures for January 2013 through**
16 **December 2013 compare with original projections?**

17 A. Form 42-4E shows that total O&M project costs are projected to be
18 approximately \$10 million or 29% higher than originally projected. Significant
19 O&M variances are below.

20

21 **O&M Project Variances**

22 **1. Transmission and Distribution Substation Environmental Investigation,**
23 **Remediation, and Pollution Prevention (Project 1) - O&M**

1 O&M expenditures for the substation system programs are estimated to be
2 approximately \$1.6 million or 66% higher than originally projected as
3 discussed in the testimony of Mr. Corey Zeigler.

4

5 **2. Distribution System Environmental Investigation, Remediation, and**
6 **Pollution Prevention (Project 2) – O&M**

7 O&M expenditures for the distribution system program are estimated to be
8 approximately \$79k or 42% lower than originally projected as discussed in
9 the testimony of Mr. Zeigler.

10

11 **3. Pipeline Integrity Management Program (Project 3) – O&M**

12 O&M expenditures for the PIM program are expected to be approximately
13 \$221k or 37% lower than originally projected as discussed in the testimony
14 of Ms. Patricia West.

15

16 **4. Emissions Allowances (Project 5) – O&M**

17 SO₂ and NO_x expenses are estimated to be approximately \$633k million or
18 22% higher than originally projected. This variance is primarily due to
19 increased burns at Crystal River Units 1&2.

20

21 **5. CAIR/CAMR – Peaking Program (Project 7.2) – O&M**

1 O&M expenditures for the CAIR/CAMR – Peaking Program are estimated to
2 be approximately \$47k or 69% higher than originally projected as discussed
3 in the testimony of Ms. West.

4

5 **6. CAIR Crystal River - Energy (Project 7.4) – O&M**

6 Total O&M expenditures are expected to be approximately \$7.2 million or
7 26% higher than originally projected as discussed in the testimony of Mr.
8 Swartz

9

10 **7. Best Available Retrofit Technology Program (Project 7.5) – O&M**

11 O&M costs for the BART Program are estimated to be approximately \$12k
12 or 74% lower than originally projected as discussed in the testimony of Ms.
13 West.

14

15 **8. Arsenic Groundwater Standard (Project 8) – O&M**

16 O&M costs for the Arsenic Groundwater Standard are expected to be
17 approximately \$10k or 32% lower than originally projected as discussed in
18 the testimony of Ms. West.

19

20 **9. Sea Turtle – Coastal Street Lighting (Project 9) – O&M**

21 O&M costs for the Sea Turtle Program are expected to be approximately \$2k
22 or 76% lower than originally projected as discussed in the testimony of Mr.
23 Zeigler.

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10. National Pollutant Discharge Elimination System - Energy (Project 16)

– O&M

O&M costs for the NPDES Program are expected to be approximately \$98k or 21% lower than originally projected as discussed in the testimony of Ms. West.

11. Mercury & Air Toxics Standards (MATS) Program – CR4&5 (Project

17) – O&M

O&M expenditures for the MATS – CR4&5 Program are expected to be approximately \$198k higher than originally projected as discussed in the testimony of Ms. West.

12. Mercury & Air Toxics Standards (MATS) Program – CR1&2 (Project

17.2) – O&M

O&M expenditures for the MATS – CR1&2 Program are expected to be approximately \$786k as discussed in the testimony of Ms. West.

Q. How do estimated/actual capital recoverable costs for January 2013 through December 2013 compare with DEF’s original projections?

A. Total recoverable capital costs itemized on Form 42-6E, are projected to be approximately \$5.8 million or 3% higher than originally projected. Below are variance explanations for expenditures associated with capital investment

1 projects with significant variances. The return on investment, depreciation and
2 taxes for each project for the estimated/actual period are provided on Form 42-
3 8E, pages 1 through 18.

4

5 **Capital Investment Project Variances – Recoverable Costs**

6 **1. Pipeline Integrity Management Program (Project 3) - Capital**

7 Capital expenditures for the PIM Program are expected to be approximately
8 \$1.1 million lower than originally projected. This decrease is due to the
9 correction of prior year accounting adjustments. In February 2005, \$0.59
10 million recorded in ECRC CWIP was reversed in the same month in a non-
11 ECRC CWIP account. Consequently, this reversal was not reflected in
12 ECRC as it was posted to non-ECRC CWIP. In April 2005, \$0.51 million of
13 PIM costs previously charged to ECRC CWIP in December 2003 were
14 inadvertently charged again in January 2004 . DEF has reflected a \$1.1
15 million credit to the PIM project in January 2013 and a total credit of \$1.3
16 million to accumulated depreciation, return, and depreciation and property
17 tax as shown on Exhibit TGF-4R page 2 of 23 Lines 1b, 3, 7c and 8e,
18 respectively. The January 2013 deferred ECRC under-recovered ECRC
19 balance was offset by interest of approximately \$52k associated with this
20 credit as shown on Exhibit TGF-3R page 3 of 27 Line 6.

21

22 **2. CAIR (Project 7.x) – Capital**

1 Capital expenditures are estimated to be approximately \$9.0 million or 194%
2 higher for this program than originally projected as discussed in the
3 testimony of Mr. Swartz.

4

5 **3. Sea Turtle – Coastal Street Lighting Program (Project 9)**

6 Capital expenditures are estimated to be approximately \$3k or 100% lower
7 than originally projected as discussed in the testimony of Mr. Zeigler.

8

9 **4. Thermal Discharge Permanent Cooling Tower (Project 11.1) – Capital**

10 As explained in the petition filed in Docket No. 130007-EI and Docket
11 130091-EI, DEF announced on February 5, 2013 that it will retire Crystal
12 River Unit 3 (CR3). Due to the reduction in thermal loading resulting from
13 the retirement of CR3, construction of the thermal discharge permanent
14 cooling tower is no longer necessary. For that reason, DEF is treating costs
15 incurred of approximately \$18.2 million for the project, including any future
16 exit or wind-down costs, as a regulatory asset as of January 1, 2013, and
17 amortizing it over three years until fully recovered by December 31, 2015,
18 with a return on the unamortized balance.

19

20 **5. National Pollutant Discharge Elimination System (NPDES) (Project 16)**

21 **- Capital**

1 Capital expenditures for the NPDES Program are expected to be
2 approximately \$9.3 million higher than originally projected as discussed in
3 the testimony of Ms. West.

4

5 **6. Mercury & Air Toxics Standards (MATS) Program – CR4&5 (Project**
6 **17) - Capital**

7 Capital expenditures for MATS – CR4&5 are expected to be approximately
8 \$9.6 million or 96% lower than originally projected as discussed in the direct
9 testimony of Ms. West.

10

11 **7. Mercury & Air Toxics Standards (MATS) Program – CR1&2 (Project**
12 **17.2) - Capital**

13 Capital expenditures for MATS – CR1&2 Program are shown to be
14 approximately \$194k higher than originally projected as discussed in the
15 testimony of Ms. West.

16

17 **Q. Does this conclude your testimony?**

18 A. Yes.

Docket No. 130007-EI

Duke Energy Florida

Witness: T. G. Foster

Exh. No. __ (TGF-3R)

Page 1 of 27

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Commission Forms 42-1E Through 42-9E

January 2013 - December 2013
Calculation for the Current Period Estimated / Actual Amount
Actuals for the Period of January 2013 through June 2013
Estimates for the Period July 2013 through December 2013

DOCKET NO. 130007-EI

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013
(in Dollars)

Form 42-1E

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-3R)
Page 2 of 27

<u>Line</u>	<u>Period Amount</u>
1 Over/(Under) Recovery for the Period (Form 42-2E, Line 5)	\$ (17,617,016)
2 Interest Provision (Form 42-2E, Line 6)	49,843
3 Sum of Current Period Adjustments (Form 42-2E, Line 10)	<u>0</u>
4 Final True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2014 to December 2014 (Lines 1 + 2 + 3)	<u><u>\$ (17,567,173)</u></u>

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Form 42-2E

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-3R)
Page 3 of 27

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

Line	Description	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	ECRC Revenues (net of Revenue Taxes)	\$12,724,956	\$12,575,407	\$12,399,033	\$13,063,519	\$14,671,872	\$16,250,130	\$17,522,850	\$18,332,463	\$18,348,449	\$16,027,400	\$13,893,297	\$13,361,182	\$179,170,558
2	True-Up Provision (Order No. PSC-12-0613-FOF-EI)	\$12,944,423	1,078,702	1,078,702	1,078,702	1,078,702	1,078,702	1,078,702	1,078,702	1,078,702	1,078,702	1,078,702	1,078,702	12,944,423
3	ECRC Revenues Applicable to Period (Lines 1 + 2)	\$13,803,658	13,654,109	13,477,735	14,142,221	15,750,574	17,328,832	18,601,552	19,411,165	19,427,151	17,106,102	14,971,999	14,439,884	192,114,981
4	Jurisdictional ECRC Costs													
	a. O & M Activities (Form 42-5E, Line 9)	\$2,304,433	2,229,281	3,703,194	2,949,676	2,724,590	3,366,284	3,917,630	4,632,156	4,551,641	4,259,375	3,448,030	3,487,628	41,573,918
	b. Capital Investment Projects (Form 42-7E, Line 9)	12,982,168	13,911,983	13,904,433	13,896,220	13,884,188	13,872,916	14,103,345	14,297,387	14,282,863	14,267,199	14,254,770	14,500,606	168,158,079
	c. Other													0
	d. Total Jurisdictional ECRC Costs	\$15,286,601	16,141,264	17,607,627	16,845,896	16,608,778	17,239,200	18,020,975	18,929,543	18,834,504	18,526,574	17,702,800	17,988,234	209,731,997
5	Over/(Under) Recovery (Line 3 - Line 4d)	(\$1,482,944)	(2,487,155)	(4,129,892)	(2,703,675)	(858,205)	89,633	580,577	481,622	592,646	(1,420,472)	(2,730,801)	(3,548,350)	(17,617,016)
6	Interest Provision (Form 42-3E, Line 10) (A)	53,104	532	181	(156)	(305)	(328)	(365)	(392)	(419)	(494)	(652)	(863)	49,843
7	Beginning Balance True-Up & Interest Provision	12,944,423	10,435,881	6,870,556	1,662,143	(2,120,390)	(4,057,602)	(5,046,999)	(5,545,489)	(6,142,961)	(6,629,435)	(9,129,103)	(12,939,258)	12,944,423
	a. Deferred True-Up - January 2012 to December 2012	(2,001,164)	(2,001,164)	(2,001,164)	(2,001,164)	(2,001,164)	(2,001,164)	(2,001,164)	(2,001,164)	(2,001,164)	(2,001,164)	(2,001,164)	(2,001,164)	(2,001,164)
8	True-Up Collected/(Refunded) (see Line 2)	(1,078,702)	(1,078,702)	(1,078,702)	(1,078,702)	(1,078,702)	(1,078,702)	(1,078,702)	(1,078,702)	(1,078,702)	(1,078,702)	(1,078,702)	(1,078,702)	(12,944,423)
9	End of Period Total True-Up (Lines 5+6+7+8)	\$8,434,717	4,869,392	(339,021)	(4,121,554)	(6,058,766)	(7,048,163)	(7,546,653)	(8,144,125)	(8,630,599)	(11,130,267)	(14,940,422)	(19,568,337)	(19,568,337)
10	Adjustments to Period Total True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11	End of Period Total True-Up (Over/(Under) (Lines 9 + 10)	\$8,434,717	\$4,869,392	(\$339,021)	(\$4,121,554)	(\$6,058,766)	(\$7,048,163)	(7,546,653)	(\$8,144,125)	(\$8,630,599)	(\$11,130,267)	(\$14,940,422)	(\$19,568,337)	(\$19,568,337)

(A) Jan 2013 interest provision includes \$52,524 of interest related to a \$1,104,364 accounting adjustment to pipeline expenditures as shown on Form 42 8E p1 as explained in the 8/1/13 direct testimony of Thomas G. Foster.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Form 42-3E

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-3R)
Page 4 of 27

Interest Provision
(in Dollars)

Line	Description	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Beginning True-Up Amount (Form 42-2E, Line 7 + 7a + 10)	\$10,943,259	\$8,434,717	\$4,869,392	(\$339,021)	(\$4,121,554)	(\$6,058,766)	(\$7,048,163)	(\$7,546,653)	(\$8,144,125)	(\$8,630,599)	(\$11,130,267)	(\$14,940,422)	
2	Ending True-Up Amount Before Interest (Line 1 + Form 42-2E, Lines 5 + 8)	8,381,613	4,868,860	(339,202)	(4,121,398)	(6,058,461)	(7,047,835)	(7,546,288)	(8,143,733)	(8,630,180)	(11,129,773)	(14,939,770)	(19,567,474)	
3	Total of Beginning & Ending True-Up (Lines 1 + 2)	<u>19,324,872</u>	<u>13,303,577</u>	<u>4,530,190</u>	<u>(4,460,419)</u>	<u>(10,180,015)</u>	<u>(13,106,601)</u>	<u>(14,594,451)</u>	<u>(15,690,385)</u>	<u>(16,774,305)</u>	<u>(19,760,372)</u>	<u>(26,070,037)</u>	<u>(34,507,896)</u>	
4	Average True-Up Amount (Line 3 x 1/2)	9,662,436	6,651,789	2,265,095	(2,230,210)	(5,090,008)	(6,553,301)	(7,297,226)	(7,845,193)	(8,387,153)	(9,880,186)	(13,035,019)	(17,253,948)	
5	Interest Rate (Last Business Day of Prior Month)	0.05%	0.09%	0.10%	0.08%	0.08%	0.07%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	
6	Interest Rate (Last Business Day of Current Month)	0.09%	0.10%	0.08%	0.08%	0.07%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	
7	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	0.14%	0.19%	0.18%	0.16%	0.15%	0.13%	0.12%	0.12%	0.12%	0.12%	0.12%	0.12%	
8	Average Interest Rate (Line 7 x 1/2)	0.070%	0.095%	0.090%	0.080%	0.075%	0.065%	0.060%	0.060%	0.060%	0.060%	0.060%	0.060%	
9	Monthly Average Interest Rate (Line 8 x 1/12)	0.006%	0.008%	0.008%	0.007%	0.006%	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%	
10	Interest Provision for the Month (Line 4 x Line 9)	<u>\$580</u>	<u>\$532</u>	<u>\$181</u>	<u>(\$156)</u>	<u>(\$305)</u>	<u>(\$328)</u>	<u>(\$365)</u>	<u>(\$392)</u>	<u>(\$419)</u>	<u>(\$494)</u>	<u>(\$652)</u>	<u>(\$863)</u>	<u>(\$2,681)</u>

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Form 42 4E

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-3R)
Page 5 of 27

Variance Report of O&M Activities
(In Dollars)

Line	Description of O&M Activities - System	(1) Estimated/ Actual	(2) Projection Filing	(3) Variance Amount	(4) Percent
1	Transmission Substation Environmental Investigation, Remediation, and Pollution Prevention	\$2,662,426	\$1,326,996	\$1,335,430	101%
1a	Distribution Substation Environmental Investigation, Remediation, and Pollution Prevention	1,242,730	1,020,672	222,058	22%
2	Distribution System Environmental Investigation, Remediation, and Pollution Prevention	107,721	186,600	(78,879)	-42%
3	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intm	372,042	593,000	(220,958)	-37%
4	Above Ground Tank Secondary Containment	0	0	0	0%
5	SO2/NOx Emissions Allowances - Energy	3,555,724	2,923,146	632,578	22%
6	Phase II Cooling Water Intake	0	0	0	0%
6.a	Phase II Cooling Water Intake 316(b) - Intm	0	0	0	0%
7.2	CAIR/CAMR - Peaking - Demand	115,168	68,100	47,068	69%
7.4	CAIR/CAMR Crystal River - Base	17,480,437	17,026,199	454,238	3%
7.4	CAIR/CAMR Crystal River - Energy	17,446,501	10,697,492	6,749,009	63%
7.4	CAIR/CAMR Crystal River - A&G	195,722	184,271	11,451	6%
7.4	CAIR/CAMR Crystal River - Conditions of Certification	6,000	0	6,000	100%
7.5	Best Available Retrofit Technology (BART) - Energy	4,208	16,000	(11,792)	-74%
8	Arsenic Groundwater Standard - Base	21,018	31,000	(9,982)	-32%
9	Sea Turtle - Coastal Street Lighting - Distrib	600	2,500	(1,900)	-76%
11	Modular Cooling Towers - Base	0	0	0	0%
12	Greenhouse Gas Inventory and Reporting - Energy	0	0	0	0%
13	Mercury Total Daily Maximum Loads Monitoring - Energy	0	0	0	0%
14	Hazardous Air Pollutants (HAPs) ICR Program - Energy	0	0	0	0%
15	Effluent Limitation Guidelines ICR Program - Energy	0	0	0	0%
16	National Pollutant Discharge Elimination System (NPDES) - Energy	378,956	477,200	(98,244)	-21%
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	197,852	0	197,852	100%
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	0	0	0	0%
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	786,176	0	786,176	100%
2	Total O&M Activities - Recoverable Costs	\$44,573,281	\$34,553,176	\$10,020,105	29%
3	Recoverable Costs Allocated to Energy	\$22,369,417	\$14,113,838	\$7,481,195	53%
4	Recoverable Costs Allocated to Demand	\$22,203,864	\$20,439,338	\$2,538,910	12%

Notes:

Column (1) - End of Period Totals on Form 42-5E
Column (2) - 2013 Projection Filing Form 42-2P
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Form 42-5E

Docket No. 130007-EI
 Duke Energy Florida
 Witness: T. G. Foster
 Exh. No. ___ (TGF-3R)
 Page 6 of 27

O&M Activities
(in Dollars)

Line	Description	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of
		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Period Total
1	Description of O&M Activities													
1	Transmission Substation Environmental Investigation, Remediation, and Pollution Prevention	\$393,609	\$223,668	\$195,162	\$49,152	\$140,035	\$214,800	\$241,000	\$241,000	\$241,000	\$241,000	\$241,000	\$241,000	\$2,662,426
1a	Distribution Substation Environmental Investigation, Remediation, and Pollution Prevention	62,511	40,839	168,940	248,445	(72,894)	178,887	102,667	102,667	102,667	102,667	102,667	102,667	1,242,730
2	Distribution System Environmental Investigation, Remediation, and Pollution Prevention	3,823	26,381	7,396	12,142	15,261	11,119	0	0	5,000	26,600	0	0	107,721
3	Pipeline Integrity Management - Bartow/Anclote Pipeline	29,495	18,094	56,783	20,452	47,731	20,963	29,760	29,760	29,760	29,760	29,755	29,755	372,042
4	Above Ground Tank Secondary Containment - Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SO2/NOx Emissions Allowances - Energy	175,303	152,208	250,233	244,386	354,763	337,553	496,775	522,664	436,237	274,406	153,799	157,397	3,555,724
6	Phase II Cooling Water Intake 316(b) - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
6a	Phase II Cooling Water Intake 316(b) - Intm	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2	CAIR/CAMR - Peaking	108,926	(9,663)	118	(1,375)	0	0	0	17,162	0	0	0	0	115,168
7.4	CAIR/CAMR Crystal River - Base	826,013	1,057,040	2,369,834	1,059,734	1,068,910	1,184,630	1,268,341	1,798,583	2,183,965	2,150,996	1,440,755	1,071,637	17,480,437
7.4	CAIR/CAMR Crystal River - Energy	911,692	845,147	872,234	1,438,638	1,253,579	1,515,133	1,779,016	1,825,183	1,765,974	1,565,760	1,664,237	2,009,909	17,446,501
7.4	CAIR/CAMR Crystal River - A&G	7,750	18,306	28,695	12,502	12,747	17,861	16,310	16,310	16,310	16,310	16,310	16,310	195,722
7.4	CAIR/CAMR Crystal River - Conditions of Certification	0	0	6,300	0	0	(6,300)	2,500	0	0	1,000	0	2,500	6,000
7.5	Best Available Retrofit Technology (BART) - Energy	(3,725)	2,267	2,552	712	0	402	0	0	2,000	0	0	0	4,208
8	Arsenic Groundwater Standard - Base	0	3,210	0	4,308	0	0	0	7,500	0	6,000	0	0	21,018
9	Sea Turtle - Coastal Street Lighting - Distrib	0	0	0	0	0	0	100	100	100	100	100	100	600
11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Greenhouse Gas Inventory and Reporting - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Mercury Total Daily Maximum Loads Monitoring - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Hazardous Air Pollutants (HAPs) ICR Program - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Effluent Limitation Guidelines ICR Program - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
16	National Pollutant Discharge Elimination System (NPDES) - Energy	27,959	26,631	24,736	14,957	31,422	18,650	26,500	44,810	38,500	42,790	43,500	38,500	378,956
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	0	0	0	0	0	0	2,750	32,750	3,426	122,750	2,750	33,426	197,852
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	0	0	0	1,646	78,693	97,747	227,850	318,794	61,446	0	0	0	786,176
2	Total of O&M Activities	2,543,356	2,404,128	3,982,981	3,105,699	2,930,246	3,591,446	4,193,568	4,957,283	4,886,385	4,580,139	3,694,848	3,703,201	44,573,281
3	Recoverable Costs Allocated to Energy	1,111,230	1,026,254	1,156,054	1,700,339	1,718,456	1,963,186	2,535,390	2,744,201	2,307,583	2,006,706	1,864,286	2,241,732	22,375,417
4	Recoverable Costs Allocated to Demand - Transm	393,609	223,668	195,162	49,152	140,035	214,800	241,000	241,000	241,000	241,000	241,000	241,000	2,662,426
	Recoverable Costs Allocated to Demand - Distrib	66,334	67,220	176,335	260,587	(57,633)	190,006	102,767	102,767	102,767	129,367	102,767	102,767	1,351,051
	Recoverable Costs Allocated to Demand - Prod-Base	826,013	1,060,250	2,369,834	1,064,042	1,068,910	1,184,630	1,268,341	1,806,083	2,183,965	2,156,996	1,440,755	1,071,637	17,501,455
	Recoverable Costs Allocated to Demand - Prod-Intm	29,495	18,094	56,783	20,452	47,731	20,963	29,760	29,760	29,760	29,760	29,755	29,755	372,042
	Recoverable Costs Allocated to Demand - Prod-Peaking	108,926	(9,663)	118	(1,375)	0	0	17,162	0	0	0	0	0	115,168
	Recoverable Costs Allocated to Demand - A&G	7,750	18,306	28,695	12,502	12,747	17,861	16,310	16,310	16,310	16,310	16,310	16,310	195,722
5	Retail Energy Jurisdictional Factor	0.95540	0.97400	0.96990	0.96580	0.95680	0.96480	0.95890	0.95830	0.95760	0.95730	0.96630	0.97420	
6	Retail Transmission Demand Jurisdictional Factor	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	
	Retail Distribution Demand Jurisdictional Factor	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
	Retail Production Demand Jurisdictional Factor - Base	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
	Retail Production Demand Jurisdictional Factor - Intm	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
	Retail Production Demand Jurisdictional Factor - Peaking	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
	Retail Production Demand Jurisdictional Factor - A&G	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	
7	Jurisdictional Energy Recoverable Costs (A)	1,061,669	999,571	1,121,257	1,642,187	1,644,219	1,894,082	2,431,186	2,629,767	2,209,741	1,921,020	1,801,459	2,183,895	21,540,053
8	Jurisdictional Demand Recoverable Costs - Transm (B)	276,325	157,021	137,010	34,506	98,309	150,796	169,189	169,189	169,189	169,189	169,189	169,189	1,869,101
	Jurisdictional Demand Recoverable Costs - Distrib (B)	66,043	66,925	175,561	259,443	(57,380)	189,172	102,316	102,316	102,316	128,799	102,316	102,316	1,345,121
	Jurisdictional Demand Recoverable Costs - Prod-Base (B)	767,242	984,813	2,201,220	988,336	992,857	1,100,344	1,178,098	1,677,581	2,028,576	2,003,526	1,338,246	995,390	16,256,229
	Jurisdictional Demand Recoverable Costs - Prod-Intm (B)	21,444	13,155	41,283	14,869	34,702	15,240	21,636	21,636	21,636	21,636	21,615	21,633	270,485
	Jurisdictional Demand Recoverable Costs - Prod-Peaking (B)	104,486	(9,269)	113	(1,319)	0	0	0	16,462	0	0	0	0	110,473
	Jurisdictional Demand Recoverable Costs - A&G (B)	7,224	17,065	26,750	11,654	11,883	16,650	15,205	15,205	15,205	15,205	15,205	15,205	182,456
9	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$2,304,433	\$2,229,281	\$3,703,194	\$2,949,676	\$2,724,590	\$3,366,284	\$3,917,630	\$4,632,156	\$4,551,641	\$4,259,375	\$3,448,030	\$3,487,628	\$41,573,918

Notes:

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

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Variance Report of Capital Investment Activities
(In Dollars)

Line	(1) Estimated/ Actual	(2) Projection Filing	(3) Variance Amount	(4) Percent
1	Description of Capital Investment Activities			
3.x	(\$987,293)	\$423,922	(\$1,411,215)	-333%
4.x	1,870,280	1,888,872	(18,592)	-1%
5	2,029,519	2,045,923	(16,404)	-1%
7.x	167,158,995	166,730,840	428,155	0%
9	1,327	1,572	(245)	-16%
10.x	29,167	28,892	275	1%
11	0	0	0	0%
11.1	7,618,532	44,155	7,574,377	17154%
16	272,280	356,073	(83,793)	-24%
17.x	2,666,626	3,307,243	(640,617)	-19%
2	\$180,659,433	\$174,827,493	\$5,831,941	3%
3	4,750,405	5,440,335	(\$689,930)	-13%
4	\$175,909,028	\$169,387,157	\$6,521,871	4%

Notes:

Column (1) - End of Period Totals on Form 42-7E
Column (2) - 2013 Projection 42-3P
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Form 42-7E

Docket No. 130007-EI

Duke Energy Florida

Witness: T. G. Foster

Exh. No. ___ (TGF-3R)

Page 8 of 27

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Description	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Description of Investment Projects (A)													
3.1	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intermediate	(\$1,261,718)	\$25,069	\$25,022	\$24,973	\$24,925	\$24,877	25,049	\$24,999	\$24,951	\$24,902	\$24,854	\$24,804	(\$987,293)
4.1	Above Ground Tank Secondary Containment - Peaking	125,962	125,678	125,393	125,109	124,825	124,542	125,299	125,011	124,724	124,436	124,148	123,860	1,498,987
4.2	Above Ground Tank Secondary Containment - Base	28,158	28,127	28,096	28,065	28,034	28,003	28,258	28,226	28,194	28,164	28,132	28,100	337,557
4.3	Above Ground Tank Secondary Containment - Intermediate	2,822	2,818	2,814	2,809	2,805	2,800	2,822	2,818	2,814	2,809	2,805	2,800	33,736
5	SO2/NOX Emissions Allowances - Energy	181,981	180,581	178,860	176,747	174,185	171,227	169,815	165,403	161,252	158,174	156,321	154,973	2,029,519
7.1	CAIR/CAMR Anclote- Intermediate	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2	CAIR/CAMR - Peaking	19,748	19,718	19,688	19,657	19,627	19,597	19,753	19,722	19,692	19,661	19,629	19,599	236,091
7.3	CAMR Crystal River - Base	2,472	2,472	2,472	2,472	2,472	2,472	2,503	2,503	2,503	2,503	2,503	1,252	28,599
7.4	CAIR/CAMR Crystal River AFUDC - Base	13,920,870	13,918,108	13,917,589	13,916,756	13,908,801	13,897,567	13,912,381	13,916,385	13,905,165	13,891,445	13,875,723	13,859,255	166,840,045
7.4	CAIR/CAMR Crystal River AFUDC - Energy	6,114	5,103	4,337	3,563	3,825	4,540	4,483	4,459	4,459	4,459	4,459	4,459	54,260
9	Sea Turtle - Coastal Street Lighting -Distribution	112	108	108	109	109	109	110	110	112	113	113	114	1,327
10.1	Underground Storage Tanks - Base	1,652	1,651	1,648	1,646	1,643	1,640	1,653	1,650	1,648	1,645	1,643	1,640	19,759
10.2	Underground Storage Tanks - Intermediate	790	789	787	785	783	782	786	785	783	781	779	778	9,408
11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
11.1	Crystal River Thermal Discharge Compliance Project - Base	657,460	653,086	648,823	644,600	640,333	636,305	633,912	629,543	625,173	620,802	616,433	612,062	7,618,532
16	National Pollutant Discharge Elimination System (NPDES) - Intermediate	5,691	5,789	6,133	6,481	11,320	16,754	19,404	24,498	31,813	37,869	41,353	65,175	272,280
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	2,152	2,139	2,341	2,499	2,520	2,565	2,616	2,611	2,607	3,469	4,599	5,490	35,608
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	0	0	0	0	0	0	227,426	431,491	430,878	430,266	429,654	680,462	2,630,177
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	0	0	0	0	0	0	0	0	0	0	0	841	841
2	Total Investment Projects - Recoverable Costs	\$13,694,266	\$14,971,236	\$14,964,111	\$14,956,271	\$14,946,207	\$14,933,780	\$15,176,270	\$15,380,214	\$15,366,768	\$15,351,498	\$15,333,148	\$15,585,664	\$180,659,433
3	Recoverable Costs Allocated to Energy	190,247	187,823	185,538	182,809	180,530	178,332	404,340	603,964	599,196	596,368	595,033	846,225	4,750,405
	Recoverable Costs Allocated to Distribution Demand	112	108	108	109	109	109	110	110	112	113	113	114	1,327
4	Recoverable Costs Allocated to Demand - Production - Base	14,610,612	14,603,444	14,598,628	14,593,539	14,581,283	14,565,987	14,578,707	14,578,307	14,562,683	14,544,559	14,524,434	14,502,309	174,844,492
	Recoverable Costs Allocated to Demand - Production - Intermediate	(1,252,415)	34,465	34,756	35,048	39,833	45,213	48,061	53,100	60,361	66,361	69,791	93,557	(671,869)
	Recoverable Costs Allocated to Demand - Production - Peaking	145,710	145,396	145,081	144,766	144,452	144,139	145,052	144,733	144,416	144,097	143,777	143,459	1,735,078
5	Retail Energy Jurisdictional Factor	0.95540	0.97400	0.96990	0.96580	0.95680	0.96480	0.95890	0.95830	0.95760	0.95730	0.96630	0.97420	
	Retail Distribution Demand Jurisdictional Factor	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
6	Retail Demand Jurisdictional Factor - Production - Base	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
	Retail Demand Jurisdictional Factor - Production - Intermediate	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
	Retail Demand Jurisdictional Factor - Production - Peaking	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
7	Jurisdictional Energy Recoverable Costs (B)	181,762	182,940	179,954	176,557	172,731	172,055	387,722	578,778	573,790	570,903	574,980	824,392	4,576,564
	Jurisdictional Demand Recoverable Costs - Distribution (B)	112	108	108	109	109	109	110	110	112	113	113	113	1,321
8	Jurisdictional Demand Recoverable Costs - Production - Base (C)	13,571,067	13,564,409	13,559,936	13,555,209	13,543,825	13,529,617	13,541,432	13,541,060	13,526,548	13,509,714	13,491,021	13,470,470	162,404,306
	Jurisdictional Demand Recoverable Costs - Production - Intermediate (C)	(910,543)	25,057	25,269	25,481	28,960	32,871	34,942	38,605	43,884	48,246	50,740	68,019	(488,469)
	Jurisdictional Demand Recoverable Costs - Production - Peaking (C)	139,771	139,470	139,167	138,865	138,564	138,264	139,140	138,834	138,530	138,224	137,917	137,612	1,664,356
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$12,982,168	\$13,911,983	\$13,904,433	\$13,896,220	\$13,884,188	\$13,872,916	14,103,345	\$14,297,387	\$14,282,863	\$14,267,199	\$14,254,770	\$14,500,606	\$168,158,079

Notes:
(A) Each project's Total System Recoverable Expenses on Form 42-8E, Line 9; Form 42-8E, Line 5 for Project 5 - Emission Allowances and Project 7. 4 - Reagents.
(B) Line 3 x Line 5
(C) Line 4 x Line 6

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Form 42-8E
Page 1 of 18

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-3R)
Page 9 of 27

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
	a. Expenditures/Additions (A)		(\$1,104,364)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,104,364)
	b. Clearings to Plant		(1,104,364)	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$3,719,068	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704
3	Less: Accumulated Depreciation (A)	(847,311)	(579,965)	(585,609)	(591,253)	(596,897)	(602,541)	(608,185)	(613,829)	(619,473)	(625,117)	(630,761)	(636,405)	(642,049)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$2,871,757	\$2,034,739	\$2,029,095	\$2,023,451	\$2,017,807	\$2,012,163	\$2,006,519	\$2,000,875	\$1,995,231	\$1,989,587	\$1,983,943	\$1,978,299	\$1,972,655	
6	Average Net Investment		\$2,453,248	\$2,031,917	\$2,026,273	\$2,020,629	\$2,014,985	\$2,009,341	\$2,003,697	\$1,998,053	\$1,992,409	\$1,986,765	\$1,981,121	\$1,975,477	
7	Return on Average Net Investment (B)														
	a. Debt Component		5,029	4,165	4,154	4,142	4,131	4,119	3,757	3,746	3,736	3,725	3,715	3,704	48,123
	b. Equity Component Grossed Up For Taxes		15,942	13,204	13,168	13,131	13,094	13,058	13,592	13,553	13,515	13,477	13,439	13,400	162,573
	c. Other (A)		(930,968)	0	0	0	0	0	0	0	0	0	0	0	(930,968)
8	Investment Expenses														
	a. Depreciation (C)		5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	67,728
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
	d. Property Taxes (D)		2,056	2,056	2,056	2,056	2,056	2,056	2,056	2,056	2,056	2,056	2,056	2,056	24,672
	e. Other (A)		(359,421)	0	0	0	0	0	0	0	0	0	0	0	(359,421)
9	Total System Recoverable Expenses (Lines 7 + 8)		(\$1,261,718)	\$25,069	\$25,022	\$24,973	\$24,925	\$24,877	\$25,049	\$24,999	\$24,951	\$24,902	\$24,854	\$24,804	(987,293)
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		(\$1,261,718)	\$25,069	\$25,022	\$24,973	\$24,925	\$24,877	\$25,049	\$24,999	\$24,951	\$24,902	\$24,854	\$24,804	(987,293)
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		(917,307)	18,226	18,192	18,156	18,121	18,086	18,211	18,175	18,140	18,105	18,070	18,033	(717,792)
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		(\$917,307)	\$18,226	\$18,192	\$18,156	\$18,121	\$18,086	\$18,211	\$18,175	\$18,140	\$18,105	\$18,070	\$18,033	(\$717,792)

Notes:

- (A) Jan 2013 includes credits for the correction of prior period accounting adjustments as explained in the 8/1/13 direct testimony of Thomas G. Foster.
- (B) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Form 42-8E
Page 2 of 18

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-3R)
Page 10 of 27

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	
3	Less: Accumulated Depreciation	(1,609,767)	(1,642,994)	(1,676,221)	(1,709,448)	(1,742,675)	(1,775,902)	(1,809,129)	(1,842,356)	(1,875,583)	(1,908,810)	(1,942,037)	(1,975,264)	(2,008,491)	
4	CWIP - Non-Interest Bearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5	Net Investment (Lines 2 + 3 + 4)	\$9,692,037	\$9,658,810	\$9,625,583	\$9,592,356	\$9,559,129	\$9,525,902	\$9,492,675	\$9,459,448	\$9,426,221	\$9,392,994	\$9,359,767	\$9,326,540	\$9,293,313	
6	Average Net Investment		\$9,675,423	\$9,642,196	\$9,608,969	\$9,575,742	\$9,542,515	\$9,509,288	\$9,476,061	\$9,442,834	\$9,409,607	\$9,376,380	\$9,343,153	9,309,926	
7	Return on Average Net Investment (B)														
	a. Debt Component		19,835	19,767	19,698	19,630	19,562	19,494	17,768	17,705	17,643	17,581	17,518	17,456	223,657
	b. Equity Component Grossed Up For Taxes		62,875	62,659	62,443	62,227	62,011	61,796	64,279	64,054	63,829	63,603	63,378	63,152	756,306
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		33,227	33,227	33,227	33,227	33,227	33,227	33,227	33,227	33,227	33,227	33,227	33,227	398,724
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		10,025	10,025	10,025	10,025	10,025	10,025	10,025	10,025	10,025	10,025	10,025	10,025	120,300
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$125,962	\$125,678	\$125,393	\$125,109	\$124,825	\$124,542	\$125,299	\$125,011	\$124,724	\$124,436	\$124,148	\$123,860	1,498,987
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$125,962	\$125,678	\$125,393	\$125,109	\$124,825	\$124,542	\$125,299	\$125,011	\$124,724	\$124,436	\$124,148	\$123,860	1,498,987
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Peaking)		0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		120,828	120,555	120,282	120,010	119,737	119,466	120,192	119,916	119,640	119,364	119,088	118,811	1,437,888
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$120,828	\$120,555	\$120,282	\$120,010	\$119,737	\$119,466	\$120,192	\$119,916	\$119,640	\$119,364	\$119,088	\$118,811	\$1,437,888

Notes:

- (A) N/A
- (B) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Form 42-8E
Page 3 of 18

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-3R)
Page 11 of 27

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	
3	Less: Accumulated Depreciation	(259,418)	(263,048)	(266,678)	(270,308)	(273,938)	(277,568)	(281,198)	(284,828)	(288,458)	(292,088)	(295,718)	(299,348)	(302,978)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2+ 3 + 4)	\$2,622,544	\$2,618,914	\$2,615,284	\$2,611,654	\$2,608,024	\$2,604,394	\$2,600,764	\$2,597,134	\$2,593,504	\$2,589,874	\$2,586,244	\$2,582,614	\$2,578,984	
6	Average Net Investment		\$2,620,729	\$2,617,099	\$2,613,469	\$2,609,839	\$2,606,209	\$2,602,579	\$2,598,949	\$2,595,319	\$2,591,689	\$2,588,059	\$2,584,429	\$2,580,799	
7	Return on Average Net Investment														
	a. Debt Component														
			2.46%	2.25%											
	b. Equity Component Grossed Up For Taxes (B)		7.80%	8.14%											
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		3,630	3,630	3,630	3,630	3,630	3,630	3,630	3,630	3,630	3,630	3,630	3,630	43,560
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	25,500
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$28,158	\$28,127	\$28,096	\$28,065	\$28,034	\$28,003	\$28,258	\$28,226	\$28,194	\$28,164	\$28,132	\$28,100	337,557
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$28,158	\$28,127	\$28,096	\$28,065	\$28,034	\$28,003	\$28,258	\$28,226	\$28,194	\$28,164	\$28,132	\$28,100	337,557
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		26,155	26,126	26,097	26,068	26,039	26,011	26,247	26,218	26,188	26,160	26,130	26,101	313,540
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$26,155	\$26,126	\$26,097	\$26,068	\$26,039	\$26,011	\$26,247	\$26,218	\$26,188	\$26,160	\$26,130	\$26,101	\$313,540

Notes:

- (A) N/A
- (B) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Form 42-8E
Page 4 of 18

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-3R)
Page 12 of 27

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

Line	Description	Beginning of Period	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total	
1	Investments															
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297		
3	Less: Accumulated Depreciation	(41,286)	(41,811)	(42,336)	(42,861)	(43,386)	(43,911)	(44,436)	(44,961)	(45,486)	(46,011)	(46,536)	(47,061)	(47,586)		
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	Net Investment (Lines 2+ 3 + 4)	\$249,012	\$248,487	\$247,962	\$247,437	\$246,912	\$246,387	\$245,862	\$245,337	\$244,812	\$244,287	\$243,762	\$243,237	\$242,712		
6	Average Net Investment		\$248,749	\$248,224	\$247,699	\$247,174	\$246,649	\$246,124	\$245,599	\$245,074	\$244,549	\$244,024	\$243,499	\$242,974		
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec													
	a. Debt Component	2.46%	2.25%	510	509	508	507	506	505	460	460	459	458	457	456	5,795
	b. Equity Component Grossed Up For Taxes	7.80%	8.14%	1,616	1,613	1,610	1,606	1,603	1,599	1,666	1,662	1,659	1,655	1,652	1,648	19,589
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)		525	525	525	525	525	525	525	525	525	525	525	525	6,300	
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	d. Property Taxes (D)		171	171	171	171	171	171	171	171	171	171	171	171	2,052	
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,822	\$2,818	\$2,814	\$2,809	\$2,805	\$2,800	\$2,822	\$2,818	\$2,814	\$2,809	\$2,805	\$2,800	33,736	
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	
	b. Recoverable Costs Allocated to Demand		\$2,822	\$2,818	\$2,814	\$2,809	\$2,805	\$2,800	\$2,822	\$2,818	\$2,814	\$2,809	\$2,805	\$2,800	33,736	
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703		
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0	
13	Retail Demand-Related Recoverable Costs (F)		2,052	2,049	2,046	2,042	2,039	2,036	2,052	2,049	2,046	2,042	2,039	2,036	24,527	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,052	\$2,049	\$2,046	\$2,042	\$2,039	\$2,036	\$2,052	\$2,049	\$2,046	\$2,042	\$2,039	\$2,036	\$24,527	

Notes:

- (A) N/A
- (B) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.6280 See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Form 42-8E
Page 5 of 18

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-3R)
Page 13 of 27

SO2 and NOx EMISSIONS ALLOWANCES - Energy (Project 5)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Working Capital Dr (Cr)														
	a. 1581001 SO ₂ Emission Allowance Inventory	\$4,460,139	\$4,435,485	\$4,413,666	\$4,370,976	\$4,326,091	\$4,272,206	\$4,228,117	\$4,169,414	\$4,113,392	\$4,061,983	\$4,034,228	\$4,004,529	\$3,974,551	\$3,974,551
	b. 25401FL Auctioned SO ₂ Allowance	(1,044,746)	(1,005,283)	(965,820)	(926,358)	(886,734)	(847,231)	(807,728)	(768,225)	(728,722)	(689,219)	(649,716)	(610,213)	(570,710)	(\$570,710)
	c. 1581002 NO _x Emission Allowance Inventory	17,960,403	17,770,291	17,600,440	17,353,434	17,114,309	16,773,929	16,440,962	15,963,387	15,457,242	15,032,912	14,746,758	14,583,155	14,416,232	14,416,232
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Total Working Capital	\$21,375,797	\$21,200,494	\$21,048,286	\$20,798,053	\$20,553,667	\$20,198,905	\$19,861,351	\$19,364,576	\$18,841,913	\$18,405,676	\$18,131,269	\$17,977,470	\$17,820,073	\$17,820,073
3	Average Net Investment		\$21,288,145	\$21,124,390	\$20,923,169	\$20,675,860	\$20,376,286	\$20,030,128	\$19,612,964	\$19,103,245	\$18,623,794	\$18,268,472	\$18,054,370	\$17,898,772	
4	Return on Average Net Working Capital Balance (A)														
	a. Debt Component		43,641	43,305	42,892	42,386	41,771	41,062	36,774	35,819	34,920	34,253	33,852	33,560	464,235
	b. Equity Component Grossed Up For Taxes		138,340	137,276	135,968	134,361	132,414	130,165	133,041	129,584	126,332	123,921	122,469	121,413	1,565,284
5	Total Return Component (B)		\$181,981	\$180,581	\$178,860	\$176,747	\$174,185	\$171,227	\$169,815	\$165,403	\$161,252	\$158,174	\$156,321	\$154,973	2,029,519
6	Expense Dr (Cr)														
	a. 5090001 SO ₂ Allowance Expense		24,654	21,820	42,689	44,885	53,885	44,089	58,703	56,022	51,409	27,755	29,699	29,977	485,588
	b. 4074004 Amortization Expense		(39,463)	(39,463)	(39,463)	(39,624)	(39,503)	(39,503)	(39,503)	(39,503)	(39,503)	(39,503)	(39,503)	(39,503)	(474,035)
	c. 5090003 NO _x Allowance Expense		190,112	169,851	247,006	239,125	340,380	332,967	477,575	506,145	424,331	286,154	163,603	166,923	3,544,171
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Net Expense (C)		175,303	152,208	250,233	244,386	354,763	337,553	496,775	522,664	436,237	274,406	153,799	157,397	3,555,724
8	Total System Recoverable Expenses (Lines 5 + 7)		\$357,284	\$332,789	\$429,093	\$421,133	\$528,948	\$508,780	\$666,590	\$688,067	\$597,489	\$432,580	\$310,120	\$312,370	5,585,243
	a. Recoverable costs allocated to Energy		357,284	332,789	429,093	421,133	528,948	508,780	666,590	688,067	597,489	432,580	310,120	312,370	5,585,243
	b. Recoverable costs allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Energy Jurisdictional Factor		0.95540	0.97400	0.96990	0.96580	0.95680	0.96480	0.95890	0.95830	0.95760	0.95730	0.96630	0.97420	
10	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Retail Energy-Related Recoverable Costs (D)		\$341,350	\$324,136	\$416,177	\$406,730	\$506,097	\$490,871	\$639,193	\$659,374	\$572,156	\$414,109	\$299,669	\$304,311	5,374,173
12	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)		\$ 341,350	\$ 324,136	\$ 416,177	\$ 406,730	\$ 506,097	\$ 490,871	\$ 639,193	\$ 659,374	\$ 572,156	\$ 414,109	\$ 299,669	\$ 304,311	\$ 5,374,173

Notes:

- (A) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (B) Line 5 is reported on Capital Schedule
- (C) Line 7 is reported on O&M Schedule
- (D) Line 8a x Line 9
- (E) Line 8b x Line 10

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Form 42-8E
Page 6 of 18

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-3R)
Page 14 of 27

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	
3	Less: Accumulated Depreciation	(218,616)	(222,166)	(225,716)	(229,266)	(232,816)	(236,366)	(239,916)	(243,466)	(247,016)	(250,566)	(254,116)	(257,666)	(261,216)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	<u>\$1,717,492</u>	<u>\$1,713,942</u>	<u>\$1,710,392</u>	<u>\$1,706,842</u>	<u>\$1,703,292</u>	<u>\$1,699,742</u>	<u>\$1,696,192</u>	<u>\$1,692,642</u>	<u>\$1,689,092</u>	<u>\$1,685,542</u>	<u>\$1,681,992</u>	<u>\$1,678,442</u>	<u>\$1,674,892</u>	
6	Average Net Investment		1,715,717	1,712,167	1,708,617	1,705,067	1,701,517	1,697,967	1,694,417	1,690,867	1,687,317	1,683,767	1,680,217	1,676,667	
7	Return on Average Net Investment (B)														
	a. Debt Component		3,517	3,510	3,503	3,495	3,488	3,481	3,177	3,170	3,164	3,157	3,150	3,144	39,956
	b. Equity Component Grossed Up For Taxes		11,149	11,126	11,103	11,080	11,057	11,034	11,494	11,470	11,446	11,422	11,397	11,373	135,151
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	42,600
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	18,384
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$19,748	\$19,718	\$19,688	\$19,657	\$19,627	\$19,597	\$19,753	\$19,722	\$19,692	\$19,661	\$19,629	\$19,599	236,091
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$19,748	\$19,718	\$19,688	\$19,657	\$19,627	\$19,597	\$19,753	\$19,722	\$19,692	\$19,661	\$19,629	\$19,599	236,091
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Peaking)		0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
13	Retail Demand-Related Recoverable Costs (F)		18,943	18,914	18,886	18,856	18,827	18,798	18,948	18,918	18,889	18,860	18,829	18,800	226,468
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$18,943</u>	<u>\$18,914</u>	<u>\$18,886</u>	<u>\$18,856</u>	<u>\$18,827</u>	<u>\$18,798</u>	<u>\$18,948</u>	<u>\$18,918</u>	<u>\$18,889</u>	<u>\$18,860</u>	<u>\$18,829</u>	<u>\$18,800</u>	<u>\$226,468</u>

Notes:

- (A) N/A
- (B) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

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

Line	Description	Beginning of Period	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total	
1	Investments															
	a. Expenditures/Additions (A)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$289,107)	(\$289,107)	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP - Non-Interest Bearing	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107	0	
5	Net Investment (Lines 2 + 3 + 4)	\$289,107	\$289,107	\$289,107	\$289,107	\$289,107	\$289,107	\$289,107	\$289,107	\$289,107	\$289,107	\$289,107	\$289,107	\$289,107	\$0	
6	Average Net Investment		\$289,107	\$289,107	\$289,107	\$289,107	\$289,107	\$289,107	\$289,107	\$289,107	\$289,107	\$289,107	\$289,107	\$144,554		
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec													
	a. Debt Component	2.46%	2.25%	593	593	593	593	593	593	542	542	542	542	542	271	\$6,539
	b. Equity Component Grossed Up For Taxes	7.80%	8.14%	1,879	1,879	1,879	1,879	1,879	1,961	1,961	1,961	1,961	1,961	1,961	981	22,060
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	2.1000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	d. Property Taxes (D)	0.008850	0	0	0	0	0	0	0	0	0	0	0	0	0	
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,472	\$2,472	\$2,472	\$2,472	\$2,472	\$2,472	\$2,503	\$2,503	\$2,503	\$2,503	\$2,503	\$1,252	28,599	
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	
	b. Recoverable Costs Allocated to Demand		\$2,472	\$2,472	\$2,472	\$2,472	\$2,472	\$2,472	\$2,503	\$2,503	\$2,503	\$2,503	\$2,503	\$1,252	28,599	
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	
13	Retail Demand-Related Recoverable Costs (F)		2,296	2,296	2,296	2,296	2,296	2,296	2,325	2,325	2,325	2,325	2,325	1,163	26,564	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,296	\$2,296	\$2,296	\$2,296	\$2,296	\$2,296	\$2,325	\$2,325	\$2,325	\$2,325	\$2,325	\$1,163	\$26,564	

Notes:

- (A) Dec 13 credit due to transfer of Continuous Mercury Monitoring (CMMS) expenditures to Mercury & Air Toxics Standards (MATS) projects 17 and 17.2 as explained in the 8/1/13 direct testimony of Patricia West.
- (B) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation Rate based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Form 42-8E
Page 8 of 18

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-3R)
Page 16 of 27

Return on Capital Investments, Depreciation and Taxes
For Project: CAIR/CAMR - Base (Project 7.4 - Crystal River FGD and SCR)
(in Dollars)
(CAIR Projects in Service by Year End 2013)

Line	Description	Beginning of Period Amount	Actual January 13	Actual February 13	Actual March 13	Actual April 13	Actual May 13	Actual June 13	Estimated July 13	Estimated August 13	Estimated September 13	Estimated October 13	Estimated November 13	Estimated December 13	End of Estimated Total
1	Investments														
	a. Expenditures/Additions	9,749,165	\$1,131,696	\$2,055,854	\$1,807,500	\$1,230,750	\$1,134,506	\$883,407	\$647,000	\$447,000	\$473,600	\$373,600	\$311,600	\$249,600	\$10,746,112
	b. Clearings to Plant		(8,376)	192,576	(213)	2,271,965	(59,231)	37,562	15,065,523	447,000	473,600	373,600	311,600	249,600	
	c. Retirements		638,571	0	0	0	0	0	0	0	0	0	0	0	638,571
	d. Other (A)		80,367	0	0	0	0	0	0	0	0	0	0	0	80,367
2	Plant-in-Service/Depreciation Base	\$1,249,372,865	1,248,725,918	1,248,918,494	1,248,918,281	1,251,190,245	1,251,131,014	1,251,168,576	1,266,234,099	1,266,681,099	1,267,154,699	1,267,528,299	1,267,839,899	1,268,089,499	
3	Less: Accumulated Depreciation	(90,948,236)	(92,557,167)	(94,886,135)	(97,215,104)	(99,546,410)	(101,879,930)	(104,213,514)	(106,562,603)	(108,927,525)	(111,293,846)	(113,661,104)	(116,029,003)	(118,397,416)	
4	CWIP - AFUDC-Interest Bearing	8,609,093	9,749,165	11,612,443	13,420,155	12,378,941	13,572,678	14,418,523	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,167,033,722	\$1,165,917,916	\$1,165,644,801	\$1,165,123,332	\$1,164,022,777	\$1,162,823,763	\$1,161,373,585	\$1,159,671,496	\$1,157,753,574	\$1,155,860,853	\$1,153,867,195	\$1,151,810,896	\$1,149,692,083	
6	Average Net Investment		\$1,166,475,819	\$1,165,781,359	\$1,165,384,067	\$1,164,573,054	\$1,163,423,270	\$1,162,098,674	\$1,160,522,541	\$1,158,712,535	\$1,156,807,214	\$1,154,864,024	\$1,152,839,046	\$1,150,751,490	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.95%	2,869,895	2,868,186	2,867,209	2,865,214	2,862,385	2,859,126	2,855,248	2,850,795	2,846,107	2,841,326	2,836,344	2,831,208	34,253,043
	b. Equity Component Grossed Up For Taxes	8.02%	7,799,269	7,794,625	7,791,969	7,786,546	7,778,859	7,770,002	7,759,464	7,747,362	7,734,622	7,721,630	7,708,091	7,694,133	93,086,572
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		2,327,870	2,328,968	2,328,969	2,331,306	2,333,520	2,333,584	2,349,089	2,364,922	2,366,321	2,367,258	2,367,899	2,368,413	28,168,119
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		920,934	921,076	921,077	922,752	922,709	922,736	933,847	934,177	934,526	934,802	935,032	935,216	11,138,884
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$13,917,968	\$13,912,855	\$13,909,224	\$13,905,818	\$13,897,473	\$13,885,448	\$13,897,648	\$13,897,256	\$13,881,576	\$13,865,016	\$13,847,366	\$13,828,970	\$166,646,618
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	\$0
	b. Recoverable Costs Allocated to Demand		\$13,917,968	\$13,912,855	\$13,909,224	\$13,905,818	\$13,897,473	\$13,885,448	\$13,897,648	\$13,897,256	\$13,881,576	\$13,865,016	\$13,847,366	\$13,828,970	\$166,646,618
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
13	Retail Demand-Related Recoverable Costs (F)		12,927,705	12,922,955	12,919,583	12,916,419	12,908,668	12,897,498	12,908,830	12,908,466	12,893,902	12,878,520	12,862,126	12,845,039	154,789,711
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$12,927,705	\$12,922,955	\$12,919,583	\$12,916,419	\$12,908,668	\$12,897,498	\$12,908,830	\$12,908,466	\$12,893,902	\$12,878,520	\$12,862,126	\$12,845,039	\$154,789,711

Notes:

- (A) \$80,367 is cost of removal associated with retirements.
- (B) Consistent with Order No. PSC-12-0425-PAA-EU the allowable return on CAIR investments is calculated using the approved capital structure and cost rates per the 2010 Rate Case Order No. PSC-10-0131-FOF-EI.
- (C) Depreciation calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property taxes calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Form 42-8E
Page 9 of 18

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-3R)
Page 17 of 27

Return on Capital Investments, Depreciation and Taxes
For Project: CAIR/CAMR - Base (Project 7.4 - Crystal River FGD and SCR)
(in Dollars)
(CAIR Projects NOT in Service by Year End 2013)

Line	Description	Beginning of Period Amount	Actual January 13	Actual February 13	Actual March 13	Actual April 13	Actual May 13	Actual June 13	Estimated July 13	Estimated August 13	Estimated September 13	Estimated October 13	Estimated November 13	Estimated December 13	End of Period Total	
1	Investments															
	a. Expenditures/Additions		\$121,461	\$428,404	\$299,685	\$38,998	(\$33,262)	\$139,947	\$435,927	\$435,317	\$435,317	\$224,930	\$224,930	\$224,930	\$2,976,584	
	b. Clearings to Plant		0	0	0	639,317	(101,923)	123,604	0	470,230	210,387	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	639,317	537,394	660,998	660,998	1,131,229	1,341,616	1,341,616	1,341,616	1,341,616		
3	Less: Accumulated Depreciation	0	0	0	0	(658)	(1,764)	(3,125)	(4,486)	(6,138)	(8,342)	(10,546)	(12,750)	(14,954)		
4	CWIP - AFUDC-Interest Bearing	278,772	400,233	828,637	1,128,322	528,003	596,664	613,006	1,048,933	1,014,020	1,238,950	1,463,880	1,688,810	1,913,740		
5	Net Investment (Lines 2 + 3 + 4)	\$278,772	\$400,233	\$828,637	\$1,128,322	\$1,166,662	\$1,132,294	\$1,270,880	\$1,705,446	\$2,139,111	\$2,572,224	\$2,794,950	\$3,017,676	\$3,240,402		
6	Average Net Investment		\$339,502	\$614,435	\$978,479	\$1,147,492	\$1,149,478	\$1,201,587	\$1,488,163	\$1,922,278	\$2,355,668	\$2,683,587	\$2,906,313	\$3,129,039		
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec													
	a. Debt Component	2.46%	2.25%	696	1,260	2,006	2,352	2,356	2,463	2,790	3,604	4,417	5,032	5,449	5,867	38,292
	b. Equity Component Grossed Up For Taxes	7.80%	8.14%	2,206	3,993	6,359	7,457	7,470	7,808	10,095	13,039	15,979	18,204	19,715	21,225	133,550
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses															
	a. Depreciation (C)		0	0	0	658	1,106	1,361	1,361	1,652	2,204	2,204	2,204	2,204	14,954	
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	d. Property Taxes (D)		0	0	0	471	396	487	487	834	989	989	989	989	6,631	
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,902	\$5,253	\$8,365	\$10,938	\$11,328	\$12,119	\$14,733	\$19,129	\$23,589	\$26,429	\$28,357	\$30,285	\$193,427	
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	50	
	b. Recoverable Costs Allocated to Demand		\$2,902	\$5,253	\$8,365	\$10,938	\$11,328	\$12,119	\$14,733	\$19,129	\$23,589	\$26,429	\$28,357	\$30,285	\$193,427	
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	
13	Retail Demand-Related Recoverable Costs (F)		2,696	4,879	7,770	10,160	10,522	11,257	13,685	17,768	21,911	24,549	26,339	28,130	179,665	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,696	\$4,879	\$7,770	\$10,160	\$10,522	\$11,257	\$13,685	\$17,768	\$21,911	\$24,549	\$26,339	\$28,130	\$179,665	

Notes:

- (A) N/A
- (B) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property taxes calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Estimated/Actual Amount
January 2013 through December 2013

Form 42-8E
Page 10 of 18

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-3R)
Page 18 of 27

Schedule of Amortization and Return
For Project: CAIR/CAMR - Energy (Project 7.4 - Reagents and By-Products)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Working Capital Dr (Cr)														
	a. 1544001 Ammonia Inventory	\$25,282	\$65,442	\$61,308	\$23,683	\$22,088	\$114,310	\$46,056	\$55,481	\$55,481	\$55,481	\$55,481	\$55,481	\$55,481	55,481
	b. 1544004 Limestone Inventory	745,847	593,971	473,229	456,555	331,240	427,309	474,582	459,481	459,481	459,481	459,481	459,481	459,481	459,481
2	Total Working Capital	\$771,129	659,412	534,537	480,239	353,328	541,619	520,638	514,962	514,962	514,962	514,962	514,962	514,962	514,962
3	Average Net Investment		715,271	596,975	507,388	416,783	447,473	531,128	517,800	514,962	514,962	514,962	514,962	514,962	
4	Return on Average Net Working Capital Balance (A)	Jan-Jun	Jul-Dec												
	a. Debt Component	2.46%	2.25%	1,466	1,224	1,040	854	917	1,089	971	966	966	966	966	\$12,389
	b. Equity Component Grossed Up For Taxes	7.80%	8.14%	4,648	3,879	3,297	2,708	2,908	3,452	3,512	3,493	3,493	3,493	3,493	41,871
5	Total Return Component (B)			6,114	5,103	4,337	3,563	3,825	4,540	4,483	4,459	4,459	4,459	4,459	54,260
6	Expense Dr (Cr)														
	a. 5020011 Ammonia Expense		216,455	234,662	223,804	328,375	334,021	400,615	296,713	304,078	287,228	256,018	272,517	328,917	3,483,403
	b. 5020012 Limestone Expense		478,327	581,455	479,167	784,704	594,381	513,075	624,783	646,224	613,589	550,130	585,492	701,056	7,152,382
	c. 5020013 Dibasic Acid Expense		0	6,913	0	0	0	0	20,000	0	20,000	0	0	20,000	66,913
	d. 5020003 Gypsum Disposal/Sale		89,403	(105,512)	66,147	133,257	86,491	381,476	676,402	699,614	664,283	595,581	633,865	758,977	4,679,984
	e. 5020014 Bottom/Fly Ash Reagents Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
	f. 5020015 Hydrated Lime		127,507	127,629	103,117	192,301	238,686	219,967	161,118	165,267	155,873	139,031	147,363	175,959	1,953,819
	g. 5020016 Caustic		0	0	0	0	0	0	0	10,000	25,000	25,000	25,000	25,000	110,000
7	Net Expense (C)		911,692	845,147	872,234	1,438,638	1,253,579	1,515,133	1,779,016	1,825,183	1,765,974	1,565,760	1,664,237	2,009,909	17,446,501
8	Total System Recoverable Expenses (Lines 5 + 7)		\$917,807	\$850,250	\$876,572	\$1,442,201	\$1,257,404	\$1,519,674	\$1,783,499	\$1,829,642	\$1,770,432	\$1,570,219	\$1,668,696	\$2,014,368	\$17,500,761
	a. Recoverable costs allocated to Energy		917,807	850,250	876,572	1,442,201	1,257,404	1,519,674	1,783,499	1,829,642	1,770,432	1,570,219	1,668,696	2,014,368	17,500,761
	b. Recoverable costs allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Energy Jurisdictional Factor		0.95540	0.97400	0.96990	0.96580	0.95680	0.96480	0.95890	0.95830	0.95760	0.95730	0.96630	0.97420	
10	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Retail Energy-Related Recoverable Costs (D)		876,872	828,144	850,187	1,392,878	1,203,084	1,466,181	1,710,197	1,753,346	1,695,366	1,503,170	1,612,461	1,962,397	16,854,282
12	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)		\$ 876,872	\$ 828,144	\$ 850,187	\$ 1,392,878	\$ 1,203,084	\$ 1,466,181	\$ 1,710,197	\$ 1,753,346	\$ 1,695,366	\$ 1,503,170	\$ 1,612,461	\$ 1,962,397	\$ 16,854,282

Notes:

- (A) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (B) Line 5 is reported on Capital Schedule
- (C) Line 7 is reported on O&M Schedule
- (D) Line 8a x Line 9
- (E) Line 8b x Line 10

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Form 42-8E
Page 11 of 18

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-3R)
Page 19 of 27

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
	a. Expenditures/Additions		(\$841)	\$0	\$0	\$37	\$0	\$0	\$125	\$125	\$125	\$125	\$125	\$125	(\$54)
	b. Clearings to Plant		0	0	0	205	0	0	0	250	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$10,199	10,199	10,199	10,199	10,404	10,404	10,404	10,404	10,654	10,654	10,654	10,654	10,654	
3	Less: Accumulated Depreciation	(1,636)	(1,662)	(1,688)	(1,714)	(1,741)	(1,768)	(1,795)	(1,822)	(1,849)	(1,876)	(1,903)	(1,930)	(1,957)	
4	CWIP - Non-Interest Bearing	1,009	168	168	168	0	0	0	125	0	125	250	375	500	
5	Net Investment (Lines 2 + 3 + 4)	\$9,572	\$8,705	\$8,679	\$8,653	\$8,663	\$8,636	\$8,609	\$8,707	\$8,805	\$8,903	\$9,001	\$9,099	\$9,197	
6	Average Net Investment		9,139	8,692	8,666	8,658	8,650	8,623	8,658	8,756	8,854	8,952	9,050	9,148	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec												
	a. Debt Component	2.46%	2.25%	19	18	18	18	18	16	16	17	17	17	17	\$209
	b. Equity Component Grossed Up For Taxes	7.80%	8.14%	59	56	56	56	56	59	59	60	61	61	62	701
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	3.0658%	26	26	26	27	27	27	27	27	27	27	27	27	321
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.009210	8	8	8	8	8	8	8	8	8	8	8	8	96
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$112	\$108	\$108	\$109	\$109	\$109	\$110	\$110	\$112	\$113	\$113	\$114	\$1,327
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$112	\$108	\$108	\$109	\$109	\$109	\$110	\$110	\$112	\$113	\$113	\$114	\$1,327
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - (Distribution)		0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
13	Retail Demand-Related Recoverable Costs (F)		112	108	108	109	109	109	110	110	112	113	113	113	1,321
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$112	\$108	\$108	\$109	\$109	\$109	\$110	\$110	\$112	\$113	\$113	\$113	\$1,321

Notes:

- (A) N/A
(B) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
(C) Line 2 x rate x 1/12. Depreciation Rate based on approved rates in Order PSC-10-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Form 42-8E
Page 12 of 18

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-3R)
Page 20 of 27

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941
3	Less: Accumulated Depreciation	(24,688)	(24,984)	(25,280)	(25,576)	(25,872)	(26,168)	(26,464)	(26,760)	(27,056)	(27,352)	(27,648)	(27,944)	(28,240)	(28,240)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$144,253	\$143,957	\$143,661	\$143,365	\$143,069	\$142,773	\$142,477	\$142,181	\$141,885	\$141,589	\$141,293	\$140,997	\$140,701	
6	Average Net Investment		144,105	143,809	143,513	143,217	142,921	142,625	142,329	142,033	141,737	141,441	141,145	140,849	
7	Return on Average Net Investment (B)														
	a. Debt Component		2.46%	2.25%											
	b. Equity Component Grossed Up For Taxes		7.80%	8.14%											
	c. Other														
8	Investment Expenses														
	a. Depreciation (C)	2.1000%	296	296	296	296	296	296	296	296	296	296	296	296	3,552
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.008850	125	125	125	125	125	125	125	125	125	125	125	125	1,500
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,652	\$1,651	\$1,648	\$1,646	\$1,643	\$1,640	\$1,653	\$1,650	\$1,648	\$1,645	\$1,643	\$1,640	\$19,759
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$1,652	\$1,651	\$1,648	\$1,646	\$1,643	\$1,640	\$1,653	\$1,650	\$1,648	\$1,645	\$1,643	\$1,640	\$19,759
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
13	Retail Demand-Related Recoverable Costs (F)		1,534	1,534	1,531	1,529	1,526	1,523	1,535	1,533	1,531	1,528	1,526	1,523	18,353
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,534	\$1,534	\$1,531	\$1,529	\$1,526	\$1,523	\$1,535	\$1,533	\$1,531	\$1,528	\$1,526	\$1,523	\$18,353

Notes:

- (A) N/A
- (B) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Form 42-8E
Page 13 of 18

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-3R)
Page 21 of 27

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006
3	Less: Accumulated Depreciation	(14,477)	(14,680)	(14,883)	(15,086)	(15,289)	(15,492)	(15,695)	(15,898)	(16,101)	(16,304)	(16,507)	(16,710)	(16,913)	(16,913)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$61,529	\$61,326	\$61,123	\$60,920	\$60,717	\$60,514	\$60,311	\$60,108	\$59,905	\$59,702	\$59,499	\$59,296	\$59,093	
6	Average Net Investment		61,428	61,225	61,022	60,819	60,616	60,413	60,210	60,007	59,804	59,601	59,398	59,195	
7	Return on Average Net Investment (B)														
	a. Debt Component														
			126	126	125	125	124	124	113	113	112	112	111	111	1,422
	b. Equity Component Grossed Up For Taxes		399	398	397	395	394	393	408	407	406	404	403	402	4,806
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	3.2000%	203	203	203	203	203	203	203	203	203	203	203	203	2,436
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.009730	62	62	62	62	62	62	62	62	62	62	62	62	744
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$790	\$789	\$787	\$785	\$783	\$782	\$786	\$785	\$783	\$781	\$779	\$778	\$9,408
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$790	\$789	\$787	\$785	\$783	\$782	\$786	\$785	\$783	\$781	\$779	\$778	\$9,408
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
13	Retail Demand-Related Recoverable Costs (F)		574	574	572	571	569	569	571	571	569	568	566	566	6,840
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$574	\$574	\$572	\$571	\$569	\$569	\$571	\$571	\$569	\$568	\$566	\$566	\$6,840

Notes:

- (A) N/A
- (B) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Return on Capital Investments, Depreciation and Taxes
For Project: CRYSTAL RIVER THERMAL DISCHARGE COMPLIANCE PROJECT - AFUDC - Base (Project 11.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
	a. Expenditures/Additions		(\$15,582)	\$1,629	\$10,477	\$10,976	\$0	\$66,993	\$0	\$0	\$0	\$0	\$0	\$0	\$74,493
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Regulatory Asset Balance	\$18,095,351	\$18,079,769	\$17,576,681	\$17,082,441	\$16,588,700	\$16,083,983	\$15,646,258	\$15,141,541	\$14,636,824	\$14,132,107	\$13,627,390	\$13,122,673	\$12,617,956	\$12,113,239
3	Less: Current Period Amortization	0	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)	
4	CWIP - AFUDC Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$18,095,351	\$17,575,052	\$17,071,964	\$16,577,724	\$16,083,983	\$15,579,266	\$15,141,541	\$14,636,824	\$14,132,107	\$13,627,390	\$13,122,673	\$12,617,956	\$12,113,239	
6	Average Net Investment		\$17,835,202	\$17,323,508	\$16,824,844	\$16,330,853	\$15,831,624	\$15,360,403	\$14,889,182	\$14,384,465	\$13,879,748	\$13,375,031	\$12,870,314	\$12,365,597	
7	Return on Average Net Investment (B)														
	a. Debt Component														
			2.46%	2.25%											
	b. Equity Component Grossed Up For Taxes		36,562	35,513	34,491	33,478	32,455	31,489	27,917	26,971	26,025	25,078	24,132	23,185	357,296
	c. Other		115,901	112,576	109,335	106,125	102,881	99,819	100,998	97,575	94,151	90,727	87,304	83,880	1,201,272
			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (C)		504,717	504,717	504,717	504,717	504,717	504,717	504,717	504,717	504,717	504,717	504,717	504,717	6,056,604
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		280	280	280	280	280	280	280	280	280	280	280	280	3,360
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$657,460	\$653,086	\$648,823	\$644,600	\$640,333	\$636,305	\$633,912	\$629,543	\$625,173	\$620,802	\$616,433	\$612,062	\$7,618,532
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$657,460	\$653,086	\$648,823	\$644,600	\$640,333	\$636,305	\$633,912	\$629,543	\$625,173	\$620,802	\$616,433	\$612,062	\$7,618,532
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
13	Retail Demand-Related Recoverable Costs (F)		610,682	606,619	602,659	598,737	594,773	591,032	588,809	584,751	580,692	576,632	572,574	568,514	7,076,473
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$610,682	\$606,619	\$602,659	\$598,737	\$594,773	\$591,032	\$588,809	\$584,751	\$580,692	\$576,632	\$572,574	\$568,514	\$7,076,473

Notes:

- (A) N/A
- (B) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Investment amortized over three years in accordance with the petition filed 4/1/13 in docket 130007-EI.
- (D) Property taxes calculated in CR Thermal Discharge Project section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Return on Capital Investments, Depreciation and Taxes
For Project: NPDES (Project 16)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
	a. Expenditures/Additions		(\$8,818)	\$31,786	\$48,604	\$32,792	\$1,099,308	\$172,185	\$390,048	\$786,662	\$903,126	\$495,560	\$309,309	\$5,193,440	\$9,454,002
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	670,160	661,342	693,128	741,732	774,524	1,873,831	2,046,017	2,436,065	3,222,727	4,125,853	4,621,413	4,930,722	10,124,162	
5	Net Investment (Lines 2 + 3 + 4)	\$670,160	\$661,342	\$693,128	\$741,732	\$774,524	\$1,873,831	\$2,046,017	\$2,436,065	\$3,222,727	\$4,125,853	\$4,621,413	\$4,930,722	\$10,124,162	
6	Average Net Investment		\$665,751	\$677,235	\$717,430	\$758,128	\$1,324,178	\$1,959,924	\$2,241,041	\$2,829,396	\$3,674,290	\$4,373,633	\$4,776,067	\$7,527,442	
7	Return on Average Net Investment (B)														
	a. Debt Component														
			2.46%	2.25%											
	b. Equity Component Grossed Up For Taxes		1,365	1,388	1,471	1,554	2,715	4,018	4,202	5,305	6,889	8,201	8,955	14,114	60,177
	c. Other		4,326	4,401	4,662	4,927	8,605	12,736	15,202	19,193	24,924	29,668	32,398	51,061	212,103
			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$5,691	\$5,789	\$6,133	\$6,481	\$11,320	\$16,754	\$19,404	\$24,498	\$31,813	\$37,869	\$41,353	\$65,175	\$272,280
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$5,691	\$5,789	\$6,133	\$6,481	\$11,320	\$16,754	\$19,404	\$24,498	\$31,813	\$37,869	\$41,353	\$65,175	\$272,280
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	
13	Retail Demand-Related Recoverable Costs (F)		4,138	4,209	4,459	4,712	8,230	12,181	14,107	17,811	23,129	27,532	30,065	47,384	197,956
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$4,138	\$4,209	\$4,459	\$4,712	\$8,230	\$12,181	\$14,107	\$17,811	\$23,129	\$27,532	\$30,065	\$47,384	\$197,956

Notes:

- (A) N/A
- (B) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) N/A
- (D) N/A
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - CRYSTAL RIVER UNITS 4 & 5 - Energy (Project 17)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
	a. Expenditures/Additions		(\$2,086)	\$0	\$28,913	\$5,508	\$105	\$6,902	\$0	\$0	\$0	\$200,000	\$62,000	\$144,901	\$446,243
	b. Clearings to Plant		(2,086)	0	28,913	5,508	105	6,902	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$191,285	189,199	189,199	218,112	223,620	223,725	230,627	230,627	230,627	230,627	230,627	230,627	230,627	230,627
3	Less: Accumulated Depreciation	(197)	(586)	(975)	(1,424)	(1,884)	(2,345)	(2,820)	(3,295)	(3,770)	(4,245)	(4,720)	(5,195)	(5,670)	(5,670)
4	CWIP - Non-Interest Bearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	200,000	262,000	406,901	
5	Net Investment (Lines 2 + 3)	\$191,087	\$188,612	\$188,223	\$216,688	\$221,736	\$221,380	\$227,807	\$227,332	\$226,857	\$226,382	\$425,907	\$487,432	\$631,858	
6	Average Net Investment		\$189,850	\$188,418	\$202,456	\$219,212	\$221,558	\$224,593	\$227,569	\$227,094	\$226,619	\$326,144	\$456,669	\$559,645	
7	Return on Average Net Investment (B)														
	a. Debt Component														
			2.46%	2.25%											
	b. Equity Component Grossed Up For Taxes		389	386	415	449	454	460	427	426	425	612	856	1,049	6,348
			7.80%	8.14%											
	c. Other		1,234	1,224	1,316	1,425	1,440	1,460	1,544	1,540	1,537	2,212	3,098	3,796	21,826
			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	2.4700%	389	389	449	460	461	475	475	475	475	475	475	475	5,473
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.008850	140	140	161	165	165	170	170	170	170	170	170	170	1,961
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,152	\$2,139	\$2,341	\$2,499	\$2,520	\$2,565	\$2,616	\$2,611	\$2,607	\$3,469	\$4,599	\$5,490	\$35,608
	a. Recoverable Costs Allocated to Energy		2,152	2,139	2,341	2,499	2,520	2,565	2,616	2,611	2,607	3,469	4,599	5,490	35,608
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Energy Jurisdictional Factor		0.95540	0.97400	0.96990	0.96580	0.95680	0.96480	0.95890	0.95830	0.95760	0.95730	0.96630	0.97420	
11	Demand Jurisdictional Factor - Production (Energy)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
12	Retail Energy-Related Recoverable Costs (E)		\$2,056	\$2,083	\$2,271	\$2,414	\$2,411	\$2,475	\$2,508	\$2,502	\$2,496	\$3,321	\$4,444	\$5,348	34,329
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,056	\$2,083	\$2,271	\$2,414	\$2,411	\$2,475	\$2,508	\$2,502	\$2,496	\$3,321	\$4,444	\$5,348	\$34,329

Notes:

- (A) N/A
- (B) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - ANCLOTE GAS CONVERSION - Energy (Project 17.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$5,622,200	\$3,525,385	\$3,358,841	\$6,734,666	\$4,029,155	\$6,946,456	\$7,738,287	\$2,813,959	\$8,141,080	\$3,847,560	\$4,574,010	\$7,402,451	\$64,734,049
	b. Clearings to Plant		0	0	0	0	0	0	39,074,251	0	0	0	0	43,144,415	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other - AFUDC (A)		128,756	148,844	170,614	199,231	234,027	259,407	244,868	160,841	194,643	231,746	258,379	166,502	
2	Plant-in-Service/Depreciation Base	\$0	\$0	0	0	0	0	0	39,074,251	39,074,251	39,074,251	39,074,251	39,074,251	82,218,666	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(35,366)	(106,097)	(176,828)	(247,559)	(318,290)	(428,070)	
4	CWIP - AFUDC Bearing	25,155,712	30,906,668	34,580,897	38,110,351	45,044,248	49,307,431	56,513,293	25,422,197	28,396,997	36,732,719	40,812,026	45,644,415	10,068,953	
5	Net Investment (Lines 2 + 3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,038,886	\$38,968,155	\$38,897,424	\$38,826,693	\$38,755,962	\$81,790,596	\$0
6	Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$19,519,443	\$39,003,520	\$38,932,789	\$38,862,058	\$38,791,327	\$60,273,279	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec												
	a. Debt Component	2.46%	2.25%	0	0	0	0	0	36,599	73,132	72,999	72,866	72,734	113,079	441,409
	b. Equity Component Grossed Up For Taxes	7.80%	8.14%	0	0	0	0	0	132,407	264,574	264,094	263,615	263,135	409,094	1,596,919
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	2.1722%	0	0	0	0	0	0	35,366	70,731	70,731	70,731	70,731	109,780	428,070
	b. Amortization		N/A	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.007080	0	0	0	0	0	0	23,054	23,054	23,054	23,054	23,054	48,509	163,779
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$0	\$0	\$0	\$0	\$0	\$0	\$227,426	\$431,491	\$430,878	\$430,266	\$429,654	\$680,462	\$2,630,177
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	227,426	431,491	430,878	430,266	429,654	680,462	2,630,177
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Energy Jurisdictional Factor		0.95540	0.97400	0.96990	0.96580	0.95680	0.96480	0.95890	0.95830	0.95760	0.95730	0.96630	0.97420	
11	Demand Jurisdictional Factor - Production (Energy)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$218,079	\$413,498	\$412,609	\$411,894	\$415,175	\$662,906	2,534,161
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$218,079	\$413,498	\$412,609	\$411,894	\$415,175	\$662,906	\$2,534,161

Notes:

- (A) AFUDC rate reflected within Docket 100134-EI per Order PSC-1 (AFUDC Monthly Compound Rate) 0.5995%
- (B) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Estimated / Actual Amount
January 2013 through December 2013

Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - CRYSTAL RIVER UNITS 1 & 2 - Energy (Project 17.2)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$194,206	\$194,206
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - AFUDC Bearing	0	0	0	0	0	0	0	0	0	0	0	0	194,206	
5	Net Investment (Lines 2 + 3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$194,206	\$0
6	Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97,103	
7	Return on Average Net Investment (B)														
	a. Debt Component		0	0	0	0	0	0	0	0	0	0	0	182	182
	b. Equity Component Grossed Up For Taxes		0	0	0	0	0	0	0	0	0	0	0	659	659
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		N/A	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$841	\$841
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	841	841
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Energy Jurisdictional Factor		0.95540	0.97400	0.96990	0.96580	0.95680	0.96480	0.95890	0.95830	0.95760	0.95730	0.96630	0.97420	
11	Demand Jurisdictional Factor - Production (Energy)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$819	819
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$819	\$819

Notes:

- (A) N/A
- (B) Jan - Jun 2013 Line 7 x 10.26% x 1/12. Jul - Dec 2013 Line 7 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.79% (Jan-Jun) or 5.00% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of Final True-Up Amount
January 2013 through December 2013

Form 42 9E

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-3R)
Page 27 of 27

Capital Structure and Cost Rates

Class of Capital	Retail Amount	Staff Adjusted	Ratio	Cost Rate	Weighted Cost Rate	PreTax Weighted Cost Rate
CE	\$ 2,916,026	\$ 2,945,782	46.74%	0.10500	4.908%	7.990%
PS	21,239	21,456	0.34%	0.04510	0.015%	0.025%
LTD	2,817,708	2,846,460	45.17%	0.06178	2.790%	2.790%
STD	41,245	41,666	0.66%	0.03720	0.025%	0.025%
CD-Active	144,119	145,590	2.31%	0.05950	0.137%	0.137%
CD-Inactive	1,457	1,472	0.02%	0.00000	0.000%	0.000%
ADIT	415,881	420,125	6.67%	0.00000	0.000%	0.000%
FAS 109	(122,914)	(124,168)	-1.97%	0.00000	0.000%	0.000%
ITC	3,857	3,896	0.06%	0.08360	0.005%	0.008%
Total	\$ 6,238,618	\$ 6,302,278	100.00%		7.881%	10.976%
				Total Debt	2.952%	2.952%
				Total Equity	4.928%	8.023%

Approved capital structure and cost rates in accordance with the 2010 Rate Case Order PSC-10-0131-FOF-EI.
Staff 13-Month Average Capital Structure worksheet - Schedule 2 REVISED - handed out at 1/11/10 Rate Case Agenda - Docket No. 090079-EI.

Class of Capital	Retail Amount	Ratio	Cost Rate	Weighted Cost Rate	PreTax Weighted Cost Rate
CE	\$ 3,384,964	45.48%	0.10500	4.780%	7.782%
PS	23,017	0.31%	0.04510	0.010%	0.016%
LTD	3,010,543	40.45%	0.05730	2.320%	2.320%
STD	20,229	0.27%	0.00650	0.000%	0.000%
CD-Active	168,807	2.27%	0.06270	0.140%	0.140%
CD-Inactive	882	0.01%	0.00000	0.000%	0.000%
ADIT	976,720	13.12%	0.00000	0.000%	0.000%
FAS 109	(145,373)	-1.95%	0.00000	0.000%	0.000%
ITC	2,887	0.04%	0.08360	0.000%	0.000%
Total	\$ 7,442,678	100.00%		7.250%	10.258%
				Total Debt	2.460%
				Total Equity	4.790%

May 2012 DEF Surveillance Report capital structure and cost rates.
Rates used for all ECRC projects except CAIR for January - June 2013 - See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Docket No. 120007-EI.

Class of Capital	Retail Amount	Ratio	Cost Rate	Weighted Cost Rate	PreTax Weighted Cost Rate
CE	\$ 3,951,603	47.50%	0.10500	4.990%	8.124%
PS	17,874	0.21%	0.04488	0.010%	0.016%
LTD	3,223,164	38.75%	0.05610	2.170%	2.170%
STD	35,074	0.42%	0.01220	0.010%	0.010%
CD-Active	182,636	2.20%	0.03210	0.070%	0.070%
CD-Inactive	1,162	0.01%	0.00000	0.000%	0.000%
ADIT	1,059,780	12.74%	0.00000	0.000%	0.000%
FAS 109	(155,042)	-1.86%	0.00000	0.000%	0.000%
ITC	2,091	0.03%	0.08224	0.000%	0.000%
Total	\$ 8,318,342	100.00%		7.250%	10.390%
				Total Debt	2.250%
				Total Equity	5.000%

May 2013 DEF Surveillance Report capital structure and cost rates.
Rates used for all ECRC projects except CAIR for July - December 2013 - See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Docket No. 120007-EI.

Docket No. 130007-EI

Duke Energy Florida

Witness: T. G. Foster

Exh. No. __ (TGF-4R)

Page 1 of 24

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Capital Program Detail

January 2013 - December 2013

Docket No. 130007-EI

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		50	50	50	50	50	50	50	50	50	50	50	50	50
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952
3	Less: Accumulated Depreciation	(7,429)	(7,482)	(7,535)	(7,588)	(7,641)	(7,694)	(7,747)	(7,800)	(7,853)	(7,906)	(7,959)	(8,012)	(8,065)	(8,065)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$26,524	\$26,471	\$26,418	\$26,365	\$26,312	\$26,259	\$26,206	\$26,153	\$26,100	\$26,047	\$25,994	\$25,941	\$25,888	
6	Average Net Investment		26,497	26,444	26,391	26,338	26,285	26,232	26,179	26,126	26,073	26,020	25,967	25,914	
7	Return on Average Net Investment (A)														
a.	Debt Component		2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%
b.	Equity Component Grossed Up For Taxes		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
c.	Other														
8	Investment Expenses														
a.	Depreciation		1.8857%	1.8857%	1.8857%	1.8857%	1.8857%	1.8857%	1.8857%	1.8857%	1.8857%	1.8857%	1.8857%	1.8857%	1.8857%
b.	Amortization														
c.	Dismantlement														
d.	Property Taxes		0.009439	0.009439	0.009439	0.009439	0.009439	0.009439	0.009439	0.009439	0.009439	0.009439	0.009439	0.009439	0.009439
e.	Other														
9	Total System Recoverable Expenses (Lines 7 + 8)		\$306	\$306	\$306	\$305	\$305	\$304	\$307	\$306	\$306	\$306	\$305	\$305	\$3,667
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$306	\$306	\$306	\$305	\$305	\$304	\$307	\$306	\$306	\$306	\$305	\$305	\$3,667

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		50	50	50	50	50	50	50	50	50	50	50	50	50
b.	Clearings to Plant (Note)		(1,104,364)	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,640,636	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272
3	Less: Accumulated Depreciation (Note)	(726,527)	(456,812)	(460,087)	(463,362)	(466,637)	(469,912)	(473,187)	(476,462)	(479,737)	(483,012)	(486,287)	(489,562)	(492,837)	(492,837)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,914,109	\$1,079,460	\$1,076,185	\$1,072,910	\$1,069,635	\$1,066,360	\$1,063,085	\$1,059,810	\$1,056,535	\$1,053,260	\$1,049,985	\$1,046,710	\$1,043,435	
6	Average Net Investment		1,496,785	1,077,823	1,074,548	1,071,273	1,067,998	1,064,723	1,061,448	1,058,173	1,054,898	1,051,623	1,048,348	1,045,073	
7	Return on Average Net Investment (A)														
a.	Debt Component		2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%	2.46%
b.	Equity Component Grossed Up For Taxes		7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%
c.	Other (Note)														
8	Investment Expenses														
a.	Depreciation		2.5579%	2.5579%	2.5579%	2.5579%	2.5579%	2.5579%	2.5579%	2.5579%	2.5579%	2.5579%	2.5579%	2.5579%	2.5579%
b.	Amortization														
c.	Dismantlement														
d.	Property Taxes		0.009439	0.009439	0.009439	0.009439	0.009439	0.009439	0.009439	0.009439	0.009439	0.009439	0.009439	0.009439	0.009439
e.	Other (Note)														
9	Total System Recoverable Expenses (Lines 7 + 8)		(\$1,273,111)	\$13,697	\$13,669	\$13,641	\$13,612	\$13,585	\$13,673	\$13,645	\$13,617	\$13,589	\$13,560	\$13,532	(\$1,123,291)
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		(\$1,273,111)	\$13,697	\$13,669	\$13,641	\$13,612	\$13,585	\$13,673	\$13,645	\$13,617	\$13,589	\$13,560	\$13,532	(\$1,123,291)

Note> Jan 2013 includes credits for the correction of prior period accounting adjustments as explained in the 8/1/13 direct testimony of Thomas G. Foster.
 (A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407
3	Less: Accumulated Depreciation	(108,628)	(110,566)	(112,504)	(114,442)	(116,380)	(118,318)	(120,256)	(122,194)	(124,132)	(126,070)	(128,008)	(129,946)	(131,884)	
4	CWIP - Non-Interest Bearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	Net Investment (Lines 2 + 3 + 4)	\$800,778	\$798,840	\$796,902	\$794,964	\$793,026	\$791,088	\$789,150	\$787,212	\$785,274	\$783,336	\$781,398	\$779,460	\$777,522	
6	Average Net Investment		799,809	797,871	795,933	793,995	792,057	790,119	788,181	786,243	784,305	782,367	780,429	778,491	
7	Return on Average Net Investment (A)														
a.	Debt Component		2.46%	2.25%											
b.	Equity Component Grossed Up For Taxes		7.80%	8.14%											
c.	Other														
8	Investment Expenses														
a.	Depreciation		2.5579%												
b.	Amortization														
c.	Dismantlement														
d.	Property Taxes		0.009439												
e.	Other														
9	Total System Recoverable Expenses (Lines 7 + 8)		\$9,491	\$9,474	\$9,457	\$9,441	\$9,424	\$9,408	\$9,477	\$9,460	\$9,444	\$9,427	\$9,410	\$9,394	\$113,307
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$9,491	\$9,474	\$9,457	\$9,441	\$9,424	\$9,408	\$9,477	\$9,460	\$9,444	\$9,427	\$9,410	\$9,394	\$113,307

For Project: PIPELINE INTEGRITY MANAGEMENT - Control Room Management (Project 3.1d)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074
3	Less: Accumulated Depreciation	(4,728)	(5,106)	(5,484)	(5,862)	(6,240)	(6,618)	(6,996)	(7,374)	(7,752)	(8,130)	(8,508)	(8,886)	(9,264)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$130,346	\$129,968	\$129,590	\$129,212	\$128,834	\$128,456	\$128,078	\$127,700	\$127,322	\$126,944	\$126,566	\$126,188	\$125,810	
6	Average Net Investment		130,157	129,779	129,401	129,023	128,645	128,267	127,889	127,511	127,133	126,755	126,377	125,999	
7	Return on Average Net Investment (A)														
a.	Debt Component		2.46%	2.25%											
b.	Equity Component Grossed Up For Taxes		7.80%	8.14%											
c.	Other														
8	Investment Expenses														
a.	Depreciation		3.3596%												
b.	Amortization														
c.	Dismantlement														
d.	Property Taxes		0.009439												
e.	Other														
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,597	\$1,593	\$1,590	\$1,586	\$1,584	\$1,581	\$1,592	\$1,588	\$1,584	\$1,582	\$1,578	\$1,575	\$19,030
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$1,597	\$1,593	\$1,590	\$1,586	\$1,584	\$1,581	\$1,592	\$1,588	\$1,584	\$1,582	\$1,578	\$1,575	\$19,030

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAE-EU.

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total	
1	Investments															
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	
3	Less: Accumulated Depreciation	(219,975)	(225,133)	(230,291)	(235,449)	(240,607)	(245,765)	(250,923)	(256,081)	(261,239)	(266,397)	(271,555)	(276,713)	(281,871)	(287,029)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$1,846,625	\$1,841,467	\$1,836,309	\$1,831,151	\$1,825,993	\$1,820,835	\$1,815,677	\$1,810,519	\$1,805,361	\$1,800,203	\$1,795,045	\$1,789,887	\$1,784,729	\$1,779,571	
6	Average Net Investment		1,844,046	1,838,888	1,833,730	1,828,572	1,823,414	1,818,256	1,813,098	1,807,940	1,802,782	1,797,624	1,792,466	1,787,308	1,782,150	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec													
a.	Debt Component	2.46%	2.25%	3,780	3,770	3,759	3,749	3,738	3,727	3,400	3,390	3,380	3,371	3,361	3,351	42,776
b.	Equity Component Grossed Up For Taxes	7.80%	8.14%	11,983	11,950	11,916	11,883	11,849	11,816	12,299	12,264	12,229	12,194	12,159	12,124	144,666
c.	Other			0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses															
a.	Depreciation	Blended	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	61,896	
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
d.	Property Taxes	0.012040	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	24,876	
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$22,994	\$22,951	\$22,906	\$22,863	\$22,818	\$22,774	\$22,930	\$22,885	\$22,840	\$22,796	\$22,751	\$22,706	\$274,214	
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Recoverable Costs Allocated to Demand		\$22,994	\$22,951	\$22,906	\$22,863	\$22,818	\$22,774	\$22,930	\$22,885	\$22,840	\$22,796	\$22,751	\$22,706	\$274,214	

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total	
1	Investments															
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	
3	Less: Accumulated Depreciation	(159,891)	(163,576)	(167,261)	(170,946)	(174,631)	(178,316)	(182,001)	(185,686)	(189,371)	(193,056)	(196,741)	(200,426)	(204,111)	(207,796)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$1,313,910	\$1,310,225	\$1,306,540	\$1,302,855	\$1,299,170	\$1,295,485	\$1,291,800	\$1,288,115	\$1,284,430	\$1,280,745	\$1,277,060	\$1,273,375	\$1,269,690	\$1,266,005	
6	Average Net Investment		1,312,067	1,308,382	1,304,697	1,301,012	1,297,327	1,293,642	1,289,957	1,286,272	1,282,587	1,278,902	1,275,217	1,271,532	1,267,847	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec													
a.	Debt Component	2.46%	2.25%	2,690	2,682	2,675	2,667	2,660	2,652	2,419	2,412	2,405	2,398	2,391	2,384	30,435
b.	Equity Component Grossed Up For Taxes	7.80%	8.14%	8,526	8,502	8,478	8,455	8,431	8,407	8,750	8,725	8,700	8,675	8,650	8,625	102,924
c.	Other			0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses															
a.	Depreciation	3.0000%	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	44,220	
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
d.	Property Taxes	0.009730	1,195	1,195	1,195	1,195	1,195	1,195	1,195	1,195	1,195	1,195	1,195	1,195	14,340	
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$16,096	\$16,064	\$16,033	\$16,002	\$15,971	\$15,939	\$16,049	\$16,017	\$15,985	\$15,953	\$15,921	\$15,889	\$191,919	
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Recoverable Costs Allocated to Demand		\$16,096	\$16,064	\$16,033	\$16,002	\$15,971	\$15,939	\$16,049	\$16,017	\$15,985	\$15,953	\$15,921	\$15,889	\$191,919	

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PA-A-EE.

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total	
1	Investments															
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	
3	Less: Accumulated Depreciation	(505,127)	(514,266)	(523,405)	(532,544)	(541,683)	(550,822)	(559,961)	(569,100)	(578,239)	(587,378)	(596,517)	(605,656)	(614,795)	(614,795)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$1,156,537	\$1,147,398	\$1,138,259	\$1,129,120	\$1,119,981	\$1,110,842	\$1,101,703	\$1,092,564	\$1,083,425	\$1,074,286	\$1,065,147	\$1,056,008	\$1,046,869		
6	Average Net Investment		1,151,968	1,142,829	1,133,690	1,124,551	1,115,412	1,106,273	1,097,134	1,087,995	1,078,856	1,069,717	1,060,578	1,051,439		
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec													
a.	Debt Component	2.46%	2.25%	2,362	2,343	2,324	2,305	2,287	2,268	2,057	2,040	2,023	2,006	1,989	1,971	25,975
b.	Equity Component Grossed Up For Taxes	7.80%	8.14%	7,486	7,427	7,367	7,308	7,248	7,189	7,442	7,380	7,318	7,256	7,194	7,132	87,747
c.	Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
a.	Depreciation	6.6000%	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	109,668	
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
d.	Property Taxes	0.008670	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	14,412	
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$20,188	\$20,110	\$20,031	\$19,953	\$19,875	\$19,797	\$19,839	\$19,760	\$19,681	\$19,602	\$19,523	\$19,443	\$237,802	
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Recoverable Costs Allocated to Demand		\$20,188	\$20,110	\$20,031	\$19,953	\$19,875	\$19,797	\$19,839	\$19,760	\$19,681	\$19,602	\$19,523	\$19,443	\$237,802	

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total	
1	Investments															
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	
3	Less: Accumulated Depreciation	(46,937)	(47,653)	(48,369)	(49,085)	(49,801)	(50,517)	(51,233)	(51,949)	(52,665)	(53,381)	(54,097)	(54,813)	(55,529)	(55,529)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$132,001	\$131,285	\$130,569	\$129,853	\$129,137	\$128,421	\$127,705	\$126,989	\$126,273	\$125,557	\$124,841	\$124,125	\$123,409		
6	Average Net Investment		131,643	130,927	130,211	129,495	128,779	128,063	127,347	126,631	125,915	125,199	124,483	123,767		
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec													
a.	Debt Component	2.46%	2.25%	270	268	267	265	264	263	239	237	236	235	233	232	3,009
b.	Equity Component Grossed Up For Taxes	7.80%	8.14%	855	851	846	842	837	832	864	859	854	849	844	840	10,173
c.	Other			0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses															
a.	Depreciation	4.8000%	716	716	716	716	716	716	716	716	716	716	716	716	8,592	
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
d.	Property Taxes	0.009310	139	139	139	139	139	139	139	139	139	139	139	139	1,668	
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,980	\$1,974	\$1,968	\$1,962	\$1,956	\$1,950	\$1,958	\$1,951	\$1,945	\$1,939	\$1,932	\$1,927	\$23,442	
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Recoverable Costs Allocated to Demand		\$1,980	\$1,974	\$1,968	\$1,962	\$1,956	\$1,950	\$1,958	\$1,951	\$1,945	\$1,939	\$1,932	\$1,927	\$23,442	

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PA-A-EE.

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295
3	Less: Accumulated Depreciation	(111,284)	(113,106)	(114,928)	(116,750)	(118,572)	(120,394)	(122,216)	(124,038)	(125,860)	(127,682)	(129,504)	(131,326)	(133,148)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$619,011	\$617,189	\$615,367	\$613,545	\$611,723	\$609,901	\$608,079	\$606,257	\$604,435	\$602,613	\$600,791	\$598,969	\$597,147	
6	Average Net Investment		618,100	616,278	614,456	612,634	610,812	608,990	607,168	605,346	603,524	601,702	599,880	598,058	
7	Return on Average Net Investment (A)														
a.	Debt Component		2.46%	2.25%											
b.	Equity Component Grossed Up For Taxes		7.80%	8.14%											
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.9936%	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	21,864
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.009730	592	592	592	592	592	592	592	592	592	592	592	592	7,104
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$7,698	\$7,682	\$7,667	\$7,651	\$7,635	\$7,619	\$7,671	\$7,655	\$7,640	\$7,624	\$7,608	\$7,592	\$91,742
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$7,698	\$7,682	\$7,667	\$7,651	\$7,635	\$7,619	\$7,671	\$7,655	\$7,640	\$7,624	\$7,608	\$7,592	\$91,742

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199
3	Less: Accumulated Depreciation	(187,032)	(189,884)	(192,736)	(195,588)	(198,440)	(201,292)	(204,144)	(206,996)	(209,848)	(212,700)	(215,552)	(218,404)	(221,256)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$850,167	\$847,315	\$844,463	\$841,611	\$838,759	\$835,907	\$833,055	\$830,203	\$827,351	\$824,499	\$821,647	\$818,795	\$815,943	
6	Average Net Investment		848,741	845,889	843,037	840,185	837,333	834,481	831,629	828,777	825,925	823,073	820,221	817,369	
7	Return on Average Net Investment (A)														
a.	Debt Component		2.46%	2.25%											
b.	Equity Component Grossed Up For Taxes		7.80%	8.14%											
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	3.3000%	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	34,224
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008380	724	724	724	724	724	724	724	724	724	724	724	724	8,688
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$10,831	\$10,807	\$10,782	\$10,758	\$10,734	\$10,710	\$10,776	\$10,752	\$10,728	\$10,702	\$10,678	\$10,653	\$128,911
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$10,831	\$10,807	\$10,782	\$10,758	\$10,734	\$10,710	\$10,776	\$10,752	\$10,728	\$10,702	\$10,678	\$10,653	\$128,911

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PA-A-EU.

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total	
1	Investments															
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	
3	Less: Accumulated Depreciation	(257,870)	(265,707)	(273,544)	(281,381)	(289,218)	(297,055)	(304,892)	(312,729)	(320,566)	(328,403)	(336,240)	(344,077)	(351,914)	(351,914)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$3,359,034	\$3,351,197	\$3,343,360	\$3,335,523	\$3,327,686	\$3,319,849	\$3,312,012	\$3,304,175	\$3,296,338	\$3,288,501	\$3,280,664	\$3,272,827	\$3,264,990		
6	Average Net Investment		3,355,115	3,347,278	3,339,441	3,331,604	3,323,767	3,315,930	3,308,093	3,300,256	3,292,419	3,284,582	3,276,745	3,268,908		
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec													
a.	Debt Component	2.46%	2.25%	6,878	6,862	6,846	6,830	6,814	6,798	6,203	6,188	6,173	6,159	6,144	6,129	78,024
b.	Equity Component Grossed Up For Taxes	7.80%	8.14%	21,803	21,752	21,701	21,650	21,599	21,548	22,440	22,387	22,334	22,280	22,227	22,174	263,895
c.	Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
a.	Depreciation	2.6000%	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	94,044	
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
d.	Property Taxes	0.012040	3,629	3,629	3,629	3,629	3,629	3,629	3,629	3,629	3,629	3,629	3,629	3,629	43,548	
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$40,147	\$40,080	\$40,013	\$39,946	\$39,879	\$39,812	\$40,109	\$40,041	\$39,973	\$39,905	\$39,837	\$39,769	\$479,511	
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Recoverable Costs Allocated to Demand		\$40,147	\$40,080	\$40,013	\$39,946	\$39,879	\$39,812	\$40,109	\$40,041	\$39,973	\$39,905	\$39,837	\$39,769	\$479,511	

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total	
1	Investments															
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	
3	Less: Accumulated Depreciation	(45,882)	(46,123)	(46,364)	(46,605)	(46,846)	(47,087)	(47,328)	(47,569)	(47,810)	(48,051)	(48,292)	(48,533)	(48,774)	(48,774)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$95,552	\$95,311	\$95,070	\$94,829	\$94,588	\$94,347	\$94,106	\$93,865	\$93,624	\$93,383	\$93,142	\$92,901	\$92,660		
6	Average Net Investment		95,432	95,191	94,950	94,709	94,468	94,227	93,986	93,745	93,504	93,263	93,022	92,781		
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec													
a.	Debt Component	2.46%	2.25%	196	195	195	194	194	193	176	176	175	175	174	174	2,217
b.	Equity Component Grossed Up For Taxes	7.80%	8.14%	620	619	617	615	614	612	638	636	634	633	631	629	7,498
c.	Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
a.	Depreciation	2.0482%	241	241	241	241	241	241	241	241	241	241	241	241	2,892	
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
d.	Property Taxes	0.012930	152	152	152	152	152	152	152	152	152	152	152	152	1,824	
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,209	\$1,207	\$1,205	\$1,202	\$1,201	\$1,198	\$1,207	\$1,205	\$1,202	\$1,201	\$1,198	\$1,196	\$14,431	
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Recoverable Costs Allocated to Demand		\$1,209	\$1,207	\$1,205	\$1,202	\$1,201	\$1,198	\$1,207	\$1,205	\$1,202	\$1,201	\$1,198	\$1,196	\$14,431	

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAE-EU.

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total	
1	Investments															
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	
3	Less: Accumulated Depreciation	(75,768)	(77,545)	(79,322)	(81,099)	(82,876)	(84,653)	(86,430)	(88,207)	(89,984)	(91,761)	(93,538)	(95,315)	(97,092)	(97,092)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$319,200	\$317,423	\$315,646	\$313,869	\$312,092	\$310,315	\$308,538	\$306,761	\$304,984	\$303,207	\$301,430	\$299,653	\$297,876	\$297,876	
6	Average Net Investment		318,311	316,534	314,757	312,980	311,203	309,426	307,649	305,872	304,095	302,318	300,541	298,764	298,764	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec													
a.	Debt Component	2.46%	2.25%	653	649	645	642	638	634	577	574	570	567	564	560	7,273
b.	Equity Component Grossed Up For Taxes	7.80%	8.14%	2,069	2,057	2,045	2,034	2,022	2,011	2,087	2,075	2,063	2,051	2,039	2,027	24,580
c.	Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
a.	Depreciation	5.4000%	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	21,324	
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
d.	Property Taxes	0.009730	320	320	320	320	320	320	320	320	320	320	320	320	3,840	
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$4,819	\$4,803	\$4,787	\$4,773	\$4,757	\$4,742	\$4,761	\$4,746	\$4,730	\$4,715	\$4,700	\$4,684	\$57,017	
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Recoverable Costs Allocated to Demand		\$4,819	\$4,803	\$4,787	\$4,773	\$4,757	\$4,742	\$4,761	\$4,746	\$4,730	\$4,715	\$4,700	\$4,684	\$57,017	

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total	
1	Investments															
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	
3	Less: Accumulated Depreciation	(12,219)	(12,321)	(12,423)	(12,525)	(12,627)	(12,729)	(12,831)	(12,933)	(13,035)	(13,137)	(13,239)	(13,341)	(13,443)	(13,443)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$20,873	\$20,771	\$20,669	\$20,567	\$20,465	\$20,363	\$20,261	\$20,159	\$20,057	\$19,955	\$19,853	\$19,751	\$19,649	\$19,649	
6	Average Net Investment		20,822	20,720	20,618	20,516	20,414	20,312	20,210	20,108	20,006	19,904	19,802	19,700	19,700	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec													
a.	Debt Component	2.46%	2.25%	43	42	42	42	42	42	38	38	38	37	37	37	478
b.	Equity Component Grossed Up For Taxes	7.80%	8.14%	135	135	134	133	133	132	137	136	136	135	134	134	1,614
c.	Other			0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses															
a.	Depreciation	3.7000%	102	102	102	102	102	102	102	102	102	102	102	102	1,224	
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
d.	Property Taxes	0.008850	24	24	24	24	24	24	24	24	24	24	24	24	288	
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$304	\$303	\$302	\$301	\$301	\$300	\$301	\$300	\$300	\$298	\$297	\$297	\$3,604	
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Recoverable Costs Allocated to Demand		\$304	\$303	\$302	\$301	\$301	\$300	\$301	\$300	\$300	\$298	\$297	\$297	\$3,604	

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PA-A-EE.

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870
3	Less: Accumulated Depreciation	(247,199)	(250,727)	(254,255)	(257,783)	(261,311)	(264,839)	(268,367)	(271,895)	(275,423)	(278,951)	(282,479)	(286,007)	(289,535)	(289,535)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$2,601,672	\$2,598,144	\$2,594,616	\$2,591,088	\$2,587,560	\$2,584,032	\$2,580,504	\$2,576,976	\$2,573,448	\$2,569,920	\$2,566,392	\$2,562,864	\$2,559,336	\$2,559,336
6	Average Net Investment		2,599,908	2,596,380	2,592,852	2,589,324	2,585,796	2,582,268	2,578,740	2,575,212	2,571,684	2,568,156	2,564,628	2,561,100	2,561,100
7	Return on Average Net Investment (A)														
a.	Debt Component		Jan-Jun 2.46%	Jul-Dec 2.25%											
b.	Equity Component Grossed Up For Taxes		7.80%	8.14%											
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	1.4860%	3,528	3,528	3,528	3,528	3,528	3,528	3,528	3,528	3,528	3,528	3,528	3,528	42,336
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	25,212
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$27,854	\$27,824	\$27,793	\$27,764	\$27,734	\$27,704	\$27,956	\$27,927	\$27,896	\$27,865	\$27,835	\$27,804	\$333,956
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$27,854	\$27,824	\$27,793	\$27,764	\$27,734	\$27,704	\$27,956	\$27,927	\$27,896	\$27,865	\$27,835	\$27,804	\$333,956

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297
3	Less: Accumulated Depreciation	(541,286)	(41,811)	(42,336)	(42,861)	(43,386)	(43,911)	(44,436)	(44,961)	(45,486)	(46,011)	(46,536)	(47,061)	(47,586)	(47,586)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$249,012	\$248,487	\$247,962	\$247,437	\$246,912	\$246,387	\$245,862	\$245,337	\$244,812	\$244,287	\$243,762	\$243,237	\$242,712	\$242,712
6	Average Net Investment		248,749	248,224	247,699	247,174	246,649	246,124	245,599	245,074	244,549	244,024	243,499	242,974	242,974
7	Return on Average Net Investment (A)														
a.	Debt Component		Jan-Jun 2.46%	Jul-Dec 2.25%											
b.	Equity Component Grossed Up For Taxes		7.80%	8.14%											
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.1722%	525	525	525	525	525	525	525	525	525	525	525	525	6,300
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.007080	171	171	171	171	171	171	171	171	171	171	171	171	2,052
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,822	\$2,818	\$2,814	\$2,809	\$2,805	\$2,800	\$2,822	\$2,818	\$2,814	\$2,809	\$2,805	\$2,800	\$33,736
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$2,822	\$2,818	\$2,814	\$2,809	\$2,805	\$2,800	\$2,822	\$2,818	\$2,814	\$2,809	\$2,805	\$2,800	\$33,736

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAE-EU.

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754
3	Less: Accumulated Depreciation	(19,097)	(19,501)	(19,905)	(20,309)	(20,713)	(21,117)	(21,521)	(21,925)	(22,329)	(22,733)	(23,137)	(23,541)	(23,945)	(23,945)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$142,657	\$142,253	\$141,849	\$141,445	\$141,041	\$140,637	\$140,233	\$139,829	\$139,425	\$139,021	\$138,617	\$138,213	\$137,809	
6	Average Net Investment		142,455	142,051	141,647	141,243	140,839	140,435	140,031	139,627	139,223	138,819	138,415	138,011	
7	Return on Average Net Investment (A)		Jan-Jun	Jul-Dec											
a.	Debt Component		2.46%	2.25%											
b.	Equity Component Grossed Up For Taxes		7.80%	8.14%											
c.	Other														
8	Investment Expenses														
a.	Depreciation		3.0000%												
b.	Amortization														
c.	Dismantlement														
d.	Property Taxes		0.009310												
e.	Other														
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,747	\$1,743	\$1,739	\$1,737	\$1,733	\$1,730	\$1,742	\$1,738	\$1,734	\$1,731	\$1,728	\$1,724	\$20,826
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$1,747	\$1,743	\$1,739	\$1,737	\$1,733	\$1,730	\$1,742	\$1,738	\$1,734	\$1,731	\$1,728	\$1,724	\$20,826

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347
3	Less: Accumulated Depreciation	(32,377)	(32,735)	(33,093)	(33,451)	(33,809)	(34,167)	(34,525)	(34,883)	(35,241)	(35,599)	(35,957)	(36,315)	(36,673)	(36,673)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$242,970	\$242,612	\$242,254	\$241,896	\$241,538	\$241,180	\$240,822	\$240,464	\$240,106	\$239,748	\$239,390	\$239,032	\$238,674	
6	Average Net Investment		242,791	242,433	242,075	241,717	241,359	241,001	240,643	240,285	239,927	239,569	239,211	238,853	
7	Return on Average Net Investment (A)		Jan-Jun	Jul-Dec											
a.	Debt Component		2.46%	2.25%											
b.	Equity Component Grossed Up For Taxes		7.80%	8.14%											
c.	Other														
8	Investment Expenses														
a.	Depreciation		1.5610%												
b.	Amortization														
c.	Dismantlement														
d.	Property Taxes		0.009730												
e.	Other														
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,657	\$2,653	\$2,650	\$2,648	\$2,644	\$2,641	\$2,664	\$2,662	\$2,659	\$2,655	\$2,653	\$2,649	\$31,835
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$2,657	\$2,653	\$2,650	\$2,648	\$2,644	\$2,641	\$2,664	\$2,662	\$2,659	\$2,655	\$2,653	\$2,649	\$31,835

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988
3	Less: Accumulated Depreciation	(24,831)	(25,215)	(25,599)	(25,983)	(26,367)	(26,751)	(27,135)	(27,519)	(27,903)	(28,287)	(28,671)	(29,055)	(29,439)	(29,439)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$174,157	\$173,773	\$173,389	\$173,005	\$172,621	\$172,237	\$171,853	\$171,469	\$171,085	\$170,701	\$170,317	\$169,933	\$169,549	
6	Average Net Investment		173,965	173,581	173,197	172,813	172,429	172,045	171,661	171,277	170,893	170,509	170,125	169,741	
7	Return on Average Net Investment (A)		Jan-Jun	Jul-Dec											
a.	Debt Component		2.46%	2.25%											
b.	Equity Component Grossed Up For Taxes		7.80%	8.14%											
c.	Other														
8	Investment Expenses														
a.	Depreciation	2.3149%	384	384	384	384	384	384	384	384	384	384	384	384	4,608
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.009730	161	161	161	161	161	161	161	161	161	161	161	161	1,932
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,033	\$2,029	\$2,026	\$2,022	\$2,019	\$2,016	\$2,031	\$2,028	\$2,024	\$2,022	\$2,018	\$2,014	\$24,282
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$2,033	\$2,029	\$2,026	\$2,022	\$2,019	\$2,016	\$2,031	\$2,028	\$2,024	\$2,022	\$2,018	\$2,014	\$24,282

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667
3	Less: Accumulated Depreciation	(14,259)	(14,478)	(14,697)	(14,916)	(15,135)	(15,354)	(15,573)	(15,792)	(16,011)	(16,230)	(16,449)	(16,668)	(16,887)	(16,887)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$73,408	\$73,189	\$72,970	\$72,751	\$72,532	\$72,313	\$72,094	\$71,875	\$71,656	\$71,437	\$71,218	\$70,999	\$70,780	
6	Average Net Investment		73,298	73,079	72,860	72,641	72,422	72,203	71,984	71,765	71,546	71,327	71,108	70,889	
7	Return on Average Net Investment (A)		Jan-Jun	Jul-Dec											
a.	Debt Component		2.46%	2.25%											
b.	Equity Component Grossed Up For Taxes		7.80%	8.14%											
c.	Other														
8	Investment Expenses														
a.	Depreciation	3.0000%	219	219	219	219	219	219	219	219	219	219	219	219	2,628
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.012040	88	88	88	88	88	88	88	88	88	88	88	88	1,056
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$933	\$932	\$929	\$928	\$926	\$924	\$930	\$929	\$926	\$925	\$922	\$921	\$11,125
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$933	\$932	\$929	\$928	\$926	\$924	\$930	\$929	\$926	\$925	\$922	\$921	\$11,125

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAE-EU.

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198
3	Less: Accumulated Depreciation	(36,837)	(37,676)	(38,515)	(39,354)	(40,193)	(41,032)	(41,871)	(42,710)	(43,549)	(44,388)	(45,227)	(46,066)	(46,905)	(46,905)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$310,361	\$309,522	\$308,683	\$307,844	\$307,005	\$306,166	\$305,327	\$304,488	\$303,649	\$302,810	\$301,971	\$301,132	\$300,293	
6	Average Net Investment		309,941	309,102	308,263	307,424	306,585	305,746	304,907	304,068	303,229	302,390	301,551	300,712	
7	Return on Average Net Investment (A)		Jan-Jun	Jul-Dec											
a.	Debt Component		2.46%	2.25%											7,193
b.	Equity Component Grossed Up For Taxes		7.80%	8.14%											24,328
c.	Other														0
8	Investment Expenses														
a.	Depreciation		2.9000%												10,068
b.	Amortization														0
c.	Dismantlement														N/A
d.	Property Taxes		0.009730												3,384
e.	Other														0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,770	\$3,764	\$3,756	\$3,749	\$3,741	\$3,735	\$3,761	\$3,754	\$3,747	\$3,739	\$3,732	\$3,725	\$44,973
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$3,770	\$3,764	\$3,756	\$3,749	\$3,741	\$3,735	\$3,761	\$3,754	\$3,747	\$3,739	\$3,732	\$3,725	\$44,973

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583
3	Less: Accumulated Depreciation	(47,791)	(48,578)	(49,365)	(50,152)	(50,939)	(51,726)	(52,513)	(53,300)	(54,087)	(54,874)	(55,661)	(56,448)	(57,235)	(57,235)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$301,793	\$301,006	\$300,219	\$299,432	\$298,645	\$297,858	\$297,071	\$296,284	\$295,497	\$294,710	\$293,923	\$293,136	\$292,349	
6	Average Net Investment		301,399	300,612	299,825	299,038	298,251	297,464	296,677	295,890	295,103	294,316	293,529	292,742	
7	Return on Average Net Investment (A)		Jan-Jun	Jul-Dec											
a.	Debt Component		2.46%	2.25%											6,998
b.	Equity Component Grossed Up For Taxes		7.80%	8.14%											23,669
c.	Other														0
8	Investment Expenses														
a.	Depreciation		2.7000%												9,444
b.	Amortization														0
c.	Dismantlement														N/A
d.	Property Taxes		0.008670												3,036
e.	Other														0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,617	\$3,610	\$3,603	\$3,596	\$3,589	\$3,583	\$3,608	\$3,602	\$3,595	\$3,588	\$3,581	\$3,575	\$43,147
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$3,617	\$3,610	\$3,603	\$3,596	\$3,589	\$3,583	\$3,608	\$3,602	\$3,595	\$3,588	\$3,581	\$3,575	\$43,147

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012
3	Less: Accumulated Depreciation	(12,615)	(12,751)	(12,887)	(13,023)	(13,159)	(13,295)	(13,431)	(13,567)	(13,703)	(13,839)	(13,975)	(14,111)	(14,247)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$121,397	\$121,261	\$121,125	\$120,989	\$120,853	\$120,717	\$120,581	\$120,445	\$120,309	\$120,173	\$120,037	\$119,901	\$119,765	
6	Average Net Investment		121,329	121,193	121,057	120,921	120,785	120,649	120,513	120,377	120,241	120,105	119,969	119,833	
7	Return on Average Net Investment (A)		Jan-Jun	Jul-Dec											
a.	Debt Component		2.46%	2.25%											2,840
b.	Equity Component Grossed Up For Taxes		7.80%	8.14%											9,610
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation		1.2187%		136	136	136	136	136	136	136	136	136	136	1,632
b.	Amortization				0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes		0.012040		134	134	134	134	134	134	134	134	134	134	1,608
e.	Other				0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,307	\$1,306	\$1,305	\$1,304	\$1,303	\$1,301	\$1,313	\$1,313	\$1,311	\$1,310	\$1,309	\$1,308	\$15,690
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$1,307	\$1,306	\$1,305	\$1,304	\$1,303	\$1,301	\$1,313	\$1,313	\$1,311	\$1,310	\$1,309	\$1,308	\$15,690

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560
3	Less: Accumulated Depreciation	(30,810)	(31,233)	(31,656)	(32,079)	(32,502)	(32,925)	(33,348)	(33,771)	(34,194)	(34,617)	(35,040)	(35,463)	(35,886)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$350,750	\$350,327	\$349,904	\$349,481	\$349,058	\$348,635	\$348,212	\$347,789	\$347,366	\$346,943	\$346,520	\$346,097	\$345,674	
6	Average Net Investment		350,538	350,115	349,692	349,269	348,846	348,423	348,000	347,577	347,154	346,731	346,308	345,885	
7	Return on Average Net Investment (A)		Jan-Jun	Jul-Dec											
a.	Debt Component		2.46%	2.25%											8,203
b.	Equity Component Grossed Up For Taxes		7.80%	8.14%											27,747
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation		1.3299%		423	423	423	423	423	423	423	423	423	423	5,076
b.	Amortization				0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement				N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes		0.008380		266	266	266	266	266	266	266	266	266	266	3,192
e.	Other				0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,686	\$3,682	\$3,678	\$3,675	\$3,671	\$3,667	\$3,703	\$3,699	\$3,695	\$3,691	\$3,687	\$3,684	\$44,218
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$3,686	\$3,682	\$3,678	\$3,675	\$3,671	\$3,667	\$3,703	\$3,699	\$3,695	\$3,691	\$3,687	\$3,684	\$44,218

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAE-EU.

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		(\$1,350)	\$12,200	(\$452)	\$582	\$2,107	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,086
b.	Clearings to Plant		(1,350)	12,200	(452)	582	2,107	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$17,593,631	17,592,281	17,604,480	17,604,028	17,604,610	17,606,717	17,606,717	17,606,717	17,606,717	17,606,717	17,606,717	17,606,717	17,606,717	
3	Less: Accumulated Depreciation	(1,594,952)	(1,616,737)	(1,638,537)	(1,660,337)	(1,682,137)	(1,703,940)	(1,725,743)	(1,747,546)	(1,769,349)	(1,791,152)	(1,812,955)	(1,834,758)	(1,856,561)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$15,998,679	\$15,975,544	\$15,965,944	\$15,943,691	\$15,922,474	\$15,902,777	\$15,880,974	\$15,859,171	\$15,837,368	\$15,815,565	\$15,793,762	\$15,771,959	\$15,750,156	
6	Average Net Investment		15,987,112	15,970,744	15,954,818	15,933,082	15,912,625	15,891,876	15,870,073	15,848,270	15,826,467	15,804,664	15,782,861	15,761,058	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.95%	39,333	39,293	39,254	39,200	39,150	39,099	39,045	38,992	38,938	38,884	38,831	38,777	468,796
b.	Equity Component Grossed Up For Taxes	8.02%	106,893	106,783	106,677	106,531	106,395	106,256	106,110	105,964	105,819	105,673	105,527	105,381	1,274,009
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	1.4860%	21,785	21,800	21,800	21,800	21,803	21,803	21,803	21,803	21,803	21,803	21,803	21,803	261,609
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	12,974	12,983	12,983	12,983	12,985	12,985	12,985	12,985	12,985	12,985	12,985	12,985	155,803
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$180,985	\$180,859	\$180,714	\$180,514	\$180,333	\$180,143	\$179,943	\$179,744	\$179,545	\$179,345	\$179,146	\$178,946	\$2,160,217
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$180,985	\$180,859	\$180,714	\$180,514	\$180,333	\$180,143	\$179,943	\$179,744	\$179,545	\$179,345	\$179,146	\$178,946	\$2,160,217

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		622,996	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		80,367	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$12,374,383	11,751,387	11,751,387	11,751,387	11,751,387	11,751,387	11,751,387	11,751,387	11,751,387	11,751,387	11,751,387	11,751,387	11,751,387	
3	Less: Accumulated Depreciation	(1,162,049)	(482,232)	(506,420)	(530,608)	(554,796)	(578,984)	(603,172)	(627,360)	(651,548)	(675,736)	(699,924)	(724,112)	(748,300)	
4	CWIP - Non-Interest Bearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5	Net Investment (Lines 2 + 3 + 4)	\$11,212,334	\$11,269,155	\$11,244,967	\$11,220,779	\$11,196,591	\$11,172,403	\$11,148,215	\$11,124,027	\$11,099,839	\$11,075,651	\$11,051,463	\$11,027,275	\$11,003,087	
6	Average Net Investment		11,240,744	11,257,061	11,232,873	11,208,685	11,184,497	11,160,309	11,136,121	11,111,933	11,087,745	11,063,557	11,039,369	11,015,181	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.95%	27,656	27,696	27,636	27,577	27,517	27,458	27,398	27,339	27,279	27,220	27,160	27,101	329,037
b.	Equity Component Grossed Up For Taxes	8.02%	75,158	75,267	75,105	74,943	74,782	74,620	74,458	74,296	74,135	73,973	73,811	73,649	894,197
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.4700%	23,547	24,188	24,188	24,188	24,188	24,188	24,188	24,188	24,188	24,188	24,188	24,188	289,615
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	8,667	104,004
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$135,028	\$135,818	\$135,596	\$135,375	\$135,154	\$134,933	\$134,711	\$134,490	\$134,269	\$134,048	\$133,826	\$133,605	\$1,616,853
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$135,028	\$135,818	\$135,596	\$135,375	\$135,154	\$134,933	\$134,711	\$134,490	\$134,269	\$134,048	\$133,826	\$133,605	\$1,616,853

(A) Consistent with Order No. PSC-12-0425-PAA-EU the allowable return on CAIR investments is calculated using the approved capital structure and cost rates per the 2010 Rate Case Order No. PSC-10-0131-FOF-EI.

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		(\$8,706)	\$180,376	\$0	\$0	\$0	\$13,018	\$0	\$0	\$0	\$0	\$0	\$0	\$184,688
b.	Clearings to Plant		(8,706)	180,376	0	0	0	13,018	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$96,847,971	96,839,265	97,019,641	97,019,641	97,019,641	97,019,641	97,032,659	97,032,659	97,032,659	97,032,659	97,032,659	97,032,659	97,032,659	
3	Less: Accumulated Depreciation	(8,445,554)	(8,644,881)	(8,844,580)	(9,044,279)	(9,243,978)	(9,443,677)	(9,643,403)	(9,843,129)	(10,042,855)	(10,242,581)	(10,442,307)	(10,642,033)	(10,841,759)	
4	CWIP - Non-Interest Bearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5	Net Investment (Lines 2 + 3 + 4)	\$88,402,417	\$88,194,385	\$88,175,062	\$87,975,363	\$87,775,664	\$87,575,965	\$87,389,256	\$87,189,530	\$86,989,804	\$86,790,078	\$86,590,352	\$86,390,626	\$86,190,900	
6	Average Net Investment		88,298,401	88,184,723	88,075,212	87,875,513	87,675,814	87,482,611	87,289,393	87,096,175	86,902,957	86,709,739	86,516,521	86,323,303	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.95%	217,242	216,962	216,693	216,201	215,710	215,235	214,759	214,268	213,776	213,285	212,794	212,302	2,579,227
b.	Equity Component Grossed Up For Taxes	8.02%	590,379	589,619	588,887	587,552	586,216	584,925	583,633	582,297	580,962	579,626	578,291	576,956	7,009,343
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.4700%	199,327	199,699	199,699	199,699	199,699	199,726	199,726	199,726	199,726	199,726	199,726	199,726	2,396,205
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	71,419	71,552	71,552	71,552	71,552	71,562	71,562	71,562	71,562	71,562	71,562	71,562	858,561
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,078,367	\$1,077,832	\$1,076,831	\$1,075,004	\$1,073,177	\$1,071,448	\$1,069,680	\$1,067,853	\$1,066,026	\$1,064,199	\$1,062,373	\$1,060,546	\$12,843,336
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$1,078,367	\$1,077,832	\$1,076,831	\$1,075,004	\$1,073,177	\$1,071,448	\$1,069,680	\$1,067,853	\$1,066,026	\$1,064,199	\$1,062,373	\$1,060,546	\$12,843,336

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$1,764	\$0	\$239	\$4,178	\$0	\$11,527	\$0	\$0	\$0	\$0	\$0	\$0	\$17,708
b.	Clearings to Plant		1,764	0	239	4,178	0	11,527	0	0	0	0	0	0	0
c.	Retirements		15,575	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$626,132,221	626,118,411	626,118,411	626,118,650	626,122,828	626,122,828	626,134,355	626,134,355	626,134,355	626,134,355	626,134,355	626,134,355	626,134,355	
3	Less: Accumulated Depreciation	(45,063,709)	(46,136,038)	(47,224,012)	(48,311,987)	(49,399,966)	(50,487,948)	(51,575,940)	(52,663,932)	(53,751,332)	(54,839,156)	(55,927,148)	(57,015,140)	(58,103,132)	
4	CWIP - Non-Interest Bearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5	Net Investment (Lines 2 + 3 + 4)	\$581,068,512	\$579,982,372	\$578,894,398	\$577,806,663	\$576,722,862	\$575,634,880	\$574,558,415	\$573,470,423	\$572,383,023	\$571,295,199	\$570,207,207	\$569,119,215	\$568,031,223	
6	Average Net Investment		580,525,442	579,438,385	578,350,531	577,264,762	576,178,871	575,096,648	574,014,419	572,926,723	571,839,111	570,751,203	569,663,211	568,575,219	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.95%	1,428,274	1,425,599	1,422,923	1,420,252	1,417,580	1,414,917	1,412,255	1,409,579	1,406,903	1,404,226	1,401,549	1,398,873	16,962,930
b.	Equity Component Grossed Up For Taxes	8.02%	3,881,498	3,874,230	3,866,956	3,859,697	3,852,436	3,845,200	3,837,964	3,830,692	3,823,420	3,816,146	3,808,871	3,801,597	46,098,707
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	Blended	1,087,904	1,087,974	1,087,975	1,087,979	1,087,982	1,087,992	1,087,992	1,087,400	1,087,824	1,087,992	1,087,992	1,087,992	13,054,998
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	461,762	461,762	461,763	461,766	461,766	461,774	461,774	461,774	461,774	461,774	461,774	461,774	5,541,237
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$6,859,438	\$6,849,565	\$6,839,617	\$6,829,694	\$6,819,764	\$6,809,883	\$6,799,985	\$6,789,445	\$6,779,921	\$6,770,138	\$6,760,186	\$6,750,236	\$81,657,872
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$6,859,438	\$6,849,565	\$6,839,617	\$6,829,694	\$6,819,764	\$6,809,883	\$6,799,985	\$6,789,445	\$6,779,921	\$6,770,138	\$6,760,186	\$6,750,236	\$81,657,872

(A) Consistent with Order No. PSC-12-0425-PAA-EU the allowable return on CAIR investments is calculated using the approved capital structure and cost rates per the 2010 Rate Case Order No. PSC-10-0131-FOF-EI.

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$61,260,702	61,260,702	61,260,702	61,260,702	61,260,702	61,260,702	61,260,702	61,260,702	61,260,702	61,260,702	61,260,702	61,260,702	61,260,702	61,260,702
3	Less: Accumulated Depreciation	(5,303,617)	(5,424,004)	(5,544,391)	(5,664,778)	(5,785,165)	(5,905,552)	(6,025,939)	(6,146,326)	(6,266,713)	(6,387,100)	(6,507,487)	(6,627,874)	(6,748,261)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$55,957,085	\$55,836,698	\$55,716,311	\$55,595,924	\$55,475,537	\$55,355,150	\$55,234,763	\$55,114,376	\$54,993,989	\$54,873,602	\$54,753,215	\$54,632,828	\$54,512,441	
6	Average Net Investment		55,896,892	55,776,505	55,656,118	55,535,731	55,415,344	55,294,957	55,174,570	55,054,183	54,933,796	54,813,409	54,693,022	54,572,635	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.95%	137,524	137,228	136,931	136,635	136,339	136,043	135,747	135,450	135,154	134,858	134,562	134,266	1,630,737
b.	Equity Component Crossed Up For Taxes	8.02%	373,737	372,932	372,127	371,322	370,517	369,712	368,907	368,102	367,297	366,492	365,687	364,883	4,431,715
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	Blended	120,387	120,387	120,387	120,387	120,387	120,387	120,387	120,387	120,387	120,387	120,387	120,387	1,444,644
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	45,180	45,180	45,180	45,180	45,180	45,180	45,180	45,180	45,180	45,180	45,180	45,180	542,160
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$676,828	\$675,727	\$674,625	\$673,524	\$672,423	\$671,322	\$670,221	\$669,119	\$668,018	\$666,917	\$665,816	\$664,716	\$8,049,256
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$676,828	\$675,727	\$674,625	\$673,524	\$672,423	\$671,322	\$670,221	\$669,119	\$668,018	\$666,917	\$665,816	\$664,716	\$8,049,256

For Project: CAIR Crystal River AFUDC - Flue Gas Desulfurization CR5 (Project 7.4f)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$129,727,926	129,727,926	129,727,926	129,727,926	129,727,926	129,727,926	129,727,926	129,727,926	129,727,926	129,727,926	129,727,926	129,727,926	129,727,926	129,727,926
3	Less: Accumulated Depreciation	(9,934,266)	(10,201,289)	(10,468,312)	(10,735,335)	(11,002,358)	(11,269,381)	(11,536,404)	(11,803,427)	(12,070,450)	(12,337,473)	(12,604,496)	(12,871,519)	(13,138,542)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$119,793,660	\$119,526,637	\$119,259,614	\$118,992,591	\$118,725,568	\$118,458,545	\$118,191,522	\$117,924,499	\$117,657,476	\$117,390,453	\$117,123,430	\$116,856,407	\$116,589,384	
6	Average Net Investment		119,660,149	119,393,126	119,126,103	118,859,080	118,592,057	118,325,034	118,058,011	117,790,988	117,523,965	117,256,942	116,989,919	116,722,896	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.95%	294,401	293,744	293,087	292,430	291,774	291,117	290,460	289,803	289,146	288,489	287,832	287,175	3,489,458
b.	Equity Component Crossed Up For Taxes	8.02%	800,069	798,284	796,499	794,713	792,928	791,143	789,357	787,572	785,787	784,001	782,216	780,430	9,482,999
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.4700%	267,023	267,023	267,023	267,023	267,023	267,023	267,023	267,023	267,023	267,023	267,023	267,023	3,204,276
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	95,674	95,674	95,674	95,674	95,674	95,674	95,674	95,674	95,674	95,674	95,674	95,674	1,148,088
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,457,167	\$1,454,725	\$1,452,283	\$1,449,840	\$1,447,399	\$1,444,957	\$1,442,514	\$1,440,072	\$1,437,630	\$1,435,187	\$1,432,745	\$1,430,302	\$17,324,821
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$1,457,167	\$1,454,725	\$1,452,283	\$1,449,840	\$1,447,399	\$1,444,957	\$1,442,514	\$1,440,072	\$1,437,630	\$1,435,187	\$1,432,745	\$1,430,302	\$17,324,821

(A) Consistent with Order No. PSC-12-0425-PAA-EU the allowable return on CAIR investments is calculated using the approved capital structure and cost rates per the 2010 Rate Case Order No. PSC-10-0131-FOF-EI.

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$850,198	850,198	850,198	850,198	850,198	850,198	850,198	850,198	850,198	850,198	850,198	850,198	850,198	
3	Less: Accumulated Depreciation	(55,895)	(57,645)	(59,395)	(61,145)	(62,895)	(64,645)	(66,395)	(68,145)	(69,895)	(71,645)	(73,395)	(75,145)	(76,895)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$794,303	\$792,553	\$790,803	\$789,053	\$787,303	\$785,553	\$783,803	\$782,053	\$780,303	\$778,553	\$776,803	\$775,053	\$773,303	
6	Average Net Investment		793,428	791,678	789,928	788,178	786,428	784,678	782,928	781,178	779,428	777,678	775,928	774,178	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.95%	1,952	1,948	1,943	1,939	1,935	1,931	1,926	1,922	1,918	1,913	1,909	1,905	23,141
b.	Equity Component Grossed Up For Taxes	8.02%	5,305	5,293	5,282	5,270	5,258	5,246	5,235	5,223	5,211	5,200	5,188	5,176	62,887
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.4700%	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	21,000
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	627	627	627	627	627	627	627	627	627	627	627	627	7,524
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$9,634	\$9,618	\$9,602	\$9,586	\$9,570	\$9,554	\$9,538	\$9,522	\$9,506	\$9,490	\$9,474	\$9,458	\$114,552
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$9,634	\$9,618	\$9,602	\$9,586	\$9,570	\$9,554	\$9,538	\$9,522	\$9,506	\$9,490	\$9,474	\$9,458	\$114,552

For Project: CAIR Crystal River AFUDC - CR4 Sootblower & Intelligent Soot Blowing Controls (Project 7.4h)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		(\$84)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$84)
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$917,313	917,229	917,229	917,229	917,229	917,229	917,229	917,229	917,229	917,229	917,229	917,229	917,229	
3	Less: Accumulated Depreciation	(55,995)	(57,883)	(59,771)	(61,659)	(63,547)	(65,435)	(67,323)	(69,211)	(71,099)	(72,987)	(74,875)	(76,763)	(78,651)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$861,319	\$859,346	\$857,458	\$855,570	\$853,682	\$851,794	\$849,906	\$848,018	\$846,130	\$844,242	\$842,354	\$840,466	\$838,578	
6	Average Net Investment		860,332	858,402	856,514	854,626	852,738	850,850	848,962	847,074	845,186	843,298	841,410	839,522	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.95%	2,117	2,112	2,107	2,103	2,098	2,093	2,089	2,084	2,079	2,075	2,070	2,065	25,092
b.	Equity Component Grossed Up For Taxes	8.02%	5,752	5,739	5,727	5,714	5,702	5,689	5,676	5,664	5,651	5,638	5,626	5,613	68,191
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.4700%	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	1,888	22,656
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	676	676	676	676	676	676	676	676	676	676	676	676	8,112
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$10,433	\$10,415	\$10,398	\$10,381	\$10,364	\$10,346	\$10,329	\$10,312	\$10,294	\$10,277	\$10,260	\$10,242	\$124,051
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$10,433	\$10,415	\$10,398	\$10,381	\$10,364	\$10,346	\$10,329	\$10,312	\$10,294	\$10,277	\$10,260	\$10,242	\$124,051

(A) Consistent with Order No. PSC-12-0425-PAA-EU the allowable return on CAIR investments is calculated using the approved capital structure and cost rates per the 2010 Rate Case Order No. PSC-10-0131-FOF-EI.

For Project: CAIR Crystal River AFUDC - CR4 SCR (Project 7.4i)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$224,454	\$478,884	\$6,179	(\$61,338)	\$13,018	\$0	\$0	\$0	\$0	\$0	\$0	\$661,196
b.	Clearings to Plant		0	0	0	2,267,205	(61,338)	13,018	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$108,798,396	108,798,396	108,798,396	108,798,396	111,065,600	111,004,262	111,017,280	111,017,280	111,017,280	111,017,280	111,017,280	111,017,280	111,017,280	111,017,280
3	Less: Accumulated Depreciation	(7,036,619)	(7,260,562)	(7,484,505)	(7,708,448)	(7,934,724)	(8,163,208)	(8,391,719)	(8,620,230)	(8,848,741)	(9,077,252)	(9,305,763)	(9,534,274)	(9,762,785)	
4	CWIP - Non-Interest Bearing	1,557,688	1,557,688	1,782,142	2,261,026	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$103,319,465	\$103,095,522	\$103,096,033	\$103,350,973	\$103,130,877	\$102,841,054	\$102,625,561	\$102,397,050	\$102,168,539	\$101,940,028	\$101,711,517	\$101,483,006	\$101,254,495	
6	Average Net Investment		103,207,494	103,095,777	103,223,503	103,240,925	102,985,966	102,733,308	102,511,306	102,282,795	102,054,284	101,825,773	101,597,262	101,368,751	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.95%	253,923	253,648	253,962	254,005	253,378	252,756	252,210	251,648	251,085	250,523	249,961	249,399	3,026,498
b.	Equity Component Grossed Up For Taxes	8.02%	690,064	689,317	690,171	690,288	688,583	686,893	685,409	683,881	682,353	680,826	679,298	677,770	8,224,853
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.4700%	223,943	223,943	223,943	226,276	228,484	228,511	228,511	228,511	228,511	228,511	228,511	228,511	2,726,166
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	80,239	80,239	80,239	81,911	81,866	81,875	81,875	81,875	81,875	81,875	81,875	81,875	977,619
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,248,169	\$1,247,147	\$1,248,315	\$1,252,480	\$1,252,311	\$1,250,035	\$1,248,005	\$1,245,915	\$1,243,824	\$1,241,735	\$1,239,645	\$1,237,555	\$14,955,136
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$1,248,169	\$1,247,147	\$1,248,315	\$1,252,480	\$1,252,311	\$1,250,035	\$1,248,005	\$1,245,915	\$1,243,824	\$1,241,735	\$1,239,645	\$1,237,555	\$14,955,136

For Project: CAIR Crystal River AFUDC - CR4 FGD (Project 7.4j)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$139,587,350	139,587,350	139,587,350	139,587,350	139,587,350	139,587,350	139,587,350	139,587,350	139,587,350	139,587,350	139,587,350	139,587,350	139,587,350	139,587,350
3	Less: Accumulated Depreciation	(9,036,101)	(9,323,418)	(9,610,735)	(9,898,052)	(10,185,369)	(10,472,686)	(10,760,003)	(11,047,320)	(11,334,637)	(11,621,954)	(11,909,271)	(12,196,588)	(12,483,905)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$130,551,249	\$130,263,932	\$129,976,615	\$129,689,298	\$129,401,981	\$129,114,664	\$128,827,347	\$128,540,030	\$128,252,713	\$127,965,396	\$127,678,079	\$127,390,762	\$127,103,445	
6	Average Net Investment		130,407,590	130,120,273	129,832,956	129,545,639	129,258,322	128,971,005	128,683,688	128,396,371	128,109,054	127,821,737	127,534,420	127,247,103	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.95%	320,843	320,137	319,430	318,723	318,016	317,309	316,602	315,895	315,188	314,481	313,775	313,068	3,803,467
b.	Equity Component Grossed Up For Taxes	8.02%	871,929	870,008	868,087	866,166	864,245	862,323	860,402	858,481	856,560	854,639	852,718	850,797	10,336,355
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.4700%	287,317	287,317	287,317	287,317	287,317	287,317	287,317	287,317	287,317	287,317	287,317	287,317	3,447,804
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	102,946	102,946	102,946	102,946	102,946	102,946	102,946	102,946	102,946	102,946	102,946	102,946	1,235,352
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,583,035	\$1,580,408	\$1,577,780	\$1,575,152	\$1,572,524	\$1,569,895	\$1,567,267	\$1,564,639	\$1,562,011	\$1,559,383	\$1,556,756	\$1,554,128	\$18,822,978
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$1,583,035	\$1,580,408	\$1,577,780	\$1,575,152	\$1,572,524	\$1,569,895	\$1,567,267	\$1,564,639	\$1,562,011	\$1,559,383	\$1,556,756	\$1,554,128	\$18,822,978

(A) Consistent with Order No. PSC-12-0425-PAA-EU the allowable return on CAIR investments is calculated using the approved capital structure and cost rates per the 2010 Rate Case Order No. PSC-10-0131-FOF-EI.

For Project: CAIR Crystal River AFUDC - Gypsum Handling (Project 7.4k)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$20,988,196	20,988,196	20,988,196	20,988,196	20,988,196	20,988,196	20,988,196	20,988,196	20,988,196	20,988,196	20,988,196	20,988,196	20,988,196	20,988,196
3	Less: Accumulated Depreciation	(1,576,946)	(1,618,789)	(1,660,632)	(1,702,475)	(1,744,318)	(1,786,161)	(1,828,004)	(1,869,847)	(1,911,690)	(1,953,533)	(1,995,376)	(2,037,219)	(2,079,062)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$19,411,250	\$19,369,407	\$19,327,564	\$19,285,721	\$19,243,878	\$19,202,035	\$19,160,192	\$19,118,349	\$19,076,506	\$19,034,663	\$18,992,820	\$18,950,977	\$18,909,134	
6	Average Net Investment		19,390,329	19,348,486	19,306,643	19,264,800	19,222,957	19,181,114	19,139,271	19,097,428	19,055,585	19,013,742	18,971,899	18,930,056	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.95%	47,706	47,603	47,500	47,397	47,294	47,192	47,089	46,986	46,883	46,780	46,677	46,574	565,681
b.	Equity Component Grossed Up For Taxes	8.02%	129,647	129,367	129,088	128,808	128,528	128,248	127,969	127,689	127,409	127,129	126,850	126,570	1,537,302
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	Blended	41,843	41,843	41,843	41,843	41,843	41,843	41,843	41,843	41,843	41,843	41,843	41,843	502,116
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	15,479	185,748
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$234,675	\$234,292	\$233,910	\$233,527	\$233,144	\$232,762	\$232,380	\$231,997	\$231,614	\$231,231	\$230,849	\$230,466	\$2,790,847
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$234,675	\$234,292	\$233,910	\$233,527	\$233,144	\$232,762	\$232,380	\$231,997	\$231,614	\$231,231	\$230,849	\$230,466	\$2,790,847

For Project: CAIR Crystal River AFUDC - CRS Acid Mist Mitigation Controls (Project 7.4l)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$9,406,705	9,406,705	9,406,705	9,406,705	9,406,705	9,406,705	9,406,705	9,406,705	9,406,705	9,406,705	9,406,705	9,406,705	9,406,705	9,406,705
3	Less: Accumulated Depreciation	(614,434)	(633,796)	(653,158)	(672,520)	(691,882)	(711,244)	(730,606)	(749,968)	(769,330)	(788,692)	(808,054)	(827,416)	(846,778)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$8,792,271	\$8,772,909	\$8,753,547	\$8,734,185	\$8,714,823	\$8,695,461	\$8,676,099	\$8,656,737	\$8,637,375	\$8,618,013	\$8,598,651	\$8,579,289	\$8,559,927	
6	Average Net Investment		8,782,590	8,763,228	8,743,866	8,724,504	8,705,142	8,685,780	8,666,418	8,647,056	8,627,694	8,608,332	8,588,970	8,569,608	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.95%	21,608	21,560	21,513	21,465	21,417	21,370	21,322	21,274	21,227	21,179	21,132	21,084	256,151
b.	Equity Component Grossed Up For Taxes	8.02%	58,722	58,593	58,463	58,334	58,204	58,075	57,945	57,816	57,686	57,557	57,427	57,298	696,120
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.4700%	19,362	19,362	19,362	19,362	19,362	19,362	19,362	19,362	19,362	19,362	19,362	19,362	232,344
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	6,937	6,937	6,937	6,937	6,937	6,937	6,937	6,937	6,937	6,937	6,937	6,937	83,244
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$106,629	\$106,452	\$106,275	\$106,098	\$105,920	\$105,744	\$105,566	\$105,389	\$105,212	\$105,035	\$104,858	\$104,681	\$1,267,859
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$106,629	\$106,452	\$106,275	\$106,098	\$105,920	\$105,744	\$105,566	\$105,389	\$105,212	\$105,035	\$104,858	\$104,681	\$1,267,859

(A) Consistent with Order No. PSC-12-0425-PAA-EU the allowable return on CAIR investments is calculated using the approved capital structure and cost rates per the 2010 Rate Case Order No. PSC-10-0131-FOF-EI.

For Project: CAIR Crystal River AFUDC - FGD Settling Pond (Project 7.4m)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$7,677,316	7,677,316	7,677,316	7,677,316	7,677,316	7,677,316	7,677,316	7,677,316	7,677,316	7,677,316	7,677,316	7,677,316	7,677,316	
3	Less: Accumulated Depreciation	(314,844)	(324,351)	(333,858)	(343,365)	(352,872)	(362,379)	(371,886)	(381,393)	(390,900)	(400,407)	(409,914)	(419,421)	(428,928)	
4	CWIP - Non-Interest Bearing	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5	Net Investment (Lines 2 + 3 + 4)	\$7,362,472	\$7,352,965	\$7,343,458	\$7,333,951	\$7,324,444	\$7,314,937	\$7,305,430	\$7,295,923	\$7,286,416	\$7,276,909	\$7,267,402	\$7,257,895	\$7,248,388	
6	Average Net Investment		7,357,718	7,348,211	7,338,704	7,329,197	7,319,690	7,310,183	7,300,676	7,291,169	7,281,662	7,272,155	7,262,648	7,253,141	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.95%	18,102	18,079	18,056	18,032	18,009	17,985	17,962	17,939	17,915	17,892	17,868	17,845	215,684
b.	Equity Component Crossed Up For Taxes	8.02%	49,195	49,131	49,068	49,004	48,941	48,877	48,814	48,750	48,687	48,623	48,559	48,496	586,145
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	1.4860%	9,507	9,507	9,507	9,507	9,507	9,507	9,507	9,507	9,507	9,507	9,507	9,507	114,084
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	5,662	5,662	5,662	5,662	5,662	5,662	5,662	5,662	5,662	5,662	5,662	5,662	67,944
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$82,466	\$82,379	\$82,293	\$82,205	\$82,119	\$82,031	\$81,945	\$81,858	\$81,771	\$81,684	\$81,596	\$81,510	\$983,857
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$82,466	\$82,379	\$82,293	\$82,205	\$82,119	\$82,031	\$81,945	\$81,858	\$81,771	\$81,684	\$81,596	\$81,510	\$983,857

For Project: CAIR Crystal River AFUDC - Coal Pile Runoff Treatment System (Project 7.4n)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$15,969,106	15,969,106	15,969,106	15,969,106	15,969,106	15,969,106	15,969,106	15,969,106	15,969,106	15,969,106	15,969,106	15,969,106	15,969,106	
3	Less: Accumulated Depreciation	(686,336)	(706,111)	(725,886)	(745,661)	(765,436)	(785,211)	(804,986)	(824,761)	(844,536)	(864,311)	(884,086)	(903,861)	(923,636)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$15,282,770	\$15,262,995	\$15,243,220	\$15,223,445	\$15,203,670	\$15,183,895	\$15,164,120	\$15,144,345	\$15,124,570	\$15,104,795	\$15,085,020	\$15,065,245	\$15,045,470	
6	Average Net Investment		15,272,883	15,253,108	15,233,333	15,213,558	15,193,783	15,174,008	15,154,233	15,134,458	15,114,683	15,094,908	15,075,133	15,055,358	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.95%	37,576	37,527	37,479	37,430	37,381	37,333	37,284	37,235	37,187	37,138	37,090	37,041	447,701
b.	Equity Component Crossed Up For Taxes	8.02%	102,117	101,985	101,853	101,721	101,588	101,456	101,324	101,192	101,060	100,927	100,795	100,663	1,216,681
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	1.4860%	19,775	19,775	19,775	19,775	19,775	19,775	19,775	19,775	19,775	19,775	19,775	19,775	237,300
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	11,777	11,777	11,777	11,777	11,777	11,777	11,777	11,777	11,777	11,777	11,777	11,777	141,324
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$171,245	\$171,064	\$170,884	\$170,703	\$170,521	\$170,341	\$170,160	\$169,979	\$169,799	\$169,617	\$169,437	\$169,256	\$2,043,006
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$171,245	\$171,064	\$170,884	\$170,703	\$170,521	\$170,341	\$170,160	\$169,979	\$169,799	\$169,617	\$169,437	\$169,256	\$2,043,006

(A) Consistent with Order No. PSC-12-0425-PAA-EU the allowable return on CAIR investments is calculated using the approved capital structure and cost rates per the 2010 Rate Case Order No. PSC-10-0131-FOF-EI.

For Project: CAIR Crystal River AFUDC - Dibasic Acid Additive System (Project 7.4o)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,094,418	1,094,418	1,094,418	1,094,418	1,094,418	1,094,418	1,094,418	1,094,418	1,094,418	1,094,418	1,094,418	1,094,418	1,094,418	1,094,418
3	Less: Accumulated Depreciation	(63,148)	(65,401)	(67,654)	(69,907)	(72,160)	(74,413)	(76,666)	(78,919)	(81,172)	(83,425)	(85,678)	(87,931)	(90,184)	(90,184)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,031,271	\$1,029,018	\$1,026,765	\$1,024,512	\$1,022,259	\$1,020,006	\$1,017,753	\$1,015,500	\$1,013,247	\$1,010,994	\$1,008,741	\$1,006,488	\$1,004,235	\$1,004,235
6	Average Net Investment		1,030,144	1,027,891	1,025,638	1,023,385	1,021,132	1,018,879	1,016,626	1,014,373	1,012,120	1,009,867	1,007,614	1,005,361	1,005,361
7	Return on Average Net Investment (A)														
a.	Debt Component	2.95%	2,534	2,529	2,523	2,518	2,512	2,507	2,501	2,496	2,490	2,485	2,479	2,474	30,048
b.	Equity Component Grossed Up For Taxes	8.02%	6,888	6,873	6,858	6,843	6,827	6,812	6,797	6,782	6,767	6,752	6,737	6,722	81,658
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.4700%	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	2,253	27,036
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	807	807	807	807	807	807	807	807	807	807	807	807	9,684
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$12,482	\$12,462	\$12,441	\$12,421	\$12,399	\$12,379	\$12,358	\$12,338	\$12,317	\$12,297	\$12,276	\$12,256	\$148,426
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$12,482	\$12,462	\$12,441	\$12,421	\$12,399	\$12,379	\$12,358	\$12,338	\$12,317	\$12,297	\$12,276	\$12,256	\$148,426

For Project: CAIR Crystal River AFUDC - Bottom Ash (PH)/Fly Ash (Ammonia) (Project 7.4p)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$1,140,072	\$1,638,824	\$1,328,829	\$1,219,811	\$1,193,738	\$845,845	\$647,000	\$447,000	\$473,600	\$373,600	\$311,600	\$249,600	\$9,869,518
b.	Clearings to Plant		0	0	0	0	0	0	15,065,523	447,000	473,600	373,600	311,600	249,600	249,600
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$147,033	147,033	147,033	147,033	147,033	147,033	147,033	15,212,556	15,659,556	16,133,156	16,506,756	16,818,356	17,067,956	17,067,956
3	Less: Accumulated Depreciation	(3,774)	(4,033)	(4,292)	(4,551)	(4,810)	(5,069)	(5,328)	(21,092)	(53,281)	(86,445)	(120,378)	(154,952)	(190,040)	(190,040)
4	CWIP - Non-Interest Bearing	7,051,405	8,191,477	9,830,301	11,159,130	12,378,941	13,572,679	14,418,523	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$7,194,664	\$8,334,477	\$9,973,042	\$11,301,612	\$12,521,164	\$13,714,643	\$14,560,228	\$15,191,464	\$15,606,275	\$16,046,711	\$16,386,378	\$16,663,404	\$16,877,916	\$16,877,916
6	Average Net Investment		7,764,571	9,153,760	10,637,327	11,911,388	13,117,903	14,137,435	14,875,846	15,398,870	15,826,493	16,216,545	16,524,891	16,770,660	16,770,660
7	Return on Average Net Investment (A)														
a.	Debt Component	2.95%	19,103	22,521	26,171	29,306	32,274	34,783	36,599	37,886	38,938	39,898	40,656	41,261	399,396
b.	Equity Component Grossed Up For Taxes	8.02%	51,915	61,204	71,123	79,642	87,709	94,525	99,463	102,960	105,819	108,427	110,488	112,132	1,085,407
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	Blended	259	259	259	259	259	259	15,764	32,189	33,164	33,933	34,574	35,088	186,266
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	108	108	108	108	108	108	11,219	11,549	11,898	12,174	12,404	12,588	72,480
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$71,385	\$84,092	\$97,661	\$109,315	\$120,350	\$129,675	\$163,045	\$184,584	\$189,819	\$194,432	\$198,122	\$201,069	\$1,743,549
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$71,385	\$84,092	\$97,661	\$109,315	\$120,350	\$129,675	\$163,045	\$184,584	\$189,819	\$194,432	\$198,122	\$201,069	\$1,743,549

(A) Consistent with Order No. PSC-12-0425-PAA-EU the allowable return on CAIR investments is calculated using the approved capital structure and cost rates per the 2010 Rate Case Order No. PSC-10-0131-FOF-EI.

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

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total	
1	Investments															
a.	Expenditures/Additions		\$89,179	\$54,627	\$67,543	\$37,883	\$19,257	\$2,901	\$238,930	\$224,930	\$224,930	\$224,930	\$224,930	\$224,930	\$1,634,968	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP - Non-Interest Bearing	278,772	367,951	422,577	490,120	528,003	547,260	550,160	789,090	1,014,020	1,238,950	1,463,880	1,688,810	1,913,740		
5	Net Investment (Lines 2 + 3 + 4)	278,772	367,951	422,577	490,120	528,003	547,260	550,160	789,090	1,014,020	1,238,950	1,463,880	1,688,810	1,913,740		
6	Average Net Investment		323,361	395,264	456,349	509,061	537,631	548,710	669,625	901,555	1,126,485	1,351,415	1,576,345	1,801,275		
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec													
a.	Debt Component	2.46%	2.25%	663	810	936	1,044	1,102	1,125	1,256	1,690	2,112	2,534	2,956	3,377	19,605
b.	Equity Component Grossed Up For Taxes	7.80%	8.14%	2,101	2,569	2,966	3,308	3,494	3,566	4,542	6,116	7,641	9,167	10,693	12,219	68,382
c.	Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
a.	Depreciation	1.4860%	0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
d.	Property Taxes	0.008850	0	0	0	0	0	0	0	0	0	0	0	0	0	
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,764	\$3,379	\$3,902	\$4,352	\$4,596	\$4,691	\$5,798	\$7,806	\$9,753	\$11,701	\$13,649	\$15,596	\$87,987	
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Recoverable Costs Allocated to Demand		\$2,764	\$3,379	\$3,902	\$4,352	\$4,596	\$4,691	\$5,798	\$7,806	\$9,753	\$11,701	\$13,649	\$15,596	\$87,987	

For Project: Crystal River 4&5 - Conditions of Certification (Project 7.4q)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total	
1	Investments															
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$49,404	\$13,442	\$196,997	\$210,387	\$210,387	\$0	\$0	\$0	\$680,618	
b.	Clearings to Plant		0	0	0	0	0	0	0	470,230	210,387	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	470,230	680,618	680,618	680,618	680,618	0	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	(291)	(1,134)	(1,977)	(2,820)	(3,663)	0	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	49,404	62,846	259,843	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	0	0	0	0	0	\$49,404	\$62,846	\$259,843	\$469,939	\$679,484	\$678,641	\$677,798	\$676,955		
6	Average Net Investment		0	0	0	0	24,702	56,125	161,345	364,891	574,712	679,062	678,219	677,376		
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec													
a.	Debt Component	2.46%	2.25%	0	0	0	0	51	115	303	684	1,078	1,273	1,272	1,270	6,046
b.	Equity Component Grossed Up For Taxes	7.80%	8.14%	0	0	0	0	161	365	1,094	2,475	3,898	4,606	4,601	4,595	21,795
c.	Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
a.	Depreciation	1.4860%	0	0	0	0	0	0	0	291	843	843	843	843	3,663	
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
d.	Property Taxes	0.008850	0	0	0	0	0	0	0	347	502	502	502	502	2,355	
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$0	\$0	\$0	\$0	\$212	\$480	\$1,397	\$3,797	\$6,321	\$7,224	\$7,218	\$7,210	\$33,859	
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$212	\$480	\$1,397	\$3,797	\$6,321	\$7,224	\$7,218	\$7,210	\$33,859	

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU these assets were not projected to be in-service as of year end 2013 and accordingly will not be moved to base rates in 2014.
 (A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU

For Project: CAIR Crystal River AFUDC - FGD Common (Project 7.4r) - CR4 Clinker Mitigation
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total	
1	Investments															
a.	Expenditures/Additions		\$32,282	\$373,778	\$232,142	\$1,116	(\$101,923)	\$123,604	\$0	\$0	\$0	\$0	\$0	\$0	\$660,998	
b.	Clearings to Plant		0	0	0	639,317	(101,923)	123,604	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	639,317	537,394	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	
3	Less: Accumulated Depreciation	0	0	0	0	(658)	(1,764)	(3,125)	(4,486)	(5,847)	(7,208)	(8,569)	(9,930)	(11,291)		
4	CWIP - Non-Interest Bearing	0	32,282	406,060	638,202	0	0	0	0	0	0	0	0	0		
5	Net Investment (Lines 2 + 3 + 4)	\$0	\$32,282	\$406,060	\$638,202	\$638,659	\$535,630	\$657,873	\$656,512	\$655,151	\$653,790	\$652,429	\$651,068	\$649,707		
6	Average Net Investment		16,141	219,171	522,131	638,430	587,145	596,752	657,193	655,832	654,471	653,110	651,749	650,388		
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec													
a.	Debt Component	2.46%	2.25%	33	449	1,070	1,309	1,204	1,223	1,232	1,230	1,227	1,225	1,222	1,219	12,643
b.	Equity Component Grossed Up For Taxes	7.80%	8.14%	105	1,424	3,393	4,149	3,816	3,878	4,458	4,449	4,439	4,430	4,421	4,412	43,374
c.	Other			0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses															
a.	Depreciation	2.4700%	0	0	0	658	1,106	1,361	1,361	1,361	1,361	1,361	1,361	1,361	11,291	
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
d.	Property Taxes	0.008850	0	0	0	471	396	487	487	487	487	487	487	487	4,276	
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$138	\$1,873	\$4,463	\$6,587	\$6,522	\$6,949	\$7,538	\$7,527	\$7,514	\$7,503	\$7,491	\$7,479	\$71,584	
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Recoverable Costs Allocated to Demand		\$138	\$1,873	\$4,463	\$6,587	\$6,522	\$6,949	\$7,538	\$7,527	\$7,514	\$7,503	\$7,491	\$7,479	\$71,584	

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU these assets were not projected to be in-service as of year end 2013 and accordingly will not be moved to base rates in 2014.
 (A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU

For Project: Crystal River Thermal Discharge Compliance Project AFUDC - Point of Discharge (POD) Cooling Tower (Project 11.1a)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total	
1	Investments															
a.	Expenditures/Additions		(\$10,463)	\$1,629	\$10,477	\$10,976	\$0	\$66,993	\$0	\$0	\$0	\$0	\$0	\$0	\$79,611	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other - AFUDC		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Regulatory Asset Balance	\$17,754,373	17,743,910	17,250,151	16,765,240	16,280,828	15,785,440	15,357,044	14,861,656	14,366,268	13,870,880	13,375,492	12,880,104	12,384,716		
3	Less: Current Period Amortization (A)	0	(495,388)	(495,388)	(495,388)	(495,388)	(495,388)	(495,388)	(495,388)	(495,388)	(495,388)	(495,388)	(495,388)	(495,388)		
4	CWIP - AFUDC Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3)	\$17,754,373	\$17,248,522	\$16,754,763	\$16,269,852	\$15,785,440	\$15,290,052	\$14,861,656	\$14,366,268	\$13,870,880	\$13,375,492	\$12,880,104	\$12,384,716	\$11,889,328		
6	Average Net Investment		17,501,448	17,001,643	16,512,308	16,027,646	15,537,746	15,075,854	14,613,962	14,118,574	13,623,186	13,127,798	12,632,410	12,137,022		
7	Return on Average Net Investment (B)															
		Jan-Jun	Jul-Dec													
a.	Debt Component	2.46%	2.25%	35,878	34,853	33,850	32,857	31,852	30,906	27,401	26,472	25,543	24,615	23,686	22,757	350,670
b.	Equity Component Grossed Up For Taxes	7.80%	8.14%	113,732	110,484	107,304	104,155	100,971	97,970	99,131	95,771	92,411	89,050	85,690	82,330	1,178,999
c.	Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
a.	Depreciation	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Amortization	33.3333%	495,388	495,388	495,388	495,388	495,388	495,388	495,388	495,388	495,388	495,388	495,388	495,388	5,944,656	
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0	
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$644,998	\$640,725	\$636,542	\$632,400	\$628,211	\$624,264	\$621,920	\$617,631	\$613,342	\$609,053	\$604,764	\$600,475	7,474,325	
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Recoverable Costs Allocated to Demand		\$644,998	\$640,725	\$636,542	\$632,400	\$628,211	\$624,264	\$621,920	\$617,631	\$613,342	\$609,053	\$604,764	\$600,475	7,474,325	

For Project: Crystal River Thermal Discharge Compliance Project AFUDC - MET Tower (Project 11.1b)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-13	Actual Feb-13	Actual Mar-13	Actual Apr-13	Actual May-13	Actual Jun-13	Estimated Jul-13	Estimated Aug-13	Estimated Sep-13	Estimated Oct-13	Estimated Nov-13	Estimated Dec-13	End of Period Total	
1	Investments															
a.	Expenditures/Additions		(\$5,119)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$5,119)	
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Regulatory Asset Balance	\$340,978	335,859	326,530	317,201	307,872	298,543	289,214	279,885	270,556	261,227	251,898	242,569	233,240		
3	Less: Current Period Amortization (A)	0	(9,329)	(9,329)	(9,329)	(9,329)	(9,329)	(9,329)	(9,329)	(9,329)	(9,329)	(9,329)	(9,329)	(9,329)		
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$340,978	\$326,530	\$317,201	\$307,872	\$298,543	\$289,214	\$279,885	\$270,556	\$261,227	\$251,898	\$242,569	\$233,240	\$223,911		
6	Average Net Investment		333,754	321,865	312,536	303,207	293,878	284,549	275,220	265,891	256,562	247,233	237,904	228,575		
7	Return on Average Net Investment (B)															
		Jan-Jun	Jul-Dec													
a.	Debt Component	2.46%	2.25%	684	660	641	622	602	583	516	499	481	464	446	429	6,627
b.	Equity Component Grossed Up For Taxes	7.80%	8.14%	2,169	2,092	2,031	1,970	1,910	1,849	1,867	1,804	1,740	1,677	1,614	1,551	22,274
c.	Other			0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses															
a.	Depreciation	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Amortization	33.3333%	9,329	9,329	9,329	9,329	9,329	9,329	9,329	9,329	9,329	9,329	9,329	9,329	111,948	
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
d.	Property Taxes (C)		280	280	280	280	280	280	280	280	280	280	280	280	3,360	
e.	Property Insurance		0	0	0	0	0	0	0	0	0	0	0	0	0	
f.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$12,462	\$12,361	\$12,281	\$12,201	\$12,121	\$12,041	\$11,992	\$11,912	\$11,830	\$11,750	\$11,669	\$11,589	\$144,209	
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0	
b.	Recoverable Costs Allocated to Demand		\$12,462	\$12,361	\$12,281	\$12,201	\$12,121	\$12,041	\$11,992	\$11,912	\$11,830	\$11,750	\$11,669	\$11,589	\$144,209	

(A) Investment amortized over three years in accordance with the petition filed 4/1/13 in docket 130007-EI.
 (B) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.
 (C) Based on 2011 Effective Tax Rate on original cost.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DIRECT TESTIMONY OF
THOMAS G. FOSTER
ON BEHALF OF
DUKE ENERGY FLORIDA
AUGUST 30, 2013
(Revised OCTOBER 7, 2013)

Q. Please state your name and business address.

A. My name is Thomas G. Foster. My business address is 299 First Avenue North,
St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 130007-EI?

A: Yes, I provided direct testimony on April 1, 2013, and August 1, 2013.

Q. Has your job description, education background or professional experience changed since that time?

A: No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present, for Commission review and approval, Duke Energy Florida's (DEF or Company) calculation of revenue

1 requirements and Environmental Cost Recovery Clause (ECRC) factors for
2 customer billings for the period January 2014 through December 2014. My
3 testimony addresses capital and O&M expenses associated with DEF's
4 environmental compliance activities for the year 2014.

5
6 **Q. Have you prepared or caused to be prepared under your direction,
7 supervision, or control any exhibits in this proceeding?**

8 A. Yes. I am sponsoring the following exhibits:

- 9 1. Exhibit No. __ (TGF-5R), which consists of PSC Forms 42-1P through
10 42-8P; and
11 2. Exhibit No. __ (TGF-6R), which provides details of capital projects.

12
13 The following individuals are co-sponsors of Forms 42-5P pages 1 through 21 as
14 indicated in their testimony:

- 15 • Mr. Zeigler will co-sponsor Forms 42-5P pages 1, 2 and 10.
16 • Ms. West will co-sponsor Forms 42-5P pages 3, 4, 6, 8, 9, 11, 12, 13, 14,
17 15, 16, 17, 18, and 19.
18 • Mr. Swartz and Ms. West will co-sponsor Form 42-5P page 7.
19 • Mr. Hellstern will co-sponsor Form 42-5P page 20.
20 • Mr. Swartz will co-sponsor Form 42-5P page 21.

21
22 **Q. What is the total recoverable revenue requirement relating to the
23 projection period January 2014 through December 2014?**

1 A. The total recoverable revenue requirement including true-up amounts and
2 revenue taxes is approximately \$86.9 million as shown on Form 42-1P, Line 5
3 of Exhibit No. __ (TGF-5R).

4
5 **Q. What is the total true-up to be applied for period January 2014 through**
6 **December 2014?**

7 A. The total true-up applicable for this period is an under-recovery of
8 approximately \$19.6 million. This consists of the final true-up under-recovery
9 of approximately \$2 million for the period from January 2012 through
10 December 2012 and an estimated true-up under-recovery of approximately
11 \$17.6 million for the current period of January 2013 through December 2013.
12 The detailed calculation supporting the 2013 estimated true-up was provided on
13 Forms 42-1E through 42-8E of Exhibit No. __ (TGF-3R) filed with the
14 Commission on October 4, 2013.

15
16 **Q. Are all the costs listed in Forms 42-1P through 42-7P attributable to**
17 **environmental compliance programs previously approved by the**
18 **Commission?**

19 A. Yes, the following programs were previously approved by the Commission:

20

21 The Substation and Distribution System O&M programs (Project 1 & 2) were
22 previously approved by the Commission in Order No. PSC-02-1735-FOF-EI.

23

1 The Pipeline Integrity Management Program (Project 3) and the Above Ground
2 Tank Secondary Containment Program (Project 4) were previously approved in
3 Order No. PSC-03-1348-FOF-EI.

4
5 The recovery of sulfur dioxide (SO₂) Emission Allowances (Project 5) was
6 previously approved in Order No. PSC-95-0450-FOF-EI, however, the costs
7 were moved to the ECRC Docket from the Fuel Docket beginning January 1,
8 2004 at the request of Staff to be consistent with the other Florida investor
9 owned utilities.

10
11 The Phase II Cooling Water Intake 316(b) Program (Project 6) was previously
12 approved in Order No. PSC-04-0990-PAA-EI.

13
14 DEF's Integrated Clean Air Compliance Plan (Project 7) approved by the
15 Commission as a prudent and reasonable means of complying with CAIR and
16 related regulatory requirements in Order No. PSC-07-0922-FOF-EI.

17
18 The Arsenic Groundwater Standard Program (Project 8), the Sea Turtle Lighting
19 Program (No. 9), and the Underground Storage Tanks Program (No. 10) were
20 previously approved in Order No. PSC-05-1251-FOF-EI.

21
22 The Modular Cooling Tower Program (Project 11) was previously approved by
23 the Commission in Order No. PSC-07-0722-FOF-EI.

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The Crystal River Thermal Discharge Compliance Project (Project 11.1) and the Greenhouse Gas Inventory and Reporting Project (Project 12) were previously approved in Order No. PSC-08-0775-FOF-EI.

The Total Maximum Daily Loads for Mercury Project (Project 13) was previously approved in Order No. PSC-09-0759-FOF-EI.

The Hazardous Air Pollutants (HAPs) ICR Project (Project 14) was previously approved in Order No. PSC-10-0099-PAA-EI.

The Effluent Limitations Guidelines ICR Project (Project 15) was previously approved in Order No. PSC-10-0683-PAA-EI.

National Pollutant Discharge Elimination System (NPDES) (Project 16) was previously approved in Order No. 11-0553-FOF-EI.

Mercury & Air Toxic Standards (MATS) (Project 17) which replaces Maximum Achievable Control Technology (MACT) was previously approved in Order No. 11-0553-FOF-EI and Order No. PSC-12-0432-PAA-EI.

1 **Q. Are costs that were incurred by DEF for the Thermal Discharge Permanent**
2 **Cooling Tower (No. 11.1) being treated in accordance with Order No. PSC-**
3 **13-0381-PAA-EI?**

4 A. Yes. DEF announced on February 5, 2013 that it will retire Crystal River Unit 3
5 (CR3). Due to the reduction in thermal load resulting from the retirement of
6 CR3, construction of the thermal discharge permanent cooling tower is no
7 longer necessary. For that reason, DEF is treating costs of approximately \$18.2
8 million incurred for the project, including any future exit or wind-down costs, as
9 a regulatory asset as of January 1, 2013, and amortizing it over three years until
10 fully recovered by December 31, 2015, with a return on the unamortized
11 balance. The Commission approved this treatment in Order No. PSC-13-0381-
12 PAA-EI.

13
14 **Q. What capital structure, components and cost rates did DEF rely upon to**
15 **calculate the revenue requirement rate of return for the period January**
16 **2014 through December 2014?**

17 A. DEF used the capital structure, components, and cost rates consistent with the
18 language in Order No. PSC-12-0425-PAA-EU. As such, DEF used the rates
19 contained in its May 2013 Earnings Surveillance Report Weighted Average Cost
20 of Capital. These rates are shown on Form 42-8P, Exhibit No. ____ (TGF-5R).
21 Form 42-8P includes the derivation of debt and equity components used in the
22 Return on Average Net Investment, lines 7 (a) and (b).

23

1 **Q. What effect does the Stipulation and Settlement Agreement in Order No.**
2 **PSC-12-0104-FOF-EI and the 2013 Revised and Restated Stipulation and**
3 **Settlement Agreement in Docket No. 130208, subject to approval by the**
4 **Commission, have on the CAIR investments presented in this Docket?**

5 A. As I described in my direct testimony dated August 30, 2012 in Docket No.
6 120007-EI, pursuant to the Stipulation and Settlement Agreements, DEF
7 disaggregated Project 7.4 CAIR assets that were projected to be in service by
8 year end 2013 from those that were not expected to be in-service. The provision
9 of the Stipulation and Settlement Agreement that provided authority for this
10 disaggregation has been carried forward into the Revised and Restated
11 Stipulation and Settlement Agreement. Specifically, paragraph 14 of both the
12 Settlement Agreement and Revised and Restated Stipulation and Settlement
13 Agreement states that effective with the first billing cycle of January 2014, DEF
14 is authorized to remove capital assets installed and in-service on the Crystal
15 River Units 4 & 5 power plants to comply with the Federal Clean Air Interstate
16 Rule (CAIR) from the ECRC and transfer those capital assets to base rates in an
17 amount equal to the annual retail revenue requirements of the assets projected to
18 be in-service as of December 31, 2013 (excluding O&M related costs) which
19 was reflected in the Company's filing (Form 42-4P; Project 7.4, Page 8 of 17) in
20 Docket 120007-EI in Exhibit__(TGF-3). The investments not projected to be
21 in-service at year end 2013 continue to be recovered through the ECRC in future
22 dockets and are included on Form 42-4P page 8 of 17 in Exhibit_(TGF-5R).
23

1 **Q. Have you prepared schedules showing the calculation of the recoverable**
2 **O&M project costs for 2014?**

3 A. Yes. Form 42-2P contained in Exhibit No. __ (TGF-5R) summarizes
4 recoverable jurisdictional O&M cost estimates for these projects of
5 approximately \$41.5 million.

6

7 **Q. Have you prepared schedules showing the calculation of the recoverable**
8 **capital project costs for 2014?**

9 A. Yes. Form 42-3P contained in Exhibit No. __ (TGF-5R) summarizes
10 recoverable jurisdictional capital cost estimates for these projects of
11 approximately \$25.7 million. Form 42-4P, pages 1 through 17, shows detailed
12 calculations of these costs.

13

14 **Q. Have you prepared schedules providing progress reports for all**
15 **environmental compliance projects?**

16 A. Yes. Form 42-5P, pages 1 through 21, contained in Exhibit No. __ (TGF-5R)
17 provide a description, progress, and recoverable cost estimates for each project.

18

19 **Q. What is the total projected jurisdictional costs for environmental**
20 **compliance projects for the year 2014?**

21 A. Total jurisdictional capital and O&M costs of approximately \$67.2 million to be
22 recovered through the ECRC are calculated on Form 42-1P, Line 1c of Exhibit
23 No. __ (TGF-5R).

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Q. Please describe how the proposed ECRC factors are developed.

A. The ECRC factors are calculated as shown on Forms 42-6P and 42-7P contained in Exhibit No. __ (TGF-5R). The demand component of class allocation factors are calculated by determining the percentage each rate class contributes to monthly system peaks adjusted for losses for each rate class which is obtained from DEF's load research study filed with the Commission July 2012. The energy allocation factors are calculated by determining the percentage each rate class contributes to total kilowatt-hour sales adjusted for losses for each rate class. Form 42-7P presents the calculation of the proposed ECRC billing factors by rate class.

Q. What are DEF's proposed 2014 ECRC billing factors by the various rate classes and delivery voltages?

A. The computation of DEF's proposed ECRC factors for 2014 customer billings is shown on Form 42-7P in Exhibit No. __ (TGF-5R). These factors are as follows:

RATE CLASS	ECRC FACTORS 12CP & 1/13AD
Residential	0.243 cents/kWh
General Service Non-Demand @ Secondary Voltage @ Primary Voltage @ Transmission Voltage	0.235 cents/kWh 0.233 cents/kWh 0.230 cents/kWh
General Service 100% Load Factor	0.205 cents/kWh
General Service Demand @ Secondary Voltage @ Primary Voltage @ Transmission Voltage	0.220 cents/kWh 0.218 cents/kWh 0.216 cents/kWh
Curtailable @ Secondary Voltage @ Primary Voltage @ Transmission Voltage	0.293 cents/kWh 0.290 cents/kWh 0.287 cents/kWh
Interruptible @ Secondary Voltage @ Primary Voltage @ Transmission Voltage	0.201 cents/kWh 0.199 cents/kWh 0.197 cents/kWh
Lighting	0.183 cents/kWh

1 **Q. When is DEF requesting that the proposed ECRC billing factors be**
2 **effective?**

3 A. DEF is requesting that its proposed ECRC billing factors be effective with the
4 first bill group for January 2014 and continue through the last bill group for
5 December 2014.

6

7 **Q. Please summarize your testimony.**

8 A. My testimony supports the approval of an average ECRC billing factor of 0.231
9 cents per kWh which includes projected jurisdictional capital and O&M revenue
10 requirements for the period January 2014 through December 2014 of
11 approximately \$67.2 million associated with a total of 17 environmental
12 projects, and a true-up under-recovery provision of approximately \$19.6 million
13 from prior periods. My testimony also demonstrates that projected
14 environmental expenditures for 2014 are appropriate for recovery through the
15 ECRC.

16

17 **Q. Does this conclude your testimony?**

18 A. Yes.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Commission Forms 42-1P Through 42-8P

January 2014 - December 2014
Calculation for the Projected Period Amount
January through December 2014

DOCKET NO. 130007-EI

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Total Jurisdictional Amount to be Recovered
For the Projected Period
January 2014 through December 2014
(in Dollars)

Form 42-1P

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 2 of 45

Line	Energy (\$)	Transmission Demand (\$)	Distribution Demand (\$)	Production Demand (\$)	Total (\$)
1 Total Jurisdictional Rev. Req. for the projected period					
a Projected O&M Activities (Form 42-2P, Lines 7 through 9)	\$ 38,931,379	\$ 760,296	\$ 785,819	\$ 1,047,783	\$ 41,525,277
b Projected Capital Projects (Form 42-3P, Lines 7 through 9)	16,381,300	0	1,462	9,324,930	25,707,691
c Total Jurisdictional Rev. Req. for the projected period (Lines 1a + 1b)	<u>55,312,679</u>	<u>760,296</u>	<u>787,281</u>	<u>10,372,713</u>	<u>67,232,968</u>
2 True-up for Estimated Over/(Under) Recovery for the current period January 2013 - December 2013 (Form 42-2E, Line 5 + 6 + 10)	(9,184,847)	(1,080,584)	(244,896)	(7,056,845)	(17,567,172)
3 Final True-up for the period January 2012 - December 2012 (Form 42-1A, Line 3)	<u>(2,175,994)</u>	<u>200,889</u>	<u>(93,212)</u>	<u>67,153</u>	<u>(2,001,164)</u>
4 Total Jurisdictional Amount to Be Recovered/(Refunded) in the Projection period January 2014 - December 2014 (Line 1 - Line 2 - Line 3)	<u>66,673,519</u>	<u>1,639,991</u>	<u>1,125,389</u>	<u>17,362,405</u>	<u>86,801,304</u>
5 Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier of 1.00072)	<u>\$ 66,721,524</u>	<u>\$ 1,641,172</u>	<u>\$ 1,126,199</u>	<u>\$ 17,374,906</u>	<u>\$ 86,863,801</u>

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

Form 42-2P

Docket No. 130007-EI
 Duke Energy Florida
 Witness: T. G. Foster
 Exh. No. ___ (TGF-SR)
 Page 3 of 45

O&M Activities
(in Dollars)

Line	Description	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Description of O&M Activities													
1	Transmission Substation Environmental Investigation, Remediation, and Pollution Prevention	\$90,250	\$90,250	\$90,250	\$90,250	\$90,250	\$90,250	\$90,250	\$90,250	\$90,250	\$90,250	\$90,250	\$90,250	\$1,083,000
1a	Distribution Substation Environmental Investigation, Remediation, and Pollution Prevention	64,417	64,417	64,417	64,417	64,417	64,417	64,417	64,417	64,417	64,417	64,417	64,417	773,004
2	Distribution System Environmental Investigation, Remediation, and Pollution Prevention	0	0	0	0	0	0	0	0	0	0	0	15,800	15,800
3	Pipeline Integrity Management - Bartow/Anclote Pipeline	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	368,000
4	Above Ground Tank Secondary Containment - Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SO2/NOx Emissions Allowances - Energy	170,624	133,341	177,127	271,450	379,263	383,965	444,268	480,642	419,099	290,808	181,503	154,471	3,486,561
6	Phase II Cooling Water Intake 316(b) - Base	200,000	0	200,000	0	200,000	0	200,000	40,000	40,000	40,000	40,000	40,000	800,000
6a	Phase II Cooling Water Intake 316(b) - Intm	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2	CAIR/CAMR - Peaking	0	36,500	0	0	0	0	0	0	0	0	0	0	7,822
7.4	CAIR/CAMR Crystal River - Base	970,516	1,139,598	2,111,013	1,744,628	1,119,043	1,205,019	1,131,692	1,459,443	1,125,769	1,804,730	1,773,300	1,003,994	16,588,745
7.4	CAIR/CAMR Crystal River - Energy	1,418,485	1,172,476	1,172,946	1,332,659	1,072,590	1,084,405	1,659,896	2,027,649	1,994,896	1,979,371	1,693,510	1,983,751	18,592,634
7.4	CAIR/CAMR Crystal River - A&G	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	201,594
7.4	CAIR/CAMR Crystal River - Conditions of Certification	0	0	0	0	0	2,500	0	0	0	0	0	2,500	5,000
7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Arsenic Groundwater Standard - Base	0	0	20,000	0	20,000	0	0	0	0	0	0	0	40,000
9	Sea Turtle - Coastal Street Lighting - Distrib	40	40	40	40	40	40	40	40	40	40	40	40	480
11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Greenhouse Gas Inventory and Reporting - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Mercury Total Daily Maximum Loads Monitoring - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Hazardous Air Pollutants (HAPs) ICR Program - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Effluent Limitation Guidelines ICR Program - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
16	National Pollutant Discharge Elimination System (NPDES) - Energy	37,500	10,000	107,435	17,500	4,290	84,625	17,500	0	97,435	11,750	4,290	84,875	477,200
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	2,750	11,841	12,516	11,841	11,841	12,516	43,549	43,549	44,224	43,549	63,549	104,224	405,950
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	0	0	100,000	300,000	400,000	150,000	50,000	0	0	20,000	50,000	0	1,070,000
2	Total of O&M Activities	3,017,381	2,721,262	4,118,543	3,895,585	3,424,533	3,140,536	3,564,412	4,268,791	3,892,929	4,361,715	3,977,658	3,568,944	43,952,290
3	Recoverable Costs Allocated to Energy	1,629,359	1,327,657	1,570,024	1,933,451	1,867,983	1,718,011	2,215,213	2,551,841	2,555,654	2,345,478	1,992,852	2,329,821	24,037,345
4	Recoverable Costs Allocated to Demand - Transm	90,250	90,250	90,250	90,250	90,250	90,250	90,250	90,250	90,250	90,250	90,250	90,250	1,083,000
	Recoverable Costs Allocated to Demand - Distrib	64,457	64,457	64,457	64,457	64,457	64,457	64,457	64,457	64,457	64,457	64,457	64,457	789,284
	Recoverable Costs Allocated to Demand - Prod-Base	1,170,516	1,139,598	2,331,013	1,744,628	1,339,043	1,205,019	1,131,692	1,499,443	1,165,769	1,844,730	1,813,300	1,043,994	17,428,745
	Recoverable Costs Allocated to Demand - Prod-Intm	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	46,000	368,000
	Recoverable Costs Allocated to Demand - Prod-Peaking	0	36,500	0	0	0	0	0	0	0	0	0	7,822	44,322
	Recoverable Costs Allocated to Demand - A&G	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	16,799	201,594
5	Retail Energy Jurisdictional Factor	0.97119	0.97246	0.98117	0.97479	0.97151	0.97144	0.96362	0.96142	0.96132	0.96030	0.96877	0.97962	
6	Retail Transmission Demand Jurisdictional Factor	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	
	Retail Distribution Demand Jurisdictional Factor	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
	Retail Production Demand Jurisdictional Factor - Base	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
	Retail Production Demand Jurisdictional Factor - Intm	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
	Retail Production Demand Jurisdictional Factor - Peaking	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
	Retail Production Demand Jurisdictional Factor - A&G	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	
7	Jurisdictional Energy Recoverable Costs (A)	1,582,417	1,291,091	1,540,465	1,884,705	1,814,755	1,668,951	2,134,617	2,453,389	2,456,793	2,252,352	1,930,609	2,282,336	23,292,480
8	Jurisdictional Demand Recoverable Costs - Transm (B)	63,358	63,358	63,358	63,358	63,358	63,358	63,358	63,358	63,358	63,358	63,358	63,358	760,296
	Jurisdictional Demand Recoverable Costs - Distrib (B)	64,174	64,174	64,174	64,174	64,174	64,174	64,174	64,174	64,174	64,174	64,174	79,905	785,819
	Jurisdictional Demand Recoverable Costs - Prod-Base (B)	1,087,233	1,058,516	2,165,162	1,620,498	1,243,770	1,119,282	1,051,172	1,392,758	1,082,824	1,713,478	1,684,284	969,714	16,188,691
	Jurisdictional Demand Recoverable Costs - Prod-Intm (B)	33,443	33,443	33,443	33,443	33,443	33,443	33,443	33,443	33,443	33,443	33,443	33,443	267,544
	Jurisdictional Demand Recoverable Costs - Prod-Peaking (B)	0	35,012	0	0	0	0	0	0	0	0	0	7,503	42,515
	Jurisdictional Demand Recoverable Costs - A&G (B)	15,661	15,661	15,661	15,661	15,661	15,661	15,661	15,661	15,661	15,661	15,661	15,661	187,932
9	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$2,846,286	\$2,561,255	\$3,882,263	\$3,681,839	\$3,235,161	\$2,964,869	\$3,362,425	\$4,022,783	\$3,682,810	\$4,109,023	\$3,758,086	\$3,418,477	\$41,525,277

Notes:

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

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

Form 42-3P

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-5R)
Page 4 of 45

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Description	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Description of Investment Projects (A)													
3.1	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intermediate	\$24,755	\$24,707	\$24,657	\$24,609	\$24,560	\$24,512	24,462	\$24,413	\$24,365	\$24,315	\$24,267	\$24,218	\$293,840
4.1	Above Ground Tank Secondary Containment - Peaking	123,573	123,286	122,997	122,710	122,422	122,134	121,847	121,559	121,271	120,983	120,696	120,409	1,463,887
4.2	Above Ground Tank Secondary Containment - Base	28,069	28,037	28,007	27,975	27,943	27,912	27,880	27,849	27,818	27,786	27,755	27,723	334,754
4.3	Above Ground Tank Secondary Containment - Intermediate	2,796	2,791	2,786	2,782	2,777	2,773	2,768	2,764	2,759	2,755	2,750	2,745	33,246
5	SO ₂ /NO _x Emissions Allowances - Energy	153,554	152,238	150,894	148,952	146,135	142,831	139,245	135,241	131,345	128,272	126,228	124,773	1,679,708
7.1	CAIR/CAMR Anclote- Intermediate	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2	CAIR/CAMR - Peaking	19,568	19,537	19,507	19,476	19,445	19,415	19,384	19,354	19,323	19,292	19,262	19,230	232,793
7.3	CAMR Crystal River - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
7.4	CAIR/CAMR Crystal River AFUDC - Base	32,142	34,941	38,754	43,805	47,318	49,090	50,862	52,634	54,407	56,179	57,951	62,703	580,786
7.4	CAIR/CAMR Crystal River AFUDC - Energy	4,459	4,459	4,459	4,459	4,459	4,459	4,459	4,459	4,459	4,459	4,459	4,459	53,505
9	Sea Turtle - Coastal Street Lighting -Distribution	115	117	118	119	120	122	123	124	126	127	128	129	1,468
10.1	Underground Storage Tanks - Base	1,638	1,635	1,632	1,630	1,627	1,625	1,622	1,620	1,617	1,615	1,612	1,609	19,482
10.2	Underground Storage Tanks - Intermediate	776	774	772	770	769	767	765	764	762	760	758	756	9,193
11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
11.1	Crystal River Thermal Discharge Compliance Project - Base	507,810	603,323	598,952	594,582	590,213	585,842	581,472	577,103	572,732	568,362	563,993	559,622	6,904,006
16	National Pollutant Discharge Elimination System (NPDES) - Intermediate	87,984	88,608	89,141	89,611	93,986	122,990	138,525	138,253	137,980	137,708	137,435	137,163	1,399,384
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	6,824	8,395	9,344	10,652	11,355	13,503	19,980	28,622	34,666	36,814	42,519	45,548	268,222
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	800,855	887,821	886,405	884,988	1,120,170	1,342,056	1,358,596	1,364,718	1,364,506	1,363,054	1,360,943	1,359,886	14,093,998
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	20,172
2	Total Investment Projects - Recoverable Costs	\$1,796,599	\$1,982,350	\$1,980,106	\$1,978,801	\$2,214,980	\$2,461,712	\$2,493,671	\$2,501,158	\$2,499,817	\$2,494,162	\$2,492,437	\$2,492,654	\$27,388,444
3	Recoverable Costs Allocated to Energy	967,373	1,054,594	1,052,783	1,050,732	1,283,800	1,504,530	1,523,961	1,534,721	1,536,657	1,534,280	1,535,830	1,536,347	16,115,605
	Recoverable Costs Allocated to Distribution Demand	115	117	118	119	120	122	123	124	126	127	128	129	1,468
4	Recoverable Costs Allocated to Demand - Production - Base	569,659	667,936	667,345	667,992	667,101	664,469	661,836	659,206	656,574	653,942	651,311	651,657	7,839,028
	Recoverable Costs Allocated to Demand - Production - Intermediate	116,311	116,880	117,356	117,772	122,092	151,042	166,520	166,194	165,866	165,538	165,210	164,882	1,735,663
	Recoverable Costs Allocated to Demand - Production - Peaking	143,141	142,823	142,504	142,186	141,867	141,549	141,231	140,913	140,594	140,275	139,958	139,639	1,696,680
5	Retail Energy Jurisdictional Factor	0.97119	0.97246	0.98117	0.97479	0.97151	0.97144	0.96362	0.96142	0.96132	0.96030	0.96877	0.97962	
	Retail Distribution Demand Jurisdictional Factor	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
6	Retail Demand Jurisdictional Factor - Production - Base	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
	Retail Demand Jurisdictional Factor - Production - Intermediate	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
	Retail Demand Jurisdictional Factor - Production - Peaking	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
7	Jurisdictional Energy Recoverable Costs (B)	939,502	1,025,548	1,032,962	1,024,241	1,247,218	1,461,566	1,468,514	1,475,510	1,477,214	1,473,362	1,487,861	1,505,034	15,618,532
	Jurisdictional Demand Recoverable Costs - Distribution (B)	114	116	117	118	119	121	122	123	125	126	127	128	1,462
8	Jurisdictional Demand Recoverable Costs - Production - Base (C)	523,024	613,160	612,664	613,317	612,542	610,150	607,757	605,367	602,975	600,582	598,191	598,565	7,198,295
	Jurisdictional Demand Recoverable Costs - Production - Intermediate (C)	84,562	84,975	85,321	85,624	88,765	109,812	121,065	120,828	120,590	120,351	120,113	119,874	1,261,879
	Jurisdictional Demand Recoverable Costs - Production - Peaking (C)	137,307	137,002	136,696	136,390	136,085	135,779	135,474	135,169	134,863	134,557	134,253	133,947	1,627,523
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,684,509	\$1,860,802	\$1,867,761	\$1,859,691	\$2,084,729	\$2,317,429	2,332,933	\$2,336,998	\$2,335,766	\$2,328,979	\$2,340,545	\$2,357,549	\$25,707,691

Notes:
(A) Each project's Total System Recoverable Expenses on Form 42-4P, Line 9; Form 42-4P, Line 5 for Project 5 - Emission Allowances and Project 7. 4 - Reagents.
(B) Line 3 x Line 5
(C) Line 4 x Line 6

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	2,614,704	
3	Less: Accumulated Depreciation	(642,049)	(647,693)	(653,337)	(658,981)	(664,625)	(670,269)	(675,913)	(681,557)	(687,201)	(692,845)	(698,489)	(704,133)	(709,777)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$1,972,655	\$1,967,011	\$1,961,367	\$1,955,723	\$1,950,079	\$1,944,435	\$1,938,791	\$1,933,147	\$1,927,503	\$1,921,859	\$1,916,215	\$1,910,571	\$1,904,927	
6	Average Net Investment		\$1,969,833	\$1,964,189	\$1,958,545	\$1,952,901	\$1,947,257	\$1,941,613	\$1,935,969	\$1,930,325	\$1,924,681	\$1,919,037	\$1,913,393	\$1,907,749	
7	Return on Average Net Investment (B)														
	a. Debt Component 2.25%		3,693	3,683	3,672	3,662	3,651	3,641	3,630	3,619	3,609	3,598	3,588	3,577	43,623
	b. Equity Component Grossed Up For Taxes 8.14%		13,362	13,324	13,285	13,247	13,209	13,171	13,132	13,094	13,056	13,017	12,979	12,941	157,817
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	67,728
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
	d. Property Taxes (D)		2,056	2,056	2,056	2,056	2,056	2,056	2,056	2,056	2,056	2,056	2,056	2,056	24,672
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$24,755	\$24,707	\$24,657	\$24,609	\$24,560	\$24,512	\$24,462	\$24,413	\$24,365	\$24,315	\$24,267	\$24,218	293,840
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$24,755	\$24,707	\$24,657	\$24,609	\$24,560	\$24,512	\$24,462	\$24,413	\$24,365	\$24,315	\$24,267	\$24,218	293,840
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		17,998	17,963	17,926	17,891	17,856	17,821	17,785	17,749	17,714	17,678	17,643	17,607	213,630
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$17,998	\$17,963	\$17,926	\$17,891	\$17,856	\$17,821	\$17,785	\$17,749	\$17,714	\$17,678	\$17,643	\$17,607	\$213,630

Notes:

- (A) N/A
- (B) Line 6 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

Form 42-4P
Page 2 of 17

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-SR)
Page 6 of 45

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	11,301,803	
3	Less: Accumulated Depreciation	(2,008,491)	(2,041,718)	(2,074,945)	(2,108,172)	(2,141,399)	(2,174,626)	(2,207,853)	(2,241,080)	(2,274,307)	(2,307,534)	(2,340,761)	(2,373,988)	(2,407,215)	
4	CWIP - Non-Interest Bearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5	Net Investment (Lines 2 + 3 + 4)	\$9,293,313	\$9,260,086	\$9,226,859	\$9,193,632	\$9,160,405	\$9,127,178	\$9,093,951	\$9,060,724	\$9,027,497	\$8,994,270	\$8,961,043	\$8,927,816	\$8,894,589	
6	Average Net Investment		\$9,276,699	\$9,243,472	\$9,210,245	\$9,177,018	\$9,143,791	\$9,110,564	\$9,077,337	\$9,044,110	\$9,010,883	\$8,977,656	\$8,944,429	8,911,202	
7	Return on Average Net Investment (B)														
	a. Debt Component 2.25%		17,394	17,332	17,269	17,207	17,145	17,082	17,020	16,958	16,895	16,833	16,771	16,709	204,615
	b. Equity Component Grossed Up For Taxes 8.14%		62,927	62,702	62,476	62,251	62,025	61,800	61,575	61,349	61,124	60,898	60,673	60,448	740,248
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		33,227	33,227	33,227	33,227	33,227	33,227	33,227	33,227	33,227	33,227	33,227	33,227	398,724
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		10,025	10,025	10,025	10,025	10,025	10,025	10,025	10,025	10,025	10,025	10,025	10,025	120,300
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$123,573	\$123,286	\$122,997	\$122,710	\$122,422	\$122,134	\$121,847	\$121,559	\$121,271	\$120,983	\$120,696	\$120,409	1,463,887
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$123,573	\$123,286	\$122,997	\$122,710	\$122,422	\$122,134	\$121,847	\$121,559	\$121,271	\$120,983	\$120,696	\$120,409	1,463,887
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Peaking)		0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		118,536	118,261	117,984	117,708	117,432	117,156	116,881	116,604	116,328	116,052	115,776	115,501	1,404,219
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$118,536	\$118,261	\$117,984	\$117,708	\$117,432	\$117,156	\$116,881	\$116,604	\$116,328	\$116,052	\$115,776	\$115,501	\$1,404,219

Notes:

- (A) N/A
- (B) Line 6 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	2,881,962	
3	Less: Accumulated Depreciation	(302,978)	(306,608)	(310,238)	(313,868)	(317,498)	(321,128)	(324,758)	(328,388)	(332,018)	(335,648)	(339,278)	(342,908)	(346,538)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2+ 3 + 4)	\$2,578,984	\$2,575,354	\$2,571,724	\$2,568,094	\$2,564,464	\$2,560,834	\$2,557,204	\$2,553,574	\$2,549,944	\$2,546,314	\$2,542,684	\$2,539,054	\$2,535,424	
6	Average Net Investment		\$2,577,169	\$2,573,539	\$2,569,909	\$2,566,279	\$2,562,649	\$2,559,019	\$2,555,389	\$2,551,759	\$2,548,129	\$2,544,499	\$2,540,869	\$2,537,239	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.25%	4,832	4,825	4,819	4,812	4,805	4,798	4,791	4,785	4,778	4,771	4,764	4,757	57,537
	b. Equity Component Grossed Up For Taxes	8.14%	17,482	17,457	17,433	17,408	17,383	17,359	17,334	17,309	17,285	17,260	17,236	17,211	208,157
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		3,630	3,630	3,630	3,630	3,630	3,630	3,630	3,630	3,630	3,630	3,630	3,630	43,560
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	25,500
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$28,069	\$28,037	\$28,007	\$27,975	\$27,943	\$27,912	\$27,880	\$27,849	\$27,818	\$27,786	\$27,755	\$27,723	334,754
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$28,069	\$28,037	\$28,007	\$27,975	\$27,943	\$27,912	\$27,880	\$27,849	\$27,818	\$27,786	\$27,755	\$27,723	334,754
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		26,072	26,042	26,014	25,985	25,955	25,926	25,896	25,868	25,839	25,809	25,780	25,751	310,936
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$26,072	\$26,042	\$26,014	\$25,985	\$25,955	\$25,926	\$25,896	\$25,868	\$25,839	\$25,809	\$25,780	\$25,751	\$310,936

Notes:

- (A) N/A
- (B) Line 6 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

Form 42-4P
Page 4 of 17

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-5R)
Page 8 of 45

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	
3	Less: Accumulated Depreciation	(47,586)	(48,111)	(48,636)	(49,161)	(49,686)	(50,211)	(50,736)	(51,261)	(51,786)	(52,311)	(52,836)	(53,361)	(53,886)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2+ 3 + 4)	\$242,712	\$242,187	\$241,662	\$241,137	\$240,612	\$240,087	\$239,562	\$239,037	\$238,512	\$237,987	\$237,462	\$236,937	\$236,412	
6	Average Net Investment		\$242,449	\$241,924	\$241,399	\$240,874	\$240,349	\$239,824	\$239,299	\$238,774	\$238,249	\$237,724	\$237,199	\$236,674	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.25%	455	454	453	452	451	450	449	448	447	446	445	444	5,394
	b. Equity Component Grossed Up For Taxes	8.14%	1,645	1,641	1,637	1,634	1,630	1,627	1,623	1,620	1,616	1,613	1,609	1,605	19,500
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		525	525	525	525	525	525	525	525	525	525	525	525	6,300
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		171	171	171	171	171	171	171	171	171	171	171	171	2,052
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,796	\$2,791	\$2,786	\$2,782	\$2,777	\$2,773	\$2,768	\$2,764	\$2,759	\$2,755	\$2,750	\$2,745	33,246
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$2,796	\$2,791	\$2,786	\$2,782	\$2,777	\$2,773	\$2,768	\$2,764	\$2,759	\$2,755	\$2,750	\$2,745	33,246
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		2,033	2,029	2,026	2,023	2,019	2,016	2,012	2,010	2,006	2,003	1,999	1,996	24,171
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,033	\$2,029	\$2,026	\$2,023	\$2,019	\$2,016	\$2,012	\$2,010	\$2,006	\$2,003	\$1,999	\$1,996	\$24,171

Notes:

- (A) N/A
- (B) Line 6 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

Form 42-4P
Page 5 of 17

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-5R)
Page 9 of 45

SO2 and NOx EMISSIONS ALLOWANCES - Energy (Project 5)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Working Capital Dr (Cr)														
a.	1581001 SO ₂ Emission Allowance Inventory	\$3,974,551	\$3,945,863	\$3,921,696	\$3,889,320	\$3,851,515	\$3,803,222	\$3,756,625	\$3,706,603	\$3,655,511	\$3,608,390	\$3,582,314	\$3,552,431	\$3,526,548	\$3,526,548
b.	25401FL Auctioned SO ₂ Allowance	(570,710)	(542,977)	(515,244)	(487,511)	(459,617)	(431,844)	(404,070)	(376,297)	(348,524)	(320,750)	(292,977)	(265,204)	(237,431)	(\$237,431)
c.	1581002 NO _x Emission Allowance Inventory	14,416,232	14,246,564	14,109,657	13,937,174	13,675,634	13,316,890	12,951,749	12,529,730	12,072,406	11,672,655	11,380,149	11,200,757	11,044,396	11,044,396
d.	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Total Working Capital	\$17,820,073	\$17,649,450	\$17,516,109	\$17,338,982	\$17,067,531	\$16,688,269	\$16,304,304	\$15,860,035	\$15,379,393	\$14,960,294	\$14,669,486	\$14,487,984	\$14,333,513	\$14,333,513
3	Average Net Investment		\$17,734,762	\$17,582,779	\$17,427,545	\$17,203,257	\$16,877,900	\$16,496,286	\$16,082,169	\$15,619,714	\$15,169,844	\$14,814,890	\$14,578,735	\$14,410,748	
4	Return on Average Net Working Capital Balance (A)														
a.	Debt Component		33,253	32,968	32,677	32,256	31,646	30,931	30,154	29,287	28,443	27,778	27,335	27,020	363,748
b.	Equity Component Grossed Up For Taxes		120,301	119,270	118,217	116,696	114,489	111,900	109,091	105,954	102,902	100,494	98,893	97,753	1,315,960
5	Total Return Component (B)		\$153,554	\$152,238	\$150,894	\$148,952	\$146,135	\$142,831	\$139,245	\$135,241	\$131,345	\$128,272	\$126,228	\$124,773	1,679,708
6	Expense Dr (Cr)														
a.	5090001 SO ₂ Allowance Expense		28,688	24,167	32,376	37,805	48,292	46,598	50,022	51,091	47,121	26,076	29,883	25,883	448,004
b.	4074004 Amortization Expense		(27,733)	(27,733)	(27,733)	(27,894)	(27,773)	(27,773)	(27,773)	(27,773)	(27,773)	(27,773)	(27,773)	(27,773)	(333,280)
c.	5090003 NO _x Allowance Expense		169,668	136,907	172,483	261,540	358,744	365,141	422,020	457,324	399,751	292,505	179,393	156,361	3,371,836
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Net Expense (C)		170,624	133,341	177,127	271,450	379,263	383,965	444,268	480,642	419,099	290,808	181,503	154,471	3,486,561
8	Total System Recoverable Expenses (Lines 5 + 7)		\$324,178	\$285,579	\$328,021	\$420,402	\$525,398	\$526,796	\$583,513	\$615,883	\$550,444	\$419,080	\$307,731	\$279,244	5,166,269
a.	Recoverable costs allocated to Energy		324,178	285,579	328,021	420,402	525,398	526,796	583,513	615,883	550,444	419,080	307,731	279,244	5,166,269
b.	Recoverable costs allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Energy Jurisdictional Factor		0.97119	0.97246	0.98117	0.97479	0.97151	0.97144	0.96362	0.96142	0.96132	0.96030	0.96877	0.97962	
10	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Retail Energy-Related Recoverable Costs (D)		\$314,838	\$277,714	\$321,845	\$409,803	\$510,426	\$511,753	\$562,283	\$592,122	\$529,151	\$402,441	\$298,119	\$273,553	5,004,048
12	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)		\$ 314,838	\$ 277,714	\$ 321,845	\$ 409,803	\$ 510,426	\$ 511,753	\$ 562,283	\$ 592,122	\$ 529,151	\$ 402,441	\$ 298,119	\$ 273,553	\$ 5,004,048

Notes:

- (A) Line 3 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (B) Line 5 is reported on Capital Schedule
- (C) Line 7 is reported on O&M Schedule
- (D) Line 8a x Line 9
- (E) Line 8b x Line 10

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108
3	Less: Accumulated Depreciation	(261,216)	(264,766)	(268,316)	(271,866)	(275,416)	(278,966)	(282,516)	(286,066)	(289,616)	(293,166)	(296,716)	(300,266)	(303,816)	(307,366)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,674,892	\$1,671,342	\$1,667,792	\$1,664,242	\$1,660,692	\$1,657,142	\$1,653,592	\$1,650,042	\$1,646,492	\$1,642,942	\$1,639,392	\$1,635,842	\$1,632,292	\$1,628,742
6	Average Net Investment		1,673,117	1,669,567	1,666,017	1,662,467	1,658,917	1,655,367	1,651,817	1,648,267	1,644,717	1,641,167	1,637,617	1,634,067	1,630,517
7	Return on Average Net Investment (B)														
	a. Debt Component 2.25%		3,137	3,130	3,124	3,117	3,110	3,104	3,097	3,091	3,084	3,077	3,071	3,064	3,057
	b. Equity Component Grossed Up For Taxes 8.14%		11,349	11,325	11,301	11,277	11,253	11,229	11,205	11,181	11,157	11,133	11,109	11,084	11,060
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	42,600
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	1,532	18,384
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$19,568	\$19,537	\$19,507	\$19,476	\$19,445	\$19,415	\$19,384	\$19,354	\$19,323	\$19,292	\$19,262	\$19,230	232,793
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$19,568	\$19,537	\$19,507	\$19,476	\$19,445	\$19,415	\$19,384	\$19,354	\$19,323	\$19,292	\$19,262	\$19,230	232,793
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Peaking)		0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
13	Retail Demand-Related Recoverable Costs (F)		18,770	18,741	18,712	18,682	18,652	18,624	18,594	18,565	18,535	18,506	18,477	18,446	223,304
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$18,770	\$18,741	\$18,712	\$18,682	\$18,652	\$18,624	\$18,594	\$18,565	\$18,535	\$18,506	\$18,477	\$18,446	\$223,304

Notes:

- (A) N/A
- (B) Line 6 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Average Net Investment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Return on Average Net Investment (B)														
	a. Debt Component 2.25%		0	0	0	0	0	0	0	0	0	0	0	0	\$0
	b. Equity Component Grossed Up For Taxes 8.14%		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) 2.1000%		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D) 0.008850		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

General Note> CAIR/CAMR CMMS (Project 7.3) costs transferred to MATS - CR4&5 (Project 17) and MATS - CR1&2 (Project 17.2) as explained in the direct testimony of Ms. Patrica West dated 8/1/13.

Notes:

- (A) N/A
- (B) Line 6 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation Rate based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

Form 42-4P
Page 8 of 17

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 12 of 45

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

(CAIR Projects Not Projected to be In Service by Year End 2013)

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$208,333	\$442,574	\$442,574	\$442,574	\$208,333	\$208,333	\$208,333	\$208,333	\$208,333	\$208,333	\$208,333	\$208,333	\$3,202,722
	b. Clearings to Plant		0	0	0	702,722	0	0	0	0	0	0	0	0	2,200,760
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,341,616	1,341,616	1,341,616	1,341,616	2,044,338	2,044,338	2,044,338	2,044,338	2,044,338	2,044,338	2,044,338	2,044,338	4,245,098	
3	Less: Accumulated Depreciation	(14,954)	(17,158)	(19,362)	(21,566)	(24,493)	(28,143)	(31,793)	(35,443)	(39,093)	(42,743)	(46,393)	(50,043)	(55,056)	
4	CWIP - AFUDC-Interest Bearing	1,913,740	2,122,074	2,564,648	3,007,222	2,747,074	2,955,407	3,163,740	3,372,074	3,580,407	3,788,740	3,997,074	4,205,407	2,212,981	
5	Net Investment (Lines 2 + 3 + 4)	\$3,240,402	\$3,446,532	\$3,886,902	\$4,327,272	\$4,766,918	\$4,971,602	\$5,176,285	\$5,380,968	\$5,585,652	\$5,790,335	\$5,995,018	\$6,199,702	\$6,403,022	
6	Average Net Investment		\$3,343,467	\$3,666,717	\$4,107,087	\$4,547,095	\$4,869,260	\$5,073,943	\$5,278,627	\$5,483,310	\$5,687,993	\$5,892,677	\$6,097,360	\$6,301,362	
7	Return on Average Net Investment (B)														
	a. Debt Component 2.25%		6,269	6,875	7,701	8,526	9,130	9,514	9,897	10,281	10,665	11,049	11,433	11,815	113,155
	b. Equity Component Grossed Up For Taxes 8.14%		22,680	24,873	27,860	30,844	33,030	34,418	35,807	37,195	38,584	39,972	41,360	42,744	409,367
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		2,204	2,204	2,204	2,927	3,650	3,650	3,650	3,650	3,650	3,650	3,650	5,013	40,102
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		989	989	989	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	3,131	18,162
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$32,142	\$34,941	\$38,754	\$43,805	\$47,318	\$49,090	\$50,862	\$52,634	\$54,407	\$56,179	\$57,951	\$62,703	\$580,786
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	\$0
	b. Recoverable Costs Allocated to Demand		\$32,142	\$34,941	\$38,754	\$43,805	\$47,318	\$49,090	\$50,862	\$52,634	\$54,407	\$56,179	\$57,951	\$62,703	\$580,786
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
13	Retail Demand-Related Recoverable Costs (F)		29,855	32,455	35,997	40,688	43,951	45,597	47,243	48,889	50,536	52,182	53,828	58,242	539,463
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$29,855	\$32,455	\$35,997	\$40,688	\$43,951	\$45,597	\$47,243	\$48,889	\$50,536	\$52,182	\$53,828	\$58,242	\$539,463

General Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU and included in the 2013 Revised and Restated Stipulation and Settlement Agreement in Docket No. 130208-EI which is subject to approval by the Commission, these assets were not projected to be in-service as of year end 2013 and accordingly will not be moved to base rates in 2014.

Notes:

- (A) N/A
- (B) Line 6 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property taxes calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2011 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

Form 42-4P
Page 9 of 17

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-SR)
Page 13 of 45

Schedule of Amortization and Return
For Project: CAIR/CAMR - Energy (Project 7.4 - Reagents and By-Products)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Working Capital Dr (Cr)														
	a. 1544001 Ammonia Inventory	\$55,481	\$55,481	\$55,481	\$55,481	\$55,481	\$55,481	\$55,481	\$55,481	\$55,481	\$55,481	\$55,481	\$55,481	\$55,481	\$55,481
	b. 1544004 Limestone Inventory	459,481	459,481	459,481	459,481	459,481	459,481	459,481	459,481	459,481	459,481	459,481	459,481	459,481	459,481
2	Total Working Capital	\$514,962	514,962	514,962	514,962	514,962	514,962	514,962	514,962	514,962	514,962	514,962	514,962	514,962	514,962
3	Average Net Investment		514,962	514,962	514,962	514,962	514,962	514,962	514,962	514,962	514,962	514,962	514,962	514,962	514,962
4	Return on Average Net Working Capital Balance (A)														
	a. Debt Component		966	966	966	966	966	966	966	966	966	966	966	966	\$11,587
	b. Equity Component Grossed Up For Taxes		3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	3,493	41,918
5	Total Return Component (B)		4,459	4,459	4,459	4,459	4,459	4,459	4,459	4,459	4,459	4,459	4,459	4,459	53,505
6	Expense Dr (Cr)														
	a. 5020011 Ammonia Expense		316,767	248,926	244,254	301,776	298,428	307,227	308,837	314,703	306,438	301,550	225,994	294,699	3,469,600
	b. 5020012 Limestone Expense		685,899	539,882	530,593	660,943	652,857	670,627	673,020	685,215	667,818	655,863	489,113	632,205	7,544,035
	c. 5020013 Dibasic Acid Expense		0	0	22,000	0	0	0	0	22,000	0	0	0	0	44,000
	d. 5020003 Gypsum Disposal/Sale		219,902	224,158	219,067	180,593	(66,197)	(85,551)	485,419	810,081	829,395	833,756	831,724	874,584	5,356,930
	e. 5020014 Bottom/Fly Ash Reagents Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
	f. 5020015 Hydrated Lime		170,917	134,510	132,032	164,347	162,502	167,102	167,619	170,650	166,246	163,203	121,679	157,262	1,878,070
	g. 5020016 Caustic		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
7	Net Expense (C)		1,418,485	1,172,476	1,172,946	1,332,659	1,072,590	1,084,405	1,659,896	2,027,649	1,994,896	1,979,371	1,693,510	1,983,751	18,592,634
8	Total System Recoverable Expenses (Lines 5 + 7)		\$1,422,944	\$1,176,934	\$1,177,405	\$1,337,118	\$1,077,049	\$1,088,864	\$1,664,355	\$2,032,108	\$1,999,355	\$1,983,830	\$1,697,969	\$1,988,209	\$18,646,139
	a. Recoverable costs allocated to Energy		1,422,944	1,176,934	1,177,405	1,337,118	1,077,049	1,088,864	1,664,355	2,032,108	1,999,355	1,983,830	1,697,969	1,988,209	18,646,139
	b. Recoverable costs allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	Energy Jurisdictional Factor		0.97119	0.97246	0.98117	0.97479	0.97151	0.97144	0.96362	0.96142	0.96132	0.96030	0.96877	0.97962	
10	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Retail Energy-Related Recoverable Costs (D)		1,381,949	1,144,520	1,155,238	1,303,407	1,046,358	1,057,770	1,603,800	1,953,708	1,922,013	1,905,063	1,644,936	1,947,687	18,066,447
12	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)		\$ 1,381,949	\$ 1,144,520	\$ 1,155,238	\$ 1,303,407	\$ 1,046,358	\$ 1,057,770	\$ 1,603,800	\$ 1,953,708	\$ 1,922,013	\$ 1,905,063	\$ 1,644,936	\$ 1,947,687	\$ 18,066,447

Notes:

- (A) Line 3 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (B) Line 5 is reported on Capital Schedule
- (C) Line 7 is reported on O&M Schedule
- (D) Line 8a x Line 9
- (E) Line 8b x Line 10

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

Form 42-4P
Page 10 of 17

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-5R)
Page 14 of 45

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$2,100
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$10,654	10,654	10,654	10,654	10,654	10,654	10,654	10,654	10,654	10,654	10,654	10,654	10,654	
3	Less: Accumulated Depreciation	(1,957)	(1,984)	(2,011)	(2,038)	(2,065)	(2,092)	(2,119)	(2,146)	(2,173)	(2,200)	(2,227)	(2,254)	(2,281)	
4	CWIP - Non-Interest Bearing	500	675	850	1,025	1,200	1,375	1,550	1,725	1,900	2,075	2,250	2,425	2,600	
5	Net Investment (Lines 2 + 3 + 4)	\$9,197	\$9,345	\$9,493	\$9,641	\$9,789	\$9,937	\$10,085	\$10,233	\$10,381	\$10,529	\$10,677	\$10,825	\$10,973	
6	Average Net Investment		9,271	9,419	9,567	9,715	9,863	10,011	10,159	10,307	10,455	10,603	10,751	10,899	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.25%	17	18	18	18	18	19	19	19	20	20	20	20	\$226
	b. Equity Component Grossed Up For Taxes	8.14%	63	64	65	66	67	68	69	70	71	72	73	74	822
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	3.0658%	27	27	27	27	27	27	27	27	27	27	27	27	324
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.009210	8	8	8	8	8	8	8	8	8	8	8	8	96
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$115	\$117	\$118	\$119	\$120	\$122	\$123	\$124	\$126	\$127	\$128	\$129	\$1,468
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$115	\$117	\$118	\$119	\$120	\$122	\$123	\$124	\$126	\$127	\$128	\$129	\$1,468
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - (Distribution)		0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
13	Retail Demand-Related Recoverable Costs (F)		114	116	117	118	119	121	122	123	125	126	127	128	1,462
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$114	\$116	\$117	\$118	\$119	\$121	\$122	\$123	\$125	\$126	\$127	\$128	\$1,462

Notes:

- (A) N/A
- (B) Line 6 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation Rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941
3	Less: Accumulated Depreciation	(28,240)	(28,536)	(28,832)	(29,128)	(29,424)	(29,720)	(30,016)	(30,312)	(30,608)	(30,904)	(31,200)	(31,496)	(31,792)	(31,792)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	<u>\$140,701</u>	<u>\$140,405</u>	<u>\$140,109</u>	<u>\$139,813</u>	<u>\$139,517</u>	<u>\$139,221</u>	<u>\$138,925</u>	<u>\$138,629</u>	<u>\$138,333</u>	<u>\$138,037</u>	<u>\$137,741</u>	<u>\$137,445</u>	<u>\$137,149</u>	
6	Average Net Investment		140,553	140,257	139,961	139,665	139,369	139,073	138,777	138,481	138,185	137,889	137,593	137,297	
7	Return on Average Net Investment (B)														
	a. Debt Component 2.25%		264	263	262	262	261	261	260	260	259	259	258	257	\$3,126
	b. Equity Component Grossed Up For Taxes 8.14%		953	951	949	947	945	943	941	939	937	935	933	931	11,304
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) 2.1000%		296	296	296	296	296	296	296	296	296	296	296	296	3,552
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D) 0.008850		125	125	125	125	125	125	125	125	125	125	125	125	1,500
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,638	\$1,635	\$1,632	\$1,630	\$1,627	\$1,625	\$1,622	\$1,620	\$1,617	\$1,615	\$1,612	\$1,609	\$19,482
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$1,638	\$1,635	\$1,632	\$1,630	\$1,627	\$1,625	\$1,622	\$1,620	\$1,617	\$1,615	\$1,612	\$1,609	\$19,482
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
13	Retail Demand-Related Recoverable Costs (F)		1,521	1,519	1,516	1,514	1,511	1,509	1,507	1,505	1,502	1,500	1,497	1,495	18,096
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<u>\$1,521</u>	<u>\$1,519</u>	<u>\$1,516</u>	<u>\$1,514</u>	<u>\$1,511</u>	<u>\$1,509</u>	<u>\$1,507</u>	<u>\$1,505</u>	<u>\$1,502</u>	<u>\$1,500</u>	<u>\$1,497</u>	<u>\$1,495</u>	<u>\$18,096</u>

Notes:

- (A) N/A
- (B) Line 6 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006
3	Less: Accumulated Depreciation	(16,913)	(17,116)	(17,319)	(17,522)	(17,725)	(17,928)	(18,131)	(18,334)	(18,537)	(18,740)	(18,943)	(19,146)	(19,349)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$59,093	\$58,890	\$58,687	\$58,484	\$58,281	\$58,078	\$57,875	\$57,672	\$57,469	\$57,266	\$57,063	\$56,860	\$56,657	
6	Average Net Investment		58,992	58,789	58,586	58,383	58,180	57,977	57,774	57,571	57,368	57,165	56,962	56,759	
7	Return on Average Net Investment (B)														
	a. Debt Component 2.25%		111	110	110	109	109	109	108	108	108	107	107	106	1,302
	b. Equity Component Grossed Up For Taxes 8.14%		400	399	397	396	395	393	392	391	389	388	386	385	4,711
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) 3.2000%		203	203	203	203	203	203	203	203	203	203	203	203	2,436
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D) 0.009730		62	62	62	62	62	62	62	62	62	62	62	62	744
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$776	\$774	\$772	\$770	\$769	\$767	\$765	\$764	\$762	\$760	\$758	\$756	\$9,193
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$776	\$774	\$772	\$770	\$769	\$767	\$765	\$764	\$762	\$760	\$758	\$756	\$9,193
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
13	Retail Demand-Related Recoverable Costs (F)		564	563	561	560	559	558	556	555	554	553	551	550	6,684
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$564	\$563	\$561	\$560	\$559	\$558	\$556	\$555	\$554	\$553	\$551	\$550	\$6,684

Notes:

- (A) N/A
- (B) Line 6 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

Return on Capital Investments, Depreciation and Taxes
For Project: CRYSTAL RIVER THERMAL DISCHARGE COMPLIANCE PROJECT - AFUDC - Base (Project 11.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Regulatory Asset Balance	\$12,113,239	\$12,113,239	\$11,608,522	\$11,103,805	\$10,599,088	\$10,094,371	\$9,589,654	\$9,084,937	\$8,580,220	\$8,075,503	\$7,570,786	\$7,066,069	\$6,561,352	\$6,561,352
3	Less: Current Period Amortization	0	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)	(504,717)
4	CWIP - AFUDC Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$12,113,239	\$11,608,522	\$11,103,805	\$10,599,088	\$10,094,371	\$9,589,654	\$9,084,937	\$8,580,220	\$8,075,503	\$7,570,786	\$7,066,069	\$6,561,352	\$6,056,635	\$6,056,635
6	Average Net Investment		\$11,860,880	\$11,356,163	\$10,851,446	\$10,346,729	\$9,842,012	\$9,337,295	\$8,832,578	\$8,327,861	\$7,823,144	\$7,318,427	\$6,813,710	\$6,308,993	\$6,308,993
7	Return on Average Net Investment (B)														
	a. Debt Component	2.25%	22,239	21,293	20,346	19,400	18,454	17,507	16,561	15,615	14,668	13,722	12,776	11,829	204,410
	b. Equity Component Grossed Up For Taxes	8.14%	80,456	77,033	73,609	70,185	66,762	63,338	59,914	56,491	53,067	49,643	46,220	42,796	739,514
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (C)		504,717	504,717	504,717	504,717	504,717	504,717	504,717	504,717	504,717	504,717	504,717	504,717	6,056,604
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		280	280	280	280	280	280	280	280	280	280	280	280	3,360
	e. Other (G)		(99,882)	0	0	0	0	0	0	0	0	0	0	0	(99,882)
9	Total System Recoverable Expenses (Lines 7 + 8)		\$507,810	\$603,323	\$598,952	\$594,582	\$590,213	\$585,842	\$581,472	\$577,103	\$572,732	\$568,362	\$563,993	\$559,622	\$6,904,006
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$507,810	\$603,323	\$598,952	\$594,582	\$590,213	\$585,842	\$581,472	\$577,103	\$572,732	\$568,362	\$563,993	\$559,622	\$6,904,006
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Base)		0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
13	Retail Demand-Related Recoverable Costs (F)		465,575	553,145	549,137	545,131	541,125	537,118	533,111	529,105	525,098	521,091	517,086	513,078	6,329,800
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$465,575	\$553,145	\$549,137	\$545,131	\$541,125	\$537,118	\$533,111	\$529,105	\$525,098	\$521,091	\$517,086	\$513,078	\$6,329,800

Notes:

- (A) N/A
- (B) Line 6 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Investment amortized over three years as approved in Docket No. 130091 Order No. PSC-13-0381-PAA-EI.
- (D) Property taxes calculated in CR Thermal Discharge Project section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11
- (G) Jan 2014 amt represents adjustment for difference between 2012 and 2013 demand jurisdictional factors.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

Return on Capital Investments, Depreciation and Taxes
For Project: NPDES (Project 16)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$75,310	\$68,750	\$54,260	\$54,260	\$956,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,209,187
	b. Clearings to Plant		0	0	0	0	0	11,333,349	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	11,333,349	11,333,349	11,333,349	11,333,349	11,333,349	11,333,349	11,333,349	11,333,349
3	Less: Accumulated Depreciation	0	0	0	0	0	0	(15,741)	(47,222)	(78,703)	(110,184)	(141,665)	(173,146)	(204,627)	
4	CWIP - Non-Interest Bearing	10,124,162	10,199,472	10,268,222	10,322,482	10,376,742	11,333,349	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$10,124,162	\$10,199,472	\$10,268,222	\$10,322,482	\$10,376,742	\$11,333,349	\$11,317,608	\$11,286,127	\$11,254,646	\$11,223,165	\$11,191,684	\$11,160,203	\$11,128,722	
6	Average Net Investment		\$10,161,817	\$10,233,847	\$10,295,352	\$10,349,612	\$10,855,045	\$11,325,478	\$11,301,867	\$11,270,386	\$11,238,905	\$11,207,424	\$11,175,943	\$11,144,462	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.25%	19,053	19,188	19,304	19,406	20,353	21,235	21,191	21,132	21,073	21,014	20,955	20,896	244,800
	b. Equity Component Grossed Up For Taxes	8.14%	68,931	69,420	69,837	70,205	73,633	76,825	76,664	76,451	76,237	76,024	75,810	75,597	885,634
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	3.3333%	0	0	0	0	0	15,741	31,481	31,481	31,481	31,481	31,481	31,481	204,627
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.009730	0	0	0	0	0	9,189	9,189	9,189	9,189	9,189	9,189	9,189	64,323
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$87,984	\$88,608	\$89,141	\$89,611	\$93,986	\$122,990	\$138,525	\$138,253	\$137,980	\$137,708	\$137,435	\$137,163	\$1,399,384
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$87,984	\$88,608	\$89,141	\$89,611	\$93,986	\$122,990	\$138,525	\$138,253	\$137,980	\$137,708	\$137,435	\$137,163	\$1,399,384
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		63,967	64,421	64,808	65,150	68,331	89,417	100,712	100,514	100,316	100,118	99,919	99,722	1,017,394
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$63,967	\$64,421	\$64,808	\$65,150	\$68,331	\$89,417	\$100,712	\$100,514	\$100,316	\$100,118	\$99,919	\$99,722	\$1,017,394

Notes:

- (A) N/A
- (B) Line 6 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - CRYSTAL RIVER UNITS 4 & 5 - Energy (Project 17)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$164,000	\$200,000	\$20,000	\$0	\$0	\$500,000	\$1,000,000	\$1,000,000	\$400,000	\$100,000	\$0	\$0	\$3,384,000
	b. Clearings to Plant		0	0	0	696,000	0	0	0	0	0	0	3,000,000	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$230,627	230,627	230,627	230,627	926,627	926,627	926,627	926,627	926,627	926,627	926,627	3,926,627	3,926,627	
3	Less: Accumulated Depreciation	(5,670)	(6,145)	(6,620)	(7,095)	(8,286)	(10,193)	(12,100)	(14,007)	(15,914)	(17,821)	(19,728)	(24,723)	(32,805)	
4	CWIP - Non-Interest Bearing (G)	406,901	570,901	770,901	790,901	94,901	94,901	594,901	1,594,901	2,594,901	2,994,901	3,094,901	94,901	94,901	
5	Net Investment (Lines 2 + 3)	\$631,858	\$795,383	\$994,908	\$1,014,433	\$1,013,242	\$1,011,335	\$1,509,428	\$2,507,521	\$3,505,614	\$3,903,707	\$4,001,800	\$3,996,805	\$3,988,723	
6	Average Net Investment		\$713,620	\$895,145	\$1,004,670	\$1,013,837	\$1,012,288	\$1,260,381	\$2,008,474	\$3,006,567	\$3,704,660	\$3,952,753	\$3,999,302	\$3,992,764	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.25%	1,338	1,678	1,884	1,901	1,898	2,363	3,766	5,637	6,946	7,411	7,499	7,486	49,807
	b. Equity Component Grossed Up For Taxes	8.14%	4,841	6,072	6,815	6,877	6,867	8,550	13,624	20,395	25,130	26,813	27,129	27,084	180,197
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	2.4700%	475	475	475	1,191	1,907	1,907	1,907	1,907	1,907	1,907	4,995	8,082	27,135
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.008850	170	170	170	683	683	683	683	683	683	683	2,896	2,896	11,083
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$6,824	\$8,395	\$9,344	\$10,652	\$11,355	\$13,503	\$19,980	\$28,622	\$34,666	\$36,814	\$42,519	\$45,548	\$268,222
	a. Recoverable Costs Allocated to Energy		6,824	8,395	9,344	10,652	11,355	13,503	19,980	28,622	34,666	36,814	42,519	45,548	268,222
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Energy Jurisdictional Factor		0.97119	0.97246	0.98117	0.97479	0.97151	0.97144	0.96362	0.96142	0.96132	0.96030	0.96877	0.97962	
11	Demand Jurisdictional Factor - Production (Energy)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
12	Retail Energy-Related Recoverable Costs (E)		\$6,627	\$8,164	\$9,168	\$10,383	\$11,031	\$13,117	\$19,253	\$27,518	\$33,325	\$35,352	\$41,191	\$44,620	259,749
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$6,627	\$8,164	\$9,168	\$10,383	\$11,031	\$13,117	\$19,253	\$27,518	\$33,325	\$35,352	\$41,191	\$44,620	\$259,749

Notes:

- (A) N/A
- (B) Line 6 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11
- (G) CWIP includes \$94,901 of CAIR/CAMR CMMS (Project 7.3) costs transferred to MATS - CR4&5 (Project 17) as explained in the direct testimony of Ms. Patrica West dated 8/1/13.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - ANCLOTE GAS CONVERSION - Energy (Project 17.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$19,788,682	\$3,018,602	\$1,886,798	\$3,097,248	\$1,819,158	\$1,837,352	\$1,587,079	\$201,988	\$151,988	\$0	\$0	\$0	\$33,388,894
	b. Clearings to Plant		0	0	0	0	40,528,585	1,837,352	1,587,079	201,988	151,988	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (A)		119,680	188,762	204,598	220,764	115,340	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$82,218,666	\$82,218,666	\$2,218,666	\$2,218,666	\$2,218,666	\$22,747,251	\$24,584,604	\$26,171,682	\$26,373,670	\$26,525,657	\$26,525,657	\$26,525,657	\$26,525,657	
3	Less: Accumulated Depreciation	(428,070)	(680,460)	(844,083)	(1,007,707)	(1,171,330)	(1,371,636)	(1,611,949)	(1,855,136)	(2,098,687)	(2,342,515)	(2,586,342)	(2,830,170)	(3,073,997)	
4	CWIP - AFUDC Bearing	10,068,953	29,977,315	33,184,679	35,276,075	38,594,087	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3)	\$81,790,596	\$81,538,206	\$81,374,583	\$81,210,959	\$81,047,336	\$121,375,616	\$122,972,654	\$124,316,546	\$124,274,982	\$124,183,142	\$123,939,315	\$123,695,487	\$123,451,660	
6	Average Net Investment		\$81,664,401	\$81,456,394	\$81,292,771	\$81,129,147	\$80,972,921	\$122,174,135	\$123,644,600	\$124,295,764	\$124,229,062	\$124,061,229	\$123,817,401	\$123,573,574	
7	Return on Average Net Investment (B)														
	a. Debt Component	2.25%	153,121	152,731	152,424	152,117	189,925	229,077	231,834	233,055	232,929	232,615	232,158	231,929	2,423,915
	b. Equity Component Grossed Up For Taxes	8.14%	553,957	552,546	551,437	550,327	687,107	828,749	838,723	843,140	842,688	841,550	839,896	839,069	8,769,189
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	2.1722%	148,829	148,829	148,829	148,829	185,511	225,519	228,392	228,757	229,033	229,033	229,033	229,033	2,379,627
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.007080	48,509	48,509	48,509	48,509	72,421	73,505	74,441	74,560	74,650	74,650	74,650	74,650	787,563
	e. Other (E)		(103,561)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(266,301)
9	Total System Recoverable Expenses (Lines 7 + 8)		\$800,855	\$887,821	\$886,405	\$884,988	\$1,120,170	\$1,342,056	\$1,358,596	\$1,364,718	\$1,364,506	\$1,363,054	\$1,360,943	\$1,359,886	\$14,093,998
	a. Recoverable Costs Allocated to Energy		800,855	887,821	886,405	884,988	1,120,170	1,342,056	1,358,596	1,364,718	1,364,506	1,363,054	1,360,943	1,359,886	14,093,998
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Energy Jurisdictional Factor		0.97119	0.97246	0.98117	0.97479	0.97151	0.97144	0.96362	0.96142	0.96132	0.96030	0.96877	0.97962	
11	Demand Jurisdictional Factor - Production (Energy)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
12	Retail Energy-Related Recoverable Costs (F)		\$777,782	\$863,369	\$869,717	\$862,676	\$1,088,251	\$1,303,732	\$1,309,166	\$1,312,066	\$1,311,722	\$1,308,935	\$1,318,436	\$1,332,170	13,658,022
13	Retail Demand-Related Recoverable Costs (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$777,782	\$863,369	\$869,717	\$862,676	\$1,088,251	\$1,303,732	\$1,309,166	\$1,312,066	\$1,311,722	\$1,308,935	\$1,318,436	\$1,332,170	\$13,658,022

Notes:

- (A) AFUDC rate reflected within Docket 100134-EI per Order PSC-1 (AFUDC Monthly Compound Rate) 0.5995%
- (B) Line 6 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Depreciation Credit for retired assets consistent with Order No, PSC-99-2513-FOF-EI.
- (F) Line 9a x Line 10
- (G) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - CRYSTAL RIVER UNITS 1 & 2 - Energy (Project 17.2)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing (G)	194,206	194,206	194,206	194,206	194,206	194,206	194,206	194,206	194,206	194,206	194,206	194,206	194,206	194,206
5	Net Investment (Lines 2 + 3)	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206
6	Average Net Investment		\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206	\$194,206
7	Return on Average Net Investment (B)														
	a. Debt Component 2.25%		364	364	364	364	364	364	364	364	364	364	364	364	4,368
	b. Equity Component Grossed Up For Taxes 8.14%		1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317	15,804
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		N/A	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,681	\$1,681	\$1,681	\$1,681	\$1,681	\$1,681	\$1,681	\$1,681	\$1,681	\$1,681	\$1,681	\$1,681	\$20,172
	a. Recoverable Costs Allocated to Energy		1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	1,681	20,172
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Energy Jurisdictional Factor		0.97119	0.97246	0.98117	0.97479	0.97151	0.97144	0.96362	0.96142	0.96132	0.96030	0.96877	0.97962	
11	Demand Jurisdictional Factor - Production (Energy)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
12	Retail Energy-Related Recoverable Costs (E)		\$1,633	\$1,635	\$1,649	\$1,639	\$1,633	\$1,633	\$1,620	\$1,616	\$1,616	\$1,614	\$1,628	\$1,647	19,563
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,633	\$1,635	\$1,649	\$1,639	\$1,633	\$1,633	\$1,620	\$1,616	\$1,616	\$1,614	\$1,628	\$1,647	\$19,563

Notes:

- (A) N/A
- (B) Line 6 x 10.39% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.00% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2012 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11
- (G) CWIP includes \$194,206 of CAIR/CAMR CMMS (Project 7.3) costs transferred to MATS - CR1&2 (Project 17.2) as explained in the direct testimony of Ms. Patrica West dated 8/1/13.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P

Page 1 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 22 of 45

Project Title: Substation Environmental Investigation, Remediation, and Pollution Prevention
Project No. 1

Project Description:

Chapter 376, Florida Statutes, requires that any person discharging a prohibited pollutant shall undertake to contain, remove, and abate the discharge to the satisfaction of the Florida Department of Environmental Protection (FDEP). Similarly, Chapter 403, Florida Statutes provides that it is prohibited to cause pollution so as to harm or injury human health or welfare, animal, plant, or aquatic life or property. For DEF to continue to comply with these statutes, it is conducting environmental investigation, remediation, and pollution prevention activities associated with its substation facilities to determine the existence of pollutant discharges, and if present, their removal and remediation. Activities also include development and implementation of best management and pollution prevention measures at these facilities.

Project Accomplishments:

DEF completed 3 environmental remediations at substations during 2013. Soil and groundwater sampling continue as well as remediation report writing. 251 remediations are completed out of 279 slated for clean-up. DEF is continuing to work with the FDEP on remaining remediations.

Project Fiscal Expenditures:

2013 estimated project expenditures are approximately \$1.6 million higher than originally projected. This variance is primarily due to ongoing remediation work at Windermere substation and contaminated soil at Turner Plant substation which was not evident during initial environmental inspections.

Project Progress Summary:

PEF continues to remediate substation sites in accordance with the approved Substation Assessment and Remedial Action Plan (SARAP).

Project Projections:

2014 estimated project expenditures are approximately \$ 1.9 million.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P

Page 2 of 21

Duke Energy Florida

Witness: T. G. Foster

Exh. No. __ (TGF-5R)

Page 23 of 45

Project Title: **Distribution System Environmental Investigation, Remediation, and Pollution Prevention**
Project No. 2

Project Description:

Chapter 376, Florida Statutes, requires that any person discharging a prohibited pollutant shall undertake to contain, remove, and abate the discharge to the satisfaction of the Florida Department of Environmental Protection (FDEP). Similarly, Chapter 403, Florida Statutes provides that it is prohibited to cause pollution so as to harm or injury human health or welfare, animal, plant, or aquatic life or property. For DEF to continue to comply with these statutes, it is conducting environmental investigation, remediation, and pollution prevention activities associated with its distribution system facilities to determine the existence of pollutant discharges, and if present, their removal and remediation. Activities also include development and implementation of best management and pollution prevention measures at these facilities.

Project Accomplishments:

DEF expects to complete abatement work at 4 of 5 remaining Transformer Replacement & Inspection Program (TRIP) sites in 2013. All TRIP remediations have been conducted in accordance with the FDEP approved Environmental Remediation Strategy.

Project Fiscal Expenditures:

2013 estimated project expenditures are estimated to be approximately \$79,000 lower than originally projected. This variance is primarily due to a reduction in remaining transformer sites planned for abatement work in 2013 from 9 to 5.

Project Progress Summary:

This project is on schedule according to the approved Distribution System Investigation, Remediation and Pollution Prevention Program.

Project Projections:

2014 estimated project expenditures are approximately \$16,000.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P
Page 3 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 24 of 45

Project Title: Pipeline Integrity Management, Review/Update Plan and Risk Assessments
Project No. 3

Project Description:

The U.S. Department of Transportation (USDOT) Regulation 49 CFR Part 195, as amended effective 2/15/02, and the new regulation published at 67 Federal Register 2136 on 1/16/02, requires DEF to implement a Pipeline Integrity Management (PIM) Program. Prior to the 2/15/02 amendments, the USDOT's PIM regulations applied only to operators with 500 miles or more of hazardous liquid and carbon dioxide pipelines that could affect high consequence areas. The amendments which became effective on 2/15/02, extended the requirements for implementing integrity management to operators who have less than 500 miles of regulated pipelines. As such, DEF must improve the integrity of pipeline systems in order to protect public safety and the environment, as well as comply with continual assessment and evaluation of pipeline systems integrity through inspection or testing, data integration and analysis, and follow up with remedial, preventative, and mitigative actions. DEF owns one hazardous liquid pipeline, Bartow/Anclole 14-inch hot oil pipeline, extending 33.3 miles from the Company's Bartow Plant north of St. Petersburg to the Anclole Plant in Holiday, that is subject to PIM regulations.

Effective 2/2010, amendments to 49 CFR 195 were finalized to improve opportunities to reduce risk through more effective control of pipelines. Compliance with these amendments will enhance pipeline safety by coupling strengthened control room management with improved controller training and fatigue management. On 6/16/11, the USDOT published in the Federal Register (VOL. 76, 35130-35136), a final rule effective 8/15/11, that expedites the program implementation deadlines in the Control Room Management/Human Factors regulations in order to realize the safety benefits sooner than established in the original rule. This final rule amends the program implementation deadlines for different procedures to no later than 10/21/11 and 8/1/12.

Project Accomplishments:

The PIM Program has been fully implemented. The program plan has been revised seven times to address regulatory changes and improvements. Two smart pig (pipeline inspection gauge) runs have been completed with associated validations and repairs. Numerous risk reduction projects have been completed. The Control Room Management/Human Factors regulations have been implemented. The pipeline Maximum Operating Pressure was reduced in 2012 to increase the margin of safety and allow several repair projects to be postponed. One pipeline cover restoration project was completed in 2012. Risk reduction coordination is ongoing for third party projects at U.S. Highway 19 and Haines Bayshore Road, 9th Street and Gandy Boulevard, 118th Avenue, U.S. Highway 19 and Enterprise Road (the casing was extended on one side and flowable fill protection was provided on the other side), and Belleair Road (Dick Norris). The PIM Program was successfully audited by the Pipeline and Hazardous Material Safety Administration in 2012. National Pipeline Mapping System reviews and Annual Reports were completed in 2012 and 2013. One new High Consequence Area was identified in 2012 and incorporated into the program when a colony of Gopher Tortoises were found near the pipeline. The Risk Analysis, Overland Flow and Water Borne Transport Analysis, Preventive and Mitigative Measures Review, Abnormal Operating Conditions Review, and Threat Consequence Review were all updated in 2012. The Risk Analysis, and Overland Flow and Water Borne Transport Analysis have also been updated in 2013.

Project Fiscal Expenditures:

2013 estimated O&M expenditures are approximately \$221,000 lower than originally projected due to a delay of a FDOT project and smaller scope of environmental risk reduction work than expected. 2013 estimated capital expenditures are \$1.1 million lower than originally projected due to the correction of prior year accounting adjustments.

Project Progress Summary:

Ongoing regulatory compliance activities continue. This compliance work will continue through the end of 2013 and into 2014. These O&M costs are to comply with PIM regulations (49 CFR Part 195). These costs include general program management, and implementation of projects to maintain pipeline integrity and reduce the risk of a hazardous material release.

Project Projections:

2014 estimated O&M expenditures are approximately \$368,000. No capital expenditures are expected in 2014.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P

Page 4 of 21

Duke Energy Florida

Witness: T. G. Foster

Exh. No. __ (TGF-5R)

Page 25 of 45

Project Title: Above Ground Storage Tank Secondary Containment
Project No. 4

Project Description:

Florida Department of Environmental Protection Rule (FDEP) 62-761.510(3) states that the Company is required to make improvements to its above ground petroleum storage tanks in order to comply with those provisions. Subsection (d) of that rule requires all internally lined single bottom above ground storage tanks to be upgraded with secondary containment, including secondary containment for piping in contact with the soil. Rule 62-761.500(1)(e) also requires that dike field area containment for pre-1998 tanks be upgraded, if needed, to comply with the requirement.

Project Accomplishments:

DEF has completed work at DeBary 1 and 2, Turner 7, Turner 8, Higgins 1, and Bartow 6 as well as Turner P-1 and P-2 piping work.

Project Fiscal Expenditures:

There are no estimated 2013 project expenditures.

Project Progress Summary:

DEF will continually evaluate its compliance program, including project prioritization, schedule and technology applications.

Project Projections:

There are no estimated 2014 project expenditures.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P
Page 5 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 26 of 45

Project Title: Integrated Clean Air Compliance Plan - SO₂ and NO_x Emissions Allowances

Project No. 5

Project Description:

In accordance with the Acid Rain Program in Title IV of the Clean Air Act, CFR 40 Part 73 and Part 76, and Florida Administrative Code Rule 62-214 and the Clean Air Interstate Rule (CAIR), PEF manages sulfur dioxide (SO₂) and nitrogen oxide (NO_x) emissions allowance inventories for the purpose of offsetting SO₂ and NO_x emission. On 7/6/11, the EPA issued the Cross-State Air Pollution Rule (CSAPR) to replace CAIR. CSAPR would significantly alter the SO₂ and NO_x allowance programs. Under CAIR, Florida is required to comply with annual SO₂ and NO_x emission requirements and seasonal requirements regulating NO_x emissions during the ozone season. Under CSAPR, Florida would no longer included in the group of states required to comply with annual emissions requirements; it would only be covered by the seasonal ozone requirements. However, on 8/21/12, the U.S. Court of Appeals for the District of Columbia vacated CSAPR, leaving CAIR in effect until EPA adopts a valid replacement.

Project Accomplishments:

For purposes of compliance with an affected unit's SO₂ and NO_x emissions requirements under the Acid Rain Program, air quality compliance costs are administered by an authorized account representative who evaluates a variety of resources and options. Activities performed include purchases of SO₂ and NO_x emissions allowances as well as auctions and transfers of SO₂ emissions allowances.

Project Fiscal Expenditures:

2013 estimated O&M expenditures are approximately \$630,000 higher than originally projected due to increased burns at Crystal River Units 1&2.

Project Progress Summary:

PEF continually evaluates the status of emission rules to maximize the cost effectiveness of its compliance strategy.

Project Projections:

2014 estimated SO₂ and NO_x expenditures are approximately \$500,000 and \$3.4 million, respectively.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P
Page 6 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 27 of 45

Project Title: Phase II Cooling Water Intake
Project No. 6

Project Description:

Section 316(b) of the Federal Clean Water Act, requires that "the location, design, construction, and capacity of cooling water intake structures reflect the best technology available for minimizing adverse environmental impact." 33 U.S.C. Section 1326. In the past, the Environmental Protection Agency (EPA) and the state regulatory agency implemented Section 316(b) on a case-by-case basis. In the new Phase II rules, EPA has established "national performance standards" for determining compliance with Section 316(b) at certain existing electric generating facilities. See 40 CFR 125.94(b). The process of compliance involves planning and scheduling efforts, conducting certain biological studies and evaluation of options for compliance. These compliance options involve engineering, operational, restorative and/or cost assessment measures. See generally 40 CFR 125.94 and 125.95. The EPA signed an amended settlement agreement with Riverkeeper on 6/27/13 to extend its deadline to 11/4/13 to finish cooling water intake structures rulemaking for existing facilities.

Project Accomplishments:

DEF facilities subject to EPA's new Phase II rules include Anclote, Bartow, Crystal River and Suwannee plants. Early in 2004, DEF requested competitive bids for an environmental consultant to support the development of a Compliance Strategy and Implementation Plan (CSIP). That contract was secured and the CSIP is now complete. The consultant completed Proposals for Information Collection (PICs) for Anclote & Bartow, Crystal River, and Suwannee approved by the Florida Department of Environmental Protection (FDEP).

Project Fiscal Expenditures:

There are no 2013 estimated expenditures due to the rule being delayed until 11/4/13.

Project Progress Summary:

As a result of the 7/17/12 second amendment to the settlement agreement among the EPA and plaintiffs, EPA signed an amended settlement agreement to issue a final rule establishing cooling water intake standards pursuant to Section 316(b) of the Clean Water Act rule no later than 11/4/13. The proposed rule would establish standards for impingement mortality reduction that can be achieved in either one of two ways: 1) modify traveling intake screens with fish collection and return systems that demonstrate that 88% of the fish collected will survive the process or 2) reduce the intake flow velocity to 0.5 feet per second. The proposed 316(b) rules would establish that state permitting authorities (FDEP in Florida) determine requirements for entrainment mortality reduction on a case-by-case, site specific basis. The permittee must collect data, conduct studies and submit information that would be used by the state permitting authorities to make its decision. DEF is assessing several options that may be required to comply with the rule. The options under consideration may change once the final rule is issued and its impacts better understood. Therefore, the exact future costs that DEF will incur under a final 316(b) rule cannot be specifically predicted at this time.

Project Projections:

2014 estimated O&M expenditures are approximately \$800,000. No capital expenditures are expected in 2014.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P
Page 7 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 28 of 45

Project Title: Integrated Clean Air Compliance Plan - Clean Air Interstate Rule (CAIR)
Project Nos. (7.2, 7.3 & 7.4)

Project Description:

Clean Air Interstate Rule (CAIR), 40 CFR 24, 262, imposes significant restrictions on emissions of SO₂ and NO_x from power plants in 28 eastern states, including Florida and the District of Columbia. The CAIR rule apportions region-wide SO₂ and NO_x emission reduction requirements to the individual states, and further requires each affected state to revise its State Implementation Plans (SIP) to include measures necessary to achieve its emission reduction budget within prescribed deadlines.

Project Accomplishments:

The Hydrated Lime Injection System installation was completed in July 2013.

Project Fiscal Expenditures:

2013 estimated O&M expenditures are approximately \$7.2 million higher than originally projected primarily due to increased reagent costs. 2013 estimated capital expenditures are approximately \$9.0 million higher than originally projected mainly due to lower CR4 catalyst project costs due to a reduction in vendor pricing, deferral of 2013 FGD blowdown treatment project costs to 2014, CR4 clinker mitigation costs shifted from O&M to capital, industrial waste water costs due to a FDEP consent order and hydrated lime costs planned for 2012 that were carried over to 2013 due to material delays.

Project Progress Summary:

For FGD Blowdown treatment, a wastewater treatment study was performed by CH2MHill; the study was completed in June 2013. The study is being conducted in accordance with Conditions of Certification Modification P which requires the submission of an evaluation of alternative(s) to manage FGD blowdown. The CR5 Clinker Mitigation Project is scheduled for installation during the Unit 5 outage during the first quarter of 2014. The Reclaim Water Project is estimated to be completed by December 31, 2014.

Project Projections:

2014 estimated O&M and capital expenditures are approximately \$35.4M and \$3.2 million, respectively.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P
Page 8 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 29 of 45

Project Title: Integrated Clean Air Compliance Plan - Best Available Retrofit Technology (BART)
Project No. 7.5

Project Description:

On 5/25/12, the Environmental Protection Agency (EPA) proposed a partial disapproval of Florida's proposed Regional Haze State Implementation Plan (SIP) because the proposed SIP relies on CAIR to satisfy BART requirements for SO₂ and NO_x emissions. Although CAIR remains in effect while litigation against the Cross State Air Pollution Rule (CSAPR) proceeds, the EPA is requiring states to incorporate the CSAPR in place of CAIR in their Regional Haze SIPs. DEF has been working with the Florida Department of Environmental Protection (FDEP) to develop specific BART and Reasonable Progress permits for affected units that will be incorporated into Florida's revised SIP submittal, which was submitted to EPA on 9/17/12. The final BART permits for Crystal River were submitted to EPA on 10/15/12 as a supplement to the 9/17/12 submittal.

Project Accomplishments:

DEF performed required emissions modeling and associated BART analysis for Crystal River 1&2 and Anclote plants, developed and submitted a Reasonable Progress evaluation for Crystal River 4&5, developed and submitted necessary BART Implementation Plans and air construction permit applications needed in support of the FDEP's ongoing work to amend its SIP as directed by the EPA.

Project Fiscal Expenditures:

2013 estimated O&M expenditures are approximately \$12,000 lower than originally projected due to performance of annual routine particulate matter emissions testing at full load to demonstrate BART compliance instead of various partial loads resulting in reduced testing costs. There are no estimated capital expenditures for 2013.

Project Progress Summary:

DEF performed required emissions modeling and associated BART analysis for Crystal River 1&2 and Anclote, developed and submitted a Reasonable Progress evaluation for Crystal River 4&5, developed and submitted necessary BART Implementation Plans and air construction permit applications needed in support of the FDEP ongoing work to amend its State Implementation Plan as directed by the EPA. Based on the revised Regional Haze SIP incorporating the provisions of Crystal River's BART permits for SO₂ and NO_x, EPA on 12/10/12 proposed approval of the SIP. In August 2013, EPA finalized the full approval of the SIP.

Project Projections:

There are no estimated project expenditures for 2014.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P

Page 9 of 21

Duke Energy Florida

Witness: T. G. Foster

Exh. No. __ (TGF-5R)

Page 30 of 45

Project Title: **Arsenic Groundwater Standard**
Project No. 8

Project Description:

On January 22, 2001, the Environmental Protection Agency (EPA) adopted a new maximum contaminant level (MCL) for arsenic in drinking water, replacing the previous standard of 0.050 mg/L (50ppb) with a new MCL of 0.010 mg/L (10ppb). Effective January 1, 2005, FDEP established the USEPA MCL as Florida's drinking water standard. See Rule 62-550, F.A.C. The new standard has implications for land application and water reuse projects in Florida because the drinking water standard has been established as the groundwater standard by Rule 62-520.420(1), F.A.C. Lowering the arsenic standard will require new analytical methods for sampling groundwater at numerous PEF sites.

Project Accomplishments:

Routine quarterly sampling of existing monitoring wells continues as required by the industrial wastewater conditions contained in Attachment H of COC PA 77-09P. A groundwater plan of study (POS), involving the investigation of sources of arsenic, was completed and the final report submitted to FDEP on April 26, 2013.

Project Fiscal Expenditures:

2013 estimated O&M expenditures are approximately \$10,000 lower than originally projected as a result of reduced consultant fees to finalize the plan of study addendum report for submittal to the FDEP.

Project Progress Summary:

DEF submitted the final POS addendum report in April, 2013. The report is currently under review by FDEP. Next steps will likely involve submittal of a parameter exemption petition to FDEP.

Project Projections:

2014 estimated O&M expenditures are approximately \$40,000 to complete parameter exemption submittal, including exemption fee.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P
Page 10 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 31 of 45

Project Title: Sea Turtle - Coastal Street Lighting
Project No. 9

Project Description:

DEF owns and leases high pressure sodium streetlights throughout its service territory, including areas along the Florida coast. Pursuant to Section 161.163, Florida Statutes, the Florida Department of Environmental Protection (FDEP), in collaboration with the Florida Fish and Wildlife Conservation Commission (FFWCC) and the U.S. Fish & Wildlife Service (USFWS), has developed a model Sea Turtle lighting ordinance. The model ordinance is used by the local governments to develop and implement ordinances within their jurisdiction. To date, Sea Turtle lighting ordinances have been adopted in Franklin County, Gulf County, City of Mexico Beach in Bay County and Pinellas County, all of which are within DEF's service territory. Since 2004, officials from the various local governments, as well as FDEP, FFWC, and USFWS, have advised DEF that lighting it owns and leases is affecting turtle nesting areas that fall within the scope of these ordinances. As a result, the local governments are requiring DEF to take additional measures to satisfy new criteria being applied to ensure compliance with the sea turtle ordinances.

Project Accomplishments:

DEF continues working with Franklin County, Gulf County, City of Mexico Beach and Pinellas County to mitigate any potential sea turtle nesting issues by retrofitting existing street lights, placing amber shields on existing HPS street lights and monitoring street lights for effectiveness in complying with sea turtle ordinances.

Project Fiscal Expenditures:

2013 estimated O&M expenditures are approximately \$2,000 lower than originally projected. The University of Florida and DEF expected to perform additional testing of FFWCC recommended LED technology for new installations that was not necessary because LED technology is considered to be turtle compliant. 2013 estimated capital expenditures are approximately \$3,000 lower than originally projected due to a delay in installing or retrofitting several streetlight fixtures in Pinellas County and Mexico Beach.

Project Progress Summary:

DEF is on schedule with the activities identified for this program.

Project Projections:

2014 estimated O&M and capital expenditures approximately \$480 and \$2,100, respectively.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P
Page 11 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 32 of 45

Project Title: **Underground Storage Tanks**
Project No. 10

Project Description:

Florida Department of Environmental Protection rules require that underground pollutant storage tanks and small diameter piping be upgraded with secondary containment by 12/31/09. See Rule 62-761.510(5), F.A.C. DEF has identified four tanks that must comply with this rule: two at the Crystal River power plant and two at the Bartow power plant.

Project Accomplishments:

Work on Crystal River and Bartow USTs was completed in the fourth quarter 2006.

Project Fiscal Expenditures:

There are no 2013 estimated expenditures for this project.

Project Progress Summary:

DEF will continually evaluate its compliance program, including project prioritization, schedule and technology applications.

Project Projections:

No 2014 expenditures are expected for this project.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P
Page 12 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 33 of 45

Project Title: **Modular Cooling Towers**
Project No. 11

Project Description:

This project involves installation and operation of modular cooling towers in the summer months to minimize de-rates of Crystal River Units 1&2 necessary to comply with the NPDES permit limit for the temperature of cooling water discharged from the units.

Project Accomplishments:

Vendors of modular cooling towers were evaluated regarding cost of installation and operation. The Florida Department of Environmental Protection reviewed the project and approved operation. A vendor was selected and the towers were installed during the second quarter of 2006.

Project Fiscal Expenditures:

There are no 2013 estimated expenditures for this project.

Project Progress Summary:

Modular cooling towers began operation in June 2006 and successfully minimized de-rates of Units 1 and 2. Towers were removed during the first half of 2012. This project is complete.

Project Projections:

No 2014 expenditures are expected for this project.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P
Page 13 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-5R)
Page 34 of 45

Project Title: Crystal River Thermal Discharge Compliance Project
Project No. 11.1

Project Description:

This project was originally planned to evaluate and implement the best long term solution to maintain compliance with the thermal discharge limit in Florida Department of Environmental Protection (FDEP) industrial wastewater permit for Crystal River Units 1,2&3 that was being addressed in the short term by the Modular Cooling Towers approved in Docket No. 060162- EI for ECRC recovery. Due to DEF's decision to retire CR3, this project is no longer necessary and will not be implemented.

Project Accomplishments:

The study phase of the project was completed with a recommendation to replace the leased modular cooling towers in coordination with the cooling solution for the CR3 Extended Power Uprate (EPU) discharge canal cooling solution. The new cooling tower associated with the CR3 EPU was to be sized to mitigate both the increased temperatures from the EPU as well as serve to replace the modular cooling towers, which were removed in 2012. The design contract for the CR3 EPU cooling tower was awarded and a cooling tower supplier selected. In February 2013, DEF decided to retire CR3; therefore, the project will not proceed.

Project Fiscal Expenditures:

2013 estimated expenditures are approximately \$135,000 lower than originally projected. As explained in the petition filed in Docket No. 130007- EI and Docket No. 130091-EI, DEF announced on February 5, 2013 that it will retire CR3. Due to the reduction in thermal loading resulting from the CR3 retirement, construction of the thermal discharge permanent cooling tower is no longer necessary.

Project Progress Summary:

Crystal River Units 1,2&3 utilize a once-through cooling water process to cool and condense turbine exhaust steam back to water. The cooling water is removed from the Gulf of Mexico via an intake canal and discharged to a common discharge canal shared by all of the generating units. DEF has a NPDES industrial wastewater permit from the FDEP to discharge this cooling water from CR 1,2&3 into the Gulf of Mexico. The FDEP NPDES permit includes a limit on the temperature of the cooling water discharge (96.5 degrees Fahrenheit on a three-hour rolling average) measured at the point of discharge to the Gulf of Mexico. The new cooling towers were being added as a long term solution to the issue of higher ambient water temperatures previously being addressed by the modular cooling towers and added heat rejection due to the estimated 180MWE Uprate of CR3. With the retirement of CR3, the heat rejection associated with the entire unit is removed and therefore the new cooling tower is not necessary for the continued operation of CR 1&2 within the NPDES permit limits.

Project Projections:

DEF is treating costs incurred of approximately \$18.1 million for the project, including any future exit or wind-down costs, as a regulatory asset as of January 1, 2013 and amortizing it over three years until fully recovered by December 31, 2015, with a return on the unamortized balance as approved in Docket No. 130091 Order No. PEF-13-0381-PAA-EI.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P
Page 14 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 35 of 45

Project Title: Integrated Clean Air Compliance Plan - Greenhouse Gas Inventory and Reporting
Project No. 12

Project Description:

The Greenhouse Gas (GHG) Inventory and Reporting Program was created in response to Chapter 2008-277, Florida Laws, which established the Florida Climate Protection Act, to be codified at section 403.44, Florida Statutes. Among other things, this legislation authorizes the Florida Department of Environmental Protection to establish a cap and trade program to GHG emissions from electric utilities. Utilities subject to the program, including DEF, will be required to use The Climate Registry for purposes of GHG emission registration and reporting. The requirement to report to The Climate Registry was repealed during the 2010 legislative session; however, the Environmental Protection Agency (EPA) GHG Reporting Rule (40 CFR 98) does require that DEF submit 2010 GHG data to the EPA no later than 9/30/2011.

Project Accomplishments:

In 2009, DEF joined The Climate Registry and submitted the 2008 GHG inventory data. The 2009 data was submitted during the third quarter of 2010. Both 2008 and 2009 data was validated by a third party as required by The Climate Registry. The 2010 GHG inventory data was submitted to EPA on 9/30/11 and validation by a third party is not a requirement.

Project Fiscal Expenditures:

There are no 2013 estimated expenditures for this project.

Project Progress Summary:

The 2010 GHG inventory data was submitted to EPA on 9/30/11.

Project Projections:

No 2014 expenditures are expected for this project.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P
Page 15 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 36 of 45

Project Title: Mercury Total Daily Maximum Loads Monitoring (TMDL)
Project No. 13

Project Description:

Section 303(d) of the federal Clean Water Act requires each state to identify state waters not meeting water quality standards and establish a TMDL for the pollutant or pollutants causing the failure to meet standards. Under a 1999 federal consent decree, TMDLs for over 100 Florida water bodies listed as impaired for mercury must be established by 9/12/12. The Florida Department of Environmental Protection (FDEP) has initiated a research program to provide the necessary information for setting the appropriate TMDLs for mercury. Among other things, the study will assess the relative contributions of mercury-emitting sources, such as coal-fired power plants, to mercury levels in surface waters.

Project Accomplishments:

Atmospheric & Environmental Research, Inc (AER) completed the literature review on mercury deposition in Florida. This document was sent to the Florida Department of Environmental Protection (FDEP) Division of Air Resource Management and the TMDL team for review in February 2009. In addition, the Florida Electric Power Coordinating Group (FCG) Mercury Task Force met with FDEP Division of Air Resource Management to discuss the review in 1/2010. AER performed the Florida mercury deposition modeling for the Division of Air Resource Management. The FCG Mercury Task Force contracted with Tetra Tech to conduct aquatic field sampling, including an aquatics modeling report, to develop a "Conceptual Model for the Florida Mercury TMDL." This document was finalized and submitted to FDEP in 12/2010. Key personnel from AER were employed by Environ in 2011 and FCG established a contract with Environ to ensure continuity of the project. FCG used Environ and Tetra Tech to review and critique FDEP's aquatic cycling and atmospheric modeling analyses. FDEP developed a mercury TMDL report in the spring and summer of 2012, and it proposed a TMDL in 9/2012. The Environmental Protection Agency proposed to approve the State's TMDL on November 30, 2012, and final approval is expected in October 2013.

Project Fiscal Expenditures:

There are no 2013 estimated expenditures for this project.

Project Progress Summary:

The mercury TMDL study concluded in 2012.

Project Projections:

No 2014 expenditures are expected for this project.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P
Page 16 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 37 of 45

Project Title: Integrated Clean Air Compliance Plan - Hazardous Air Pollutants (HAPs) ICR Program
Project No. 14

Project Description:

In 2009, the Environmental Protection Agency (EPA) initiated efforts to develop an Information Collection Request (ICR), which requires that owners/operators of all coal- and oil-fired electric utility steam generating units provide information that will allow the EPA to assess the emissions of hazardous air pollutants from each such unit. The intention of the ICR is to assist the Administrator of the EPA in developing national emission standards for hazardous air pollutants under Section 112(d) of the Clean Air Act, 42 U.S.C. 7412. Pursuant to those efforts, by letter dated 12/24/09, the EPA formally requested DEF comply with certain data collection and emissions testing requirements for several of its steam electric generating units. The EPA letter states that initial submittal of existing information must be made within 90 days, and that the remaining data must be submitted within 8 months. Collection and submittal of the requested information is mandatory under Section 114 of the Clean Air Act, 42 U.S.C. 7414.

Project Accomplishments:

DEF completed and submitted the ICR to EPA during 2010. The HAPS ICR project is complete.

Project Fiscal Expenditures:

There are no 2013 estimated expenditures for this project.

Project Progress Summary:

DEF completed and submitted the ICR to EPA during 2010.

Project Projections:

No 2014 expenditures are expected for this project.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P

Page 17 of 21

Duke Energy Florida

Witness: T. G. Foster

Exh. No. __ (TGF-5R)

Page 38 of 45

Project Title: Effluent Limitation Guidelines ICR Program
Project No. 15

Project Description:

The Effluent Limitation Guidelines ICR Program was created in response to Section 304 of the Federal Clean Water Act which directs the Environmental Protection Agency (EPA) to develop and periodically review regulations, called effluent guidelines, to limit the amount of pollutants that are discharged to surface waters from various point source categories. 33 U.S.C. §13 14(b). In 10/2009, EPA announced that it intended to update the effluent guidelines for the steam electric power generating point source category, which were last updated in 1982. DEF is required to complete the ICR and submit responses to U.S. EPA within 90 days. Collection and submittal of the requested information is mandatory under Section 308 of the Clean Water Act.

Project Accomplishments:

DEF completed and submitted the ICR to EPA in September 2010. The Effluent Limitation Guidelines ICR Program is complete.

Project Fiscal Expenditures:

There are no 2013 estimated expenditures for this project.

Project Progress Summary:

DEF completed and submitted the ICR to EPA in September 2010.

Project Projections:

No 2014 expenditures are expected for this project.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P
Page 18 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-5R)
Page 39 of 45

Project Title: National Pollutant Discharge Elimination System (NPDES) - Energy
Project No. 16

Project Description:

Pursuant to the federal Clean Water Act, 33 U.S.C. § 1342, all point source discharges to navigable waters from industrial facilities must obtain permits under the NPDES Program. The Florida Department of Environmental Protection (FDEP) administers the NPDES program in Florida. DEF's Anclote, Bartow, and Crystal River North, Crystal River South, and Suwannee NPDES permits were issued on 1/19/11, 2/14/11, 7/21/11, 3/9/12 and 11/28/11, respectively. All facilities are required to meet new permitting conditions. In Docket No. 110007-EI, the Commission approved recovery of costs associated with new requirements included or expected to be included in the new renewal permits, including: thermal studies, aquatic organism return studies and implementation, whole effluent toxicity testing, dissolved oxygen studies (Bartow only), and freeboard limitation related studies (Bartow only). As noted in DEF's 2/8/12 program update, on 12/14/11, FDEP issued a final NPDES renewal permit and associated Administrative Order for the Suwannee Plant. The Administrative Order includes a new requirement to assess copper discharges that DEF did not anticipate when it filed its petition in 2011.

Project Accomplishments:

DEF has begun performing thermal studies, whole effluent toxicity testing, dissolved oxygen studies and freeboard limitation related studies and evaluations to comply with new permit requirements.

Project Fiscal Expenditures:

2013 estimated O&M expenditures are approximately \$98,000 lower than originally projected mainly due to the timing of FDEP's approval of the plan of studies (POS) for the Anclote plant and a copper mixing zone study at the Suwannee plant. 2013 estimated capital expenditures are approximately \$9.3 million higher than originally projected primarily due to the development of a comprehensive compliance plan for the Bartow freeboard project, with more certainty regarding scope and associated costs.

Project Progress Summary:

DEF has begun complying with the requirements of the NPDES permits. Aquatic organism return study requirements have been postponed to align with the final EPA 316(b) rule requirements (Bartow/Anclote Plants) which is expected to be published in 11/2013. The aquatic organism return requirement is not a requirement in the Crystal River North NPDES permit. The dissolved oxygen study at Bartow was completed and results submitted to FDEP in 12/2012.

Project Projections:

2014 estimated O&M and capital expenditures are approximately \$477,000 and \$1.2 million, respectively.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P
Page 19 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 40 of 45

Project Title: Integrated Clean Air Compliance Plan - Mercury & Air Toxic Standards (MATS) - Energy
Project No. 17 CR 4 & CR 5

Project Description:

In Order No. PSC-11-0553-FOF-EI Docket No. 110007-EI dated 12/7/11, the Commission approved ECRC recovery of DEF's costs associated with emissions testing and related analysis necessary to develop DEF's strategy for achieving compliance with new hazardous air pollutant standards (now known as MATS) at Crystal River Units 4&5. The final Mercury and Air Toxics Rule (MATS) was issued by the Environmental Protection Agency on 12/21/11. DEF will utilize the co-benefits of the existing FGD and SCR systems as the primary MATS compliance measure for CR4&5, but additional analyses are ongoing to determine whether more control measures will be necessary for those units.

Project Accomplishments:

DEF continues to conduct more detailed emissions testing to adequately assess potential mercury control strategies through the use of carbon traps that will allow continuous monitoring and trending of mercury emissions from CR 4&5. Results will drive the decision for the most suitable mercury monitoring technology in 2014.

Project Fiscal Expenditures:

2013 estimated O&M expenditures are approximately \$198,000 higher than originally projected due operating expenses associated with the carbon traps used to monitor mercury emissions and speciation profiling of mercury emissions to better understand their fate in the emission stream. 2013 estimated capital expenditures are approximately \$9.6 million lower than originally projected primarily due to the decision to limit costs to the installation of particulate matter emission monitors and rely on sorbent traps to monitor mercury in lieu of continuous emissions monitors, offset by the transfer of \$95,000 of CAIR/CAMR CMMS CR4&5 costs to the MATS - CR4&5 Program.

Project Progress Summary:

In 2014, DEF plans to use a chemical additive at CR 4&5 to suppress mercury re-emission during unit startup periods. Additionally, DEF plans to complete PM CEMS installation for continuous particulate matter measurement for MATS compliances in 2014.

Project Projections:

2014 estimated O&M and capital expenditures are approximately \$406,000 and \$3.4 million, respectively.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P
Page 20 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 41 of 45

Project Title: Integrated Clean Air Compliance Plan - Mercury & Air Toxic Standards (MATS) - Energy
Project No. 17.1 Anclote Gas Conversion

Project Description:

Convert existing Anclote Units to use 100% natural gas to be in compliance with Mercury and Air Toxics Standards (MATS) effective February 2012. See Order No. PSC-12-0432-PAA-EI in Docket No. 120103-EI.

Project Accomplishments:

Unit 1 Gas Conversion was completed and placed into commercial service on 7/13/13. Unit 2 Gas Conversion is expected to be completed and placed into service in December 2013. Installation of the Forced Draft fans for both units is expected to be completed in early second quarter 2014.

Project Fiscal Expenditures:

2013 estimated capital expenditures are approximately \$16.8 million more than originally projected primarily attributable to scope changes in the boiler and electrical commodities for Unit1 and BOP due to unexpected "as found" conditions which required engineering and field modifications to complete the additional scope of work for Unit 1 and BOP. Also, as engineering matured for the fan modification scope, procurement costs and installation costs increased.

Project Progress Summary:

This project is on schedule.

Project Projections:

2014 estimated capital expenditures are \$33.4M.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
January 2014 through December 2014
Description and Progress Report for
Environmental Compliance Activities and Projects

Form 42-5P
Page 21 of 21

Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 42 of 45

Project Title: Integrated Clean Air Compliance Plan - Mercury & Air Toxic Standards (MATS) - Energy
Project No. 17.2 CR 1 & CR 2

Project Description:

The MATS Project for Crystal River Units 1&2 encompasses the Company's identification, assessment and potential implementation of new measures that are available to bring CR 1&2 into compliance with the new MATS rule. These measures may include, but are not necessarily limited to, switching to alternate fuels, addition of reagent systems to promote emissions reductions and equipment improvements that may improve efficiency and/or emissions performance of the units. The project funding referred to in this document provides for the engineering analysis, performance testing, project design and implementation of these measures, based on the best available information available to the Company at this time. If the Company elects to continue operating these units based on implementation of the MATS compliance performance improvement measures identified in this project, the operational timeframe would be determined in the normal course of the Company's planning for capacity and energy resources.

Project Accomplishments:

With the initial fuel tests performed in June, the Company demonstrated stable plant operations with alternative lower constituent coal. Additional analysis and testing is planned to further explore the options available to reduce emissions into the ranges required for MATS compliance.

Project Fiscal Expenditures:

2013 estimated O&M expenditures are approximately \$786,000 for alternative coal trials on Crystal River Units 1&2. 2013 estimated capital expenditures are approximately \$194,000 higher than originally projected primarily due to the transfer of CAIR/CMMS CR1&2 costs to the MATS - CR1&2 Program.

Project Progress Summary:

The Company has conducted initial engineering performance analyses and some limited scope fuel tests to evaluate the potential to achieve lower emissions of the MATS targeted constituents. Additional operational tests are currently being planned to evaluate performance with alternate fuels and reagent systems.

Project Projections:

2014 estimated O&M expenditures are approximately \$1.1 million. There are no estimated 2014 capital expenditures. If DEF moved forward with alternative coal as the MATS compliance strategy, it will need to incur some capital costs to make changes to CR1&2 so that the units can successfully burn the coal.

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % by Rate Class
January 2014 through December 2014

Form 42-6P

Docket No. 130007-EI
 Duke Energy Florida
 Witness: T. G. Foster
 Exh. No. ___ (TGF-5R)
 Page 43 of 45

Rate Class	(1) Average 12CP Load Factor at Meter (%)	(2) Sales at Meter (mWh)	(3) Avg 12 CP at Meter (MW) (2)/(8760hrs*(1))	(4) NCP Class Max Load Factor	(5) Delivery Efficiency Factor	(6) Sales at Source (Generation) (mWh) (2)/(5)	(7) Avg 12 CP at Source (MW) (3)/(5)	7(a) Sales at Source (Distrib Svc Only) (mWh)	(8) Class Max MW at Source Level (Distrib Svc) (7a)/(8760hrs*(4))	(9) mWh Sales at Source Energy Allocator (%)	(10) 12CP Demand Transmission Allocator (%)	(11) 12CP & 1/13 AD Demand Allocator (%)	(12) NCP Distribution Allocator (%)
Residential													
RS-1, RST-1, RSL-1, RSL-2, RSS-1													
Secondary	0.519	19,379,756	4,262.80	0.405	0.9401722	20,612,986	4,534.07	20,612,986	5,806.1	51.673%	62.173%	61.365%	62.535%
General Service Non-Demand													
GS-1, GST-1													
Secondary	0.652	1,238,682	216.84	0.452	0.9401722	1,317,506	230.64	1,317,506	332.9	3.303%	3.163%	3.173%	3.586%
Primary	0.652	3,675	0.64	0.452	0.9744331	3,771	0.66	3,771	1.0	0.009%	0.009%	0.009%	0.010%
Transmission	0.652	3,551	0.62	0.452	0.9844331	3,607	0.63	0	0.0	0.009%	0.009%	0.009%	0.000%
										<u>3.321%</u>	<u>3.180%</u>	<u>3.191%</u>	<u>3.596%</u>
General Service													
GS-2													
Secondary	1.000	138,834	15.85	1.000	0.9401722	147,669	16.86	147,669	16.9	0.370%	0.231%	0.242%	0.182%
General Service Demand													
GSD-1, GSDT-1													
Secondary	0.774	11,976,648	1,766.38	0.611	0.9401722	12,738,782	1,878.78	12,738,782	2,378.8	31.934%	25.762%	26.237%	25.621%
Primary	0.774	2,412,799	355.85	0.611	0.9744331	2,476,105	365.19	2,476,105	462.4	6.207%	5.008%	5.100%	4.980%
Transm Del/ Primary Mtr	0.774	720	0.11	0.611	0.9744331	739	0.11	0	0.0	0.002%	0.001%	0.002%	0.000%
Transmission	0.774	0	0.00	0.611	0.9844331	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
SS-1													
Primary	1.483	7	0.00	0.111	0.9744331	7	0.00	7	0.0	0.000%	0.000%	0.000%	0.000%
Transm Del/ Transm Mtr	1.483	10,052	0.77	0.111	0.9844331	10,211	0.79	0	0.0	0.026%	0.011%	0.012%	0.000%
Transm Del/ Primary Mtr	1.483	2,313	0.18	0.111	0.9744331	2,374	0.18	0	0.0	0.006%	0.003%	0.003%	0.000%
										<u>38.174%</u>	<u>30.785%</u>	<u>31.353%</u>	<u>30.601%</u>
Curtailable													
CS-1, CST-1, CS-2, CST-2, SS-3													
Secondary	1.186	0	0.00	0.465	0.9401722	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
Primary	1.186	57,212	5.51	0.465	0.9744331	58,713	5.65	58,713	14.4	0.147%	0.077%	0.083%	0.155%
SS-3													
Primary	0.814	2,198	0.31	0.012	0.9744331	2,256	0.32	2,256	22.0	0.006%	0.004%	0.004%	0.237%
										<u>0.153%</u>	<u>0.082%</u>	<u>0.087%</u>	<u>0.392%</u>
Interruptible													
IS-1, IST-1, IS-2, IST-2													
Secondary	0.963	96,011	11.38	0.699	0.9401722	102,121	12.11	102,121	16.7	0.256%	0.166%	0.173%	0.180%
Sec Del/Primary Mtr	0.963	4,547	0.54	0.699	0.9744331	4,666	0.55	4,666	0.8	0.012%	0.008%	0.008%	0.008%
Primary Del / Primary Mtr	0.963	1,201,675	142.48	0.699	0.9744331	1,233,204	146.22	1,233,204	201.4	3.091%	2.005%	2.089%	2.169%
Primary Del / Transm Mtr	0.963	17,669	2.09	0.699	0.9844331	17,948	2.13	17,948	2.9	0.045%	0.029%	0.030%	0.032%
Transm Del/ Transm Mtr	0.963	285,799	33.89	0.699	0.9844331	290,318	34.42	0	0.0	0.728%	0.472%	0.492%	0.000%
Transm Del/ Primary Mtr	0.963	321,079	38.07	0.699	0.9744331	329,503	39.07	0	0.0	0.826%	0.536%	0.558%	0.000%
SS-2													
Primary	0.859	58,388	7.76	0.331	0.9744331	59,920	7.97	59,920	20.7	0.150%	0.109%	0.112%	0.223%
Transm Del/ Transm Mtr	0.859	48,896	6.50	0.331	0.9844331	49,669	6.60	0	0.0	0.125%	0.091%	0.093%	0.000%
Transm Del/ Primary Mtr	0.859	15,284	2.03	0.331	0.9744331	15,685	2.09	0	0.0	0.039%	0.029%	0.029%	0.000%
										<u>5.272%</u>	<u>3.444%</u>	<u>3.584%</u>	<u>2.611%</u>
Lighting													
LS-1 (Secondary)	6.141	388,984	7.23	6.141	0.9401722	413,737	7.69	413,737	7.7	1.037%	0.105%	0.177%	0.083%
		<u>37,664,779</u>	<u>6,877.84</u>			<u>39,891,498</u>	<u>7,292.71</u>	<u>39,189,392</u>	<u>9,284.6</u>	<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>

- Notes:
- | | | | |
|-----|---|------|---|
| (1) | Average 12CP load factor based on load research study filed July 31, 2012 | (7) | Column 3 / Column 5 |
| (2) | Projected kWh sales for the period January 2014 to December 2014 | (7a) | Column 6 excluding transmission service |
| (3) | Calculated: Column 2 / (8,760 hours x Column 1) | (8) | Calculated: Column 7a / (8,760 hours/ Column 4) |
| (4) | NCP load factor based on load research study filed July 31, 2012 | (9) | Column 6/ Total Column 6 |
| (5) | Based on system average line loss analysis for 2012 | (10) | Column 7/ Total Column 7 |
| (6) | Column 2 / Column 5 | (11) | Column 9 x 1/13 + Column 10 x 12/13 |
| | | (12) | Column 8/ Total Column 8 |

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of Environmental Cost Recovery Clause Rate Factors by Rate Class
January 2014 through December 2014

Form 42-7P

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. ___ (TGF-5R)
Page 44 of 45

Rate Class	(1) mWh Sales at Source Energy Allocator (%)	(2) 12CP Transmission Demand Allocator (%)	(3) 12CP & 1/13th AD Demand Allocator (%)	(4) NCP Distribution Allocator (%)	(5) Energy- Related Costs (\$)	(6) Transmission Demand Costs (\$)	(7) Distribution Demand Costs (\$)	(8) Production Demand Costs (\$)	(9) Total Environmental Costs (\$)	(10) Projected Effective Sales at Meter Level (mWh)	(11) Environmental Cost Recovery Factors (cents/kWh)
Residential											
RS-1, RST-1, RSL-1, RSL-2, RSS-1											
Secondary	51.673%	62.173%	61.365%	62.535%	\$34,476,766	\$1,020,359	\$691,091	\$10,865,348	\$47,053,564	19,379,756	0.243
General Service Non-Demand											
GS-1, GST-1											
Secondary										1,238,682	0.235
Primary										3,638	0.233
Transmission										3,480	0.230
TOTAL GS	3.321%	3.180%	3.191%	3.596%	\$2,215,968	\$52,195	\$35,939	\$624,823	\$2,928,925	1,245,800	
General Service											
GS-2 Secondary	0.370%	0.231%	0.242%	0.182%	\$246,987	\$3,794	\$2,724	\$31,546	\$285,050	138,834	0.205
General Service Demand											
GSD-1, GSDT-1, SS-1											
Secondary										11,976,648	0.220
Primary										2,391,681	0.218
Transmission										9,851	0.216
TOTAL GSD	38.174%	30.785%	31.353%	30.601%	\$25,470,337	\$505,232	\$353,100	\$5,316,970	\$31,645,639	14,378,180	
Curtailable											
CS-1, CST-1, CS-2, CST-2, CS-3, CST-3, SS-3											
Secondary										-	0.293
Primary										58,816	0.290
Transmission										-	0.287
TOTAL CS	0.153%	0.082%	0.087%	0.392%	\$101,975	\$1,343	\$983	\$68,151	\$172,451	58,816	
Interruptible											
IS-1, IST-1, IS-2, IST-2, SS-2											
Secondary										96,011	0.201
Primary										1,584,963	0.199
Transmission										345,317	0.197
TOTAL IS	5.272%	3.444%	3.584%	2.611%	\$3,517,485	\$56,520	\$40,368	\$453,674	\$4,068,047	2,026,291	
Lighting											
LS-1 Secondary	1.037%	0.105%	0.177%	0.083%	\$692,006	\$1,731	\$1,995	\$14,393	\$710,124	388,984	0.183
	100.000%	100.000%	100.000%	100.000%	\$66,721,524	\$1,641,172	\$1,126,199	\$17,374,906	\$86,863,801	37,616,661	0.231

- Notes:
- (1) From Form 42-6P, Column 9
 - (2) From Form 42-6P, Column 10
 - (3) From Form 42-6P, Column 11
 - (4) From Form 42-6P, Column 12
 - (5) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5
 - (6) Column 2 x Total Transmission Demand Jurisdictional Dollars from Form 42-1P, line 5
 - (7) Column 4 x Total Distribution Demand Jurisdictional Dollars from Form 42-1P, line 5
 - (8) Column 3 x Total Production Demand Jurisdictional Dollars from Form 42-1P, line 5
 - (9) Column 5 + Column 6 + Column 7 + Column 8
 - (10) Projected kWh sales at secondary voltage level for the period January 2014 to December 2014
 - (11) (Column 9/ Column 10)/10

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2014 through December 2014

Form 42 8P

Docket No. 130007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-5R)
Page 45 of 45

Capital Structure and Cost Rates

Class of Capital	Retail Amount	Ratio	Cost Rate	Weighted Cost Rate	PreTax Weighted Cost Rate
CE	\$ 3,951,603	47.50%	0.10500	4.990%	8.124%
PS	17,874	0.21%	0.04488	0.010%	0.016%
LTD	3,223,164	38.75%	0.05610	2.170%	2.170%
STD	35,074	0.42%	0.01220	0.010%	0.010%
CD-Active	182,636	2.20%	0.03210	0.070%	0.070%
CD-Inactive	1,162	0.01%	0.00000	0.000%	0.000%
ADIT	1,059,780	12.74%	0.00000	0.000%	0.000%
FAS 109	(155,042)	-1.86%	0.00000	0.000%	0.000%
ITC	2,091	0.03%	0.08224	0.000%	0.000%
Total	\$ 8,318,342	100.00%		7.250%	10.390%
			Total Debt	2.250%	2.250%
			Total Equity	5.000%	8.140%

May 2013 DEF Surveillance Report capital structure and cost rates. See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Docket 120007-EI.

Docket No. 130007-EI

Duke Energy Florida

Witness: T. G. Foster

Exh. No. __ (TGF-6R)

Page 1 of 16

**DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Capital Program Detail**

January 2014 - December 2014

Docket No. 130007-EI

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		50	50	50	50	50	50	50	50	50	50	50	50	50
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952
3	Less: Accumulated Depreciation	(8,065)	(8,118)	(8,171)	(8,224)	(8,277)	(8,330)	(8,383)	(8,436)	(8,489)	(8,542)	(8,595)	(8,648)	(8,701)	(8,701)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$25,888	\$25,835	\$25,782	\$25,729	\$25,676	\$25,623	\$25,570	\$25,517	\$25,464	\$25,411	\$25,358	\$25,305	\$25,252	
6	Average Net Investment		25,861	25,808	25,755	25,702	25,649	25,596	25,543	25,490	25,437	25,384	25,331	25,278	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	48	48	48	48	48	48	48	48	48	48	47	47	574
b.	Equity Component Grossed Up For Taxes	8.14%	175	175	175	174	174	174	173	173	173	172	172	171	2,081
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	1.8857%	53	53	53	53	53	53	53	53	53	53	53	53	636
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.009439	27	27	27	27	27	27	27	27	27	27	27	27	324
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$303	\$303	\$303	\$302	\$302	\$302	\$301	\$301	\$301	\$300	\$299	\$298	\$3,615
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$303	\$303	\$303	\$302	\$302	\$302	\$301	\$301	\$301	\$300	\$299	\$298	\$3,615

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant (Note)		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272	1,536,272
3	Less: Accumulated Depreciation	(492,837)	(496,112)	(499,387)	(502,662)	(505,937)	(509,212)	(512,487)	(515,762)	(519,037)	(522,312)	(525,587)	(528,862)	(532,137)	(532,137)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,043,435	\$1,040,160	\$1,036,885	\$1,033,610	\$1,030,335	\$1,027,060	\$1,023,785	\$1,020,510	\$1,017,235	\$1,013,960	\$1,010,685	\$1,007,410	\$1,004,135	
6	Average Net Investment		1,041,798	1,038,523	1,035,248	1,031,973	1,028,698	1,025,423	1,022,148	1,018,873	1,015,598	1,012,323	1,009,048	1,005,773	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	1,953	1,947	1,941	1,935	1,929	1,923	1,917	1,910	1,904	1,898	1,892	1,886	23,035
b.	Equity Component Grossed Up For Taxes	8.14%	7,067	7,045	7,022	7,000	6,978	6,956	6,934	6,911	6,889	6,867	6,845	6,823	83,337
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.5579%	3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	39,300
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.009439	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	14,496
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$13,503	\$13,475	\$13,446	\$13,418	\$13,390	\$13,362	\$13,334	\$13,304	\$13,276	\$13,248	\$13,220	\$13,192	\$160,168
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$13,503	\$13,475	\$13,446	\$13,418	\$13,390	\$13,362	\$13,334	\$13,304	\$13,276	\$13,248	\$13,220	\$13,192	\$160,168

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407
3	Less: Accumulated Depreciation	(131,884)	(133,822)	(135,760)	(137,698)	(139,636)	(141,574)	(143,512)	(145,450)	(147,388)	(149,326)	(151,264)	(153,202)	(155,140)	
4	CWIP - Non-Interest Bearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5	Net Investment (Lines 2 + 3 + 4)	\$777,522	\$775,584	\$773,646	\$771,708	\$769,770	\$767,832	\$765,894	\$763,956	\$762,018	\$760,080	\$758,142	\$756,204	\$754,266	
6	Average Net Investment		776,553	774,615	772,677	770,739	768,801	766,863	764,925	762,987	761,049	759,111	757,173	755,235	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	1,456	1,452	1,449	1,445	1,442	1,438	1,434	1,431	1,427	1,423	1,420	1,416	17,233
b.	Equity Component Grossed Up For Taxes	8.14%	5,268	5,254	5,241	5,228	5,215	5,202	5,189	5,176	5,162	5,149	5,136	5,123	62,343
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.5579%	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	23,256
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.009439	715	715	715	715	715	715	715	715	715	715	715	715	8,580
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$9,377	\$9,359	\$9,343	\$9,326	\$9,310	\$9,293	\$9,276	\$9,260	\$9,242	\$9,225	\$9,209	\$9,192	\$111,412
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$9,377	\$9,359	\$9,343	\$9,326	\$9,310	\$9,293	\$9,276	\$9,260	\$9,242	\$9,225	\$9,209	\$9,192	\$111,412

For Project: PIPELINE INTEGRITY MANAGEMENT - Control Room Management (Project 3.1d)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074
3	Less: Accumulated Depreciation	(9,264)	(9,642)	(10,020)	(10,398)	(10,776)	(11,154)	(11,532)	(11,910)	(12,288)	(12,666)	(13,044)	(13,422)	(13,800)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$125,810	\$125,432	\$125,054	\$124,676	\$124,298	\$123,920	\$123,542	\$123,164	\$122,786	\$122,408	\$122,030	\$121,652	\$121,274	
6	Average Net Investment		125,621	125,243	124,865	124,487	124,109	123,731	123,353	122,975	122,597	122,219	121,841	121,463	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	236	235	234	233	233	232	231	231	230	229	228	228	2,780
b.	Equity Component Grossed Up For Taxes	8.14%	852	850	847	844	842	839	837	834	832	829	826	824	10,056
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	3.3596%	378	378	378	378	378	378	378	378	378	378	378	378	4,536
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.009439	106	106	106	106	106	106	106	106	106	106	106	106	1,272
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,572	\$1,569	\$1,565	\$1,561	\$1,559	\$1,555	\$1,552	\$1,549	\$1,546	\$1,542	\$1,538	\$1,536	\$18,644
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$1,572	\$1,569	\$1,565	\$1,561	\$1,559	\$1,555	\$1,552	\$1,549	\$1,546	\$1,542	\$1,538	\$1,536	\$18,644

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAE-EU.

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600
3	Less: Accumulated Depreciation	(281,871)	(287,029)	(292,187)	(297,345)	(302,503)	(307,661)	(312,819)	(317,977)	(323,135)	(328,293)	(333,451)	(338,609)	(343,767)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,784,729	\$1,779,571	\$1,774,413	\$1,769,255	\$1,764,097	\$1,758,939	\$1,753,781	\$1,748,623	\$1,743,465	\$1,738,307	\$1,733,149	\$1,727,991	\$1,722,833	
6	Average Net Investment		1,782,150	1,776,992	1,771,834	1,766,676	1,761,518	1,756,360	1,751,202	1,746,044	1,740,886	1,735,728	1,730,570	1,725,412	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	3,342	3,332	3,322	3,313	3,303	3,293	3,284	3,274	3,264	3,254	3,245	3,235	39,461
b.	Equity Component Grossed Up For Taxes	8.14%	12,089	12,054	12,019	11,984	11,949	11,914	11,879	11,844	11,809	11,774	11,739	11,704	142,758
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	Blended	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	61,896
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.012040	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	24,876
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$22,662	\$22,617	\$22,572	\$22,528	\$22,483	\$22,438	\$22,394	\$22,349	\$22,304	\$22,259	\$22,215	\$22,170	\$268,991
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$22,662	\$22,617	\$22,572	\$22,528	\$22,483	\$22,438	\$22,394	\$22,349	\$22,304	\$22,259	\$22,215	\$22,170	\$268,991

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801
3	Less: Accumulated Depreciation	(204,111)	(207,796)	(211,481)	(215,166)	(218,851)	(222,536)	(226,221)	(229,906)	(233,591)	(237,276)	(240,961)	(244,646)	(248,331)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,269,690	\$1,266,005	\$1,262,320	\$1,258,635	\$1,254,950	\$1,251,265	\$1,247,580	\$1,243,895	\$1,240,210	\$1,236,525	\$1,232,840	\$1,229,155	\$1,225,470	
6	Average Net Investment		1,267,847	1,264,162	1,260,477	1,256,792	1,253,107	1,249,422	1,245,737	1,242,052	1,238,367	1,234,682	1,230,997	1,227,312	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	2,377	2,370	2,363	2,356	2,350	2,343	2,336	2,329	2,322	2,315	2,308	2,301	28,070
b.	Equity Component Grossed Up For Taxes	8.14%	8,600	8,575	8,550	8,525	8,500	8,475	8,450	8,425	8,400	8,375	8,350	8,325	101,550
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	3.0000%	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	44,220
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.009730	1,195	1,195	1,195	1,195	1,195	1,195	1,195	1,195	1,195	1,195	1,195	1,195	14,340
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$15,857	\$15,825	\$15,793	\$15,761	\$15,730	\$15,698	\$15,666	\$15,634	\$15,602	\$15,570	\$15,538	\$15,506	\$188,180
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$15,857	\$15,825	\$15,793	\$15,761	\$15,730	\$15,698	\$15,666	\$15,634	\$15,602	\$15,570	\$15,538	\$15,506	\$188,180

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PA-A-EU.

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	
3	Less: Accumulated Depreciation	(614,795)	(623,934)	(633,073)	(642,212)	(651,351)	(660,490)	(669,629)	(678,768)	(687,907)	(697,046)	(706,185)	(715,324)	(724,463)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,046,869	\$1,037,730	\$1,028,591	\$1,019,452	\$1,010,313	\$1,001,174	\$992,035	\$982,896	\$973,757	\$964,618	\$955,479	\$946,340	\$937,201	
6	Average Net Investment		1,042,300	1,033,161	1,024,022	1,014,883	1,005,744	996,605	987,466	978,327	969,188	960,049	950,910	941,771	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	1,954	1,937	1,920	1,903	1,886	1,869	1,851	1,834	1,817	1,800	1,783	1,766	22,320
b.	Equity Component Grossed Up For Taxes	8.14%	7,070	7,008	6,946	6,884	6,822	6,760	6,698	6,636	6,574	6,512	6,450	6,388	80,748
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	6.6000%	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	109,668
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008670	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	1,201	14,412
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$19,364	\$19,285	\$19,206	\$19,127	\$19,048	\$18,969	\$18,889	\$18,810	\$18,731	\$18,652	\$18,573	\$18,494	\$227,148
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$19,364	\$19,285	\$19,206	\$19,127	\$19,048	\$18,969	\$18,889	\$18,810	\$18,731	\$18,652	\$18,573	\$18,494	\$227,148

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	
3	Less: Accumulated Depreciation	(55,529)	(56,245)	(56,961)	(57,677)	(58,393)	(59,109)	(59,825)	(60,541)	(61,257)	(61,973)	(62,689)	(63,405)	(64,121)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$123,409	\$122,693	\$121,977	\$121,261	\$120,545	\$119,829	\$119,113	\$118,397	\$117,681	\$116,965	\$116,249	\$115,533	\$114,817	
6	Average Net Investment		123,051	122,335	121,619	120,903	120,187	119,471	118,755	118,039	117,323	116,607	115,891	115,175	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	231	229	228	227	225	224	223	221	220	219	217	216	2,680
b.	Equity Component Grossed Up For Taxes	8.14%	835	830	825	820	815	810	806	801	796	791	786	781	9,696
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	4.8000%	716	716	716	716	716	716	716	716	716	716	716	716	8,592
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.009310	139	139	139	139	139	139	139	139	139	139	139	139	1,668
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,921	\$1,914	\$1,908	\$1,902	\$1,895	\$1,889	\$1,884	\$1,877	\$1,871	\$1,865	\$1,858	\$1,852	\$22,636
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$1,921	\$1,914	\$1,908	\$1,902	\$1,895	\$1,889	\$1,884	\$1,877	\$1,871	\$1,865	\$1,858	\$1,852	\$22,636

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAU-EU.

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295
3	Less: Accumulated Depreciation	(133,148)	(134,970)	(136,792)	(138,614)	(140,436)	(142,258)	(144,080)	(145,902)	(147,724)	(149,546)	(151,368)	(153,190)	(155,012)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$597,147	\$595,325	\$593,503	\$591,681	\$589,859	\$588,037	\$586,215	\$584,393	\$582,571	\$580,749	\$578,927	\$577,105	\$575,283	
6	Average Net Investment		596,236	594,414	592,592	590,770	588,948	587,126	585,304	583,482	581,660	579,838	578,016	576,194	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	1,118	1,115	1,111	1,108	1,104	1,101	1,097	1,094	1,091	1,087	1,084	1,080	13,190
b.	Equity Component Grossed Up For Taxes	8.14%	4,044	4,032	4,020	4,007	3,995	3,983	3,970	3,958	3,946	3,933	3,921	3,909	47,718
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.9936%	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	21,864
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.009730	592	592	592	592	592	592	592	592	592	592	592	592	7,104
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$7,576	\$7,561	\$7,545	\$7,529	\$7,513	\$7,498	\$7,481	\$7,466	\$7,451	\$7,434	\$7,419	\$7,403	\$89,876
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$7,576	\$7,561	\$7,545	\$7,529	\$7,513	\$7,498	\$7,481	\$7,466	\$7,451	\$7,434	\$7,419	\$7,403	\$89,876

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199
3	Less: Accumulated Depreciation	(221,256)	(224,108)	(226,960)	(229,812)	(232,664)	(235,516)	(238,368)	(241,220)	(244,072)	(246,924)	(249,776)	(252,628)	(255,480)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$815,943	\$813,091	\$810,239	\$807,387	\$804,535	\$801,683	\$798,831	\$795,979	\$793,127	\$790,275	\$787,423	\$784,571	\$781,719	
6	Average Net Investment		814,517	811,665	808,813	805,961	803,109	800,257	797,405	794,553	791,701	788,849	785,997	783,145	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	1,527	1,522	1,517	1,511	1,506	1,500	1,495	1,490	1,484	1,479	1,474	1,468	17,973
b.	Equity Component Grossed Up For Taxes	8.14%	5,525	5,506	5,486	5,467	5,448	5,428	5,409	5,390	5,370	5,351	5,332	5,312	65,024
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	3.3000%	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	34,224
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008380	724	724	724	724	724	724	724	724	724	724	724	724	8,688
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$10,628	\$10,604	\$10,579	\$10,554	\$10,530	\$10,504	\$10,480	\$10,456	\$10,430	\$10,406	\$10,382	\$10,356	\$125,909
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$10,628	\$10,604	\$10,579	\$10,554	\$10,530	\$10,504	\$10,480	\$10,456	\$10,430	\$10,406	\$10,382	\$10,356	\$125,909

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PA-A-EE.

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904
3	Less: Accumulated Depreciation	(351,914)	(359,751)	(367,588)	(375,425)	(383,262)	(391,099)	(398,936)	(406,773)	(414,610)	(422,447)	(430,284)	(438,121)	(445,958)	(453,795)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$3,264,990	\$3,257,153	\$3,249,316	\$3,241,479	\$3,233,642	\$3,225,805	\$3,217,968	\$3,210,131	\$3,202,294	\$3,194,457	\$3,186,620	\$3,178,783	\$3,170,946	\$3,163,109
6	Average Net Investment		3,261,071	3,253,234	3,245,397	3,237,560	3,229,723	3,221,886	3,214,049	3,206,212	3,198,375	3,190,538	3,182,701	3,174,864	3,167,027
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	6,115	6,100	6,085	6,070	6,056	6,041	6,026	6,012	5,997	5,982	5,968	5,953	72,405
b.	Equity Component Grossed Up For Taxes	8.14%	22,121	22,068	22,015	21,961	21,908	21,855	21,802	21,749	21,696	21,643	21,589	21,536	261,943
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.6000%	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	94,044
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.012040	3,629	3,629	3,629	3,629	3,629	3,629	3,629	3,629	3,629	3,629	3,629	3,629	43,548
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$39,702	\$39,634	\$39,566	\$39,497	\$39,430	\$39,362	\$39,294	\$39,227	\$39,159	\$39,091	\$39,023	\$38,955	\$471,940
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$39,702	\$39,634	\$39,566	\$39,497	\$39,430	\$39,362	\$39,294	\$39,227	\$39,159	\$39,091	\$39,023	\$38,955	\$471,940

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435
3	Less: Accumulated Depreciation	(48,774)	(49,015)	(49,256)	(49,497)	(49,738)	(49,979)	(50,220)	(50,461)	(50,702)	(50,943)	(51,184)	(51,425)	(51,666)	(51,907)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$92,660	\$92,419	\$92,178	\$91,937	\$91,696	\$91,455	\$91,214	\$90,973	\$90,732	\$90,491	\$90,250	\$90,009	\$89,768	\$89,527
6	Average Net Investment		92,540	92,299	92,058	91,817	91,576	91,335	91,094	90,853	90,612	90,371	90,130	89,889	89,648
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	174	173	173	172	172	171	171	170	170	169	169	169	2,053
b.	Equity Component Grossed Up For Taxes	8.14%	628	626	624	623	621	620	618	616	615	613	611	610	7,425
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.0482%	241	241	241	241	241	241	241	241	241	241	241	241	2,892
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.012930	152	152	152	152	152	152	152	152	152	152	152	152	1,824
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,195	\$1,192	\$1,190	\$1,188	\$1,186	\$1,184	\$1,182	\$1,179	\$1,178	\$1,175	\$1,173	\$1,172	\$14,194
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$1,195	\$1,192	\$1,190	\$1,188	\$1,186	\$1,184	\$1,182	\$1,179	\$1,178	\$1,175	\$1,173	\$1,172	\$14,194

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAE-EU.

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968
3	Less: Accumulated Depreciation	(97,092)	(98,869)	(100,646)	(102,423)	(104,200)	(105,977)	(107,754)	(109,531)	(111,308)	(113,085)	(114,862)	(116,639)	(118,416)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$297,876	\$296,099	\$294,322	\$292,545	\$290,768	\$288,991	\$287,214	\$285,437	\$283,660	\$281,883	\$280,106	\$278,329	\$276,552	
6	Average Net Investment		296,987	295,210	293,433	291,656	289,879	288,102	286,325	284,548	282,771	280,994	279,217	277,440	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	557	554	550	547	544	540	537	534	530	527	524	520	6,464
b.	Equity Component Grossed Up For Taxes	8.14%	2,015	2,003	1,990	1,978	1,966	1,954	1,942	1,930	1,918	1,906	1,894	1,882	23,378
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	5.4000%	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	21,324
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.009730	320	320	320	320	320	320	320	320	320	320	320	320	3,840
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$4,669	\$4,654	\$4,637	\$4,622	\$4,607	\$4,591	\$4,576	\$4,561	\$4,545	\$4,530	\$4,515	\$4,499	\$55,006
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$4,669	\$4,654	\$4,637	\$4,622	\$4,607	\$4,591	\$4,576	\$4,561	\$4,545	\$4,530	\$4,515	\$4,499	\$55,006

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092
3	Less: Accumulated Depreciation	(13,443)	(13,545)	(13,647)	(13,749)	(13,851)	(13,953)	(14,055)	(14,157)	(14,259)	(14,361)	(14,463)	(14,565)	(14,667)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$19,649	\$19,547	\$19,445	\$19,343	\$19,241	\$19,139	\$19,037	\$18,935	\$18,833	\$18,731	\$18,629	\$18,527	\$18,425	
6	Average Net Investment		19,598	19,496	19,394	19,292	19,190	19,088	18,986	18,884	18,782	18,680	18,578	18,476	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	37	37	36	36	36	36	36	35	35	35	35	35	429
b.	Equity Component Grossed Up For Taxes	8.14%	133	132	132	131	130	129	129	128	127	127	126	125	1,549
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	3.7000%	102	102	102	102	102	102	102	102	102	102	102	102	1,224
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	24	24	24	24	24	24	24	24	24	24	24	24	288
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$296	\$295	\$294	\$293	\$292	\$291	\$291	\$289	\$288	\$288	\$287	\$286	\$3,490
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$296	\$295	\$294	\$293	\$292	\$291	\$291	\$289	\$288	\$288	\$287	\$286	\$3,490

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PA-A-EE.

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870	2,848,870
3	Less: Accumulated Depreciation	(289,535)	(293,063)	(296,591)	(300,119)	(303,647)	(307,175)	(310,703)	(314,231)	(317,759)	(321,287)	(324,815)	(328,343)	(331,871)	(331,871)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$2,559,336	\$2,555,808	\$2,552,280	\$2,548,752	\$2,545,224	\$2,541,696	\$2,538,168	\$2,534,640	\$2,531,112	\$2,527,584	\$2,524,056	\$2,520,528	\$2,517,000	
6	Average Net Investment		2,557,572	2,554,044	2,550,516	2,546,988	2,543,460	2,539,932	2,536,404	2,532,876	2,529,348	2,525,820	2,522,292	2,518,764	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	4,795	4,789	4,782	4,776	4,769	4,762	4,756	4,749	4,743	4,736	4,729	4,723	57,109
b.	Equity Component Grossed Up For Taxes	8.14%	17,349	17,325	17,301	17,277	17,253	17,229	17,205	17,181	17,157	17,133	17,110	17,086	206,606
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	1.4860%	3,528	3,528	3,528	3,528	3,528	3,528	3,528	3,528	3,528	3,528	3,528	3,528	42,336
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	25,212
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$27,773	\$27,743	\$27,712	\$27,682	\$27,651	\$27,620	\$27,590	\$27,559	\$27,529	\$27,498	\$27,468	\$27,438	\$331,263
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$27,773	\$27,743	\$27,712	\$27,682	\$27,651	\$27,620	\$27,590	\$27,559	\$27,529	\$27,498	\$27,468	\$27,438	\$331,263

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297
3	Less: Accumulated Depreciation	(547,586)	(48,111)	(48,636)	(49,161)	(49,686)	(50,211)	(50,736)	(51,261)	(51,786)	(52,311)	(52,836)	(53,361)	(53,886)	(53,886)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$242,712	\$242,187	\$241,662	\$241,137	\$240,612	\$240,087	\$239,562	\$239,037	\$238,512	\$237,987	\$237,462	\$236,937	\$236,412	
6	Average Net Investment		242,449	241,924	241,399	240,874	240,349	239,824	239,299	238,774	238,249	237,724	237,199	236,674	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	455	454	453	452	451	450	449	448	447	446	445	444	5,394
b.	Equity Component Grossed Up For Taxes	8.14%	1,645	1,641	1,637	1,634	1,630	1,627	1,623	1,620	1,616	1,613	1,609	1,605	19,500
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.1722%	525	525	525	525	525	525	525	525	525	525	525	525	6,300
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.007080	171	171	171	171	171	171	171	171	171	171	171	171	2,052
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,796	\$2,791	\$2,786	\$2,782	\$2,777	\$2,773	\$2,768	\$2,764	\$2,759	\$2,755	\$2,750	\$2,745	\$33,246
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$2,796	\$2,791	\$2,786	\$2,782	\$2,777	\$2,773	\$2,768	\$2,764	\$2,759	\$2,755	\$2,750	\$2,745	\$33,246

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	
3	Less: Accumulated Depreciation	(23,945)	(24,349)	(24,753)	(25,157)	(25,561)	(25,965)	(26,369)	(26,773)	(27,177)	(27,581)	(27,985)	(28,389)	(28,793)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$137,809	\$137,405	\$137,001	\$136,597	\$136,193	\$135,789	\$135,385	\$134,981	\$134,577	\$134,173	\$133,769	\$133,365	\$132,961	
6	Average Net Investment		137,607	137,203	136,799	136,395	135,991	135,587	135,183	134,779	134,375	133,971	133,567	133,163	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	258	257	256	256	255	254	253	253	252	251	250	250	3,045
b.	Equity Component Grossed Up For Taxes	8.14%	933	931	928	925	922	920	917	914	912	909	906	903	11,020
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	3.0000%	404	404	404	404	404	404	404	404	404	404	404	404	4,848
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.009310	125	125	125	125	125	125	125	125	125	125	125	125	1,500
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,720	\$1,717	\$1,713	\$1,710	\$1,706	\$1,703	\$1,699	\$1,696	\$1,693	\$1,689	\$1,685	\$1,682	\$20,413
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$1,720	\$1,717	\$1,713	\$1,710	\$1,706	\$1,703	\$1,699	\$1,696	\$1,693	\$1,689	\$1,685	\$1,682	\$20,413

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	
3	Less: Accumulated Depreciation	(36,673)	(37,031)	(37,389)	(37,747)	(38,105)	(38,463)	(38,821)	(39,179)	(39,537)	(39,895)	(40,253)	(40,611)	(40,969)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$238,674	\$238,316	\$237,958	\$237,600	\$237,242	\$236,884	\$236,526	\$236,168	\$235,810	\$235,452	\$235,094	\$234,736	\$234,378	
6	Average Net Investment		238,495	238,137	237,779	237,421	237,063	236,705	236,347	235,989	235,631	235,273	234,915	234,557	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	447	447	446	445	444	444	443	442	442	441	440	440	5,321
b.	Equity Component Grossed Up For Taxes	8.14%	1,618	1,615	1,613	1,611	1,608	1,606	1,603	1,601	1,598	1,596	1,594	1,591	19,254
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	1.5610%	358	358	358	358	358	358	358	358	358	358	358	358	4,296
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.009730	223	223	223	223	223	223	223	223	223	223	223	223	2,676
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,646	\$2,643	\$2,640	\$2,637	\$2,633	\$2,631	\$2,627	\$2,624	\$2,621	\$2,618	\$2,615	\$2,612	\$31,547
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$2,646	\$2,643	\$2,640	\$2,637	\$2,633	\$2,631	\$2,627	\$2,624	\$2,621	\$2,618	\$2,615	\$2,612	\$31,547

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988
3	Less: Accumulated Depreciation	(29,439)	(29,823)	(30,207)	(30,591)	(30,975)	(31,359)	(31,743)	(32,127)	(32,511)	(32,895)	(33,279)	(33,663)	(34,047)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$169,549	\$169,165	\$168,781	\$168,397	\$168,013	\$167,629	\$167,245	\$166,861	\$166,477	\$166,093	\$165,709	\$165,325	\$164,941	
6	Average Net Investment		169,357	168,973	168,589	168,205	167,821	167,437	167,053	166,669	166,285	165,901	165,517	165,133	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	318	317	316	315	315	314	313	313	312	311	310	310	3,764
b.	Equity Component Grossed Up For Taxes	8.14%	1,149	1,146	1,144	1,141	1,138	1,136	1,133	1,131	1,128	1,125	1,123	1,120	13,614
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.3149%	384	384	384	384	384	384	384	384	384	384	384	384	4,608
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.009730	161	161	161	161	161	161	161	161	161	161	161	161	1,932
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,012	\$2,008	\$2,005	\$2,001	\$1,998	\$1,995	\$1,991	\$1,989	\$1,985	\$1,981	\$1,978	\$1,975	\$23,918
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$2,012	\$2,008	\$2,005	\$2,001	\$1,998	\$1,995	\$1,991	\$1,989	\$1,985	\$1,981	\$1,978	\$1,975	\$23,918

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667
3	Less: Accumulated Depreciation	(16,887)	(17,106)	(17,325)	(17,544)	(17,763)	(17,982)	(18,201)	(18,420)	(18,639)	(18,858)	(19,077)	(19,296)	(19,515)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$70,780	\$70,561	\$70,342	\$70,123	\$69,904	\$69,685	\$69,466	\$69,247	\$69,028	\$68,809	\$68,590	\$68,371	\$68,152	
6	Average Net Investment		70,670	70,451	70,232	70,013	69,794	69,575	69,356	69,137	68,918	68,699	68,480	68,261	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	133	132	132	131	131	130	130	130	129	129	128	128	1,563
b.	Equity Component Grossed Up For Taxes	8.14%	479	478	476	475	473	472	470	469	467	466	465	463	5,653
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	3.0000%	219	219	219	219	219	219	219	219	219	219	219	219	2,628
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.012040	88	88	88	88	88	88	88	88	88	88	88	88	1,056
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$919	\$917	\$915	\$913	\$911	\$909	\$907	\$906	\$903	\$902	\$900	\$898	\$10,900
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$919	\$917	\$915	\$913	\$911	\$909	\$907	\$906	\$903	\$902	\$900	\$898	\$10,900

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAE-EU.

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198
3	Less: Accumulated Depreciation	(46,905)	(47,744)	(48,583)	(49,422)	(50,261)	(51,100)	(51,939)	(52,778)	(53,617)	(54,456)	(55,295)	(56,134)	(56,973)	(56,973)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$300,293	\$299,454	\$298,615	\$297,776	\$296,937	\$296,098	\$295,259	\$294,420	\$293,581	\$292,742	\$291,903	\$291,064	\$290,225	
6	Average Net Investment		299,873	299,034	298,195	297,356	296,517	295,678	294,839	294,000	293,161	292,322	291,483	290,644	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	562	561	559	558	556	554	553	551	550	548	547	545	6,644
b.	Equity Component Grossed Up For Taxes	8.14%	2,034	2,028	2,023	2,017	2,011	2,006	2,000	1,994	1,989	1,983	1,977	1,972	24,034
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.9000%	839	839	839	839	839	839	839	839	839	839	839	839	10,068
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.009730	282	282	282	282	282	282	282	282	282	282	282	282	3,384
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,717	\$3,710	\$3,703	\$3,696	\$3,688	\$3,681	\$3,674	\$3,666	\$3,660	\$3,652	\$3,645	\$3,638	\$44,130
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$3,717	\$3,710	\$3,703	\$3,696	\$3,688	\$3,681	\$3,674	\$3,666	\$3,660	\$3,652	\$3,645	\$3,638	\$44,130

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583
3	Less: Accumulated Depreciation	(57,235)	(58,022)	(58,809)	(59,596)	(60,383)	(61,170)	(61,957)	(62,744)	(63,531)	(64,318)	(65,105)	(65,892)	(66,679)	(66,679)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$292,349	\$291,562	\$290,775	\$289,988	\$289,201	\$288,414	\$287,627	\$286,840	\$286,053	\$285,266	\$284,479	\$283,692	\$282,905	
6	Average Net Investment		291,955	291,168	290,381	289,594	288,807	288,020	287,233	286,446	285,659	284,872	284,085	283,298	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	547	546	544	543	542	540	539	537	536	534	533	531	6,472
b.	Equity Component Grossed Up For Taxes	8.14%	1,980	1,975	1,970	1,964	1,959	1,954	1,948	1,943	1,938	1,932	1,927	1,922	23,412
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.7000%	787	787	787	787	787	787	787	787	787	787	787	787	9,444
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008670	253	253	253	253	253	253	253	253	253	253	253	253	3,036
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,567	\$3,561	\$3,554	\$3,547	\$3,541	\$3,534	\$3,527	\$3,520	\$3,514	\$3,506	\$3,500	\$3,493	\$42,364
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$3,567	\$3,561	\$3,554	\$3,547	\$3,541	\$3,534	\$3,527	\$3,520	\$3,514	\$3,506	\$3,500	\$3,493	\$42,364

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012
3	Less: Accumulated Depreciation	(14,247)	(14,383)	(14,519)	(14,655)	(14,791)	(14,927)	(15,063)	(15,199)	(15,335)	(15,471)	(15,607)	(15,743)	(15,879)	(15,879)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$119,765	\$119,629	\$119,493	\$119,357	\$119,221	\$119,085	\$118,949	\$118,813	\$118,677	\$118,541	\$118,405	\$118,269	\$118,133	\$118,133
6	Average Net Investment		119,697	119,561	119,425	119,289	119,153	119,017	118,881	118,745	118,609	118,473	118,337	118,201	
7	Return on Average Net Investment (A)														
a.	Debt Component		224	224	224	224	223	223	223	223	222	222	222	222	2,676
b.	Equity Component Grossed Up For Taxes		812	811	810	809	808	807	806	805	805	804	803	802	9,682
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation		136	136	136	136	136	136	136	136	136	136	136	136	1,632
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes		134	134	134	134	134	134	134	134	134	134	134	134	1,608
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,306	\$1,305	\$1,304	\$1,303	\$1,301	\$1,300	\$1,299	\$1,298	\$1,297	\$1,296	\$1,295	\$1,294	\$15,598
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$1,306	\$1,305	\$1,304	\$1,303	\$1,301	\$1,300	\$1,299	\$1,298	\$1,297	\$1,296	\$1,295	\$1,294	\$15,598

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560
3	Less: Accumulated Depreciation	(35,886)	(36,309)	(36,732)	(37,155)	(37,578)	(38,001)	(38,424)	(38,847)	(39,270)	(39,693)	(40,116)	(40,539)	(40,962)	(40,962)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$345,674	\$345,251	\$344,828	\$344,405	\$343,982	\$343,559	\$343,136	\$342,713	\$342,290	\$341,867	\$341,444	\$341,021	\$340,598	\$340,598
6	Average Net Investment		345,462	345,039	344,616	344,193	343,770	343,347	342,924	342,501	342,078	341,655	341,232	340,809	
7	Return on Average Net Investment (A)														
a.	Debt Component		648	647	646	645	645	644	643	642	641	641	640	639	7,721
b.	Equity Component Grossed Up For Taxes		2,343	2,341	2,338	2,335	2,332	2,329	2,326	2,323	2,320	2,318	2,315	2,312	27,932
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation		423	423	423	423	423	423	423	423	423	423	423	423	5,076
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes		266	266	266	266	266	266	266	266	266	266	266	266	3,192
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,680	\$3,677	\$3,673	\$3,669	\$3,666	\$3,662	\$3,658	\$3,654	\$3,650	\$3,648	\$3,644	\$3,640	\$43,921
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$3,680	\$3,677	\$3,673	\$3,669	\$3,666	\$3,662	\$3,658	\$3,654	\$3,650	\$3,648	\$3,644	\$3,640	\$43,921

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$208,333	\$208,333	\$208,333	\$208,333	\$208,333	\$208,333	\$208,333	\$208,333	\$208,333	\$208,333	\$208,333	\$208,333	\$2,500,000
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	2,200,760	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	2,200,760	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	(1,363)	
4	CWIP - Non-Interest Bearing	1,913,740	2,122,074	2,330,407	2,538,740	2,747,074	2,955,407	3,163,740	3,372,074	3,580,407	3,788,740	3,997,074	4,205,407	2,212,981	
5	Net Investment (Lines 2 + 3 + 4)	\$1,913,740	\$2,122,074	\$2,330,407	\$2,538,740	\$2,747,074	\$2,955,407	\$3,163,740	\$3,372,074	\$3,580,407	\$3,788,740	\$3,997,074	\$4,205,407	\$4,412,377	
6	Average Net Investment		2,017,907	2,226,240	2,434,574	2,642,907	2,851,240	3,059,574	3,267,907	3,476,240	3,684,574	3,892,907	4,101,240	4,308,892	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	3,784	4,174	4,565	4,955	5,346	5,737	6,127	6,518	6,909	7,299	7,690	8,079	71,183
b.	Equity Component Grossed Up For Taxes	8.14%	13,688	15,101	16,515	17,928	19,341	20,754	22,167	23,581	24,994	26,407	27,820	29,229	257,525
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses														
a.	Depreciation	1.4860%	0	0	0	0	0	0	0	0	0	0	0	1,363	1,363
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	0	0	0	0	0	0	0	0	0	0	0	1,623	1,623
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$17,472	\$19,275	\$21,080	\$22,883	\$24,687	\$26,491	\$28,294	\$30,099	\$31,903	\$33,706	\$35,510	\$40,294	\$331,694
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$17,472	\$19,275	\$21,080	\$22,883	\$24,687	\$26,491	\$28,294	\$30,099	\$31,903	\$33,706	\$35,510	\$40,294	\$331,694

For Project: Crystal River 4&5 - Conditions of Certification (Project 7.4q)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$680,618	680,618	680,618	680,618	680,618	680,618	680,618	680,618	680,618	680,618	680,618	680,618	680,618	
3	Less: Accumulated Depreciation	(3,663)	(4,506)	(5,349)	(6,192)	(7,035)	(7,878)	(8,721)	(9,564)	(10,407)	(11,250)	(12,093)	(12,936)	(13,779)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$676,955	\$676,112	\$675,269	\$674,426	\$673,583	\$672,740	\$671,897	\$671,054	\$670,211	\$669,368	\$668,525	\$667,682	\$666,839	
6	Average Net Investment		676,533	675,690	674,847	674,004	673,161	672,318	671,475	670,632	669,789	668,946	668,103	667,260	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	1,268	1,267	1,265	1,264	1,262	1,261	1,259	1,257	1,256	1,254	1,253	1,251	15,117
b.	Equity Component Grossed Up For Taxes	8.14%	4,589	4,583	4,578	4,572	4,566	4,561	4,555	4,549	4,543	4,538	4,532	4,526	54,692
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses														
a.	Depreciation	1.4860%	843	843	843	843	843	843	843	843	843	843	843	843	10,116
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	502	502	502	502	502	502	502	502	502	502	502	502	6,024
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$7,202	\$7,195	\$7,188	\$7,181	\$7,173	\$7,167	\$7,159	\$7,151	\$7,144	\$7,137	\$7,130	\$7,122	\$85,949
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$7,202	\$7,195	\$7,188	\$7,181	\$7,173	\$7,167	\$7,159	\$7,151	\$7,144	\$7,137	\$7,130	\$7,122	\$85,949

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU and included in the 2013 Revised and Restated Stipulation and Settlement Agreement in Docket No. 130208-EI which is subject to approval by the Commission, these assets were not projected to be in-service as of year end 2013 and accordingly will not be moved to base rates in 2014.
 (A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU

For Project: CAIR Crystal River AFUDC - FGD Common (Project 7.4r) - CR4 & CR5 Clinker Mitigation
 (in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$234,241	\$234,241	\$234,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$702,722
b.	Clearings to Plant		0	0	0	702,722	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$660,998	660,998	660,998	660,998	1,363,720	1,363,720	1,363,720	1,363,720	1,363,720	1,363,720	1,363,720	1,363,720	1,363,720	
3	Less: Accumulated Depreciation	(11,291)	(12,652)	(14,013)	(15,374)	(17,458)	(20,265)	(23,072)	(25,879)	(28,686)	(31,493)	(34,300)	(37,107)	(39,914)	
4	CWIP - Non-Interest Bearing	0	0	234,241	468,481	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$649,707	\$648,346	\$881,226	\$1,114,105	\$1,346,262	\$1,343,455	\$1,340,648	\$1,337,841	\$1,335,034	\$1,332,227	\$1,329,420	\$1,326,613	\$1,323,806	
6	Average Net Investment		649,027	764,786	997,666	1,230,184	1,344,859	1,342,052	1,339,245	1,336,438	1,333,631	1,330,824	1,328,017	1,325,210	
7	Return on Average Net Investment (A)														
a.	Debt Component	2.25%	1,217	1,434	1,871	2,307	2,522	2,516	2,511	2,506	2,501	2,495	2,490	2,485	26,855
b.	Equity Component Grossed Up For Taxes	8.14%	4,403	5,188	6,768	8,345	9,123	9,104	9,085	9,066	9,046	9,027	9,008	8,989	97,152
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.4700%	1,361	1,361	1,361	2,084	2,807	2,807	2,807	2,807	2,807	2,807	2,807	2,807	28,623
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008850	487	487	487	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	1,006	10,515
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$7,468	\$8,470	\$10,487	\$13,742	\$15,458	\$15,433	\$15,409	\$15,385	\$15,360	\$15,335	\$15,311	\$15,287	\$163,145
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$7,468	\$8,470	\$10,487	\$13,742	\$15,458	\$15,433	\$15,409	\$15,385	\$15,360	\$15,335	\$15,311	\$15,287	\$163,145

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU and included in the 2013 Revised and Restated Stipulation and Settlement Agreement in Docket No. 130208-EI which is subject to approval by the Commission, these assets were not projected to be in-service as of year end 2013 and accordingly will not be moved to base rates in 2014.

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU

For Project: Crystal River Thermal Discharge Compliance Project AFUDC - Point of Discharge (POD) Cooling Tower (Project 11.1a)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other - AFUDC		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Regulatory Asset Balance	\$11,889,328	11,889,328	11,393,940	10,898,552	10,403,164	9,907,776	9,412,388	8,917,000	8,421,612	7,926,224	7,430,836	6,935,448	6,440,060	
3	Less: Current Period Amortization (A)	0	(495,388)	(495,388)	(495,388)	(495,388)	(495,388)	(495,388)	(495,388)	(495,388)	(495,388)	(495,388)	(495,388)	(495,388)	
4	CWIP - AFUDC Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3)	\$11,889,328	\$11,393,940	\$10,898,552	\$10,403,164	\$9,907,776	\$9,412,388	\$8,917,000	\$8,421,612	\$7,926,224	\$7,430,836	\$6,935,448	\$6,440,060	\$5,944,672	
6	Average Net Investment		11,641,634	11,146,246	10,650,858	10,155,470	9,660,082	9,164,694	8,669,306	8,173,918	7,678,530	7,183,142	6,687,754	6,192,366	
7	Return on Average Net Investment (B)														
a.	Debt Component	2.25%	21,828	20,899	19,970	19,042	18,113	17,184	16,255	15,326	14,397	13,468	12,540	11,611	200,633
b.	Equity Component Grossed Up For Taxes	8.14%	78,969	75,609	72,248	68,888	65,528	62,167	58,807	55,446	52,086	48,726	45,365	42,005	725,844
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization	33.3333%	495,388	495,388	495,388	495,388	495,388	495,388	495,388	495,388	495,388	495,388	495,388	495,388	5,944,656
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$596,185	\$591,896	\$587,606	\$583,318	\$579,029	\$574,739	\$570,450	\$566,160	\$561,871	\$557,582	\$553,293	\$549,004	6,871,133
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$596,185	\$591,896	\$587,606	\$583,318	\$579,029	\$574,739	\$570,450	\$566,160	\$561,871	\$557,582	\$553,293	\$549,004	6,871,133

For Project: Crystal River Thermal Discharge Compliance Project AFUDC - MET Tower (Project 11.1b)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-14	Estimated Feb-14	Estimated Mar-14	Estimated Apr-14	Estimated May-14	Estimated Jun-14	Estimated Jul-14	Estimated Aug-14	Estimated Sep-14	Estimated Oct-14	Estimated Nov-14	Estimated Dec-14	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Regulatory Asset Balance	\$223,911	223,911	214,582	205,253	195,924	186,595	177,266	167,937	158,608	149,279	139,950	130,621	121,292	
3	Less: Current Period Amortization (A)	0	(9,329)	(9,329)	(9,329)	(9,329)	(9,329)	(9,329)	(9,329)	(9,329)	(9,329)	(9,329)	(9,329)	(9,329)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$223,911	\$214,582	\$205,253	\$195,924	\$186,595	\$177,266	\$167,937	\$158,608	\$149,279	\$139,950	\$130,621	\$121,292	\$111,963	
6	Average Net Investment		219,246	209,917	200,588	191,259	181,930	172,601	163,272	153,943	144,614	135,285	125,956	116,627	
7	Return on Average Net Investment (B)														
a.	Debt Component	2.25%	411	394	376	359	341	324	306	289	271	254	236	219	3,780
b.	Equity Component Grossed Up For Taxes	8.14%	1,487	1,424	1,361	1,297	1,234	1,171	1,108	1,044	981	918	854	791	13,670
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization	33.3333%	9,329	9,329	9,329	9,329	9,329	9,329	9,329	9,329	9,329	9,329	9,329	9,329	111,948
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes (C)		280	280	280	280	280	280	280	280	280	280	280	280	3,360
e.	Property Insurance		0	0	0	0	0	0	0	0	0	0	0	0	0
f.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$11,507	\$11,427	\$11,346	\$11,265	\$11,184	\$11,104	\$11,023	\$10,942	\$10,861	\$10,781	\$10,699	\$10,619	\$132,758
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		\$11,507	\$11,427	\$11,346	\$11,265	\$11,184	\$11,104	\$11,023	\$10,942	\$10,861	\$10,781	\$10,699	\$10,619	\$132,758

(A) Investment amortized over three years as approved in Docket No. 130091-EI Order No. PSC-13-0381-PAA-EI.
 (B) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.
 (C) Based on 2011 Effective Tax Rate on original cost.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DIRECT TESTIMONY OF
JEFFREY SWARTZ
ON BEHALF OF
DUKE ENERGY FLORIDA
DOCKET NO. 130007-EI
AUGUST 1, 2013
(Revised OCTOBER 7, 2013)

Q. Please state your name and business address.

A. My name is Jeff Swartz. My business address is 299 First Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 130007-EI?

A: Yes, I provided direct testimony on April 1, 2013.

Q: Has your job description, education background and professional experience changed since that time?

A: No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to explain material variances between 2013 estimated/actual cost projections versus original 2013 cost projections for

1 environmental compliance costs associated with FPSC-approved environmental
2 programs under my responsibility, including DEF's Integrated Clean Air
3 Compliance Program (Project 7.4).

4
5 **Q. How do the estimated/actual O&M project expenditures compare with**
6 **original projections for the CAIR Crystal River Program (Project 7.4) for**
7 **the period January 2013 to December 2013?**

8 A. O&M expenditures are expected to be \$7.2 million or 26% higher for this
9 program than originally projected. This variance is primarily driven by a \$6.7
10 million or 63% increase in CAIR Crystal River Project 7.4 – Energy.

11
12 **Q. Please explain the variance between the estimated/actual O&M project**
13 **expenditures and the original projections for the CAIR Crystal River**
14 **(Project 7.4 – Energy) for the period January 2013 to December 2013.**

15 A. The \$6.7 million increase is primarily due to higher ammonia, limestone,
16 hydrated lime and gypsum costs as compared to projections.

17
18 **Q. How do the estimated/actual capital project expenditures compare with**
19 **original projections for the CAIR Crystal River Program (Project 7.4) for**
20 **the period January 2013 to December 2013?**

21 A. Capital expenditures are expected to be \$9.0 million or 194% higher for this
22 program than originally projected. This difference primarily consists of \$445k
23 of lower CR4 catalyst project costs due to a reduction in vendor pricing, \$1.9
24 million deferral of 2013 FGD blowdown treatment project costs to 2014 due to

1 permit delays, \$661k of Crystal River Unit 4 clinker mitigation costs shifted
2 from O&M to capital due to the nature of work that is going to be performed,
3 \$681k of industrial waste water costs due to a FDEP consent order requiring this
4 project not known at the time of the original projection filing, and \$9.9 million
5 of hydrated lime costs planned for 2012 that were carried over to 2013 due to
6 material delivery delays.

7

8 **Q. Does this conclude your testimony?**

9 A. Yes.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DIRECT TESTIMONY OF
JEFFREY SWARTZ
ON BEHALF OF
DUKE ENERGY FLORIDA
DOCKET NO. 130007-EI
AUGUST 30, 2013
(Revised OCTOBER 7, 2013)

Q. Please state your name and business address.

A. My name is Jeffrey Swartz. My business address is 299 First Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 130007-EI?

A: Yes, I provided direct testimony on April 1, 2013 and August 1, 2013.

Q. Has your job description, education background or professional experience changed since that time?

A: No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide estimates of costs that will be incurred in 2014 for Duke Energy Florida's (DEF or Company) CAIR/CAMR

1 Continuous Mercury Monitoring System (CMMS) (Project 7.3), Integrated
2 Clean Air Compliance Program (Project 7.4) and Mercury and Air Toxics
3 Standards (MATS) Program – Crystal River Units 1 & 2 (CR1&2) (Project
4 17.2).

5
6 **Q. Have you prepared or caused to be prepared under your direction,**
7 **supervision or control any exhibits in this proceeding?**

8 A. Yes. I am sponsoring Exhibit No. __ (JS-1), which is an organization chart for
9 DEF's Crystal River Clean Air Projects. I am also co-sponsoring the following
10 portions of Exhibit No. __ (TGF-5R) to Thomas G. Foster's revised direct
11 testimony:

- 12 • 42-5P page 7 of 21 – Clean Air Interstate Rule (CAIR).
- 13 • 42-5P page 21 of 21 – Mercury and Air Toxics Standards (MATS)
14 Program – CR1&2.

15
16 **Q. What O&M costs does DEF expect to incur in 2014 in connection with the**
17 **air emission controls at Crystal River Units 4 and 5 (CR4&5) as part of the**
18 **Integrated Clean Air Compliance Program (Project 7.4)?**

19 A. DEF estimates O&M costs of approximately \$35.4 million to support the
20 operation and maintenance of air emissions controls that were installed at the
21 Crystal River Energy Complex as outlined in DEF's Integrated Clean Air
22 Compliance Plan as follows:

- 1 • Labor costs are estimated at approximately \$7.1 million. This estimate is
2 based on current staffing levels. Contractor expenses are estimated at
3 approximately \$4.3 million for various services.
- 4 • Parts and materials are estimated at approximately \$1.9 million.
- 5 • Other costs are estimated at approximately \$0.6 million.
- 6 • Crystal River Units 4&5 outage costs are estimated at approximately \$2.2
7 million.
- 8 • Project expenses for ball mill, absorber recycle pump, oxidation air blower,
9 dewatering system and conveyor maintenance are estimated at
10 approximately \$0.7 million.
- 11 • Reagent costs (ammonia, limestone, dibasic acid, hydrated lime, caustic and
12 net gypsum sales/disposal) are estimated to total approximately \$18.6
13 million.

14
15 **Q. What capital costs does DEF expect to incur in 2014 associated with the**
16 **implementation of the Integrated Clean Air Compliance Program (Project**
17 **7.4)?**

- 18 A. DEF estimates capital costs of approximately \$3.2 million for the Integrated
19 Clean Air Compliance Program in 2014 including:
- 20 • \$0.7 million for a clinker mitigation system on CR5 to reduce clinker
21 formation. Clinkers are hard masses forming in the FGD inlet ducts of
22 CR4&5 as a result of the high temperature differential between the flue gas
23 and limestone slurry. The project installs a permanent water spray system in
24 the FGD flue gas inlet which will reduce the temperature differential thereby

1 reducing clinker formation. The CR4 clinker mitigation project was
2 completed in 2013.

- 3 • \$2 million of development and engineering of a FGD wastewater system for
4 FGD blowdown needed to comply with FDEP wastewater permit conditions.
- 5 • \$0.5 million of development and engineering of a reclaimed water reuse
6 system, an alternative water project, to comply with the Conditions of Site
7 Certification requirements regarding the rolling annual average daily
8 withdrawal rate of groundwater from the CR4&5 well field.

9

10 **Q. What steps is the Company taking to ensure that the level of expenditures**
11 **for the operation of the CR4&5 controls is reasonable and prudent?**

12 **A.** Plant management monitors and controls costs by several methods. Work is
13 scheduled and conducted proactively and efficiently. Expenditures are reviewed
14 and approved by the appropriate level of management per existing Company
15 policies. All expenditures are monitored on a monthly basis, and budget
16 variances are analyzed for accuracy and appropriateness.

17

18 **Q. Please discuss the organization being used to operate and maintain the**
19 **CAIR equipment?**

20 **A.** The Company established a dedicated unit to manage, operate and maintain the
21 CAIR equipment. An organization chart is attached as Exhibit__(JS-1R). This
22 unit consists of 52 employees that report to the Crystal River Energy Complex
23 station manager and 1 employee who reports to the Manager PEF Generation

1 Finance. There are 8 managers and 45 maintenance, operations and support
2 employees. The operators work rotating shifts in order to staff the operations of
3 the facility 24 hours per day. The maintenance employees primarily work days
4 but shift employees are available to work when needed. In an effort to keep
5 regular staffing levels low, contractors are used for specialized or lower-skilled
6 work which minimizes overall operations and maintenance costs.

7
8 **Q. Are there policies and procedures in place to efficiently operate and**
9 **maintain these assets?**

10 A. Yes, there are several different policies and procedures used to efficiently
11 operate and maintain the CAIR equipment. First and foremost, the plant follows
12 all OSHA and DEF safety-related policies and procedures. It also follows
13 operations and maintenance procedures during startups, shut downs, steady state
14 situations and transient scenarios. All employees are trained to respond
15 effectively to many different operating scenarios as part of these procedures.
16 The operating and maintenance procedures were developed during construction
17 and startup, and continue to be revised as more experience and expertise is
18 gained with the equipment.

19
20 The plant uses existing corporate-wide policies and procedures to efficiently
21 conduct business such as human resources (hiring, compensation, and
22 performance management), supply chain management (purchasing, contracting,
23 and inventory) and information technology (NERC Critical Infrastructure
24 Protection).

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Q. Are personnel operating and maintaining this equipment trained in these policies and procedures?

A. Yes, the personnel selected to operate and maintain CAIR equipment have to meet specific job-related qualifications in order to qualify for the positions they are selected to perform. Some employees are hired from outside companies and come to DEF with previous experience operating this type equipment at other utilities. Other operations employees are selected to participate in an apprentice program. These employees must complete a 2 to 4 year training program before they are fully qualified workers. This training includes a mix of classroom and hands-on training that helps the employee progress through different levels of task proficiency. Maintenance employees are selected based on their skills and experience, and are also provided equipment specific training to optimize the maintenance of the equipment.

Equipment-specific training was conducted during the construction and start-up phase of the project and continues as major equipment overhauls are performed. This training included equipment walk-downs, discussions with vendor representatives, and hands-on operating and maintenance work performed under the supervision of qualified individuals.

From a business process standpoint, CAIR employees are trained on these policies and procedures using several different training methods that include required reading and review of the policies and procedures, small group

1 discussions, one-on-one discussions with subject matter experts, computer based
2 training (CBT) and on the job task training.

3

4 **Q. Does the Company have controls in place to ensure these policies and**
5 **procedures are followed?**

6 A. The Company ensures compliance with policies and procedures through
7 management controls, equipment round checklists, procedure sign-offs and
8 internal audits. The level of controls is based on the particular policy or
9 procedure.

10

11 **Q. Are there any other mechanisms in place to ensure proper operation and**
12 **maintenance of these assets?**

13 A. Along with the above-mentioned methods, prudent engineering judgment and
14 industry standards are used to ensure proper operation and maintenance of CAIR
15 equipment. The FGD Engineer (System Owner) works directly with operations
16 and maintenance personnel to ensure that systems are working in accordance
17 with design parameters.

18

19 Routine maintenance is performed on a regular and on-going basis. In addition,
20 specialized inspection and maintenance work is conducted during scheduled unit
21 and equipment outages. These specialized work activities are identified and
22 refined as the Company gains more operational experience with the equipment.

23

1 **Q. What costs does DEF expect to incur in 2014 in connection with the**
2 **Mercury and Air Toxics Standards (MATS) Program – CR1&2 (Project**
3 **17.2)?**

4 A. DEF estimates O&M costs of approximately \$1.1 million for CR1&2 MATS
5 compliance. These costs are to perform alternative coal trials to demonstrate
6 DEF's ability to safely and reliably use alternative coal at CR1&2 to comply
7 with MATS beyond the 2015 compliance date provided in the rule. These costs
8 are subject to change as the Company continues to explore options to reduce
9 emissions into the ranges required for MATS compliance.

10

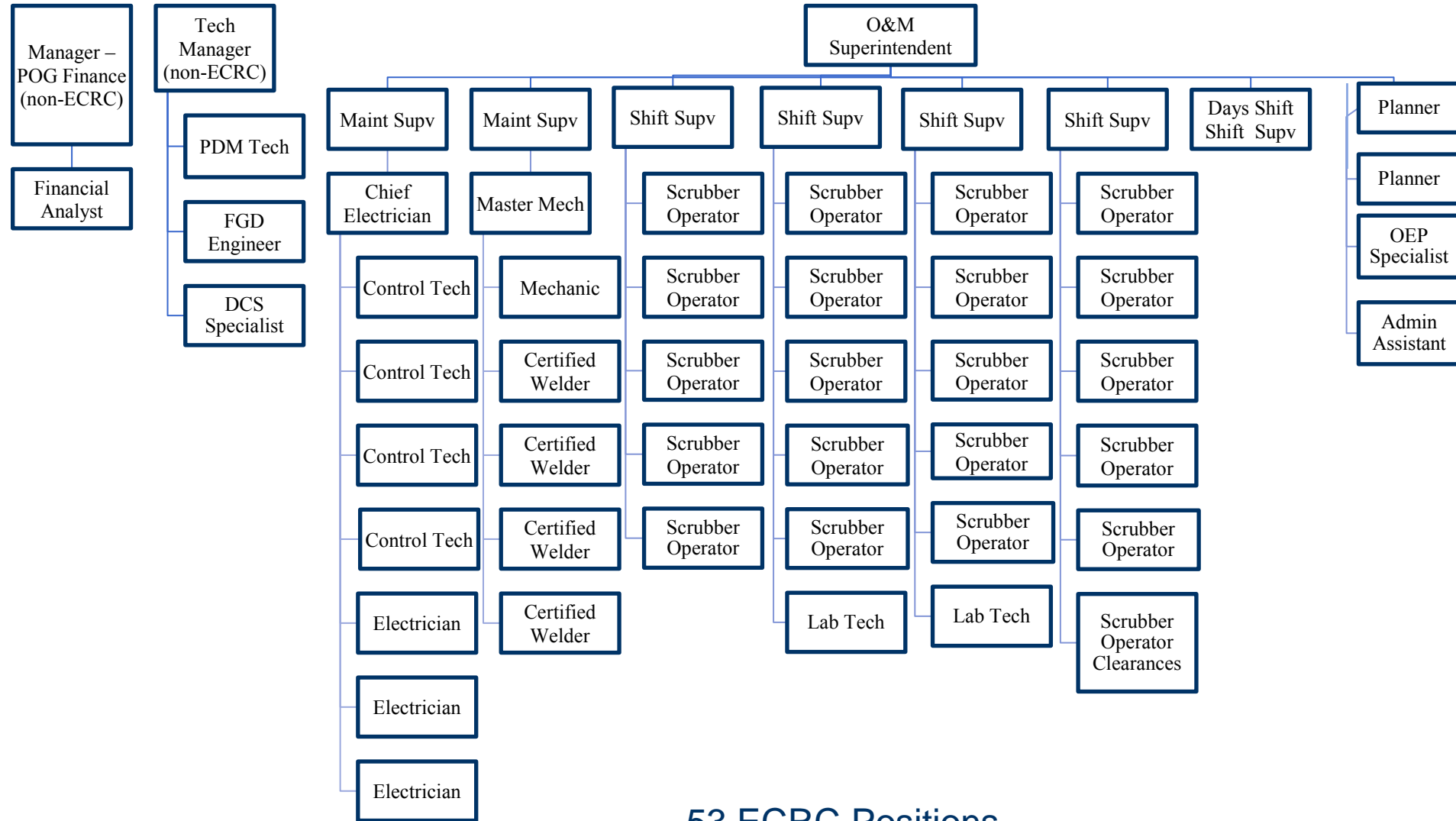
11 **Q. What is the current status of the alternative coal trials?**

12 A. DEF performed initial fuel tests in June 2013 that demonstrated stable plant
13 operations with alternative lower constituent coal. Additional analysis and
14 testing is planned to further explore the options available to DEF to reduce
15 emissions into the ranges required for MATS compliance. These costs are
16 subject to change as the Company continues to explore options to reduce
17 emissions into the ranges required for MATS compliance. If DEF moves
18 forward with alternative coal as the MATS compliance strategy, it will need to
19 incur some capital costs to make changes to CR1&2 so that the units can
20 successfully burn the coal. Depending on the engineering results, such costs
21 may be incurred in the 2014 timeframe. However, given that the engineering
22 analysis has not been completed, DEF has not included any capital costs for this
23 project at this time.

24

1 Q. **Does this conclude your testimony?**

2 A. Yes.



53 ECRC Positions