BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Review of Florida Power Corporation's Earnings, Including Effects of Proposed Acquisition of Florida Power Corporation by Carolina Power & Light

DOCKET NO. 000824-EI

Submitted for Filing:
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FLORIDA POWER CORPORATION'S RESPONSE TO CITIZENS' FOURTH SET OF INTERROGATORIES TO FPC

Pursuant to § 350.0611(1), Fla. Stat. (2000), Fla. Admin. Code R. 28-106.206, and Fla. R. Civ. P.1.340, Florida Power Corporation ("**FPC**") responds to Florida's Citizens ("**Citizens**") Fourth Set of Interrogatories and states as follows:

GENERAL OBJECTIONS

FPC objects to any interrogatory that calls for information protected by the attorney-client privilege, the work product doctrine, the accountant-client privilege, the trade secret privilege, or any other applicable privilege or protection afforded by law, whether such privilege or protection appears at the time the response is first made to these interrogatories or is later determined to be applicable based on the discovery of documents, investigation or analysis. FPC in no way intends to waive any such privilege or protection.

In certain circumstances, FPC may determine upon investigation and analysis that information responsive to certain interrogatories to which objections are not otherwise asserted are confidential and proprietary and should be produced only under an appropriate confidentiality agreement and protective order, if at all. By agreeing to provide such information in response to such interrogatory, FPC is not waiving its right to insist upon appropriate protection of confidentiality by means of a confidentiality agreement and protective order. FPC hereby asserts its right to require such protection of any and all documents that may qualify for protection under the Florida Rules of Civil Procedure and other applicable statutes, rules and legal principles.

FPC objects to these interrogatories and any definitions and instructions that purport to expand FPC's obligations under applicable law.

FPC objects to these interrogatories to the extent they are intended to require any expert/consultant retained by FPC in connection with this proceeding to provide a response, except those interrogatories that are expressly permitted to be directed at an expert/consultant as set forth in Florida Rule of Civil Procedure 1.280(b)(4). Rule 1.340 permits interrogatories to be directed only to parties, and FPC is not obligated to have experts/consultants respond to interrogatories other than those limited interrogatories that are specifically authorized as stated above. However, in the spirit of cooperation, FPC will agree at this point to have its experts/consultants provide responses to this set of interrogatories, but preserves its right to refuse to continue to do so at any point should it so choose. FPC in no way intends to waive this objection.

FPC objects to the interrogatories to the extent the purport to require FPC to provide responses on behalf of Florida Progress Corporation, Progress Energy, Inc., Progress Energy Service Company, LLC. FPC does not have an obligation under the rules to respond to interrogatories on behalf of these companies, but FPC agrees to do so in any event to expedite discovery, to the extent such interrogatory responses are relevant to the issues in this case. FPC reserves the right to decline to respond to any interrogatories that are not pertinent to the issues in the case.

FPC also objects to these interrogatories to the extent they purport to require FPC to prepare information or perform calculations not previously prepared or performed as an attempt to expand FPC's obligations under applicable law. FPC will comply with its obligations under the applicable rules of procedure.

FPC incorporates by reference all of the foregoing general objections into each of its specific objections set forth below as though pleaded therein.

In addition, FPC reserves its right to count interrogatories and their sub-parts (as permitted under the applicable rules of procedure) in determining whether it is obligated to respond to additional interrogatories served by any party.

SPECIFIC OBJECTIONS

Instructions

FPC objects to the first instruction (1) to the extent it purports to expand FPC's obligations under applicable law. FPC will comply with its obligations under applicable rules of procedure.

INTERROGATORIES

57. Budget. Provide a detailed description of the budgeting process used in preparing the 2002 budget that was used as the basis for the 2002 projected test year in the MFRs. This detailed description should include any steps in the budgeting process that is not included in the instructions/manuals to be provided in the response to Citizens' POD 11.

See MFRs F-9 and F-17 and the Direct Testimony of Marky A. Myers filed on November 15, 2001.

58. Budget. Please identify all individuals by name and position responsible for preparing the 2002 budget that was used in the preparation of the MFRs. If the

budget is done on a cost center or responsibility center basis, the response should also identify which cost center/responsibility center the individual is responsible for.

FPC designates Mark Myers, Vice President of Finance as its corporate representative on issues relating to the 2002 budget.

59. **Budget. Have any revisions been made to the Company's 2002 budget since the version used in preparing the MFRs? If yes, provide a detailed description of all revisions and changes and specifically identify the impact on the amounts included in the MFRs.**

The Company has not prepared a revised budget but it has revised its sales forecast and the pension credit since the original filing and those revisions are reflected in Mr. Myers' November 15, 2001 testimony.

60. **Fuel. Refer to Schedule C-3c, page 1 of 4. Please explain, in detail, the factors causing the large variance between the amount of projected recoverable fuel revenue for the projected test year ($1,459,864,000) and the amount of recoverable fuel expense ($1,404,571,000) for the same period. Also, specifically indicate if these two adjustments effectively remove 100% of the recoverable fuel revenues and costs from the projected year. If no, please explain and identify the amounts remaining.**

FPC objects to interrogatory 60 as compound and reserves its right to count this interrogatory as two (2) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states as follows:

The major reason that recoverable fuel revenue exceeds recoverable fuel expense by $55.3 million is the stipulation between FPC, OPC and FIPUG (Docket No. 970096-EQ) regarding the amortization of the Tiger Bay Regulatory Asset. In accordance with the stipulation, FPC collects revenue from the customer as if the Tiger Bay QF contracts were still in force. Any excess revenues collected are then used to amortize the regulatory asset. In the 2002 forecast, the stipulated revenues exceed fuel expense by $48.5 million. Other items collected in fuel revenue but not reflected in fuel expense are 1) regulatory assessment fees $1.0 million, 2) line losses $3.6 million, 3) return requirements on gas conversion projects $1.5 million, 4) interest on deferred balances $.2 million. Other miscellaneous items, rounding, and differentiating practices between the retail and wholesale calculations account for the remaining $.5 million.

The adjustments (referred to in Question #60) effectively remove 100% of the recoverable fuel revenues and expenses from the projected test year.

61. **Last Core Nuclear Fuel. Refer to Schedule C-3c, page 1. Provide a detailed description of how the adjustment to amortize the last core nuclear fuel was determined. The description should include, but not be limited to, the following information:**

a. **Total projected amount of unamortized nuclear fuel at end of plant life;**

b. **Detailed description of how projected unamortized amount was determined;**

c. **Amortization period selected by Company and why that period was selected;**

Response to a-c is as follows:

End of Life Fuel Costs

The fuel cost remaining in batches 12, 13, and 14 fuel at Cycle 13 start up was obtained from IOC NSM 99-0138.

		Cycle 13	Cycle 14
Batch 13	(32 assemblies)	2,769,719	
Batch 14	(72 assemblies)	18,987,768 + 2,915,623	

Total = $24,673,109 approximately $25M

72 assemblies x 18/24months = 54 assemblies

$25M x (18/24months) x (54/72assemblies) = $14.1M approximately $14M

$14M escalated at 2% for 13 years is approximately $18M.

$18M amortized over 15 years (end of plant life) = $1.2M

d. **Projected date of plant shut-down for use in determining operating life; and**

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e. **Total amortization, by year, from inception of amortization to date.**

FPC has not begun amortizing this cost.

62. **Nuclear Materials & Supplies Inventory. Refer to Schedule C-3c, page 1. Provide a detailed description of how the adjustment to amortize the M&S not consumed at the end of plant life was determined. The description should include, but not be limited to, the following information:**

a. **Total projected amount of Nuclear M&S inventory at end of plant life;**

b. **Detailed description of how projected amount was determined;**

c. **Amount of offset included in the calculation for anticipated sales of M&S inventory;**

d. **Amortization period selected by Company and why that period was selected; and**

e. **Projected date of plant shut-down for use in determining operating life.**

Response to **a-e** as follows:

The current nuclear materials and supplies inventory is approximately $37 million. $7million is in capitalized spare parts and will be fully depreciated by the time the plant is retired from service. Consumables and miscellaneous non-safety related materials are $5 million, which leaves approximately $25 million stranded at the end-of-life of the nuclear plant. This $25 million is amortized over the remaining 15-year life of the plant, resulting in an annual adjustment of $1.667 million. See response to 61 for projected date of plant shut-down.

63. **Nuclear Materials & Supplies Inventory. In determining the Nuclear Materials & Supplies inventory adjustment, did the Company take into consideration the possible transfer of materials and supplies to Progress Energy's other nuclear units operating outside of Florida or the potential cost savings of pooling of inventories between the various nuclear plants? If yes, explain, in detail, how the consideration is factored into the adjustment. If no, explain, in detail, why not.**

FPC objects to interrogatory 63 as compound and reserves its right to count this interrogatory as two (2) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states as follows:

Yes. Of the current $37 million nuclear materials and supplies inventory, $25 million was determined to have no salvage value or use at any other facility of Progress Energy once the unit is shut down.

64. **Please explain, in detail, why the Company did not propose adjustments for the amortization of last core nuclear fuel and nuclear materials and supplies inventory in the last rate case, thus allowing for longer amortization periods.**

FPC did not propose adjustments for the amortization of last core nuclear fuel and nuclear materials and supplies inventory in the last rate case because it had not fully evaluated the impact of the Carter Administrations decision to stop reprocessing nuclear fuel in the United States.

65. **Retail Methodology. Please provide a more detailed description of the purpose of the "100% retail methodology" adjustment on Schedule C-3c and explain, in detail, how the adjustment was determined. This should include all justification for the adjustment, associated workpapers, assumptions and calculations.**

In the Company's 1989 Depreciation Study, the Florida Public Service Commission adopted remaining life depreciation for FPC. The Commission ordered various reserve transfers to "true-up' the accumulated provision for depreciation to more align the depreciation reserve with the age and remaining life of the plant.

In a subsequent wholesale rate proceeding, the FERC required reversal of the reserve transfers for both book accounting and for wholesale rate proceeding purposes.

Therefore the system per book figures presented on the financial records of Florida Power are a blend of the requirements of each jurisdiction. Florida Power needs to make an adjustment to the system per book data in order to comply with the FPSC rate making method and specifically its method of accounting for depreciation and depreciation reserves.

66. Tiger Bay Regulatory Asset. Provide a schedule showing the following information:

a. Beginning balance of Tiger Bay Regulatory Asset;

$ 352,554,054.05

b. Monthly debits and credits to the regulatory asset from inception to date (if any of the changes were for items other than amortization, please indicate such and separate between amortization and other items);

See attached schedule

c. Projected amortization for each month subsequent through the end of the projected test year; and

See attached schedule

d. Estimated ending balance as of December 31, 2002.

$ 73,517,911.00

67. **Tiger Bay Regulatory Asset. Provide the total amount of amortization expense included the projected test year in the MFRs prior to the adjustment on Schedule C-3c, page 1, for accelerated recovery. If this amount differs from the base amount approved by the Commission in Order No. PSC-97-065-S-EQ, explain, in detail, why.**

FPC objects to interrogatory 67 as compound and reserves its right to count this interrogatory as two (2) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states as follows:

The total amount of amortization is $ 40,666,149. The Commission did not approve a base amount of amortization , the approved a recovery methodology.

68. **Revenues – Other. Refer to Schedule C-12, page 1. Provide a detailed description of the types of revenues recorded in Account 45110 – Misc. Service Revenues. Also, explain, in detail, why the Company projects that the revenues in this account will decrease from the 2000 actual level of $9,771,000 to $9,560,000 in the 2002 projected test year.**

FPC objects to interrogatory 68 as compound and reserves its right to count this interrogatory as two (2) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waving this objection, FPC states as follows:

Per the Code of Federal Regulations this account includes revenues for all miscellaneous services and charges billed to customers which are not specifically provided for in other accounts. This account is used primarily for fees for changing, connecting or disconnecting service.

The Company makes its projections based on historical trends tempered with any known probable future changes. This account balance trend over the last five years shows a zero growth rate, with some years having positive growth rates and some years having negative growth. The year-end 2001 balance in this account was projected to have a 2 percent decrease, using the first five months of actuals and the last seven months of budget. As this balance has not had a decline for two consecutive years, the projected year 2002 was held flat with no growth.

69. **Revenues – Other. Refer to Schedule C-12, page 2. Explain, in detail, what the revenues in Account 45613 - Wheeling-CCR Retail recorded in 2000 of $3.416 million were for and explain, in detail, why these revenues do not appear in any other years on the schedule, including 2002.**

FPC objects to interrogatory 69 as compound and reserves its right to count this interrogatory as two (2) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states as follows:

In December 1999 the FPSC ordered that transmission revenues from non-separated, off-broker, wholesale energy sales (Order No. PSC-99-2512-FOF-EI) be credited to the retail ratepayer through the capacity clause. In January 2000, Account 456.13 (Wheeling-CCR Retail) was established to record these revenues which in the past were included in account 447.50 (Sales-Elec Util-Inter Pwr).

70. **Revenues – Other. Refer to Schedule C-12, page 2. Provide a detailed description of the types of revenues recorded in Account 45620 – Other Electric Revenue. Also, explain, in detail, why the Company projects that the revenues in this account will decrease from the 2000 actual level of $249,000 to $84,000 in the 2002 projected test year.**

FPC objects to interrogatory 70 as compound and reserves its right to count this interrogatory as two (2) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states as follows:

The revenues recorded in account 456.20 are primarily from remittance processing revenues for third-parties and non-FPC bill collection revenues. There was $144,372 recorded in this account in 2000 for processing fees – release of easements for third parties and lease of right-of-ways. The company is not forecasting to collect as much in revenues for these services in 2002.

71. **Revenues – Other. Refer to Schedule C-12, page 2. Provide a detailed description of the revenues recorded in Account 45693 – Deferred Earnings during 2000 of ($18,580,000) and 2001 budgeted of $55,580,000. Also explain, in detail, why the projected 2002 amount is $0.**

FPC objects to interrogatory 71 as compound and reserves its right to count this interrogatory as two (2) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states as follows:

Deferred Earnings in the amount of ($18,580,000) in the year 2000 is comprised of the reversal of deferred earnings plus interest in 1999 of $44,419,813, and deferred earnings for 2000 in the amount of ($63,000,000). The $44,419,813 was accelerated amortization for Tiger Bay.

In the 2001 budget, deferred earnings from 2000 were estimated to be reversed in the amount of $55,580,000.

For the projected year 2002 there was no anticipation of deferred earnings in 2001 into 2002 or from 2002 into 2003.

72. **Purchase Power. Refer to Schedule C-12, p. 3. Is the amount in Account 55651 – "Purch Pwr – Cap Rtl-Base" of $4,412,00 the same item that remains in the adjusted jurisdictional projected test year fuel and net interexchange expense on Schedule C-2, page 1? If no, identify what is included in the amount remaining in the adjusted test year on Schedule C-2. If yes, explain, in detail, what items are included in this account and explain how the projected test year amount of $4.412M was determined. Also, explain why this item is not removed with the other fuel costs.**

FPC objects to interrogatory 72 as compound and reserves its right to count this interrogatory as three (3) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states as follows:

Yes, the $4,412,000 in account 55561 is the same item that remains in the adjusted jurisdictional projected test year fuel and interchange expense on Schedule C-2, page 1. This amount reflects the credit to rates due to the addition of the Sebring customers to FPC's system. The amount is determined by multiplying Mwh sales to Sebring customers times predetermined production and transmission credit factors. The amount is not removed with other fuel costs because it offsets the amount received in base rates from Sebring customers.

73. **Fuel Handling Expense. Refer to Schedule C-12, page 5. Explain, in detail, the types of charges that are recorded in Account 50100 – Fuel – Non-Recoverable". Also, explain, in detail, why the amount in this account increases so substantially from the $4.709M in the actual 2000 to $7.869M in the projected 2002 test year.**

FPC objects to interrogatory 73 as compound and reserves its right to count this interrogatory as two (2) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states as follows:

The attached Excel file provides the details by activity number and description of the expenses recorded in Account 50100 for 2000 actual and 2002 budget. The substantial increase relates to $2.9 million of coal handling maintenance expenses that should have been budgeted to Account 51400 - Maintenance of Misc Plant versus 501.00. This error has no impact in total. See attachment.

74. **Other Power Generation-Operation. Refer to Schedule C-12, page 6. Explain, in detail, what factors caused the Other Power Generation-Operation Expenses to increase from $13.3M in the 2000 test year to $20.3M in the projected 2002 test year. This response should include all detailed assumptions, workpapers and calculations.**

Attached is a detailed reconciliation of the 2000 test year expenses to the projected 2002 test by the activities or the operations.

In summary the major drivers of the increase in this expense category are:

Increase in PC Support & Voice Data Services Expenses	$2,625K
Develop CT System Support Organization- Primarily Growth Driven	$1,681
Above Costs Include $924K for System Maintenance Organization	
Fossil Generation Supervision Budgeted to Account 546	
Should Have Been Budgeted to Account 500	$1,624

3% Annual Inflation Factor on Plant Operating Expenses	$ 319
Full Year Operating Expenses- Intercession City P12,P13, P14	$ 760
Total Major Variances	$7,009K

75. Distribution-Operation Expense. Refer to Schedule C-12, page 7. For each of the following variances between the actual 2000 amount and the projected 2002 amount, explain, in detail, what caused the significant projected increases and supply all supporting workpapers, assumptions and calculations:

a. Acct. 58000 – Oper Supervision & Engineering - $4,256,000 in 2000 vs. $9,881,000 in 2002;

The increase to FERC 58000 is due to the reclass of expenses relating to items such as operation supervision and engineering, computer usage expense and rent from Account 58800 Miscellaneous Distribution Expense. Please see table below that illustrates the total expense in the two accounts is actually decreasing.

FERC Account	2002 Projection	2000 Actual	Variance
58000	$9,881,000	$4,256,000	$5,625,000
58800	23,438,000	30,450,000	(7,012,000)
Total	$33,319,000	$34,706,000	($1,387,000)

The reclassification is a result of the Company's effort to properly align Department functions with the FERC Accounts.

Costs are allocated on a functional distribution services category basis and movement between these services should identify trends that require further analysis. Therefore, swings among the individual FERC Accounts may not impact the cost assignment to allocation category process. These costs are separated into the distribution service categories on the same basis.

b. Acct. 58300 – Overhead Line Expenses - $3,752,000 in 2000 vs. $19,593,000 in 2002;

Acct. 58300 – Overhead Line Expense - $3,752,000 in 2000 vs. $19,593,000 in 2002

c. Acct. 58600 – Meter Expense - $4,980,000 in 2000 vs. $8,703,000 in 2002.

Acct. 58600 – Meter Expense - $4,980,000 in 2000 vs. $8,703,000 in 2002

76. **Customer Account Expense. Refer to Schedule C-12, page 7. Explain, in detail, what factors caused the large increase in expense in Account 90320 – System Billing & Accounting between 2000 actual of $630,000 to 2002 projected of $5,905,000. Provide all supporting assumptions, workpapers and calculations.**

FPC is requesting an extension of time to respond to this request.

77. **Customer Service Expense. According to Schedule C-21, page 8, the large increase in Account 908.10 – Customer Assistance, between 2000 and projected 2002 was caused by a reclassification of FERC acct. 912.17 to acct. 908.10. Refer to Schedule C-12, page 8. Explain, in detail, what factors caused the large increase in expense in the combined accounts 90810 Customer Assistance and 91217 – Community Relations between 2000 actual of $3,045,000 to 2002 projected of $4,391,000. Provide all supporting assumptions, workpapers and calculations.**

The increase to Account 90810 also includes a reclass of expenses relating to the CIG-Commercial/Industrial/Governmental customer assistance from Account 91215.

CIG's function is to manage relationships with key decision-makers of this customer segment along with maximizing customer satisfaction. CIG's function is also to encourage safe, efficient and economical use of the utility's service.

The reclassification is a result of the Company's effort to properly align Department functions with the FERC Accounts.

FERC Account	2002 Projection	2000 Actual	Variance
90810	$4,379,000	$47	$4,378,953
91215	859	7,090,000	(7,089,141)

91217	12	2,998,000	(2,997,988)
Total	$4,379,871	$10,088,047	$(5,708,176)

78. Customer Service Expense. Provide a detailed breakdown of the projected 2002 costs in Account 90810 – Customer Assistance.

This Account includes cost of labor, material used and expense incurred in connection with customer service and informational activities which are not includible in other customer information expense accounts. The projected 2002 costs include the reclass of the Community Relations and Community Services expense from Account 91217. The Community Relations and Community Service function is to provide customer instruction or assistance along with maximizing satisfaction. Their function is also to encourage safe, efficient and economical use of the utility's service. The breakdown:

Customer Service Managers	$ 280,944
Community Relation Managers	1,293,043
CIG Function	2,804,785
Total Account 90810	$4,378,772

79. Institutional/Promotional Advertising. Refer to page C-3b, page 1. Please identify which of the subaccounts on Schedule C-12 the $4,007,000 on line 12 of Schedule C-3b is included in. If multiple accounts, provide a breakdown by account.

The $4,007,000 is included in account 930.13 – Other General Advertising on MFR C-12, page 10 of 13, line 19.

80. Sales Expense. According to Schedule C-12, page 8, projected 2002 sales expenses are $6,426,000. According to Schedule C-54, $4,030,000 of the sales expenses have been removed. Provide a detailed description of the remaining $2,396,000 of sales expenses effectively remaining in the adjusted projected test year. If any of the amount is for projected advertising, provide a detailed description of the anticipated advertisements.

FPC objects to interrogatory 80 as compound and reserves its right to count this interrogatory as two (2) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states as follows:

The proforma adjustment was in error on Schedule C-54. The projected 2002 sales expense is $6,426,000, the majority being for Account 91270 - Power Marketing Services ($4.9 million) and the remaining $1.5 million expense in Accounts 91211 – Demonstration & Selling and 91215 – Marketing Programs and 912.17 – Community Relations. The $4,007,000 of image building advertising expense was removed/adjusted from FERC account 930.00.

81. Property Insurance non-nuclear. Please explain, in detail, what factors cause the projected increase in account 924.30 - property insurance – non-nuclear between 2000 actual of $1,785,000 to 2002 projected of $3,225,000. Additionally, provide the actual amount of non-nuclear property insurance expense for 2001 to date.

FPC objects to interrogatory 81 as compound and reserves its right to count this interrogatory as two (2) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case.

Several things have contributed to increased property insurance – non-nuclear costs between 2000 and 2002. At the time of the last renewal in November 2000, the global property insurance markets were entering into a period of sharply increased prices and restricted coverage after a long period of soft market conditions. For several years prior to 2000, the global insurance markets were experiencing heavy losses especially in the energy sector worldwide. This put additional pressure on prices for utilities toward the end of 2000. Progress Energy entered into this market in 2000 as a combined company with huge assets in coastal areas of North Carolina and Florida. This impacted our costs in an already hardening market. In addition, both CP&L & FPC had experienced record losses (resulting in claims submitted to insurers in the amount of $25.9 million) in 1999 and 2000, creating additional pressure on insurance costs. Therefore, insurance costs are projected to double from 2000 to 2001 and are expected to continue to rise in 2002.

The actual year-to-date amount of non-nuclear property insurance expense as of 9/30/01 is $2,673,328.

82. **Medical Benefits. Refer to Schedule C-12, page 9. Please explain, in detail, what factors cause the substantial increase in Account 92640 – Medical Benefits-Company between 2000 actuals of $13,031,000 to 2002 projected of $19,640,000, particularly considering the projected decline in employee compliment resulting from the merger. Include all assumptions, calculations and workpapers.**

Medical benefits include dental, vision, miscellaneous services and administrative expenses, along with medical premiums and claims.

The increase from 2000 of $6.6 million can be attributed to several factors, as detailed below:

	In millions
Premium/Claim cost increase	$5.0
Dental cost	1.0
New company subsidized programs	0.6
Total Variance	$6.6

$5.0 million of the overall variance is primarily due to an increase in HMO premiums and PPO claim costs. In 2002, the blended medical cost trend is projected to be 19.43%. Significant rate increases of 35% and 22% by the Company's two most popular HMO's, combined with higher-than-expected PPO claim costs in 2001, are the forces driving the significant cost increase.

In 2000, Florida had an employee-pay-all dental program. In 2002, the Company is offering a subsidized dental plan to employees. The estimated cost of this benefit is $1.1 million. A competitive benefit package will assist the Company in attracting and retaining employees.

$0.6 million of the variance is due to new benefits including a Company subsidized vision plan, a wellness plan, and an expanded flu shot program. These programs will be offered to incent employees to maintain healthy lifestyles, thus reducing medical claim costs.

Head count in Florida had already begun to decrease in 2000. In December 2000, the plan had 4,607 eligible employees. At the end of 2001, the Company expects to have approximately 4,037 eligible employees to participate in the medical plans. With approximately 570 fewer employees, the 2002 budget is $2.8 million less than it would have been if the 2000 headcount of 4,607 had been maintained.

83. **Medical Benefits. Refer to Schedule C-12, page 9. Please explain, in detail, what factors cause the substantial increase in Account 92641 – Medical Benefits-Postemp between 2000 actuals of $13,157,000 to 2002 projected of $17,058,000, particularly considering the projected decline in employee compliment resulting from the merger. Include all assumptions, calculations and workpapers.**

Post retirement benefit costs are actuarially determined. The Company has tried to control the continued increases in medical costs by "capping" company contributions to medical costs. To be consistent with the Progress Energy Plan, these caps were raised slightly effective 1/1/2002. The actuarial estimate was also updated for various actuarial assumptions. Company subsidized vision and dental plans are new benefits, which increased the liability.

These are summarized as follows:

Increase due to integration with Progress Energy Plan resulting in increase in medical "caps" applicable to Florida Power retirees	*in millions* $1.4
Increase related to updated actuarial assumptions	1.7
Increased benefits for subsidized vision and dental	.5
Other	.3
	$3.9

A complete actuarial study is not available for 2001 or 2002 at this time. Progress Energy had Buck Consultants provide an estimate of the cost of incorporating the plan changes into the Progress Energy Plan, however studies have not been done to isolate the impact of any changes in head count. Actuarial calculations are based on data at a certain point in time, and head count would be part of that data.

84. Employee Benefits – Miscellaneous. Please explain, in detail, what factors cause the substantial increase in Account 92670 – Miscellaneous employee benefits between 2000 actuals of $863,000 to 2002 projected of $3,725,000. Include all assumptions, calculations and workpapers. Also, provide a detailed description of the types of miscellaneous benefit costs that are recorded in this account.

FPC objects to interrogatory 84 as compound and reserves its right to count this interrogatory as two (2) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states as follows:

In thousands

	2000 Actual	2002 Forecast
Travel Accident	$ 16.5	$ 16.7
Executive Benefits/allocation	797.4	1,873.8
Employee Financial Planning	-	91.9
FAS 112	-	1,690.0
Miscellaneous	49.3	52.3
Total	$863.2	$3,724.7

Executive benefits include long-term incentive and deferred compensation plans for Florida Power executives The variance is primarily related to Restricted Stock Grant Amortization of approximately $871 thousand, which is a new program to Florida Power. This plan, under Section 9 of the Progress Energy 1997 Equity Incentive Plan, provides for granting of shares of restricted stock by the Committee on Organization and Compensation of the Board of Directors (the Committee) to "key employees". As defined by the Plan, a "key employee" is an officer or other employee within the Company, who, in the opinion of the Committee, can contribute significantly to the growth and profitability of, or perform services of major importance to, the Company.

In 2000, no plan existed for financial planning education for employees. In 2002, the $92,000 represents the cost of investigating the possibility of offering employees educational service to enhance understanding of how to manage 401K and cash balance pension plan assets.

FAS 112 "Employers' Accounting for Postemployment Benefits" describes accounting for costs for disability, severance and medical coverage for former or inactive employees. Previously, Florida Power would retire disabled employees so they would receive pension benefits and no FAS 112 calculation was required. Effective 1/1/2002, disabled employees will be treated as active employees with a long-term disability. FAS

112 liabilities are actuarially determined. This study is not yet available for 2002.

Attached is the calculation used to estimate the 2002 amount for Florida Power.

85. **Advertising Expense. Please explain, in detail, what factors cause the substantial increase in Account 93013 – Other General Advertising between 2000 actual of $167,000 to 2002 projected of $9,156,000. This should include a detailed description of the projected advertising campaigns in 2002. Include all assumptions, calculations and workpapers.**

FPC is seeking an extension of time to respond to this interrogatory.

86. **Advertising Expense. According to Schedule C-26, page 1, the Company removed $4M from account 930.13 - Other General Advertising, because the advertising was promotional/image building. According to Schedule C-54, page 1, the adjustment was made to the Sales accounts, which are accounts 91111 – 91316 (per Schedule C-12). Based on this information contained in the filing, are 100% of the Account 930.13 – Other General Advertising expenses of $9.156 M still in the 2002 projected test year? If no, explain where they are removed. If yes, explain why 100% of these costs should be included for regulatory purposes.**

FPC objects to interrogatory 86 as compound and reserves its right to count this interrogatory as two (2) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states as follows:

C-54 inadvertently included $(4,007) M of Institutional/Promotional Advertising as an adjustment to Sales when it should have been an adjustment to Administrative & General (A&G) thereby reflecting a total of $5,149 M. The $(4,007) M adjustment was properly classified as an A&G adjustment in the Jurisdictional Separation Study.

87. **Transmission Maintenance Expense. Please show, in detail, how the 2002 projected costs in Accounts 57020 – Maintenance-Other Substation Equipment of $8,345,000 and Account 57101 – Maintenance Overhead Lines-69KV of $6,292,000 were**

determined. This should include a detailed description of the costs included along with any supporting workpapers, assumptions and analysis.

Account 57020: This account includes the cost of labor, material used and other expenses incurred in maintenance of station equipment.

Transmission Reliability	$2,300,000
Central Repair Shop Operations	148,011
Special Equipment Pool Admin	299,503
Telecommunications	1,031,562
Substation Activities	4,446,279
Repair Distribution Transformers	103,682
Miscellaneous	15,574
Total	$8,344,611

Account 57101: This account includes the cost of labor, material used and other expenses incurred in maintenance of transmission plant.

Transmission Reliability	$4,310,000
Maintenance OH Trans Line Not Assoc With Project	1,977,880
Miscellaneous	3,738
Total	$6,291,618

NOTE: The Transmission Reliability initiatives that are designed to significantly improve overall system reliability are discussed in detail in the pre filed testimony of Sarah Rogers as well as MFR Schedule C-57 - O&M Benchmark Justification

88. **O&M Expense. According to Schedule C-21, page 7, "2000 was an abnormal year as the Company strived to keep O&M costs status quo due to the impending merger with CP&L. Consequently, new O&M projects were put on hold." Provide a detailed description of the new O&M projects that were put on hold in 2000. For each of the projects, indicate if the new O&M project is included in the 2002 budget used in preparing the MFRs and identify the cost included in 2002 for the new project and the subaccount on Schedule C-12 the costs are included in.**

FPC objects to interrogatory 88 as compound and reserves its right to count this interrogatory as three (3) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states as follows:

The Company's 2000 Budget process was just beginning when the merger was announced in August of 1999. Due to this timing, the 2000 Budget was prepared using the knowledge that O&M costs would be constrained to maintain status quo until the Merger was complete. The Company normally would not conclude its budget process until the 4th quarter of the year. New discretionary O&M projects were simply not planned or budgeted. Therefore, the company does not have a detailed description or list of projects that were placed on hold.

The 2002 Budget was prepared post-merger and included the strategic initiatives and direction of the new Management. The 2002 Budget was developed independent of any activity associated with the 2000 Budget and any O&M constraints associated with the Merger. Please refer to the testimony of Robert Sipes and Sarah Rogers as well as MFR Schedule C-57 - O&M Benchmark Justification for discussion of any "new" initiatives included in the 2002 Budget.

89. Other Power Generation Expense. Refer to Schedule C-21, page 7 of 8. Provide the total non-fuel cost, by account and by month, associated with running the Intercession City Peaking Units 12, 13, & 14 from the date the units were placed in service (during 4th quarter of 2000) to date. Also, provide the amount of non-fuel costs included in the 2002 projected test year in the filing for these units, by account. Explain, in detail, how the projected 2002 amounts were determined.

FPC objects to interrogatory 89 as compound and reserves its right to count this interrogatory as three (3) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states as follows:

The attached document provides the monthly non-fuel costs by account associated with running the units since the units were placed service during the fourth quarter of 2000. The 2002 estimated non-fuel costs are also provided on the attachment.

The three new units at Intercession City are General Electric 7EA peaking units which are the same type of units that are installed at the Debary site (peakers 7, 8, 9 & 10) and Intercession City site (peakers 7, 8, 9 & 10). We first installed GE 7EA units at the Debary site in 1992, thus we have 10 years of operating and maintenance experience with these type of units. The estimated costs for the new Intercession City units were developed in the same manner as the O&M costs for our existing GE 7EA units. In addition we have been operating the three new units since December 2000. Original Equipment Manufacturer recommended maintenance schedule, expected run time and the higher efficiency level of the new units were also taken into consideration in developing estimated O&M costs.

90. Transmission Expense. According to Schedule C-21, the transmission expense decreased partially due to the termination of the Seminole Electric Wholesale contract in December 2001. Provide the amount included in transmission expense, by subaccount, in 2000 associated with the Seminole Electric Wholesale contract.

$5,398 M was included in account 565.00 – Trans of Electricity by Others in 2000 for transmission expenses associated with the Seminole Electric Wholesale contract. (See MFR C-21, page 3 of 8, line 5). This was the only account used to record the transmission expense. FPC will no longer have a liability to pay transmission in 2002 due to the termination of the Seminole Electric Wholesale contract in December 2001.

91. Uncollectible Expense. According to Schedule C-25, page 2, the Company sold its receivables to a related party on December 31, 1999 and repurchased them on January 1, 2000. Explain, in detail, the purpose of this transaction. Also, if this transaction had any impact on the December 31, 1999 surveillance report, explain the impact.

FPC objects to interrogatory 91 as compound and reserves its right to count this interrogatory as two (2) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states as follows:

The purpose of the transaction is to reduce the Company's Intangible Tax liability. This transaction had no impact on the 12/31/99 Surveillance Report.

92. Storm Damage Expense. Refer to Schedule C-28, page 1 of 6. Please explain, in detail, why the Company projects that the amounts charged to the reserve will equal the amount accrued? Also, provide a schedule showing for the period 1996 to date, the beginning reserve balance, annual credits to the reserve, annual debits to the reserve and end reserve balance.

FPC objects to interrogatory 92 as compound and reserves its right to count this interrogatory as two (2) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states as follows:

The Company assumes that the amounts charged to the reserve will equal the amount accrued because the Company has no way to predict storms. The Company may experience a year with relatively little storm damage or the Company could experience a big storm or multiple storms that could use up the entire reserve balance. Following is a schedule of the activity in the reserve account since 12/31/96 including the annual accrual and annual charges.

Summary of Storm Damage Experience
(Dollars in Thousands)

Year	Annual Accrual	Annual Charges	Year-end Balance
1996			13,294
1997	6,000	1,159	18,135
1998	6,000	-0-	24,135
1999	6,000	4,506	25,629
2000	6,000	2,103	29,526

93. **Depreciation Expense. Please explain, in detail, why the amount of depreciation expense on Schedule C-34 for the 2002 projected year differs, in some cases substantially, from the results of applying the depreciation rates contained in Schedule C-36 to the average 2002 plant balances on Schedule B-8a.**

FPC is seeking an extension of time to respond to this interrogatory.

94. **Pension Expense. Refer to Schedule C-66. Provide an update to this schedule for 2002 as soon as the data becomes available.**

FPC will provide and updated schedule to all parties once one is prepared. FPC also refers Citizens to the Direct Testimony of Mark A. Myers filed on November 15, 2001.

95. **Depreciation Expense. According to Schedule C-35, page 23, the depreciation expense for account 391.3 is $10,233,000 for the 2002 budget year. According to Schedule B-8a, page 11, the total average plant balance for account 391.3 for 2002 is $2,589,000. Schedule C-36 indicates a 5 year amortization for Account 391.3. Please explain, in detail, how the depreciation expense can be over $10M when the average plant balance is only $2.6M. Additionally, show how the projected depreciation expense of $10,233,000 was calculated.**

FPC objects to interrogatory 95 as compound and reserves its right to count this interrogatory as three (3) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states that it is seeking an extension of time to respond to this interrogatory.

96. **Depreciation Expense. According to Schedule C-35, the amortization expense for intangible plant is $13,998,000 for the 2002 budget year. According to Schedule B-8a, page 12, the total average plant balance for intangible plant accounts 303 and 303.1 is $78,163,000 for 2002. Please show, in detail, how the intangible plant amortization expense of $13,998,000 was calculated.**

FPC is seeking an extension of time to respond to this interrogatory.

97. **Depreciation Expense. Does the Company anticipate filing a new depreciation study in the near future? If yes, provide an update to Schedules C-34, C-35 and C-36 of the filing based on the updated depreciation study.**

FPC objects to interrogatory 97 as compound and reserves its right to count this interrogatory as two (2) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection FPC states as follows:

No.

98. **Plant in service. Please show, in detail, how the estimated additions to Account 365 – Overhead Conductor & Devices for 2002 of $148,766,000 was determined. This should include a description of the items being added.**

FPC is seeking an extension of time to respond to this interrogatory.

99. **Plant in service. Please show, in detail, how the estimated additions to Account 390 – General Plant Structures and Improvements for 2002 of $23M was determined. This should include a description of the items being added.**

FPC is seeking an extension of time to respond to this interrogatory.

100. **Plant in Service. Refer to Schedule B-8a. Provide the current plant balance, by account, for each of the accounts included in ScheduleB-8a, pages 1 through 13.**

Additionally, provide the currently estimated additions and retirements to the accounts for the remainder of 2001, along with the current projected balance for December 2001. If any of the currently projected December 2001 amounts differ from those contained in column c of ScheduleB-8a, pages 1 – 13, by more than 5%, explain what factors caused the difference.

FPC objects to interrogatory 100 as compound and reserves its right to count this interrogatory as three (3) separate interrogatories for the purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. Without waiving this objection, FPC states as follows:

See attached document.

101. Provide a list and description of all standard recurring journal entries used by Progress Energy, Inc and each of its subsidiaries or affiliates.

FPC objects to this interrogatory to the extent it includes affiliates, subsidiaries, or divisions of Progress Energy, Inc. other than FPC. Without waiving this objection, FPC will provide information responsive for FPC. See attached.

FLORIDA POWER CORPORATION

____
Signature

STATE OF Florida
COUNTY OF Pinellas

BEFORE ME, the undersigned authority, duly authorized to administer oaths, personally appeared MARK A Myers (to me well known) (who has produced ____________ as identification), on behalf of Florida Power Corporation, as its Vice Pres Finance and who, after first being duly sworn, deposes and says that he/she executed the above and foregoing.

SWORN TO and subscribed before me this 16th day of Nov., 2001.

____

(Signature)
Jean L. Costello
(Printed Name)
NOTARY PUBLIC, STATE OF Florida
Feb 21, 2005
(Commission Expiration Date)
CC 991414
(Serial Number, If Any)

JEAN L. COSTELLO
MY COMMISSION # CC 991414
EXPIRES: February 21, 2005
Bonded Thru Notary Public Underwriters

As to the objections:

Respectfully submitted,

James A. McGee
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Attorneys for Florida Power Corporation

FLORIDA POWER CORPORATION

NET PLANT AND DEPRECIATION EXPENSE DETAIL

2002 BUDGET

12 Months Ended Depreciation Expense

	Based on Retail Separation Factors		
Line No.	Blended Per Book	100% Retail Method	Retail Adjustment
1 Nuclear - Crystal River 3	$35,260	$35,048	($212)
2 Nuclear - Crystal River 3 - Buy Back	-	-	-
2a Nuclear - Crystal River 3 - Acquisition Adj.	-	-	-
3 Nuclear Production Land	-	-	-
4 Nuclear Decommissioning-Unfunded	-	-	-
5 Nuclear Decommissioning-Wholesale	-	-	-
6 Nuclear Decommissioning-Retail	8,733.04	8,733.04	-
7 Subtotal Nuclear Production	43,993.13	43,781.05	(212.08)
8			-
9 Crystal River 1 & 2	18,091.83	18,217.69	125.86
10 Crystal River 4 & 5	32,767.27	33,096.74	329.48
11 Anclote Plant (1-2)	9,290.81	10,365.59	1,074.78
12 Bartow Plant (1-3)	7,958.65	8,234.34	275.69
13 Bartow - Anclote Pipeline	-	-	-
14 Turner Plant (3-4)	234.64	234.64	-
15 Suwannee Plant (1 - 3)	1,020.18	1,020.18	-
16 Higgins Plant (1 - 3)	373.24	373.24	-
17 Avon Park Plant	-	-	-
18 Inglis Plant	-	-	-
19 System Assets	121.97	121.97	(0.00)
20 Strategic Reserve	-	-	-
21 Steam Production Land	-	-	-
22 Subtotal Steam Production	69,858.60	71,664.40	1,805.81
23			-
24 Land	-	-	-
25 Debary	2,368.77	2,559.08	190.31
26 Intercession City	4,482.66	4,812.80	330.14
27 University of Florida	2,857.26	2,868.65	11.39
28 ICC - Siemens	712.78	740.75	27.97
29 ICC - Gas Conversion	-	-	-
30 Tiger Bay	5,741.45	5,753.18	11.73
31 Hines	15,732.88	15,732.99	0.11
32 Other CT's - Peaking (Including Land)	8,284.30	8,978.22	693.92
33 Subtotal Other Production	40,180.09	41,445.67	1,265.58
34			-
35 Total Production Plant	154,031.82	156,891.12	2,859.30
36 Total Transmission Plant	18,143.37	19,186.24	1,042.87
37 **Energy Control Center**	2,392.42	2,489.60	97.19
38 Total Distribution Plant (Excluding ECCR)	104,987.17	107,302.34	2,315.17
39 Distribution Plant - ECCR	-	-	-
40 Total General Plant (Excluding ECCR)	19,106.94	19,127.96	21.02
41 Transportation Plant	-	-	-
42 General Plant - ECCR	-	-	-
43 Intangible Plant - Excluding CSS	3,863.20	3,863.20	(0.00)
44 Intangible Plant - CSS	5,797.56	5,797.56	(0.00)
45 Extended Cold Shutdown	-	-	-
46 Amortization of Replacement Fuel/CR3	-	-	-
47 Small Steam Plant - 182.21	-	-	-
48 Amortization of Tiger Bay Retail	-	-	-
49 Amortization of Tiger Bay Wholesale	-	-	-
50 RWIP	-	-	-
51 **GRAND TOTALS**	308,322.48	314,658.02	6,335.53
52 Sebring O/U	2,202.59	2,085.15	(117.44)
53 Capital Lease	-	-	-
54 Plant detail difference from budget	-	-	-
55 Sebring	-	-	-
56	$ 310,525.07	$ 316,743.16	$ 6,218.09

INTERROGATORY 65

Florida Power Corporation

Docket No.	970001-EI
Witness.	Scardino
Exhibit No	(JS-3)
Sheet 1 of 1	REVISED 01/23/98

TIGER BAY EXPENSE AND REVENUE TRACKING

Line #	*Capacity Clause Revenues*	A Jul-97	B Aug-97	C Sep-97
1	Retail Capacity Revenues	**$ 2,158,014**	**$ 3,871,610**	**$ 3,871,610**
2				
3	Retail Related Interest on Reg. Asset	955,333	1,954,770	1,945,833
4				
5	Funds Available for Amortization	$ 1,202,681	$ 1,916,840	$ 1,925,777
6				
7				
8	***Fuel Adjustment Clause Revenues***			
9				
10	Retail Energy Revenues	$ 1,123,358	$ 2,298,384	$ 2,574,712
11				
12	Retail Fuel Expenses	1,918,154	3,581,655	3,663,926
13				
14	Funds Available for Amortization	$ (794,796)	$ (1,283,271)	$ (1,089,214)
15				
16				
17				
18				
19				
20	**Tiger Bay**			
21	**Regulatory Asset - R**			
22				
23	Begining Balance	$ 352,554,054	$ 352,146,169	$ 351,512,600
24				
25	Amortization (Line 5 + Line 14)	(407,885)	(633,569)	(836,563)
26				
27	Ending Balance	$ 352,146,169	$ 351,512,600	$ 350,676,037

INTERROGATORY 66

Florida Power Corporation
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Witness: Scardino
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TIGER BAY EXPENSE AND REVENUE TRACKING

Line #	*Capacity Clause Revenues*	A Oct-97	B Nov-97	C Dec-97	D Jan-98	E Feb-98	F Mar-98
1	Retail Capacity Revenues	$ 3,875,141	$ 3,875,141	$ 3,875,141	$ 4,113,717	$ 4,113,717	$ 4,113,717
2							
3	Retail Related Interest on Reg. Asset	1,935,380	1,927,781	1,917,867	1,956,521	1,947,712	1,938,815
4							
5	Funds Available for Amortization	$ 1,938,261	$ 1,947,360	$ 1,957,274	$ 2,157,196	$ 2,166,005	$ 2,174,902
6							
7							
8	***Fuel Adjustment Clause Revenues***						
9							
10	Retail Energy Revenues	$ 2,608,508	$ 2,331,730	$ 2,307,047	$ 2,303,556	$ 2,733,372	$ 2,178,035
11							
12	Retail Fuel Expenses	3,785,147	3,471,593	3,317,905	3,827,113	3,296,507	3,120,511
13							
14	Funds Available for Amortization	$ (1,176,639)	$ (1,139,863)	$ (1,010,858)	$ (1,523,557)	$ (563,135)	$ (942,476)
15							
16							
17							
18							
19							
20	**Tiger Bay**						
21	**Regulatory Asset - R**						
22							
23	Begining Balance	$350,676,037	$349,914,415	$349,106,918	$348,160,502	$347,526,863	$345,923,993
24							
25	Amortization (Line 5 + Line 14)	(761,622)	(807,497)	(946,416)	(633,639)	(1,602,870)	(1,232,426)
26							
27	Ending Balance	$349,914,415	$349,106,918	$348,160,502	$347,526,863	$345,923,993	$344,691,567

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TIGER BAY EXPENSE AND REVENUE TRACKING

Line #	*Capacity Clause Revenues*	A Apr-98	B May-98	C Jun-98	D Jul-98	E Aug-98	F Sep-98	G Oct-98	H Nov-98	I Dec-98
1	Retail Capacity Revenues	$ 3,818,104	$ 4,141,034	$ 4,141,034	$ 4,141,034	$ 4,141,034	$ 4,141,034	$ 4,141,034	$ 4,141,034	$ 3,972,841
2										
3	Retail Related Interest on Reg Asset	1,929,919	1,921,023	1,911,806	1,928,226	1 919,326	1,650,012	1,782,694	2,199 734	1,854,360
4										
5	Funds Available for Amortization	$ 1,888,185	$ 2,220,011	$ 2,229,228	$ 2,212,808	$ 2,221,708	$ 2,491,022	$ 2,358,340	$ 1,941,300	$ 2,118,481
6										
7										
8	*Fuel Adjustment Clause Revenues*									
9										
10	Retail Energy Revenues	$ 1,309,086	$ 1,380,610	$ 1,366,062	$ 2,616,536	$ 2,316 433	$ 1,719,280	$ 1,943,586	$ 2,046,128	$ 693 831
11										
12	Retail Fuel Expenses	2,519,008	3,398,897	3,542,856	3,138,835	3 052,867	3,238,601	3,547,001	1,931 026	1 092 562
13										
14	Funds Available for Amortization	$ (1,209,922)	$ (2,018,287)	$ (2,176,794)	$ (522,299)	$ (736,434)	$ (1,519,321)	$ (1,603,415)	$ 115,102	$ (398,731)
15										
16										
17										
18	Tiger Bay									
19	Regulatory Asset - R									
20										
21	Begining Balance	$ 344,309,616	$ 343,931,353	$ 343,729,629	$ 336,677,195	$ 334,986,686	$ 333,501,412	$ 325,529,711	$ 324,774,786	$ 322,718,384
22										
23	Amortization (Line 5 + Line 14)	(678,263)	(201,724)	(52,434)	(1,690,509)	(1,485,274)	(971,701)	(754,925)	(2,056,402)	(1,719,750)
24										
25	Additional Amortization			(7,000,000)			(7,000,000)			
26										
27	Ending Balance	$ 343,931,353	$ 343,729,629	$ 336,677,195	$ 334,986,686	$ 333,501,412	$ 325,529,711	$ 324,774,786	$ 322,718,384	$ 320,998,634

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TIGER BAY EXPENSE AND REVENUE TRACKING

Line #		A Jan-99	B Feb-99	C Mar-99	D Apr-99	E May-99	F Jun-99
	Capacity Clause Revenues						
1	Retail Capacity Revenues	$ 4,397,353	$ 4,397,353	$ 4,417,164	$ 3,796,393	$ 4,417,164	$ 4,417,164
3	Retail Related Interest on Reg Asset	2,013,783	1,779,739	1,884,728	1,877,795	1,828,000	1,815,016
5	Funds Available for Amortization	$ 2,383,569	$ 2,617,614	$ 2,532,436	$ 1,918,598	$ 2,589,164	$ 2,602,148
8	***Fuel Adjustment Clause Revenues***						
10	Retail Energy Revenues	$ (68,493)	$ 272,143	$ 1,098,449	$ 822,162	$ 518,366	$ 1,663,831
12	Retail Fuel Expenses	2,030,455	2,045,185	2,539,104	1,722,135	3,395,126	3,295,957
14	Funds Available for Amortization	$ (2,098,949)	$ (1,773,043)	$ (1,442,655)	$ (899,973)	$ (2,876,761)	$ (1,632,126)
16	Underrecovery	-	-	-	-	287,596	(287,596)
21	***Tiger Bay Regulatory Asset - R***						
23	Beginning Balance	$ 320,998,534	$ 320,714,013	$ 319,869,442	$318,779,661	$ 317,761,036	$ 307,490,640
25	Amortization (Line 5+ Line 14 + Line 16)	(284,521)	(844,571)	(1,089,781)	(1,018,625)	-	(652,426)
27	Additional Amortization	-	-	-	-	(10,270,396)	-
29	Ending Balance	$ 320,714,013	$ 319,869,442	$ 318,779,661	$317,761,036	$ 307,490,640	$ 306,808,214

Line #		G Jul-99	H Aug-99	I Sep-99	J Oct-99	K Nov-99	L Dec-99
	Capacity Clause Revenues						
1	Retail Capacity Revenues	$ 4,417,164	$ 4,417,164	$ 4,417,164	$ 4,417,164	$ 4,417,164	$ 4,417,[illegible]
3	Retail Related Interest on Reg Asset	1,767,907	1,779,307	1,771,133	1,762,900	1,746,720	[illegible]
5	Funds Available for Amortization	$ 2,649,257	$ 2,637,857	$ 2,646,031	$ 2,654,264	$ 2,668,444	$ 2,679,252
8	***Fuel Adjustment Clause Revenues***						
10	Retail Energy Revenues	$ 2,356,802	$ 2,359,896	$ 2,244,916	$ 1,965,523	$ 2,859,0[illegible]	$ 2,354,[illegible]
12	Retail Fuel Expenses	3,478,769	3,292,852	3,522,338	3,328,843	4,123,975	3,365,[illegible]
14	Funds Available for Amortization	$ (1,121,967)	$ (932,956)	$ (1,277,422)	$ (1,363,320)	$ (1,264,97[illegible])	$ (984,[illegible])
16	Underrecovery	-	-	-	-	-	-
21	***Tiger Bay Regulatory Asset - R***						
23	Beginning Balance	$ 306,808,214	$305,280,924	$ 303,576,024	$ 302,207,415	$ 300,916,470	$299,512,998
25	Amortization (Line 5+ Line 14 + Line 16)	(1,527,289)	(1,704,901)	(1,368,609)	(1,290,944)	[illegible]	(1,695,12[illegible])
27	Additional Amortization	-	-	-	-		-
29	Ending Balance	$ 305,280,924	$303,576,024	$ 302,207,415	$ 300,916,470	$ 299,512,993	$297,817,[illegible]

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Exhibit No. (JP-3)
Sheet 1 of 1

TIGER BAY EXPENSE AND REVENUE TRACKING

Line #	Capacity Clause Revenues	A Jan-00	B Feb-00	C Mar-00	D Apr-00	E May-00	F Jun-00	G Jul-00	H Aug-00	I Sep-00	J Oct-00	K Nov-00	L Dec-00
1	Retail Capacity Revenues	$ 4,690,380	$ 4,690,380	$ 4,723,854	$ 4,383,542	$ 4 723,854	$ 4,723,854	$ 4.723,864	$ 4,723,854	$ 4,723.854	$ 4,723,854	$ 4,723 854	$ 4,723 854
2													
3	Retail Related Interest on Reg Asset	1,777,317	1,830,177	1,815,106	1,802,625	1,618,546	1,607,408	1 608,874	1,593,717	1,578,877	1,305,734	1,290,534	1,278 584
4													
5	Funds Available for Amortization	$ 2,913 063	$ 2,860,204	$ 2,908.748	$ 2,580,917	$ 3,105,309	$ 3,116,446	$ 3,114,980	$ 3,130,137	$ 3,144,977	$ 3,418,120	$ 3,433,320	$ 3,444 270
6													
7					-								
8	*Fuel Adjustment Clause Revenues*												
9													
10	Retail Energy Revenues	$ 1,320,202	$ 1,731,439	$ 635,799	$ 1,952,749	$ 1,995,811	$ 2.602,486	$ 3,260,032	$ 3,300,653	$ 2,606,269	$ 2,564.943	$ 1 477,790	$ 1 649,813
11													
12	Retail Fuel Expenses	3,870,536	3,730,502	1,983,872	1,600,078	2,919,565	3,798,395	3,713,720	3,792,282	3,723,497	3,280,462	2,964,098	4,438,619
13													
14	Funds Available for Amortization	$ (2,550,335)	$ (1,999,063)	$ (1,348,074)	$ 352,672	$ (923,755)	$ (1,195,900)	$ (453,688)	$ (491 629)	$ (1,117,228)	$ (715,519)	$ (1,486,308)	$ (2,588,806)
15													
16	Underrecovery	-	-	-	-	-	-	-	-	-	-	-	-
17													
18													
19													
20													
21	*Tiger Bay Regulatory Asset - R*												
22													
23	Beginning Balance	$ 297,817,871	$ 297,455,143	$ 296 594,002	$ 295,033,328	$ 292,099,739	$ 288,005,671	$ 286,081.086	$ 283,427 870	$ 280,726,675	$ 232,161 528	$ 229 458,927	$ 227,511,915
24													
25	Amortization (Line 5+ Line 14 + Line 16)	(362,728)	(861,141)	(1 560,674)	(2,933,589)	(4,094,069)	(1,924,585)	(2,653,216)	(2,701,195)	(2,027,749)	(2,702.601)	(1.947 012)	(855,464)
26													
27	Additional Amortization									(48 537,398)			
28													
29	Ending Balance	$ 297,455,143	$ 296,594,002	$ 295,033,328	$ 292,099,739	$ 288.005.671	$ 286,081,086	$ 283,427,870	$ 280.726,675	$ 232,161,528	$ 229,458,927	$ 227,511,915	$ 226,656,451

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TIGER BAY EXPENSE AND REVENUE TRACKING

Tiger Bay Regulatory Asset - R	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01
Beginning Balance	$226,656,461	$223,127,113	$222,385,551	$158,517,984	$157,926,381	$153,094,910	$149,742,948	$147,307,362	$144,653,518	$141,950,433	$138,763,610	$136,462,678
Amortization	(3,529,338)	(741,562)	(867,567)	(591,603)	(4,831,471)	(3,351,962)	(2,435,586)	(2,653,844)	(2,703,085)	(3,186,823)	(2,300,932)	(2,278,617)
Additional Amortization			(63,000,000)									(20,000,000)
Ending Balance	$223,127,113	$222,385,551	$158,517,984	$157,926,381	$153,094,910	$149,742,948	$147,307,362	$144,653,518	$141,950,433	$138,763,610	$136,462,678	$114,184,061

Tiger Bay Regulatory Asset - R	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02
Beginning Balance	$114,184,061	$111,464,946	$108,803,427	$104,658,672	$101,367,904	$ 98,027,352	$ 94,596,079	$ 91,141,826	$ 87,661,629	$ 84,171,519	$ 80,236,703	$ 77,052,165
Amortization	(2,719,115)	(2,661,519)	(4,144,755)	(3,290,768)	(3,340,552)	(3,431,273)	(3,454,253)	(3,480,197)	(3,490,110)	(3,934,816)	(3,184,538)	(3,534,253)
Additional Amortization												
Ending Balance	$111,464,946	$108,803,427	$104,658,672	$101,367,904	$ 98,027,352	$ 94,596,079	$ 91,141,826	$ 87,661,629	$ 84,171,519	$ 80,236,703	$ 77,052,165	$ 73,517,912

2002 Rate Case- OPC Fourth Set of Interrogatories
Question Number 74

FERC 546	FERC / ACTIVITY DESCRIPTION	2000 ACTUAL	2002 BUDGET	CHANGE	Assume 3% Inflation	Inter. City P12- P14	Balance
54600	Operations- Supervision & Engineering	4,871,587	5,995,364	1,123,777	150,532	77,842	
	Grand Total 546	4,871,587	5,995,364	1,123,777	150,532	77,842	
FERC 548	**FERC / ACTIVITY DESCRIPTION**	**2000 ACTUAL**	**2002 BUDGET**	**CHANGE**			
54800	Generation Expenses	804,728	859,541	54,813	$24,866	$99,638	
FERC 549	**FERC / ACTIVITY DESCRIPTION**	**2000 ACTUAL**	**2002 BUDGET**	**CHANGE**			
	Operations Misc. Other Power Generation	4,661,954	6,243,133	1,581,179	144,054	582,319	
	Grand Total 549	4,661,954	6,243,133	1,581,179	144,054	582,319	
				$2,759,769	$319,453	$759,799	$1,680,517

INTERROGATORY 74

2002 Rate Case- OPC Fourth Set of Interrogatories
Question Number 74

FERC 546	FERC / ACTIVITY DESCRIPTION	2000 ACTUAL	2002 BUDGET	CHANGE	Assume 3% Inflation	Inter. City P12- P14
54600	Net Payroll Accrual & Overhead Allocations	1,493,831	1,561,442	67,611		
54600	Fossil Generation Mgt. & Supervision	-	1,624,755	1,624,755		
54600	IT Support Expenses	77,060	2,067,756	1,990,696		
54600	Non Recurring Integration Activities	42,043	-	(42,043)		
54600	Operations- Supervision & Engineering	4,871,587	5,995,364	1,123,777	150,532	77,842
	Grand Total 546	6,484,521	11,249,317	4,764,796	150,532	77,842
FERC 548	**FERC / ACTIVITY DESCRIPTION**	**2000 ACTUAL**	**2002 BUDGET**	**CHANGE**		
54800	Generation Expenses	804,728	859,541	54,813	$24,866	$99,638
FERC 549	**FERC / ACTIVITY DESCRIPTION**	**2000 ACTUAL**	**2002 BUDGET**	**CHANGE**		
54900	Net Payroll Accrual & Overhead Allocations	871,974	587,543	(284,431)		
54900	IT Support Expenses	62,048	696,468	634,420		
	Operations Misc. Other Power Generation	4,661,954	6,243,133	1,581,179	144,054	582,319
	Grand Total 549	5,595,976	7,527,144	1,931,168	144,054	582,319
549100	OTHER POWER GEN-TRAIN	$257,000		(257,000)		
550000	RENTS	$165,000	$681,000	516,000		
Grand Total 546, 548, 549, 550		**13,307,225**	**20,317,002**	**7,009,777**	**319,453**	**759,799**

2002 Rate Case- OPC Fourth Set of Interrogatories
Question Number 74

Interecession City Peakers 12, 13 & 14	*Dec. 2000 Actual	2002 Budget	Change
FERC Account			
546.00	4,907.27	82,749.73	77,842.46
548.00	6,281.30	105,919.66	99,638.36
549.00	44,542.44	626,861.03	582,318.59
Total	55,731.01	815,530.42	759,799.41

*Reflects only 26 days of expenses (Effective in-service date was Dec. 6, 2000)

Prepared By RMH. Human Resources Department
Date: 10/31/2001

Florida Power Rate Case
Question #82 - Change in Medical Expense

Footnotes:

1) Medical Premium/Claim Cost Increase

2000 Actuals:	
2000 Expense (92640)	$13,031,000
Less: Waived Credits ($1,332 * 398)*	$530,136
2000 Premium/Claim Costs Expensed (92640)	$12,500,864
Add: 2000 Excess of Actuals Over Expense (Company Portion)	$1,318,270
Add: 2000 Excess of Actuals Over Expense (Employee Portion Paid By Company)	$317,615
2000 Actual Company Cost for Active Employees	$14,136,749
Employees Generating Premiums/Claims December 2000	4,209
2000 Actual Company Cost Per Active Employee	$3,359
*12/17/2000 PeopleSoft Report shows 4,607 employees eligible for the medical plan	
2001 Actuals:	
2001 YTD Actuals (Through June 30, 2001)	$9,811,915
Annualized	2.00
2001 Projected Year-End Actuals	$19,623,830
Estimated % Active (Represents Company Cost)	73%
Projected Actual Company Cost for Employee Population 2001	$14,325,396
Less: Waived Credits ($1,332*399)	$531,468
2001 Projected Premium/Claims Based Upon June 30, 2001 Actuals	$13,793,928
Employees Generating Premiums/Claims	3,869
2001 Projected Company Cost Per Employee (Based on June 20, 2001 Actuals)	$3,565
2002 Blended Cost Trend	19.43%
2002 Average Cost Per Employee (Projected)	$4,258
Variance Between 2000 and 2001 YTD Actual Costs	$207
Variance Between 2000 Actual Costs and 2002 Projected Costs	$899
Variance Between 2001 Actuals and 2002 Projected Costs	$693
Projected Impact of Premium/Claim Increases:	
Variance Between 2000 and 2002 Costs	$899
Total Florida Power Employees Participating in Medical at 12/31/2001[1]	3,781
Cost Increase Due to Increase in Premium/Claim Costs (Trend)	3,400,159
Add: Waived Coverage Credits[2]	198,530
Total Increase in Budget	$3,598,689

Sub-Footnotes:

1) Projected Florida Power Employees on 12/31/2001	4,037
Less: Employees Waiving Coverage	256
Total Florida Power Employees Generating Claims for 2002	3,781
2) Waived Coverage Credits	
Bargaining Unit Personnel (106 * $1,505)	$159,530
Non-Bargaining Unit Personnel (150 * $260)	$39,000
Total Waived Coverage Costs Projected for 2002	$198,530

If an employee waived medical coverage in 2001, they received an annual credit of $1,332. In 2002, this annual credit will increase to $1,505 for Bargaining Unit employees. For non-bargaining employees, the annual credit will be reduced to $260.

INTERROGATORY 82

Prepared By: RMH, Human Resources Department
Date: 10/31/2001

Florida Power Rate Case
Question #82 - Change in Medical Expense

Explanation of Variance Due to Changes in Headcount

The 2002 budget was derived using the expected headcount as of December 31, 2001, which is 4,037. At the end of December 2000, Florida Power had approximately 4,607 employees. During 2001, Florida Power reduced their headcount by approximately 570 individuals. The cost savings due to a lower headcount are as follows:

Plan	Reduced Headcount	Average Cost Per Employee	Cost Savings
Medical	570	$4,258	$2,427,060
Dental	570	$364	$207,480
New Programs (Vision, Wellness, Flu Shots)	570	$289	$164,730
Total Estimated Cost Savings Due to Reduction in Headcounts			$2,799,270

Florida Power FAS 106 Projection for 2002

See attached 3-page schedule for support related to projected 2002 Florida Power FAS 106 costs.

The following is a reconciliation from Florida Power's 2000 FAS 106 cost to that of 2002 (millions).

2000 FAS 106 cost (Life + Medical)	15.94	See page 3 of attached, Actual 2000 column, Total Power line
Increase to 2002 based on projection made in 2000 using 2000 study assumptions	1.18	See page 3 of attached, Total Power line, difference between 2002 and 2000 amounts
Increase due to integration with Progress Energy Plan and resulting increase in "caps" applicable to Florida Power	1.41	See page 2 of attached, 1.45 cost in scenario 4 column times 97% attributable to Power (see page 3 of attached for 97%)
Increase related to updated assumptions	1.70	See actuary's comments on assumptions in the "Forecast" section under the tables on page 2 of attached. Also includes 0.24 minor difference noted on page 1 of attached.
Projected 2002 FAS 106 cost	20.23	
Life portion	3.17	
Medical portion - FAS 106	17.06	

INTERROGATORY 83

4

1/3

2002 Florida Power FAS 106 expense as reflected in rate case (In millions)

Buck-projected 2002 Florida Progress FAS 106 expense, incorporating changed medical caps reflecting incorporation into Progress Energy plan	p. 2	21.10
Times estimated FL Power %	p. 3	x 97.00%
		20.47
minor difference		(0.24)
As reflected in rate case for 2002		20.23

Note

Progress Energy and Florida Progress Postretirement Medical Plans
Summary of Annual Postretirement Benefit Cost ($000's)

Progress Energy (PGN)	Forecast	Scenario 1A	Scenario 1B	Scenario 2	Scenario 3	Scenario 4
2000	25,497	N/A	N/A	N/A	N/A	N/A
2001	28,536	N/A	N/A	N/A	N/A	N/A
2002	30,453	19,502	19,269	21,653	21,653	22,398
Savings (Cost) from Forecast		10,951	11,184	8,800	8,800	8,055

Florida Progress (FPC) Union and Non-Union Combined	Forecast	Scenario 1A	Scenario 1B	Scenario 2	Scenario 3	Scenario 4
2000	16,422	N/A	N/A	N/A	N/A	N/A
2001	18,919	N/A	N/A	N/A	N/A	N/A
2002	19,653	N/A	18,635	20,920	21,102	21,102
Savings (Cost) from Forecast			1,018	(1,267)	(1,449)	(1,449)

P. 1

TOTAL (PGN and FPC)	Forecast	Scenario 1A	Scenario 1B	Scenario 2	Scenario 3	Scenario 4
2000	41,919	N/A	N/A	N/A	N/A	N/A
2001	47,455	N/A	N/A	N/A	N/A	N/A
2002	50,106	N/A	37,904	42,573	42,755	43,500
Savings (Cost) from Forecast			12,202	7,533	7,351	6,606

Forecast:
- Using December 31, 2000 disclosure assumptions.
- Assumptions modified for Florida Progress to reflect Medicare Risk HMO participation and Medicare integration.
- Each company on its own experience.
- Does not reflect plan changes or employee contribution changes.

Scenario 1A: (Only PGN is affected)
- Forecast assumptions, but imposing FPC caps onto PGN.
- Each company on its own experience.
- Using anticipated plan changes for January 1, 2002.
- Non-Union caps are $7,000 for pre-65, $3,000 for post-65.
- Union caps are $6,500 for pre-65, $3,500 for post-65.

Scenario 1B: (PGN and FPC are affected)
- Scenario 1A, but using composite (PGN & FPC) claims experience.

Scenario 2:
- Scenario 1B, but with Non-Union cap set at $4,000 for post-65; all matrix contributions based on actuarial cost

Scenario 3:
- Scenario 2, but with matrix contributions based on 10% increase from current <65, post-65 based on actuarial cost
- Note: current cost with 10% annual trend will reach actuarial cost with assumed trend in approximately 5 years

Scenario 4:
- Scenario 3, but with grandfathering all with 15 after 40 as of January 1, 2002 for PGN

Note: Scenario 4 was the one selected to introduce medical caps at Progress Energy and integrate Florida plans

3/3

Florida Progress Corporation
Estimates of Future FAS 106 Cost
Retiree Medical and Life Plans in Total
(in millions)

	Actual	Projected				
	2000	2001	2002	2003	2004	2005
Power						
• Corporate	$2.12	$2.18	$2.23	$2.29	$2.34	$2.39
Retail	*$2.07*	*$2.14*	*$2.20*	*$2.27*	*$2.32*	*$2.38*
Wholesale	*$0.05*	*$0.04*	*$0.03*	*$0.02*	*$0.02*	*$0.01*
• Energy Delivery	$5.66	$5.93	$6.22	$6.52	$6.85	$7.20
Retail	*$5.47*	*$5.73*	*$6.02*	*$6.33*	*$6.66*	*$7.01*
Wholesale	*$0.19*	*$0.20*	*$0.20*	*$0.19*	*$0.19*	*$0.19*
• Nuclear	$2.78	$2.88	$2.97	$3.07	$3.17	$3.27
Retail	*$2.70*	*$2.80*	*$2.90*	*$3.00*	*$3.10*	*$3.21*
Wholesale	*$0.08*	*$0.08*	*$0.07*	*$0.07*	*$0.07*	*$0.06*
• Energy Solutions	$2.09	$2.13	$2.18	$2.22	$2.26	$2.29
Retail	*$2.04*	*$2.09*	*$2.14*	*$2.18*	*$2.22*	*$2.26*
Wholesale	*$0.05*	*$0.04*	*$0.04*	*$0.04*	*$0.04*	*$0.03*
• Energy Supply	$3.29	$3.40	$3.52	$3.64	$3.77	$3.89
Retail	*$3.18*	*$3.30*	*$3.43*	*$3.56*	*$3.69*	*$3.82*
Wholesale	*$0.11*	*$0.10*	*$0.09*	*$0.08*	*$0.08*	*$0.07*
• Total Power	$15.94	$16.52	$17.12 1	$17.74	$18.39	$19.04
Retail	*$15.46*	*$16.06*	*$16.69*	*$17.34*	*$17.99*	*$18.68*
Wholesale	*$0.48*	*$0.46*	*$0.43*	*$0.40*	*$0.40*	*$0.36*
Non-Power						
• Progress	$0.27	$0.27	$0.28	$0.28	$0.29	$0.29
• Electric Fuels	$0.16	$0.17	$0.18	$0.21	$0.22	$0.25
• Telecom	$0.06	$0.06	$0.07	$0.07	$0.08	$0.09
• Total Non-Power	$0.49	$0.50	$0.53	$0.56	$0.59	$0.63
All Total	$16.43	$17.02	$17.65 2	$18.30	$18.98	$19.67

$\frac{1}{2} = 97.0\%$

Benefit Plan and Compensation Integration Cost Projections
2001 – 2003 (Non-union employees only)

Health & Welfare Plans (shown in $000s)

Retirees – FAS 106 Expense	Incremental Cost (Savings) 2001	Incremental Cost (Savings) 2002	Incremental Cost (Savings) 2003
Medical[1]	$0	$0	$0
Dental[2]	0	500	500
Vision[3]	0	25	25
Life[4]	0	(1,500)	(1,500)
Subtotal	$0	($975) A	($975) B

[1] Medical expense impact due to plan design and contribution changes is negligible. **Significant savings may be generated through greater plan design or eligibility changes (e.g., FPC premium caps on post-1998 retirees reduced liability approximately $7 million). This project will be undertaken over the next several months.**

[2] Dental expense increase due to the addition of coverage for FPC employees who retire on or after 1/1/2002.

[3] Vision expense increase due to the addition of coverage for FPC employees who retire on or after 1/1/2002.

[4] Life expense decrease due to the elimination of optional life coverage for CP&L employees who retire on or after 1/1/2002 (subsidy of coverage costs above $1.00/$1,000 of coverage).

B

Derivation of Florida Power FAS 112 Health & Life Cost for 2002

An actuarial projection for FAS 112 for Florida Power is not currently available. Therefore, the 2002 FAS 112 health and life cost was projected based on CP&L's experience. Discussions with Buck Consultants' actuaries indicated this approach is reasonable.

CP&L's "term cost" for 2000 (Note 1)		2,259,000	See attached
Divided by number of CP&L employees	/	6,618	
Term cost per employee		341.34	
Times factor to escalate costs to 2002; 2 years (Note 2)	x	1.1449	
Estimated term cost per employee in 2002		390.80	
Times estimated Florida Power employees in 2002 subject to new long-term disability program	x	2,255	
Estimated FAS 112 health & life for 2002		881,259	

Note 1: On an ongoing basis, FAS 112 expense would have an interest component also, based on the beginning liability balance. Since this long-term disabled program begins January 1, 2002, there is no beginning liability and, therefore, no interest component for 2002.

Note 2: FAS 112 is calculated on a present value basis. Therefore, the term costs per employee tend to escalate at the present value discount rate of 7%.

Carolina Power & Light FAS112 Valuation Results

For Life, Medical, Dental, and Vision Benefits Provided to Persons on Long Term Disability
(in $000's)

Balance Sheet Amount	CP&L	NCNG	Total
Accumulated Postemployment Benefit Obligation	($11,930)	($1,300)	($13,230)
Assets	$0	$0	$0
Funded Status at January 1, 2000 (amount that should be on books as Accrued Cost per new valuation)	($11,930)	($1,300)	($13,230)
Reported Accrued Cost on books at January 1, 2000 before these valuation results	($9,583)	($1,498)	($11,081)
(Gain)/Loss adjustment to January 1, 2000 Accrued Cost	$2,347	($198)	$2,149

Expense for 2000	CP&L	NCNG	Total
Term Cost	$2,259	$276	$2,535
Interest Cost	780	82	862
Return on Assets	0	0	0
Total Periodic Expense for 2000	3,039	358	3,397
(Gain)/Loss adjustment from above	2,347	(198)	2,149
Total Cost for 2000	$5,386	$160	$5,546
2000 Projected Benefit Payments	$1,573	$246	$1,819
Discount Rate	7.00%		

12/01/2000

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Derivation of Florida Power FAS 112 Salary Continuation Cost for 2002

An actuarial projection for FAS 112 for Florida Power is not currently available. Therefore, the 2002 FAS 112 health and life cost was projected based on CP&L's experience. Discussions with Buck Consultants' actuaries indicated this approach is reasonable.

Average accrual amount per long-term disabled (Note 1)		115,000
Times actual CP&L disabled in 2000		18
Term cost based on CP&L disabled (Note 2)		2,070,000
Divided by number of CP&L employees	/	6,618
Term cost per employee		312.78
Times factor to escalate costs to 2002; 2 years (Note 3)	x	1.1449
Estimated term cost per employee in 2002		358.11
Times estimated Florida Power employees in 2002 subject to new long-term disability program	x	2,255
Estimated FAS 112 salary continuation for 2002		807,528

Note 1: Based on information provided by CP&L's actuary for its VEBA plan funding (IRS) requirements, computed as follows: Open and unreported claims liability of $2,882,500 divided by an estimated 25 claims open and unreported = ~ $115,000 per claim.

Note 2: On an ongoing basis, FAS 112 expense would have an interest component also, based on the beginning liability balance. Since this long-term disabled program begins January 1, 2002, there is no beginning liability and, therefore, no interest component for 2002.

Note 3: FAS 112 is calculated on a present value basis. Therefore, the term costs per employee tend to escalate at the present value discount rate. The 1.1449 factor escalates costs from 2000 to 2002 at 7% per year.

Florida Power Budget

Executive Benefit Plan	**2002**
MICP Deferrals	$ 73,448
PSSP/LTI Amort & Maint	799,841
Restricted Stock Grant Amort	870,658
Management Deferred Comp	31,962
Stock Option Plan Admin	10,000
Exec AD&D	169
Planning Fin/Tax Preparation	6,600
Change of Control Cash Payment	81,250
Total Budget	$ 1,873,928

SCHEDULE B-8a

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT *

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER CORPORATION

DOCKET NO. 000824-EI

EXPLANATION: Provide the plant balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of data shown:

XX Current Year as of: 09/30/2001

Witness: Myers

INTERROGATORY 100

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Plant Balance September 30, 2001
1			
2	Steam Production		
3	Anclote Plant		
4	Structures & Improvements	311	$35,761
5	Boiler Plant Equipment	312	97,616
6	Turbogenerator Units	314	90,297
7	Accessory Electric Equipment	315	25,746
8	Miscellaneous Equipment	316.1	5,333
9	Miscellaneous Equipment - 5 Year Amort.	316.2	102
10	Miscellaneous Equipment - 7 Year Amort.	316.3	154
11	Total Anclote		255,009
12			
13	Bartow Plant		
14	Structures & Improvements	311	16,930
15	Boiler Plant Equipment	312	58,683
16	Turbogenerator Units	314	25,408
17	Accessory Electric Equipment	315	13,293
18	Miscellaneous Equipment	316.1	2,596
19	Miscellaneous Equipment - 5 Year Amort.	316.2	147
20	Miscellaneous Equipment - 7 Year Amort.	316.3	8
21	Total Bartow		117,065
22			
23			
24			
25			

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER CORPORATION

DOCKET NO. 000824-EI

EXPLANATION. Provide the plant balances for each account or sub-account to which an individual depreciation rate is applied. (include Amortization/Recovery schedule amounts)

Type of data shown:

XX Current Year as of: 09/30/2001

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Plant Balance September 30, 2001
1			
2	Crystal River 1 & 2 Plant		
3	Structures & Improvements	311	71,638
4	Boiler Plant Equipment	312	140,162
5	Turbogenerator Units	314	103,665
6	Accessory Electric Equipment	315	32,844
7	Miscellaneous Equipment	316.1	5,076
8	Miscellaneous Equipment - 5 Year Amort.	316.2	113
9	Miscellaneous Equipment - 7 Year Amort.	316.3	11
10	Total Crystal River 1 & 2		353,509
11			
12			
13			
14	Crystal River 4 & 5 Plant		
15	Structures & Improvements	311	145,952
16	Boiler Plant Equipment	312	458,521
17	Turbogenerator Units	314	187,951
18	Accessory Electric Equipment	315	79,010
19	Miscellaneous Equipment	316.1	10,277
20	Miscellaneous Equipment - 5 Year Amort.	316.2	301
21	Miscellaneous Equipment - 7 Year Amort.	316.3	293
22	Total Crystal River 4 & 5		882,305
23			
24			
25			

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER CORPORATION

DOCKET NO. 000824-EI

EXPLANATION: Provide the plant balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of data shown:

XX Current Year as of : 09/30/2001

Witness Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Plant Balance September 30, 2001
1			
2	Suwannee River Plant		
3	Structures & Improvements	311	4,431
4	Boiler Plant Equipment	312	12,542
5	Turbogenerator Units	314	10,688
6	Accessory Electric Equipment	315	2,252
7	Miscellaneous Equipment	316.1	416
8	Miscellaneous Equipment - 5 Year Amort.	316.2	6
9	Miscellaneous Equipment - 7 Year Amort.	316.3	0
10	Total Suwannee River		30,335
11			
12			
13	Bartow - Anclote Pipeline		16,228
14	Miscellaneous Equipment - 5 Year Amort.	316 2	0
15	Miscellaneous Equipment - 7 Year Amort.	316.3	3
16	Subtotal Bartow-Anclote		16,231
17			
18	Base Coal C R 1& 2		1,029
19	Base Coal C R 4& 5		1,727
20			
21	System 5 Year 316.2	316.2	558
22	System 7 Year 316 3	316.3	211
23	Total Steam Plant		1,657,979
24			
25			

Supporting Schedules: Recap Schedules:

SCHEDULE B-8a

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT *

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER CORPORATION

DOCKET NO. 000824-EI

EXPLANATION: Provide the plant balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of data shown:

XX Current Year as of: 09/30/2001

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Plant Balance September 30, 2001
1			
2	Nuclear Production		
3	Crystal River 3		
4	Structures & Improvements	321	209,430
5	Reactor Plant Equipment	322	253,668
6	Turbogenerator Units	323	84,901
7	Accessory Electric Equipment	324	178,453
8	Miscellaneous Equipment	325.1	28,651
9	Miscellaneous Equipment - 5 Year Amort.	325.2	4,115
10	Miscellaneous Equipment - 7 Year Amort.	325.3	1,715
11	Subtotal Cry Riv Unit 3		760,933
12			
13	Tallahassee - Crystal River Unit 3		
14	Tal-Cry Riv Unit 3	321	4,591
15	Tal-Cry Riv Unit 3	322	2,006
16	Tal-Cry Riv Unit 3	323	1,546
17	Tal-Cry Riv Unit 3	324	645
18	Tal-Cry Riv Unit 3	325.1	238
19	Subtotal Tal-Cry Riv Unit 3		9,026
20			
21	Total Nuclear Plant		769,959
22			
23			
24			
25			

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER CORPORATION

DOCKET NO. 000824-EI

EXPLANATION: Provide the plant balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of data shown:

XX Current Year as of : 09/30/2001

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Plant Balance September 30, 2001
1			
2	Other Production		
3	Bayboro Peaking		$19,823
4	Miscellaneous Equipment - 5 Year Amort.	346.2	4
5	Miscellaneous Equipment - 7 Year Amort.	346.3	16
6	Subtotal Bayboro		19,843
7			
8			
9	Avon Park Peaking		8,414
10	Miscellaneous Equipment - 5 Year Amort.	346.2	2
11	Miscellaneous Equipment - 7 Year Amort.	346.3	24
12	Subtotal Avon Park		8,440
13			
14			
15	DeBary Peaking		49,033
16	Miscellaneous Equipment - 5 Year Amort.	346.2	18
17	Miscellaneous Equipment - 7 Year Amort.	346.3	7
18	Subtotal Debary		49,058
19			
20			
21	Higgins Peaking		16,330
22	Miscellaneous Equipment - 5 Year Amort.	346 2	2
23	Miscellaneous Equipment - 7 Year Amort.	346.3	13
24	Subtotal Higgins		16,345
25			

Supporting Schedules: Recap Schedules:

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT*

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the plant balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of data shown:

COMPANY: FLORIDA POWER CORPORATION

XX Current Year as of: 09/30/2001

Witness: Myers

DOCKET NO. 000824-EI

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Plant Balance September 30 2001
1			
2	Bartow Peaking		22,234
3	Miscellaneous Equipment - 5 Year Amort.	346.2	2
4	Miscellaneous Equipment - 7 Year Amort.	346.3	-
5	Subtotal Bartow		22,236
6			
7			
8	Intercession City Peaking		30,708
9	Miscellaneous Equipment - 5 Year Amort.	346.2	1
10	Miscellaneous Equipment - 7 Year Amort.	346.3	0
11	Subtotal Intercession City		30,709
12			
13			
14	Rio Pinar Peaking		2,387
15	Miscellaneous Equipment - 5 Year Amort.	346.2	0
16	Miscellaneous Equipment - 7 Year Amort.	346.3	0
17	Subtotal Rio Pinar		2,387
18			
19			
20	Suwannee River Peaking		28,620
21	Miscellaneous Equipment - 5 Year Amort.	346.2	0
22	Miscellaneous Equipment - 7 Year Amort.	346.3	0
23	Subtotal Suwannee River		28,620
24			
25			

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER CORPORATION

DOCKET NO. 000824-EI

EXPLANATION: Provide the plant balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of data shown:

XX Current Year as of : 09/30/2001

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Plant Balance September 30, 2001
1			
2	Turner Peaking		21,750
3	Miscellaneous Equipment - 5 Year Amort.	346.2	0
4	Miscellaneous Equipment - 7 Year Amort	346.3	27
5	Subtotal Turner		21,777
6			
7			
8	DeBary Peaking (New)		95 700
9	Miscellaneous Equipment - 5 Year Amort	346.2	0
10	Miscellaneous Equipment - 7 Year Amort	346.3	21
11	Subtotal Debary (New)		95,721
12			
13			
14	Intercession City (New)		103,719
15	Miscellaneous Equipment - 5 Year Amort.	346.2	44
16	Miscellaneous Equipment - 7 Year Amort.	346.3	5
17	Subtotal Intercession City (New)		103,768
18			
19			
20	Univ. of Florida		41,824
21	Miscellaneous Equipment - 5 Year Amort.	346.2	15
22	Miscellaneous Equipment - 7 Year Amort.	346.3	20
23	Subtotal Univ. of Florida		41,859
24			
25			

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER CORPORATION

DOCKET NO. 000824-EI

EXPLANATION: Provide the plant balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of data shown:
XX Current Year as of: 09/30/2001
Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Plant Balance September 30, 2001
1			
2	Gas Conversion Sites		12,298
3	Miscellaneous Equipment - 5 Year Amort.	346.2	0
4	Miscellaneous Equipment - 7 Year Amort.	346.3	0
5	Subtotal Gas Conversion Sites		12,298
6			
7			
8	Inter. City - Siemens		22,302
9	Miscellaneous Equipment - 5 Year Amort.	346.2	0
10	Miscellaneous Equipment - 7 Year Amort.	346.3	0
11	Subtotal Inter. City - Siemens		22,302
12			
13			
14	Tiger Bay		82,711
15	Miscellaneous Equipment - 5 Year Amort.	346.2	10
16	Miscellaneous Equipment - 7 Year Amort.	346.3	0
17	Subtotal Tiger Bay		82,721
18			
19			
20	Hines		265,678
21	Miscellaneous Equipment - 5 Year Amort.	346.2	11
22	Miscellaneous Equipment - 7 Year Amort.	346.3	5
23	Subtotal Hines		265,694
24			
25			

Supporting Schedules: Recap Schedules:

850 681 1079;#13/17 CARLTON FIELDS→ 11-16- 1 ; 5:41PM ; SENT BY:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER CORPORATION

DOCKET NO. 000824-EI

EXPLANATION: Provide the plant balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of data shown:

XX Current Year as of: 09/30/2001

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Plant Balance September 30, 2001
1			
2	Intercession City - P12-P14		83,209
3	Miscellaneous Equipment - 5 Year Amort.	346.2	0
4	Miscellaneous Equipment - 7 Year Amort.	346.3	0
5	Subtotal Intercession City - P12-P14		83,209
6			
7	System 5 Year	346.2	34
8	System 7 Year	346.3	0
9			
10	Total Other Production Plant		907,020
11			
12	Transmission Plant		
13	Transmission Easements	350.1	35,120
14	Structures & Improvements	352	16,761
15	Station Equipment (Excl. ECC)	353.1	343,632
16	Energy Control Center	353.2	31,218
17	Towers & Fixtures	354	69,198
18	Poles & Fixtures	355	198,860
19	Overhead Conductor & Devices	356	181,893
20	Underground Conduit	357	6,856
21	Underground Conductor & Devices	358	9,495
22	Roads & Trails	359	1,923
23	Total Transmission Plant		895,158
24			
25			

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide the plant balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)	Type of data shown:
COMPANY: FLORIDA POWER CORPORATION		XX Current Year as of: 09/30/2001
		Witness: Myers
DOCKET NO. 000824-EI		

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Plant Balance September 30, 2001
1			
2	Distribution Plant		
3	Distribution Easements	360.1	556
4	Structures & Improvements	361	16,532
5	Station Equipment	362	308,976
6	Poles, Towers and Fixtures	364	346,000
7	Overhead Conductor & Devices	365	380,153
8	Underground Conduit	366	109,938
9	Underground Conductor & Devices	367	352,326
10	Line Transformers	368	352,433
11	Overhead Services	369.1	74,007
12	Underground Services	369.2	243,212
13	Meter Equipment	370	112,096
14	Energy Conservation Equipment	370.1	451
15	Installations on Customers Premises	371	2,098
16	Leased Equipment on Customers Prem.	372	0
17	Street Light & Signal Systems	373	194,403
18	Total Distribution Plant		2,493,181
19			
20	General Plant		
21	Structures & Improvements	390	63,374
22	Office Furniture & Equipment (Embd)	391.0	0
23	Office Furniture	391.1	7,029
24	Office Equipment	391.2	4
25			

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER CORPORATION

DOCKET NO. 000824-EI

EXPLANATION: Provide the plant balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of data shown:

XX Current Year as of : 09/30/2001

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Plant Balance September 30, 2001
1			
2	General Plant Continued:		
3	Computer Equipment	391.3	28,716
4	Duplicating & Mailing Equipment	391.5	1,308
5	Stores Equipment (New)	393.0	147
6	Motorized Handling Equipment (Embd)	393.1	2,163
7	Storage Equipment (Embd)	393.2	27
8	Portable Handling Equipment (Embd)	393.3	1
9	Tools, Shop, & Garage Equip (New)	394.0	992
10	Stationary Shop & Garage Tools (Embd)	394.1	5,992
11	Portable Tools (Embd)	394.2	142
12	Portable Laboratory Equipment	395.2	3,874
13	Power Operated Equipment	396	2,043
14	Communication Equipment - (New)	397.0	8,450
15	Communication Equipment - Embedded	397.1	26,557
16	Energy Conservation Equipment	398.1	139
17	Miscellaneous Equipment	398.2	2,769
18	Total General Plant		153,727
19			
20	Transportation Equipment		
21	Passenger Cars	392.1	1,675
22	Light Trucks	392.2	11,351
23	Heavy Trucks	392 3	11,970
24			
25			

Supporting Schedules: Recap Schedules:

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT *

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER CORPORATION

DOCKET NO. 000824-EI

EXPLANATION: Provide the plant balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of data shown:

XX Current Year as of : 09/30/2001

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Plant Balance September 30, 2001
1			
2	Transportation Equipment Continued:		
3	Special Trucks	392.4	51,430
4	Trailers	392.5	4,828
5	Flight Equipment (New)	392 7	1,648
6	Total Transportation		82,902
7			
8			
9			
10	Intangible Plant	303.0	21,902
11	Customer Service System (CSS)	303.1	57,976
12			
13	Total Depreciable Plant in Service		$7,039,802
14			
15			
16			
17	Other Utility Plant		
18	Capital Leases	101.10	420
19	CR3 Tallahassee Acquisition Adj	114.10	(5,890)
20	Other Utility Plant - UOF	118 00	2,646
21	Total Other Utility Plant		(2,824)
22			
23			
24			
25			

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER CORPORATION

DOCKET NO. 000824-EI

EXPLANATION: Provide the plant balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of data shown:

XX Current Year as of: 09/30/2001

Witness: Myers

Line No.	(A) (Thousands) Description	(B) Account Number	(C) Plant Balance September 30, 2001
1			
2	Non-Depreciable Plant		
3	Steam Production Land	310	6,539
4	Nuclear Production Land	320	41
5	Other Production Land	340	16,546
6	Transmission Plant Land	350	14,165
7	Distribution Plant Land	360	18,265
8	General Plant Land	389	7,170
9	Total Non-Depreciable Plant		62,726
10			
11			
12			
13	Total Electric Plant In Service		$7,099,705
14			
15			
16			
17			
18			
19			
20			
21	* Accounts 101 & 106 - Electric Plant In Service Classified and Electric Plant in Service Unclassified, Account 114 Electric Plan Acquisition Adjustment, and Account 118 - Other Utility Plant.		
22			
23			
24			
25			

Supporting Schedules:

Recap Schedules:

Florida Power Corporation

General Accounting Department
Schedule of Journal Entries

JE #		Description
[redacted]	☐	Interest Accr Long-Term Debt
[redacted]	☐	Interest Accr Short-Term Debt
[redacted]	☐	Prepaid Insurance
005	☐	Stationery & Supplies
006	☐	Plant Material & Supplies-Susp
[redacted]	☐	Fuel Distribution - Gas
[redacted]	☐	Revenues
[redacted]	☐	Federal & State Income Tax
[redacted]	☐	CR3 Participants
011	☐	Payroll Distribution
012	☐	Transportation Distribution
013	☐	M & S Distribution
014	☐	Allow Funds Used In Constructn
[redacted]	☐	Fuel Distribution - Oil
[redacted]	☐	Cash Receipts
[redacted]	☐	Taxes Accrued - Other
[redacted]	☐	Depreciation Expense
[redacted]	☐	District Office Journal Entry
[redacted]	☐	Misc Transfers - Gen Acctg
[redacted]	☐	Company Use of Electricity
[redacted]	[redacted]	[redacted]
023	☐	Electric Plant In Serv-Transfr
[redacted]	☐	Job Order Costing
[redacted]	☐	Amort of Premium, Discount
026	☐	Retirement Work In Progress
[redacted]	☐	Interchange Power
[redacted]	☐	Local Franchise Fees
[redacted]	☐	Misc Prepayments & Accruals
030	☐	Completed Construction
031	☐	M & S Satellite Distribution
032	☐	Dedicated Vehicle Distribution
033	☐	Employer Payroll Taxes
[redacted]	☐	State Gross Rcts & Excise Tax
[redacted]	☐	Pref/Common Stock Dividends
[redacted]	☐	Cash Disbursements
[redacted]	☐	Allocate System Prod to Plants
[redacted]	☐	Misc District Journals
[redacted]	☐	Fuel Distribution-Nuclear
[redacted]	☐	Deferred Taxes
042	☐	Transfer Overhead to WO Closgs
043	☐	Subsistence
[redacted]	[redacted]	[redacted]
045	☐	Void/Cancelled Checks
[redacted]	☐	Miscellaneous Entries
[redacted]	☐	Fuel Distribution - Coal
[redacted]	[redacted]	[redacted]
[redacted]	☐	Retail Sales
[redacted]	[redacted]	[redacted]
051	☐	Production Parts & Supplies
052	☐	Plant Retirements
055	☐	Educational Reimbursement
[redacted]	☐	Nuclear
[redacted]	☐	Payroll Taxes & Miscellaneous
058	☐	Transfer of Utility Plant Prop

058		Transfer of Utility Plant Prop
059		Deferred Fuel Expense/Revenue
[illegible]		Revenues-Unbilled & Decoupling
063		Nuclear Materials & Supplies
070		Miscellaneous Acctg Entries
[illegible]		[illegible]
[illegible]		[illegible]
077		Relocation Reimbursement
078		Overtime Meals
079		Transportation-Non-fleet Chgbk
[illegible]		[illegible]
096		Voucher Register
[illegible]		Voucher Register Supplement
[illegible]		Accounts Receivable

Note> Jes # 44 & 88 no longer done. JE's # 48 & 50 go thru JE 200.

INTERROGATORY
101