ORIGINAL

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: December 21, 2001

FLORIDA POWER CORPORATION'S OBJECTIONS TO PUBLIX SUPER MARKET, INC.'s FIRST 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") objects to Publix Super Market, Inc. ("Publix") First Set of Interrogatories (Nos. 1-43) 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 also objects to these interrogatories to the extent they purport to require FPC to prepare information in a particular format or perform calculations or analyses not previously prepared or performed as an attempt to expand FPC's obligations under applicable law. FPC will comply with its obligations under applicable law and 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

Definitions

FPC objects to the definition of "FPC", "you", "your" or the "Company" as including Florida Progress Corporation, Progress Energy, Inc., and Progress Energy Service Company, LLC. Pursuant to rule 1.340, interrogatories may only be directed to parties. In order to expedite discovery, however, FPC agrees to provide responsive information in the hands of these companies, to the extent such information is relevant to the issues in this case. FPC reserves the right to decline to provide any information that are not pertinent to the issues in the case.

INTERROGATORIES

1. The following questions refer to the accelerated amortization of the Tiger Bay asset.

a. Please provide detailed calculations used to derive the $9 million of accelerated amortization of the Tiger Bay regulatory asset.

b. Please explain if this amount includes only the difference between the original Tiger Bay capacity payments and the interest and fuel charges that are actually incurred or if this amount also includes additional amortization.

c. If the amortization amount includes additional amortization, please provide a breakdown between the amount amortized in accordance based on (i) the difference between the original capacity payments and the interest and fuel charges and (ii) any additional amounts.

2. The following refers to MFR Schedule C-3c. On Schedule C-3c, page 1 of 4, an adjustment of $6,218,000 is made to the jurisdictional depreciation expense to convert per books accumulated depreciation to a 100% retail basis.

a. Please explain why this adjustment is made, rather than reflecting differences in the jurisdictional allocation.

b. Please explain why depreciation expense is increased by $6.218 million to reflect accumulated depreciation on a 100% retail basis.

c. Please indicate the level of accumulated depreciation at December 31, 2001 and for each month of the test year 2002, by function, assuming that depreciation for the total system had reflected jurisdictional depreciation methods.

3. The following questions refer to MFR Schedule C-9. Schedule C-9 shows that depreciation expenses on pages 31 to 34 were reclassified into the categories shown in the 12CP & 25% AD cost of service study, Schedule 7. Please explain why the production function has $8,733,000 directly assigned to retail.

4. On page 11, Line 21 of the pre-filed testimony of Witness M. Williams, Mr. Williams indicated that FPC was reducing reliance on demand side management ("DSM").

a. Please explain how FPC is reducing reliance on DSM.

b. Please provide a breakdown of FPC's total resources, total peak load, and reserves for 2000 and projected through 2005 for summer and winter capabilities, showing the reduced reliance on DSM.

5. The following questions refer to MFR Schedule E-17 Supplement, Schedule E, page 3 of 8:

a. Please indicate the level of interruptible and curtailable capacity that is assumed for each year of the calculations.

b. Please verify that the model assumes that the avoided generation capacity costs are cumulative (each year assumes that the previous year generation capacity costs were avoided).

c. Please provide calculations showing what year additional generating capacity costs would be avoided if the $8,959,000 of avoided generating capacity costs shown for 2002 were actually developed.

d. Please list all assumptions used in developing the avoided generating capacity costs.

e. Please explain FPC's obligations (by law or regulation), if any, to provide credits to its interruptible and curtailable service customers.

6. With respect to all DSM programs currently offered by FPC, please provide details of any RIM test, TRC test, and participant tests for all such DSM programs.

7. With respect to all DSM programs currently offered by FPC, please explain FPC's obligations (by law or regulation), if any, to provide credits to participants in such programs.

8. The following question refers to the Merger Transaction.

a. Please provide all supporting data for the fair market values assigned to all assets acquired in the Merger Transaction. Include details relative to each subsidiary acquired, showing the fair market value of each subsidiary's assets (e.g. production plant, materials and supplies, etc.).

b. Please explain the method used to establish fair market values for all financial assets in the Merger Transaction.

c. Please explain how CP&L's direct transaction costs were treated in the development of the above referenced journal entries booking the Merger Transaction.

FPC objects to this interrogatory as irrelevant, immaterial and not reasonably calculated to lead to the discovery of admissible evidence as FPC is not seeking to recover any of CP&L's transaction costs.

d. Please detail the FPC journal entries used to reflect the booking of the Merger Transaction using the purchase accounting method and any other journal entries that were made as a result of the Merger Transaction.

9. The following refers to MFR Schedule F-1. On page 76 of Schedule F-1, Florida Progress and FPC (10-Q) indicated that "[t]he acquisition was accounted for by Progress Energy using the purchase method of accounting; however, due to the significance of the public debt and preferred securities of the Company and Florida Power, the acquisition cost was not pushed down to the Company's separate financial statements or Florida Power's".

a. Please explain the significance of the public debt and preferred securities, the potential impact of "pushing" the acquisition cost down to the Company or Florida Power, and the benefits achieved by not pushing the acquisition cost down to the Company or Florida Power

FPC objects to this interrogatory as compound and reserves its right to count this interrogatory as three (3) separate interrogatories for purposes of determining its obligation to continue to provide responses under the order governing procedure in this case.

b. Please explain how the acquisition premium is being treated at the Florida Power Corporation level since the acquisition cost was not pushed down to that level.

10. The following refers to MFR Schedule F-1. On page 79 of Schedule F-1, Florida Progress noted that SFAS No. 142 requires that, effective January 1, 2002, the Company cease amortization of goodwill. It was further noted that amortization of goodwill was expected to be approximately $2.5 million for the 2001 year.

a. Please explain how this amortization is being treated for rate making purposes.

b. Please explain how the acquisition premium (which is booked to goodwill) is going to be treated for financial accounting purposes if goodwill can no longer be amortized.

11. With reference to FPC witness Cicchetti's pre-filed testimony, please provide the following:

a. a breakdown of the total estimated savings of $175 million referenced on page 11, indicating the type of savings expected and the time period for achieving the savings;

b. a detailed breakdown of the FPC synergy savings of $58.7 million referenced on page 11, indicating the type of savings expected and the time period for achieving the savings;

c. a breakdown of all costs included in the $69.676 million merger-related transition expense shown in footnote 3, referenced on page 12, along with details regarding the type of expenses incurred and the time period over which those expenses were incurred;

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

d. a calculation of the FPC retail/wholesale customer split of 94.45% to 5.55% referenced on page 11;

e. example calculations of how the provisions of section 3, on page 14 of the testimony would work;

f. the goodwill amount recorded on the Progress Energy's books, showing FPC's pre-merger market value and its book value at the time of the Merger Transaction;

g. calculations and an explanation of what is included in "incremental transition costs" as used on line 12 of page 21 of the testimony; and

h. details of how to reconcile the methodology proposed by Mr. Cichetti to the cost of service and supporting schedule adjustments (e.g. Schedule C-3a, Acquisition Adjustment).

12. Please list the companies that, in Dr. Vander Weide's opinion, are not potential merger candidates in the electric utility industry.

Florida Power seeks clarification of the this interrogatory as it is uncertain as to the origin or basis of the question, including but not limited to a reference to a page and line number reference if any. Otherwise, Florida Power objects to this interrogatory as vague, ambiguous, irrelevant, immaterial and not reasonably calculated to lead to the discovery of admissible evidence.

13. Please provide a summary list of the merger-related savings included in the 2002 MFR Test Year, by FERC account. If it is not maintained by FERC account, please list the savings by type of expense and function.

14. The following refer to Table III-A, Page 1 of 2, page 40 of the Jurisdictional Separation Study.

a. Please provide a list of all generating resources deriving the Base Related Total Resources of 5,093,500, the Interim Related Total Resources of 1,671,000 and the Peak Related Total Resources of 2,746,333.

b. Please provide a list all SECI, Homestead, and FP&L Market Mitigation contracts or arrangements and with respect to each please provide the following information:

(1) the term of the contract;

(2) whether the contract is unit-specific;

(3) if the contract is not unit-specific--how FPC makes the determination as to the level of demand treated as base, intermediate, or peaking;

(4) If the contract is unit-specific, the particular unit that is under the contract; and

(5) detailed load data used in developing the demands for each contract.

15. The following are questions regarding FPC's wholesale customers.

a. Please explain whether FPC's wholesale customers are still subject to cost of service regulation for production services or whether those customers are now on market-based contracts filed at the FERC.

b. Do rate changes under those customer's contracts still fall under Section 205 or Section 206 proceedings at FERC or are those contracts now negotiated rates?

c. If the answer to either a or b or both is different for different wholesale customers, please specify which customers are under market-based tariffs and which are still subject to Section 205 or Section 206 type regulation.

d. Please explain if FERC jurisdictional customers (if any) are subject to a fuel and purchased power adjustment clause or if fuel is fixed or indexed. If the fuel-related charges are fixed or indexed, please explain how the rates were initially derived.

16. The following questions are related to the jurisdictional allocations, where such allocations are not developed in the Jurisdictional Separation Study.

a. Please explain why the FERC jurisdictional customers are not allocated any portion of Customer Service and Information Expenses as shown on MFR Schedule C-9, page 27 of 36.

b. Please explain why the FERC jurisdiction is not allocated any of the costs associated with Sales expenses in Accounts 912 and 913, as shown on MFR Schedule C-9, page 27 of 36.

c. Please provide detailed calculations of the jurisdictional allocation factors used to allocate steam maintenance Base and Intermediate expenses as shown on MFR Schedule C-9, pages 21 and 22 of 36.

d. Please provide detailed calculations of the jurisdictional allocation factors used to allocate Other Power generation expenses as shown on MFR Schedule C-9, page 24 of 36.

e. Please explain what is included in account 555, Purchased Power Non-Recoverable as shown on MFR Schedule C-9, page 24 of 36. Also, provide detailed calculations of the jurisdictional allocation factor used to allocate Account 555.

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

f. Please provide detailed calculations of the jurisdictional allocation factors used to allocate Transmission expenses as shown on MFR Schedule C-9, page 25 of 36.

g. Please provide detailed calculations of the jurisdictional allocation factors for depreciation on base production plant, general plant related to production, and intangible plant as shown on MFR Schedule C-9, page 31 of 36.

h. Please provide detailed calculations of the jurisdictional allocation factor for amortization of intangible plant as shown on MFR Schedule C-9, page 33 of 36.

i. Please provide detailed calculations of the jurisdictional allocation factors for distribution depreciation accounts 364, 365, 366, 367, 369 and 370, 373, and for general plant allocated to distribution, as shown on MFR Schedule C-9, page 33 of 36.

j. Please provide detailed calculations of the jurisdictional allocation factors for prepayments and working capital allowances, as shown on MFR Schedule B-7, page 8 of 16.

17. Please explain which FERC accounts include expenses associated with wholesale customer service representatives and sales personnel.

18. The following refers to MFR Schedule C-9, page 9. Please provide a breakdown of the Account 912 expenses for 2000 of $12,630,000, by sub-account. Also, please provide a detailed breakdown of the expenses booked to Account 912.70 for 2000, showing expenses attributable to marketing for economy sales separately from expenses attributable to marketing for longer-term wholesale contracts.

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

19. Please provide calculations of the wheeling revenues for the FERC jurisdiction and the FPSC jurisdiction as shown on MFR Schedule C-9, Page 19 of 36.

20. Please explain what is included in Non-Recoverable Fuel expenses as shown in Account 501 on MFR Schedule C-9, page 20 of 36.

21. Please explain how production wages and salaries shown in MFR Schedule C-9, pages 20-24 are broken down between base, intermediate, peaking, and energy-related in the MFR Test Year cost of service.

22. Please list any FPC wholesale power supply contracts for power from Hines 2 power generation facility. Please indicate the amount of capacity and energy committed under any such contracts.
21.

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

23. Please provide the jurisdictional separation study information used to develop the jurisdictional allocation factors for the Prior Year ending December 31, 2001, used in MFR Schedules B-7 and C-9.

24. The following questions refer to the collection by FPC of credits for interruptible and curtailable service to its customers.

a. Please explain how interruptible and curtailable service credits are recovered from FPC customers.

b. **Do the credits run through the ECCR or are the credits included in the base cost of service?**

c. **If the credits are included in the cost of service, please identify the level of the credits and the cost of service account in which the credits are included.**

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

25. For each subsidiary of Progress Energy, please provide a description of the merger-related synergies expected and an estimate of the resulting annual savings for 2002 through 2007.

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

26. The following questions relate to gains and losses relative to the disposition by FPC of utility plant assets.

a. **For all gain or losses on disposition of utility plant from 1995 through the present and anticipated for the Test Year, please provide the net book value at the time of sale, the net tax value at the time of sale, the accumulated deferred income taxes on the books at the time of sale, the sale price, taxes associated with the sale, and detailed calculations of the net gain or loss on the property.**

b. **Please specify any FPSC orders related to amortization of each gain or loss and calculations of the amortization.**

c. **If any gains or losses are treated "below the line" for rate making purposes, please explain why.**

27. With respect to payments to Progress Energy Service:

a. Please provide a detailed breakdown of the budgeted costs to be paid to Progress Energy Services for services in the Test Year, showing the amounts budgeted by FERC account and included in MFR Schedule C-9.

b. Please provide the total budget for Progress Energy Services for the 2002 Test Year, by account and, if the accounts are not based on the FERC chart of accounts, include a description of the account.

c. Please provide all calculations used in allocating the Progress Energy Services 2002 Test Year costs, by account, to the various Progress Energy subsidiaries, including FPC.

d. Please reconcile the allocated costs in items indicated in (c) above to the accounts included in item (a) above.

28. FPC's 2002 FERC Form 1 shows accrued business combination costs of $94.2 million, with $72.8 million for employee separation costs and $21.4 million "other merger-related" costs.

a. Please indicate if these costs included in the $69.676 million of merger-related transition expense shown in footnote 3 of Mr. Cicchetti's testimony?

b. Has the Company included any portion of these costs in the MFR Test Year revenue requirements? If so, please provide detailed calculations of the costs included and reference the accounts in which such costs are included.

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

c. Does the 2002 MFR Test Year include any additional severance costs? If so, please provide a detailed breakdown of the severance costs included in the 2002 Test Year, including any employee benefit costs. Reference the accounts in which such costs are included.

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

29. The following questions relate to records related to FPC employees.

a. Please provide a detailed list of FPC employees, by function (production, transmission, distribution, customer service, customer accounting, sales, administrative) for each month from January, 1997 through December, 2001. With respect to each such employee, please show the total labor-related costs for each function by year and show the amounts of each such cost booked to each FERC account.

FPC objects to this interrogatory as compound and reserves its right to count this interrogatory as three (3) separate interrogatories for purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. FPC further objects to this interrogatory to the extent it purports to require Florida Power to prepare information not tracked by Florida Power. Florida Power will respond to this interrogatory by providing information in the manner it is tracked within Florida Power Corporation in the usual course of business.

b. Please provide a detailed list of employees, by function (production, transmission, distribution, customer service, customer accounting, sales, administrative) for the MFR Test Year 2000. For each such function, show the total labor-related costs, including all benefits, by FERC account in MFR Schedule C-9. For the MFR Test Year 2000, show how the change in benefits loading changed the amounts charged to the FERC accounts by showing the difference between the accounts actually charged and those accounts that would have been charged under the previously employed methodology.

FPC objects to this interrogatory as compound and reserves its right to count this interrogatory as three (3) separate interrogatories for purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. FPC also seeks clarification of the third part of this interrogatory beginning with "For the MFR Test Year 2000" as FPC is uncertain about what information this portion of the interrogatory is seeking. Otherwise, FPC objects to this portion of the interrogatory as vague and ambiguous.

30. With regard to the FAS 112 accruals for Health and Life and salary continuation for disabled employees of $1.7 million, as shown on MFR Schedule C-33, page 1:

a. Please indicate if this amount is related to or resulted from an accounting change. If so, please explain how FPC has changed its accounting for such costs.

b. Please indicate if the amount is related to benefits expected to be accrued for service in 2002 or for 2002 and previous years? If it is related to benefits accrued for service in multiple years, please provide a breakdown of the costs by years.

c. Please provide detailed calculations of the above referenced $1.7 million Test Year expense, including all assumptions.

d. Is this account used to establish an unfunded reserve or a funded reserve?

e. Please provide the balances in the reserve anticipated at 12/31/2001 and 12/31/2002.

f. Is this expense tax deductible as accrued or will it be deductible when actually spent for services?

g. If this account includes both current costs and costs accrued for future benefits, please provide a breakdown of the $1.7 million into current and future costs.

h. Please provide a breakdown of accumulated deferred income taxes associated with this account at 12/31/2001 and 12/31/2002.

31. Please explain why Account 926.70, Miscellaneous Administrative Expenses shown in MFR Schedule C-12, page 10 is projected to increase from $863,000 in 2000 to $3.725 million in 2002.

32. Regarding general advertising expenses, as shown on Page 10 of MFR Schedule C-12:

a. Please explain why general advertising expenses are projected to increase from $167,000 in 2000 to $9.156 million in the MFR Test Year.

b. Please explain why the costs decreased from $5.234 million in 1999 to $167,000 in the year 2000. If the change was due to timing for recognition of expenses, please provide the actual amount of expenses attributable to 1999 and 2000.

c. Please provide a detailed breakdown of the costs included in general advertising for 1999, 2000, 2001 and the MFR Test Year.

33. Please provide a breakdown of the costs incurred to date for rate case expenses in Docket No. 000824-EI.

34. Please provide a list of new O&M projects that were put on hold in year 2000, in accordance with the footnote A on MFR Schedule C-21, page 7. Please provide budget estimates for such projects and a schedule of when such projects were or will be completed.

FPC objects to this interrogatory as compound and reserves its right to count this interrogatory as three (3) separate interrogatories for purposes of determining its obligation to continue to provide responses under the order governing procedure in this case.

35. Please provide a list of additional O&M projects that are anticipated for the MFR Test Year, including budget estimates by FERC account.

36. Please explain what was included in the 12/31/2000 Marketing Program expense of $7.09 million in Account 912.15, as shown on MFR Schedule C-21, page 5 of 8.

37. Please explain why property insurance increased from $2.44 million in 2000 to $6.353 million in the MFR Test Year, as shown on MFR Schedule C-21, page 6 of 8.

38. The following questions relate to MFR Schedule C-21 and outside services.

a. Please provide a breakdown of the services to be provided by shared company services in the amount of $39.4 million, which is included in Outside Services Employed, Account 923.00, as shown on MFR Schedule C-21, page 6 of 8.

b. Please provide a breakdown of the costs of providing those services "in house" in 2000, by FERC account. In doing so, please show any merger-related expenses in 2000 separately

39. Regarding Real Time Pricing:

a. Has FPC ever designed or implemented a Real Time Pricing rate? If such a rate was designed or implemented in the last 10 years, please provide a copy of such rate, rate tariff, and all analyses used in designing the rate.

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

b. Please explain why FPC does not currently have a Real Time Pricing rate.

c. If FPC were to design and offer a Real Time Pricing rate in this proceeding, please describe the methodology FPC would employ in designing such a rate and the reasoning behind such methodology.

40. Regarding the storm damage accrual and reserve shown in MFR Schedule C-28, page 1:

a. Please provide a history of the reserve accruals and balances for each year from 1994 through 2001.

b. Please provide a history of all charges against the reserve for each year from 1994 through 2001, including a description of the reason for such charges.

c. Please explain why the company is estimating charges to the reserve of $6 million in the MFR Test Year, as shown on Schedule C-28, page 1 of 6.

d. Please provide the accumulated deferred income taxes associated with the reserve at 12/31/2001.

e. Please provide the targeted reserve level, if any has been established.

f. Please provide a 30 year history of storm damage to transmission and distribution facilities, which would not be covered by insurance under FPC's current policy of self-insuring, giving the date and type of event causing the damage, the type of facilities damaged, and the cost of repairing the damage.

41. Regarding the accruals and reserve for Injuries and Damages shown on MFR Schedule C-28, page 1 please provide a 5 year history of the balances in Account 228.2, by type of potential injury or damage, showing the beginning balance, accruals, charges, and ending balance, along with an explanation of the reason for each charge.

42. Regarding the accruals and reserve for Pension and Benefits shown in MFR Schedule C-28, page 2:

a. Is this a funded or an unfunded reserve?

b. Please provide a 5 year history of the beginning balance, accruals, charges, and ending balance of Accounts 228.31 and 228.35.

c. Please provide detailed calculations of the $19.64 million estimate of charges during the MFR Test Year.

d. Please provide a 5 year history of the beginning balance, accruals, charges, and ending balance of each Accounts 228.33, 228.34, 228.36, 228.37, 228.38, and 228.39.

e. Please provide detailed calculations of the annual accrual of $20.228 million for post-employment medical and life reserves.

f. Please provide detailed calculations of the expected charges of $12.752 for post-employment medical and life expenses to be incurred in 2002.

43. Regarding the accruals and reserve for nuclear refueling outage shown on MFR Schedule C-28, page 3:

a. Please provide a 15 year history of the costs incurred for each nuclear refueling outage, broken down by type of costs (listing major maintenance costs and repairs vs. normal maintenance separately). Explain any large variance in costs.

FPC objects to this interrogatory as compound and reserves its right to count this interrogatory as two (2) separate interrogatories for purposes of determining its obligation to continue to provide responses under the order governing procedure in this case. FPC further objects to this interrogatory's request for a 15 year history as overbroad and unduly burdensome. FPC will provide the information requested for the last 5 years.

b. Provide the dates for each refueling outage in the 15 year history

FPC objects to this interrogatory's request for a 15 year history as overbroad and unduly burdensome. FPC will provide the information requested for the last 5 years.

c. **Provide detailed calculations and assumptions made in developing the MFR Test Year accrual of $7.8 million and the Test Year charges of $655,000.**

Respectfully submitted,

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of foregoing has been furnished via hand delivery (where indicated by *) and via U.S. Mail to the following this 21st day of December, 2001.

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