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: January 14, 2002

FLORIDA POWER CORPORATION'S RESPONSE 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") response to Publix Super Market, Inc. ("Publix") First Set of Interrogatories (Nos. 1-43) subject to the previously filed general and specific objections and states as follows:

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.

(a) In the Company's Minimum Filing Requirements filed 9/14/01, forecasted earnings were predicted to exceed the requested ROE of 13.20%. That difference of $9 million (pretax) was recorded in the test year to accelerate the amortization of Tiger Bay to bring the ROE back to

13.20%.

(b) The $9 million is entirely additional amortization of the Tiger Bay regulatory asset.

(c) See response to Staff's Sixth Set of Interrogatories to FPC Question #172.

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.

(a) See response to Citizen's Fourth Set of Interrogatories to FPC Question #65.

(b) See response to (a).

(c) This information is not available on a monthly basis. See response to Publix Super Markets, Inc.'s First Request to Produce to Florida Power Corporations Question #2.

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.

The Company charges specific amounts each year for its retail business and its wholesale business to be accumulated in funds for the purpose of having monies available from each segment of business for their respective responsibilities for the costs the Company incurs when its nuclear unit requires decommissioning. Amounts projected for calendar year 2002 to be charged for the fund related to retail business is $8,733,039 and for the fund related to wholesale business is $516,961. These amounts are shown on the attached table. It appears that the

amount charged for the fund related to the wholesale business was not included in the system cost amount shown on Schedule C-9. Since this wholesale amount would have been directly assigned as a cost to the wholesale jurisdictional business, the retail cost of service is unaffected by its omission.

See attachment.

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.

In the year 2000 FPC closed its year-round Residential and Commercial Energy Management programs to all new participants. As part of this change, existing participants were required to maintain their current control schedule or leave the year-round program. Also, beginning in April 2001 new occupants of an active Energy Management equipped residence are no longer allowed to maintain the previous occupants service in the year-round Energy Management program. As a result, occupancy changes in active Energy Management equipped homes are driving a significant reduction in the number of participants.

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.

System reserve margins are not available on a historical basis.

	Winter (MW)				Non-Firm Load % of Reserves
Year	Total Resources	Firm Load	Non-Firm Load	Reserves	
2000/01	9,874	8,572	1,255	1,302	96%
2001/02	9,824	8,303	1,187	1,521	78%

2002/03	9,811	8,231	1,170	1,580	74%
2003/04	10,232	8,380	1,148	1,853	62%
2004/05	10,242	8,534	1,138	1,708	67%

	Summer (MW)				Non-Firm Load % of Reserves
Year	Total Resources	Firm Load	Non-Firm Load	Reserves	
2001	9,050	7,768	768	1,282	60%
2002	9,037	7,476	703	1,561	45%
2003	9,037	7,388	681	1,650	41%
2004	9,389	7,538	647	1,851	35%
2005	9,399	7,691	624	1,708	37%

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.

313.19 MW of interruptible and curtailable load was assumed to be available in each year of the analysis.

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).

The model calculates the deferred capacity cost for each year that capacity is available to be deferred. This is done on a year-by-year basis. The cumulative deferred generation capacity cost is the sum of the present worths for each year's deferred capacity cost.

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.

The year that additional generating capacity costs would be avoided if the $8,959,000 of avoided generating capacity costs shown for 2002 were actually developed is 2004, the year of the next deferrable capacity addition. (Refer to Table 5D for a list of deferrable capacity additions)

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

See attached.

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

FPC offers credits to Interruptible and Curtailable Service program participants as required by FPC's Commission approved DSM Plan, Program Participation Standards and IS/CS rate schedules.

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.

Detailed RIM, TRC and Participant Test results for each of FPC's Commission approved DSM programs can be found in FPC'S Demand Side Management Plan, as filed with the Florida Public Service Commission on December 29, 1999 in Docket No. 991789-EG.

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.

FPC offers incentives or credits to customers participating in select Demand Side Management (DSM) programs as required by FPC's Commission approved DSM Plan, Program Participation Standards and program-related rate schedules.

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.).

Progress Energy is still finalizing the Florida Progress purchase price allocation including fair market value analysis. The analysis is expected to be completed by mid February 2002.

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

The fair value of Florida Power's regulated assets and liabilities are assumed to equal book value because book value is the amount recoverable in rates. The fair value of the Inland Marine Transportation segment was based on its disposition value. Significant non-regulated businesses were valued by third party experts. Significant non-regulated debt was valued by reference to published market values. For immaterial non-regulated, fair value was assumed to equal book value.

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.

See the answer to Publix First Set of Requests for Production of Documents to FPC Question #5.

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

SEC Staff Accounting Bulletin 54 instructs that "Push-down accounting generally is not required if the acquired company has significant publicly-held debt or preferred stock

outstanding prior to the transaction and it will remain outstanding after the transaction". This would apply to the transaction involving Florida Power Corporation.

If the acquisition cost had been "pushed down" to Florida Power then the potential effect would be to reduce earnings on FPC books for related amortization that is otherwise recorded on Progress Energy's books. Ultimately, there would not have been significantly different results to consolidated Progress Energy results had the acquisition costs been "pushed down" to Florida Power. Also, there were no real benefits achieved by not pushing the acquisition cost down to Florida Power.

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.

Since the acquisition premium is not being "pushed down" to Florida PowerCorporation level, the amortization of this premium is not having any effect on FPC's books. Instead, the amortization is recorded and shown at the Progress Energy 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.

The $2.5 million in goodwill amortization referred to on Schedule F-1, page 79, is related to Electric Fuels Corporation and is not related to Florida Power. Thus, appropriately it has no impact on rates.

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.

Upon adoption of FAS 142, Goodwill will no longer be amortized and remain on the Balance Sheet as a long term intangible asset. Goodwill will be required to be tested for impairment at least annually using a process specified in FAS 142.

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;

FPC directs Publix to FPC's responses to OPC's First Request for Production of Documents 4, 8, and 9.

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;

See the Direct Testimony of Mark A. Myers, pages 15-17, for a breakdown of the $58.7 million and a detailed explanation of the types of savings expected. Also, see response to OPC Interrogatory No.135. Florida Power expects to achieve these savings in 2002. The 2002 budget incorporates these 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;

See documents responsive to OPC's 3rd Request for production of documents question #73.

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

The retail/wholesale split of 94.45%/5.55% represents the jurisdictional labor allocation factor developed on Schedule 12 of the Jurisdictional Separation Study filed in this proceeding for the projected test year 2002.

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

See direct testimony of Mark Myers exhibit MAM-1 for the explanation of how the calculation 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;

The Goodwill preliminarily recorded on Progress Energy's books as of 9/30/01 = $3.6B. The purchase price allocation and corresponding goodwill balance is currently being finalized. Given that the allocation is still being finalized, the adjusted pre-merger Market Value and adjusted Book Value are not complete.

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

See the direct testimony of Mark Myers exhibit MAM-1 as well as, response to documents produced in response to OPC's 3rd request for production of documents question #73.

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).

Florida Power's adjustment on schedule C-3a represents the application for Rulemaking of Dr. Cicchetti's proposed methodology.

Pre-tax System ($in Millions)

Annual acquisition adjustment (line 11 of MAM-1/ 1.61425)	$43.626
Merger transaction costs (line 17 of MAM-1)	$ 4.645
Net merger synergies (line 25 of MAM-1 ÷ line 19 of MAM-1)	$10.43
Total	$58.701

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

Florida Power sought clarification of this interrogatory, which it did not receive until January 10, 2002. Florida Power will attempt to respond as quickly as is reasonably possible.

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.

The merger-related savings are not being tracked or maintained by FERC account. See the answer to Citizens' First Set of Requests for Production of Documents to FPC Question #4 and supplemental response filed 11/30/01 (confidential 60 Day Initiatives Summary) for the projected cost savings. As well as the response to OPC's ninth set of interrogatories question No.135. The projected cost savings were incorporated into the 2002 corporate budgets. The Company does not specifically track acquisition cost savings by primary account and cost center. The Company manages costs by comparing actual results to the corporate budgets.

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.

This information is provided on Supplement No. 2, Table III-A, on four pages, pages 51 thru 54, of the Jurisdictional Separation Study.

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.

See attachment.

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.

FPC has been authorized by FERC to sell electric energy and capacity at market-based rates only to unaffiliated entities outside of peninsular Florida. All of FPC's wholesale customers which the Commission describes as "Separated Sales", i.e. long-term firm sales greater than one-year, are entities within peninsular Florida and therefore do not satisfy the requirement to take service under market-based rates.

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?

Rate changes for all of FPC's wholesale separated sales are subject to Federal Power Act Section 205 and Section 206; in certain agreements FPC and the customer have forfeited their respective 205 or 206 rights.

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.

As indicated in the answer to part a above, none of FPC's wholesale "Separated Sales" are under market-based tariffs.

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.

With the exception of the long-term sales agreement with the City of Tallahassee and the Market Mitigation sale contract with FP&L, all of FPC's wholesale Separated Sales agreements include a monthly fuel charge or are subject to a fuel adjustment clause.

The rate charge related to the long-term sales agreement with the City of Tallahassee is an agreed-upon fixed rate ($/MWh) which is inclusive of all costs---production capacity, non-fuel and fuel energy, and transmission capacity. For purposes of establishing the Company's monthly fuel cost in wholesale and retail clauses for average rate customers, these clauses' system fuel costs and sales are credited with the computed fuel cost to Tallahassee in accordance with FPSC Order PSC-99-1741-PPA-EI.

The energy prices for the transaction with FP&L are fixed rates in $/MWh. The energy prices were established in the Merger filing of CP&L Holdings and Florida Progress Corporation, FERC Docket Nos. EC00-55-000 and ER00-1520-000. For purposes of establishing the Company's monthly fuel cost in wholesale and retail clauses for average rate customers, these clauses' system fuel costs and sales are credited with a computed fuel cost to FP&L based on the Company's average unit fuel cost of its base generating resources.

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.

The expenses charged to these accounts are totally related to activities associated with Florida Power's end use or retail customers.

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.

In the preparation of the Jurisdictional Separation Study, it was assumed that all Sales expenses were related to the Company's retail business. Upon further review, this does not appear to be a correct assumption, and the Company concurs that the FERC jurisdictional business should be allocated a portion of these costs.

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.

The O&M costs by FERC account for each FPC generating unit are established into production allocation categories of Base, Intermediate, or Peaking on the attached two page workpaper, Table Publix1-16c. Appropriate production capacity jurisdictional allocation factors as derived in Table III-A are applied to these amounts to derive the jurisdictional components.

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.

The workpapers are the same as that described to the answer in part c above.

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.

Details of the total system amount of $18,687,000 for account 555, Purchased Power Non-Recoverable, is shown on the cost assignment Table II-D, page 3 of 5, of the Jurisdictional Separation Study. The total is comprised therein of:

i. $2,685,000, a wholesale jurisdictional amount of purchased power energy payments directly assignable to the wholesale business since FERC treats these type costs as base rate recoverable rather than fuel recoverable as the FPSC treats the retail portion.

ii. $11,590,000, a wholesale jurisdictional amount of purchased power capacity payments directly assignable to the wholesale business since FERC treats these type costs as base rate recoverable rather than recoverable through a CCR clause as the FPSC treats the retail portion (except for portion described in (c) of purchased power capacity payments.

iii. $4,412,000, a retail jurisdictional amount of purchased power capacity payment directly assignable to the retail business since the FPSC treats this amount as recoverable in retail base rates rather than through the CCR clause.

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.

The basis of the calculation is the O&M expense assignment Table II-D, page 1 of 5, of the Jurisdictional Separation Study. These assignments formed the allocation category basis for each FERC expense account for which the appropriate jurisdictional functional allocator was applied.

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.

The basis of the calculation is the Depreciation & Amortization Expenses assignment Table II-E, page 1 of 2, of the Jurisdictional Separation Study. These assignments formed the allocation

category basis for the Production Plant depreciation expenses for which the appropriate jurisdictional functional allocator was applied.

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.

The calculations are reflected in the attached workpaper, Table Publix1-16h.

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.

The basis of the calculations for the distribution depreciation accounts is the Depreciation and Amortization expense assignment Table II-E, page 2 of 2, of the Jurisdictional Separation Study. The assignments to the distribution allocation categories shown formed the allocation category basis for which the appropriate jurisdictional functional allocator was applied. The workpaper containing calculations for amounts of general plant allocated to other functions in attached on Table Publix1-16i.

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.

The total amount of Prepayments was apportioned to P, T, and D amounts in proportion to their respective gross plant amounts of P, T, and D. Jurisdictional amounts were derived by applying the resultant jurisdictional plant separation factors to the apportion respective prepayment amounts.

The basis of the calculations for the working capital allowances is the assignment of Other Rate Base Items Table II-C of the Jurisdictional Separation Study. The assignments to allocation categories shown formed the basis for which the appropriate jurisdictional functional allocator was applied.

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

FERC 912

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.

Please refer to MFR C-12, page 70 for a breakdown of account 912 by sub-account. Account 912.70 for year 2000 represents $2,307,899.94 for economy sales and $272,906.83 for long-term wholesale contracts. Details are as follows:

Wages & Salaries	$1,086,619.64	$211,642.92
Other (eg: IT, Outside Services, Travel)	$1,221,280.30	$61,263.90
Year 2000 Total	**$2,307,899.94**	**272,906.82**

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.

The calculation of wheeling revenues is contained on the attached Table Publix1-19. These revenues were assigned to classification categories on Table II-G of the Jurisdictional Separation Study of (a) wholesale class revenues, (b) revenue credit related to production capacity, and (c) revenue credit related to transmission capacity. Appropriate jurisdictional allocation factors were applied to these amounts to derive the jurisdictional portions.

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.

Non-Recoverable Fuel expenses include fuel handling expenses at the plant site.

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.

The amounts shown in MFR Schedule C-9, pages 20-24 are amounts of total O&M expense by FERC account. The amounts shown therein that are broken down between base, intermediate, and peaking are from Table Publix1-16c which was provided in response to Question 16c.

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.

Florida Power has not entered into any wholesale power supply contracts specifically committing power from the Hines 2 generating unit.

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.

See response to Publix 1st set of Production of Documents question #14.

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.

The Company seeks the cost of these credits to be recovered from customers through the Energy Conservation Cost Recovery (ECCR) clause for which charges are normally revised on an annual basis. For purposes of establishing rate charges for recovery of costs such as interruptible and curtailable service credits through the ECCR clause, the costs of these credits are allocated to rate classes on the basis of their respective class production capacity cost responsibility. The allocation factor is derived using the same production capacity cost allocation method relied on by the Commission in its most recent prior full rate proceeding. After costs are established by rate class, the costs are divided by the respective class's energy sales to derive a charge on a cents per kwh basis.

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.

See response to Citizens' Interrogatory number 73 and production request 4, 6, and 9.

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.

(a) Below is a list of transactions dating back to 1995. Please identify those transactions about which Publix is interested in obtaining the requested information.

(b) Refer to FPSC Order No. 11628 Issued 2/17/83

(c) See response to part (b).

YEAR	MONTH	DESCRIPTION	UTILITY SYSTEM GAIN / (LOSS) $ in Thousands
1995	MAR	Sale of Safety Harbor Substation Site-Dist	14,535
	JUN	Sale of Circle Substation-.103 land-Dist	2,967
	JUN	Sale of Higgins Plant -.503 land	77,929
	AUG	Sale of 1.335 acres WIC Transmission Line	49,948
	AUG	Sale of land from E Orange Business Office	10,561
	AUG	Sale of land from Carabelle Business Office	53,275
	SEP	Sale of land from N. Longwood Substation-Dist	14,453
	SEP	Sale of land from Oldsmar Substation-Dist	9,589
	SEP	Sale of land from Brooker Creek Substation-Dist	28
	OCT	Sale of land from Jasper District Office	6,008
1996	JAN	Final settlement of New Smyrna Beach-Trans	(49,026)
	FEB	Sale of Winter Garden Business Office-Dist	11,210
	FEB	Sale of Port St. Joe Business Office-Dist	4,379
	APR	Sale of Anclote-North Largo Trans Right-of-way	(252)
	MAY	Sale of Anclote-North Largo Trans Right-of-way	1,080
	MAY	Sale of Anclote-North Largo Trans Right-of-way	867
	JUNE	Sale of Zuber Substation-Distribution	19,900
	AUG	Sale of Tri-County Electric Coop-Dist	319

1997	JAN	Sale of1/3 share of Siemen's Unit	73,851
	MAY	Sale of Eustis Operating Center	23,871
	JUNE	Sale of Inverness Operating Center	437,109
	JUNE	Sale of distribution facilities to Orlando Utilities Comm	740,569
	SEPT	Sale of Micanopy Substation site to Mr. Lance Avera	7,208
	SEPT	Sale of Wildwood Reclamation Fac. to Progress Rail Inc.	10
	SEPT	Sale of 9 poles, 9 luminaires & 839 feet of wire to MtDora City	1,788
	SEPT	Sale of Avon Park Warehouse	25,462
	SEPT	Sale of Tarpon Springs Operation Center	244,750
	SEPT	Sale of Higgins Diston R/W	78,345
	SEPT	Sale of Ulmerton-Curlew R/W	115,416
	OCT	Sale of WP East Altamonte Springs R/W	692
	OCT	Sale of Windemere Rio Pinal R/W	4,247
	OCT	Sale of Vineland Substation	1,698
	OCT	Sale of Wildwood Distribution Office	120,371
	OCT	Sale of CXS Railroad Lawns	1,290
	DEC	Loss on Sale of GOC	(274,596)
	DEC	Sale of Higgins Diston R/W (related to prior)	108
1998	FEB	Sale of Distrib Equipm to the Orlando Utilities Commission	190,071
	FEB	Sale of Distrib Equipm to the Clay Electric Co-Op.	46,793
	FEB	Loss on sale of Distrib Facilities to the City of Mount Dora.	(1,612)
	FEB	Loss on the sale of the GOC.	(2,272)
	MAR	Sale of Distribution Fac to the City of Newberry (from acct 101)	88,359
	APR	Sale of Distribution Facility - Substation Site to Motor Center	350,704
	MAY	Sale of Distribution Facility - Substation Site to Sumter Electric	14,742
	JUNE	Sale of Distrib Equipm to the Clay Electric Co-Op.	39,038
	JUNE	Sale of Clearwater Operations Center	502,199
	JUNE	Sale of Trenton Warehouse	29,768
	JULY	Sale of surplus utility property adjacent to Crystal River	2,660
	JULY	Sale of Clearwater Operations Center	48,951
	JULY	Sale of Trenton Warehouse	273
	AUGUST	True-up Jan '97 sale of 1/3 share of Siemen's Unit	7,367
	SEPT	Sale of dist customers & facilities to OUC	2,274,126
	SEPT	Sale of excess util land adjacent to Maximo-Tierra Verde trans line	48,822
	SEPT	Sale of excess util land adjacent to Seminole Substation	67,883

	SEPT	Sale of excess util land adjacent to Treasure Island Substation	91,810
	SEPT	Sale of surplus utility property adjacent to Oldsmar Spur Trans Line	32,714
	SEPT	Sale of surplus util prop acquired to build a new Monticello Bus Off	(46,244)
	OCT	Sale of dist customers & facilities to OUC (Adj from Sept Sale)	(54)
1999	FEB	Sale of dist facilities to City of Alachua	8,911
	FEB	Sale of dist facilities to Clay Electric Co-op	35,695
	FEB	Sale of dist facilities to Clay Electric Co-op	36,093
	MAR	Sale of dist facilities to Clay Electric Co-op	(604)
	MAR	Sale of 25th Street Complex to Lowe's Home Centers	5,022,414
	APR	Sale of 25th Street Complex to Lowe's Home Centers	45,038
	APR	Sale of excess util land adjacent to Inglis-Jasper 115KV line	11,897
	MAY	Sale of Clearwater Operations Center	20,000
	JUNE	Sale of .063 acre Rio Pinar-Wewahootee 69KV transm line ROW	7,305
	JUNE	Sale of distribution facilities to Central Florida Electric Co-op	138,079
	OCT	Sale of portion of Ulmerton-Largo 230kV transm line right of way	6,671
	OCT	Sale of portion of Turner-North Longwood 115kV transm line right of way	11,041
2000	FEB	Sale of distribution assets to Clay Electric Co-Op	57,708
	APR	Sale of excess land from Vandolah Substation to Hardee County, FL	3,107
	APR	Settlement of lawsuit against Lake County	(13,538)
	APR	Sale of Portion of Land O' Lakes Solutions Store to FDOT	(28,080)
	MAY	Sale of dist facilities to Central Florida Electric Co-op	1,650
	MAY	Sale of Portion of Land O' Lakes Solutions Store to FDOT	120,480
	JUN	Sale of distribution property - Right of Way to Lake County	(1,977)
2001	MAR	Sale of Central Florida Right of Way	16,486
	NOV	Sale of land at Bartow Steam Plant - partial closing (does not represent final gain/(loss))	(88,430)

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.

See response to Citizens' Interrogatory number 48.

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?

Yes.

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.

Yes, $1/15^{th}$ of this cost is included as part of the companies proposed merger acquisition adjustment. Please refer to Mr. Myer's exhibit MAM-1 and MFR C-3c page 1 of 4.

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.

No, the 2002 MFR test year does not include any additional merger related severance costs beyond what the company has explained in part b above.

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.

The information requested is not available in this format. See attached documents for total FPC headcount and payroll by month, 1997 through 1998. See supplemental response to Citizen's Fifth Set of Interrogatories to FPC Question #103 for similar data for 1999 through 2001.

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.

A detailed list of employees, by function, for the MFR test year is not available. Total headcount and gross average salary for 2002 is denoted on MFR C-33.

Prior to the year 1996, FPC did not load payroll to each FERC account. FPC's practice was to only load payroll to non-O&M accounts. O&M payroll was accounted for in Administrative and General Expenses. Beginning in the year 1996, FPC changed its methodology to load all FERC accounts that productive payroll was charged.

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.

Beginning January 2002, salary continuation and health/life coverage for FPC non-union employees who are approved for long-term disability will be covered under the Progress Energy plan. As such, generally accepted accounting principles requires that the costs be recorded under FASB Statement 112 on a terminal method, i.e., the full amounts to be incurred by FPC must be accrued at the point of disability on a present value basis. Previously, FPC's non-union disabled were treated as part of FPC's pension plan and postretirement health/life plan; therefore, expenses for new non-union disabled prior to 2002 were reflected in the accruals for pension under FASB Statement 87 and for postretirement health/life under FASB Statement 106.

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.

The amount relates solely to employees who become disabled in 2002. See response to Item 30.a.

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

FPC's FAS 112 projections were estimated by using the experience at Carolina Power & Light and extrapolating the corresponding expense for FPC. Through contact with Progress Energy's actuaries, we determined that this approach was reasonable due to the similarities in age distribution, salary levels and cost of health coverage.

The detailed calculations are provided below.

CP&L's FAS 112 term cost in 2000 (Note 1)		4,329,000
Divided by CP&L number of employees	/	6,618
Term cost per active employee		654.13
Times factor to escalate to 2002 (Note 2)	x	1.145
Term cost per active employee -- 2002		748.97
Times Florida Power employees to be covered by Progress Energy plan	x	2,255
Estimated 2002 FAS 112 expense		1,688,935

Note 1: "Term cost" represents the accrual of benefits for the newly disabled, which are recorded in the year of disability on a present value basis. CP&L also had FAS 112 interest cost related to prior disabled, but interest cost would not be applicable to FPC in 2002 since 2002 is the first year under FAS 112.

Note 2: FAS 112 costs are recorded on a present value basis. Therefore, all other things being equal, term costs will increase each year by the discount rate used for the present value calculation. The 1.145 factor escalates 2000 costs to 2002 costs based on 7% (I.e., the discount rate) for 2 years.

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

Unfunded.

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

There was no reserve balance at 12/31/2001. See the response to Item 30.a.

We estimate that the reserve balance at 12/31/2002 will be approximately $1,664,000. It should be noted that the liability balance for the 2002 disabled will increase post-2002 by interest (since the liability is computed on a present value basis) and decrease as claims are paid.

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

Tax deductible as benefits are actually paid.

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.

We estimate that approximately $25,000 of the $1,689,000 expense will be paid in 2002, with the remainder paid in future years. It should be noted that payments in the year of disability

are less than in future years due to the lag in disabled becoming eligible for long-term disability; we would expect 2003 payments for the 2002 disabled to be approximately $150,000, or six times the amount paid in 2002.

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

There would be no accumulated deferred income taxes at 12/31/2001. See the response to Item 30.e.

Based on FPC's composite statutory income tax rate of 38.575%, we estimate that there will be an accumulated deferred income tax asset of approximately $642,000 at 12/31/2002 (or 38.575% times the estimated reserve balance; see the response to Item 30.e).

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.

Refer to Citizen's 4th Set of Interrogatories Question 84.

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.

See OPC 4th Set of Interrogatories question #85.

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.

The reduction in marketing cost between 1999 and 2000 were the direct result of the pending merger.

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

The advertising costs incurred during 1999 – 2001 in the General Advertising FERCs were related to branding activities and as such were removed for rate making purposes. The 2002 test year budget now include both branding cost which were removed as discussed in OPC 4th Set of Interrogatories question #85 as well as recoverable advertising for activities presented in OPC 8th Request for Production of Documents question #115.

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

Below is a schedule detailing the amounts that have been incurred as of December 31, 2001 for Rate Case Docket N. 000824-EI.

Line No.	Description	Amount ($000)
1	Payroll	$ 66
2	Transportation	1
3	Expense Accounts (Meals and Travel)	16
4	Outside Professional Services	102
5	Outside Contractors	1
6	Materials and Supplies	4
7	Advertising	19
8	Payroll Loadings	1
9	Service Company Allocations	53
10		
11	Total	$ 263

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.

See response to OPC's 4th set of interrogs #88.

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

See response to 34.

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.

Over half of the $7.09M is in payroll charges and related travel expenses. This is for the employees who provide customer support to our Commercial/Industrial customers; and those employees who support and supervise these individuals. The next largest item is for computer support and telephones. Other charges are for materials and supplies, office supplies, and rent expense.

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.

Several things have contributed to increased property insurance costs between 2000 and 2002. First, non-nuclear costs have increased. 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.

Second, nuclear property (NEIL) credits have decreased from 2000. NEIL declared higher than normal credits for 2000 and 2001 ($6.28 million for Crystal River Unit 3 (CR3)) due to good loss experience and high investment earnings. However, in 2001, investment earnings are down significantly and reinsurance costs are rising due to September 11 events. NEIL has, therefore, declared a more normal credit to be received in 2002, which translates to a lower projection ($4.7 million for CR3).

Third, the nuclear property insurance coverage has been increased on CR3 which has resulted in increased costs in this area as well.

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.

The amount of $39.4 million referred to in part (a) represents a variance and is not intended to represent the cost of services provided by the shared company services (Progress Energy Services). This being said, to follow is a schedule that identifies what is included in account 923.00 for Progress Energy Services:

Executive Management	$ 3,912,996
Corporate Relations Group	390,000
Corporate Services	5,268,000

Real Estate	972,000
Physical Security	1,497,996
Corporate Comm	4,212,000
Human Resources	5,132,004
Corporate Environmental	1,302,000
Financial Services	693,000
Accounting	4,955,004
Tax Admin	3,461,004
Treasury	2,261,004
Admin Services Group	308,004
Strategic Planning	2,925,000
President	1,481,004
IT Financial Services	183,000
Total	$ 38,954,016

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

The Company does not specifically track acquisition cost savings by primary account and cost center. The Company manages costs by comparing actual results to the corporate budget. The attached schedule reflects the year 2000 actual costs for the type of services shown in part (a). Please note that this may not be comparable data given the affects of organizational restructuring within and across other business units. Refer to OPC 3rd Request for Production of

Documents number 73 and Publix 1st Request for Production of Documents number 5 for merger related expenses.

Response to Question 38 (b) con't

FERC ACCOUNT	President	Strategic Planning	Corporate Relations & Planning	Information Technology	Public Affairs	Financial Services	Human Resources	General Counsel
920	1,038,704.25	450,289.20	956,691.10	91,568.87	(0.08)	8,213,421.32	1,799,483.10	2,792,905.19
921	43,755.56	45,164.63	152,154.84	(2,163.46)	15.71	1,667,725.63	472,447.38	22,084.42
923	8,951.60	-	88,150.68	-	-	1,051,479.66	741,831.35	3,452,832.13
924	-	-	-	-	-	(3,366,453.87)	-	-
925	524.51	-	-	9.66	-	1,061,414.68	6,835,815.33	1,079,794.39
926	214.00	-	-	2,248.06	-	10,426.33	481,391.65	681.39
928						179,544.35	-	718,582.88
929	-	-	-		(325,510.00)	(726,417.00)	(444,159.00)	(122,624.00)
930	521,905.86	240,382.54	3,419,624.52	92,583.88	680,994.04	6,496,430.25	1,283,251.22	680,216.93
931	177,240.41	1,395.25	143,499.89		-	1,285,287.97	493,245.20	605,630.62
935	-	-	-	(397.95)	-	-	-	
TOTAL CHARGED TO A&G	1,791,296.19	737,231.62	4,760,121.03	183,849.06	355,499.67	15,872,859.32	11,663,306.23	9,230,103.95

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.

Florida Power offered a One-Part Real Time Pricing rate, Rate Schedule RTP-1, effective May 8, 1996, as a limited availability, experimental rate. The initial tariff offering is attached. A modification of the tariff was implemented effective November 7, 1997, to change the relationship basis for the hourly energy charges from system incremental fuel cost to system load level. In accordance with the tariff, an interested customer was required to commence service before December 31, 1998. No customers began taking service prior to this expiration date, and therefore the Company obtained Commission approval to close the schedule, effective February 16, 1999.

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

As indicated in the Answer to part a above, FPC terminated an RTP rate offering on February 16, 1999. FPC is currently studying a different design of its previous RTP rate and considering offering such a rate again on an experimental basis.

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.

FPC is studying a Two-Part RTP rate design. The Company believes that a Two-Part rate design may be more customer-specific than the One-Part rate design and attract customers to participate in an experimental offering.

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.

See attached document of Summary of Storm Damage Experience 1973 through 2000.

2001 data is not available. FPC does not track damage by transmission and disrtibution facility.

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.

See a above.

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.

Per PSC Order No. PSC-94-0852-FOF-EI, Florida Power is to accrue $6 million annually

to a storm damage reserve and may defer any losses in excess of the reserve.

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

$7.441 million

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

No targeted reserve level 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.

See a above.

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.

Please see the attached spreadsheet providing detailed information for years 1998 through 2002.

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?

The majority of this reserve is unfunded. The only portion that is funded is the wholesale portion of the liability.

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

See attached document.

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

Refer to OPC's 4th Set of Interrogatories question 82.

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.

See attached.

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

See response to OPC's 9th set of Interrogatories Question 150(b).

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

f. See attached.

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.

The schedule below is a 5 year history of refuel charges (1997 – 2001) sorted by work task description. Since there was no refuel outage in 1997, charges begin in 1998.

REFUEL COSTS BY TASK BY YEAR

FERC DESC	TASK DESC	98 ACTUALS	99 ACTUALS
REFUEL OUTAGE CYCLE 11	OUTAGE TRAINING	0	190
REFUEL OUTAGE CYCLE 11	HAZARDOUS WASTE TRAINING	0	18,161
REFUEL OUTAGE CYCLE 11	HEALTH PHYSICS TRAINING	0	1,791
REFUEL OUTAGE CYCLE 11	GENERAL TRAINING	1,417	13,108
REFUEL OUTAGE CYCLE 11	LICENSING TRAINING	0	52
REFUEL OUTAGE CYCLE 11	TRAINING DEPT-I&C	0	1,098
REFUEL OUTAGE CYCLE 11	TRAINING DEPT-ELEC	0	4,223
REFUEL OUTAGE CYCLE 11	TRAINING DEPT-OUTAGE	0	4,390
REFUEL OUTAGE CYCLE 11	TRAINING DEPT-CHEMISTRY	0	2,845
REFUEL OUTAGE CYCLE 11	TRAINING DEPT-SIMULATOR	0	16,924
REFUEL OUTAGE CYCLE 11	TRAINING DEPT-GENERAL	0	2,590
REFUEL OUTAGE CYCLE 11	TRAINING DEPT-LICENSING	0	21,476
REFUEL OUTAGE CYCLE 11	TRAINING DEPT-MECH	0	9,135
REFUEL OUTAGE CYCLE 11	TRAINING DEPT-TECHNICAL	0	3,188
REFUEL OUTAGE CYCLE 11	TRAINING DEPT	0	4,759
REFUEL OUTAGE CYCLE 11	TRAINING DEPT-CBT	0	15,054
REFUEL OUTAGE CYCLE 11	FPC SUPERVISION	0	1,412
REFUEL OUTAGE CYCLE 11	MATERIAL/LABOR	0	318,317
FERC DESC	**TASK DESC**	**98 ACTUALS**	**99 ACTUALS**
REFUEL OUTAGE CYCLE 11	O/S ENGINEERING	0	105,187
REFUEL OUTAGE CYCLE 11	ADMINISTRATION	1,534	782,933
REFUEL OUTAGE CYCLE 11	BUILDING FACILITIES	0	549,070
REFUEL OUTAGE CYCLE 11	EXECUTIVE STAFF	165	8,950
REFUEL OUTAGE CYCLE 11	PERSONNEL/PAYROLL	0	4,131
REFUEL OUTAGE CYCLE 11	RECORDS MANAGEMENT	0	38,742
REFUEL OUTAGE CYCLE 11	DOCUMENT CONTROL	0	26,128
REFUEL OUTAGE CYCLE 11	INFORMATION PROCESSING	0	70,150
REFUEL OUTAGE CYCLE 11	PROCEDURES WRITING	15,001	69,034

FERC DESC	TASK DESC	98 ACTUALS	99 ACTUALS
REFUEL OUTAGE CYCLE 11	ACCOUNTING	0	8,404
REFUEL OUTAGE CYCLE 11	COST	1,289	27,084
REFUEL OUTAGE CYCLE 11	SCHEDULING & COORDINATION	82,419	431,244
REFUEL OUTAGE CYCLE 11	SCHED & COORDINATION	0	480
REFUEL OUTAGE CYCLE 11	NUC INFORMATION RESOUCES	0	87,259
REFUEL OUTAGE CYCLE 11	BUSINESS STRATEGY	0	4,435
REFUEL OUTAGE CYCLE 11	RADIOLOGICAL EMERGENCY PLANNING	0	7,773
REFUEL OUTAGE CYCLE 11	STRUCTURAL ENGINEERING	0	36,730
REFUEL OUTAGE CYCLE 11	ENGINEERING	82,296	141,938
REFUEL OUTAGE CYCLE 11	CMIS\DESIGN BASIS	0	24,306
REFUEL OUTAGE CYCLE 11	I&C ENGINEERING	0	96,254
REFUEL OUTAGE CYCLE 11	MECHANICAL ENGINEERING	0	50,255
REFUEL OUTAGE CYCLE 11	ELECTRICAL ENGINEERING	0	54,962
REFUEL OUTAGE CYCLE 11	ENVIRONMENTAL QUALIFICATION	0	3,917
REFUEL OUTAGE CYCLE 11	WELDING ENGINEERING	185	1,980
REFUEL OUTAGE CYCLE 11	STEAM GENERATOR ENGINEERING	0	52,130
REFUEL OUTAGE CYCLE 11	FIELD ENGINEERING	0	534,463
REFUEL OUTAGE CYCLE 11	OPERATIONS TECHNICAL SUPPORT	0	22,408
REFUEL OUTAGE CYCLE 11	PREDICTIVE MAINTENANCE	0	10,122
REFUEL OUTAGE CYCLE 11	REACTOR ENGINEERING	0	62
REFUEL OUTAGE CYCLE 11	REFUELING MOD TESTING	0	478,720
REFUEL OUTAGE CYCLE 11	NUCLEAR DESIGN SUPPORT	0	17,324
REFUEL OUTAGE CYCLE 11	DRAFTING DESIGN	0	40,749
REFUEL OUTAGE CYCLE 11	FIRE PROTECTION	0	35,214
REFUEL OUTAGE CYCLE 11	FUEL MANAGEMENT	0	26,754
REFUEL OUTAGE CYCLE 11	SAFETY ANALYSIS GROUP	0	39,970
REFUEL OUTAGE CYCLE 11	OPERATIONAL CHEMISTRY	49,688	140,170
REFUEL OUTAGE CYCLE 11	DOSIMETRY & DOSE	0	48,816
REFUEL OUTAGE CYCLE 11	HEALTH PHYSICS IN	0	15,195
REFUEL OUTAGE CYCLE 11	HEALTH PHYSICS	0	17,925
REFUEL OUTAGE CYCLE 11	RADIOLOGICAL ENGINEERING	0	14,846
REFUEL OUTAGE CYCLE 11	HP/CHEM RAD SUPPORT	0	4,162
REFUEL OUTAGE CYCLE 11	OPERATIONAL HEALTH PHYSICS	51	1,399,932
REFUEL OUTAGE CYCLE 11	RESPIRATORY PROTECTION	0	5,126
REFUEL OUTAGE CYCLE 11	SECONDARY CHEMISTRY	0	967
REFUEL OUTAGE CYCLE 11	INSERVICE INSPECTION	0	250,134
REFUEL OUTAGE CYCLE 11	NDE INSERVICE INSPECTION	0	12,432
REFUEL OUTAGE CYCLE 11	STM GEN EDDY CURRENT TESTING	272	1,185,858
REFUEL OUTAGE CYCLE 11	SURVEILLANCE PROCEDURES	0	100,542
REFUEL OUTAGE CYCLE 11	LICENSING	0	60,177
REFUEL OUTAGE CYCLE 11	CALIBRATION	0	71,427
REFUEL OUTAGE CYCLE 11	CORRECTIVE MAINTENANCE	215,008	4,516,888
REFUEL OUTAGE CYCLE 11	PREVENTIVE MAINTENANCE	1,838,606	5,053,653
REFUEL OUTAGE CYCLE 11	EROSION CORROSION	45	0
REFUEL OUTAGE CYCLE 11	O&M MODIFICATIONS	0	362,224
REFUEL OUTAGE CYCLE 11	OPERATIONS	0	678,346
REFUEL OUTAGE CYCLE 11	SHIFT MANAGEMENT	0	174

REFUEL OUTAGE CYCLE 11	PRESERVATION/HOUSEKEEPING	81	605,477
REFUEL OUTAGE CYCLE 11	PURCHASING	0	69,756
REFUEL OUTAGE CYCLE 11	QUALITY ASSURANCE	0	51,075
REFUEL OUTAGE CYCLE 11	CORRECTIVE ACTION PROGRAM	0	27,335
REFUEL OUTAGE CYCLE 11	QUALITY CONTROL INSPECTIONS	1,897	159,029
REFUEL OUTAGE CYCLE 11	PROCUREMENT QUALITY	0	29,144
REFUEL OUTAGE CYCLE 11	MEASUREMENT & TEST	0	51,253
REFUEL OUTAGE CYCLE 11	NUCLEAR SAFETY	0	3,764
REFUEL OUTAGE CYCLE 11	BUILDING DECONTAMINATION	0	191,581
REFUEL OUTAGE CYCLE 11	EQUIPMENT DECONTAMINATION	0	66,065
REFUEL OUTAGE CYCLE 11	LAUNDRY	0	171,401
REFUEL OUTAGE CYCLE 11	RADWASTE PROCESSING	0	2,176
REFUEL OUTAGE CYCLE 11	RADWASTE SHIPPING	0	544,648
REFUEL OUTAGE CYCLE 11	RADWASTE SUPPORT	0	85
REFUEL OUTAGE CYCLE 11	AUXILARY BUILDING	0	553,707
REFUEL OUTAGE CYCLE 11	HAZARDOUS WASTE	0	9,391
REFUEL OUTAGE CYCLE 11	PHYSICS TESTING	0	92,680
REFUEL OUTAGE CYCLE 11	REFUELING ACTIVITY	0	384,023
REFUEL OUTAGE CYCLE 11	SAFETY	0	4,821
REFUEL OUTAGE CYCLE 11	SECURITY	0	2,522
REFUEL OUTAGE CYCLE 11	UNESCORTED ACCESS	0	259,184
REFUEL OUTAGE CYCLE 11	SECURITY OPERATIONS	0	67,619
REFUEL OUTAGE CYCLE 11	SIMULATOR SUPPORT	0	19,073
REFUEL OUTAGE CYCLE 11	INVENTORY CONTROL	0	11,120
REFUEL OUTAGE CYCLE 11	STOREROOM	0	324,704
REFUEL OUTAGE CYCLE 11	MATERIAL COORDINATION	0	17,517
REFUEL OUTAGE CYCLE 11	NRC REGULATORY	0	19,217
REFUEL OUTAGE CYCLE 11	TURBINE GENERATOR	0	6,910
REFUEL OUTAGE CYCLE 11	SNUBBER INSPECTIONS	0	(2,461)
	YEAR TOTAL	2,289,954	22,017,447
	REFUEL 11 TOTAL	24,307,401	

FERC DESC	TASK DESC	2000 ACTUALS	2001 ACTUALS
REFUEL OUTAGE CYCLE 12	GENERAL TRAINING	0	1,986
REFUEL OUTAGE CYCLE 12	TRAINING DEPT-SIMULATOR	0	461
REFUEL OUTAGE CYCLE 12	TRAINING DEPT-GENERAL	0	11,658
REFUEL OUTAGE CYCLE 12	TRAINING DEPT-LICENSING	0	4,386

REFUEL OUTAGE CYCLE 12	CR3 PREVENTATIVE MAINT	0	334,039
REFUEL OUTAGE CYCLE 12	ADMINISTRATION	90	237,516
REFUEL OUTAGE CYCLE 12	BUILDING FACILITITIES	0	304,356
REFUEL OUTAGE CYCLE 12	EXECUTIVE STAFF	0	7,859
REFUEL OUTAGE CYCLE 12	RECORDS MANAGEMENT	0	3,614
REFUEL OUTAGE CYCLE 12	INFORMATION PROCESSING	200	5,170
REFUEL OUTAGE CYCLE 12	PROCEDURES WRITING	0	12,735
REFUEL OUTAGE CYCLE 12	ACCOUNTING	0	973
REFUEL OUTAGE CYCLE 12	COST	0	6,582
REFUEL OUTAGE CYCLE 12	SCHEDULING & COORDINATION	39,703	285,248
REFUEL OUTAGE CYCLE 12	RADIOLOGICAL EMERGENCY PLANNING	0	4,201
REFUEL OUTAGE CYCLE 12	STRUCTURAL ENGINEEERING	42,375	(26,393)
REFUEL OUTAGE CYCLE 12	ENGINEERING	32,798	123,986
REFUEL OUTAGE CYCLE 12	CMIS\DESIGN BASIS	0	2,594
REFUEL OUTAGE CYCLE 12	I&C ENGINEERING	3,783	22,800
REFUEL OUTAGE CYCLE 12	MECHANICAL ENGINEERING	0	36,053
REFUEL OUTAGE CYCLE 12	ELECTRICAL ENGINEERING	0	26,649
REFUEL OUTAGE CYCLE 12	STEAM GENERATOR	0	3,739,449
REFUEL OUTAGE CYCLE 12	OPERATIONS TECH	0	33,539
REFUEL OUTAGE CYCLE 12	NUCLEAR DESIGN SUPPORT	0	5,171
REFUEL OUTAGE CYCLE 12	DRAFTING DESIGN	0	1,720
REFUEL OUTAGE CYCLE 12	FIRE PROTECTION	0	6,220
REFUEL OUTAGE CYCLE 12	FUEL MANAGEMENT	0	5,672
REFUEL OUTAGE CYCLE 12	SAFETY ANALYSIS	0	3,497
REFUEL OUTAGE CYCLE 12	FUEL MANAGEMENT	0	7,468
REFUEL OUTAGE CYCLE 12	OPERATIONAL CHEMISTRY	0	130,514
REFUEL OUTAGE CYCLE 12	COUNT ROOM	0	6,048
REFUEL OUTAGE CYCLE 12	DOSIMETRY & DOSE	0	9,932
REFUEL OUTAGE CYCLE 12	HEALTH PHYSICS	208	15,010
REFUEL OUTAGE CYCLE 12	HEALTH PHYSICS	0	19,634
REFUEL OUTAGE CYCLE 12	RADIOLOGICAL ENGINEERING	0	479
REFUEL OUTAGE CYCLE 12	OPERATIONAL HEALTH PHYSICS	694	533,786
REFUEL OUTAGE CYCLE 12	RESPIRATORY PROTECTION	0	21,464
REFUEL OUTAGE CYCLE 12	INSERVICE INSPECTION	(51,250)	89,870
REFUEL OUTAGE CYCLE 12	LEAK RATE TESTING	0	9,303
REFUEL OUTAGE CYCLE 12	RADIOLOGICAL	0	3,488
REFUEL OUTAGE CYCLE 12	SURVEILLANCE PROC	0	39,442
REFUEL OUTAGE CYCLE 12	LICENSING	0	12,358
REFUEL OUTAGE CYCLE 12	CALIBRATION	893	36,525
REFUEL OUTAGE CYCLE 12	CORRECTIVE MAINT	(4,847)	3,065,091
REFUEL OUTAGE CYCLE 12	PREVENTITIVE MAINT	610,652	3,232,894
FERC DESC	**TASK DESC**	**2000 ACTUALS**	**2001 ACTUALS**
REFUEL OUTAGE CYCLE 12	O&M MODIFICATIONS	(1,563)	8,844
REFUEL OUTAGE CYCLE 12	OPERATIONS	5,974	484,156
REFUEL OUTAGE CYCLE 12	SHIFT MANAGEMENT	0	12,604
REFUEL OUTAGE CYCLE 12	PRESERVATION/HOUSEKEEPING	0	117,965
REFUEL OUTAGE CYCLE 12	PURCHASING	0	48,420

REFUEL OUTAGE CYCLE 12	QUALITY ASSURANCE	0	25,838
REFUEL OUTAGE CYCLE 12	CORRECTIVE ACTION	0	3,948
REFUEL OUTAGE CYCLE 12	QUALITY CONTROL INSPECTIONS	1,492	153,746
REFUEL OUTAGE CYCLE 12	MEASUREMENT & TEST	0	3,932
REFUEL OUTAGE CYCLE 12	BUILDING DECONTAM	0	11,544
REFUEL OUTAGE CYCLE 12	EQUIPMENT DECONTAM	0	889
REFUEL OUTAGE CYCLE 12	LAUNDRY	0	26
REFUEL OUTAGE CYCLE 12	RADWASTE SHIPPING	106	121,406
REFUEL OUTAGE CYCLE 12	RADWASTE SUPPORT	0	326
REFUEL OUTAGE CYCLE 12	AUXILARY BUILDING	(335)	355,898
REFUEL OUTAGE CYCLE 12	HAZARDOUS WASTE	47	3,616
REFUEL OUTAGE CYCLE 12	REFUELING ACTIVITY	0	1,249,901
REFUEL OUTAGE CYCLE 12	SAFETY	0	33,677
REFUEL OUTAGE CYCLE 12	SECURITY	0	3,724
REFUEL OUTAGE CYCLE 12	UNESCORTED ACCESS	0	0
REFUEL OUTAGE CYCLE 12	SECURITY OPERATIONS	0	32,507
REFUEL OUTAGE CYCLE 12	INVENTORY CONTROL	0	4,852
REFUEL OUTAGE CYCLE 12	STOREROOM	0	(15,999)
REFUEL OUTAGE CYCLE 12	TURBINE GENERATOR	0	351,834
REFUEL OUTAGE CYCLE 12	OTSG MAINT	0	753,477
REFUEL OUTAGE CYCLE 12	SNUBBER INSPECTION	0	1,296,346
REFUEL OUTAGE CYCLE 12	SHARED RESOURCES	0	330,000
	YEAR TOTALS	681,020	17, 828,524
	REFUEL 12 TOTAL	18,509,544	

The difference in cost between the two outages is directly related to duration (42 days-Refuel 11 vs 26 days – Refuel 12).

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

Refuel dates for the last 5 years are:

Refuel 11 October 1 – November 12 1999

Refuel 12 September 29 – October 25 2001

The estimated cost for the Refuel 13 is $17 million (100% dollars). Florida Power's share is 91.7806% of this amount.

($17.0m) x (.917806) = $ 15.6m

This is accrued over the 24 month period between outages. The test year includes 12 months accruals.

($15.6m /24 months) x 12 months = $7.8 m

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.

The test year charges of $655,000 were originally anticipated to be preliminary costs for planning and advance preparation costs for the 2003 outage. During the budgeting process these funds were determined to be 2003 costs and will not be expended in the test.

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 14th day of January 2002.

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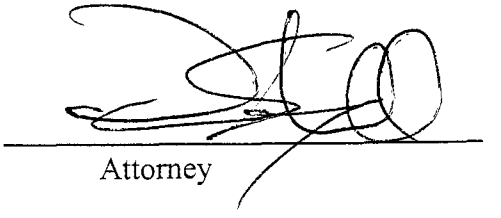
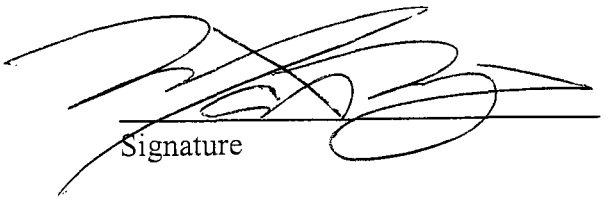


Attorney



Signature

STATE OF FLORIDA

COUNTY OF LEON

BEFORE ME, the undersigned authority, duly authorized to administer oaths, personally appeared MARK A. MYERS, to me well known, on behalf of Florida Power Corporation, as its Vice President, Finance, and who, after first being duly sworn, deposes and says that he executed the above and foregoing.

SWORN TO and subscribed before me this 14th day of January, 2002.

Kimberly H. Pullen

(Signature)

Kimberly H. Pullen

(Printed Name)

NOTARY PUBLIC, STATE OF FLORIDA

KIMBERLY H. PULLEN
MY COMMISSION # CC 904481
EXPIRES: January 23, 2004
Bonded Thru Notary Public Underwriters

(Commission Expiration Date)

FPC Base Scenario - Enterprise-L1

	Jan 2002	Feb 2002	Mar 2002	Apr 2002	May 2002	Jun 2002	Jul 2002	Aug 2002	Sep 2002	Oct 2002	Nov 2002	Dec 2002	Year 2002
Decom Exp - Retail (403.13)	727,753	727,753	727,753	727,753	727,753	727,753	727,753	727,753	727,753	727,753	727,753	727,753	8,733,039
Decom Exp - Wholesale (403.54)	43,080	43,080	43,080	43,080	43,080	43,080	43,080	43,080	43,080	43,080	43,080	43,080	516,961

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

Answer

The assumptions used in developing the avoided generating capacity costs are included in the table shown below.

TABLE 5D
AVOIDABLE GENERATION COSTS

CTF LM G (3 UNITS)	COMBUSTION TURBINE(s)			CCM G	COMBINED CYCLE		
(1) BASE YEAR		2001		(1) BASE YEAR		2001	
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT		2002		(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT		2008	
(3) WINTER CAPACITY		182	MW	(3) WINTER CAPACITY		366	MW
(4) BASE YEAR AVOIDED GENERATING UNIT COST		290	$/KW	(4) BASE YEAR AVOIDED GENERATING UNIT COST		400	$/KW
(5) GENERATOR COST ESCALATION RATE		2.10	%	(5) GENERATOR COST ESCALATION RATE		2.10	%
(6) GENERATOR FIXED O&M COST		2.63	$/KW-YR	(6) GENERATOR FIXED O&M COST		2.68	$/KW
(7) GENERATOR FIXED O&M ESCALATION RATE		2.10	%	(7) GENERATOR FIXED O&M ESCALATION RATE		2.10	%
(8) AVOIDED GEN UNIT VARIABLE O&M COSTS		1.168	¢/KWH	(8) AVOIDED GEN UNIT VARIABLE O&M COSTS		0.248	¢/KW
(9) GENERATOR VARIABLE O&M COST ESCALATION RATE		3.00	%	(9) GENERATOR VARIABLE O&M COST ESCALATION RATE		3.00	%
(10) GENERATOR CAPACITY FACTOR		5	%	(10) GENERATOR CAPACITY FACTOR		50	%
(11) AVOIDED GENERATING UNIT FUEL COST		4.43	¢/KWH	(11) AVOIDED GENERATING UNIT FUEL COST		3.09	¢/KW
(12) AVOIDED GEN UNIT FUEL ESCALATION RATE		1.00	%	(12) AVOIDED GEN UNIT FUEL ESCALATION RATE		1.00	%
CTF G	COMBUSTION TURBINE			CCM F	COMBINED CYCLE		
(1) BASE YEAR		2001		(1) BASE YEAR		2001	
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT		2004		(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT		2009	
(3) WINTER CAPACITY		182	MW	(3) WINTER CAPACITY		579	MW
(4) BASE YEAR AVOIDED GENERATING UNIT COST		290	$/KW	(4) BASE YEAR AVOIDED GENERATING UNIT COST		338	$/KW
(5) GENERATOR COST ESCALATION RATE		2.10	%	(5) GENERATOR COST ESCALATION RATE		2.10	%
(6) GENERATOR FIXED O&M COST		2.63	$/KW-YR	(6) GENERATOR FIXED O&M COST		1.67	$/KW
(7) GENERATOR FIXED O&M ESCALATION RATE		2.10	%	(7) GENERATOR FIXED O&M ESCALATION RATE		2.10	%
(8) AVOIDED GEN UNIT VARIABLE O&M COSTS		1.168	¢/KWH	(8) AVOIDED GEN UNIT VARIABLE O&M COSTS		0.214	¢/KW
(9) GENERATOR VARIABLE O&M COST ESCALATION RATE		3.00	%	(9) GENERATOR VARIABLE O&M COST ESCALATION RATE		3.00	%
(10) GENERATOR CAPACITY FACTOR		5	%	(10) GENERATOR CAPACITY FACTOR		50	%
(11) AVOIDED GENERATING UNIT FUEL COST		3.00	¢/KWH	(11) AVOIDED GENERATING UNIT FUEL COST		3.12	¢/KW
(12) AVOIDED GEN UNIT FUEL ESCALATION RATE		1.00	%	(12) AVOIDED GEN UNIT FUEL ESCALATION RATE		1.00	%
CCM F	COMBINED CYCLE			3CTEA G	COMBUSTION TURBINE(s)		
(1) BASE YEAR		2001		(1) BASE YEAR		2001	
(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT		2004		(2) IN-SERVICE YEAR FOR AVOIDED GENERATING UNIT		2011	
(3) WINTER CAPACITY		579	MW	(3) WINTER CAPACITY		275	MW
(4) BASE YEAR AVOIDED GENERATING UNIT COST		338	$/KW	(4) BASE YEAR AVOIDED GENERATING UNIT COST		325	$/KW
(5) GENERATOR COST ESCALATION RATE		2.10	%	(5) GENERATOR COST ESCALATION RATE		2.10	%
(6) GENERATOR FIXED O&M COST		1.67	$/KW-YR	(6) GENERATOR FIXED O&M COST		5.30	$/KW
(7) GENERATOR FIXED O&M ESCALATION RATE		2.10	%	(7) GENERATOR FIXED O&M ESCALATION RATE		2.10	%
(8) AVOIDED GEN UNIT VARIABLE O&M COSTS		0.214	¢/KWH	(8) AVOIDED GEN UNIT VARIABLE O&M COSTS		0.988	¢/KW
(9) GENERATOR VARIABLE O&M COST ESCALATION RATE		3.00	%	(9) GENERATOR VARIABLE O&M COST ESCALATION RATE		3.00	%
(10) GENERATOR CAPACITY FACTOR		50	%	(10) GENERATOR CAPACITY FACTOR		5	%
(11) AVOIDED GENERATING UNIT FUEL COST		3.03	¢/KWH	(11) AVOIDED GENERATING UNIT FUEL COST		3.18	¢/KW
(12) AVOIDED GEN UNIT FUEL ESCALATION RATE		1.00	%	(12) AVOIDED GEN UNIT FUEL ESCALATION RATE		1.00	%

TABLE PUBLIX1INTER-14b
FLORIDA POWER CORPORATION
INFORMATION REGARDING SECI, HOMESTEAD, AND FP&L MARKET MITIGATION CONTRACTS

	Contract	(1) Term	(2)/(4) Unit-Specific yes; unit identified	(2)/(3) Unit-Specific no; strata determination	(5) Load Data used developing demands
1	SECI 1983 Agreement FERC No. 106	October 13, 1983 to upon 5-yr notice given in or after 2007	-	Base/Interm & Interm/Peaking breakpoints established based on historical customer's total load occurring 75% and 10% of the time; FPC supplies strata needs in excess of customer's annual committed capacity.	Company forecast of SECI's total system hourly loads with strata determination as described in column (2)/(3); results are monthly CP loads shown in Supplement No. 1 Table III-A, Page 4 of 9, lines 156-158.
2	SECI 1995 Agreement FERC No. 176	January 1, 1999 through Dec 31, 2002 for Peaking Capacity Dec 31, 2013 for Interm. Capacity	-	Full annual purchase amounts up to contract level are designated respective strata.	CP load data based on max. Contract amounts adjusted by historically experienced coincidence factors; amounts are as shown in Supplement No. 1 Table III-A, Page 4 of 9, lines 159 & 161.
3	City of Homestead	July 1, 2001 thru December 31, 2006	-	Full 15 MW contract sale deemed as Base.	Contract amount of 15 MW.
4	Florida Power & Light	April 1, 2001 thru December 31, 2004.	-	Full 50 MW contract sale deemed as Base.	Contract amount of 50 MW.

TABLE PUBLIX 1-16c

P. 1 of 2

FOSSIL FERC BY PLANT
TOTAL O and M

Sum of 000's FERC		Base	Interm	Peaking	Other	Total		Base	Interm	Peaking	Total
50000		7,868	9,855	-	(793)	16,930	-	7,516	9,414	-	16,930
50100		6,100	1,525	-	244	7,869	-	6,296	1,574	-	7,869
50200		5,233	1,328	-	-	6,561	-	5,233	1,328	-	6,561
50400		(206)	-	-	-	(206)	-	(206)	-	-	(206)
50500		883	492	-	-	1,376	-	883	492	-	1,376
50600		9,638	4,041	12	836	14,527	-	10,227	4,288	13	14,527
50610		-	11	-	-	11	-	-	11	-	11
51000		2,211	104	3	-	2,318	-	2,211	104	3	2,318
51100		1,161	611	4	6	1,782	-	1,165	613	4	1,782
51200		19,917	4,327	10	-	24,255	-	19,917	4,327	10	24,255
51300		7,835	1,783	5	(10)	9,613	-	7,827	1,781	5	9,613
51400		926	8,053	8	-	8,988	-	926	8,053	8	8,988
54600		5,229	-	4,810	1,178	11,217	-	5,842	-	5,375	11,217
54700		2,584	-	2,645	(4,769)	460	0	228	-	233	460
54800		441	-	419	0	860	-	441	-	419	860
54900		3,987	-	3,252	264	7,503	-	4,132	-	3,371	7,503
55000		557	-	125	-	682	-	557	-	125	682
55100		535	-	261	11	807	-	542	-	265	807
55200		596	-	649	1	1,246	-	596	-	649	1,246
55300		5,772	-	5,681	(2)	11,450	-	5,771	-	5,679	11,450
55400		1,923	-	3,375	-	5,298	-	1,923	-	3,375	5,298
Grand Total		83,191	32,131	21,258	(3,034)	133,547	-	81,343	31,418	20,786	133,547
		-	-	0	-						
501	-	6,100	1,525	-	244	7,869	-	6,296	1,574	-	7,869
500, 502-506	-	23,417	15,728	12	44	39,200	-	23,443	15,746	12	39,200
510-514	-	32,050	14,878	30	(3)	46,955	-	32,048	14,877	30	46,955
546-550	-	12,798	-	11,251	(3,327)	20,722	0	11,027	-	9,694	20,722
551-554	-	8,826	-	9,966	9	18,801	-	8,831	-	9,970	18,801

K:\rates\electric

FOSSIL FERC BY PLANT
TOTAL O and M

TABLE P5b1.x1-16c

P. 2 of 2

Sum of 000's	Plant																		
FERC	Anclote	APP	Bartow	BARTP	BAYP	CRN	CRS	CT OH	DEB	HIGP	Hines	ICP	RIOP	ST OH	Suw ST	SWP	TB	TURP	UF	Grand Total
50000	5,110		4,331			3,607	4,261							(793)	415					16,930
50100	1,432		85			4,130	1,970							244	8					7,869
50200	6					2,714	2,520								1,322					6,561
50400							(206)													(206)
50500	422					705	178								70					1,376
50600	2,142	2	1,127			5,135	4,503			10				836	773					14,527
50610															11					11
51000						852	1,359			2					104			1		2,318
51100	343		239			759	401			3				6	29			0		1,782
51200	2,246		815			7,595	12,323			10					1,266					24,255
51300	876		642			3,254	4,580			5				(10)	266					9,613
51400	4,301		3,705			605	321			1					48			7		8,988
54600		288		254	241			1,178	1,547	139	3,531	1,878	27			117	1,082	317	615	11,217
54700		98		297	250			(4,769)	811	141	1,000	768	32			130	1,052	118	532	460
54800		0		42	38			0	210	26	1	63	8			10	239	24	201	860
54900		247		336	291			264	911	176	2,274	1,055	24			99	1,068	114	645	7,503
55000				42	37				10	26							557	10		682
55100		4		9	9			11	105	5	36	86	5			14	279	22	221	807
55200		53		71	63			1	126	44	9	240	2			31	343	18	244	1,248
55300		135		314	871			(2)	1,245	311	3,097	1,253	968			424	1,929	161	746	11,450
55400		82		137	281				446	265	770	833	958			320	764	53	389	5,298
Grand Total	16,877	909	10,943	1,503	2,080	29,356	32,211	(3,318)	5,410	1,165	10,718	6,179	2,023	284	4,311	1,145	7,314	844	3,593	133,547
501	1,432	-	85	-	-	4,130	1,970	-	-	-	-	-	-	244	8	-	-	-	-	7,869
500, 502-506	7,680	2	5,457	-	-	12,161	11,256	-	-	10	-	-	-	44	2,591	-	-	-	-	39,200
510-514	7,765	-	5,401	-	-	13,065	18,985	-	-	22	-	-	-	(3)	1,712	-	-	8	-	46,955
546-550	-	634	-	971	857	-	-	(3,327)	3,489	508	6,806	3,764	90	-	-	356	3,999	582	1,993	20,722
551-554	-	274	-	532	1,224	-	-	9	1,921	625	3,912	2,414	1,933	-	-	789	3,315	254	1,600	18,801

K:\rates\electric mirs\work\[PLT FERC OM.xls]Table

Table Publix 1-16h

Allocation of Intangible Plant

	Total	Wholesale	Retail	Labor
	$	$	$	Allocator
Intangible	9,888	227	9,661	0.97704
Adjustment-Sebring	(2,208)	(123)	(2,085)	0.94449
	7,680	104	7,576	

Labor Allocators

	System	Retail
Prod	52.655%	52.177%
Transm	7.381%	5.635%
Distrib	39.964%	42.188%
	100.000%	100.000%

	Total	Wholesale	Retail	
	$	$	$	
Production	4,044	91	3,953	0.97744
Transmission	567	140	427	0.75306
Distribution	3,069	-127	3,196	1.04129
Total Intangible Plant	7,680	104	7,576	0.98640

Table Publix 1-16i

General Plant Total		WH	Retail	Factor
389 Land & Land Rights	0	0	0	0.94449
390 Structures & Improvements	3,359	186	3,173	0.94449
391 Office Equipment & Furniture	12,171	676	11,495	0.94449
392 Transportation Equipment	0	0	0	0.94449
393 Stores Equipment	301	17	284	0.94449
394 Tools, Shop & Garage Equipmen	765	42	723	0.94449
395 Laboratory Equipment	512	28	484	0.94449
396 Power Operated Equipment	175	10	165	0.94449
397 Communication Equipment	4,620	256	4,364	0.94449
398 Miscellaneous Equipment	557	31	526	0.94449
Total General Plant	22,460	1,247	21,213	0.94449

General Plant Total - Production	System	WH	Retail	Factor
389 Land & Land Rights	0	0	0	NA
390 Structures & Improvements	1,769	113	1,655	0.93592
391 Office Equipment & Furniture	6,409	411	5,998	0.93592
392 Transportation Equipment	0	0	0	NA
393 Stores Equipment	158	10	148	0.93592
394 Tools, Shop & Garage Equipmen	403	26	377	0.93592
395 Laboratory Equipment	270	17	252	0.93592
396 Power Operated Equipment	92	6	86	0.93592
397 Communication Equipment	2,433	156	2,277	0.93592
398 Miscellaneous Equipment	293	19	274	0.93592
Total General Plant	11,826	758	11,068	0.93592

Table Publix 1-16i (cont)

Allocation of Intangible Plant

General Plant Total - Transmission	Total System	Wholesale WH	Retail Retail	Labor Factor
389 Land & Land Rights	0	0	0	NA
390 Structures & Improvements	248	69	179	0.72107
391 Office Equipment & Furniture	898	251	648	0.72107
392 Transportation Equipment	0	0	0	NA
393 Stores Equipment	22	6	16	0.72107
394 Tools, Shop & Garage Equipmen	56	16	41	0.72107
395 Laboratory Equipment	38	11	27	0.72107
396 Power Operated Equipment	13	4	9	0.72107
397 Communication Equipment	341	95	246	0.72107
398 Miscellaneous Equipment	41	11	30	0.72107
Total General Plant	1,658	462	1,195	0.72107

General Plant Total - Distrib	System	WH	Retail	Factor
389 Land & Land Rights	0	0	0	NA
390 Structures & Improvements	1,342	4	1,338	0.99705
391 Office Equipment & Furniture	4,864	14	4,850	0.99705
392 Transportation Equipment	0	0	0	NA
393 Stores Equipment	120	0	120	0.99705
394 Tools, Shop & Garage Equipmen	306	1	305	0.99705
395 Laboratory Equipment	205	1	204	0.99705
396 Power Operated Equipment	70	0	70	0.99705
397 Communication Equipment	1,846	5	1,841	0.99705
398 Miscellaneous Equipment	223	1	222	0.99705
Total General Plant	8,976	26	8,949	0.99705

Total general Plant - check	22,460	1,247	21,213	0.94449
	0	0	0	

[redacted]

Publix Interrogs #19

[redacted]

TABLE PUBLIX 1-19

FORECASTED WHEELING REVENUES

$000

Year	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	2002	2003	2004	2005	2006	
Transmission Wheeling																		SOURCE:
SECI	1,057	1,057	1,057	1,063	1,057	1,057	1,057	1,057	1,057	1,120	1,109	1,057	12,835	17,256	18,895	21,096	22,273	Don Davis
FMPA	395	287	253	324	395	377	390	398	358	356	311	356	4,191	4,220	4,393	4,447	4,255	Don Davis
Bartow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Retained as Full Re
Mt Dora	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Retained as Full Re
Chattahoochee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Retained as Full Re
Williston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Retained as Full Re
Newberry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66	Don Davis
Havana	-	-	-	-	-	-	-	-	-	-	-	-	-	34	57	58	59	Don Davis
Quincy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Retained as Full Re
FP&L	51	51	51	51	51	51	51	51	51	51	51	51	612	612	612	612	612	Don Davis
Homestead	15	15	15	15	15	15	15	15	15	15	15	15	180	180	180	180	180	Don Davis
Tallahassee	23	23	23	23	23	23	23	23	23	23	23	23	276	276	276	276	276	Don Davis
Reedy	83	85	85	85	83	72	82	113	96	72	77	96	986	1,026	1,057	1,096	1,121	Joe Lindquist
CR3 Participants	36	36	36	36	36	36	36	36	36	36	36	36	435	435	435	435	435	Gary Macey
Florida Crush Stone	138	138	138	138	138	138	138	138	138	138	138	138	1,652	1,652	1,652	1,652	1,652	Gary Macey
Orange Cogen	23	23	23	23	23	23	23	23	23	23	23	23	280	280	280	280	280	Gary Macey
GA Power/OC	-	-	-	-	-	148	148	148	148	-	-	-	592	592	592	592	592	Gary Macey
SEPA wheeling	15	16	17	15	19	18	17	21	18	17	17	16	206	206	206	206	206	1998 Forecast
Short-Term Firm wheeling	18	14	-	-	-	5	-	12	-	-	-	-	49	49	49	49	49	Gary Macey
Non-Firm wheeling	23	15	75	46	64	117	118	102	150	57	37	69	863	863	863	863	863	Gary Macey
Total 456.10	$ 1,884	$ 1,771	$ 1,782	$ 1,799	$ 1,880	$ 2,090	$ 2,109	$ 2,147	$ 2,125	$ 1,909	$ 1,837	$ 1,883	$ 23,227	$ 27,682	$ 29,547	$ 31,825	$ 32,921	
Wheeling Ancillary Services																		
Total 456.11	$ 34	$ 31	$ 39	$ 33	$ 37	$ 49	$ 48	$ 47	$ 53	$ 35	$ 28	$ 31	$ 455	$ 465	$ 465	$ 465	$ 465	

TOTAL 23,692

C:\TEMP\[Wheeling_Revs_2002_Revised.xls]Summary

Prepared by Energy Delivery Financial Managment 7/13/01

Exhibit Hearing #29

RESPONSE HAS BEEN WITHHELD AS CONFIDENTIAL

Florida Power
CORPORATION

SECTION NO. VI
Ninth Revised Sheet No. 6.290
Cancels Eighth Revised Sheet No. 6.290

Rate Code
301 (Secondary)
302 (Primary)
303 (Transmission)

RATE SCHEDULE RTP-1
LIMITED AVAILABILITY EXPERIMENTAL RATE
REAL TIME PRICING

AVAILABILITY:

Availability is limited to ten (10) customers. This rate is experimental and available through the execution of a Real Time Pricing Service Agreement with FPC. Customer participation requires the mutual agreement of both the Company and the Customer.

Service under this experimental schedule must commence before December 31, 1998, unless extended by order of the Florida Public Service Commission.

APPLICABLE:

Applicable to customers who are otherwise eligible for service under rate schedules GS-1, GSD-1, GST-1, or GSDT-1, with a measured monthly demand of 1 MW or greater and who meet all requirements and provisions set forth in this rate.

CHARACTER OF SERVICE:

Continuous service, alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

LIMITATION OF SERVICE:

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

RATE PER MONTH:

Customer charge:

Secondary Metering Voltage:	$ 19.20
Primary Metering Voltage:	$155.50
Transmission Metering Voltage:	$737.50

Demand Charges:

Coincident Demand Charge:	$1.25 per KW of Coincident Demand
Non-coincident Demand Charge:	$1.50 per KW of Maximum Demand

ISSUED BY: W. C. Slusser, Jr., Director, Pricing Department
EFFECTIVE: MAY 08 1996

Florida Power
CORPORATION

SECTION NO. VI
Tenth Revised Sheet No. 6.291
Cancels Ninth Revised Sheet No. 6.291

Rate Code
301 (Secondary)
302 (Primary)
303 (Transmission)

Energy Charges:

The following charges shall apply to kWh usage each hour and shall be summed for all hours of the billing period:

	Non-fuel Energy Charge:	1.695 cents per kWh • $f(\lambda)$
plus	Energy Conservation Cost Recovery Charge:	GSD-1 factor per BA-1
plus	Capacity Cost Recovery Charge:	GSD-1 factor per BA-1
	Fuel Cost Recovery Factor Charge:	Ratio • λ

where,

λ = Florida Power Corporation's system incremental fuel cost, expressed in cents/kWh.

$f(\lambda)$ = A factor computed for each hour pursuant to a formula based on the value λ projected for that hour. The formula shall be revised annually and submitted to the FPSC to be treated as confidential information. The Company shall satisfy the FPSC staff that the application of this factor to the hourly load characteristics of firm general service customers over 1,000 KW results in the average load-weighted value of this factor to be equal to one.

Ratio = This ratio shall be revised with each change in the system average fuel factor and shall be calculated as the ratio of the levelized system average factor to the average system load-weighted value of λ during the period used as the basis for determining the fuel factor.

ISSUED BY: W. C. Slusser, Jr., Director, Pricing Department
EFFECTIVE:

MAY 01 1996

T1/87

Florida Power
CORPORATION

SECTION NO. VI
Fifth Revised Sheet No. 6.292
Cancels Fourth Revised Sheet No. 6.292

Rate Codes
301 (Secondary)
302 (Primary)
303 (Transmission)

Notification Of Hourly Prices: The Company will notify the Customer by 4:00 p.m. prevailing clock time of each work day the sum of the energy of charges that are applicable on an hourly basis, for the next twenty-four (24) hours beginning at 12:00 a.m. (midnight). Except during unusual times of high risk, the Company will make available prices for Saturday through Monday on the previous Friday. More than day-ahead pricing may also be used for holidays as defined in the Company's conventional tariffs.

The Company is not responsible for a customer's failure to receive and act upon the hourly RTP-1 prices. If a customer does not receive these prices, it is the customer's responsibility to inform the Company so the prices may be supplied.

DETERMINATION OF DEMAND:

Coincident demand shall be defined as the customer's hourly demand at the time of the system's monthly maximum demand. Non-coincident demand shall be defined as the customer's maximum hourly demand during the billing period.

DELIVERY VOLTAGE CREDIT:

When a customer takes a service under this rate at a delivered voltage above standard distribution secondary voltage, the maximum demand shall be subject to the following credits:

For Distribution Primary Delivery Voltage:	$0.30 per kW of non-coincident demand
For Transmission Delivery Voltage:	$0.69 per kW of non-coincident demand

METER VOLTAGE ADJUSTMENT:

Metering voltage will be at the option of the Company. When the company meters at a

ISSUED BY: W. C. Slusser, Jr., Director, Pricing Department
EFFECTIVE:

MAY 08 1996

Florida Power
CORPORATION

SECTION NO. VI
ORIGINAL SHEET NO. 6.293

Rate Code
301 (Secondary)
302 (Primary)
303 (Transmission)

voltage above distribution secondary, the applicable following reduction factor shall apply to the monthly energy charge, demand charges and delivery voltage credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

POWER FACTOR:

Bills computed under the above rate per month charges will be increased 22 cents for each KVAR by which the reactive demand exceeds numerically .62 times the maximum kW demand, and will be decreased 22 cents for each KVAR by which the reactive demand is less than, numerically, .62 times the maximum kW demand.

ADDITIONAL CHARGES:

Gross Receipts Tax Factor:	See Sheet No. 6.105
Right of Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

MINIMUM BILL:

The minimum monthly bill shall be the Customer Charge.
Where special equipment to serve the Customer is required, the Company may require a specified minimum charge.

TERMS OF PAYMENT:

Bills rendered hereunder are payable within the time limit specified on the bill at Company designated locations.

TERMS OF CONTRACT:

Service under this experimental rate schedule shall be for a minimum period of one (1) year. Service under this rate schedule may be terminated, upon 60 days written notice by either the Company or the Customer. All termination notices will become effective

Florida Power
CORPORATION

SECTION NO. VI
ORIGINAL SHEET NO. 6.294

Rate Code
301 (Secondary)
302 (Primary)
303 (Transmission)

on the annual anniversary date of the contract. After terminating service under this rate, the Customer may not return to this rate during the experimental period.

SPECIAL PROVISIONS:

1. Customers will be required to execute a Service Agreement which will include standard terms and conditions including the confidentiality of prices.

2. The Company may, under this experimental rate, provide additional tariff features which the customer may elect.

3. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the Customer shall be furnished and maintained by the Customer. The Customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install and maintain such additional equipment, charging the Customer for the use thereof at the rate of 1.67% per month of the installed cost of such additional equipment.

4. The Company shall not be required to accept customers on this experimental rate if the customer's participation in the experiment would: a) not be economically justified for the Company, or b) create undue redundancy within the experiment. Customers will be evaluated on a first-come, first-served basis. Customer participation is at the mutual agreement of the customer and the Company.

5. Service under this rate schedule shall commence with the first full billing period following the installation date of metering and all other required equipment. Billing shall be based on a calendar month.

ISSUED BY: W. C. Slusser, Jr., Director, Pricing Department
EFFECTIVE: MAY 08 1996

Florida Power CORPORATION

SECTION NO. VI
Ninth Revised Sheet No. 6.290
Cancels Eighth Revised Sheet No. 6.290

Rate Code

301 (Secondary)
302 (Primary)
303 (Transmission)

RATE SCHEDULE RTP-1
LIMITED AVAILABILITY EXPERIMENTAL RATE
REAL TIME PRICING

AVAILABILITY:

Availability is limited to ten (10) customers. This rate is experimental and available through the execution of a Real Time Pricing Service Agreement with FPC. Customer participation requires the mutual agreement of both the Company and the Customer.

Service under this experimental schedule must commence before December 31, 1998, unless extended by order of the Florida Public Service Commission.

APPLICABLE:

Applicable to customers who are otherwise eligible for service under rate schedules GS-1, GSD-1, GST-1, or GSDT-1, with a measured monthly demand of 1 MW or greater and who meet all requirements and provisions set forth in this rate.

CHARACTER OF SERVICE:

Continuous service, alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

LIMITATION OF SERVICE:

Standby or resale service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service."

RATE PER MONTH:

Customer charge:

Secondary Metering Voltage:	$ 19.20
Primary Metering Voltage:	$155.50
Transmission Metering Voltage:	$737.50

Demand Charges:

Coincident Demand Charge:	$1.25 per KW of Coincident Demand
Non-coincident Demand Charge:	$1.50 per KW of Maximum Demand

Florida Power
CORPORATION

SECTION NO. VI
Eleventh Revised Sheet No. 6.291
Cancels Tenth Revised Sheet No. 6.291

Rate Code

301 (Secondary)
302 (Primary)
303 (Transmission)

Energy Charges:

The following charges shall apply to kWh usage each hour and shall be summed for all hours of the billing period:

	Non-fuel Energy Charge:	1.631 cents per kWh * f(L)
plus	Energy Conservation Cost Recovery Charge (ECCR):	GSDT-1 factor per BA-1
plus	Capacity Cost Recovery Charge (CCR):	GSDT-1 factor per BA-1
plus	Fuel Cost Recovery Factor Charge:	GSDT-1 factor per BA-1

where,

L = Florida Power Corporation's hourly system load requirements.

f(L) = A factor computed for each hour pursuant to a formula based on the value L projected for that hour. The formula shall be revised annually and submitted to the FPSC. The Company shall satisfy the FPSC staff that the application of this factor to the hourly load characteristics of firm general service customers over 1,000 KW results in the average load-weighted value of this factor to be equal to one.

Therefore,

- When L is ≤3,000 MW, then f(L) = 0.10;

  Energy Charge = (1.631¢ per kWh * .10) + ECCR + CCR + Fuel Cost Recovery

- When L is > 3,000 MW and ≤ 4,500 MW, then f(L) = 0.50;

  Energy Charge = (1.631¢ per kWh * .50) + ECCR + CCR + Fuel Cost Recovery

- When L is > 4,500 MW and ≤ 6,000 MW, then f(L) = 1.75;

  Energy Charge = (1.631¢ per kWh * 1.75) + ECCR + CCR + Fuel Cost Recovery

- When L is > 6,000 MW and ≤ 7,000 MW, then f(L) = 3.00;

  Energy Charge = (1.631¢ per kWh * 3.00) + ECCR + CCR + Fuel Cost Recovery

ISSUED BY: W. C. Slusser, Jr., Director, Pricing Department
EFFECTIVE: NOV 07 2007

Florida Power
CORPORATION

SECTION NO. VI
Sixth Revised Sheet No. 6.292
Cancels Fifth Revised Sheet No. 6.292

Rate Codes
301 (Secondary)
302 (Primary)
303 (Transmission)

Energy Charges (cont.):

- When L is > 7,000 MW and ≤ 7,500 MW, then $f(L) = 5.00$;

  Energy Charge = (1.631¢ per kWh * 5.00) + ECCR + CCR + Fuel Cost Recovery

- When L is > 7,500 MW, then $f(L) = 10.00$;

  Energy Charge = (1.631¢ per kWh * 10.00) + ECCR + CCR + Fuel Cost Recovery

Notification Of Hourly Prices: The Company will notify the Customer by 4:00 p.m. prevailing clock time of each work day the sum of the energy charges that are applicable on an hourly basis, for the next twenty-four (24) hours beginning at 12:00 a.m. (midnight). Except during unusual times of high risk, the Company will make available prices for Saturday through Monday on the previous Friday. More than day-ahead pricing may also be used for holidays as defined in the Company's conventional tariffs.

The Company is not responsible for a customer's failure to receive and act upon the hourly RTP-1 prices. If a customer does not receive these prices, it is the customer's responsibility to inform the Company so the prices may be supplied.

DETERMINATION OF DEMAND:

Coincident demand shall be defined as the customer's hourly demand at the time of the system's monthly maximum demand. Non-coincident demand shall be defined as the customer's maximum hourly demand during the billing period.

DELIVERY VOLTAGE CREDIT:

When a customer takes a service under this rate at a delivered voltage above standard distribution secondary voltage, the maximum demand shall be subject to the following credits:

For Distribution Primary Delivery Voltage:	$0.30 per kW of non-coincident demand
For Transmission Delivery Voltage:	$0.69 per kW of non-coincident demand

Florida Power
CORPORATION

SECTION NO. VI
First Revised Sheet No. 6.293
Cancels Original Sheet No. 6.293

Rate Code

301 (Secondary)
302 (Primary)
303 (Transmission)

METER VOLTAGE ADJUSTMENT:

Metering voltage will be at the option of the Company. When the company meters at a voltage above distribution secondary, the applicable following reduction factor shall apply to the monthly energy charge, demand charges and delivery voltage credit hereunder:

Metering Voltage	Reduction Factor
Distribution Primary	1.0%
Transmission	2.0%

POWER FACTOR:

Bills computed under the above rate per month charges will be increased 22 cents for each KVAR by which the reactive demand exceeds numerically .62 times the maximum kW demand, and will be decreased 22 cents for each KVAR by which the reactive demand is less than, numerically, .62 times the maximum kW demand.

ADDITIONAL CHARGES:

Gross Receipts Tax Factor:	See Sheet No. 6.105
Right of Way Utilization Fee:	See Sheet No. 6.106
Municipal Tax:	See Sheet No. 6.106
Sales Tax:	See Sheet No. 6.106

MINIMUM BILL:

The minimum monthly bill shall be the Customer Charge.
Where special equipment to serve the Customer is required, the Company may require a specified minimum charge.

TERMS OF PAYMENT:

Bills rendered hereunder are payable within the time limit specified on the bill at Company designated locations.

Florida Power
CORPORATION

SECTION NO. VI
First Revised Sheet No. 6.294
Cancels Original Sheet No. 6.294

Rate Code

301 (Secondary)
302 (Primary)
303 (Transmission)

TERMS OF CONTRACT:

Service under this experimental rate schedule shall be for a minimum period of one (1) year. Service under this rate schedule may be terminated, upon 60 days written notice by either the Company or the Customer. All termination notices will become effective on the annual anniversary date of the contract. After terminating service under this rate, the Customer may not return to this rate during the experimental period.

SPECIAL PROVISIONS:

1. Customers will be required to execute a Service Agreement which will include standard terms and conditions including the confidentiality of prices.

2. The Company may, under this experimental rate, provide additional tariff features which the customer may elect.

3. The Company will furnish service under this rate at a single voltage. Equipment to supply additional voltages or additional facilities for the use of the Customer shall be furnished and maintained by the Customer. The Customer may request the Company to furnish such additional equipment, and the Company, at its sole option, may furnish, install and maintain such additional equipment, charging the Customer for the use thereof at the rate of 1.67% per month of the installed cost of such additional equipment

4. The Company shall not be required to accept customers on this experimental rate if the customer's participation in the experiment would: a) not be economically justified for the Company, or b) create undue redundancy within the experiment. Customers will be evaluated on a first-come, first-served basis. Customer participation is at the mutual agreement of the customer and the Company.

5. Service under this rate schedule shall commence with the first full billing period following the installation date of metering and all other required equipment. Billing shall be based on a calendar month.

Publix Interrog #40

FLORIDA POWER CORPORATION
SUMMARY OF STORM DAMAGE EXPERIENCE
(Charges Against Storm Damage Reserve)
For the Period of 1973 - 2000
(Dollars in Thousands)

Year	FERC 228.13 Storm Damage Reserve Beg Balance	FERC 924.20 Expense Accrual & Fund Earns	Storm Damage Incurred	Storm Damage Reserve End Balance	Description
1973	$1,039	$120	$0	$1,159	
1974	1,159	90	0	1,249	
1975	1,249	90	0	1,339	
1976	1,339	90	0	1,429	
1977	1,429	90	0	1,519	
1978	1,519	90	0	1,609	
1979	1,609	90	181	1,518	
1980	1,518	90	18	1,590	
1981	1,590	53	0	1,643	
1982	1,643	0	0	1,643	
1983	1,643	0	0	1,643	
1984	1,643	0	0	1,643	
1985	1,643	0	1,643	0	Hurricane Elena 9/85 - $3,045/ Kate 11/85 - $1,395
1986	0	30	0	30	
1987	30	123	0	153	
1988	153	1,120	0	1,273	
1989	1,273	1,146	736	1,683	Tropical Storm Keith 11/88
1990	1,683	1,177	0	2,860	
1991	2,860	568	0	3,428	
1992	3,428	1,164	348	4,244	Pinellas Park Tornado - 10/92
1993	4,244	675	4,573	346	Storm of the Century - 3/93
1994	346	6,000	1	6,345	
1995	6,345	5,323	4,367	7,301	Hurricane Erin - 8/95 / Hurricane Opal 10/95
1996	7,301	6,000	7	13,294	Expenses from Erin/Opal
1997	13,294	6,000	1,159	18,135	Hurricane Josephine - 10/96
1998	18,135	6,000	0	24,135	
1999	24,135	6,000	4,506	25,629	Hurricane Floyd-9/99/ Hurricane Harvey-9/99/ Hurricane Irene-10/99
2000 to Date	25,629	4,000	0	29,629	

Revised 9/12/00 g:/bdavis/22812

1998 Summary

Account	Description/Type	Beginning Balance	Accruals	Charges	Ending Balance	Explanation
228.22	Litigation Reserve	$ -	$ 5,000	$ -	$ 5,000	Estimate of potential settlement and legal fees associated with an age discrimination lawsuit.
228.23	Workmen's Comp Reserve	7,876	5,100	3,274	9,702	Various miscellaneous Workmen's Comp claims.
228.24	Claims Reserve	5,050	4,247	1,211	8,086	Various miscellaneous general claims
228.25	Environmental Cleanup Reserve	4,701	-	337	4,364	Costs estimated for contaminated site cleanup.
		$ 17,627	$ 14,347	$ 4,822	$ 27,152	

1999 Summary

Account	Description	Beginning Balance	Accruals	Charges	Ending Balance	Explanation
228.22	Litigation Reserve	$ 5,000	$ -	$ -	$ 5,000	Estimate of potential settlement and legal fees associated with an age discrimination lawsuit.
228.23	Workmen's Comp Reserve	9,702	4,515	3,660	10,557	Various miscellaneous Workmen's Comp claims.
228.24	Claims Reserve	8,086	1,800	3,492	6,394	Various miscellaneous general claims
228.25	Environmental Cleanup Reserve	4,364	4,800	201	8,963	Costs estimated for contaminated site cleanup. $3.5 Million of Accruals is related to Inglis Superfund Site.
		$ 27,152	$ 11,115	$ 7,353	$ 30,914	

2000 Summary

Account	Description	Beginning Balance	Accruals	Charges	Ending Balance	Explanation
228.22	Litigation Reserve	$ 5,000	$ 4,800	$ 819	$ 8,981	Estimate of potential settlement and legal fees associated with an age discrimination lawsuit. Additional Accural is related to the potential settlement referred to above.
228.23	Workmen's Comp Reserve	10,557	7,250	6,826	10,981	Various miscellaneous Workmen's Comp claims.
228.24	Claims Reserve	6,394	2,500	1,470	7,424	Various miscellaneous general claims
228.25	Environmental Cleanup Reserve	8,963	16	306	8,673	Costs estimated for contaminated site cleanup.
		$ 30,914	$ 14,566	$ 9,421	$ 36,059	

2001 Summary

Account	Description	Beginning Balance	Accruals	Charges	Ending Balance	Explanation
228.22	Litigation Reserve	$ 9,441	$ -	$ -	$ 9,441	Estimate of potential settlement and legal fees associated with an age discrimination lawsuit.
228.23	Workmen's Comp Reserve	11,137	3,038	3,038	$ 11,137	Various miscellaneous Workmen's Comp claims.
228.24	Claims Reserve	7,102	2,468	2,468	$ 7,102	Various miscellaneous general claims
228.25	Environmental Cleanup Reserve	8,832	-	-	$ 8,832	Costs estimated for contaminated site cleanup.
		$ 36,512	$ 5,506	$ 5,506	$ 36,512	

2002 Summary

Account	Description	Beginning Balance	Accruals	Charges	Ending Balance	Explanation
228.22	Litigation Reserve	$ 8,554	$ -	$ -	$ 8,554	
228.23	Workmen's Comp Reserve	9,814	2,261	2,261	$ 9,814	Various miscellaneous Workmen's Comp claims.
228.24	Claims Reserve	7,507	2,468	2,468	$ 7,507	Various miscellaneous general claims
228.25	Environmental Cleanup Reserve	8,637	-	-	$ 8,637	
		$ 34,512	$ 4,729	$ 4,729	$ 34,512	

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	228.31	228.35
Beginning Balance-1/1/97	6,114,978	966,524
Accruals	11,680,005	
Charges	(10,453,045)	(34,331) Note 1
Ending Balance-12/31/97	7,341,938	932,193
Accruals	11,555,074	842,466
Charges	(11,609,225)	(871,944)
Ending Balance-12/31/98	7,287,787	902,715
Accruals	13,268,610	917,676
Charges	(14,623,799)	(857,388)
Ending Balance-12/31/99	5,932,597	963,003
Accruals	9,804,055	957,003
Charges	(10,714,279)	(873,221)
Ending Balance-12/31/00	5,022,373	1,046,785
Accruals	10,342,833	895,641
Charges	(13,165,502)	(1,591,691)
Ending Balance-11/30/01	2,199,704	350,736

Note 1-Net charges over accruals, detail not available for 1997 for 228.35.

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	228.33	228.34	228.36	228.37	228.38	228.39	
Beginning Balance-1/1/97	82,483,727	12,242,425	1,336,703	28,432	264,937	46,963	
Accruals	8,802,423	3,575,309	0	0			
Charges	(2,602,042)	(1,032,410)	(311,792)	(56,782)	(91,042)	(19,504)	Note 1
Ending Balance-12/31/97	88,684,108	14,785,324	1,024,911	(28,351)	173,895	27,459	
Accruals	13,480,083	2,944,686	0	0	759,732	166,776	
Charges	(6,399,857)	(1,464,739)	(392,111)	(91,616)	(695,580)	(109,836)	
Ending Balance-12/31/98	95,764,334	16,265,272	632,800	(119,967)	238,047	84,399	
Accruals	13,014,272	3,051,786	0	0	705,942	173,406	
Charges	(7,617,871)	(1,342,233)	(437,031)	(69,334)	(783,048)	(215,841)	
Ending Balance-12/31/99	101,160,735	17,974,825	195,770	(189,301)	160,941	41,964	
Accruals	13,926,049	2,990,615	0	0	711,516	169,652	
Charges	(9,141,315)	(1,343,343)	(465,840)	(86,500)	(701,208)	(171,233)	
Ending Balance-12/31/00	105,945,469	19,622,097	(270,070)	(275,801)	171,249	40,383	
Accruals	13,809,576	2,855,259	0	0	716,405	162,349	
Charges	(8,287,701)	(1,344,204)	(450,959)	(80,240)	(730,635)	(173,214)	
Ending Balance-11/30/01	111,467,344	21,133,152	(721,028)	(356,041)	157,019	29,518	

Note 1-Net charges over accruals, detail not available for 1997 for 228.38 and 228.39.

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Florida Power Corporation
Estimate of Retiree Medical & Life Expenses

	2001 Budget		
Medical	$ 8,244,676.00	2001 Budget Retiree Medical, does not include est 2001 retirements	
Life	$ 1,525,306.00	2001 Budget Retiree Life, does include est 2001 retirements	
	$ 9,769,982.00		

	Est. 2002		
Medical	$ 8,244,676.00	2001 Budget	
	$ 9,234,037.12	12.0%	Add 2001 retirees to obtain est. total 2001 retiree medical
	$ 9,695,738.98	5.0%	Add 2002 retirees
	$ 11,150,099.82	15.0%	Trend for 2002 Medical rate increases
Life	$ 1,525,306.00	2001 Budget	
	$ 1,601,571.30	5.0%	Add 2002 retirees
Total	$ 12,751,671.12	Medical and Life 2002 est. company cost	