

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

PROGRESS ENERGY FLORIDA

DOCKET NO. 090079-EI

MINIMUM FILING REQUIREMENTS

SECTION C – NET OPERATING INCOME SCHEDULES

PROJECTED TEST YEAR 2010



DOCUMENT NUMBER-DATE
02437 MAR 20 08

Progress Energy Florida, Inc.
Docket # 090079-EI
Minimum Filing Requirements
Section C - Net Operating Income Schedules
Projected Test Year 2010

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Projected Test Year 2010

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FLORIDA PUBLIC SERVICE COMMISSION
 Company: PROGRESS ENERGY FLORIDA INC.
 Docket No. 090079-EI

Explanation: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:
 Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008
 Witness: Toomey / Slusser

(Thousands)

Line No.	(A) Total Company Per Books	(B) Non- Electric Utility	(C) Total Electric Electric (A) - (B)	(D) Jurisdictional Factor (1)	(E) Juris. Amount (C) * (D)	(F) Juris. Adjustments (Sched C-2)	(G) Adjusted Juris. Amt (E) + (F)
1							
2	Operating Revenues:						
3	5,535,104		5,535,104	various	5,325,714	(3,937,997)	1,387,716
4	231,509		231,509	various	130,202	-	130,202
5							
6	5,766,614	-	5,766,614		5,455,915	(3,937,997)	1,517,918
7							
8	Operating Expenses:						
9	3,199,918		3,199,918	various	3,156,366	(3,148,241)	8,125
10	972,634		972,634	various	868,922	(155,551)	713,371
11	609,454		609,454	various	419,156	(61,287)	357,869
12	386,357		386,357	various	368,054	(238,466)	129,587
13	109,041		109,041	various	207,286	(162,796)	44,490
14	(1,755)		(1,755)		(1,547)	-	(1,547)
15	-		-		-	(2,523)	(2,523)
16	-		-		-	-	-
17	-		-		-	-	-
18							
19	5,275,650	-	5,275,650		5,018,236	(3,768,864)	1,249,372
20							
21							
22	490,964	-	490,964		437,679	(169,133)	268,546
23							
24							
25	(1) Jurisdictional factor has been rounded to four places.						
26							
27							

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

Recap Schedules: A-1

DOCUMENT NUMBER-DATE

02437 MAR 20 8

FPSC-COMMISSION CLERK

FLORIDA PUBLIC SERVICE COMMISSION
 Company: PROGRESS ENERGY FLORIDA INC.
 Docket No. 090079-EI

Explanation: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:
 Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008
 Witness: Toomey / Slusser

(Thousands)

Line No.	(A) Total Company Per Books	(B) Non-Electric Utility	(C) Total Electric (A) - (B)	(D) Jurisdictional Factor (1)	(E) Juris. Amount (C) * (D)	(F) Juris. Adjustments (Sched C-2)	(G) Adjusted Juris. Amt (E) + (F)
1							
2	Operating Revenues:						
3	5,359,294		5,359,294	various	5,145,990	(3,761,399)	1,384,591
4	192,681		192,681	various	129,416	-	129,416
5							
6	5,551,975	-	5,551,975		5,275,406	(3,761,399)	1,514,007
7	Operating Expenses:						
9	3,172,972		3,172,972	various	3,151,905	(3,146,867)	5,038
10	870,692		870,692	various	794,451	(142,859)	651,592
11	494,182		494,182	various	285,989	(7,261)	278,729
12	367,091		367,091	various	356,303	(232,874)	123,429
13	155,057		155,057	various	212,606	(108,249)	104,357
14	(4,546)		(4,546)		(4,546)	-	(4,546)
15	-		-		-	(2,630)	(2,630)
16	-		-		-	-	-
17	-		-		-	-	-
18							
19	5,055,447	-	5,055,447		4,796,707	(3,640,740)	1,155,967
20							
21							
22	496,528	-	496,528		478,699	(120,659)	358,039
23							
24							
25	(1) Jurisdictional factor has been rounded to four places.						
26							
27							

FLORIDA PUBLIC SERVICE COMMISSION
 Company: PROGRESS ENERGY FLORIDA INC.
 Docket No. 090079-EI

Explanation: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of data shown:
 - Projected Test Year Ended 12/31/2010
 - Prior Year Ended 12/31/2009
 X Historical Year Ended 12/31/2008
 Witness: Toomey / Slusser

(Thousands)

Line No.	(A) Total Company Per Books	(B) Non- Electric Utility	(C) Total Electric Electric (A) - (B)	(D) Jurisdictional Factor (1)	(E) Juris. Amount (C) * (D)	(F) Juris. Adjustments (Sched C-2)	(G) Adjusted Juris. Amt (E) + (F)
1							
2	Operating Revenues:						
3	4,549,980		4,549,980	various	4,358,011	(2,979,435)	1,378,576
4	180,911		180,911	various	130,674	-	130,674
5							
6	4,730,891	-	4,730,891		4,488,685	(2,979,435)	1,509,250
7	Operating Expenses:						
9	2,628,138		2,628,138	various	2,612,508	(2,605,339)	7,169
10	816,441		816,441	various	755,490	(178,815)	576,675
11	299,544		299,544	various	272,703	4,874	277,577
12	309,269		309,269	various	300,115	(195,136)	104,979
13	184,322		184,322	various	160,089	(1,144)	158,945
14	(5,940)		(5,940)		(5,460)	-	(5,460)
15	-		-		(7,788)	5,667	(2,120)
16	-		-		-	-	-
17	-		-		-	-	-
18							
19	4,231,774	-	4,231,774		4,087,656	(2,969,892)	1,117,764
20							
21							
22	499,117	-	499,117		401,028	(9,543)	391,486
23							
24							
25	(1) Jurisdictional factor has been rounded to four places.						
26							
27							

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

(Thousands)

Line No.	Juris. Amt Sched. C-1 Col. (E)	Adjustments											
		(1) Recoverable Fuel	(2) Recoverable ECCR	(3) Recoverable ECRC	(4) Recoverable ARO	(5) Recoverable SCRS	(6) Recoverable Capacity/ NCR	(7) Corporate Aircraft	(8) Franchise & Gross Rcpts Tax	(9) Gain/Loss on Sale of Plant	(10) Promotional Advertising	(11) Interest on Tax Deficiency	(12) Misc Interest Expense
1													
2	Operating Revenues:												
3	Sales of Electric Energy	5,325,714	(2,833,296)	(89,334)	(234,562)	-	(544,777)		(236,041)				
4	Other Operating Revenues	130,202											
5													
6	Total Operating Revenues	5,455,915	(2,833,296)	(89,334)	(234,562)	-	(544,777)	-	(236,041)	-	-	-	-
7	Operating Expenses:												
9	Fuel and Net Interchange	3,156,366	(2,823,483)				(324,759)						
10	Other Operation and Maintenance Expense	868,922	-	(84,428)	(63,370)	-	(4,925)	(3,126)			(3,388)	2,351	-
11	Depreciation and Amortization	419,156	(590)	(1,484)	(59,213)	-							
12	Taxes Other than Income	368,054	(1,800)	(64)	(169)	-	(392)		(236,041)				
13	Current/Def Income Taxes - Fed and State	207,286	(2,864)	(1,295)	(43,131)	-	(82,821)	1,206	-	973	1,307	(907)	-
14	Charge Equivalent to Investment Tax Credit	(1,547)											
15	(Gain)/Loss on Disposition of Utility Property	-								(2,523)			
16	(Gain)/Loss on Reacquired Bonds	-											
17	Regulatory Practices Reconciliation	-											
18													
19	Total Operating Expenses	5,018,236	(2,828,736)	(87,272)	(165,883)	-	(412,897)	(1,920)	(236,041)	(1,550)	(2,081)	1,444	-
20													
21													
22	Net Operating Income	437,679	(4,560)	(2,062)	(68,680)	-	(131,881)	1,920	-	1,550	2,081	(1,444)	-
23													
24													
25													
26													
27													

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Provide the details of all adjustments on Schedule C-3.

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

Docket No. 090079-EI

(Thousands)

Line No.	Adjustments						Total Adjustments	Adjusted Jurisdictional NOI	
	(13) Industry Association Dues	(14) Economic Development	(15) Rate Simulation	(16) Retail Rate Case Expenses	(17) Income Tax Interest Synchronization	(18) Def Tax AFUDC Debt			
1									
2	Operating Revenues:								
3			14				(3,937,997)	1,387,716	
4	Other Operating Revenues							-	130,202
5									
6	-	-	14	-	-	-	(3,937,997)	1,517,918	
7	Operating Expenses:								
9	Fuel and Net Interchange							(3,148,241)	8,125
10	(22)	(36)		1,394			(155,551)	713,371	
11	Depreciation and Amortization							(61,287)	357,869
12	Taxes Other than Income							(238,466)	129,587
13	9	14	5	(538)	(34,732)	(22)	(162,796)	44,490	
14	Charge Equivalent to Investment Tax Credit							-	(1,547)
15	(Gain)/Loss on Disposition of Utility Property							(2,523)	(2,523)
16	(Gain)/Loss on Reacquired Bonds							-	-
17	Regulatory Practices Reconciliation							-	-
18									
19	(14)	(22)	5	856	(34,732)	(22)	(3,768,864)	1,249,372	
20									
21									
22	14	22	9	(856)	34,732	22	(169,133)	268,546	
23									
24									
25									
26									
27									

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

(Thousands)

Line No.	Juris. Amt Sched. C-1 Col. (E)	Adjustments											
		(1) Recoerable Fuel	(2) Recoverable ECCR	(3) Recoverable ECRC	(4) Recoverable ARO	(5) Recoverable SCRS	(6) Recoverable Capacity/ NCR	(7) Corporate Aircraft	(8) Franchise & Gross Rcpts Tax	(9) Gain/Loss on Sale of Plant	(10) Promotional Advertising	(11) Interest on Tax Deficiency	(12) Misc Interest Expense
1													
2													
3		5,145,990	(2,837,417)	(78,161)	(83,350)	-	(531,837)		(230,634)				
4		129,416											
5													
6		5,275,406	(2,837,417)	(78,161)	(83,350)	-	(531,837)	-	(230,634)	-	-	-	-
7													
8													
9		3,151,905	(2,805,611)				(341,256)						
10		794,451	-	(76,489)	(56,508)	-	(5,731)	(3,112)			(3,675)	1,023	1,690
11		285,989	(1,530)	(267)	(5,464)	-							
12		356,303	(1,740)	(56)	(60)	-	(384)		(230,634)				
13		212,606	(11,008)	(520)	(8,224)	-	(71,158)	1,201	-	1,015	1,418	(394)	(652)
14		(4,546)											
15		-								(2,630)			
16													
17													
18													
19		4,796,707	(2,819,889)	(77,333)	(70,255)	-	(418,529)	(1,912)	(230,634)	(1,616)	(2,257)	628	1,038
20													
21													
22		478,699	(17,528)	(829)	(13,095)	-	(113,308)	1,912	-	1,616	2,257	(628)	(1,038)
23													
24													
25													
26													
27													

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

(Thousands)

Line No.	(13) Industry Association Dues	(14) Economic Development	(15) Rate Simulation	(16) Rate Case Expenses	(17) Income Tax Interest Synchronization	(18) Def Tax AFUDC Debt	Total Adjustments	Adjusted Jurisdictional NOI	
1									
2	Operating Revenues:								
3							(3,761,399)	1,384,591	
4							-	129,416	
5									
6							(3,761,399)	1,514,007	
7									
8	Operating Expenses:								
9							(3,146,867)	5,038	
10	(22)	(35)					(142,859)	651,592	
11							(7,261)	278,729	
12							(232,874)	123,429	
13	9	13			(19,925)	(23)	(108,249)	104,357	
14							-	(4,546)	
15							(2,630)	(2,630)	
16							-	-	
17							-	-	
18									
19	(14)	(21)			(19,925)	(23)	(3,640,740)	1,155,967	
20									
21									
22	14	21			19,925	23	(120,659)	358,039	
23									
24									
25									
26									
27									

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Provide the details of all adjustments on Schedule C-3.

_____	Projected Test Year Ended	12/31/2010
_____	Prior Year Ended	12/31/2009
<u> X </u>	Historical Year ended	12/31/2008
	Witness: Toomey / Slusser	

Docket No. 090079-EI

(Thousands)

Line No.	Juris. Amt Scheduled. C-1 Col. (E)	Adjustments											(12) Misc Interest Expense		
		(1) Recoverable Fuel	(2) Recoverable ECCR	(3) Recoverable ECRC	(4) Recoverable ARO	(5) Recoverable SCRS	(6) Recoverable Capacity/ NCR	(7) Corporate Aircraft	(8) Franchise & Gross Rcpts Tax	(9) Gain/Loss on Sale of Plant	(10) Promotional Advertising	(11) Interest on Tax Deficiency			
1															
2															
3		4,358,011	(2,608,704)	(69,660)	(41,206)		(65,766)	-		(193,348)					
4		130,674													
5															
6		4,488,685	(2,608,704)	(69,660)	(41,206)	-	(65,766)		-	(193,348)	-	-	-	-	-
7															
8															
9		2,612,508	(2,605,339)												
10		755,490	-	(68,529)	(30,836)		(65,719)	(2,899)	(2,964)			(3,479)	(4,456)	121	
11		272,703	-	(149)	29	(4)	-	5,728							
12		300,115	(1,622)	(23)	(433)		(47)	(53)		(192,957)					
13		160,089	(668)	(370)	(3,848)		-	(1,071)	1,143	(151)	818	1,342	1,719	(47)	
14		(5,460)													
15		(7,788)									(2,120)				
16															
17															
18															
19		4,087,656	(2,607,629)	(69,071)	(35,088)	(4)	(65,766)	1,705	(1,821)	(193,108)	(1,303)	(2,137)	(2,737)	74	
20															
21															
22		401,028	(1,075)	(589)	(6,119)	4	0	(1,705)	1,821	(240)	1,303	2,137	2,737	(74)	
23															
24															
25															
26															
27															

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Provide the details of all adjustments on Schedule C-3.

Projected Test Year Ended 12/31/2010

Prior Year Ended 12/31/2009

Docket No. 090079-EI

(Thousands)

X Historical Year ended 12/31/2008

Witness: Toomey / Slusser

Line No.	(13) Industry Association Dues	(14) Economic Development	(15) Sebring Revenue and Depreciation	(18) Income Tax Interest Synchronization	(19) Def Tax AFUDC Debt					Total Adjustments	Adjusted Jurisdictional NOI
1											
2	Operating Revenues:										
3			(750)							(2,979,435)	1,378,576
4	Other Operating Revenues										
5										-	130,674
6			(750)							(2,979,435)	1,509,250
7	Operating Expenses:										
9	Fuel and Net Interchange										
10	(21)	(33)								(2,605,339)	7,169
11	Other Operation and Maintenance Expense										
11			(730)							(178,815)	576,675
12	Depreciation and Amortization										
12										4,874	277,577
12	Taxes Other than Income										
13	8	13	(7)		(25)					(195,136)	104,979
13	Current/Def Income Taxes - Fed and State										
14										(1,144)	158,945
14	Charge Equivalent to Investment Tax Credit										
15				7,788						-	(5,460)
15	(Gain)/Loss on Disposition of Utility Property										
16										5,667	(2,120)
16	(Gain)/Loss on Recquired Bonds										
17	Regulatory Practices Reconciliation										
17										-	-
18											
19	(13)	(20)	(738)	7,788	(25)					(2,969,892)	1,117,764
19	Total Operating Expenses										
20											
21											
22	13	20	(12)	(7,788)	25					(9,543)	391,486
22	Net Operating Income										
23											
24											
25											
26											
27											

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year. Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

(Thousands)

Line No.	(A) Adjustment	(B) Reason for Adjustment or Omission (Provide Supporting Schedules)	(C) Total Adjustment	(D) Juris. Separation Factor (1)	(E) Jurisdictional Adjustment
1					
2	Recoverable Fuel	(1)	(4,560)	1.00000	(4,560)
3	Recoverable ECCR	(2)	(2,062)	1.00000	(2,062)
4	Recoverable ECRC	(3)	(68,680)	1.00000	(68,680)
5	Recoverable ARO	(4)	-	1.00000	-
6	Recoverable SCRS	(5)	-	1.00000	-
7	Recoverable Capacity/NCR	(6)	(131,881)	1.00000	(131,881)
8	Corporate Aircraft	(7)	2,190	0.87692	1,921
9	Franchise & Gross Rcpts Tax	(8)	0	1.00000	-
10	Gain/Loss on Sale of Plant	(9)	1,758	0.88160	1,549
11	Promotional Advertising	(10)	2,373	0.87692	2,081
12	Interest on Tax Deficiency	(11)	(1,638)	0.88160	(1,444)
13	Misc Interest Expense	(12)	0	0.91288	-
14	Industry Association Dues	(13)	15	0.88160	13
15	Economic Development	(14)	22	1.00000	22
16	Rate Simulation	(15)	9	1.00000	9
17	Retail Rate Case Expenses	(16)	(856)	1.00000	(856)
18	Income Tax Interest Synchronization	(17)	34,732	1.00000	34,732
19	Deferred Tax AFUDC Debt	(18)	25	0.88160	22
20					
21					
22					
23					
24					
25					
26					
27	TOTAL ADJUSTMENTS		<u>(168,551)</u>		<u>(169,132)</u>

Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year. Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

(A)

(B)

Line No.	Adjustment	Reason for Adjustment or Omission (Provide Supporting Schedules)
1		
2	(1) Recoverable Fuel	To exclude Fuel Cost Recovery Clause - not proposed as a component of base rates
3	(2) Recoverable ECCR	To exclude Energy Conservation Cost Recovery Clause - not proposed as a component of base rates
4	(3) Recoverable ECRC	To exclude Environmental Cost Recovery Clause - not proposed as a component of base rates
5	(4) Recoverable ARO	To exclude Asset Retirement Obligations - not proposed as a component of base rates
6	(5) Recoverable SCRS	To exclude Storm Cost Recovery Surcharge - not proposed as a component of base rates
7	(6) Recoverable Capacity/NCR	To exclude Purchased Power Cost Recovery and Nuclear Cost Recovery - not proposed as a component of base rates
8	(7) Corporate Aircraft	To exclude cost of corporate aircraft in order to comply with Commission guidelines
11	(8) Franchise & Gross Rcpts Tax	To exclude the revenues received from ratepayers and the taxes paid in order to comply with Commission guidelines
10	(9) Gain/Loss on Sale of Plant	To include the amortization of gains/losses on sale of plant in service in order to comply with Commission guidelines
11	(10) Promotional Advertising	To exclude the cost of promotional advertising in order to comply with Commission guidelines
12	(11) Interest on Tax Deficiency	To include interest paid to and received from the I.R.S. on tax deficiencies and settlements in order to comply with Commission guidelines
13	(12) Misc Interest Expense	To include miscellaneous interest expense recorded below the line in order to comply with Commission guidelines
14	(13) Industry Association Dues	To exclude certain industry association dues in order to comply with Commission guidelines
15	(14) Economic Development	To exclude 5% of economic development expenses in order to comply with Commission guidelines
16	(15) Rate Simulation	To adjust budget revenues to calculation using detailed billing determinants and revenue development per the MFRs E-13a-d
17	(16) Retail Rate Case Expenses	To include the cost of this rate case proceeding to be amortized over a two year period
18	(17) Income Tax Interest Synchronization	To adjust income tax exp to reflect interest exp inherent in allowed rate base as opposed to gross interest exp reflected in per books tax exp.
19	(18) Deferred Tax AFUDC Debt	To exclude deferred tax on AFUDC debt in order to comply with Commission guidelines
20		
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25		
26		

Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE COMMISSION Explanation: List and explain all proposed adjustments to net operating income Type of data shown:
for the test year, the prior year and the most recent historical year.

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

(Thousands)

Line No.	(A) Adjustment	(B) Reason for Adjustment or Omission (Provide Supporting Schedules)	(C) Total Adjustment	(D) Juris. Separation Factor (1)	(E) Jurisdictional Adjustment
1					
2	Recoverable Fuel	(1)	(17,528)	1.00000	(17,528)
3	Recoverable ECCR	(2)	(829)	1.00000	(829)
4	Recoverable ECRC	(3)	(13,095)	1.00000	(13,095)
5	Recoverable ARO	(4)	0	1.00000	-
6	Recoverable SCRS	(5)	0	1.00000	-
7	Recoverable Capacity/NCR	(6)	(113,308)	1.00000	(113,308)
8	Corporate Aircraft	(7)	2,085	0.91670	1,912
9	Franchise & Gross Rcpts Tax	(8)	0	1.00000	-
10	Gain/Loss on Sale of Plant	(9)	1,758	0.91926	1,616
11	Promotional Advertising	(10)	2,463	0.91670	2,258
12	Interest on Tax Deficiency	(11)	(684)	0.91926	(628)
13	Misc Interest Expense	(12)	(1,130)	0.91926	(1,039)
14	Industry Association Dues	(13)	15	0.91670	14
15	Economic Development	(14)	22	1.00000	22
16	Rate Simulation	(15)	0	1.00000	-
17	Rate Case Expenses	(16)	0	1.00000	-
18	Income Tax Interest Synchronization	(17)	19,925	1.00000	19,925
19	Deferred Tax AFUDC Debt	(18)	25	0.91926	23
20					
21					
22					
23					
24					
25					
26					
27	TOTAL ADJUSTMENTS		<u>(120,282)</u>		<u>(120,659)</u>

Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year. Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

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

Line No.	(A) Adjustment	(B) Reason for Adjustment or Omission (Provide Supporting Schedules)
1		
2	(1) Recoverable Fuel	To exclude Fuel Cost Recovery Clause - not proposed as a component of base rates
3	(2) Recoverable ECCR	To exclude Energy Conservation Cost Recovery Clause - not proposed as a component of base rates
4	(3) Recoverable ECRC	To exclude Environmental Cost Recovery Clause - not proposed as a component of base rates
5	(4) Recoverable ARO	To exclude Asset Retirement Obligations - not proposed as a component of base rates
6	(5) Recoverable SCRS	To exclude Storm Cost Recovery Surcharge - not proposed as a component of base rates
7	(6) Recoverable Capacity/NCR	To exclude Purchased Power Cost Recovery and Nuclear Cost Recovery - not proposed as a component of base rates
8	(7) Corporate Aircraft	To exclude cost of corporate aircraft in order to comply with Commission guidelines
13	(8) Franchise & Gross Rcpts Tax	To exclude the revenues received from ratepayers and the taxes paid in order to comply with Commission guidelines
10	(9) Gain/Loss on Sale of Plant	To include the amortization of gains/losses on sale of plant in service in order to comply with Commission guidelines
11	(10) Promotional Advertising	To exclude the cost of promotional advertising in order to comply with Commission guidelines
12	(11) Interest on Tax Deficiency	To include interest paid to and received from the I.R.S. on tax deficiencies and settlements in order to comply with Commission guidelines
13	(12) Misc Interest Expense	To include miscellaneous interest expense recorded below the line in order to comply with Commission guidelines
14	(13) Industry Association Dues	To exclude certain industry association dues in order to comply with Commission guidelines
15	(14) Economic Development	To exclude 5% of economic development expenses in order to comply with Commission guidelines
16	(15) Rate Simulation	To adjust budget revenues to calculation using detailed billing determinants and revenue development per the MFRs E-13a-d
17	(16) Rate Case Expenses	To include the cost of this rate case proceeding to be amortized over a two year period
18	(17) Income Tax Interest Synchronization	To adjust income tax exp to reflect interest exp inherent in allowed rate base as opposed to gross interest exp reflected in per books tax exp.
19	(18) Deferred Tax AFUDC Debt	To exclude deferred tax on AFUDC debt in order to comply with Commission guidelines
20		
21		
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26		
27		

Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: List and explain all proposed adjustments to net operating income for the test year, the prior year and the most recent historical year. Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

(Thousands)

Line No.	(A) Adjustment	(B) Reason for Adjustment or Omission (Provide Supporting Schedules)	(C) Total Adjustment	(D) Juris. Separation Factor (1)	(E) Jurisdictional Adjustment
1					
2	Recoverable Fuel	(1)	(1,075)	1.00000	(1,075)
3	Recoverable ECCR	(2)	(589)	1.00000	(589)
4	Recoverable ECRC	(3)	(6,119)	1.00000	(6,119)
5	Recoverable ARO	(4)	4	1.00000	4
6	Recoverable SCRS	(5)	0	1.00000	0
7	Recoverable Capacity/NCR	(6)	(1,705)	1.00000	(1,705)
8	Corporate Aircraft	(7)	1,987	0.91670	1,821
9	Franchise & Gross Rcpts Tax	(8)	(240)	1.00000	(240)
10	Gain/Loss on Sale of Plant	(9)	1,423	0.91537	1,302
11	Promotional Advertising	(10)	2,331	0.91670	2,137
12	Interest on Tax Deficiency	(11)	2,978	0.91926	2,737
13	Misc Interest Expense	(12)	(1,130)	Various	(74)
14	Industry Association Dues	(13)	14	0.91670	13
15	Economic Development	(14)	20	1.00000	20
16	Sebring Revenue & Deprec	(15)	(12)	1.00000	(12)
17	Income Tax Interest Synchronization	(17)	(35,087)	0.22196	(7,788)
18	Deferred Tax AFUDC Debt	(16)	27	0.91926	25
19					
20					-
21					-
22					-
23					-
24					-
25					-
26					-
27	TOTAL ADJUSTMENTS		<u>(37,174)</u>		<u>(9,543)</u>

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Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: List and explain all proposed adjustments to net operating income Type of data shown:
for the test year, the prior year and the most recent historical year.

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

Line No.	(A) Adjustment	(B) Reason for Adjustment or Omission (Provide Supporting Schedules)
1		
2	(1) Recoverable Fuel	To exclude Fuel Cost Recovery Clause - not proposed as a component of base rates
3	(2) Recoverable ECCR	To exclude Energy Conservation Cost Recovery Clause - not proposed as a component of base rates
4	(3) Recoverable ECRC	To exclude Environmental Cost Recovery Clause - not proposed as a component of base rates
5	(4) Recoverable ARO	To exclude Asset Retirement Obligations - not proposed as a component of base rates
6	(5) Recoverable SCRS	To exclude Storm Cost Recovery Surcharge - not proposed as a component of base rates
7	(6) Recoverable Capacity/NCR	To exclude Purchased Power Cost Recovery and Nuclear Cost Recovery - not proposed as a component of base rates
8	(7) Corporate Aircraft	To exclude cost of corporate aircraft in order to comply with Commission guidelines
9	(8) Franchise & Gross Rcpts Tax	To exclude the revenues received from ratepayers and the taxes paid in order to comply with Commission guidelines
10	(9) Gain/Loss on Sale of Plant	To include the amortization of gains/losses on sale of plant in service in order to comply with Commission guidelines
11	(10) Promotional Advertising	To exclude the cost of promotional advertising in order to comply with Commission guidelines
12	(11) Interest on Tax Deficiency	To include interest paid to and received from the I.R.S. on tax deficiencies and settlements in order to comply with Commission guidelines
13	(12) Misc Interest Expense	To include miscellaneous interest expense recorded below the line in order to comply with Commission guidelines
14	(13) Industry Association Dues	To exclude certain industry association dues in order to comply with Commission guidelines
15	(14) Economic Development	To exclude 5% of economic development expenses in order to comply with Commission guidelines
16	(15) Sebring Revenue & Deprec	To exclude revenues and depreciation expense associated with Sebring in order to comply with Commission guidelines
17	(17) Income Tax Interest Synchronization	To adjust income tax exp to reflect interest exp inherent in allowed rate base as opposed to gross interest exp reflected in per books tax exp.
18	(16) Deferred Tax AFUDC Debt	To exclude deferred tax on AFUDC debt in order to comply with Commission guidelines
19		
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15

Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		OPERATING REVENUES			
2					
3		<u>Class-Retail</u>	1,623,744	1,623,744	1.00000
4		<u>Class-Wholesale</u>	209,001	-	-
5		<u>Non-Class - Production Demand Related</u>	92	80	0.86631
6		<u>Non-Class - Transmission Related</u>	298	202	0.67629
7		<u>Adjustment- Franchise & Gross receipts Tax</u>	(236,041)	(236,041)	1.00000
8		<u>Adjustment- Revenue Rate Simulation</u>	14	14	1.00000
9		<u>Adjustment-</u>	-	-	-
10		Total Sales of Electricity	<u>1,597,107</u>	<u>1,387,998</u>	<u>0.86907</u>
11					
12		Other Operating Revenues			
13	4500001	<u>Interest - Deliq A/C & LPC - Rate Base Related</u>	22,320	19,388	0.86863
14	4510001	<u>Service Charges - Dist Service Related</u>	26,300	26,300	1.00000
15					
16	4540001	<u>Rent From Elec Prop - Retail Related</u>	1,100	955	0.86863
17	4540002	<u>CR3 Participants - Production Demand</u>	900	780	0.86631
18	4540004	<u>PT Holdings/Rev Sharing - Rate Base Related</u>	1,478	1,284	0.86863
19	4540005	<u>Rent - Lighting - Retail Related</u>	60,750	60,750	1.00000
20	4540006	<u>Rent -Non Lighting - Equipment Rental</u>	7,050	7,050	1.00000
21	4540007	<u>Rent -Joint Use - Distribution Primary</u>	11,655	11,611	0.99624
22	4540008	<u>Rent - Transmission - Trans Related</u>	415	281	0.67629
23	4560001	<u>Other Electric Revenue - Distribution Primary</u>	1,510	1,504	0.99624
24		<u>Other Electric Revenue - Wholesale</u>	790	-	-
25	456000T	<u>Wheeling Revenue - Class Related</u>	97,048	-	-
26		<u>Wheeling Revenue - Transmission Related</u>	13	9	0.67629
27	4560020	<u>State Sales Tax Collected - Energy Non-Fuel Related</u>	10	9	0.86863
28		Total Other Operating Revenues	<u>231,339</u>	<u>129,921</u>	<u>0.56160</u>
29					
30		TOTAL OPERATING REVENUES	<u>1,828,446</u>	<u>1,517,918</u>	<u>0.83017</u>
31					

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		OPERATION & MAINTENANCE EXPENSES			
2					
3		PRODUCTION EXPENSES			
4					
5	5012000	Fuel - Non Recoverable			
6		<u>Non-Recoverable Energy</u>	5,080	4,816	0.94789
7		Total Fuel - Non Recoverable	5,080	4,816	0.94789
8	500-507	Steam Generation-Operation			
9		<u>Base - Demand</u>	23,200	20,523	0.88462
10		<u>Intermediate - Demand</u>	12,204	7,091	0.58105
11		<u>Peaking - Demand</u>	-	-	0.91520
12		Total Steam Generation - Operation	35,404	27,614	0.77998
13	510-514	Steam Generation - Maintenance			
14		<u>Base - Energy</u>	42,659	40,436	0.94789
15		<u>Intermediate - Energy</u>	4,000	3,792	0.94789
16		<u>Peaking - Energy</u>	-	-	0.94789
17		<u>Direct Assign - Tallahassee Buyback</u>	-	-	-
18		<u>Direct Assign Wholesale</u>	12,160	-	-
19		Total Steam Generation - Maintenance	58,818	44,228	0.75193
20	5182300	Nuclear Fuel - Non-Recoverable			
21		<u>Non-Recoverable Energy</u>	582	552	0.94789
22		<u>Non-Recoverable Energy - Tallahassee Buyback</u>	9	-	-
23		<u>Direct Assign Retail - Energy</u>	1,100	1,100	1.00000
24		Total Nuclear Fuel - Non-Recoverable	1,691	1,652	0.97699
25	517	Operations Supervision Engineering			
26		<u>Base - Demand</u>	2,221	1,964	0.88462
27		<u>Base - Demand - Tallahassee Buyback</u>	33	-	-
28		Total Operations Supervision Engineering	2,253	1,964	0.87177
29	519	Coolant & Water			
30		<u>Base - Demand</u>	4,659	4,121	0.88462
31		<u>Base - Demand - Tallahassee Buyback</u>	65	-	-
32		Total Coolant & Water	4,724	4,121	0.87237
33	520	Steam Expenses			
34		<u>Base - Demand</u>	13,508	11,949	0.88462
35		<u>Base - Demand - Tallahassee Buyback</u>	174	-	-
36		Total Steam Expenses	13,682	11,949	0.87335
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

 X Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Test Year Ended 12/31/2008

Docket No. 090079-EI

(Thousands)

Witness: Toomey / Slusser

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	521	Nuclear Steam Other Sources			
2		<i>Base - Energy</i>	-	-	0.88462
3		<i>Base - Energy - Tallahassee Buyback</i>	-	-	-
4		Total Nuclear Steam Other Sources	-	-	-
5	5210001	Steam Other Sources			
6		<i>Base - Energy</i>	-	-	0.88462
7		<i>Base - Energy - Tallahassee Buyback</i>	-	-	-
8		Total Steam Other Sources	-	-	-
9	522	Steam Transfer Credit			
10		Total Steam Transfer Credit	-	-	-
11	523	Nuclear - Electric Expenses			
12		<i>Base - Demand</i>	9	8	0.88462
13		<i>Base - Demand - Tallahassee Buyback</i>	-	-	-
14		Total Nuclear - Electric Expenses	9	8	0.88462
15	524	Nuclear - Misc Power Expenses			
16		<i>Base - Demand</i>	42,572	37,660	0.88462
17		<i>Base - Demand - Tallahassee Buyback</i>	617	-	-
18		Total Nuclear - Misc Power Expenses	43,189	37,660	0.87198
19	525	Nuclear - Rents			
20		<i>Base - Demand</i>	-	-	0.88462
21		<i>Base - Demand - Tallahassee Buyback</i>	-	-	-
22		Total Nuclear - Rents	-	-	-
23	528	Nuclear - Maintenance Supervisor & Engineering			
24		<i>Base - Energy</i>	10,779	10,218	0.94789
25		<i>Direct Assign Retail - Energy</i>	1,500	1,500	1.00000
26		<i>Direct Assign Wholesale</i>	915	-	-
27		<i>Base - Energy - Tallahassee Buyback</i>	132	-	-
28		Total Nuclear - Maintenance Supervisor & Engineering	13,327	11,718	0.87923
29	529	Nuclear - Maintenance Structures			
30		<i>Base - Demand</i>	2,634	2,330	0.88462
31		<i>Base - Demand - Tallahassee Buyback</i>	39	-	-
32		Total Nuclear - Maintenance Structures	2,672	2,330	0.87179
33	530	Nuclear - Maintenance Reactor Plant Equipment			
34		<i>Base - Energy</i>	11,877	11,258	0.94789
35		<i>Direct Assign Wholesale</i>	1,009	-	-
36		<i>Base - Energy - Tallahassee Buyback</i>	169	-	-
37		Total Nuclear - Maintenance Reactor Plant Equipment	13,055	11,258	0.86239

FLORIDA PUBLIC SERVICE COMMISSION
 Company: PROGRESS ENERGY FLORIDA INC.
 Docket No. 090079-EI

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

Type of data shown:
 Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Test Year Ended 12/31/2008
 Witness: Toomey / Slusser

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	531	Nuclear - Maintenance Electric Plant			
2		<u>Base - Energy</u>	6,223	5,899	0.94789
3		<u>Direct Assign Wholesale</u>	528	-	-
4		<u>Base - Energy - Tallahassee Buyback</u>	32	-	-
5		Total Nuclear - Maintenance Electric Plant	6,783	5,899	0.86960
6	532	Nuclear - Maintenance Misc Nuclear Plant			
7		<u>Base - Demand</u>	2,155	1,906	0.88462
8		<u>Base - Demand - Tallahassee Buyback</u>	17	-	-
9		Total Nuclear - Maintenance Misc Nuclear Plant	2,172	1,906	0.87777
10	5472000	Fuel - Other Prod Base			
11		<u>Non-Recoverable Energy</u>	1,748	1,657	0.94789
12		Total Fuel - Other Prod Base	1,748	1,657	0.94789
13	546-550	Other Power Gen - Operation			
14		<u>Base - Demand</u>	12,895	11,407	0.88462
15		<u>Peaking - Demand</u>	9,178	8,400	0.91520
16		Total Other Power Gen - Operation	22,073	19,807	0.89734
17	551-554	Other Power Gen - Maintenance			
18		<u>Peaking - Demand</u>	16,757	15,336	0.91520
19		<u>Base - Energy</u>	32,771	31,063	0.94789
20		<u>Direct Assign Wholesale</u>	2,783	-	-
21		Total Other Power Gen - Maintenance	52,311	46,399	0.88699
22	5550709	PP CAP - Base - Nonrecoverable - WH			
23		<u>Direct Assign Wholesale</u>	51,676	-	-
24		Total PP CAP - Base - Nonrecoverable - WH	51,676	-	-
25	5550710	PP CAP - Base - Nonrecoverable - Retail			
26		<u>Non-Recoverable Demand</u>	-	-	1.00000
27		Total PP CAP - Base - Nonrecoverable - Retail	-	-	-
28	5560000	Sys Control & Dispatch			
29		<u>Base - Demand</u>	1,324	1,171	0.88462
30		<u>Intermediate - Demand</u>	251	146	0.58105
31		<u>Peaking - Demand</u>	577	528	0.91520
32		Total Sys Control & Dispatch	2,152	1,845	0.85745
33	5570001	Other Pwr Supply Expenses			
34		Total Other Pwr Supply Expenses	-	-	-
35					
36		TOTAL PRODUCTION O&M EXPENSES	332,822	236,832	0.71159
37					

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FLORIDA PUBLIC SERVICE COMMISSION
 Company: PROGRESS ENERGY FLORIDA INC.
 Docket No. 090079-EI

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

Type of data shown:
 Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Test Year Ended 12/31/2008
 Witness: Toomey / Slusser

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		TRANSMISSION EXPENSES			
2					
3		Transmission-Operation			
4	56000	Supervision & Engineering			
5		<i>Production Base</i>	166	147	0.88462
6		<i>Production Intermediate</i>	9	5	0.58105
7		<i>Production Peaking</i>	50	46	0.91520
8		<i>Transmission</i>	4,967	3,359	0.67629
9		Total Supervision & Engineering	5,192	3,557	0.68509
10	56100	Load Dispatching			
11		<i>Transmission</i>	5,636	3,812	0.67629
12		Total Load Dispatching	5,636	3,812	0.67629
13	56200	Station Expenses			
14		<i>Production Base</i>	13	11	0.88462
15		<i>Production Intermediate</i>	1	0	0.58105
16		<i>Production Peaking</i>	4	4	0.91520
17		<i>Transmission</i>	387	262	0.67629
18		Total Station Expenses	405	277	0.68509
19	56300	OH Line Expenses			
20		<i>Transmission</i>	371	251	0.67629
21		Total OH Line Expenses	371	251	0.67629
22	56400	UG Line Expenses			
23		Total UG Line Expenses	-	-	-
24	56500	Trans of Electricity by Others			
25		Total Trans of Electricity by Others	-	-	-
26	56600	Miscellaneous Expenses			
27		<i>Production Base</i>	406	359	0.88462
28		<i>Production Intermediate</i>	21	12	0.58105
29		<i>Production Peaking</i>	123	113	0.91520
30		<i>Transmission</i>	10,755	7,273	0.67629
31		<i>FERC 890 - Distribution</i>	487	485	0.99624
32		<i>FERC 890 - D/A Wholesale</i>	939	-	-
33		Total Miscellaneous Expenses	12,731	8,243	0.64745
34	56700	Rents			
35		Total Rents	-	-	-
36					
37		Total Transmission-Operation	24,336	16,140	0.66323

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FLORIDA PUBLIC SERVICE COMMISSION
 Company: PROGRESS ENERGY FLORIDA INC.
 Docket No. 090079-EI

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

Type of data shown:
 Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Test Year Ended 12/31/2008
 Witness: Toomey / Slusser

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		Transmission - Maintenance			
2	56800	Supervision & Engineering			
3		<i>Production Base</i>	77	69	0.88462
4		<i>Production Intermediate</i>	4	2	0.58105
5		<i>Production Peaking</i>	24	22	0.91520
6		<i>Transmission</i>	2,324	1,571	0.67629
7		Total Supervision & Engineering	2,429	1,664	0.68509
8	56900	Structures			
9		<i>Production Base</i>	14	12	0.88462
10		<i>Production Intermediate</i>	1	0	0.58105
11		<i>Production Peaking</i>	4	4	0.91520
12		<i>Transmission</i>	411	278	0.67629
13		Total Structures	430	295	0.68509
14	57000	Station Equipment			
15		<i>Production Base</i>	175	155	0.88462
16		<i>Production Intermediate</i>	9	5	0.58105
17		<i>Production Peaking</i>	53	49	0.91520
18		<i>Transmission</i>	5,249	3,550	0.67629
19		Total Station Equipment	5,486	3,759	0.68509
20	57100	Overhead Lines			
21		<i>Production Base</i>	377	333	0.88462
22		<i>Production Intermediate</i>	20	12	0.58105
23		<i>Production Peaking</i>	114	105	0.91520
24		<i>Transmission</i>	11,299	7,641	0.67629
25		Total Overhead Lines	11,810	8,091	0.68509
26	57200	Underground Lines	-	-	-
27		Total Underground Lines	-	-	-
28	57300	Miscellaneous Expenses			
29		<i>Production Base</i>	27	24	0.88462
30		<i>Production Intermediate</i>	1	1	0.58105
31		<i>Production Peaking</i>	8	7	0.91520
32		<i>Transmission</i>	809	547	0.67629
33		Total Miscellaneous Expenses	845	579	0.68509
34					
35		Total Transmission - Maintenance	21,000	14,387	0.68509
36					
37		TOTAL TRANSMISSION O&M	45,336	30,527	0.67335

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

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

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		DISTRIBUTION EXPENSES			
2					
3		Distribution-Operation			
4	58000	Supervision & Engineering			
5		<i>Primary Distribution</i>	12,651	12,603	0.99624
6		<i>Secondary Distribution</i>	8,256	8,256	1.00000
7		<i>Services</i>	3,443	3,443	1.00000
8		<i>Metering</i>	874	854	0.97631
9		<i>Lighting</i>	2,585	2,585	1.00000
10		<i>IS Equipment</i>	16	16	0.98667
11		Total Supervision & Engineering	27,825	27,757	0.99754
12	58100	Load Dispatching			
13		<i>Primary Distribution</i>	5,812	5,790	0.99624
14		Total Load Dispatching	5,812	5,790	0.99624
15	58200	Station Expenses			
16		<i>Primary Distribution</i>	811	808	0.99624
17		<i>IS Equipment</i>	1	1	0.98667
18		Total Station Expenses	813	810	0.99623
19	58300	Overhead Lines			
20		<i>Primary Distribution</i>	2,767	2,757	0.99624
21		<i>Secondary Distribution</i>	1,004	1,004	1.00000
22		<i>Services</i>	294	294	1.00000
23		<i>Lighting</i>	318	318	1.00000
24		<i>IS Equipment</i>	6	6	0.98667
25		Total Overhead Lines	4,390	4,379	0.99761
26	58400	Underground Lines			
27		<i>Primary Distribution</i>	1,052	1,048	0.99624
28		<i>Secondary Distribution</i>	972	972	1.00000
29		<i>Services</i>	1,085	1,085	1.00000
30		Total Underground Lines	3,110	3,106	0.99873
31	58500	Street Lighting			
32		<i>Lighting</i>	4,807	4,807	1.00000
33		Total Street Lighting	4,807	4,807	1.00000
34	58600	Meter Expenses			
35		<i>Services</i>	10,738	10,738	1.00000
36		Total Meter Expenses	10,738	10,738	1.00000
37					

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FLORIDA PUBLIC SERVICE COMMISSION
 Company: PROGRESS ENERGY FLORIDA INC.
 Docket No. 090079-EI

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Type of data shown:
 Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
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 Witness: Toomey / Slusser

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	58700	Customer Installation Exp			
2		<i>Services</i>	770	770	1.00000
3		Total Customer Installation Exp	770	770	1.00000
4	58800	Miscellaneous Expenses			
5		<i>Primary Distribution</i>	8,887	8,854	0.99624
6		<i>Secondary Distribution</i>	5,800	5,800	1.00000
7		<i>Services</i>	2,419	2,419	1.00000
8		<i>Metering</i>	614	600	0.97631
9		<i>Lighting</i>	1,816	1,816	1.00000
10		<i>IS Equipment</i>	11	11	0.98667
11		Total Miscellaneous Expenses	19,548	19,500	0.99754
12	58900	Rents			
13		<i>Primary Distribution</i>	411	409	0.99624
14		<i>Secondary Distribution</i>	268	268	1.00000
15		<i>Services</i>	112	112	1.00000
16		<i>Metering</i>	28	28	0.97631
17		<i>Lighting</i>	84	84	1.00000
18		<i>IS Equipment</i>	1	1	0.98667
19		Total Rents	903	901	0.99754
20					
21		Total Distribution-Operation	78,715	78,557	0.99799
22					
23		Distribution-Maintenance			
24	59000	Supervision & Engineering			
25		<i>Primary Distribution</i>	24	23	0.99624
26		<i>Secondary Distribution</i>	15	15	1.00000
27		<i>Services</i>	6	6	1.00000
28		<i>Metering</i>	2	2	0.97631
29		<i>Lighting</i>	5	5	1.00000
30		<i>IS Equipment</i>	0	0	0.98667
31		Total Supervision & Engineering	52	52	0.99754
32	59100	Structures			
33		<i>Primary Distribution</i>	(0)	(0)	0.99624
34		Total Structures	(0)	(0)	0.99624
35					
36					
37					

FLORIDA PUBLIC SERVICE COMMISSION
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(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	59200	Station Expenses			
2		<i>Primary Distribution</i>	3,107	3,095	0.99624
3		<i>Secondary Distribution</i>	2,028	2,028	1.00000
4		<i>Services</i>	846	846	1.00000
5		<i>Metering</i>	215	210	0.97631
6		<i>Lighting</i>	635	635	1.00000
7		<i>IS Equipment</i>	4	4	0.98667
8		Total Station Expenses	6,834	6,817	0.99754
9	59300	Overhead Lines			
10		<i>Primary Distribution</i>	28,897	28,788	0.99624
11		<i>Secondary Distribution</i>	10,487	10,487	1.00000
12		<i>Services</i>	3,070	3,070	1.00000
13		<i>Lighting</i>	3,323	3,323	1.00000
14		<i>IS Equipment</i>	62	61	0.98667
15		Total Overhead Lines	45,838	45,729	0.99761
16	59400	Underground Lines			
17		<i>Primary Distribution</i>	2,761	2,751	0.99624
18		<i>Secondary Distribution</i>	2,552	2,552	1.00000
19		<i>Services</i>	2,849	2,849	1.00000
20		Total Underground Lines	8,162	8,152	0.99873
21	59500	Line Transformers			
22		<i>Secondary Distribution</i>	5,034	5,034	1.00000
23		Total Line Transformers	5,034	5,034	1.00000
24	59600	Street Lighting			
25		Total Street Lighting	-	-	-
26	59700	Meters			
27		<i>Metering</i>	(2)	(2)	0.97631
28		Total Meters	(2)	(2)	0.97631
29	59800	Miscellaneous Distribution Plant			
30		<i>Primary Distribution</i>	134	133	0.99624
31		<i>Secondary Distribution</i>	87	87	1.00000
32		<i>Services</i>	36	36	1.00000
33		<i>Metering</i>	9	9	0.97631
34		<i>Lighting</i>	27	27	1.00000
35		<i>IS Equipment</i>	0	0	0.98667
36		Total Miscellaneous Distribution Plant	294	293	0.99754
37					
38		Distribution - Maintenance	66,211	66,074	0.99792
39					
40		TOTAL DISTRIBUTION O&M	144,926	144,630	0.99796
41					

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FLORIDA PUBLIC SERVICE COMMISSION
 Company: PROGRESS ENERGY FLORIDA INC.
 Docket No. 090079-EI

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

Type of data shown:
 X Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Test Year Ended 12/31/2008
 Witness: Toomey / Slusser

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		CUSTOMER ACCOUNT EXPENSE			
2	90100	Supervision			
3		<i>Meter Reading</i>	296	291	0.98021
4		<i>Customer Records</i>	1,345	1,345	0.99999
5		<i>Billing</i>	1,359	1,342	0.98769
6		<i>Services</i>	602	602	1.00000
7		Total Supervision	3,602	3,579	0.99372
8	90200	Meter Reading			
9		<i>Meter Reading</i>	2,869	2,812	0.98021
10		Total Meter Reading	2,869	2,812	0.98021
11	90300	Customer Receipts & Collections Expense			
12		<i>Customer Records</i>	13,019	13,019	0.99999
13		<i>Billing</i>	13,147	12,985	0.98769
14		<i>Services</i>	5,822	5,822	1.00000
15		Total Customer Receipts & Collections Expense	31,987	31,825	0.99494
16	90400	Uncollectible Accounts			
17		<i>Uncollectible</i>	13,815	13,815	1.00000
18		Total Uncollectible Accounts	13,815	13,815	1.00000
19	90500	Miscellaneous			
20		<i>Meter Reading</i>	157	154	0.98021
21		<i>Customer Records</i>	714	714	0.99999
22		<i>Billing</i>	721	713	0.98769
23		<i>Services</i>	319	319	1.00000
24		Total Miscellaneous	1,912	1,900	0.99373
25					
26		TOTAL CUSTOMER ACCOUNT EXPENSE	54,185	53,932	0.99532
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					

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FLORIDA PUBLIC SERVICE COMMISSION
 Company: PROGRESS ENERGY FLORIDA INC.
 Docket No. 090079-EI

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

Type of data shown:
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 Witness: Toomey / Slusser

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		CUSTOMER SERVICE & INFORMATION EXPENSE			
2	90600	Customer Account P/R Account			
3		<i>Retail Customer Related</i>	-	-	1.00000
4		Total Customer Account P/R Account	-	-	-
5	90700	Supervision			
6		<i>Retail Customer Related</i>	59	59	1.00000
7		Total Supervision	59	59	1.00000
8	90800	Customer Assistance			
9		<i>Retail Customer Related</i>	2,390	2,390	1.00000
10		Total Customer Assistance	2,390	2,390	1.00000
11	90900	Information & Instructional Advertising			
12		<i>Retail Customer Related</i>	-	-	1.00000
13		Total Information & Instructional Advertising	-	-	-
14	91000	Miscellaneous			
15		<i>Retail Customer Related</i>	(2)	(2)	1.00000
16		Total Miscellaneous	(2)	(2)	1.00000
17					
18		TOTAL CUSTOMER SERVICE & INFORMATION EXPENSE	<u>2,448</u>	<u>2,448</u>	<u>1.00000</u>
19					
20		SALES EXPENSE			
21	91100	Commercial & Industrial			
22		<i>Retail Customer Related</i>	-	-	1.00000
23		Total Commercial & Industrial	-	-	-
24	91200	Demonstration & Selling			
25		<i>Retail Customer Related</i>	1,270	1,270	1.00000
26		Total Demonstration & Selling	1,270	1,270	1.00000
27	91300	Advertising			
28		<i>Retail Customer Related</i>	-	-	1.00000
29		Total Advertising	-	-	-
30	91600	Miscellaneous Sales Expense			
31		<i>Retail Customer Related</i>	418	418	1.00000
32		<i>Adjustment L - Economic Development</i>	(36)	(36)	1.00000
33		Total Miscellaneous Sales Expense	382	382	1.00000
34					
35		TOTAL SALES EXPENSE	<u>1,652</u>	<u>1,652</u>	<u>1.00000</u>
36					
37					

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FLORIDA PUBLIC SERVICE COMMISSION
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Type of data shown:
 Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
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 Witness: Toomey / Slusser

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		ADMINISTRATIVE & GENERAL EXPENSES			
2	92000	Salaries			
3		<i>Labor Related</i>	64,881	56,895	0.87692
4		<i>Wholesale</i>	1,275	-	-
5		Total Salaries	66,156	56,895	0.86001
6	92100	Office Supplies			
7		<i>Labor Related</i>	26,488	23,228	0.87692
8		<i>Wholesale</i>	295	-	-
9		Total Office Supplies	26,783	23,228	0.86726
10	92300	Outside Service			
11		<i>Labor Related</i>	33,325	29,224	0.87692
12		<i>Wholesale</i>	8	-	-
13		Total Outside Service	33,333	29,224	0.87670
14	92400	Property Insurance - Storm Damage			
15		<i>Production</i>	(210)	(186)	0.88462
16		<i>Transmission</i>	-	-	0.67629
17		<i>Distribution</i>	14,821	14,785	0.99757
18		<i>Gross Plant</i>	6,313	5,566	0.88160
19		<i>Wholesale</i>	(101)	-	-
20		Total Property Insurance - Storm Damage	20,823	20,165	0.96839
21	92500	Insurance & Damages			
22		<i>Labor Related</i>	9,821	8,612	0.87692
23		Total Insurance & Damages	9,821	8,612	0.87692
24	92600	Pension & Benefits			
25		<i>Labor Related</i>	118,652	104,048	0.87692
26		<i>Wholesale</i>	239	-	-
27		Total Pension & Benefits	118,891	104,048	0.87515
28	92800	Regulatory Commission			
29		<i>Wholesale</i>	584	-	-
30		Total Regulatory Commission	584	-	-
31	92900	Duplicate Charges			
32		<i>Labor Related</i>	(849)	(745)	0.87692
33		<i>Wholesale</i>	(1)	-	-
34		Total Duplicate Charges	(851)	(745)	0.87563
35					
36					
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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 Witness: Toomey / Slusser

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	93000	Miscellaneous - General Advertising			
2		<i>Labor Related</i>	4,734	4,151	0.87692
3		Total Miscellaneous - General Advertising	4,734	4,151	0.87692
4	93100	Rents			
5		<i>Labor Related</i>	7,907	6,934	0.87692
6		Total Rents	7,907	6,934	0.87692
7	93200	Maintenance of Structures & Equipment			
8		<i>Labor Related</i>	879	771	0.87692
9		Total Maintenance of Structures & Equipment	879	771	0.87692
10	93500	Maintenance of General Plant			
11		<i>Labor Related</i>	1,122	984	0.87692
12		Total Maintenance of General Plant	1,122	984	0.87692
13		<i>Adjustment E - Retail Rate Case Expenses</i>	1,394	1,394	1.00000
14		<i>Adjustment G - Corporate Aircraft</i>	(3,565)	(3,126)	0.87692
15		<i>Adjustment I - Miscellaneous Interest Expense</i>	-	-	0.87692
16		<i>Adjustment J - Interest on Tax Deficiency</i>	2,667	2,351	0.88160
17		<i>Adjustment K - Image Building Advertising</i>	(3,863)	(3,388)	0.87692
18		<i>Adjustment M - Industry Association Dues</i>	(25)	(22)	0.88160
19		TOTAL ADMINISTRATIVE & GENERAL EXPENSES	286,789	251,475	0.87686
20					
21		TOTAL OPERATION & MAINTENANCE EXPENSES	868,158	721,495	0.83106
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
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FLORIDA PUBLIC SERVICE COMMISSION

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Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Line No.	Account	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1				
2	DEPRECIATION & AMORTIZATION EXPENSES			
3				
4	Production Plant			
5	Production Plant - Base	157,439	139,274	0.88462
6	Production Plant - Intermediate	15,810	9,187	0.58105
7	Production Plant - Peaking	21,137	19,345	0.91520
8	Production Plant - DA Wholesale	72	-	-
9	Subtotal Production Plant	194,458	167,805	0.86294
10				
11	Transmission Plant			
12	Transmission Plant - Base	1,040	920	0.88462
13	Transmission Plant - Intermediate	55	32	0.58105
14	Transmission Plant - Peaking	316	289	0.91520
15	Transmission Plant - Transmission	43,022	29,095	0.67629
16	Transmission Plant - Dist Primary	916	912	0.99624
17	Transmission Plant - D/A Wholesale	1,766	-	-
18	Subtotal Transmission Plant	47,114	31,248	0.66325
19				
20	Distribution Plant			
21	Distribution Plant - Primary Distribution	54,850	54,644	0.99624
22	Distribution Plant - Secondary Distribution	45,207	45,207	1.00000
23	Distribution Plant - Services Distribution	14,277	14,277	1.00000
24	Distribution Plant - Metering Distribution	11,121	10,858	0.97631
25	Distribution Plant - Lighting	17,539	17,539	1.00000
26	Distribution Plant - IS Equipment Distribution	68	67	0.98667
27	Total Distribution Plant	143,062	142,592	0.99671
28				
29	Total General Plant			
30	General Plant - Labor Related	17,145	15,034	0.87692
31	General Plant - Retail Customer Related	282	282	1.00000
32	General Plant - Production Plant	-	-	0.86631
33	General Plant - Dist Primary	912	908	0.99624
34	Total General Plant	18,338	16,224	0.88474
35				
36	TOTAL DEPRECIATION & AMORTIZATION EXPENSES	402,973	357,869	0.88807
37				

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

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

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-E1

(Thousands)

(Thousands)

30

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		TAXES OTHER THAN INCOME			
2					
3					
4		<i>Payroll Taxes</i>	21,646	18,982	0.87692
5					
6		<i>Property Taxes - Excluding Tallahassee</i>	124,111	109,483	0.88213
7		<i>Property Taxes - Tallahassee D/A Whls</i>	89	-	-
8					
9		<i>Franchise Fee</i>	118,260	118,260	1.00000
10					
11		<i>Gross Receipts Taxes</i>	117,781	117,781	1.00000
12					
13		<i>Regulatory Assessment Fee & Misc</i>	1,123	1,123	1.00000
14					
15		<i>Adjustment - Exclude Franchise & GRT (Revenue Taxes)</i>	(236,041)	(236,041)	1.00000
16					
17		TOTAL TAXES OTHER THAN INCOME	<u>146,970</u>	<u>129,587</u>	<u>0.88173</u>
18					
19		OTHER OPERATING EXPENSE ITEMS:			
20					
21		<i>Gain/Loss on Sale of Property</i>	(2,862)	(2,516)	0.87927
22					
23		TOTAL OTHER OPERATING EXPENSE ITEMS	<u>(2,862)</u>	<u>(2,516)</u>	<u>0.87927</u>
24					
25					
26					
27					
28					
29					

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

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

Type of data shown:

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

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Line No.	Account	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	STATE & FEDERAL CURRENT INCOME TAXES			
2				
3	Operating Revenues	1,828,446	1,517,918	0.83017
4				
5	Less: O&M Expenses	868,158	721,495	0.83106
6	Less: Deprecation Expenses	402,973	357,869	0.88807
7	Less: Taxes Other than Income	146,970	129,587	0.88173
8	Less: Miscellaneous Other Expenses	(2,862)	(2,523)	0.88160
9	Less: Interest Charges	205,338	178,362	0.86863
10	Net Operating Income Before Income Taxes	207,870	133,127	0.64043
11				
12	Permanent Differences - Federal & State	(16,356)	(14,420)	0.88160
13	Temporary Differences - Federal	(123,672)	(109,029)	0.88160
14	Temporary Differences - State	(115,788)	(102,078)	0.88160
15				
16	Current Taxable Income for State	75,726	16,629	0.21959
17				
18	Current State Income Tax @ 5.5%	4,165	915	0.21959
19				
20	Current Taxable Income for Federal	63,677	8,764	0.13763
21				
22	Current Federal Income Tax @ 35%	22,287	3,067	0.13763
23				
24	Total Current SIT & FIT	26,452	3,982	0.15053
25				
26	Provision for Deferred Income Taxes	45,948	40,508	0.88160
27	Amortization of ITC	(1,755)	(1,547)	0.88160
28				
29	Total Income Taxes	70,645	42,943	0.60787
30				
31	NET OPERATING INCOME	342,562	268,546	0.78393
32				

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FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		OPERATING REVENUES			
2					
3		<u>Class-Retail</u>	1,615,225	1,615,225	1.00000
4		<u>Class-Wholesale</u>	213,303	-	-
5		<u>Non-Class - Production Demand Related</u>	-	-	0.93753
6		<u>Non-Class - Transmission Related</u>	-	-	0.70597
7		<u>Adjustment- Franchise & Gross receipts Tax</u>	(230,634)	(230,634)	1.00000
8		<u>Adjustment- Revenue Rate Simulation</u>	-	-	1.00000
9		Total Sales of Electricity	<u>1,597,894</u>	<u>1,384,591</u>	<u>0.86651</u>
10					
11		Other Operating Revenues			
12	4500001	<u>Interest - Deliq A/C & LPC - Rate Base Related</u>	22,320	20,466	0.91693
13	4510001	<u>Service Charges - Service Related</u>	25,011	25,011	1.00000
14					
15	4540001	<u>Rent From Elec Prop - Retail Related</u>	1,100	1,100	1.00000
16	4540002	<u>CR3 Participants - Production Plant</u>	900	821	0.91251
17	4540004	<u>PT Holdings/Rev Sharing - Rate Base Related</u>	1,478	1,356	0.91693
18	4540005	<u>Rent - Lighting - Retail Related</u>	59,630	59,630	1.00000
19	4540006	<u>Rent -Non Lighting - Equipment Rental</u>	7,050	7,050	1.00000
20	4540007	<u>Rent -Joint Use - Distribution Primary</u>	11,426	11,380	0.99597
21	4540008	<u>Rent - Transmission - Trans Related</u>	415	293	0.70597
22	4560001	<u>Other Electric Revenue - Distribution Primary</u>	2,300	2,291	0.99597
23	456000T	<u>Wheeling Revenue - Wholesale Related</u>	63,025	-	-
24		<u>Wheeling Revenue - Transmission Related</u>	13	9	0.70597
25	4560020	<u>State Sales Tax Collected - Energy Non-Fuel Related</u>	10	9	0.91693
26	4560021	<u>Other Electric Revenue (IC Var) - Energy Non-Fuel Related</u>	-	-	0.95765
27	45600TP	<u>Ancillary Services Provided</u>	-	-	0.91251
28	4560022	<u>Commission Tax Collected</u>	-	-	1.00000
29	4560030	<u>Unbilled Retail Revenue</u>	-	-	-
30	4560033	<u>Unbilled Wholesale Revenue</u>	-	-	-
31	4560097	<u>Deferred Capacity Revenue</u>	-	-	-
32	4560096	<u>Accr GPIF Revenue</u>	-	-	-
33	4560099	<u>Deferred Fuel Revenue</u>	-	-	-
34		Total Other Operating Revenues	<u>194,679</u>	<u>129,416</u>	<u>0.66477</u>
35					
36		TOTAL OPERATING REVENUES	<u>1,792,573</u>	<u>1,514,007</u>	<u>0.84460</u>
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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<input type="checkbox"/>	Historical Test Year Ended	12/31/2008
Witness: Toomey / Slusser		

Docket No. 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		OPERATION & MAINTENANCE EXPENSES			
2					
3		PRODUCTION EXPENSES			
4					
5	5012000	Fuel - Non Recoverable			
6		<i>Non-Recoverable Energy</i>	3,566	3,415	0.95765
7		Total Fuel - Non Recoverable	3,566	3,415	0.95765
8	500-507	Steam Generation-Operation			
9		<i>Base - Demand</i>	19,921	18,676	0.93753
10		<i>Intermediate - Demand</i>	11,471	9,067	0.79046
11		<i>Peaking - Demand</i>	-	-	0.88979
12		Total Steam Generation - Operation	31,391	27,743	0.88379
13	510-514	Steam Generation - Maintenance			
14		<i>Base - Energy</i>	34,039	32,598	0.95765
15		<i>Intermediate - Energy</i>	2,651	2,539	0.95765
16		<i>Peaking - Energy</i>	-	-	0.95765
17		<i>Direct Assign Wholesale</i>	12,081	-	-
18		<i>Tallahassee Buyback</i>	-	-	-
19		Total Steam Generation - Maintenance	48,772	35,136	0.72043
20	5182300	Nuclear Fuel - Non-Recoverable			
21		<i>Non-Recoverable Energy</i>	546	522	0.95765
22		<i>Tallahassee Buyback</i>	8	-	-
23		<i>Direct Assign Retail - Energy</i>	1,100	1,100	1.00000
24		Total Nuclear Fuel - Non-Recoverable	1,654	1,622	0.98117
25	517	Operations Supervision Engineering			
26		<i>Base - Demand</i>	2,099	1,967	0.93753
27		<i>Base - Demand - Tallahassee Buyback</i>	31	-	-
28		Total Operations Supervision Engineering	2,129	1,967	0.92394
29	519	Coolant & Water			
30		<i>Base - Demand</i>	4,323	4,053	0.93753
31		<i>Base - Demand - Tallahassee Buyback</i>	67	-	-
32		Total Coolant & Water	4,390	4,053	0.92329
33	520	Steam Expenses			
34		<i>Base - Demand</i>	12,322	11,552	0.93753
35		<i>Base - Demand - Tallahassee Buyback</i>	204	-	-
36		Total Steam Expenses	12,526	11,552	0.92223
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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<input checked="" type="checkbox"/>	Prior Year Ended	12/31/2009
<input type="checkbox"/>	Historical Test Year Ended	12/31/2008
Witness:		Toomey / Slusser

Docket No. 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	521	Nuclear Steam Other Sources			
2		<u>Base - Energy</u>	-	-	0.93753
3		<u>Base - Energy - Tallahassee Buyback</u>	-	-	-
4		Total Nuclear Steam Other Sources	-	-	-
5	5210001	Steam Other Sources			
6		Total Steam Other Sources	-	-	-
7	522	Steam Transfer Credit			
8		<u>Base - Energy</u>	-	-	0.93753
9		<u>Base - Energy - Tallahassee Buyback</u>	-	-	-
10		Total Steam Transfer Credit	-	-	-
11	523	Nuclear - Electric Expenses			
12		<u>Base - Demand</u>	10	9	0.93753
13		<u>Base - Demand - Tallahassee Buyback</u>	0	-	-
14		Total Nuclear - Electric Expenses	10	9	0.91241
15	524	Nuclear - Misc Power Expenses			
16		<u>Base - Demand</u>	37,675	35,322	0.93753
17		<u>Base - Demand - Tallahassee Buyback</u>	560	-	-
18		Total Nuclear - Misc Power Expenses	38,235	35,322	0.92380
19	525	Nuclear - Rents			
20		<u>Base - Demand</u>	-	-	0.93753
21		<u>Base - Demand - Tallahassee Buyback</u>	-	-	-
22		Total Nuclear - Rents	-	-	-
23	528	Nuclear - Maintenance Supervisor & Engineering			
24		<u>Base - Energy</u>	11,876	11,373	0.95765
25		<u>Direct Assign Retail</u>	1,500	1,500	1.00000
26		<u>Direct Assign Wholesale</u>	1,237	-	-
27		<u>Base - Energy - Tallahassee Buyback</u>	229	-	-
28		Total Nuclear - Maintenance Supervisor & Engineering	14,842	12,873	0.86737
29	529	Nuclear - Maintenance Structures			
30		<u>Base - Demand</u>	1,786	1,675	0.93753
31		<u>Base - Demand - Tallahassee Buyback</u>	26	-	-
32		Total Nuclear - Maintenance Structures	1,813	1,675	0.92394
33	530	Nuclear - Maintenance Reactor Plant Equipment			
34		<u>Base - Energy</u>	10,579	10,131	0.95765
35		<u>Direct Assign Wholesale</u>	1,102	-	-
36		<u>Base - Energy - Tallahassee Buyback</u>	192	-	-
37		Total Nuclear - Maintenance Reactor Plant Equipment	11,873	10,131	0.85333

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FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	531	Nuclear - Maintenance Electric Plant			
2		<u>Base - Energy</u>	6,412	6,140	0.95765
3		<u>Direct Assign - Wholesale</u>	668	-	-
4		<u>Base - Energy - Tallahassee Buyback</u>	164	-	-
5		Total Nuclear - Maintenance Electric Plant	7,244	6,140	0.84770
6	532	Nuclear - Maintenance Misc Nuclear Plant			
7		<u>Base - Demand</u>	2,149	2,015	0.93753
8		<u>Base - Demand - Tallahassee Buyback</u>	45	-	-
9		Total Nuclear - Maintenance Misc Nuclear Plant	2,194	2,015	0.91837
10	5472000	Fuel - Other Prod Base			
11		<u>Non-Recoverable Energy</u>	1,771	1,696	0.95765
12		Total Fuel - Other Prod Base	1,771	1,696	0.95765
13	546-550	Other Power Gen - Operation			
14		<u>Base - Demand</u>	11,917	11,173	0.93753
15		<u>Peaking - Demand</u>	8,590	7,643	0.88979
16		Total Other Power Gen - Operation	20,507	18,816	0.91753
17	551-554	Other Power Gen - Maintenance			
18		<u>Peaking - Demand</u>	8,602	7,654	0.88979
19		<u>Base - Energy</u>	22,159	21,220	0.95765
20		<u>Direct Assign - Wholesale</u>	2,307	-	-
21		Total Other Power Gen - Maintenance	33,068	28,874	0.87318
22	5550709	PP CAP - Base - Nonrecoverable - WH			
23		<u>Direct Assign - Wholesale</u>	26,105	-	-
24		Total PP CAP - Base - Nonrecoverable - WH	26,105	-	-
25	5550710	PP CAP - Base - Nonrecoverable - Retail			
26		<u>Direct Assign - Retail</u>	-	-	1.00000
27		Total PP CAP - Base - Nonrecoverable - Retail	-	-	-
28	5560000	Sys Control & Dispatch			
29		<u>Base - Demand</u>	1,295	1,214	0.93753
30		<u>Intermediate - Demand</u>	255	201	0.79046
31		<u>Peaking - Demand</u>	580	516	0.88979
32		Total Sys Control & Dispatch	2,129	1,931	0.90694
33	5570001	Other Pwr Supply Expenses			
34		Total Other Pwr Supply Expenses	-	-	-
35					
36		TOTAL PRODUCTION O&M EXPENSES	264,219	204,973	0.77577
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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<input type="checkbox"/>	Historical Test Year Ended	12/31/2008
Witness:		Toomey / Slusser

Docket No. 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		TRANSMISSION EXPENSES			
2					
3		Transmission-Operation			
4	56000	Supervision & Engineering			
5		<i>Production Base</i>	45	42	0.93753
6		<i>Production Intermediate</i>	5	4	0.79046
7		<i>Production Peaking</i>	9	8	0.88979
8		<i>Transmission</i>	5,083	3,589	0.70597
9		Total Supervision & Engineering	5,142	3,643	0.70840
10	56100	Load Dispatching			
11		<i>Transmission</i>	5,592	3,948	0.70597
12		Total Load Dispatching	5,592	3,948	0.70597
13	56200	Station Expenses			
14		<i>Production Base</i>	4	3	0.93753
15		<i>Production Intermediate</i>	0	0	0.79046
16		<i>Production Peaking</i>	1	1	0.88979
17		<i>Transmission</i>	396	280	0.70597
18		Total Station Expenses	401	284	0.70840
19	56300	OH Line Expenses			
20		<i>Transmission</i>	367	259	0.70597
21		Total OH Line Expenses	367	259	0.70597
22	56400	UG Line Expenses			
23		Total UG Line Expenses	-	-	-
24	56500	Trans of Electricity by Others			
25		Total Trans of Electricity by Others	-	-	-
26	56600	Miscellaneous Expenses			
27		<i>Production Base</i>	52	48	0.93753
28		<i>Production Intermediate</i>	5	4	0.79046
29		<i>Production Peaking</i>	10	9	0.88979
30		<i>Transmission</i>	5,138	3,627	0.70597
31		<i>FERC 890 - Distribution</i>	233	232	0.99597
32		<i>FERC 890 - D/A Wholesale</i>	449	-	-
33		Total Miscellaneous Expenses	5,886	3,921	0.66605
34	56700	Rents			
35		Total Rents	-	-	-
36					
37		Total Transmission-Operation	17,388	12,054	0.69323

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FLORIDA PUBLIC SERVICE COMMISSION

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Witness:		Toomey / Slusser

Docket No 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		Transmission - Maintenance			
2	56800	Supervision & Engineering			
3		Production Base	34	31	0.93753
4		Production Intermediate	4	3	0.79046
5		Production Peaking	7	6	0.88979
6		Transmission	3,793	2,678	0.70597
7		Total Supervision & Engineering	3,837	2,718	0.70840
8	56900	Structures			
9		Production Base	4	4	0.93753
10		Production Intermediate	0	0	0.79046
11		Production Peaking	1	1	0.88979
12		Transmission	422	298	0.70597
13		Total Structures	427	302	0.70840
14	57000	Station Equipment			
15		Production Base	40	37	0.93753
16		Production Intermediate	4	3	0.79046
17		Production Peaking	8	7	0.88979
18		Transmission	4,494	3,173	0.70597
19		Total Station Equipment	4,546	3,220	0.70840
20	57100	Overhead Lines			
21		Production Base	70	66	0.93753
22		Production Intermediate	7	6	0.79046
23		Production Peaking	14	13	0.88979
24		Transmission	7,963	5,622	0.70597
25		Total Overhead Lines	8,056	5,707	0.70840
26	57200	Underground Lines			
27		Total Underground Lines	-	-	-
28	57300	Miscellaneous Expenses			
29		Production Base	7	7	0.93753
30		Production Intermediate	1	1	0.79046
31		Production Peaking	1	1	0.88979
32		Transmission	822	580	0.70597
33		Total Miscellaneous Expenses	831	589	0.70840
34					
35		Total Transmission - Maintenance	17,697	12,536	0.70840
36					
37		TOTAL TRANSMISSION O&M	35,085	24,591	0.70088

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Docket No 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		DISTRIBUTION EXPENSES			
2					
3		Distribution-Operation			
4	58000	Supervision & Engineering			
5		<i>Primary Distribution</i>	11,653	11,606	0.99597
6		<i>Secondary Distribution</i>	7,665	7,665	1.00000
7		<i>Services</i>	3,287	3,287	1.00000
8		<i>Metering</i>	835	825	0.98840
9		<i>Lighting</i>	2,445	2,445	1.00000
10		<i>IS Equipment</i>	15	15	0.98039
11		Total Supervision & Engineering	25,900	25,843	0.99780
12	58100	Load Dispatching			
13		<i>Primary Distribution</i>	5,742	5,719	0.99597
14		Total Load Dispatching	5,742	5,719	0.99597
15	58200	Station Expenses			
16		<i>Primary Distribution</i>	800	797	0.99597
17		<i>IS Equipment</i>	1	1	0.98039
18		Total Station Expenses	801	798	0.99595
19	58300	Overhead Lines			
20		<i>Primary Distribution</i>	2,707	2,696	0.99597
21		<i>Secondary Distribution</i>	980	980	1.00000
22		<i>Services</i>	288	288	1.00000
23		<i>Lighting</i>	323	323	1.00000
24		<i>IS Equipment</i>	6	6	0.98039
25		Total Overhead Lines	4,305	4,294	0.99744
26	58400	Underground Lines			
27		<i>Primary Distribution</i>	1,046	1,041	0.99597
28		<i>Secondary Distribution</i>	959	959	1.00000
29		<i>Services</i>	1,120	1,120	1.00000
30		Total Underground Lines	3,124	3,120	0.99865
31	58500	Street Lighting			
32		<i>Lighting</i>	4,627	4,627	1.00000
33		Total Street Lighting	4,627	4,627	1.00000
34	58600	Meter Expenses			
35		<i>Services</i>	10,635	10,635	1.00000
36		Total Meter Expenses	10,635	10,635	1.00000
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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<input checked="" type="checkbox"/>	Prior Year Ended	12/31/2009
<input type="checkbox"/>	Historical Test Year Ended	12/31/2008
Witness:		Toomey / Slusser

Docket No 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	58700	Customer Installation Exp			
2		Services	751	751	1.00000
3		Total Customer Installation Exp	751	751	1.00000
4	58800	Miscellaneous Expenses			
5		Primary Distribution	9,235	9,198	0.99597
6		Secondary Distribution	6,074	6,074	1.00000
7		Services	2,605	2,605	1.00000
8		Metering	661	654	0.98840
9		Lighting	1,938	1,938	1.00000
10		IS Equipment	12	12	0.98039
11		Total Miscellaneous Expenses	20,525	20,480	0.99780
12	58900	Rents			
13		Primary Distribution	405	404	0.99597
14		Secondary Distribution	267	267	1.00000
15		Services	114	114	1.00000
16		Metering	29	29	0.98840
17		Lighting	85	85	1.00000
18		IS Equipment	1	1	0.98039
19		Total Rents	901	899	0.99780
20					
21		Total Distribution-Operation	77,312	77,166	0.99812
22					
23		Distribution-Maintenance			
24	59000	Supervision & Engineering			
25		Primary Distribution	40	40	0.99597
26		Secondary Distribution	26	26	1.00000
27		Services	11	11	1.00000
28		Metering	3	3	0.98840
29		Lighting	8	8	1.00000
30		IS Equipment	0	0	0.98039
31		Total Supervision & Engineering	89	88	0.99780
32	59100	Structures			
33		Primary Distribution	0	0	0.99597
34		Total Structures	0	0	0.99597
35					
36					
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

<input type="checkbox"/>	Projected Test Year Ended	12/31/2010
<input checked="" type="checkbox"/>	Prior Year Ended	12/31/2009
<input type="checkbox"/>	Historical Test Year Ended	12/31/2008

Docket No 090079-EI

(Thousands)

Witness: Toomey / Slusser

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Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	59200	Station Expenses			
2		<i>Primary Distribution</i>	1,848	1,840	0.99597
3		<i>Secondary Distribution</i>	1,215	1,215	1.00000
4		<i>Services</i>	521	521	1.00000
5		<i>Metering</i>	132	131	0.98840
6		<i>Lighting</i>	388	388	1.00000
7		<i>IS Equipment</i>	2	2	0.98039
8		Total Station Expenses	4,107	4,098	0.99780
9	59300	Overhead Lines			
10		<i>Primary Distribution</i>	20,029	19,949	0.99597
11		<i>Secondary Distribution</i>	7,252	7,252	1.00000
12		<i>Services</i>	2,134	2,134	1.00000
13		<i>Lighting</i>	2,392	2,392	1.00000
14		<i>IS Equipment</i>	45	44	0.98039
15		Total Overhead Lines	31,852	31,770	0.99744
16	59400	Underground Lines			
17		<i>Primary Distribution</i>	2,549	2,539	0.99597
18		<i>Secondary Distribution</i>	2,339	2,339	1.00000
19		<i>Services</i>	2,730	2,730	1.00000
20		Total Underground Lines	7,618	7,608	0.99865
21	59500	Line Transformers			
22		<i>Secondary Distribution</i>	4,614	4,614	1.00000
23		Total Line Transformers	4,614	4,614	1.00000
24	59600	Street Lighting	-	-	-
25		Total Street Lighting	-	-	-
26	59700	Meters	0	-	-
27		Total Meters	0	-	-
28	59800	Miscellaneous Distribution Plant			
29		<i>Primary Distribution</i>	113	112	0.99597
30		<i>Secondary Distribution</i>	74	74	1.00000
31		<i>Services</i>	32	32	1.00000
32		<i>Metering</i>	8	8	0.98840
33		<i>Lighting</i>	24	24	1.00000
34		Total Miscellaneous Distribution Plant	251	250	0.99781
35					
36		Distribution - Maintenance	48,531	48,429	0.99790
37					
38		TOTAL DISTRIBUTION O&M	125,842	125,595	0.99803

FLORIDA PUBLIC SERVICE COMMISSION

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<input checked="" type="checkbox"/>	Prior Year Ended	12/31/2009
<input type="checkbox"/>	Historical Test Year Ended	12/31/2008
Witness:		Toomey / Slusser

Docket No 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		CUSTOMER ACCOUNT EXPENSE			
2	90100	Supervision			
3		<i>Meter Reading</i>	295	287	0.97536
4		<i>Customer Records</i>	1,542	1,542	0.99999
5		<i>Billing</i>	1,211	1,181	0.97479
6		<i>Services</i>	439	439	1.00000
7		Total Supervision	3,487	3,449	0.98915
8	90200	Meter Reading			
9		<i>Meter Reading</i>	2,767	2,699	0.97536
10		Total Meter Reading	2,767	2,699	0.97536
11	90300	Customer Receipts & Collections Expense			
12		<i>Customer Records</i>	14,563	14,563	0.99999
13		<i>Billing</i>	11,443	11,154	0.97479
14		<i>Services</i>	4,146	4,146	1.00000
15		Total Customer Receipts & Collections Expense	30,152	29,863	0.99043
16	90400	Uncollectible Accounts			
17		<i>Uncollectible</i>	13,113	13,113	1.00000
18		Total Uncollectible Accounts	13,113	13,113	1.00000
19	90500	Miscellaneous			
20		<i>Meter Reading</i>	163	159	0.97536
21		<i>Customer Records</i>	850	850	0.99999
22		<i>Billing</i>	668	651	0.97479
23		<i>Services</i>	242	242	1.00000
24		Total Miscellaneous	1,923	1,902	0.98915
25					
26		TOTAL CUSTOMER ACCOUNT EXPENSE	51,442	51,027	0.99192
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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<input type="checkbox"/>	Historical Test Year Ended	12/31/2008
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(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		CUSTOMER SERVICE & INFORMATION EXPENSE			
2	90600	Customer Account P/R Account			
3		<i>Retail Customer Related</i>	-	-	1.00000
4		Total Customer Account P/R Account	-	-	-
5	90700	Supervision			
6		<i>Retail Customer Related</i>	64	64	1.00000
7		Total Supervision	64	64	1.00000
8	90800	Customer Assistance			
9		<i>Retail Customer Related</i>	2,394	2,394	1.00000
10		Total Customer Assistance	2,394	2,394	1.00000
11	90900	Information & Instructional Advertising			
12		<i>Retail Customer Related</i>	-	-	1.00000
13		Total Information & Instructional Advertising	-	-	-
14	91000	Miscellaneous			
15		<i>Retail Customer Related</i>	0	0	1.00000
16		Total Miscellaneous	0	0	1.00000
17					
18		TOTAL CUSTOMER SERVICE & INFORMATION EXPENSE	2,458	2,458	1.00000
19					
20		SALES EXPENSE			
21	91100	Commercial & Industrial			
22		<i>Retail Customer Related</i>	-	-	1.00000
23		Total Commercial & Industrial	-	-	-
24	91200	Demonstration & Selling			
25		<i>Retail Customer Related</i>	1,221	1,221	1.00000
26		Total Demonstration & Selling	1,221	1,221	1.00000
27	91300	Advertising			
28		<i>Retail Customer Related</i>	-	-	1.00000
29		Total Advertising	-	-	-
30	91600	Miscellaneous Sales Expense			
31		<i>Retail Customer Related</i>	344	344	1.00000
32		<i>Adjustment - Economic Development</i>	(35)	(35)	1.00000
33		Total Miscellaneous Sales Expense	310	310	1.00000
34					
35		TOTAL SALES EXPENSE	1,531	1,531	1.00000
36					
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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<u> </u>	Projected Test Year Ended	12/31/2010
<u> X </u>	Prior Year Ended	12/31/2009
<u> </u>	Historical Test Year Ended	12/31/2008

Docket No 090079-EI

(Thousands)

Witness: Toomey / Slusser

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Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		ADMINISTRATIVE & GENERAL EXPENSES			
2	92000	Salaries			
3		<i>Labor Related</i>	64,399	59,034	0.91670
4		<i>Wholesale</i>	1,275	-	-
5		Total Salaries	65,674	59,034	0.89890
6	92100	Office Supplies			
7		<i>Labor Related</i>	26,750	24,522	0.91670
8		<i>Wholesale</i>	295	-	-
9		Total Office Supplies	27,045	24,522	0.90670
10	92300	Outside Service			
11		<i>Labor Related</i>	33,159	30,396	0.91670
12		<i>Wholesale</i>	8	-	-
13		Total Outside Service	33,167	30,396	0.91647
14	92400	Property Insurance - Storm Damage			
15		<i>Production</i>	6	6	0.93753
16		<i>Transmission</i>	-	-	0.70597
17		<i>Distribution</i>	-	-	0.99597
18		<i>Gross Plant</i>	11,457	10,532	0.91926
19		<i>Wholesale</i>	-	-	-
20		Total Property Insurance - Storm Damage	11,463	10,538	0.91927
21	92500	Insurance & Damages			
22		<i>Labor Related</i>	9,942	9,114	0.91670
23		Total Insurance & Damages	9,942	9,114	0.91670
24	92600	Pension & Benefits			
25		<i>Labor Related</i>	109,532	100,408	0.91670
26		<i>Wholesale</i>	239	-	-
27		Total Pension & Benefits	109,771	100,408	0.91470
28	92800	Regulatory Commission			
29		<i>Wholesale</i>	472	-	-
30		Total Regulatory Commission	472	-	-
31	92900	Duplicate Charges			
32		<i>Labor Related</i>	(849)	(778)	0.91670
33		<i>Wholesale</i>	(1)	-	-
34		Total Duplicate Charges	(850)	(778)	0.91535
35					
36					
37					

FLORIDA PUBLIC SERVICE COMMISSION

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<input type="checkbox"/>	Historical Test Year Ended	12/31/2008
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(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	93000	Miscellaneous - General Advertising			
2		<i>Labor Related</i>	4,624	4,239	0.91670
3		<i>Wholesale</i>	-	-	-
4		Total Miscellaneous - General Advertising	4,624	4,239	0.91670
5	93100	Rents			
6		<i>Labor Related</i>	7,811	7,160	0.91670
7		Total Rents	7,811	7,160	0.91670
8	93200	Maintenance of Structures & Equipment			
9		<i>Labor Related</i>	867	795	0.91670
10		Total Maintenance of Structures & Equipment	867	795	0.91670
11	93500	Maintenance of General Plant			
12		<i>Labor Related</i>	1,122	1,029	0.91670
13		Total Maintenance of General Plant	1,122	1,029	0.91670
14		<i>Adjustment - Retail Rate Case Expenses</i>	-	-	1.00000
15		<i>Adjustment - Advertising</i>	(4,009)	(3,675)	0.91670
16		<i>Adjustment - Industry Association Dues</i>	(24)	(22)	0.91670
17		<i>Adjustment - Interest on Tax Deficiency</i>	1,113	1,023	0.91926
18		<i>Adjustment - Corporate Aircraft</i>	(3,395)	(3,112)	0.91670
19		<i>Adjustment - Miscellaneous Interest Expense</i>	1,839	1,690	0.91926
20		TOTAL ADMINISTRATIVE & GENERAL EXPENSES	266,631	246,456	0.92433
21					
22		TOTAL OPERATION & MAINTENANCE EXPENSES	747,208	656,630	0.87878
23					
24					
25					
26					
27					
28					
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FLORIDA PUBLIC SERVICE COMMISSION

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Type of data shown:
 _____ Projected Test Year Ended 12/31/2010
 X Prior Year Ended 12/31/2009
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 Witness: Toomey / Slusser

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

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Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1					
2		DEPRECIATION & AMORTIZATION EXPENSES			
3					
4		Production Plant			
5		Production Plant - Base	113,268	106,192	0.93753
6		Production Plant - Intermediate	9,365	7,403	0.79046
7		Production Plant - Peaking	18,865	16,786	0.88979
8		Production Plant - DA Wholesale	1,456	-	-
9		Subtotal Production Plant	142,954	130,381	0.91205
10					
11		Transmission Plant			
12		Transmission Plant - Base	922	864	0.93753
13		Transmission Plant - Intermediate	49	39	0.79046
14		Transmission Plant - Peaking	302	269	0.88979
15		Transmission Plant - Transmission	30,984	21,874	0.70597
16		Subtotal Transmission Plant	32,257	23,045	0.71444
17					
18		Distribution Plant			
19		Distribution Plant - Primary Distribution	50,989	50,784	0.99597
20		Distribution Plant - Secondary Distribution	36,251	36,251	1.00000
21		Distribution Plant - Services Distribution	13,550	13,550	1.00000
22		Distribution Plant - Metering Distribution	4,436	4,384	0.98840
23		Distribution Plant - Lighting	3,614	3,614	1.00000
24		Distribution Plant - IS Equipment Distribution	60	59	0.98039
25		Total Distribution Plant	108,900	108,641	0.99763
26					
27		Total General Plant			
28		General Plant - Labor Related	17,867	16,379	0.91670
29		General Plant - Retail Customer Related	282	282	1.00000
30		General Plant - Production Plant	-	-	0.91251
31		Total General Plant	18,149	16,660	0.91799
32					
33		TOTAL DEPRECIATION & AMORTIZATION EXPENSES	302,259	278,729	0.92215
34					
35					
36					
37					

FLORIDA PUBLIC SERVICE COMMISSION

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

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Projected Test Year Ended	12/31/2010
<u>X</u> Prior Year Ended	12/31/2009
Historical Test Year Ended	12/31/2008
Witness: Toomey / Slusser	

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		TAXES OTHER THAN INCOME			
2					
3					
4		<u>Payroll Taxes</u>	20,174	18,494	#N/A
5					
6					
7		<u>Property Taxes - Excluding Tallahassee</u>	112,818	103,709	0.91926
8		<u>Property Taxes - Tallahassee D/A Whls</u>	-	-	0.91626
9					
10					
11		<u>Franchise Fee</u>	115,555	115,555	1.00000
12					
13		<u>Gross Receipts Taxes</u>	115,079	115,079	1.00000
14					
15		<u>Regulatory Assessment Fee & Misc</u>	1,226	1,226	1.00000
16					
17		<u>Adjustment - Exclude Franchise & GRT (Revenue Taxes)</u>	(230,634)	(230,634)	1.00000
18					
19		TOTAL TAXES OTHER THAN INCOME	<u>134,218</u>	<u>123,429</u>	<u>0.91962</u>
20					
21		OTHER OPERATING EXPENSE ITEMS:			
22					
23		<u>Gain/Loss on Sale of Property</u>	(2,862)	(2,630)	0.91926
24					
25		TOTAL OTHER OPERATING EXPENSE ITEMS	<u>(2,862)</u>	<u>(2,630)</u>	<u>0.91926</u>
26					
27					
28					
29					
30					
31					
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33					
34					
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37					

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FLORIDA PUBLIC SERVICE COMMISSION

Company: PROGRESS ENERGY FLORIDA INC.

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<input type="checkbox"/>	Historical Test Year Ended	12/31/2008
Witness: Toomey / Slusser		

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		STATE & FEDERAL CURRENT INCOME TAXES			
2					
3		Operating Revenues	1,792,573	1,514,007	0.84460
4					
5		Less: O&M Expenses	747,208	656,630	0.87878
6		Less: Deprecation Expenses	302,259	278,729	0.92215
7		Less: Taxes Other than Income	134,218	123,429	0.91962
8		Less: Miscellaneous Other Expenses	(2,862)	(2,630)	0.91926
9		Less: Interest Charges	181,087	166,044	0.91693
10		Revenue Before Income Taxes	430,663	291,806	0.67758
11					
12		Permanent Differences - Federal & State	(8,309)	(7,638)	0.91926
13		Temporary Differences - Federal	252,921	232,500	0.91926
14		Temporary Differences - State	243,651	223,979	0.91926
15					
16		Current Taxable Income for State	666,005	508,147	0.67758
17					
18		Current State Income Tax @ 5.5%	36,630	24,820	0.67758
19					
20		Current Taxable Income for Federal	638,645	491,849	0.77014
21					
22		Current Federal Income Tax @ 35%	223,526	172,147	0.77014
23					
24		Total Current SIT & FIT	260,156	196,967	0.75711
25					
26		Provision for Deferred Income Taxes	(98,781)	(92,610)	0.93753
27		Amortization of ITC	(4,546)	(4,546)	1.00000
28					
29		Total Income Taxes	156,829	99,811	0.63643
30					
31		NET OPERATING INCOME	454,920	358,039	0.78704
32					
33					
34					
35					
36					
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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X Historical Test Year Ended	12/31/2008
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Docket No. 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		OPERATING REVENUES			
2					
3		<u>Class-Retail</u>	1,572,674	1,572,674	1.00000
4		<u>Class-Wholesale</u>	182,465	-	-
5		<u>Non-Class - Production Demand Related</u>	-	-	0.93753
6		<u>Non-Class - Transmission Related</u>	-	-	0.70597
7		<u>Adjustment- Franchise & Gross receipts Tax</u>	(193,348)	(193,348)	1.00000
8		<u>Adjustment- Revenue Rate Simulation</u>	-	-	1.00000
9		<u>Adjustment - Sebring Revenue</u>	(750)	(750)	1.00000
10		Total Sales of Electricity	1,561,041	1,378,576	0.88311
11			4,540,476		
12		Other Operating Revenues			
13	4500001	<u>Interest - Deliq A/C & LPC - Rate Base Related</u>	22,775	20,883	0.91693
14	4510001	<u>Service Charges - Service Related</u>	24,254	24,254	1.00000
15					
16	4540001	<u>Rent From Elec Prop - Retail Related</u>	2,009	1,842	0.91693
17	4540002	<u>CR3 Participants - Production Plant</u>	986	899	0.91251
18	4540004	<u>PT Holdings/Rev Sharing - Rate Base Related</u>	1,475	1,353	0.91693
19	4540005	<u>Rent - Lighting - Retail Related</u>	59,326	59,326	1.00000
20	4540006	<u>Rent - Non Lighting - Equipment Rental</u>	6,829	6,829	1.00000
21	4540007	<u>Rent - Joint Use - Distribution Primary</u>	11,593	11,546	0.99597
22	4540008	<u>Rent - Transmission - Trans Related</u>	366	258	0.70597
23	4560001	<u>Other Electric Revenue - Distribution Primary</u>	2,445	2,435	0.99597
24	456000T	<u>Wheeling Revenue - Wholesale Related</u>	41,802	-	-
25		<u>Wheeling Revenue - Transmission Related</u>	13	9	0.70597
26	4560020	<u>State Sales Tax Collected - Energy Non-Fuel Related</u>	11	10	0.91693
27	4560021	<u>Other Electric Revenue (IC Var) - Energy Non-Fuel Related</u>	101	97	0.95765
28	45600TP	<u>Ancillary Services Provided</u>	1,730	1,579	0.91251
29	45600TR	<u>Wheeling Tariff Retail CCR</u>	0	-	-
30	4560022	<u>Commission Tax Collected</u>	183	183	1.00000
31	4560030	<u>Unbilled Retail Revenue</u>	(830)	(830)	1.00000
32	4560033	<u>Unbilled Wholesale Revenue</u>	3,949	-	-
33	4560097	<u>Deferred Capacity Revenue</u>	-	-	-
34	4560096	<u>Accr GPIF Revenue</u>	-	-	-
35	4560099	<u>Deferred Fuel Revenue</u>	-	-	-
36		Total Other Operating Revenues	179,017	130,674	0.72995
37					
38		TOTAL OPERATING REVENUES	1,740,057	1,509,250	0.86736
39					

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FLORIDA PUBLIC SERVICE COMMISSION

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

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

Type of data shown:

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

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		OPERATION & MAINTENANCE EXPENSES			
2					
3		PRODUCTION EXPENSES			
4					
5	5012000	Fuel - Non Recoverable			
6		<u>Non-Recoverable Energy - Base</u>	4,037	3,866	0.95765
7		<u>Non-Recoverable Energy - Intermediate</u>	324	310	0.95765
8		<u>Non-Recoverable Energy - Peaking</u>	-	-	0.95765
9		<u>Non-Recoverable Energy</u>	53	51	0.95765
10		Total Fuel - Non Recoverable	4,414	4,227	0.95765
11	500-507	Steam Generation-Operation			
12		<u>Base - Demand</u>	21,895	20,527	0.93753
13		<u>Intermediate - Demand</u>	13,427	10,613	0.79046
14		<u>Peaking - Demand</u>	19	17	0.88979
15		Total Steam Generation - Operation	35,340	31,157	0.88163
16	510-514	Steam Generation - Maintenance			
17		<u>Base - Energy</u>	26,596	25,469	0.95765
18		<u>Intermediate - Energy</u>	15,039	14,402	0.95765
19		<u>Peaking - Energy</u>	468	448	0.95765
20		Total Steam Generation - Maintenance	42,103	40,320	0.95765
21	5182300	Nuclear Fuel - Non-Recoverable			
22		<u>Non-Recoverable Energy</u>	1,525	1,460	0.95765
23		<u>Last Core Nuclear Fuel - D/A Retail</u>	113	113	1.00000
24		Total Nuclear Fuel - Non-Recoverable	1,638	1,573	0.96057
25	517	Operations Supervision Engineering			
26		<u>Base - Demand</u>	1,273	1,194	0.93753
27		<u>Base - Demand - Tallahassee Buyback</u>	19	-	-
28		Total Operations Supervision Engineering	1,292	1,194	0.92362
29	519	Coolant & Water			
30		<u>Base - Demand</u>	4,147	3,888	0.93753
31		<u>Base - Demand - Tallahassee Buyback</u>	56	-	-
32		Total Coolant & Water	4,203	3,888	0.92504
33	520	Steam Expenses			
34		<u>Base - Demand</u>	10,644	9,979	0.93753
35		<u>Base - Demand - Tallahassee Buyback</u>	124	-	-
36		Total Steam Expenses	10,768	9,979	0.92671
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010

Prior Year Ended 12/31/2009

Historical Test Year Ended 12/31/2008

Docket No. 090079-EI

Witness: Toomey / Slusser

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	521	Nuclear Steam Other Sources			
2		<u>Base - Energy</u>	-	-	0.93753
3		<u>Base - Energy - Tallahassee Buyback</u>	-	-	-
4		Total Nuclear Steam Other Sources	-	-	-
5	5210001	Steam Other Sources			
6		<u>Base - Energy</u>	-	-	0.93753
7		<u>Base - Energy - Tallahassee Buyback</u>	-	-	-
8		Total Steam Other Sources	-	-	-
9	522	Steam Transfer Credit			
10		<u>Base - Energy</u>	-	-	0.93753
11		<u>Base - Energy - Tallahassee Buyback</u>	-	-	-
12		Total Steam Transfer Credit	-	-	-
13	523	Nuclear - Electric Expenses			
14		<u>Base - Demand</u>	4	3	0.93753
15		<u>Base - Demand - Tallahassee Buyback</u>	-	-	-
16		Total Nuclear - Electric Expenses	4	3	0.93753
17	524	Nuclear - Misc Power Expenses			
18		<u>Base - Demand</u>	39,667	37,189	0.93753
19		<u>Base - Demand - Tallahassee Buyback</u>	518	-	-
20		Total Nuclear - Misc Power Expenses	40,185	37,189	0.92544
21	525	Nuclear - Rents			
22		<u>Base - Demand</u>	-	-	0.93753
23		<u>Base - Demand - Tallahassee Buyback</u>	-	-	-
24		Total Nuclear - Rents	-	-	-
25	528	Nuclear - Maintenance Supervisor & Engineering			
26		<u>Base - Energy</u>	10,419	9,768	0.93753
27		<u>EOL Nuclear M&S - D/A Retail</u>	147	147	1.00000
28		<u>Base - Energy - Tallahassee Buyback</u>	100	-	-
29		Total Nuclear - Maintenance Supervisor & Engineering	10,667	9,916	0.92960
30	529	Nuclear - Maintenance Structures			
31		<u>Base - Demand</u>	1,748	1,639	0.93753
32		<u>Base - Demand - Tallahassee Buyback</u>	10	-	-
33		Total Nuclear - Maintenance Structures	1,758	1,639	0.93217
34	530	Nuclear - Maintenance Reactor Plant Equipment			
35		<u>Base - Energy</u>	15,631	14,654	0.93753
36		<u>Base - Energy - Tallahassee Buyback</u>	120	-	-
37		Total Nuclear - Maintenance Reactor Plant Equipment	15,750	14,654	0.93041

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:
 _____ Projected Test Year Ended 12/31/2010
 _____ Prior Year Ended 12/31/2009
 X Historical Test Year Ended 12/31/2008
 Witness: Toomey / Slusser

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	531	Nuclear - Maintenance Electric Plant			
2		<u>Base - Energy</u>	1,863	1,747	0.93753
3		<u>Base - Energy - Tallahassee Buyback</u>	18	-	-
4		Total Nuclear - Maintenance Electric Plant	1,882	1,747	0.92840
5	532	Nuclear - Maintenance Misc Nuclear Plant			
6		<u>Base - Demand</u>	2,867	2,688	0.93753
7		<u>Base - Demand - Tallahassee Buyback</u>	18	-	-
8		Total Nuclear - Maintenance Misc Nuclear Plant	2,885	2,688	0.93155
9	5472000	Fuel - Other Prod Base			
10		<u>Non-Recoverable Energy - Base</u>	805	770	0.95765
11		<u>Non-Recoverable Energy - Interm</u>	8	8	0.95765
12		<u>Non-Recoverable Energy - Peaking</u>	616	590	0.95765
13		Total Fuel - Other Prod Base	1,429	1,368	0.95765
14	546-550	Other Power Gen - Operation			
15		<u>Base - Demand</u>	12,661	11,870	0.93753
16		<u>Peaking - Demand</u>	7,626	6,785	0.88979
17		Total Other Power Gen - Operation	20,287	18,656	0.91958
18	551-554	Other Power Gen - Maintenance			
19		<u>Peaking - Demand</u>	11,090	9,868	0.88979
20		<u>Base - Energy</u>	23,155	22,175	0.95765
21		Total Other Power Gen - Maintenance	34,245	32,042	0.93567
22	5550709	PP CAP - Base - Nonrecoverable - WH			
23		<u>Non-Recoverable Demand</u>	28,654	-	-
24		Total PP CAP - Base - Nonrecoverable - WH	28,654	-	-
25	5550710	PP CAP - Base - Nonrecoverable - Retail			
26		<u>Non-Recoverable Demand</u>	-	-	1.00000
27		Total PP CAP - Base - Nonrecoverable - Retail	-	-	-
28	5560000	Sys Control & Dispatch			
29		<u>Base - Demand</u>	1,377	1,291	0.93753
30		<u>Intermediate - Demand</u>	271	214	0.79046
31		<u>Peaking - Demand</u>	616	548	0.88979
32		Total Sys Control & Dispatch	2,265	2,054	0.90693
33	5570001	Other Pwr Supply Expenses			
34		Total Other Pwr Supply Expenses	13	12	0.91251
35					
36		TOTAL PRODUCTION O&M EXPENSES	259,783	214,307	0.82494
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Projected Test Year Ended	12/31/2010
Prior Year Ended	12/31/2009
<u>X</u> Historical Test Year Ended	12/31/2008

Company: PROGRESS ENERGY FLORIDA INC.

Witness: Toomey / Slusser

Docket No. 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		TRANSMISSION EXPENSES			
2					
3		Transmission-Operation			
4	56000	Supervision & Engineering			
5		<i>Production Base</i>	37	35	0.93753
6		<i>Production Intermediate</i>	5	4	0.79046
7		<i>Production Peaking</i>	6	5	0.88979
8		<i>Transmission</i>	4,780	3,375	0.70597
9		Total Supervision & Engineering	4,829	3,419	0.70809
10	56100	Load Dispatching - Transmission			
11		<i>Transmission</i>	4,756	3,357	0.70597
12		Total Load Dispatching	4,756	3,357	0.70597
13	56200	Station Expenses			
14		<i>Production Base</i>	2	2	0.93753
15		<i>Production Intermediate</i>	0	0	0.79046
16		<i>Production Peaking</i>	0	0	0.88979
17		<i>Transmission</i>	269	190	0.70597
18		Total Station Expenses	272	193	0.70809
19	56300	OH Line Expenses			
20		<i>Transmission</i>	72	51	0.70597
21		Total OH Line Expenses	72	51	0.70597
22	56400	UG Line Expenses			
23		Total UG Line Expenses	-	-	-
24	56500	Trans of Electricity by Others			
25		Total Trans of Electricity by Others	-	-	-
26	56600	Miscellaneous Expenses			
27		<i>Production Base</i>	54	51	0.93753
28		<i>Production Intermediate</i>	8	6	0.79046
29		<i>Production Peaking</i>	9	8	0.88979
30		<i>Transmission</i>	6,926	4,889	0.70597
31		Total Miscellaneous Expenses	6,996	4,954	0.70809
32	56700	Rents			
33		Total Rents	-	-	-
34					
35		Total Transmission-Operation	16,925	11,974	0.70748
36					
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

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

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		Transmission - Maintenance			
2	56800	Supervision & Engineering			
3		<i>Production Base</i>	10	10	0.93753
4		<i>Production Intermediate</i>	1	1	0.79046
5		<i>Production Peaking</i>	2	2	0.88979
6		<i>Transmission</i>	1,317	930	0.70597
7		Total Supervision & Engineering	1,331	942	0.70809
8	56900	Structures			
9		<i>Production Base</i>	3	3	0.93753
10		<i>Production Intermediate</i>	0	0	0.79046
11		<i>Production Peaking</i>	0	0	0.88979
12		<i>Transmission</i>	379	268	0.70597
13		Total Structures	383	271	0.70809
14	57000	Station Equipment			
15		<i>Production Base</i>	67	63	0.93753
16		<i>Production Intermediate</i>	9	7	0.79046
17		<i>Production Peaking</i>	11	10	0.88979
18		<i>Transmission</i>	8,528	6,021	0.70597
19		Total Station Equipment	8,615	6,100	0.70809
20	57100	Overhead Lines			
21		<i>Production Base</i>	54	50	0.93753
22		<i>Production Intermediate</i>	8	6	0.79046
23		<i>Production Peaking</i>	9	8	0.88979
24		<i>Transmission</i>	6,861	4,844	0.70597
25		Total Overhead Lines	6,932	4,908	0.70809
26	57200	Underground Lines			
27		Total Underground Lines	-	-	-
28	57300	Miscellaneous Expenses			
29		<i>Production Base</i>	8	8	0.93753
30		<i>Production Intermediate</i>	1	1	0.79046
31		<i>Production Peaking</i>	1	1	0.88979
32		<i>Transmission</i>	1,045	738	0.70597
33		Total Miscellaneous Expenses	1,055	747	0.70809
34					
35		Total Transmission - Maintenance	18,316	12,969	0.70809
36					
37		TOTAL TRANSMISSION O&M	35,241	24,943	0.70780

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010

Prior Year Ended 12/31/2009

Historical Test Year Ended 12/31/2008

Docket No. 090079-EI

Witness: Toomey / Slusser

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		DISTRIBUTION EXPENSES			
2					
3		Distribution-Operation			
4	58000	Supervision & Engineering			
5		<i>Primary Distribution</i>	9,396	9,358	0.99597
6		<i>Secondary Distribution</i>	6,286	6,286	1.00000
7		<i>Services</i>	2,766	2,766	1.00000
8		<i>Metering</i>	709	700	0.98840
9		<i>Lighting</i>	2,034	2,034	1.00000
10		<i>IS Equipment</i>	16	16	0.98039
11		Total Supervision & Engineering	21,207	21,160	0.99781
12	58100	Load Dispatching			
13		<i>Primary Distribution</i>	4,496	4,478	0.99597
14		Total Load Dispatching	4,496	4,478	0.99597
15	58200	Station Expenses			
16		<i>Primary Distribution</i>	61	61	0.99597
17		<i>IS Equipment</i>	0	0	0.98039
18		Total Station Expenses	61	61	0.99594
19	58300	Overhead Lines			
20		<i>Primary Distribution</i>	3,293	3,280	0.99597
21		<i>Secondary Distribution</i>	1,187	1,187	1.00000
22		<i>Services</i>	359	359	1.00000
23		<i>Lighting</i>	492	492	1.00000
24		<i>IS Equipment</i>	9	9	0.98039
25		Total Overhead Lines	5,340	5,326	0.99748
26	58400	Underground Lines			
27		<i>Primary Distribution</i>	750	747	0.99597
28		<i>Secondary Distribution</i>	687	687	1.00000
29		<i>Services</i>	814	814	1.00000
30		Total Underground Lines	2,251	2,248	0.99866
31	58500	Street Lighting			
32		<i>Lighting</i>	5,151	5,151	1.00000
33		Total Street Lighting	5,151	5,151	1.00000
34	58600	Meter Expenses			
35		<i>Services</i>	8,863	8,863	1.00000
36		Total Meter Expenses	8,863	8,863	1.00000
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended	12/31/2010
Prior Year Ended	12/31/2009
<u>X</u> Historical Test Year Ended	12/31/2008

Docket No. 090079-EI

Witness: Toomey / Slusser

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	58700	Customer Installation Exp			
2		<i>Services</i>	1,391	1,391	1.00000
3		Total Customer Installation Exp	1,391	1,391	1.00000
4	58800	Miscellaneous Expenses			
5		<i>Primary Distribution</i>	9,828	9,789	0.99597
6		<i>Secondary Distribution</i>	6,575	6,575	1.00000
7		<i>Services</i>	2,893	2,893	1.00000
8		<i>Metering</i>	741	733	0.98840
9		<i>Lighting</i>	2,128	2,128	1.00000
10		<i>IS Equipment</i>	17	16	0.98039
11		Total Miscellaneous Expenses	22,181	22,133	0.99781
12	58900	Rents			
13		<i>Primary Distribution</i>	286	285	0.99597
14		<i>Secondary Distribution</i>	191	191	1.00000
15		<i>Services</i>	84	84	1.00000
16		<i>Metering</i>	22	21	0.98840
17		<i>Lighting</i>	62	62	1.00000
18		<i>IS Equipment</i>	0	0	0.98039
19		Total Rents	646	644	0.99781
20					
21		Total Distribution-Operation	71,586	71,455	0.99817
22					
23		Distribution-Maintenance			
24	59000	Supervision & Engineering			
25		<i>Primary Distribution</i>	1,111	1,106	0.99597
26		<i>Secondary Distribution</i>	743	743	1.00000
27		<i>Services</i>	327	327	1.00000
28		<i>Metering</i>	84	83	0.98840
29		<i>Lighting</i>	240	240	1.00000
30		<i>IS Equipment</i>	2	2	0.98039
31		Total Supervision & Engineering	2,507	2,501	0.99781
32	59100	Structures			
33		<i>Primary Distribution</i>	42	42	0.99597
34		Total Structures	42	42	0.99597
35					
36					
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended	12/31/2010
Prior Year Ended	12/31/2009
X Historical Test Year Ended	12/31/2008

Docket No. 090079-EI

Witness: Toomey / Slusser

(Thousands)

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Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	59200	Station Expenses			
2		<i>Primary Distribution</i>	2,164	2,156	0.99597
3		<i>Secondary Distribution</i>	1,448	1,448	1.00000
4		<i>Services</i>	637	637	1.00000
5		<i>Metering</i>	163	161	0.98840
6		<i>Lighting</i>	469	469	1.00000
7		<i>IS Equipment</i>	4	4	0.98039
8		Total Station Expenses	4,885	4,874	0.99781
9	59300	Overhead Lines			
10		<i>Primary Distribution</i>	18,387	18,313	0.99597
11		<i>Secondary Distribution</i>	6,630	6,630	1.00000
12		<i>Services</i>	2,005	2,005	1.00000
13		<i>Lighting</i>	2,745	2,745	1.00000
14		<i>IS Equipment</i>	50	49	0.98039
15		Total Overhead Lines	29,818	29,743	0.99748
16	59400	Underground Lines			
17		<i>Primary Distribution</i>	2,694	2,683	0.99597
18		<i>Secondary Distribution</i>	2,469	2,469	1.00000
19		<i>Services</i>	2,924	2,924	1.00000
20		Total Underground Lines	8,087	8,076	0.99866
21	59500	Line Transformers			
22		<i>Secondary Distribution</i>	81	81	1.00000
23		Total Line Transformers	81	81	1.00000
24	59600	Street Lighting			
25		<i>Lighting</i>	10	10	1.00000
26		Total Street Lighting	10	10	1.00000
27	59700	Meters			
28		<i>Metering</i>	884	874	0.98840
29		Total Meters	884	874	0.98840
30	59800	Miscellaneous Distribution Plant			
31		<i>Primary Distribution</i>	1,195	1,190	0.99597
32		<i>Secondary Distribution</i>	799	799	1.00000
33		<i>Services</i>	352	352	1.00000
34		<i>Metering</i>	90	89	0.98840
35		<i>Lighting</i>	259	259	1.00000
36		<i>IS Equipment</i>	2	2	0.98039
37		Total Miscellaneous Distribution Plant	2,696	2,690	0.99781
38					
39		Distribution - Maintenance	49,009	48,891	0.99758
40					
41		TOTAL DISTRIBUTION O&M	120,595	120,346	0.99793

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010

Prior Year Ended 12/31/2009

Historical Test Year Ended 12/31/2008

Witness: Toomey / Slusser

Docket No. 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		CUSTOMER ACCOUNT EXPENSE			
2	90100	Supervision			
3		<u>Meter Reading</u>	214	209	0.97536
4		<u>Customer Records</u>	1,078	1,078	0.99999
5		<u>Billing</u>	847	826	0.97479
6		<u>Services</u>	307	307	1.00000
7		Total Supervision	2,447	2,420	0.98911
8	90200	Meter Reading			
9		<u>Meter Reading</u>	2,814	2,745	0.97536
10		Total Meter Reading	2,814	2,745	0.97536
11	90300	Customer Receipts & Collections Expense			
12		<u>Customer Records</u>	14,159	14,159	0.99999
13		<u>Billing</u>	11,125	10,845	0.97479
14		<u>Services</u>	4,031	4,031	1.00000
15		Total Customer Receipts & Collections Expense	29,316	29,035	0.99043
16	90400	Uncollectible Accounts			
17		<u>Uncollectible</u>	12,512	12,512	1.00000
18		<u>Wholesale</u>	1,037	-	-
19		Total Uncollectible Accounts	13,549	12,512	0.92348
20	90500	Miscellaneous			
21		<u>Meter Reading</u>	157	153	0.97536
22		<u>Customer Records</u>	803	803	0.99999
23		<u>Billing</u>	631	615	0.97479
24		<u>Services</u>	229	229	1.00000
25		Total Miscellaneous	1,819	1,799	0.98913
26					
27		TOTAL CUSTOMER ACCOUNT EXPENSE	49,944	48,511	0.97131

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:
 _____ Projected Test Year Ended 12/31/2010
 _____ Prior Year Ended 12/31/2009
 X Historical Test Year Ended 12/31/2008
 Witness: Toomey / Slusser

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		CUSTOMER SERVICE & INFORMATION EXPENSE			
2	90600	Customer Account P/R Account			
3		<i>Retail Customer Related</i>	-	-	1.00000
4		Total Customer Account P/R Account	-	-	-
5	90700	Supervision			
6		<i>Retail Customer Related</i>	20	20	1.00000
7		Total Supervision	20	20	1.00000
8	90800	Customer Assistance			
9		<i>Retail Customer Related</i>	2,802	2,802	1.00000
10		Total Customer Assistance	2,802	2,802	1.00000
11	90900	Information & Instructional Advertising			
12		<i>Retail Customer Related</i>	-	-	1.00000
13		Total Information & Instructional Advertising	-	-	-
14	91000	Miscellaneous			
15		<i>Retail Customer Related</i>	143	143	1.00000
16		Total Miscellaneous	143	143	1.00000
17					
18		TOTAL CUSTOMER SERVICE & INFORMATION EXPENSE	2,965	2,965	1.00000
19					
20		SALES EXPENSE			
21	91100	Commercial & Industrial			
22		<i>Retail Customer Related</i>	-	-	1.00000
23		Total Commercial & Industrial	-	-	-
24	91200	Demonstration & Selling			
25		<i>Retail Customer Related</i>	1,434	1,434	1.00000
26		Total Demonstration & Selling	1,434	1,434	1.00000
27	91300	Advertising			
28		<i>Retail Customer Related</i>	160	160	1.00000
29		Total Advertising	160	160	1.00000
30	91600	Miscellaneous Sales Expense			
31		<i>Retail Customer Related</i>	43	43	1.00000
32		<i>Adjustment - Economic Development</i>	(33)	(33)	1.00000
33		Total Miscellaneous Sales Expense	10	10	1.00000
34					
35		TOTAL SALES EXPENSE	1,605	1,605	1.00000
36					
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:
 _____ Projected Test Year Ended 12/31/2010
 _____ Prior Year Ended 12/31/2009
 X Historical Test Year Ended 12/31/2008
 Witness: Toomey / Slusser

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1		ADMINISTRATIVE & GENERAL EXPENSES			
2	92000	Salaries			
3		<i>Labor Related</i>	57,553	52,759	0.91670
4		<i>Wholesale</i>	1,275	-	-
5		Total Salaries	58,828	52,759	0.89683
6	92100	Office Supplies			
7		<i>Labor Related</i>	25,929	23,769	0.91670
8		<i>Wholesale</i>	295	-	-
9		Total Office Supplies	26,224	23,769	0.90638
10	92300	Outside Service			
11		<i>Labor Related</i>	33,774	30,961	0.91670
12		<i>Wholesale</i>	8	-	-
13		Total Outside Service	33,782	30,961	0.91648
14	92400	Property Insurance - Storm Damage			
15		<i>Production</i>	6	6	0.93753
16		<i>Transmission</i>	-	-	0.70597
17		<i>Distribution</i>	-	-	0.99597
18		<i>Gross Plant</i>	10,210	9,386	0.91926
19		<i>Wholesale</i>	0	-	-
20		Total Property Insurance - Storm Damage	10,216	9,391	0.91927
21	92500	Insurance & Damages			
22		<i>Labor Related</i>	8,882	8,142	0.91670
23		Total Insurance & Damages	8,882	8,142	0.91670
24	92600	Pension & Benefits			
25		<i>Labor Related</i>	47,736	43,760	0.91670
26		<i>Wholesale</i>	239	-	-
27		Total Pension & Benefits	47,975	43,760	0.91213
28	92800	Regulatory Commission			
29		<i>Wholesale</i>	381	-	-
30		Total Regulatory Commission	381	-	-
31	92900	Duplicate Charges			
32		<i>Labor Related</i>	(1,511)	(1,385)	0.91670
33		<i>Wholesale</i>	(2)	-	-
34		Total Duplicate Charges	(1,513)	(1,385)	0.91537
35					
36					
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010

Prior Year Ended 12/31/2009

Historical Test Year Ended 12/31/2008

Docket No. 090079-EI

Witness: Toomey / Slusser

(Thousands)

Line No.	Account	Account Title	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	93000	Miscellaneous - General Advertising			
2		<i>Labor Related</i>	3,893	3,569	0.91670
3		Total Miscellaneous - General Advertising	3,893	3,569	0.91670
4	93100	Rents			
5		<i>Labor Related</i>	8,198	7,515	0.91670
6		<i>CR3 Tallahassee Buyback</i>	367	-	-
7		Total Rents	8,566	7,515	0.87737
8	93200	Maintenance of Structures & Equipment			
9		<i>Labor Related</i>	-	-	0.91670
10		Total Maintenance of Structures & Equipment	-	-	-
11	93500	Maintenance of General Plant			
12		<i>Labor Related</i>	3,802	3,485	0.91670
13		Total Maintenance of General Plant	3,802	3,485	0.91670
14		<i>Adjustment - Advertising</i>	(3,795)	(3,479)	0.91670
15		<i>Adjustment - Industry Association Dues</i>	(23)	(21)	0.91670
16		<i>Adjustment - Interest on Tax Deficiency</i>	(4,848)	(4,456)	0.91926
17		<i>Adjustment - Corporate Aircraft</i>	(3,234)	(2,964)	0.91670
18		<i>Adjustment - Miscellaneous Interest Expense</i>	1,839	121	Various
19		TOTAL ADMINISTRATIVE & GENERAL EXPENSES	190,977	171,167	0.89627
20					
21		TOTAL OPERATION & MAINTENANCE EXPENSES	661,111	583,844	0.88313
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

<input type="checkbox"/>	Projected Test Year Ended	12/31/2010
<input type="checkbox"/>	Prior Year Ended	12/31/2009
<input checked="" type="checkbox"/>	Historical Test Year Ended	12/31/2008
Witness: Toomey / Slusser		

Docket No. 090079-EI

(Thousands)

Line No.	Account	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1				
2	DEPRECIATION & AMORTIZATION EXPENSES			
3				
4	Production Plant			
5	Production Plant - Base	100,065	93,814	0.93753
6	Production Plant - Intermediate	13,561	10,720	0.79046
7	Production Plant - Peaking	19,591	17,432	0.88979
8	Production Plant - DA Wholesale	259	-	-
9	Subtotal Production Plant	133,477	121,966	0.91376
10				
11	Transmission Plant			
12	Transmission Plant - Base	244	229	0.93753
13	Transmission Plant - Intermediate	35	28	0.79046
14	Transmission Plant - Peaking	41	36	0.88979
15	Transmission Plant - Transmission	28,904	20,405	0.70597
16	Subtotal Transmission Plant	29,224	20,698	0.70826
17				
18	Distribution Plant			
19	Distribution Plant - IS Equipment Distribution	119,627	119,395	0.99806
20	Sebring Rider Depreciation - Retail	730	730	1.00000
21	Total Distribution Plant	120,357	120,125	0.99807
22				
23	Total General Plant			
24	General Plant - Labor Related	14,540	13,329	0.91670
25	General Plant - Retail Customer Related	2,386	2,190	Various
26	General Plant - Production Plant	-	-	0.91251
27	Total General Plant	16,926	15,519	0.91685
28				
29	Adjustments			
30	Sebring Rider Depreciation	(730)	(730)	1.00000
31	Total Adjustments	(730)	(730)	
32				
33	TOTAL DEPRECIATION & AMORTIZATION EXPENSES	299,253	277,577	0.92757
34				
35				
36				
37				

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010

Prior Year Ended 12/31/2009

Historical Test Year Ended 12/31/2008

Witness: Toomey / Slusser

Docket No. 090079-EI

(Thousands)

Line No.	Account	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	TAXES OTHER THAN INCOME			
2				
3				
4	<u>Payroll Taxes</u>	20,917	19,175	0.91670
5				
6	<u>Property Taxes - Excluding Tallahassee</u>	92,305	84,853	0.91926
7	<u>Property Taxes - Tallahassee D/A Whls</u>	-	-	0.91626
8				
9	<u>Franchise Fee</u>	94,289	94,289	1.00000
10				
11	<u>Gross Receipts Taxes</u>	98,667	98,667	1.00000
12				
13	<u>Regulatory Assessment Fee & Misc</u>	821	821	1.00000
14		142	131	0.91926
15	<u>Adjustment - Exclude Franchise & GRT (Revenue Taxes)</u>	(192,957)	(192,957)	1.00000
16				
17	TOTAL TAXES OTHER THAN INCOME	<u>114,186</u>	<u>104,979</u>	<u>0.91937</u>
18				
19	OTHER OPERATING EXPENSE ITEMS:			
20				
21	<u>Gain/Loss on Sale of Property</u>	(2,317)	(2,120)	0.91537
22				
23	TOTAL OTHER OPERATING EXPENSE ITEMS	<u>(2,317)</u>	<u>(2,120)</u>	<u>0.91537</u>
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

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

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Line No.	Account	(A) Total Company	(B) FPSC Jurisdictional	(C) Jurisdictional Sep Factor
1	STATE & FEDERAL CURRENT INCOME TAXES			
2				
3	Operating Revenues	1,740,057	1,509,250	0.86736
4				
5	Less: O&M Expenses	661,111	583,844	0.88313
6	Less: Deprecation Expenses	299,253	277,577	0.92757
7	Less: Taxes Other than Income	114,186	104,979	0.91937
8	Less: Miscellaneous Other Expenses	(2,317)	(2,120)	0.91537
9	Less: Interest Charges			
10	Revenue Before Income Taxes	<u>667,824</u>	<u>544,970</u>	<u>0.81604</u>
11				
12	Current Taxable Income for State	<u>667,824</u>	<u>544,970</u>	<u>0.81604</u>
13				
14	Current State Income Tax @ 5.5%	11,075	5,858	0.52894
15				
16	Current Taxable Income for Federal	<u>656,749</u>	<u>539,112</u>	<u>0.82088</u>
17				
18	Current Federal Income Tax @ 35%	34,069	18,020	0.52894
19				
20	Total Current SIT & FIT	<u>45,144</u>	<u>23,879</u>	<u>0.52894</u>
21				
22	Provision for Deferred Income Taxes	133,221	122,465	0.91926
23	Amortization of ITC	(5,940)	(5,460)	0.91926
24				
25	Tax on Gain/Loss on Disposition of Property	894	818	Various
26	Deferred Tax AFUDC Debt	(27)	(25)	0.91926
27	Franchise & Gross Receipts Tax	(151)	(151)	1.00000
28	Interest Synch Adjustment	21,461	7,788	N/A
29	Tax on Corporate Aircraft Allocation	1,247	1,143	0.91670
30	Tax on Misc Interest Expense	(709)	(47)	Various
31	Tax on Interest on Tax Deficiency	1,870	1,719	0.91926
32	Tax on Image Building Advertising	1,464	1,342	0.91670
33	Tax on Economic Development	13	13	1.00000
34	Tax on Industry Association Dues	9	8	0.91670
35	Tax on Sebring Rider	(7)	(7)	1.00000
36				
37	Total Income Taxes	<u>198,488</u>	<u>153,484</u>	<u>0.77327</u>
38				
39	NET OPERATING INCOME	<u>469,336</u>	<u>391,486</u>	<u>0.83413</u>

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of data shown:

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

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Line No.	Account No.	Account Title	(A) Per Books	(B) Non-Jurisdictional	(C) Jurisdictional (A) - (B)	Adjustments								(K) Total (D) thru (J)	(L) Adjusted Total (C) - (K)
						(D) Fuel	(E) Conservation	(F) Franchise Fees	(G) Gross Receipts Tax	(H) Environmental	(I) Capacity	(J) Company Adjustments			
1		Sales of Electricity													
2	440	Residential Sales	\$2,662,721	0	\$2,662,721	\$1,197,137	\$45,003	\$61,768	\$64,617	\$118,165	\$274,440	\$0	\$1,761,130	\$901,591	
3	442	Commercial Sales	1,396,113	0	1,396,113	730,043	27,444	42,720	33,747	72,060	167,361	0	1,073,375	322,738	
4	443	Industrial Sales	422,283	0	422,283	240,740	9,050	4,624	9,984	23,762	55,189	0	343,350	78,933	
5	444	Public Street & Highway Lighting	2,564	0	2,564	1,493	56	58	63	147	342	0	2,160	404	
6	445	Other Sales to Public Authorities	385,109	0	385,109	206,960	7,780	9,089	9,370	20,428	47,445	0	301,073	84,036	
7	446	Sales to Railroads & Railways	0	0	0	0	0	0	0	0	0	0	0	0	
8	448	Interdepartmental Sales	0	0	0	0	0	0	0	0	0	0	0	0	
9		Total Sales to Ultimate Customers	4,868,790	0	4,868,790	2,376,373	89,334	118,260	117,781	234,562	544,777	0	3,481,088	1,387,702	
10	447	Sales for Resale	666,314	666,033	281								0	281	
11		Totals Sales of Electricity	5,535,104	666,033	4,869,071	2,376,373	89,334	118,260	117,781	234,562	544,777	(14)	3,481,074	1,387,998	
12	449.1	(Less) Provision for Rate Refunds	0		0										
13		Total Revenue Net of Refund Provision	5,535,104	666,033	4,869,071	2,376,373	89,334	118,260	117,781	234,562	544,777	(14)	3,481,074	1,387,998	
14															
15		Other Operating Revenues													
16	450	Forfeited Discounts	22,320	2,932	19,388								-	19,388	
17	451	Miscellaneous Service Revenues	26,300	-	26,300								-	26,300	
18	453	Sales of Water & Water Power	-	-	-								-	-	
19	454	Rent from Electric Property	83,348	637	82,711								-	82,711	
20	455	Interdepartmental Rents	-	-	-								-	-	
21	456	Deferred Fuel Revenue	-	-	-								-	-	
22	456	Unbilled Revenue	170	170	-								-	-	
23	456	Other Electric Revenues	99,371	97,849	1,522								-	1,522	
24		Total Other Operating Revenues	231,509	101,589	129,921	0	0	0	0	0	0	0	0	129,921	
25															
26		Total Electric Operating Revenues	\$5,766,614	\$767,622	\$4,998,992	\$2,376,373	\$89,334	\$118,260	\$117,781	\$234,562	\$544,777	(\$14)	\$3,481,074	\$1,517,918	

GA

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008

Docket No. 090079-EI

(Thousands)

Witness: Toomey / Slusser

Line No.	Account No.	Account Title	(A) Per Books	(B) Non-Jurisdictional	(C) Jurisdictional (A) - (B)	Adjustments								(L) Adjusted Total (C) - (K)
						(D) Fuel	(E) Conservator	(F) Franchise Fees	(G) Gross Receipts Tax	(H) Environmental	(I) Capacity	(J) Company Adjustments	(K) Total (D) thru (J)	
1		Sales of Electricity												
2	440	Residential Sales	\$2,625,145	0	\$2,625,145	\$1,241,997	\$39,632	\$60,891	\$63,699	\$42,264	\$273,255	\$0	\$1,721,739	\$903,407
3	442	Commercial Sales	1,350,846	0	1,350,846	747,364	23,849	41,331	32,650	25,432	160,938	0	1,031,563	319,283
4	443	Industrial Sales	407,408	0	407,408	246,002	7,850	4,495	9,616	8,371	52,957	0	329,292	78,117
5	444	Public Street & Highway Lighting	2,582	0	2,582	1,594	51	58	63	54	345	0	2,165	417
6	445	Other Sales to Public Authorities	372,000	0	372,000	212,452	6,779	8,780	9,050	7,229	44,342	0	288,632	83,368
7	446	Sales to Railroads & Railways	0	0	0	0	0	0	0	0	0	0	0	0
8	448	Interdepartmental Sales	0	0	0	0	0	0	0	0	0	0	0	0
9		Total Sales to Ultimate Customers	4,757,982	0	4,757,982	2,449,409	78,161	115,555	115,079	83,350	531,837	0	3,373,391	1,384,591
10	447	Sales for Resale	601,311	601,311	0								0	0
11		Totals Sales of Electricity	5,359,294	601,311	4,757,982	2,449,409	78,161	115,555	115,079	83,350	531,837	0	3,373,391	1,384,591
12	449.1	(Less) Provision for Rate Refunds	0		0									
13		Total Revenue Net of Refund Provision	5,359,294	601,311	4,757,982	2,449,409	78,161	115,555	115,079	83,350	531,837	0	3,373,391	1,384,591
14														
15		Other Operating Revenues												
16	450	Forfeited Discounts	22,320	1,854	20,466								-	20,466
17	451	Miscellaneous Service Revenues	25,011	-	25,011								-	25,011
18	453	Sales of Water & Water Power	-	-	-								-	-
19	454	Rent from Electric Property	81,999	370	81,630								-	81,630
20	455	Interdepartmental Rents	-	-	-								-	-
21	456	Deferred Fuel Revenue	-	-	-								-	-
22	456	Unbilled Revenue	170	170	-								-	-
23	456	Other Electric Revenues	63,180	60,871	2,309								-	2,309
24		Total Other Operating Revenues	192,681	63,265	129,416	0	0	0	0	0	0	0	0	129,416
25														
26		Total Electric Operating Revenues	\$5,551,975	\$664,576	\$4,887,398	\$2,449,409	\$78,161	\$115,555	\$115,079	\$83,350	\$531,837	\$0	\$3,373,391	\$1,514,007
27														
28														

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

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

Line No.	Account No.	Account Title	(A) 2004		(B) 2005		(C) 2006		(D) 2007		(E) 2008		(F) 2009	(G) 2010
			Actual	Budget	Budget	Budget								
1		Operating Revenues												
2		Sales of Electric Energy												
3	4401000	Residential - Sales	1,806,252	1,841,420	2,000,607	2,060,044	2,360,716	2,111,629	2,363,142	2,472,724	2,273,650	2,384,615	2,625,145	2,662,721
4	4421000	Commercial - Sales	853,366	884,200	948,550	986,611	1,151,511	977,639	1,153,051	1,187,970	1,127,544	1,172,602	1,350,846	1,396,113
5	4431000	Industrial - Sales	253,959	265,347	284,365	305,747	345,703	295,070	317,415	352,663	308,065	338,891	407,408	422,283
6	4441000	Str & H/W Lighting - Sales	1,492	1,592	1,645	1,714	2,003	1,602	1,892	2,102	1,842	2,186	2,582	2,564
7	4451000	Sales - Public Authorities	209,035	215,598	240,205	247,278	299,097	244,352	302,878	310,544	291,613	313,135	372,000	385,109
8		Total Sales to Ultimate Consumers	3,124,103	3,208,157	3,475,372	3,601,394	4,159,030	3,630,292	4,138,378	4,326,003	4,002,714	4,211,429	4,757,982	4,868,790
9	4477000	Revenue - Other	235,145	167,742	16,920	262,512	301,994	231,073	418,383	359,448	537,342	394,839	580,273	634,157
10	447100E	Sales - Elec Util - Interchange Power	33,191	42,874	328,591	59,737	19,098	59,737	17,298	21,760	11,398	35,828	21,039	32,157
11		Total Sales for Resale	268,335	210,615	345,511	322,249	321,092	290,810	435,681	381,208	548,740	430,667	601,311	666,314
12	4491450	Prov For Rate Refund - Public Auth	-	-	(960)	-	-	-	-	-	-	-	-	-
13	4491460	Prov For Refund - 07	(1,658)	-	-	(19,134)	-	-	-	-	-	-	-	-
14	4491465	Prov For Refund - 08	(8,981)	(16,163)	-	-	971	-	-	-	-	-	-	-
15	4491470	Prov For Refund - Wholesale	(630)	-	(1,328)	-	(1,869)	-	(1,675)	-	(1,474)	-	-	-
16		Provision for Rate Refunds	(11,269)	(16,163)	(2,288)	(19,134)	(899)	-	(1,675)	-	(1,474)	-	-	-
17		Total Sales of Electric Energy	3,381,168	3,402,609	3,818,595	3,904,509	4,479,223	3,921,102	4,572,384	4,707,211	4,549,980	4,642,096	5,359,294	5,535,104
18														
19		Other Operating Revenues												
20	4500001	Late Payment Charge - Retail	8,582	7,744	10,616	8,055	22,682	8,175	23,058	22,320	22,775	22,320	22,320	22,320
21	4510000	Misc Service Revenues	22,416	20,933	23,991	22,191	27,107	22,635	25,045	27,536	24,254	24,379	25,011	26,300
22	4540000	Rent	62,538	55,190	63,360	57,959	73,411	59,071	79,007	73,174	82,583	79,243	81,999	83,348
23	4560001	Other Electric Revenue	235	81	1,899	251	2,825	254	2,064	2,460	2,445	2,100	2,300	2,300
24	456000T	Wheeling-Transm Operating Revs	40,886	38,407	41,119	43,512	37,927	41,777	38,636	41,614	41,815	43,086	63,038	97,061
25	45600TP	Wheeling Ancillary Service Rev	1,101	1,393	2,142	-	1,222	-	1,538	-	1,730	-	-	-
26	45600TR	Wheeling - CCR Retail	1,045	-	348	-	345	-	508	-	334	-	-	-
27	4560011	ECCR	4	-	1	-	1	-	-	-	-	-	-	-
28	4560020	Oth Elec Rev Comm Collec	11	-	11	-	11	-	11	10	11	11	10	10
29	4560021	Oth Elec Rev - Inter Pwr	967	-	747	-	411	-	209	-	101	-	-	-
30	4560022	Oth Elec Rev Comm Coll Util Tx	173	-	192	-	201	-	181	191	183	191	170	170
31	4560030	Retail Unbilled Revenue	7,016	-	(6,170)	-	(4,014)	-	1,323	-	(830)	-	-	-
32	4560033	Wholesale Unbilled Revenue	(119)	-	61	-	(579)	-	2,728	-	3,949	-	-	-
33	4560096	GPIF Amortization	(642)	(2,400)	(1,607)	-	(2,079)	-	2,154	1,547	1,561	(607)	(2,168)	-
34	4560097	Def Capacity Revenues	1,837	-	7,661	11,358	2,021	-	-	-	-	-	-	-
35	4560099	Def Fuel Revenues	(585)	-	1,037	-	(80,808)	-	(56,323)	-	-	-	-	-
36		Total Other Electric Revenues	145,464	121,348	145,408	143,325	80,683	131,911	120,139	168,852	180,911	170,723	192,681	231,509
37		Total Operating Revenues	3,526,632	3,523,957	3,964,003	4,047,833	4,559,907	4,053,014	4,692,523	4,876,063	4,730,891	4,812,819	5,551,975	5,766,614

FLORIDA PUBLIC SERVICE COMMISSION

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Type of data shown:

XX	Projected Test Year Ended	12/31/2010
XX	Prior Year Ended	12/31/2009
XX	Historical Year Ended	12/31/2008

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

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

Line No.	Account No.	Account Title	(A) 2004		(B) 2005		(C) 2006		(D) 2007		(E) 2008		(F) 2009	(G) 2010
			Actual	Budget	Budget	Budget								
1 Operation Expenses														
2	5013000	Fuel - Recoverable	654,085	622,069	787,096	790,613	787,960	708,487	916,607	1,000,817	948,284	900,426	734,922	699,168
3	5183000	Nuclear Fuel - Recoverable	24,323	56	22,009	5,752	23,334	6,232	22,906	22,220	24,393	24,944	21,188	39,642
4	5188200	Nuclear - Decom & Decon	1,765	1,684	1,849	1,805	2,005	1,841	61	91	-	-	-	-
5	5188000	Nuclear - Disposal Cost	6,291	23,783	5,463	22,052	6,010	23,600	5,787	5,592	6,042	6,236	4,864	6,552
6	5473000	Fuel - Oth Prod - Recoverable	450,138	375,093	662,582	617,650	619,046	642,218	744,552	842,409	1,004,354	1,005,071	1,480,872	1,576,920
7		Fuel Expense-Recoverable	1,136,603	1,022,685	1,478,999	1,437,873	1,438,355	1,382,379	1,689,913	1,871,129	1,983,073	1,936,677	2,241,846	2,322,281
8	5550704	Firm Purch Pwr - Rtl - Rec	124,737	169,026	127,010	120,047	160,884	121,085	153,696	154,062	160,730	144,161	165,702	194,724
9	5550705	Firm Purch Pwr - Whl - Rec	-	-	9,110	-	5,412	-	5,821	5,169	7,105	5,028	7,297	10,705
12	5550707	Interchange Received	136,002	37,426	245,497	118,816	231,691	117,880	318,775	318,985	369,897	294,018	281,831	290,709
10	5550708	Purch Pwr - Cap Retail - Rec	290,056	303,760	317,077	324,380	340,126	340,296	378,690	384,308	355,474	401,884	341,256	324,759
11		Purchase Power Recoverable	550,795	510,212	698,694	563,243	738,113	579,261	856,982	862,524	893,206	845,090	796,086	820,896
12	5572001	Deferred Capacity Expense	102	0	(12,198)	-	5,457	-	(2,944)	5,381	30,685	14,800	(16,775)	(1,048)
13	5572002	Deferred Fuel Expense	37,662	197,891	(154,785)	88,057	315,480	70,056	17,363	(39,064)	(307,480)	(188,636)	125,710	6,111
14		Deferred Fuel Expense	37,764	197,891	(166,983)	88,057	320,937	70,056	14,419	(33,683)	(276,795)	(173,836)	108,935	5,063
15		Total Recoverable Fuel Expense & Purch Power	1,725,162	1,730,788	2,010,710	2,089,173	2,497,405	2,031,696	2,561,314	2,699,970	2,599,484	2,607,931	3,146,867	3,148,241
16														
17	5550706	Firm Purch Pwr - Whl - Base	4,848	-	-	3,873	-	5,462	-	-	-	-	-	-
18	5550709	Purch Pwr - Cap Whl - Base	13,022	13,307	15,372	13,014	24,212	13,464	28,511	29,556	28,654	31,168	26,105	51,676
19	5550710	Purch Pwr - Cap Rtl - Base	-	-	-	-	-	-	-	-	-	-	-	-
20		Nonrecoverable Purchased Power	17,870	13,307	15,372	16,886	24,212	18,926	28,511	29,556	28,654	31,168	26,105	51,676
21		Total Fuel, Purchased Power and Other	1,743,032	1,744,095	2,026,082	2,106,059	2,521,617	2,050,621	2,589,825	2,729,526	2,628,138	2,639,098	3,172,972	3,199,918
22														
23	5012001	Fossil Steam Fuel	-	-	25	-	-	-	-	-	-	-	-	-
24	5060001	Fossil Misc. Steam Power Exp	5,449	-	4,567	1,000	1,048	0	1,527	1,739	2,880	1,871	2,340	-
25	5240001	Nuc Misc Power Exp - Recoverable	2,575	-	1,570	1,217	1,121	-	1,071	1,497	2,386	3,824	3,707	-
26	5472001	CT Fuel - Recoverable	-	-	25	-	-	-	-	-	-	-	-	-
27	5490001	CT Misc Power Exp-Recoverable	401	-	(12)	-	13	-	23	-	589	-	302	-
28		Non-Fuel Expenses - Recoverable	8,425	-	6,175	2,217	2,182	0	2,621	3,236	5,855	5,694	6,349	-
29														
30	9080100	Customer Asst Exp - Conservation Program	56,225	64,992	55,367	62,405	54,767	61,959	57,630	73,654	66,968	77,140	72,658	72,618
31	9080110	Conservation Deferral	662	(0)	1,472	(4,482)	1,963	0	1,916	(9,996)	(7,972)	(12,526)	(6,795)	299
32	9080120	Amort of Load Management Switches	599	160	654	628	696	596	1,005	931	1,851	1,725	2,688	3,574
33	9090100	Info & Instruc Adv-Conservation Program	3,031	3,373	2,905	3,300	3,733	3,309	8,026	6,664	7,682	8,201	7,939	7,936
34		ECCR - Recoverable	60,517	68,525	60,398	61,851	61,160	65,864	68,577	71,253	68,529	74,541	76,489	84,428
35														

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FLORIDA PUBLIC SERVICE COMMISSION

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XX	Projected Test Year Ended	12/31/2010
XX	Prior Year Ended	12/31/2009
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Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

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

Line No.	Account No.	Account Title	(A) 2004		(B) 2005		(C) 2006		(D) 2007		(E) 2008		(F) 2009	(G) 2010
			Actual	Budget	Budget	Budget								
1	5090001	Sulfur Dioxide Allow - Recov	15,239	11,934	31,062	21,279	7,671	18,088	9,437	11,477	14,757	17,980	28,826	9,675
2	5140001	FOS Main of Misc Steam Plant - Rec	367	-	1,143	1,657	5,619	1,657	4,258	5,100	4,326	3,890	8,218	28,003
3	5320001	Nuc Maint of Misc Nuc Plant - Rec	-	-	8	-	7	-	67	-	19	58	-	-
4	5730001	Trans Maint of Misc Trans Plant - Rec	635	727	1,091	1,150	2,700	1,150	2,014	1,545	1,823	1,413	3,691	3,691
5	5980001	Dist Maint of Misc Distrib Plant - Rec	6,772	5,168	7,906	7,355	15,222	7,355	19,706	19,269	22,765	15,978	11,457	18,069
6	9350003	Deferred Environmental Cost	(2,204)	0	5,916	18,076	(8,364)	0	19,600	17,008	(12,854)	887	4,316	3,932
7		ECRC (Evnironmental) - Recoverable	20,809	17,829	47,126	49,516	22,856	28,249	55,082	54,399	30,836	40,206	56,508	63,370
8														
9	9240001	Recoverable Storm Damage Reserve	-	-	-	-	-	-	46,626	64,515	65,719	69,848	-	-
10	Various	Nuclear Cost Recovery	-	-	-	-	-	-	-	-	2,952	-	5,731	4,925
11		Other Recoverable Costs	-	-	-	-	-	-	46,626	64,515	68,671	69,848	5,731	4,925
12														
13	5012000	Fossil Steam Fuel	3,978	5,132	5,323	4,139	3,419	3,995	3,269	3,410	4,414	636	3,566	5,080
14	5182300	Nuclear Fuel - Misc. & Labor	1,590	1,640	1,580	1,594	1,547	1,618	1,569	1,563	1,638	1,630	1,654	1,691
15	5472000	CT Fuel NP	2,258	3,200	2,799	3,142	1,643	3,088	1,456	2,039	1,429	1,639	1,771	1,748
16		Base-Recoverable Fuel Handling Expenses	7,826	9,972	9,702	8,875	6,609	8,702	6,294	7,012	7,481	3,905	6,991	8,519
17														
18		Total Clause-Recoverable	1,832,784	1,830,449	2,139,781	2,219,643	2,607,815	2,144,735	2,762,731	2,922,929	2,802,029	2,829,387	3,318,049	3,352,640
19		Total Base-Recoverable	7,826	9,972	9,702	8,875	6,609	8,702	6,294	7,012	7,481	3,905	6,991	8,519
20														
21		Other Base Recoverable												
22	5000000	Oper Supv & Engineering	1,638	2,418	1,542	2,352	1,440	2,494	1,398	2,372	7,922	4,410	6,055	6,210
23	5020000	Steam Expenses	8,606	8,213	8,288	7,200	7,498	7,307	6,951	10,005	8,621	12,531	12,410	12,006
24	5040001	Steam Trans - Cr - Steam Prod	-	-	-	-	-	-	-	-	-	-	-	-
25	5050000	Electric Expenses	1	263	8	304	41	304	2	147	34	-	25	25
26	5060000	Misc Stm Power Exp	18,287	20,010	20,652	21,190	19,237	24,698	24,037	20,919	18,764	23,532	12,901	17,164
27	5070000	Rents	-	-	-	-	-	-	-	-	-	-	-	-
28		Steam Generation-Operation	28,533	30,904	30,490	31,046	28,216	34,803	32,388	33,443	35,341	40,473	31,391	35,404
29														
30	5170000	Nuclear Oper Supr & Eng	6	(0)	157	344	1,323	386	1,231	1,381	1,292	1,512	2,129	2,253
31	5190000	Nuclear Coolants & Water	2,682	3,183	3,608	3,020	3,740	3,054	3,634	3,786	4,203	4,259	4,390	4,724
32	5200000	Nuclear Steam Expenses	9,275	9,865	11,554	10,653	9,519	10,691	10,829	12,030	10,768	11,801	12,526	13,682
35	5230000	Nuclear Electric Expenses	4	-	12	13	13	11	8	9	4	-	10	9
36	5240000	Misc Nuclear Power Expenses	29,247	32,388	33,096	32,325	34,124	34,894	38,057	35,946	40,185	37,940	38,235	43,189
37	5250000	Rents - Nuclear	-	-	-	-	-	-	-	-	-	-	-	-
38		Nuclear Generation-Operation	41,214	45,436	48,427	46,355	48,718	49,037	53,759	53,152	56,452	55,513	57,290	63,859

FLORIDA PUBLIC SERVICE COMMISSION

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Projected Test Year Ended 12/31/2010
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Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Witness: Toomey/Joyner/Oliver/Somrick/
Young/Morman

Line No.	Account No.	Account Title	(A) 2004		(B) 2005		(C) 2006		(D) 2007		(E) 2008		(F) 2009	(G) 2010
			Actual	Budget	Budget	Budget								
1	5460000	Oper Supv & Engineering	8,387	7,570	14,120	6,200	8,191	6,753	7,703	7,036	3,962	6,842	2,132	2,553
2	5480000	Generation Expenses	4,223	331	4,342	180	4,996	230	5,282	289	7,796	14	8,480	9,229
3	5490000	Misc Oth Power Gen Exps	6,150	8,362	6,931	8,883	6,513	9,426	7,570	7,312	8,384	10,000	9,896	10,291
4	5500000	Rents	-	-	-	-	-	-	-	-	145	-	-	-
5		Other Power Generation-Operation	18,760	16,262	25,393	15,264	19,701	16,408	20,555	14,637	20,287	16,856	20,507	22,073
6														
7	5560000	Sys Con & Load Dispatch	5,066	6,037	5,756	2,684	3,884	2,839	3,343	2,806	2,265	1,951	2,129	2,152
8	5570001	Other Power Supply Expenses	23	-	44	-	22	-	41	-	12	-	-	-
9		Other Power Supply Expenses-Oper	5,089	6,037	5,800	2,684	3,906	2,839	3,384	2,806	2,277	1,951	2,129	2,152
10														
11	5600000	Oper Supv & Engineering	2,606	208	2,205	1,837	1,968	1,832	1,574	1,551	4,829	2,025	5,142	5,192
19	5610000	Load Dispatching	381	(2)	763	4,026	3,452	4,258	4,289	4,080	4,756	4,257	5,592	5,636
20	5620000	Station Expenses	183	272	-	277	303	278	117	374	272	382	401	405
21	5630000	Trans Overhead Line Expenses	313	65	406	70	485	70	37	438	72	472	367	371
22	5650000	Trans of Electricity by Others	3	-	-	-	-	-	-	-	-	-	-	-
23	5660000	Misc Transmission Exps	12,744	16,724	18,079	10,661	15,840	11,244	15,710	15,830	6,996	17,408	5,886	12,731
24	5670000	Substation	0	-	-	-	-	-	-	-	-	-	-	-
25		Transmission-Operation	16,230	17,266	21,453	16,870	22,049	17,681	21,727	22,273	16,925	24,544	17,388	24,336
26														
27	5800000	Oper Supv & Engineering	6,613	5,614	8,574	4,850	8,708	4,874	10,353	34,427	21,207	33,400	25,900	27,825
28	5810000	Load Dispatching	4,082	-	3,946	3,291	3,999	3,372	4,018	4,392	4,496	4,267	5,742	5,812
29	5820000	Station Expenses	277	461	494	483	497	483	60	748	61	775	801	813
30	5830000	Overhead Line Expenses	4,712	2,131	1,319	1,932	1,413	1,935	5,498	1,163	5,340	1,088	4,305	4,390
31	5840000	Underground Line Expenses	2	-	1,275	2,658	(117)	1,585	3,266	(1,364)	2,251	13	3,124	3,110
32	5850000	St Lighting - Hi Pres Sodium	5,265	4,415	4,085	4,017	3,747	4,018	4,514	3,623	5,151	4,646	4,627	4,807
33	5860000	Meter Expenses	7,300	6,276	6,440	7,667	7,327	7,868	9,032	7,332	8,863	7,223	10,635	10,738
34	5870000	Customer Installation Exp	542	-	598	-	431	-	984	1,116	1,391	656	751	770
35	5880000	Misc Distribution Exp	28,592	33,172	34,484	40,702	37,013	34,502	39,164	45,084	22,181	41,215	20,525	19,548
36	5890000	Rents	1,611	1,718	3,286	559	3,329	463	573	1,671	645	2,616	901	903
37		Distribution-Operation	58,996	53,787	64,501	66,160	66,348	59,099	77,462	98,192	71,586	95,897	77,312	78,715
38														

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Docket No. 090079-EI

(Thousands)

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

Line No.	Account No.	Account Title	(A) 2004		(B) 2005		(C) 2006		(D) 2007		(E) 2008		(F) 2009	(G) 2010
			Actual	Budget	Budget	Budget								
1	9010000	Supervision	1,802	3,252	1,225	1,480	1,301	1,370	1,350	1,737	2,447	2,322	3,487	3,602
2	9020000	Meter Reading Expenses	8,486	8,002	10,007	8,969	5,394	9,217	2,792	3,007	2,814	2,990	2,767	2,869
3	9030000	Cust Rec & Coll Expenses	23,708	26,082	24,435	24,527	26,075	25,166	28,000	27,576	29,316	28,120	30,152	31,987
4	9040000	Uncollectible Accounts	4,978	3,728	9,639	5,298	13,114	6,298	14,313	9,488	13,548	10,091	13,113	13,815
5	9050000	Misc Cust Accounts Exp	10,475	8,460	8,627	8,404	4,473	8,786	4,594	4,330	1,818	3,691	1,923	1,912
6		Customer Account Expense	49,448	49,524	53,933	48,677	50,356	50,837	51,049	46,138	49,943	47,214	51,442	54,185
7														
8	9070000	Energy Assistance Supv	-	-	712	1,021	870	1,205	852	1,081	20	1,175	64	59
9	9080000	Customer Assist Expense	3,365	3,345	2,701	2,625	2,644	2,708	2,678	2,802	2,614	2,394	2,390	
10	9100000	Misc Cust Serv & Info	241	175	64	477	33	477	191	382	143	273	0	(2)
11		Customer Serv-Other/Base Rec	3,606	3,520	3,477	4,123	3,547	4,389	3,721	4,135	2,965	4,062	2,458	2,448
12														
13	9110000	Sales Supervision	11	-	13	12	-	12	-	298	-	-	-	-
14	9120000	Demonstration & Selling	1,454	367	1,990	2,459	1,820	2,450	1,690	1,952	1,434	2,305	1,221	1,270
15	9130000	Advertising	527	-	31	650	2	700	-	-	161	-	-	-
16	9160000	Misc Sales Expense	247	514	330	509	543	512	274	595	43	592	344	418
17		Sales Expense	2,239	881	2,364	3,630	2,364	3,674	1,964	2,845	1,638	2,897	1,565	1,688
18														
19		Admin & General Expenses												
20	9200000	Salaries Gen Off Employees	73,601	71,272	56,149	70,473	50,064	70,186	57,012	58,428	58,828	63,887	67,187	67,719
21	9210000	Office Supplies & Expenses	23,167	21,871	31,423	19,807	37,971	19,866	31,320	26,716	26,224	20,242	25,533	25,220
22	9230000	Outside Services	28,363	29,701	30,648	28,447	35,261	28,427	34,341	33,626	33,782	34,054	33,167	33,333
23	9240000	Property Insurance	10,656	10,374	10,496	9,479	10,257	9,461	9,628	16,996	10,216	10,377	11,463	20,823
24	9250000	Injuries & Damages	6,879	9,611	18,200	12,398	6,124	12,283	13,571	8,038	8,882	9,722	9,942	9,821
25	9260000	Pension & Benefits	34,350	56,582	145,836	53,442	45,457	57,106	57,607	52,061	47,976	53,142	109,771	118,891
26	9280000	Regulatory Commission-Exp	2	-	-	302	160	300	291	-	381	426	472	584
27	9290000	Duplicate Charges-Cr	(600)	972	(433)	(461)	(749)	(462)	(924)	(548)	(1,513)	(773)	(850)	(851)
28	9300000	Misc. Expenses	3,767	(4,040)	7,631	1,535	3,423	6,373	10,230	10,427	3,893	5,280	4,624	4,734
29	9310000	Rents	7,950	10,421	6,274	6,471	6,881	7,192	9,989	8,456	8,566	9,119	7,811	7,907
30		Total Admin & General - Operations	188,135	206,763	306,224	201,893	194,849	210,733	223,064	214,200	197,235	205,477	269,119	288,182
31		Total Operation Expenses - Base Recoverable	412,250	430,381	562,062	436,702	440,054	449,501	489,073	491,821	454,649	494,883	530,602	573,041
32		Total Base Recoverable Expenses	420,076	440,352	571,764	445,577	446,663	458,203	495,367	498,833	462,130	498,789	537,593	581,560
33		Total Clause Recoverable Expenses	1,832,784	1,830,449	2,139,781	2,219,643	2,607,815	2,144,735	2,762,731	2,922,929	2,802,029	2,829,387	3,318,049	3,352,640
34		Total Operation Expenses	2,252,860	2,270,801	2,711,545	2,665,221	3,054,478	2,602,938	3,258,098	3,421,762	3,264,159	3,328,176	3,855,642	3,934,201

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

XX	Projected Test Year Ended	12/31/2010
XX	Prior Year Ended	12/31/2009
XX	Historical Year Ended	12/31/2008

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

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

Line No.	Account No.	Account Title	(A) 2004		(B) 2005		(C) 2006		(D) 2007		(E) 2008		(F) 2009	(G) 2010
			Actual	Budget	Budget	Budget								
1 Maintenance Expenses														
2	5100000	Maint Supv & Engineering	3,464	2,954	3,781	3,683	2,558	2,971	1,931	3,330	2,081	4,057	5,664	5,465
3	5110000	Maint Of Structures	1,436	23	1,610	340	1,489	215	2,018	10	4,018	895	6,592	5,265
4	5120000	Maint Of Boiler Plant	5,670	14,946	9,310	18,251	9,998	20,933	10,901	16,804	11,457	8,462	24,206	32,448
5	5130000	Maint Of Electric Plant	4,460	4,979	4,415	3,952	4,269	2,969	3,106	6,292	3,920	8,154	8,460	13,136
6	5140000	Maint Of Misc Steam Plant	27,395	17,586	25,823	13,512	22,664	16,660	28,078	15,773	20,628	18,060	3,850	2,505
7		Steam Generation - Maintenance	42,425	40,488	44,939	39,738	40,978	43,748	46,034	42,209	42,104	39,627	48,772	58,818
8														
9	5280000	Maint Supv & Eng - Nuclear	11,955	9,281	13,145	9,468	8,269	9,615	9,827	10,003	10,667	10,036	14,842	13,327
10	5290000	Maint Of Structures - Nuc	1,173	708	898	740	6,329	723	1,537	694	1,758	2,473	1,813	2,672
11	5300000	Maint Of Reactor Plt Equi	13,057	18,104	18,691	16,274	17,244	16,961	17,510	19,617	15,751	17,101	11,873	13,055
12	5310000	Maint Of Elec Plant - Nuc	2,614	199	2,483	2,465	(2,416)	2,680	2,650	1,290	1,882	2,862	7,244	6,783
13	5320000	Maint Of Misc Nuc Plant	1,455	396	2,555	1,094	1,880	1,054	2,552	2,839	2,885	1,734	2,194	2,172
14		Nuclear Generation - Maintenance	30,254	28,688	37,772	30,041	31,305	31,033	34,076	34,443	32,943	34,206	37,965	38,009
15														
16	5510000	Maint Supv & Engineering	354	14,980	382	20,137	722	20,999	528	11,666	1,092	15,011	2,948	4,006
17	5520000	Maint Of Structures	322	43	183	46	144	47	88	-	761	16	3,876	13,309
18	5530000	Maint Gen & Elec Equip	2,470	2,169	1,827	811	2,812	788	2,128	906	11,981	878	23,863	31,896
19	5540000	Maint Misc Power Gen Plt	13,146	2,961	9,339	1,970	11,831	2,193	18,831	14,627	20,412	21,423	2,381	3,100
20		Other Power-Generation-Maintenance	16,292	20,152	11,731	22,964	15,509	24,027	21,575	27,199	34,246	37,329	33,068	52,311
21														
22	5680000	Maint Supv & Engineering	-	-	-	-	-	-	-	-	1,331	-	3,837	2,429
23	5690000	Maint of Structures	41	249	-	0	130	0	230	331	383	447	427	430
24	5700000	Maint of Instruments & Relay	1,333	1,247	1,654	4,732	2,900	4,723	4,565	1,427	8,615	1,515	4,546	5,486
25	5710000	Maint of Overhead Lines-69KV	8,376	8,306	7,238	5,143	7,072	5,143	7,041	6,917	6,932	7,794	8,056	11,810
26	5720000	Maint of Underground Lines-115KV	-	-	-	-	-	-	-	-	-	-	-	-
27	5730000	Maint of Misc Trans Plant	102	-	908	100	1,525	100	453	-	1,055	0	831	845
28		Transmission - Maintenance	9,851	9,802	9,800	9,976	11,626	9,966	12,289	8,675	18,316	9,756	17,697	21,000
29														
30	5900000	Maint Supv & Engineering	115	-	1,866	942	2,209	948	2,523	2	2,507	0	89	52
31	5910000	Maint of Structures	31	59	41	47	132	47	14	-	42	-	0	(0)
32	5920000	Maint of Station Equipment	1,793	2,242	2,282	2,348	2,575	2,349	3,483	2,245	4,885	2,299	4,107	6,834
33	5930000	Maint of Overhead Lines	16,320	18,205	44,201	28,002	31,190	16,495	30,541	17,956	29,818	15,092	31,852	45,838
34	5940000	Maint of Underground Lines	302	357	9,656	8,637	9,869	338	8,882	9,073	8,087	9,720	7,618	8,162
35	5950000	Maint of Line Transformers	303	2,183	119	1,618	556	1,598	417	-	80	0	4,614	5,034
36	5960000	Maint of Street Lights & Signs	-	-	-	-	-	-	-	-	10	-	-	-
37	5970000	Maint of Meters	13	934	639	1	824	1	471	683	884	720	0	(2)
38	5980000	Maint of Misc Distrib Property	298	-	145	-	726	-	1,700	-	2,696	2	251	294
39		Distribution - Maintenance	19,176	23,980	58,949	41,595	48,081	21,774	48,031	29,959	49,009	27,833	48,531	66,211

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: If the test year is PROJECTED, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of data shown:

XX	Projected Test Year Ended	12/31/2010
XX	Prior Year Ended	12/31/2009
XX	Historical Year Ended	12/31/2008

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

(Thousands)

Line No.	Account No.	Account Title	(A) 2004		(B) 2005		(C) 2006		(D) 2007		(E) 2008		(F) 2009	(G) 2010
			Actual	Budget	Budget	Budget								
1														
2	9320000	Maint of General Plant	-	-	19	-	(0)	-	-	-	-	-	867	879
3	9350000	Maint of Structures	2,988	889	2,973	1,032	3,776	1,018	3,680	1,128	3,802	1,137	1,122	1,122
4		Admin & General - Maintenance	2,988	889	2,992	1,032	3,776	1,018	3,680	1,128	3,802	1,137	1,989	2,001
5		Total Maintenance - Base-Recoverable	120,986	124,000	166,183	145,346	151,274	131,566	165,685	143,613	180,420	149,888	188,022	238,351
6		Total O&M - Base Recoverable	541,061	564,352	737,947	590,923	597,937	589,769	661,052	642,446	642,550	648,677	725,614	819,912
7		Total Operations & Maint Expense	2,373,845	2,394,801	2,877,728	2,810,567	3,205,752	2,734,504	3,423,783	3,565,375	3,444,579	3,478,064	4,043,663	4,172,552
8														
9		Other Operating Expenses												
10	4030000	Depreciation	265,494	282,058	270,052	274,210	266,862	307,439	287,222	283,782	301,443	302,014	329,840	473,906
11		Depreciation	265,494	282,058	270,052	274,210	266,862	307,439	287,222	283,782	301,443	302,014	329,840	473,906
12														
13	4060000	Amort of Acq Adjustment	(412)	(341)	(411)	(341)	(411)	(341)	(411)	(342)	(411)	(341)	(341)	(341)
14	4044001	Amort of Limited Term Electric Plant	-	-	11,111	11,365	10,458	-	5,071	6,913	2,231	1,123	-	-
15	4073100	Reg Debit - Fuel	-	-	-	-	-	-	12,425	-	(597)	-	-	-
16	4074002	SFAS 143 - Reg. Credit	-	-	(188)	-	(25)	-	(27)	(27)	(785)	(28)	-	-
17	404-407	Amort - Recoverable	(1,869)	3,507	53,340	73,073	126,663	133,218	74,138	66,942	(5,713)	(468)	160,990	132,196
18	4073002	SFAS 143 - Reg. Debit	-	-	(11,191)	(19,131)	(15,698)	-	(16,525)	(16,502)	(16,659)	(16,996)	(18,280)	(19,237)
19	4073701	Amortization - Storm Exp -WHSE	-	-	434	434	434	-	434	434	1,990	1,782	2,872	2,872
20	4250100	Misc Amortization - Elm City Acquisition	-	-	-	-	-	-	116	-	822	648	822	822
21		Amortization	(2,281)	3,166	53,095	65,400	121,420	132,877	75,221	57,418	(19,122)	(14,280)	146,062	116,311
22		Total Depreciation & Amortization	263,213	285,224	323,147	339,610	388,282	440,316	362,443	341,200	282,321	287,734	475,902	590,218
23														
24	4080000	Taxes Other Than Income Taxes	254,105	264,683	278,511	287,873	309,074	296,629	308,923	321,469	309,269	319,923	367,091	386,357
25		Taxes (Other Than Income)	254,105	264,683	278,511	287,873	309,074	296,629	308,923	321,469	309,269	319,923	367,091	386,357
26														
27	4110101	Accretion Expense	17,369	-	14,728	17,637	15,500	17,637	16,330	16,310	17,223	16,805	18,280	19,237
28		Accretion Expense	17,369	-	14,728	17,637	15,500	17,637	16,330	16,310	17,223	16,805	18,280	19,237
29														
30	4090000	Income Taxes - Federal & State	78,246	210,441	180,790	212,380	237,428	229,877	184,361	142,725	48,026	227,590	253,838	157,941
31	4100000	Prov for Def Income Taxes	386,372	(32,288)	174,735	-	243,555	(61,971)	298,703	27,428	1,042,755	-	-	-
32	4110000	Deferred Taxes - Credit	(276,341)	(5,918)	(233,876)	(41,521)	(291,641)	(5,937)	(343,283)	(684)	(912,399)	(45,259)	(103,327)	(50,655)
33		Income Taxes on Operating Income	188,277	172,235	121,649	170,859	189,342	161,969	139,781	169,469	178,382	182,331	150,510	107,286
34		Operating Income After Income Taxes	429,823	407,014	348,240	421,288	451,956	401,959	441,263	462,240	499,117	527,962	496,528	490,964

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Test Year Ended 12/31/2008
 Witness: N/A

Docket No. 090079-EI

(Thousands)

Line	Account No.	Account Title	(A) Month	(B) Month	(C) Month	(D) Month	(E) Month	(F) Month	(G) Month	(H) Month	(I) Month	(J) Month	(K) Month	(L) Month	(M) Total
1															
2															
3															
4															
5															
6															
7															
8															
73															
9															
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															
21															
22															
23															
24															
25															
26															
27															

This schedule is not applicable since the test year is Projected and not Historical

FLORIDA PUBLIC SERVICE/COMMISSION
 Company: PROGRESS ENERGY FLORIDA INC.
 Docket No. 090079-EI

Explanation: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of data shown:
 Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Prior Year Ended 12/31/2008
 Witness: Toomey/Young/Joyner/Oliver
 Sorrick

(Thousands)

Line No.	Account No.	Account	(A) Test Year Ended 12/31/2010	(B) Prior Year Ended 12/31/2009	(C) Dollars (A) - (B)	(D) Increase/(Decrease) Percent (C) / (B)	(E) Reasons for change
1	5090000	Sulfur Dioxide Allow - Recov	9,675	28,826	(19,151)	-66%	(A)
2							
3	5120000	Maint Of Boiler Plant	32,448	24,206	8,242	34%	(B)
4							
5	5130000	Maint Of Electric Plant	13,136	8,460	4,676	55%	(C)
6							
7	5140000	Maint Of Misc Steam Plant	30,508	12,068	18,439	153%	(D)
8							
9	5180000	Nuclear Fuel - Recoverable	47,885	27,705	20,180	73%	(E)
10							
11	5520000	Maint Of Structures	13,309	3,876	9,433	243%	(F)
12							
13	5530000	Maint Gen & Elec Equip	31,896	23,863	8,033	34%	(G)
14							
15	5570000	Deferred Fuel Expense	5,063	108,935	(103,872)	-95%	(H)
16							
17	5660000	Misc Transmission Exps	12,731	5,886	6,845	116%	(I)
18							
19	5710000	Maint of Overhead Lines-69KV	11,810	8,056	3,754	47%	(J)
20							
21	5920000	Maint of Station Equipment	6,834	4,107	2,727	66%	(K)
22							
23	5930000	Maint of Overhead Lines	45,838	31,852	13,986	44%	(L)
24							
25	5980000	Maint of Misc Distrib Property	18,363	11,707	6,656	57%	(M)
26							
27	9080000	ECCR - Recoverable	76,492	68,550	7,941	12%	(N)
28							
29	9240000	Property Insurance	20,823	11,463	9,360	82%	(O)
30							

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Prior Year Ended 12/31/2008
 Witness: Toomey/Young/Joyner/Oliver
 Sorrick

Docket No. 090079-EI

Line No.	Account No.	Account	(A) Test Year Ended	(B) Prior Year Ended	(C) Increase/(Decrease) Dollars (A) - (B)	(D) Percent (C) / (B)	(7) Reasons for change
1	(A)	Not Included in Rate Base - Recovery Clause					
2							
3	(B)	The increase is due to a higher number of scheduled boiler outages, pump rebuilds, and water wall replacements taking place in 2010 than in 2009.					
4							
5	(C)	The increase is due to a higher number of scheduled turbine outages taking place in 2010 than in 2009.					
6							
7	(D)	The increase is due to the ECRC Recovery Clause, which is not included in Rate Base.					
8							
9	(E)	Not Included in Rate Base - Recovery Clause					
10							
11	(F)	The increase is due to scheduled maintenance due on Combined Cycles Plants.					
12							
13	(G)	The increase is due to a higher number of scheduled Combustion Turbines outages taking place in 2010 than in 2009.					
14							
15	(H)	Not Included in Rate Base - Recovery Clause					
16							
17	(I)	Due to forecasted expenses to comply with recent FERC Order 890.					
18							
19	(J)	The increase is due to Vegetation Management and Bonding and Grounding. Funding for these programs is needed to maintain the positive trend in transmission reliability measures.					
20							
21	(K)	Due to increases in targeted maintenance programs, such as bushing replacements and cap and insulator replacements, needed to maintain the positive trend in reliability measures.					
22							
23	(L)	Due to additional funding necessary to meet the requirements of the Commission's order for a 3yr Feeder/5 yr Branch line plan on Vegetation Management requiring all lines to be trimmed in those cycles.					
24							
25							
26	(M)	The increase is due to the ECRC Recovery Clause, which is not included in Rate Base.					
27							
28	(N)	Not Included in Rate Base - Recovery Clause					
29							
30	(O)	Due to an increase in the annual accrual to the Storm Damage Reserve of \$9.3 million. This was based on the results of an updated hurricane risk assessment study.					
31							

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule showing the change in cost, by functional group, for the last five years.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008

Docket No. 090079-EI

(Thousands)

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

Line No.	(A) Description of Functional Group	(B) Type of Cost	(C) 2006		(E) 2007		(G) 2008		(I) 2009		(K) 2010	
			Dollars (\$000)	% Change Prior Year								
1												
2	Fuel	Variable	\$ 1,761,474	33.6%	\$ 1,706,953	-3.1%	\$ 1,712,133	0.3%	\$ 2,357,130	37.7%	\$ 2,327,345	-1.3%
3	Purchase Power & Interchange	Variable	762,325	6.8%	885,493	16.2%	921,860	4.1%	822,191	-10.8%	872,573	6.1%
4	Energy Conservation	Variable	61,160	1.3%	68,577	12.1%	68,529	-0.1%	76,489	11.6%	84,428	10.4%
5	Environmental Cost Recovery	Variable	22,856	-51.5%	55,082	141.0%	30,836	-44.0%	56,508	83.3%	63,370	12.1%
6	Nuclear Cost Recovery	Variable	-	0.0%	-	0.0%	2,952	0.0%	5,731	94.2%	4,925	-14.1%
7	Storm Cost Recovery	Variable	-	0.0%	46,626	0.0%	65,719	40.9%	-	-100.0%	-	0.0%
8	Production	Variable	194,942	-9.0%	218,065	11.9%	231,131	6.0%	238,114	3.0%	281,145	18.1%
9	Transmission	Variable	33,675	7.7%	34,016	1.0%	35,241	3.6%	35,085	-0.4%	45,336	29.2%
10	Distribution	Variable	114,428	-7.3%	125,493	9.7%	120,595	-3.9%	125,842	4.4%	144,926	15.2%
11	Customer Account Expense	Variable	50,356	-6.6%	51,049	1.4%	49,943	-2.2%	51,442	3.0%	54,185	5.3%
12	Customer Service & Sales Expense	Variable	5,911	1.2%	5,685	-3.8%	4,603	-19.0%	4,024	-12.6%	4,136	2.8%
13	Administrative & General	Variable	198,624	-35.8%	226,744	14.2%	201,037	-11.3%	271,108	34.9%	290,183	7.0%
14	Depreciation & Amortization	Fixed	403,782	19.5%	378,773	-6.2%	299,544	-20.9%	494,182	65.0%	609,454	23.3%
15	Taxes Other Than Income	Variable	309,074	11.0%	308,923	0.0%	309,269	0.1%	367,091	18.7%	386,357	5.2%
16	Income Taxes	Variable	189,342	55.6%	139,781	-26.2%	178,382	27.6%	150,510	-15.6%	107,286	-28.7%
17	Interest (w/o AFUDC)	Variable	155,524	20.8%	185,036	19.0%	236,365	27.7%	261,081	10.5%	303,855	16.4%
18												
19	Total		4,263,475	13.9%	4,436,296	4.1%	4,468,139	0.7%	5,316,528	19.0%	5,579,504	4.9%
20												
21												
22												
23												
24												
25												
26	* Dollars shown are for the Twelve Months Ended December 31.											
27												
28												
29												

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a detailed breakdown of rate case expenses by service provided for each outside consultant, attorney, engineer or other consultant providing professional services for the case.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

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

Line No.	(A) Vendor Name	(B) Counsel, Consultant, or Witness	(C) Specific Services Rendered	(D) Fee (\$)*	(E) Basis of Charge	(F) Travel Expenses (\$)	(G) Other	(H) Total D+F+G	(I) Type of Service*
1									
2	Various	Consultant and Witness	Outside Professional Consultants	\$600,000		\$0	\$0	\$600,000	B, O, R, S
3	TOTAL OUTSIDE CONSULTANTS			600,000		0	0	600,000	
4									
5									
6	Various	Counsel	Legal Services	2,000,000		0	0	2,000,000	L
7	TOTAL OUTSIDE LEGAL SERVICES			2,000,000		0	0	2,000,000	
8									
9	Various		Travel Expenses	0		110,000	0	110,000	Misc
10									
11	Various		Printing, Administrative Support & Other	0		77,000	0	77,000	Misc
12									
13	TOTALS			\$2,600,000		\$187,000	\$0	\$2,787,000	
14									

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*Type of Service:

- A = Accounting
- B = Cost of Capital
- C = Engineering
- L = Legal
- O = Other
- R = Rate Design
- S = Cost of Service

SCHEDULE OF RATE CASE EXPENSE AMORTIZATION IN TEST YEAR

Rate Case	Total Expenses	Rate Order Date	Amortization Period	Unamortized Amount	Test Year Amortization
Docket No. 090079-EI	\$2,787,000	N/A	2 Years	\$2,787,000	\$1,393,500
NOTE: PEF is requesting that projected rate case expenses be included in the calculation of its 2010 base rates through an amortization of the total cost over a 2 year period.					

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the following information concerning bad debts for the four most recent historical years and the test year. In addition, provide a calculation of the bad debt component of the Revenue Expansion Factor.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Test Year Ended 12/31/2008
 Witness: Toomey/Morman

Docket No. 090079-EI

(Thousands)

Line No.	(A) Year	(B) Write-Offs (Retail) (see note 1)	(C) Gross Revenues From Sales of Electricity (Retail)	(D) Adjustments to Gross Revenues (Specify)	(E) Adjusted Gross Revenues	(F) Bad Debt* Factor (B)/(E)
1	2005 Actual	\$7,139	\$3,475,374		\$3,475,374	0.002054
2	2006 Actual	13,114	4,159,030		4,159,030	0.003153
3	2007 Actual	15,518	4,138,378		4,138,378	0.003750
4	2008 Actual	12,512	4,002,713		4,002,713	0.003126
5	2009 Budget (see note 2)	13,113	4,757,982		4,757,982	0.002756
6	2010 Budget (see note 2)	\$13,815	\$4,868,790		\$4,868,790	0.002837
7						
8						
9						
10						
11						
12						
13						
14	Note 1: Column B represents the net of bad debts written off and recoveries.					
15	Note 2: Bad debt projections are based on historical arrears.					
16						
17						
18						
19						
20						
21						
22						

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of jurisdictional administrative, general, customer service, R&D, and other miscellaneous expenses by category and on a per customer basis for the test year and the most recent historical year.

Type of data shown:

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year 12/31/2008
 Witness: Wyckoff/Morman

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Line No.	Jurisdictional Administrative Expenses Excluding Recoverable Conservation	(A) Test Year Ended 2010	(B) Historical Year Ended 2008	(C) Difference (A) - (B)	(D) Percent Increase/(Decrease) (C)/(B)
1					
2	Administrative & General Expense	\$ 250,115	\$ 178,250	71,864	40.32%
3					
4	General Advertising Expense (MFR C-14)	2,126	2,063	63	3.05%
5					
6	Miscellaneous General Expense (MFR C-13)	2,026	1,653	373	22.56%
7					
69 8	Total Administrative & General Expenses (Accounts 920 - 935)	<u>\$ 254,267</u>	<u>181,966</u>	<u>\$ 72,300</u>	39.73%
9					
10					
11	Customer Accounting Expense				
12	(Accounts 901 - 905)	53,932	48,511	5,421	11.17%
13					
14	Customer Service & Information Expense				
15	(Accounts 907 - 910)	2,448	2,965	(518)	-17.46%
16					
17	Sales Expense				
18	(911 - 919)	<u>1,688</u>	<u>1,638</u>	<u>50</u>	3.08%
19					
20	Total Jurisdictional Administrative Expenses (Accounts 901 - 935)	<u>\$ 312,334</u>	<u>\$ 235,080</u>	<u>77,254</u>	32.86%
21					
22					
23					
24	Average Number of Customers (MFR C-33)	<u>1,655</u>	<u>1,639</u>	<u>17</u>	<u>1.01%</u>
25					
26	Administrative Expense per Customer	<u>\$ 188.67</u>	<u>\$ 143.44</u>	<u>\$ 45.24</u>	<u>31.54%</u>
27					

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of jurisdictional administrative, general, customer service, R&D, and other miscellaneous expenses by category and on a per customer basis for the test year and the most recent historical year.

Type of data shown:

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year 12/31/2008
 Witness: Wyckoff/Morman

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Line No.	Jurisdictional Administrative Expenses Excluding Recoverable Conservation	(A) Test Year Ended 2009	(B) Historical Year Ended 2008	(C) Difference (A) - (B)	(D) Percent Increase/(Decrease) (C)/(B)
1					
2	Administrative & General Expense	\$ 246,314	\$ 178,250	68,063	38.18%
3					
4	General Advertising Expense (MFR C-14)	2,221	2,063	158	7.66%
5					
6	Miscellaneous General Expense (MFR C-13)	2,017	1,653	364	22.05%
7					
8	Total Administrative & General Expenses (Accounts 920 - 935)	<u>\$ 250,552</u>	<u>181,966</u>	<u>\$ 68,586</u>	37.69%
9					
10					
11	Customer Accounting Expense (Accounts 901 - 905)	51,027	48,511	2,515	5.19%
12					
13					
14	Customer Service & Information Expense (Accounts 907 - 910)	2,458	2,965	(507)	-17.10%
15					
16					
17	Sales Expense (911 - 919)	<u>1,531</u>	<u>1,638</u>	<u>(107)</u>	-6.52%
18					
19					
20	Total Jurisdictional Administrative Expenses (Accounts 901 - 935)	<u>\$ 305,568</u>	<u>\$ 235,080</u>	<u>70,487</u>	29.98%
21					
22					
23					
24	Average Number of Customers (MFR C-33)	<u>1,642</u>	<u>1,639</u>	<u>4</u>	<u>0.22%</u>
25					
26	Administrative Expense per Customer	<u>\$ 186.04</u>	<u>\$ 143.44</u>	<u>\$ 42.60</u>	<u>29.70%</u>
27					

FLORIDA PUBLIC SERVICE COMMISSION

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

Explanation: Provide a schedule of the charges to Account 930.2 (Miscellaneous General Expenses) by type of charge for the most recent historical year. Aggregate all charges that do not exceed \$100,000 and all similar charges that exceed \$100,000.

Type of data shown:
 _ Projected Test Year Ended 12/31/2010
 X Prior Year Ended 12/31/2009
 _ Historical Test Year Ended 12/31/2008
 Witness: Toomey / Wyckoff

Line No.	Description	(A) Electric Utility (000)	(B) Factor	(C) Jurisdictional Amount (000)
1				
2	Total Miscellaneous General Expenses of \$100,000 or Less			
3				
4	Miscellaneous Other Expenses/Adjustments	42	0.91670	39
5				
6	Miscellaneous General Expenses Exceeding \$100,000:			
7				
8	Industry Association Dues	1,707	0.91670	1,565
9	Treasury Fees	452	0.91670	414
10				
11	Total Account 930.2 - Miscellaneous General Expenses	\$2,201		\$2,017
12				
13				
14	Average Number of Customers	1,642		1,642
15				
16	Miscellaneous General Expenses Per Customer	\$1.34		\$1.23
17				
18				

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FLORIDA PUBLIC SERVICE COMMISSION

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

Explanation: Provide a schedule of the charges to Account 930.2 (Miscellaneous General Expenses) by type of charge for the most recent historical year. Aggregate all charges that do not exceed \$100,000 and all similar charges that exceed \$100,000.

Type of data shown:

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Test Year Ended 12/31/2008
 Witness: Toomey / Wyckoff

Line No.	Description	(A)	(B)	(C)
		Electric Utility (000)	Factor	Jurisdictional Amount (000)
1				
2	Total Miscellaneous General Expenses of \$100,000 or Less			
3				
4	Miscellaneous Other Expenses/Adjustments	(\$67)	0.91670	(\$62)
5				
6	Miscellaneous General Expenses Exceeding \$100,000:			
7				
8	Industry Association Dues	4,325	0.91670	3,965
9	Inventory Obsolescence	2,134	0.91670	1,957
10	Florida Sales Tax Audit	(4,935)	0.91670	(4,524)
11	Treasury Fees	346	0.91670	317
12				
13	Total Account 930.2 - Miscellaneous General Expenses	\$1,803		\$1,653
14				
15				
16	Average Number of Customers	1,639		1,639
17				
18	Miscellaneous General Expenses Per Customer	\$1.10		\$1.01

FLORIDA PUBLIC SERVICE COMMISSION
 Company: PROGRESS ENERGY FLORIDA INC.
 Docket No. 090079-EI

Explanation: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of data shown:
 Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008
 Witness: Toomey/Slusser/Wyckoff

Line No.	Account No.	Account Title	(A) Electric Utility (000)	(B) Jurisdictional Factor	(C) Amount (000)
1	Account 909				
2	9090100	Total Energy Conservation Advertising	\$0 (1)		\$0
3					
4	Account 913				
5	9130000	Advertising - Promotional	0		0
6					
7		Total Account 909 & 913	0		0
8					
9					
10	Account 930				
11	9301000	Other General Advertising	\$2,424		
12		Total Account 930	2,424	0.87692	2,126 (2)
13					
14		Total Advertising Expense	\$2,424		\$2,126
15					
16		Average Number of Customers	1,655		1,655
17					
18		Advertising Expense per Customer	\$1.46		\$1.28
19					
20					
21		(1) Energy conservation advertising is recorded in the 909 account and is removed from fully adjusted system amounts.			
22		(2) \$3.388M is the retail portion removed for promotional/image building advertising as reflected on MFR C-2. This number			
23		is higher than 930 as it contains labor charges in account 920.			
24					
25					
26					
27					

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

Line No.	Account No.	Account Title	(A)	(B)	(C)
			Electric Utility (000)	Jurisdictional Factor	Amount (000)
1	Account 909				
2	9090100	Total Energy Conservation Advertising	\$0 (1)		\$0
3					
4	Account 913				
5	9130000	Advertising - Promotional	0		0
6					
7		Total Account 909 & 913	0		0
8					
9					
10	Account 930				
11	9301000	Other General Advertising	\$2,423		
12		Total Account 930	2,423	0.91670	2,221 (2)
13					
14		Total Advertising Expense	\$2,423		\$2,221
15					
16		Average Number of Customers	1,642		1,642
17					
18		Advertising Expense per Customer	\$1.48		\$1.35
19					
20					
21		(1) Energy conservation advertising is recorded in the 909 account and is removed from fully adjusted system amounts.			
22		(2) \$3.675M is the retail portion removed for promotional/image building advertising as reflected on MFR C-2. This number			
23		is higher than 930 as it contains labor charges in account 920.			
24					
25					
26					
27					

Supporting Schedules:

Recap Schedules: C-12

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

Type of data shown:

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

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

Line No.	Account No.	Account Title	(A)	(B)	(C)
			Electric Utility (000)	Jurisdictional Factor	Amount (000)
1	Account 909				
2	9090100	Total Energy Conservation Advertising	\$0 (1)		\$0
3					
4	Account 913				
5	9130000	Advertising - Promotional	160	0.91670	147
6					
7		Total Account 909 & 913	160		147
8					
9					
10	Account 930				
11	9301000	Other General Advertising	\$2,090		
12		Total Account 930	2,090	0.91670	1,916 (2)
13					
14		Total Advertising Expense	\$2,250		\$2,063
15					
16		Average Number of Customers	1,639		1,639
17					
18		Advertising Expense per Customer	\$1.37		\$1.26
19					
20					

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(1) Energy conservation advertising was recorded in the 909 account and was removed from final fully adjusted system amounts.

(2) \$3.479M is the retail portion removed for promotional/image building advertising as reflected on MFR C-2. This number is higher than 930 as it contains labor charges in account 920.

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of industry association dues included in cost of

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008
 Witness: Toomey/Oliver/Joynes/
 Young/Sorrick/Morman

Docket No. 090079-EI

Line No.	(A) Organization	(B) Nature of Organization	(C) Electric Utility (000)	(D) Jurisdictional	
				Factor	Amount
1					
2	Electric Power Research Institute	Technical/Professional	\$1,912	0.87692	\$1,677
3	Institute of Nuclear Power Organization	Technical/Professional	1,266	0.87692	1,110
4	Edison Electric Institute	Business Association	866	0.87692	759
5	Florida Reliability Coordinating Group	Technical/Professional	530	0.87692	465
6	Westinghouse Pressurized Water Reactor Group	Technical/Professional	469	0.87692	411
7	North American Electric Reliability Corporation	Business Association	350	0.87692	307
8	Florida Electric Reliability Corp.	Technical/Professional	350	0.87692	307
9	Florida Electric Power Coordinating Group	Technical/Professional	275	0.87692	241
10	Southeastern Electric Exchange	Technical/Professional	30	0.87692	26
11	Florida Council of 100	Technical/Professional	26	0.87692	23
12					
13					
14	Dues less than \$10,000 Aggregated		<u>231</u>	0.87692	<u>203</u>
15					
16					
17	Total Industry Association Dues		<u>\$ 6,305</u>	0.87692	<u>\$ 5,529</u>
18					
19	Average Number of Customers		<u>1,655</u>		<u>1,655</u>
20					
21	Dues Per Customer		<u>\$ 3.81</u>		<u>\$ 3.34</u>
22					
23	Lobby Expenses Included in Industry Association Dues and excluded from net operating income.		\$173		
24					
25					
26					
27					

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of data shown:

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008
 Witness: Toomey/Oliver/Joyner/
 Young/Sorrick/Morman

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

Line No.	(A) Organization	(B) Nature of Organization	(C) Electric Utility (000)	(D) Jurisdictional	
				Factor	Amount
1					
2	Electric Power Research Institute	Technical/Professional	1,883	0.91670	\$1,726
3	Institute of Nuclear Power Organization	Technical/Professional	1,110	0.91670	1,018
4	Edison Electric Institute	Business Association	843	0.91670	773
5	Florida Reliability Coordinating Group	Technical/Professional	530	0.91670	486
6	Westinghouse Pressurized Water Reactor Group	Technical/Professional	567	0.91670	520
87 7	North American Electric Reliability Corporation	Business Association	350	0.91670	321
8	Florida Electric Reliability Corp.	Technical/Professional	350	0.91670	321
9	Florida Electric Power Coordinating Group	Technical/Professional	275	0.91670	252
10	Southeastern Electric Exchange	Technical/Professional	30	0.91670	28
11	Florida Council of 100	Technical/Professional	26	0.91670	24
12					
13					
14	Dues less than \$10,000 Aggregated		<u>243</u>	0.91670	<u>223</u>
15					
16	Total Industry Association Dues		<u>\$ 6,207</u>		<u>\$ 5,690</u>
17					
18	Average Number of Customers		<u>1,642</u>		<u>1,642</u>
19					
20	Dues Per Customer		<u>\$ 3.78</u>		<u>\$ 3.47</u>
21					
22	Lobby Expenses Included in Industry Association Dues and excluded from net operating income.		\$168		
23					
24					
25					
26					

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of data shown:

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008
 Witness: Toomey/Oliver/Joyner/
 Young/Sorrick/Morman

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

Line No.	(A) Organization	(B) Nature of Organization	(C) Electric Utility (000)	(D) Jurisdictional	
				Factor	Amount
1					
2	Electric Power Research Institute	Technical/Professional	\$1,084	0.91670	\$994
3	North American Electric Reliability Corporation	Business Association	1,041	0.91670	954
4	Institute of Nuclear Power Organization	Technical/Professional	954	0.91670	875
5	Edison Electric Institute	Business Association	769	0.91670	705
6	Westinghouse Pressurized Water Reactor Group	Technical/Professional	537	0.91670	493
7	Florida Reliability Coordinating Group	Technical/Professional	425	0.91670	390
8	Florida Electric Power Coordinating Group	Technical/Professional	325	0.91670	298
9	Florida Chamber of Commerce	Business Association	100	0.91670	92
10	The Construction Industry Institute	Technical/Professional	36	0.91670	33
11	Southeastern Electric Exchange	Technical/Professional	27	0.91670	25
12	Gridwise Alliance	Technical/Professional	10	0.91670	9
13					
14					
15	Dues Less than \$10,000 Aggregated		<u>152</u>	0.91670	<u>140</u>
16					
17	Total Industry Association Dues		<u>\$ 5,463</u>		<u>\$ 5,008</u>
18					
19	Average Number of Customers		<u>1,639</u>		<u>1,639</u>
20					
21	Dues Per Customer		<u>\$ 3.33</u>		<u>\$ 3.06</u>
22					
23	Lobby Expenses Included in Industry Association Dues and excluded from net operating income.		\$164		
24					
25					
26					
27					

FLORIDA PUBLIC SERVICE COMMISSION
 Company: PROGRESS ENERGY FLORIDA INC.
 Docket No. 090079-EI

Explanation: Provide the following information re: the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of \$1,000,000 or .5% (.005) of operation and maintenance expenses.

Type of data shown:
 xx Projected Test Year Ended 12/31/2010
 xx Prior Year Ended 12/31/2009
 xx Historical Test Year Ended 12/31/2008
 Witness: Toomey/Sorrick/Wyckoff/Young

Line No.	(A) Type of Service	(B) Description of Services	(C) Account (s) Charged	(D) Test Year Costs (000)	(E) Prior Year Costs (000)	(F) Historical Year Costs (000)
1						
2	Accounting					
3						
4	Financial					
5						
6	Engineering					
7						
68 8	Legal	Various PEF Legal Matters	Various O&M	3,836	4,006	3,489
9						
10	<u>Other (Specify)</u>					
11	Security Services	Security of Nuclear and Fossil Plant Sites	Various O&M	10,992	10,703	10,609
12						
13						
14	Total Outside Professional Services			<u>14,829</u>	<u>14,710</u>	<u>14,098</u>
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the following information concerning pension cost for the test year and the most recent historical year if the test year is projected.

Company: PROGRESS ENERGY FLORIDA INC.

XX Projected Test Year Ended 12/31/2010
 XX Prior Year Ended 12/31/2009
 XX Historical Test Year Ended 12/31/2008
 Witness: Toomey

Docket No. 090079-EI

(Thousands)

Line No.	Progress Energy Pension Plan Description	(A) Test Year 2010 (*)	(B) Prior Year 2009 (*)	(C) Historical Year 2008
1	Service Cost	18,880	18,402	16,801
2	Interest Cost	54,472	53,087	50,788
3	Actual Return on Assets -- (Gain) Loss	(63,561)	(33,130)	320,841
4	Net Amortization and Deferral	35,339	11,020	(411,020)
5	Amortization of Prior Service Cost	(287)	(287)	(753)
6	Total Net Periodic Pension Cost	44,843	49,092	(23,343)
7				
8	For the Year:			
9	Expected Return on Assets -- (Gain)	(63,561)	(57,977)	(90,180)
10	Assumed Rate of Return on Plan Assets	8.75%	8.75%	9.00%
11	Amortization of Transition Asset or Obligation	0	0	0
12	Percent of Pension Cost Capitalized	31.00%	30.00%	0.00%
13	Pension Cost Recorded in Account 926	30,942	34,364	(23,343)
14	Minimum Required Contribution Per IRS	Note 5	Note 5	Note 6
15	Maximum Allowable Contribution Per IRS	Note 5	Note 5	Note 6
16	Actual Contribution Made to the Trust Fund	Note 7	Note 7	Note 7
17	Actuarial Attribution Approach Used for Funding	Note 5	Note 5	Traditional credit cost method
18	Assumed Discount Rate for Computing Funding	Note 5	Note 5	Note 8
19	Allocation Method Used to Assign Costs if the Utility is not the Sole Participant in the Plan. Attach the relevant procedures.	Note 1	Note 1	Note 1
20				
21	At Year End:			
22	Accumulated Benefit Obligation	Note 4	Note 4	845,664
23	Projected Benefit Obligation	915,757	895,184	872,490
24	Vested Benefit Obligation	Note 2	Note 2	Note 2
25	Assumed Discount Rate (Settlement Rate)	6.28% Note 8	6.28% Note 8	6.28% Note 8
26	Assumed Rate for Salary Increases	4.25%/4.0% Note 3	4.25%/4.0% Note 3	4.25% Note 9
27	Fair Value of Plan Assets	808,415	707,965	650,353
28	Market Related Value of Assets	808,415	707,965	650,353
29	Balance in Working Capital (Specify Account No.)	0	0	0
30				

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the following information concerning pension cost for the test year and the most recent historical year if the test year is projected. Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

XX Projected Test Year Ended 12/31/2010
 XX Prior Year Ended 12/31/2009
 XX Historical Test Year Ended 12/31/2008
 Witness: Toomey

Docket No. 090079-EI

(Thousands)

Line No.	Progress Energy Pension Plan Description	(A) Test Year 2010 (*)	(B) Prior Year 2009 (*)	(C) Historical Year 2008
1				
2	Notes:			
3				
4	(*) Projected information			
5				
6	1 For the non-bargaining plan, Progress Energy Florida's costs are primarily based on its actual employees and its portion of plan assets.			
7	Only Progress Energy Florida has bargaining unit employees and, therefore, has all pension costs related to the bargaining unit plan.			
8				
9	2 Vested benefit obligation is not required to be disclosed for GAAP and is not supplied with Progress Energy Florida's actuarial information.			
10				
11	3 4.25% for bargaining unit plan; 4.0% for non-bargaining plan. Under EITF Issue 03-4, future salary increases are not taken into account when measuring obligations for a cash balance plan. Rather, future salary increases are reflected as they occur. Therefore, the 4.0% reflected for nonbargaining is only used to escalate salaries to the applicable projection year.			
12				
13				
14				
15	4 Information is not readily available on a projected basis.			
16				
17	5 2009 Plan Year funding requirements will be available in mid-2009. 2010 Plan Year funding information will be available in mid-2010.			
18				
19	6 For the 2008 Plan Year, the bargaining unit plan had a minimum contribution of \$4.79 million and a maximum tax-deductible contribution of approximately \$170 million. The non-bargaining plan's funding requirements are determined on a total plan basis; any related contributions are then allocated to the plan's legal entity participants based on their relative funded status. Refer to Note 7.			
20				
21				
22				
23	7 During 2008, Progress Energy Florida contributed approximately \$147,000 to the bargaining unit plan; the remaining 2008 Plan Year contributions will be made in 2009. Due to its funded status, Progress Energy Florida made no contributions to the non-bargaining plan in 2008.			
24				
25	The projected net periodic pension cost on Line 6 reflects assumed Progress Energy Florida Pension contributions of \$79.1 million in 2009 and \$92.7 million in 2010. Refer to Note 5.			
26				
27				
28	8 Represents the weighted-average discount rate of the non-bargaining and bargaining unit plans.			
29				
30	9 Salary escalation rate is only applicable for the bargaining unit plan for 2008; refer to Note 3.			
31				
32				
33				

Supporting Schedules:

Recap Schedules:

16

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule by organization of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.	Type of data shown:	
Company: PROGRESS ENERGY FLORIDA INC.		XX Projected Test Year Ended	12/31/2010
Docket No. 090079-EI		XX Prior Year Ended	12/31/2009
		XX Historical Year Ended	12/31/2008
		Witness:	Toomey

Line No.	(Thousands)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1												
2												
3												
4												
5												
6												
7												
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10												
11												
12												
13												
14												
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16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												

Not Applicable

Expenses for lobbying, civic, political and related activities are recorded below the line, account 426.

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FLORIDA PUBLIC SERVICE COMMISSION

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

Explanation: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

Type of data shown:
 Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008
 Witness: Toomey

(Thousands)

Line No.	Account/ Sub-Account No.	Plant Account Title	(A) Total Amort/Recovery Expense	(B) Total Amount of Amortization/ Recovery Remaining	(C) Effective Date	(D) Amortization/ Recovery Period	Reason	
1	4031001	FAS 143 - Nuc Decom - Depreciation Expense	(1)	0	20,542	Various	Various	Depreciation of ARO asset per FAS 143. Total recovery amount relates to ARO assets net of depreciation and impacts the activity in accounts 4073002 and 4074002.
2								
3	4044001	Amortization of Limited Term Electric Plant	(2)	0	11,542	Various	Various	Related primarily to the amortization of software.
4								
5	4060001	Amortization of Acquisition Adjustment		(341)	(2,120)	Various	Various	Amortization of Tallahassee CR Buyback, TECO Line Acquisition & Progress Telecom Asset Acquisition Adjustment.
6								
7	4073002	FAS 143 - Regulatory Debit		(19,237)	-	Various	Various	Regulatory impact of ARO depreciation and accretion which is a recorded regulatory liability on the utility by the ratemaking actions of regulatory agencies.
8								
9	4073701	Amortization - Storm Expense - WH		2,872	7,926	Various	Various	Amortization of 2004 storm damage costs in excess of the storm damage reserve.
10								
11	4074002	FAS 143 - Regulatory Credit		0	-	Various	Various	Regulatory impact of ARO depreciation and accretion which is a return of amounts to customers through rates.
12								
13	4250100	Misc Amortization		822	24,374	Various	Various	Amortization of Hines 4 Turbine & Withalacoochie River Electric Cooperative Territorial Agreement Purchase of Distribution assets.
14								
15	4110101	FAS 143 Accretion Expense		19,237	311,463	Various	Various	Accretion of ARO liability per FAS 143. Total recovery amount relates to the ARO liability balance and impacts accounts 4073002 and 4074002.
16								
17								
18								
19								
20								
21								
22								
23		(1) - Excluded from rate base						
24		(2) - Included in depreciation expense in 2009 & 2010						

Note: This MFR excludes clause recoverable amortization

FLORIDA PUBLIC SERVICE COMMISSION

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

Explanation: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

Type of data shown:
 ___ Projected Test Year Ended 12/31/2010
 X Prior Year Ended 12/31/2009
 ___ Historical Year Ended 12/31/2008
 Witness: Toomey

(Thousands)

Line No.	Account/ Sub-Account No.	Plant Account Title	(A) Total Amort/Recovery Expense	(B) Total Amount of Amortization/ Recovery Remaining	(C) Effective Date	(D) Amortization/ Recovery Period	Reason
1	4031001	FAS 143 - Nuc Decom - Depreciation Expense	(1) 0	20,542	Various	Various	Depreciation of ARO asset per FAS 143. Total recovery amount relates to ARO assets net of depreciation and impacts the activity in accounts 4073002 and 4074002.
2							
3	4044001	Amortization of Limited Term Electric Plant	(2) 0	11,542	Various	Various	Related primarily to the amortization of software.
4							
5	4060001	Amortization of Acquisition Adjustment	(341)	(2,461)	Various	Various	Amortization of Tallahassee CR Buyback, TECO Line Acquisition & Progress Telecom Asset Acquisition Adjustment.
6							
7	4073002	FAS 143 - Regulatory Debit	(18,280)	-	Various	Various	Regulatory impact of ARO depreciation and accretion which is a recorded regulatory liability on the utility by the ratemaking actions of regulatory agencies.
8							
9	4073701	Amortization - Storm Expense - WH	2,872	10,797	Various	Various	Amortization of 2004 storm damage costs in excess of the storm damage reserve.
10							
11	4074002	FAS 143 - Regulatory Credit	0	-	Various	Various	Regulatory impact of ARO depreciation and accretion which is a return of amounts to customers through rates.
12							
13	4250100	Misc Amortization	822	25,196	Various	Various	Amortization of Hines 4 Turbine & Withalacoochie River Electric Cooperative Territorial Agreement Purchase of Distribution assets.
14							
15	4110101	FAS 143 Accretion Expense	18,280	330,699	Various	Various	Accretion of ARO liability per FAS 143. Total recovery amount relates to the ARO liability balance and impacts accounts 4073002 and 4074002.
16							
17							
18							
19							
20							
21							
22							
23	(1) - Excluded from rate base						
24	(2) - Included in depreciation expense in 2009 & 2010						

Note: This MFR excludes clause recoverable amortization

FLORIDA PUBLIC SERVICE COMMISSION

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

Explanation: Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

Type of data shown:
 Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008
 Witness: Toomey

(Thousands)

Line No.	Account/ Sub-Account No.	Plant Account Title	(A) Total Amort/Recovery Expense	(B) Total Amount of Amortization/ Recovery Remaining	(C) Effective Date	(D) Amortization/ Recovery Period	Reason
1	4031001	FAS 143 - Nuc Decom - Depreciation Expense	355	20,542	Various	Various	Depreciation of ARO asset per FAS 143. Total recovery amount relates to ARO assets net of depreciation and impacts the activity in accounts 4073002 and 4074002.
2							
3	4044001	Amortization of Limited Term Electric Plant	2,230	11,542	Various	Various	Related primarily to the amortization of software.
4							
5	4060001	Amortization of Acquisition Adjustment	(411)	(2,802)	Various	Various	Amortization of Tallahassee CR Buyback, TECO Line Acquisition & Progress Telecom Asset Acquisition Adjustment.
6							
7	4073002	FAS 143 - Regulatory Debit	(16,659)	-	Various	Various	Regulatory impact of ARO depreciation and accretion which is a recorded regulatory liability on the utility by the ratemaking actions of regulatory agencies.
8							
9	4073701	Amortization - Storm Expense - WH	1,990	13,669	Various	Various	Amortization of 2004 storm damage costs in excess of the storm damage reserve.
10							
11	4074002	FAS 143 - Regulatory Credit	(785)	-	Various	Various	Regulatory impact of ARO depreciation and accretion which is a return of amounts to customers through rates.
12							
13	4250100	Misc Amortization	822	26,018	Various	Various	Amortization of Hines 4 Turbine & Withalacoochie River Electric Cooperative Territorial Agreement Purchase of Distribution assets.
14							
15	4110101	FAS 143 Accretion Expense	17,223	348,979	Various	Various	Accretion of ARO liability per FAS 143. Total recovery amount includes 4073002 and 4074002.
16							
17	4044002	Sebring - Over/(Under) Recovery	730	-	Apr-93	15 years	Amortization of Sebring electric system to recover the remainder of the base purchase price over a period of 15 years per Order PSC-92-1468-FOF-EU.
18							
19							
20							
21							
22							
23							
24							

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Note: This MFR excludes clause recoverable amortization

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

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

(000's)

96

Line No.	Type of Tax	(A) Rate	(B) Tax Basis	(C) Total Amount	(D) Amount Charged to Operating Expense	(E) Jurisdictional Factor	(F) Amount	(G) Jurisdictional Amt Charged to Operating Expense
1	Federal Unemployment	0.800%	\$34,875	279	\$235	0.87732	\$206	\$206
2								
3	State Unemployment	5.400%	21,000	1,134	954	0.87732	837	837
4								
5	FICA	7.650%	317,935	24,322	20,457	0.87732	17,947	17,947
6								
7	Federal Vehicle-Highway Use	Variable	Variable					
8								
9	State Intangible	Variable						
10								
11	Regulatory Assessment Tax	0.072%	4,963,113	3,548	1,123	1.0000	1,123	1,123
12								
13	Property Taxes	Variable	Variable	125,122	125,122	0.8816	110,304	110,304
14								
15	Gross Receipts	2.50%	13,815	117,781	117,781	1.0000	117,781	117,781
16								
17	Franchise Fee	Variable	Variable	118,260	118,260	1.0000	118,260	118,260
18								
19	Occupational Licenses	Variable	Variable					
20								
21	Licenses - Vehicles	Variable	Variable					
22								
23	Licenses - Hauling Permits	Variable	Variable					
24								
25	Other (Specify)							
26	Sales Taxes and Special Fuels	Variable	Variable					
27	Documentary Stamps	Variable	Variable					
28				\$390,446	\$383,932		\$366,458	\$366,458
29					(A)			

(A) The total per account 408 for 2010 was \$386,357,000. Of this amount, \$2,425,000 Reg Assess Tax was recovered through clauses.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

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

(000's)

97

Line No.	Type of Tax	(A) Rate	(B) Tax Basis	(C) Total Amount	(D) Amount Charged to Operating Expense	(E) Jurisdictional Factor	(F) Amount	(G) Jurisdictional Amt Charged to Operating Expense
1	Federal Unemployment	0.800%	\$32,500	\$260	\$219	0.91670	\$201	\$201
2								
3	State Unemployment	5.400%	19,574	1,057	889	0.91670	815	815
4								
5	FICA	7.650%	296,314	22,668	19,066	0.91670	17,478	17,478
6								
7	Federal Vehicle-Highway Use	Variable	Variable					
8								
9	State Intangible	Variable						
10								
11	Regulatory Assessment Tax	0.072%	4,849,668	3,466	1,226	1.0000	1,226	1,226
12								
13	Property Taxes	Variable	Variable	112,818	112,818	0.9193	103,709	103,709
14								
15	Gross Receipts	2.50%	13,113	115,079	115,079	1.0000	115,079	115,079
16								
17	Franchise Fee	Variable	Variable	115,555	115,555	1.0000	115,555	115,555
18								
19	Occupational Licenses	Variable	Variable					
20								
21	Licenses - Vehicles	Variable	Variable					
22								
23	Licenses - Hauling Permits	Variable	Variable					
24								
25	Other (Specify)							
26	Sales Taxes and Special Fuels	Variable	Variable					
27	Documentary Stamps	Variable	Variable					
28				\$370,903	\$364,852		\$354,063	\$354,063
29					(A)			

(A) The total per account 408 for 2009 was \$367,091,000. Of this amount, \$2,240,000 Reg Assess Tax was recovered through clauses.

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of taxes other than income taxes for the historical base year, historical base year + 1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6 and 7 for the historical base year and test year only.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

(000's)

96

Line No.	Type of Tax	(A) Rate	(B) Tax Basis	(C) Total Amount	(D) Amount Charged to Operating Expense	(E) Jurisdictional Factor	(F) Amount	(G) Jurisdictional Amt Charged to Operating Expense
1	Federal Unemployment	0.800%	\$33,625	\$269	\$243	0.91670	\$223	\$223
2								
3	State Unemployment	5.400%	33,667	1,818	1,637	0.91670	1,501	1,501
4								
5	FICA	7.650%	276,431	21,147	19,037	0.91670	17,451	17,451
6								
7	Federal Vehicle-Highway Use	Variable	Variable					
8								
9	State Intangible	Variable						
10								
11	Regulatory Assessment Tax	0.072%	4,096,026	2,947	2,898	1.00000	2,898	2,898
12								
13	Property Taxes	Variable	Variable	92,305	92,305	0.91926	84,852	84,852
14								
15	Gross Receipts	2.50%	12,978	98,667	98,667	1.00000	98,667	98,667
16								
17	Franchise Fee	Variable	Variable	94,289	94,289	1.00000	94,289	94,289
18								
19	Occupational Licenses	Variable	Variable					
20								
21	Licenses - Vehicles	Variable	Variable					
22								
23	Licenses - Hauling Permits	Variable	Variable					
24								
25	FL KWH Electric Power Tax	Variable	Variable	142	142	0.91926	131	131
26	Sales Taxes and Special Fuels	Variable	Variable					
27	Documentary Stamps	Variable	Variable					
28				\$311,584	\$309,218		\$300,012	\$300,012
29					(A)			

(A) The total per account 408 for 2008 was \$309,268,000. Of this amount, \$50,000 Reg Assess Tax was recovered through clauses.

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a calculation of the Gross Receipt Tax and Regulatory Assessment Fee for the historical base year, historical base year + 1, and the test year.

Type of data shown:

- Projected Test Year Ended 12/31/2010
 - Prior Year Ended 12/31/2009
 - Historical Year Ended 12/31/2008
- Witness: Toomey

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Line No.	Description	Gross Receipts Tax			Regulatory Assessment Fee		
		Historical Base Year 2008	Historical Base Year +1 2009	Test Year 2010	Historical Base Year 2008	Historical Base Year +1 2009	Test Year 2010
1							
2	Total Sales of Electricity Before Rate Refunds	\$4,551,454	\$5,359,294	\$5,535,104	\$4,551,454	\$5,359,294	\$5,535,104
3	Provision for Rate Refund - Wholesale	(1,474)	0	0	(1,474)	0	0
4	Total Sales of Electricity	4,549,979	5,359,294	5,535,104	4,549,979	5,359,294	5,535,104
5							
6	Other Operating Revenues				180,911	194,679	231,339
7							
8	Total Electric Operating Revenues	4,549,979	5,359,294	5,535,104	4,730,890	5,553,973	5,766,444
9							
10	Less Adjustments:						
11	Interchange Sales - Energy /Demand	11,398	23,374	34,759	11,398	23,374	34,759
12	Revenue - Other	537,342	577,937	631,556	537,342	577,937	631,556
13	Other Electric Revenue Interchange Sales				101	0	0
14	Provision for Rate Refund -Wholesale				(1,474)	0	0
15	Unbilled Revenue - Wholesale				3,949	0	0
16	Wheeling Revenue - Wholesale				43,879	63,038	97,061
17	Load Management Credits	19,262	16,950	16,950	19,262	16,950	16,950
18	Interruptible/Curtailment Demand Credits	20,408	23,005	23,005	20,408	23,005	23,005
19	Net Bad Debts Charged Off	12,978	13,113	13,815			
20	Total Adjustments	601,388	654,380	720,085	634,865	704,305	803,331
21							
22	Taxable Revenues	3,948,591	4,704,914	4,815,020	4,096,026	4,849,668	4,963,113
23							
24	Tax Rate	0.0250000	0.0250000	0.0250000	0.000720	0.000720	0.000720
25							
26	Total Tax Amount	98,715	117,623	120,375	2,949	3,492	3,573
27	Less: Tax Adjustments	(48)	(2,544)	(2,594)	(2)	(26)	(25)
28	Total Adjusted Tax Amount	\$98,667	\$115,079	\$117,781	\$2,947	\$3,466	\$3,548
29							
30							
31							
32							
33							
34							
35							
36							
37							

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

XX Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008
 Witness: Toomey

Docket No 090079-EI

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Line No.	Description	Current Tax		Deferred Tax	
		State	Federal	State	Federal
1	Net Utility Operating Income	\$490,964,080	\$490,964,080		
2	Add Income Tax Accounts	107,285,780	107,285,780		
3	Less Interest Charges (From C-23)	295,420,442	295,420,442		
4					
5	Taxable Income Per Books	302,829,418	302,829,418		
6					
7	Temporary Adjustments to Taxable Income (List)				
8	Add: Book Depreciation	482,066,241	482,066,241	(\$482,066,241)	(\$482,066,241)
9	Less: Tax Depreciation State	(665,754,827)		665,754,827	
10	Less: Tax Depreciation Federal		(657,870,836)		657,870,836
11	Less: Book Depreciation on AFUDC Equity Temp	(13,478,824)	(13,478,824)	13,478,824	13,478,824
12	AFUDC Debt: M	(18,858,851)	(18,858,851)	18,858,851	18,858,851
13	PEF Nuclear Fuel Amortization per Books	39,641,974	39,641,974	(39,641,974)	(39,641,974)
14	Construction Period Interest	20,064,280	20,064,280	(20,064,280)	(20,064,280)
15	Removal Costs	(19,658,000)	(19,658,000)	19,658,000	19,658,000
16	CIAC	44,222,218	44,222,218	(44,222,218)	(44,222,218)
17	Pension	11,230,004	11,230,004	(11,230,004)	(11,230,004)
18	OPEB Liability Change	6,200,055	6,200,055	(6,200,055)	(6,200,055)
19	OPEB Liability Change (Temp) NON-TAX portion	(1,674,015)	(1,674,015)	1,674,015	1,674,015
20	FAS 112 Accruals	1,203,040	1,203,040	(1,203,040)	(1,203,040)
21	SERP Liability Change	1,280,032	1,280,032	(1,280,032)	(1,280,032)
22	Accrued Storm Damage Reserve	5,566,000	5,566,000	(5,566,000)	(5,566,000)
23	Fuel Under Recovery (PEF)	0	-	-	-
24	Reserve for Nuclear Outage (Pillar Years only)	14,600,004	14,600,004	(14,600,004)	(14,600,004)
25	PEF Storm Deferral Amortization - Whlsl	434,000	434,000	(434,000)	(434,000)
26	PEF Storm Reserve Accrual (NEW)	9,355,596	9,355,596	(9,355,596)	(9,355,596)
27	PEF OATT adder to amort of existing whsl storm	3,663,676	3,663,676	(3,663,676)	(3,663,676)
28	PEF Recover Nuclear COL thru CCR	131,691,871	131,691,871	(131,691,871)	(131,691,871)
29	PEF Nuclear EOL Last Core Nuclear Fuel Accrual	1,200,000	1,200,000	(1,200,000)	(1,200,000)
30	PEF Nuclear EOL M&S Accrual	1,100,000	1,100,000	(1,100,000)	(1,100,000)
31	PEF CPI on Nuclear Recovery DTA - Levy	48,946,199	48,946,199	(48,946,199)	(48,946,199)
32	PEF CPI on Nuclear Recovery DTA - CR3 uprate	9,257,997	9,257,997	(9,257,997)	(9,257,997)
33	PEF Amortization of Hines 4 Acq Adj	822,181	822,181	(822,181)	(822,181)
34	PEF Interest on Tax Deficiency	2,666,667	2,666,667	(2,666,667)	(2,666,667)
	Sub-total Temporary Differences	\$115,787,519	\$123,671,510	(\$115,787,519)	(\$123,671,510)

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

XX Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008
 Witness: Toomey

Docket No 090079-EI

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Line No.	Description	Current Tax		Deferred Tax	
		State	Federal	State	Federal
1					
2	Total Temporary Differences (from Prior Page)	\$115,787,519	\$123,671,510	(\$115,787,519)	(\$123,671,510)
3					
4	<u>Permanent Adjustments - Operating</u>				
5	Non-Deductible Meals Expense	1,200,000	1,200,000		
6	PEF Sec. 199 Manufacturers Deduction	(26,000,000)	(26,000,000)		
7	Book Depreciation of AFUDC Equity Perm	13,478,824	13,478,824		
8	PEF OPEB/FAS 106 (Medicare D) Reg Amort	(1,660,440)	(1,660,440)		
9	PEF OPEB/FAS 106 (Medicare D) Perm	(5,202,484)	(5,202,484)		
10	PEF OPEB/FAS 106 (Medicare D) Perm - NON-TAX	1,852,989	1,852,989		
11	Total Permanent Adjustments	(16,331,111)	(16,331,111)	-	-
12					
13	State Taxable Income	402,285,826		(115,787,519)	
14	State Income Tax (5.5%)	22,125,720	22,125,720	(6,368,314)	
15					
16	<u>Adjustments to State Income Tax (List)</u>				
17					
18	Total adjustments to State Income Tax	-	-	-	-
19	State Income Tax	22,125,720		(6,368,314)	(6,368,314)
20					
21	Federal Taxable Income		388,044,097		(117,303,196)
22	Federal Income Tax (35%)		135,815,434		(41,056,119)
23					
24	<u>Adjustments to Federal Income Tax</u>				
25	Tax Rate Differential - 34% to 35%				412,000
26	Amortization of Excess Deferred Tax				(1,888,000)
27	Total Adjustments to Federal Income Tax		-		(1,476,000)
28	Federal Income Tax		135,815,434		(42,532,119)
29					
30	ITC Amortization				(1,754,942)
31					
32					
33	Summary of Income Tax Expense:	<u>State</u>	<u>Federal</u>	<u>Total</u>	
34	Current Tax Expense	\$ 22,125,720	\$ 135,815,434	\$ 157,941,154	
35	Deferred Income Taxes	(6,368,314)	(42,532,119)	(48,900,433)	
36	Investment Tax Credits, Net		(1,754,942)	(1,754,942)	
37	Total Income Tax Provision	\$ 15,757,406	\$ 91,528,373	\$ 107,285,779	

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010
 XX Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008
 Witness: Toomey

Docket No. 090079-EI

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Line No.	Description	Current Tax		Deferred Tax	
		State	Federal	State	Federal
1	Net Utility Operating Income	\$496,528,158	\$496,528,158		
2	Add Income Tax Accounts	150,510,497	150,510,497		
3	Less Interest Charges (from C-23)	232,755,147	232,755,147		
4					
5	Taxable Income Per Books	414,283,509	414,283,509		
6					
7	Temporary Adjustments to Taxable Income (List)				
8	Add: Book Depreciation	341,607,517	341,607,517	(\$341,607,517)	(\$341,607,517)
9	Less: Tax Depreciation State	(506,910,153)		506,910,153	
10	Less: Tax Depreciation Federal		(497,640,197)		497,640,197
11	Less: Book Depreciation on AFUDC Equity Temp	(9,470,811)	(9,470,811)	9,470,811	9,470,811
12	AFUDC Debt: M	(33,460,395)	(33,460,395)	33,460,395	33,460,395
13	PEF Nuclear Fuel Amortization per Books	21,187,640	21,187,640	(21,187,640)	(21,187,640)
14	Construction Period Interest	82,341,941	82,341,941	(82,341,941)	(82,341,941)
15	Removal Costs	(19,658,000)	(19,658,000)	19,658,000	19,658,000
16	CIAC	44,222,218	44,222,218	(44,222,218)	(44,222,218)
17	Pension	2,688,847	2,688,847	(2,688,847)	(2,688,847)
18	OPEB Liability Change	6,256,788	6,256,788	(6,256,788)	(6,256,788)
19	OPEB Liability Change (Temp) NON-TAX portion	(1,689,333)	(1,689,333)	1,689,333	1,689,333
20	FAS 112 Accruals	1,101,570	1,101,570	(1,101,570)	(1,101,570)
21	SERP Liability Change	1,246,663	1,246,663	(1,246,663)	(1,246,663)
22	Accrued Storm Damage Reserve	5,566,000	5,566,000	(5,566,000)	(5,566,000)
23	Fuel Under Recovery (PEF)	146,154,866	146,154,866	(146,154,866)	(146,154,866)
24	Reserve for Nuclear Outage (Pillar Years only)	(14,076,210)	(14,076,210)	14,076,210	14,076,210
25	PEF Storm Deferral Amortization - Whsl	434,000	434,000	(434,000)	(434,000)
26	PEF Storm Reserve Accrual (NEW)	0	-	-	-
27	PEF OATT adder to amort of existing whsl storm	2,374,963	2,374,963	(2,374,963)	(2,374,963)
28	PEF Recover Nuclear COL thru CCR	139,412,460	139,412,460	(139,412,460)	(139,412,460)
29	PEF Nuclear EOL Last Core Nuclear Fuel Accrual	1,100,000	1,100,000	(1,100,000)	(1,100,000)
30	PEF Nuclear EOL M&S Accrual	1,500,000	1,500,000	(1,500,000)	(1,500,000)
31	PEF CPI on Nuclear Recovery DTA - Levy	20,926,118	20,926,118	(20,926,118)	(20,926,118)
32	PEF CPI on Nuclear Recovery DTA - CR3 uprate	8,860,025	8,860,025	(8,860,025)	(8,860,025)
33	PEF Amortization of Hines 4 Acq Adj	822,181	822,181	(822,181)	(822,181)
34	PEF Interest on Tax Deficiency	1,112,500	1,112,500	(1,112,500)	(1,112,500)
	Sub-total Temporary Differences	\$243,651,395	\$252,921,351	(\$243,651,395)	(\$252,921,351)

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010
 XX Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008
 Witness: Toomey

Docket No. 090079-EI

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Line No.	Description	Current Tax		Deferred Tax	
		State	Federal	State	Federal
1					
2	Total Temporary Differences (from Prior Page)	\$243,651,395	\$252,921,351	(\$243,651,395)	(\$252,921,351)
3					
4	<u>Permanent Adjustments - Operating</u>				
5	Non-Deductible Meals Expense	1,200,000	1,200,000		
6	PEF Sec. 199 Manufacturers Deduction	(14,000,000)	(14,000,000)		
7	Book Depreciation of AFUDC Equity Perm	9,470,811	9,470,811		
8	PEF OPEB/FAS 106 (Medicare D) Reg Amort	(1,708,649)	(1,708,649)		
9	PEF OPEB/FAS 106 (Medicare D) Perm	(5,112,780)	(5,112,780)		
10	PEF OPEB/FAS 106 (Medicare D) Perm - NON-TAX	1,841,786	1,841,786		
11	Total Permanent Adjustments	(8,308,832)	(8,308,832)	-	-
12					
13	State Taxable Income	649,626,072		(243,651,395)	
14	State Income Tax (5.5%)	35,729,434	35,729,434	(13,400,827)	
15					
16	<u>Adjustments to State Income Tax (List)</u>				
17					
18	Total adjustments to State Income Tax	-		-	
19	State Income Tax	35,729,434		(13,400,827)	
20					
21	Federal Taxable Income		623,166,594		(239,520,524)
22	Federal Income Tax (35%)		218,108,308		(83,832,184)
23					
24	<u>Adjustments to Federal Income Tax</u>				
25	Tax Rate Differential - 34% to 35%				459,000
26	Amortization of Excess Deferred Tax				(2,007,000)
27	Total Adjustments to Federal Income Tax				(1,548,000)
28	Federal Income Tax		218,108,308		(85,380,184)
29					
30	ITC Amortization				(4,546,234)
31					
32					
33	Summary of Income Tax Expense:	<u>State</u>	<u>Federal</u>	<u>Total</u>	
34	Current Tax Expense	\$ 35,729,434	\$ 218,108,308	\$ 253,837,742	
35	Deferred Income Taxes	(13,400,827)	(85,380,184)	(98,781,011)	
36	Investment Tax Credits, Net		(4,546,234)	(4,546,234)	
37	Total Income Tax Provision	\$ 22,328,607	\$ 128,181,890	\$ 150,510,497	

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 XX Historical Year Ended 12/31/2008
 Witness: Toomey

Docket No. 090079-EI

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Line No.	Description	Current Tax			Deferred Tax		
		State	Federal	Total	State	Federal	Total
1	Net Utility Operating Income	499,115,849	499,115,849				
2	Add Income Tax Accounts	178,382,837	178,382,837				
3	Less Interest Charges (From C-23)	208,127,075	208,127,075				
4							
5	Taxable Income Per Books	469,371,611	469,371,611				
6							
7	Temporary Adjustments to Taxable Income (List)						
8	Add: Book Depreciation Excluding AFUDC Equity	298,828,949	298,828,949		(298,828,949)	(298,828,949)	
9	Less: Tax Depreciation	(418,710,691)	(497,472,272)		418,710,691	497,472,272	
10	AFUDC Debt	(28,237,751)	(28,237,751)		28,237,751	28,237,751	
11	Amortization of Nuclear Fuel per Books	24,393,284	24,393,284		(24,393,284)	(24,393,284)	
12	Construction Period Interest Capitalized per Tax	83,190,456	83,190,456		(83,190,456)	(83,190,456)	
13	Contribution in Aid of Construction	21,589,763	21,589,763		(21,589,763)	(21,589,763)	
14	Cost of Removal	(36,972,577)	(36,972,577)		36,972,577	36,972,577	
15	Pension	(70,431,456)	(70,431,456)		70,431,456	70,431,456	
16	OPEB Accrual per Book in Excess of Tax	7,963,174	7,963,174		(7,963,174)	(7,963,174)	
17	Amortization of Reacquired Debt per Book	3,886,921	3,886,921		(3,886,921)	(3,886,921)	
18	Storm Damage Accrual per Book	75,387,438	75,387,438		(75,387,438)	(75,387,438)	
19	Reserve for Obsolete Inventory	(280,671)	(280,671)		280,671	280,671	
21	Reserve for Nuclear Outage	12,278,852	12,278,852		(12,278,852)	(12,278,852)	
22	Storm Costs Deducted per Tax	(22,185,719)	(22,185,719)		22,185,719	22,185,719	
23	Deferred Compensation	3,583,593	3,583,593		(3,583,593)	(3,583,593)	
24	Under Recovered Fuel Costs	(132,665,572)	(132,665,572)		132,665,572	132,665,572	
25	Unbilled Revenue Recovery Clauses	3,503,008	3,503,008		(3,503,008)	(3,503,008)	
26	Under Recovered Environmental Costs	(13,810,908)	(13,810,908)		13,810,908	13,810,908	
27	Under Recovered Nuclear Costs	(5,752,156)	(5,752,156)		5,752,156	5,752,156	
28	Reserve for Environmental Clean Up	(10,430,633)	(10,430,633)		10,430,633	10,430,633	
29	Accrued Environmental Costs	8,531,783	8,531,783		(8,531,783)	(8,531,783)	
30	Sub-total Temporary Differences	(196,340,913)	(275,102,494)		196,340,913	275,102,494	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010

Prior Year Ended 12/31/2009

Docket No. 090079-EI

XX Historical Year Ended 12/31/2008

Witness: Toomey

Line No.	Description	Current Tax			Deferred Tax		
		State	Federal	Total	State	Federal	Total
1							
2	Sub-total Temporary Differences (from Prior Page)	(196,340,913)	(275,102,494)		196,340,913	275,102,494	
3							
4							
5	Amort of Interest on Tax Deficiency per Books	(6,008,679)	(6,008,679)		6,008,679	6,008,679	
6	Reserve for Last Core Nuclear Fuel	1,100,004	1,100,004		(1,100,004)	(1,100,004)	
7	Reserve for End of Life Materials & Supplies	1,500,000	1,500,000		(1,500,000)	(1,500,000)	
8	Non-qualified Nuclear Decommissioning Fund Earnings	533,365	533,365		(533,365)	(533,365)	
9	Research & Experimentation Deduction	(17,603,722)	(17,603,722)		17,603,722	17,603,722	
10	OPC Fuel Refund	(9,368,829)	(9,368,829)		9,368,829	9,368,829	
11	Excess Tax Gain(Loss) on Disposition of Property	(47,153,892)	(47,153,892)		47,153,892	47,153,892	
12	Miscellaneous Other	(1,066,149)	(1,812,149)		1,066,149	1,812,149	
13	Total Temporary Differences	(274,408,815)	(353,916,396)		274,408,815	353,916,396	
14							
15							
16	<u>Permanent Adjustments</u>						
17	Non-deductible Meals	1,211,260	1,211,260				
18	Book Depreciation AFUDC Equity	7,675,956	7,675,956				
19	FAS 106 Medicare Subsidy	(4,997,116)	(4,997,116)				
21	Special Deduction Preferred Stock	(60,000)	(60,000)				
22	Manufacturing Deduction	(3,300,000)	(3,300,000)				
23	Restricted Stock Dividends	(680,312)	(680,312)				
24	Restricted Stock Vestings	(8,148)	(8,148)				
25	NQSO - Exercised	(4,104)	(4,104)				
26	PSSP - Exercised	2,214,589	2,214,589				
27	Restricted Stock Units Tax	381,368	381,368				
28	Interest Expense	2,227,250	2,227,250				
29	Total Permanent Adjustments	4,660,743	4,660,743				
30							

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the calculation of state and federal income taxes for the historical base year and the projected test year.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010

Prior Year Ended 12/31/2009

Docket No. 090079-EI

XX Historical Year Ended 12/31/2008

Witness: Toomey

Line No.	Description	Current Tax			Deferred Tax		
		State	Federal	Total	State	Federal	Total
1	State Taxable Income	199,623,539			274,408,815		
2	State Income Tax (5.5%)	10,979,000	10,979,000		15,092,000	15,092,000	
3	<u>Adjustments to State Income Tax (List)</u>						
4	True-up Tax Expense Prior Years	(578,313)			734,000		
5	FIN 48 Reserves	1,085,492			(1,242,873)		
6	Prior Flow Through Taxes				823,000		
7	FAS 123R				(12,192)		
8	Total adjustments to State Income Tax	<u>507,179</u>			<u>301,935</u>		
9	State Income Tax	<u>11,486,179</u>			<u>15,393,935</u>		
10							
11	Federal Taxable Income		109,136,958			338,824,396	
12	Federal Income Tax (35%)		38,198,000			118,588,539	
13							
14	<u>Adjustments to Federal Income Tax</u>						
15	True-up Tax Expense Prior Years		(7,178,748)			5,830,461	
16	FIN 48 Reserves		6,220,811			(6,962,714)	
17	FAS 123R					(90,626)	
18	Research & Experimentation Credit		(700,000)				
19	Amortization off of Excess Deferred Taxes					(2,076,000)	
20	Prior Flow Through Taxes					5,005,000	
21	Federal Tax Rate Differential Audit Adjustments					151,000	
22	Federal Tax Rate Differential 34% to 35%					457,000	
23	Total Adjustments to Federal Income Tax		<u>(1,657,937)</u>			<u>2,314,121</u>	
24	Federal Income Tax		<u>36,540,063</u>			<u>120,902,660</u>	
25							
26	ITC Amortization					(5,940,000)	
27							
28	Summary of Income Tax Expense:	<u>Federal</u>	<u>State</u>	<u>Total</u>			
29	Current Tax Expense	\$ 36,540,063	\$ 11,486,179	\$ 48,026,242			
30	Deferred Income Taxes	120,902,660	15,393,935	136,296,595			
31	Investment Tax Credits, Net	(5,940,000)		(5,940,000)			
32	Total Income Tax Provision	<u>\$ 151,502,723</u>	<u>\$ 26,880,114</u>	<u>\$ 178,382,837</u>			

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the amount of interest expense used to calculate jurisdictional operating taxes on Schedule C22.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified.

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

Docket No. 090079-EI

(Thousands)

Line No.	(A) Historical Base Year Ended 12/31/2008	(B) Prior Year Ended 12/31/2009	(C) Test Year Ended 12/31/2010
1			
2	<u>Interest on Long Term Debt</u>		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12	<u>Interest on Short Term Debt</u>		
13			
14			
15			
16			
17			
18			
19	<u>Other Interest Charges</u>		
20			
21			
22			
23			
24			
25			
26			
27			
28			

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

Type of data shown:

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Test Year Ended 12/31/2008
 Witness: Sullivan

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Line No.	(A) Amount	(B) Percent of Capital	(C) Cost Rate	(D) Weighted Cost
1				
2 <u>2010:</u>				
3				
4 Long Term Debt				
5 Short Term Debt				
6 Preferred Stock				
7 Common Equity				
8 Deferred Income Tax				
9 Other (Specify)				
10				
11 Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12				
13				
14 <u>2009:</u>				
15				
16 Long Term Debt				
17 Short Term Debt				
18 Preferred Stock				
19 Common Equity				
20 Deferred Income Tax				
21 Other (Specify)				
22				
23 Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
24				
25				
26				
27				
28				
29				

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

Type of data shown:

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Test Year Ended 12/31/2008
 Witness: Sullivan

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Line No.	(A) Amount	(B) Percent of Capital	(C) Cost Rate	(D) Weighted Cost
1				
2	2008: Progress Energy, Inc, the parent Company of Progress Energy Florida, Inc., does not have any debt associated with its investment in Progress Energy Florida, Inc.			
3				
4				
5				
6				
7				
8				
9				
10				
11	0	0	0	0
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22	Weighted cost of parent debt x 38.575% (or applicable consolidated tax rate) x equity of subsidiary			
23				
24				
25				
26				
27				
28				
29				

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
 Company: PROGRESS ENERGY FLORIDA INC.
 Docket No. 090079-EI

Explanation: Provide the information required to present the excess/deficient deferred tax balances due to protected and unprotected timing differences at the statutory tax rates in excess of the current tax rate. The protected deferred tax balances represent timing differences due to Life and Method effect on depreciaton rates.

Type of data shown:
 Projected Test Year Ended 12/31/2010
 Projected Test Year Ended 12/31/2009
 Prior Year Ended 12/31/2008
 Witness: Toomey

Line No.	(Thousands)	(A) Protected Tax Rate	(B) Unprotected Prior Flow Through	(C) Unprotected AFUDC	(D) Unprotected Tax Rate	(E) Total (Excess)/Deficient
1	Balance at Beginning of Historical Year	(17,134)	5,828	67,647	5,391	61,732
2	Historical Year Amortization	2,076	(5,828)	(2,961)	(608)	(7,321)
3	Originating Amounts			36,562		36,562
4	Recoverable AFUDC Equity (Note E)			(10,046)		(10,046)
5						
6	Balance at Beginning of Projected Test Year	(15,058)	-	91,202	4,783	80,927
7	Projected Test Year Amortization	2,007	-	(3,654)	(459)	(2,106)
8	Originating Amounts			37,315		37,315
9						
10	Balance are Beginning of Projected Test Year	(13,051)	-	124,863	4,324	116,136
11	Projected Test Year Amortization	1,888	-	(5,199)	(412)	(3,723)
12	Originating Amounts			5,429		5,429
13						
14	Balance at End of Projected Test Year	(11,163)	-	125,093	3,912	117,842
15						
16	(A) Protected Taxes on Depreciation Differences					
17	Represents excess deferred taxes (the difference between the 46% tax rate and the 34% tax rate) related to protected depreciation differences. Under section 203(e) of the Tax Reform Act of 1986 public utilities are prohibited from flowing back excess taxes more rapidly than over the remaining lives of the property giving rise to the deferred taxes.					
18						
19						
20	(B) Tax Benefits Previously Flowed Through					
21	Represents tax benefits on property related temporary differences which were flowed through in rates where the temporary differences originated.					
22						
23	(C) Equity Component of AFUDC					
24	Represents deferred tax liabilities recorded on the equity component of AFUDC. Amortization occurs as the assets associated with the AFUDC are depreciated.					
25						
26	(D) Effect of Tax Rate Change From 34% to 35% - Property					
27	Represents the effect of the tax rate increase from 34% to 35% on property related cumulative temporary differences as of December 31, 1992.					
28						
29	(E) Recoverable AFUDC Equity					
30	Represents the recoverable portion of AFUDC Equity that has been reclassified to the FAS 109 Regulatory Asset.					

110

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a copy of the company's most recent consolidated Federal Income Tax Return, State Income Tax Return and most recent final IRS revenue agent's report.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
----------	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

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The Company's tax returns and IRS revenue agent reports are available for review at the office of Progress Energy Florida, Inc..

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a summary of the specific tax effects (in dollars) of filing a consolidated return for the test year. Identify the nature and amount of benefits to the company and to the ratepayers.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K)

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In accordance with the Commission's ruling in the 1992 base rate proceeding, the Company has not included any consolidated tax benefits in the cost of service for the test year

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the requested miscellaneous information.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010

Prior Year Ended 12/31/2009

Historical Year Ended 12/31/2008

Docket No. 090079-EI

Witness: Toomey

Line No.

1

2

1. Q. For profit and loss purposes, which IRC section 1552 method is used for tax allocation?

3

A. Income tax is allocated to the company under IRC section 1552(a)(2), Treasury Regulation section 1.1552-1(a)(2) in conjunction with Treasury Regulation 1.1502-33(d)(3).

4

5

6

2. Q. What tax years are open for the IRS?

7

A. 2004 forward.

8

9

3. Q. For the last three years, what dollars were paid to or received from the parent for federal income taxes?

10

A. (000's)	2007	2006	2005
	\$ 150,396	\$ 265,533	\$ 169,827

11

12

13

4. Q. How were the amounts in (3) treated?

14

A. The amounts in 3 were charged to the current tax payable account.

15

16

5. Q. For each of the last three years, what was the dollar amount of interest deducted on the parent ONLY tax return?

17

A. (000's)	2007	2006	2005
	\$ 200,919	\$ 276,749	\$ 304,854

18

19

20

21

6. Q. Complete the following chart for the last three years.

22

A. (000's)

23

24

25

26

27

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29

	Income (Loss)					
	Book Basis			Tax Basis		
	2007	2006	2005	2007	2006	2005
Parent Only	(92,720)	(208,931)	(188,341)	(201,024)	(331,028)	(306,085)
Applicant Only	315,819	326,725	258,197	454,695	556,816	451,792
Total Group	503,567	571,160	696,551	(119,791)	1,487,683	825,815
Total Group Excluding Parent & Applic	280,468	453,366	626,695	(373,462)	1,261,895	680,108

FLORIDA PUBLIC SERVICE COMMISSION

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

Explanation: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

Type of data shown:

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Test Year Ended 12/31/2008

Witness: Toomey

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line No.	Description Of Property	Date Acquired	Date Disposed	Original Classification Account	Reclassi- fication Account(s)	Reclassi- fication Date(s)	Original Amount Recorded	Additions Or (Retirements)	Depreciation And Amortization	Net Book Value On Disposal Date	Book Gain Or (Loss)	Amounts Allowed Prior Cases	Prior Cases Test Year Ended 12/31/2006
1													
2	2010 - Summary										\$ 0	N/A	N/A
3													
4													
5	2009 - Summary										\$ 0	N/A	N/A
6													
7													
8	Winter Park Operating Center		6/08	101			139,347		467,272	139,347	4,005,190	N/A	N/A
9													
10													
11	Douglas Avenue Distribution Line		11/07	101			12,088		795,559	12,088	3,409,542	N/A	N/A
12													
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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

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

Line No.	(A) Name of Company or Related Party	(B) Relation to Utility	(C) Type of Service Provided or Received	(D) Effective Contract Date	(E) Charge or Credit During Year Amt (000)	(F) Account No.	(G) Amount Included in Test Year (000)	(H) Allocation Method Used to Allocate Charges Between Companies
1								
2	Progress Telecom Holding Company LLC	Affiliate	Note 1	Master Service & Wireless Attachments Agreements - 12/19/2003	\$2,831	1460071	\$2,831	Note 5
3								
4								
5								
6	Progress Energy Carolinas	Affiliate	Note 2	Utility Svc Agreements	\$11,015	1460001	\$11,015	Note 5
7			Note 3	1/1/2001	\$41,169	2340001	\$41,169	Note 5
8								
9								
10	Progress Energy Service Company LLC	Affiliate	Note 4	Utility Svc Agreements	\$180,059	2340098	\$180,059	Note 5
11				12/1/2000				
12								
13								
14								
15								
16								
17								
18								
19	Note 1: PEF provides network services, land leases & revenue sharing to Progress Telecom.							
20	Note 2: PEF provides load generation, transmission/distribution support, common nuclear services, technical services support, core environmental services, CT operations/maintenance & outside support services to PEC.							
21	Note 3: PEF receives IT, fuel procurement, management services & customer service support from PEC.							
22	Note 4: Service Company allocates shared corporate services (ex. legal, IT, accounting, HR, tax, treasury, environmental, risk mgt & other corporate services) to PEF.							
23	Note 5: Transactions with affiliates are on a cost basis.							
24								
25								
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33								

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

Line No.	(A) Name of Company or Related Party	(B) Relation to Utility	(C) Type of Service Provided or Received	(D) Effective Contract Date	(E) Charge or Credit Amt (000)	(F) During Year Account No.	(G) Amount Included in Test Year (000)	(H) Allocation Method Used to Allocate Charges Between Companies
1								
2	Progress Telecom Holding Company LLC	Affiliate	Note 1	Master Service & Wireless Attachments Agreements - 12/19/2003	\$2,831	1460071	\$2,831	Note 5
3								
4								
5								
6	Progress Energy Carolinas	Affiliate	Note 2	Utility Svc Agreements	\$11,015	1460001	\$11,015	Note 5
7			Note 3	1/1/2001	\$41,169	2340001	\$41,169	Note 5
8								
9								
10	Progress Energy Service Company LLC	Affiliate	Note 4	Utility Svc Agreements 12/1/2000	\$178,928	2340098	\$178,928	Note 5
11								
12								
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19	Note 1: PEF provides network services, land leases & revenue sharing to Progress Telecom.							
20	Note 2: PEF provides load generation, transmission/distribution support, common nuclear services, technical services support, core environmental services, CT operations/maintenance & outside support services to PEC.							
21	Note 3: PEF receives IT, fuel procurement, management services & customer service support from PEC.							
22	Note 4: Service Company allocates shared corporate services (ex. legal, IT, accounting, HR, tax, treasury, environmental, risk mgt & other corporate services) to PEF.							
23	Note 5: Transactions with affiliates are on a cost basis.							
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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

xx Projected Test Year Ended 12/31/2010
xx Prior Year Ended 12/31/2009
xx Historical Year 12/31/2008
Witness: Toomey

Line No.

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See attached

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Diversification Report

Progress Energy Florida Inc.

December 31, 2007

Affiliation of Officers and Directors

Company: Progress Energy Florida Inc.
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership		
		Affiliation or Connection	Name and Address	
Jeffrey Corbett	Sr. Vice President, Energy Delivery	Director	Chi Chi Rodriguez Foundation	Tampa, FL
		Director	Salvador Dali Museum	St. Petersburg, FL
			Junior Achievement of West Central Florida	
Will A. Garrett	Controller	None		
William D. Johnson	Chairman and CEO	Board Member	Daugherty Endowment Fund	Raleigh, NC
		Board Member	Rex Hospital	Raleigh, NC
		Chairman	Carolina Power & Light Company, DBA Progress Energy	
		Chairman	Florida Power Corporation- DBA Progress Energy	
		Chief Executive Officer	Florida Progress Corporation	
		Board Member	North Carolina Chamber Board	
		Chairman	Progress Capital Holdings, Inc.	
		President	Progress Energy Foundation	
		Chief Executive Officer	Progress Energy, Inc.	
		Chairman	Progress Fuels Corporation	
		Chairman	Progress Holdings, Inc.	
		Chairman	Progress Real Estate Holdings, Inc.	
Michael Lewis	Director	Board Member	Pinellas Association for Retarded Citizens	
		Member	University of Florida Engineering Advisory Council	
Jeff Lyash	President	Council Member	Florida High Tech Corridor	
		Council Member	Metro Orlando Economic Development Commission	Orlando, FL
		Director	Enterprise Florida, Inc.	Orlando, FL
		Director	Florida Chamber of Commerce	
		Director	SunTrust Bank	Tampa, FL
		Director	The Southeaster Electric Exchange	
		Director, Member, Chair	The Florida Orchestra	Tampa, FL
		Director	Florida Reliability Coordinating Council (FRCC)	Tampa, FL
		Director	Pinellas Education Foundation	Largo, FL
		Director	Tampa Bay Partnership	Tampa, FL
		Executive Committee	Florida Electric Power Coordinating Group (FCG)	Tampa, FL
		Member	The Florida Council of 100	Tampa, FL
		Trustees	Florida Chamber of Commerce Foundation, Inc.	
		Board Member	The Museum of Fine Arts	St. Petersburg, FL

Affiliation of Officers and Directors

Company: Progress Energy Florida Inc.
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership			
		Affiliation or Connection	Name and Address		
John R. McArthur	Director, Senior Vice President	Board of Directors	Business - Industry Political Action Committee (BIPAC)	Raleigh, NC	
		Board of Directors	Carolina Power & Light Company, DBA Progress Energy	Carolinas, Inc.	
		Board of Directors	Florida Power Corporation		
		Board of Directors	Florida Progress Corporation		
		Board of Directors	Global Transpark Foundation, Inc.		Kinston, NC
		Board of Directors	Progress Capital Holdings, Inc.		
		Board of Directors	Progress Energy Foundation, Inc.		
		Board of Directors	Progress Energy Service Company, LLC		
		Board of Directors	Progress Energy, Inc.		
		Board of Directors	Progress Fuels Corporation		
		Board of Directors	Progress Real Estate Holdings, Inc.		
		Board of Directors	Progress Telecommunications Corporation		
		Board of Directors	Progress Ventures, Inc.		
		Board of Directors	PV Holdings, Inc.		
		Board of Directors	Strategic Resource Solutions		
Chair		Teach for America Eastern NC Advisory Board		Raleigh & Rocky Mt., NC	
		Chairman	N.C. Education Lottery Commission	Raleigh, NC	
Robert B. McGehee	Former Chairman and CEO (Deceased October 9, 2007)	Board Member	WANO, Atlanta Center	Atlanta, GA	
		Board Member	The Florida Council of 100	Tampa, FL	
		CEO	Florida Progress Corporation		
		Chairman/Director	Progress Capital Holdings, Inc.		
		Director	PV Holdings, Inc.		
		Director and President	Progress Energy Foundation, Inc.		
		Director/Chairman	Progress Energy Ventures, Inc.		
		Director/Chairman	Progress Fuels Corporation		
		Director/Chairman	Progress Real Estate Holdings, Inc.		
		Executive Committee	Progress Energy, Inc.		
Manager		Progress Energy Service Company, LLC			
		Vice Chairman	Atomic Energy Committee of the Public Utility Communications and Transportation Law Section of the American Bar Association		
Mark Mulhern	Senior VP Finance	Director	Dulcimer Land Company, Inc.		
		President	Kanawha River Terminals, Inc.		
		President	Kentucky May Coal Company, Inc.		
		President	Marigold Dock, Inc.		
		Board Member	Microcell		
		President	Powell Mountain Coal Company, Inc.		
		President	Progress Fuels Corporation		
		President	Progress Synfuel Holdings, Inc.		
		President	Progress Ventures, Inc.		
President	PV Holdings, Inc.				
James Scarola	Sr. Vice President	Board Member	Parr Shoals Reactor (Carolina/Virginia Corp Board)		

Affiliation of Officers and Directors

Company: Progress Energy Florida Inc.
For the Year Ended December 31, 2007

For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Frank A. Schiller	General Counsel	Director	Capitan Corporation
		Director	Carofund, Inc.
		Director	Dulcimer Land Company, Inc.
		Director	Florida Progress Funding Corporation
		Director	Kanawha River Terminals, Inc.
		Director	Kentucky May Coal Company, Inc.
		Director	Marigold Dock, Inc.
		Director	PEC Fort Drum, Inc.
		Director	PIH Tax Credit Fund, III, IV, V
		Director	PIH, Inc.
		Director	Powell Mountain Coal Company, Inc.
		Director	Progress Energy Envirotree, Inc.
		Director	Progress Materials, Inc.
		Director	Progress Provisional Holdings, Inc.
		Director	Progress Reinsurance Company, Ltd.
Director	Progress Synfuel Holdings, Inc.		
Director	Progress Telecommunications		
Director	Strategic Resource Solutions, Inc.		
Director	West Drum Holdings Corporation		
Peter M. Scott III	Director, Executive Vice President and Chief Financial Officer	Board Member	North Carolina Museum of Art Foundation Board Raleigh, NC
		Board Member	Nuclear Electric Insurance Limited (NEIL) Wilmington, DE
		Board Member	RTI International Raleigh, NC
		Board Member	UNC Board of Visitors
		Board Member	UNC Kenan-Flagler Business School's Board of Visitors
		Board of Governors	Capital City Club Raleigh, NC
		CFO	Florida Power Corporation
		CFO	Progress Energy Service Company, LLC
		Director	Progress Fuels Corporation
		Director	Progress Ventures Holdings, Inc.
		Director	Progress Ventures, Inc.
		Director/President	Capitan Corporation
		Director/President	Carofund, Inc.
Director/President	Progress Capital Holdings, Inc.		
Director/Treasurer	Progress Energy Foundation, Inc.		
Vice President	Progress Real Estate Holdings, Inc.		
Paula Sims	Sr. Vice President	Board Member	Center for Energy and Economic Development
Jeffrey M. Stone	Chief Accounting Officer	None	
Thomas R. Sullivan	Vice President, Treasurer	None	
Lloyd Yates	President and CEO, PGN Carolinas	Board Member	Association of Edison Illuminating Companies
		Chairman	Triangle Urban League
		Board Member	American Heart Association
		Board Member	Greater Raleigh Visitors Bureau
		Board Member	High Five Board

Business Contracts with Officers, Directors and Affiliates

Company: Progress Energy Florida Inc.

For the Year Ended December 31, 2007

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note: * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Jeff Lyash	Tampa Bay Partnership, Inc. Tampa, FL	5,000	Donation
Jeff Lyash	Florida Chamber of Commerce Tallahassee, Florida	10,000	Dues
Jeff Lyash	Pinellas County Education Foundation Largo, Florida	10,000	Donation
Jeff Lyash	The Florida Orchestra Tampa, Florida	10,000	Donation
Jeff Lyash	Florida Reliability Coordinating Group Tampa, Florida	7,143	Dues

**Reconciliation of Gross Operating Revenues
Annual Report versus Regulatory Assessment Fee Return**

Company: **Progress Energy Florida Inc.**

For the Year Ended December 31, 2007

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).

Line No.	(a) Description	(b) Gross Operating Revenues per Page 300	(c) Interstate and Sales for Resale Adjustments	(d) Adjusted Intrastate Gross Operating Revenues	(e) Gross Operating Revenues per RAF Return	(f) Interstate and Sales for Resale Adjustments	(g) Adjusted Intrastate Gross Operating Revenues	(h) Difference (d) - (g)
1	Total Sales to Ultimate Customers (440-446, 448)	\$ 4,138,377,879	\$ 35,243,647	\$ 4,103,134,232	\$ 4,138,377,878	\$ 35,243,647	\$ 4,103,134,232	\$ 0
2	Sales for Resale (447)	435,681,011	435,889,941	(208,930)	435,681,011	435,889,941	(208,930)	(0)
3	Total Sales of Electricity	4,574,058,890	471,133,589	4,102,925,302	4,574,058,890	471,133,589	4,102,925,302	(0)
4	Provision for Rate Refunds (449.1)	(1,675,074)	(1,675,074)	(0)	(1,675,074)	(1,675,074)	-	(0)
5	Total Net Sales of Electricity	4,572,383,816	469,458,515	4,102,925,302	4,572,383,816	469,458,515	4,102,925,302	(0)
6	Total Other Operating Revenues (450-456)	120,139,516	43,410,542	76,728,974	121,502,117	43,410,542	78,091,576	(1,362,601) (1)
7	Other (Specify)							
8								
9								
10	Total Gross Operating Revenues	\$ 4,692,523,332	\$ 512,869,056	\$ 4,179,654,276	\$ 4,693,885,933	\$ 512,869,056	\$ 4,181,016,878	\$ (1,362,602)

Notes: (1) Difference reflects intercompany revenues that should have been considered part of operating revenues derived from intrastate business last year.

**Analysis of Diversification Activity
Changes in Corporate Structure**

**Company: Progress Energy Florida Inc.
For the Year Ended December 31, 2007**

Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart, including all affiliates.

Effective Date (a)	Description of Change (b)
1/1/2007	Progress Energy Service Company (PESC) was moved under Progress Ventures, Inc.
3/2/2007	Progress Energy Service Co. acquired NewCraft, LLC from a third party.
3/22/2007	AAV Synfuel, LLC was formed as a single-member LLC under Progress Fuels Corp.
3/30/2007	Progress Telecom Holding, Limitada and Progress Telecom Do Brazil, Limitada (subsidiaries of PT Holding Company, LLC) were dissolved.
3/30/2007	Ceredo Synfuel LLC was sold to a third party.
6/11/2007	Progress Ventures, Inc. and Progress Genco Ventures, LLC sold their membership interests in the following entities: Effingham County Power, LLC; MPC Generating, LLC; Walton County Power, LLC; and Washington County Power, LLC.
6/29/2007	Progress Energy Carolinas' ownership interest in Microcell Corporation became 1.986%.
6/29/2007	PEC and PEF each became 12.5% members of APOG, LLC, a newly-formed LLC owned by various Southeastern utilities.
7/27/2007	3079936 Nova Scotia Company, a subsidiary of Progress Fuels Corp., was dissolved.
8/10/2007	Progress Telecom International, LLC (a subsidiary of PT Holding Company, LLC) was dissolved.
8/21/2007	Progress Telecom Virginia, LLC (a subsidiary of PT Holding Company, LLC) was dissolved.
8/31/2007	NewCraft, LLC, a wholly-owned subsidiary of Progress Energy Service Company, LLC, was dissolved.
9/14/2007	Westpower-Fort Drum, LP was dissolved.
10/8/2007	Westmoreland-Fort Drum, LP was dissolved.
10/25/2007	Progress Real Estate Holdings, Inc. merged into Progress Energy Service Co, LLC.
10/31/2007	Progress Genco Ventures, LLC (a subsidiary of Progress Ventures, Inc.) was dissolved.
11/1/2007	Progress Materials, Inc. was converted into a single-member LLC known as PMI Target, LLC.
11/5/2007	Progress Materials, LLC was sold to a third party.
12/31/2007	West Drum Holdings Corporation was dissolved.
12/31/2007	PEC Fort Drum, Inc. was dissolved.
12/31/2007	Progress Provisional Holdings, Inc. was dissolved.

**Analysis of Diversification Activity
New or Amended Contracts with Affiliated Companies**

Company: Progress Energy Florida Inc.

For the Year Ended December 31, 2007

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at the minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)
<i>Progress Energy Service Company (PESC)</i>	<p>Amendment to Article IV of the Utility Service Agreement executed January 1, 2001 between Progress Energy Florida (PEF) and Progress Energy Service Company (PESC) to include personal computers that PEF will provide to PESC.</p> <p>Effective date: October 18, 2007 Duration: open ended Price: higher of cost or market</p>

Analysis of Diversification Activity
Individual Affiliated Transactions in Excess of \$500,000

Company: Progress Energy Florida Inc.

For the Year Ended December 31, 2007

Provide information regarding individual affiliated transactions in excess of \$500,000. Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
Progress Energy Service Company LLC	Recurring monthly Service Company functions and services. See Page 457 for description.	\$ 179,700,952
Carolina Power & Light Company (d/b/a Progress Energy Carolinas)	Recurring monthly shared utility functions and services. See page 457 for description.	51,355,310
Carolina Power & Light Company (d/b/a Progress Energy Carolinas)	Non-recurring nuclear refueling outage assistance	2,179,245
Carolina Power & Light Company (d/b/a Progress Energy Carolinas)	Recurring monthly Service Company functions and services. See Page 457 for description.	10,170,009

**Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations**

**Company: Progress Energy Florida Inc.
For the Year Ended December 31, 2007**

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

- (a) Enter name of affiliate.
- (b) Give description of type of service, or name the product involved.
- (c) Enter contract or agreement effective dates.
- (d) Enter the letter "p" if the service or product is purchased by the Respondent: "s" if the service or product is sold by Respondent.
- (e) Enter utility account number in which charges are recorded.
- (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year	
				Account Number (e)	Dollar Amount (f)
Carolina Power & Light Company (d/b/a Progress Energy Carolinas)	Shared utility functions, technical services support, operations support, combustion turbine operations & maintenance, core environmental services; Transmission & Distribution support, distribution design; Customer service performance solutions, answer customer calls; Nuclear services and business operations oversight, nuclear security support, management, regulatory, engineering, contract and material support; Energy Delivery management & oversight, distribution design; Power Operations operations support; Residential support services	Utility Service Agreement 1/1/2001	S	1460001	10,170,009
Carolina Power & Light Company (d/b/a Progress Energy Carolinas)	Shared utility functions and services such as nonreg transmission maintenance service, ECCR energy efficiency support, retail energy sales support, premier power support, PPS managed services support, transmission/distribution support, ED management/oversight, contract services, customer service management, performance solutions, nuclear management, nuclear IT, nuclear analytical services, common nuclear services, nuclear security support, regulatory assessment/oversight, engineering programs, materials and contract support, coal procurement and transportation, power ops management and finance, technical services support, CT ops/maintenance RCO purchased power contract support, RCO joint owner contract support, RCO operational support, RCO wholesale term contract support, RCO gas and oil procurement, regulated lighting support, exterior lighting support, fuel forecasting and regulatory support.	Utility Service Agreement 1/1/2001	P	2340001	53,534,555
Progress Energy Ventures	Technical, Support & Training Svcs, CT Operations & Maintenance support, CT Performance Improvement support	Utility Service Agreement 11/1/2002	S	1460020	169,194
Effingham County Power, LLC ¹	Technical Support for CT Operations	Utility Service Agreement 11/1/2002	S	1460025	6,749
MPC Generating, LLC ¹	Technical Support for CT Operations	Utility Service Agreement 11/1/2002	S	1460032	5,461

**Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations**

**Company: Progress Energy Florida Inc.
For the Year Ended December 31, 2007**

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

- (a) Enter name of affiliate.
- (b) Give description of type of service, or name the product involved.
- (c) Enter contract or agreement effective dates.
- (d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by Respondent.
- (e) Enter utility account number in which charges are recorded.
- (f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	"p" or "s" (d)	Total Charge for Year	
				Account Number (e)	Dollar Amount (f)
Walton County Power, LLC ¹	Technical Support for CT Operations, Line maintenance support	Utility Service Agreement 11/1/2002	S	1460033	6,452
Washington County Power, LLC ¹	Technical Services Support, CT Ops/Maint support	Utility Service Agreement 11/1/2002	S	1460034	15,286
Progress Fuels Corporation	Fly Ash sales, Potable & Process Water sales	Ash Management Contract Extensions 9/1/1995 and 9/2/2005	S	1460061	259,979
Progress Fuels Corporation	Fly Ash storage	Ash Management Contract Extensions 9/1/1995 and 9/2/2005	P	2340061	348,313
PT Holding Company LLC	Network Services, Land Lease, Revenue Sharing	Master Service and Wireless Attachment Agreements - 12/19/2003	S	1460071	2,945,232
Progress Energy Service Company LLC	Labor and associated expenses, materials	Utility Service Agreement 1/1/2001	S	1460098	3,943,464
Progress Energy Service Company LLC	Executive Management, Legal, IT, Accounting Svcs, Audit Svcs, Planning, Telecom, Public Affairs, Human Resources, Corp Communications, Security, Supply Chain Svcs, Real Estate Svcs, Tax Svcs, Risk Mgmt, Environmental Svcs, Health & Safety Svcs, Treasury, Risk Mgmt, Disbursement Svcs, Other Shared Corp Svcs. Excludes convenience payments and pay agent transactions.	Utility Service Agreement 12/1/2000	P	2340098	179,700,952

¹ Entity sold to an unrelated third party on 6/11/07. Transactions reported above represent goods and services provided from 1/1/07 through 6/11/07.

Analysis of Diversification Activity
Assets or Rights Purchased from or Sold to Affiliates

Company: Progress Energy Florida Inc.

For the Year Ended December 31, 2007

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates:							
None							
Total		\$ -	-	\$ -	\$ -	\$ -	
Sales to Affiliates:							
Progress Energy Service Company	Computers	124,021.48		124,021.48	124,021.48	124,021.48	
Total						124,021.48	

Analysis of Diversification Activity Employee Transfers

Company: Progress Energy Florida, Inc.

For the Year Ended December 31, 2007

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.				
Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
CPL	FPC	Sr Engr	Mgr-Trans Engr	Permanent
FPC	CPL	Sr Administrative Assistant-FL	Sr Admin Assistant	Permanent
CPL	FPC	Mgr-Trans Area Maintenance	Mgr-Power Sys Ops-FI	Permanent
FPC	CPL	Field Meter Technician	Dist I&C Tech II (IO)	Permanent
FPC	SVC	Mgr-Call Services-ED	Dir-Accounting Operations	Permanent
CPL	FPC	Sys Operator II	Sys Operator II	Permanent
SVC	FPC	Admin Asst to Depart Head-FL	Admin Asst to Depart Head-FL	Permanent
SVC	FPC	Sr Fin Spec	Sr Fin Spec	Permanent
FPC	CPL	Comb Turbine Technician	Sr Comb Turbine Tech	Permanent
CPL	FPC	Supt-Maintenance-FGD	Supt-Planning & Scheduling-CR	Permanent
SVC	FPC	Legal Secretary I-FL	Administrative Assistant I-FL	Permanent
FPC	CPL	Supv-System Integrity	Sr Engr	Permanent
FPC	CPL	Mgr-Nuclear Assessment	Plt General Mgr-BNP	Permanent
SVC	FPC	Supv-Projects Business Units	Supv-Projects Business Units	Permanent
SVC	FPC	Sr Plant Services Assistant-FL	Sr Plant Services Assistant-FL	Permanent
SVC	FPC	Sr Acquisition Agent	Sr Acquisition Agent	Permanent
FPC	SVC	Sr ED Project Analyst	Sr Auditor	Permanent
SVC	FPC	Lead Fin Spec	Lead Fin Spec	Permanent
FPC	CPL	Lineman SL	Supv-Distribution Field	Permanent
SVC	FPC	Sr Human Resources Spec	Supv-Customer Service	Permanent
CPL	FPC	QA/QC/NDE Tech I-Nuc	QA/QC/NDE Tech I-Nuc	Permanent
CPL	FPC	Sr Bus Fin Anlyst	Sr Bus Fin Anlyst	Permanent
CPL	FPC	Sr Nuclear Security Spec	Lead Nuclear Security Spec	Permanent
FPC	CPL	Sr Planning Analyst-TOP	Lead Engr	Permanent
EFC	FPC	Project Mgr-PFC	Project Mgr-PFC	Permanent
FPC	CPL	Sr Engineering Trainer-EDG	Sr Engr	Permanent
CPL	FPC	Plt General Mgr-BNP	Mgr-Nuc Project Controls	Permanent
FPC	CPL	Mgr-Region Resource	Supv-Dist Contract Resources	Permanent
CPL	FPC	Dir-Operations Business Svcs	VP-So Coastal Region	Permanent
CPL	FPC	IT Program Leader-POG	IT Program Leader-POG	Permanent
SVC	FPC	Sr Land Acquis/Dispos Spec	Sr Land Acquis/Dispos Spec	Permanent
FPC	CPL	Project Planner	Supv-Svc & Project Planning	Permanent
FPC	CPL	Rev Protect/Energy Theft Spec	Rev Protect/Energy Theft Spec	Permanent
FPC	SVC	Logistics Planning Anlyst	Logistics Planning Anlyst	Permanent
FPC	CPL	Supt-Planning & Scheduling-CR	Mgr-Maint&Diagnostic Center	Permanent
SVC	FPC	Sr Fac Projects Engineer	Sr Fac Projects Engineer	Permanent
PVI	FPC	Sr Comb Turbine Tech	Gener Process Spec	Permanent
CPL	FPC	Engineer II	Engineer II	Permanent
SVC	FPC	Fac Projects Engineer	Sr Fac Projects Engineer	Permanent
SVC	FPC	Sr Comm Spec	Sr Comm Spec	Permanent
FPC	SVC	Sr Bus Fin Anlyst	Sr Bus Fin Anlyst	Permanent
CPL	FPC	Dir-Plt Const Proj-POG	Dir-Plt Const Proj-POG	Permanent
CPL	FPC	Sr Fin Spec	Sr Planning Analyst-TOP	Permanent
FPC	CPL	Gen Mgr-Trans Const & Engring	Gen Mgr-Trans Asset Mgmt	Permanent
CPL	FPC	Lead Engr	Lead Engr	Permanent
FPC	SVC	Proj/Outage Support Spec-POG	Project Assurance Program Lead	Permanent
SVC	FPC	Sr Auditor	Proj Leader-TOP	Permanent
CPL	FPC	Storekeeper A	Sr Logistics Planning Anlyst	Permanent
CPL	FPC	VP-East Region	VP-East Region	Permanent
FPC	SVC	Sr Plant Services Assistant-FL	Sr Plant Services Assistant-FL	Permanent
SVC	FPC	Mgr-Property/Projects	Mgr-Property/Projects	Permanent

**Analysis of Diversification Activity
Non-Tariffed Services and Products Provided by the Utility**

**Company: Florida Power Corporation
For the Year Ended December 31, 2007**

Provide the following information regarding all non-tariffed services and products provided by the utility.		
Description of Product or Service (a)	Account No. (b)	Regulated or Non-regulated (c)
Rent from Electric Properties	4540001	Regulated
Managed Services	4170000	Non-Regulated
Turnkey Solutions	4170000	Non-Regulated
Power Quality Services	4170000	Non-Regulated
Homewire	4170000	Non-Regulated
All-Connect	4170000	Non-Regulated
Lighting	4170000	Non-Regulated
Infrared Scanning Services	4170000	Non-Regulated
High Voltage Services	4170000	Non-Regulated
Distribution Services	4170000	Non-Regulated
Vegetation Services	4170000	Non-Regulated
Metering Services	4170000	Non-Regulated
Transformer Services	4170000	Non-Regulated
Material Solutions	4170000	Non-Regulated
Joint Trenching	4170000	Non-Regulated
General System Planning	4170000	Non-Regulated
Transmission Construction & Maintenance	4170000	Non-Regulated
Substation Design, Construction & Maintenance	4170000	Non-Regulated
System Protection & Control, Fiber Optic & Meter Services	4170000	Non-Regulated
Land Management	4170000	Non-Regulated
Wireless Transmission Tower Attachments	4210708	Non-Regulated

Nonutility Property (Account 121)

Company: Progress Energy Florida Inc.
For the Year Ended December 31, 2007

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of nonutility property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor items (5% of the balance at the end of the year, for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service, or (2) other property nonutility property.

Description and Location	Balance at beginning of year	Purchases, Sales, Transfers, etc.	Balance at end of year
Previously Devoted to Public Service			
Land - Marion County - Florida	\$ 135,191		\$ 135,191
Structures - Pinellas County, Florida	177,011		177,011
Minor Items	527,365		527,365
Not Previously Devoted to Public Service			
Land - Volusia County, Florida (1)	1,636,204	-13,813	1,622,391
Equipment - Meters System (Florida) (2)	5,423,549		5,423,549
Equipment - Walk of Fame, St. Pete, FL	1,380,193		1,380,193
Other	325,828		325,828
Generators on Customer premises	732,987		732,987
Communication Equipment (3)	0		0
Totals	\$ 10,338,328	\$ (13,813)	\$ 10,324,515

Number of Electric Department Employees

Company: Progress Energy Florida Inc.

For the Year Ended December 31, 2007

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	10/28/2007
2. Total Regular Full-Time Employees	3979
3. Total Part-Time and Temporary Employees	308
4. Total Employees	4287

Details

Regular Part Time:	6
Temp Full Time:	300
Temp Part Time:	2
Total:	308

Particulars Concerning Certain Income Deductions and Interest Charges Accounts

Company: Florida Power Corporation
For the Year Ended December 31, 2007

Report the information specified below, in the order given, for the respective income deduction and interest charges account. Provide a subheading for each account and a total for each account. Additional columns may be added if deemed appropriate with

(a) Miscellaneous Amortization (Account 425): Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions: Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Item	Amount Debit / (Credit)
Account 426 - Miscellaneous Income Deductions	
Donations	
Civic & Community Organizations	489,087.69
Cultural & Arts Organizations	547,825.08
Economic Development	518,631.75
Education Related Contributions	1,535,537.57
Environment	125,671.30
Health & Human Services Contributions	911,332.26
Other	272,197.23
Subtotal Accounts 4261014, 426180T, 4261BUD	4,400,282.88
Investment in Company Owned Life Insurance	(2,507,651.00)
Subtotal Accounts 4262016, 4262041	(2,507,651.00)
Penalties	2,111,224.86
Subtotal Account 4263001	2,111,224.86
Certain Civic, Political & Related Activities	4,097,876.28
Subtotal Accounts 4264100, 4264200, 4264300	4,097,876.28
Other Deductions	1,162,300.87
Subtotal Account 4265001	1,162,300.87
Total Miscellaneous Income Deductions - Account 426	9,264,033.89
Account 430 - Interest on Debt to Associated Companies	
Money Pool (Avg Rate 5.49%)	2,199,542.83
Total Interest on Debt to Associated Companies - Account 430	2,199,542.83
Account 431 - Other Interest Expense	
Commitment Fees (4310010)	473,767.11
Other Interest Expense (4310001, 4310011)	598,938.20
Customer Deposits - Rate 6 to 7% per annum	10,601,213.47
Interest related to OPC Petition Customer Refund- Rate 4.87%	1,755,990.00
Interest related to Dixie Fuels Surcharge - Rate 30.24%	2,079,593.64
Interest related to Projected Tax Deficiency on various audit issues - Rate 6.7%	2,796,676.52
Total Other Interest Expense - Account 431	18,306,178.94

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide an analysis of all non-utility operations such as orange groves, parking lots, etc. that utilized all or part of any utility plant that are not included in Schedule C-31.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010

Docket No. 090079-EI

Prior Year Ended 12/31/2009

Historical Year 12/31/2008

Witness: Toomey

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
----------	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

1
2
3 Progress Energy Florida Inc. does not have any non-utility operations using all or part of utility plant
4 that are not included in Schedule C-31.
5
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135

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide a schedule for the last four prior years and test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010

Prior Year Ended 12/31/2009

Historical Year Ended 12/31/2008

Docket No. 090079-EI

Witness: Toomey/Oliver/Crisp/Joyner

Sorrick/Young/Morman/Wyckoff

Line No.	(A)	(B) 2006	(C) 2007	(D) 2008	(E) 2009	(F) 2010
1						
2	SUMMARY OF OTHER O&M EXPENSES (DOLLARS PER CUSTOMER)					
3	Power Production Expense	120.31	133.58	141.03	144.97	169.83
4	Transmission Expenses	20.78	20.84	21.50	21.36	27.39
5	Distribution Expenses	70.62	76.87	73.58	76.62	87.55
6	Customer Account Expenses	31.08	31.27	30.47	31.32	32.73
7	Customer Service Expenses	2.19	2.28	1.81	1.50	1.48
8	Sales Expense	1.46	1.20	1.00	0.95	1.02
9	Administration & General Expenses	122.58	138.90	122.66	165.06	175.29
10	Total Other O&M Expenses	<u>369.01</u>	<u>404.95</u>	<u>392.06</u>	<u>441.78</u>	<u>495.29</u>
11						
12	GROWTH INDICES					
13	Consumer Price Index	201.6	207.3	215.3	222.0	225.2
14	Average Customer	1,620,373	1,632,430	1,638,911	1,642,481	1,655,423
15	CPI Percent Increase		2.9%	3.8%	3.1%	1.5%
16	Average Customer Percent Increase		0.7%	0.4%	0.2%	0.8%
17	Index Percent CPI x Customer Growth	1.0000	1.0361	1.0802	1.1164	1.1415
18	Average Customer Increase		12,057	6,481	3,570	12,942
19						
20	DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR:					
21	O&M Expense Less Fuel per KWH Sold	\$0.15	\$0.17	\$0.17	\$0.19	\$0.21
22	Capital Cost per Installed Kilowatt of Capacity	\$1,033	\$1,051	\$1,098	\$1,119	\$1,220
23	Revenue per KWH Sold	\$10.55	\$10.54	\$10.38	\$12.30	\$12.53
24						
25	AVERAGE NUMBER OF CUSTOMERS					
26	Residential	1,431,742	1,442,854	1,449,041	1,451,638	1,461,865
27	Commercial	162,774	162,837	162,569	163,231	165,826
28	Industrial	2,697	2,668	2,587	2,575	2,564
29	Street Lighting	1,748	1,692	1,652	1,630	1,594
30	Other Sales to Public Authorities	21,412	22,379	23,062	23,407	23,574
31	Total	<u>1,620,373</u>	<u>1,632,430</u>	<u>1,638,911</u>	<u>1,642,481</u>	<u>1,655,423</u>

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation Provide the following statistical data for the company by calendar year for the most recent 5 years. Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010

Prior Year Ended 12/31/2009

Docket No. 090079-EI

XX Historical Year Ended 12/31/2008

Witness: Crisp /Toomey/Joyner/Oliver

Line No.	ITEM	(A) 2008	(B) 2007	(C) 2006	(D) 2005	(E) 2004	(F) AVERAGE ANNUAL GROWTH RATE
1	THE LEVEL AND ANNUAL GROWTH RATES FOR:						
2							
3	Peak Load MW	10,155	10,405	10,094	10,226	9,125	2.7%
4							
5	Peak Load Per Customer (KW)	6.2	6.4	6.2	6.5	5.9	1.3%
6							
7	Energy Sales (MWH)	45,333,039	45,203,343	43,964,779	44,632,672	43,293,950	1.2%
8							
9	Number of Customers (Average)	1,638,935	1,632,451	1,620,396	1,583,417	1,548,627	1.4%
10							
11	Installed Generating Capacity (MW) -- Summer	9,289	9,293	8,844	8,976	8,475	2.3%
12							
13	Population of Service Area	3,573,335	3,552,304	3,533,542	3,449,223	3,368,023	1.5%
14							
15	End of Year Miles of Distribution Lines	48,361	44,266	43,726	42,129	40,820	4.3%
16							
17	End of Year Miles of Jurisdictional Transmission Lines	4,928	4,885	4,830	4,757	4,431	2.7%
18							
19							
20							
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FLORIDA PUBLIC SERVICE COMMISSION
 Company: PROGRESS ENERGY FLORIDA INC.

Explanation: Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected test year and for prior years to include two historical years.

Type of data shown:
 x Projected Test Year Ended 12/31/2010
 x Prior Year Ended 12/31/2009
 x Historical Years 12/31/2006 12/31/2007 12/31/2008

Docket No. 090079-EI

Witnesses: Wyckoff, Morman, Sorrick, Young
 Deschamps, Joyner, Oliver, Toomey

Line No.	(A)		(B)		(C)	(D)		(E)		(F)
	Amount	% Inc	2010 (Test Year)	% Inc	CPI	Amount	% Inc	2009	% Inc	CPI
1	Total Company Basis:									
2	\$ 414,186,245	10.41%		1.45%		\$ 375,137,884	10.77%		3.13%	
3	33,886,020	2.22%		1.45%		33,150,631	6.28%		3.13%	
4	16,704,435	4.46%		1.45%		15,990,593	29.80%		3.13%	
6	<u>464,776,700</u>	9.55%		1.45%		<u>\$ 424,279,108</u>	11.01%		3.13%	
7	<u>88,143</u>	8.26%		1.45%		<u>\$ 81,420</u>	4.94%		3.13%	
8										
9	Fringe Benefits:									
10	31,300,932	6.98%		1.45%		\$ 29,258,075	12.46%		3.13%	
11	1,485,881	7.20%		1.45%		1,386,094	-12.01%		3.13%	
12	3,144,313	0.00%		1.45%		3,144,313	-38.57%		3.13%	
13	45,798,787	24.73%		1.45%		36,717,361	285.31%		3.13%	
14	1,360,137	15.00%		1.45%		1,182,754	2.80%		3.13%	
15	45,013,653	20.00%		1.45%		37,511,532	13.50%		3.13%	
16	30,297,527	8.39%		1.45%		27,951,721	1.22%		3.13%	
17	1,307,666	13.82%		1.45%		1,148,859	-19.16%		3.13%	
18	1,491,977	12.87%		1.45%		1,321,800	-14.22%		3.13%	
19	1,102,147	6.18%		1.45%		1,037,989	61.50%		3.13%	
20	2,936,904	-10.80%		1.45%		3,292,585	-20.60%		3.13%	
21	21,457,968	14.45%		1.45%		18,748,557	10.05%		3.13%	
22	1,570,061	15.45%		1.45%		1,359,981	-5.12%		3.13%	
23	<u>188,267,953</u>	14.75%		1.45%		<u>\$ 164,061,621</u>	62.54%		3.13%	
24										
25	<u>\$ 653,044,653</u>	11.00%		1.45%		<u>\$ 588,340,729</u>	21.78%		3.13%	
26										
27	<u>5,273</u>	1.19%		1.45%		<u>5,211</u>	5.79%		3.13%	
28										
29	<u>123,847</u>	9.69%		1.45%		<u>\$ 112,904</u>	15.12%		3.13%	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected year and for prior years to include two historical years.

Type of data shown:
 x Projected Test Year Ended 12/31/2010
 x Prior Year Ended 12/31/2009
 x Historical Years 12/31/2006 12/31/2007 12/31/2008

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

Witnesses: Wyckoff, Morman, Sorrick, Young
 Deschamps, Joyner, Oliver, Toomey

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	2006
	Amount	% Inc	CPI	Amount	% Inc	CPI	Amount
1	Total Company Basis:						
2	\$ 338,678,217	5.19%	3.84%	\$ 321,980,592	9.91%	2.85%	\$ 292,948,864
3	31,192,187	18.40%	3.84%	26,343,936	21.72%	2.85%	21,643,491
4	12,319,236	-41.31%	3.84%	20,989,804	177.34%	2.85%	7,568,185
5	Restricted Stock Grant Amortization						
6	<u>382,189,640</u>	3.49%	3.84%	<u>369,314,332</u>	14.64%	2.85%	<u>\$ 322,160,540</u>
7	<u>77,586</u>	5.15%	3.84%	<u>73,789</u>	9.60%	2.85%	<u>\$ 67,327</u>
8							
9	Fringe Benefits:						
10	26,016,349	3.94%	3.84%	25,029,096	3.94%	2.85%	24,079,608
11	1,575,349	-32.64%	3.84%	2,338,552	-5.09%	2.85%	2,463,923
12	5,118,851	-50.81%	3.84%	10,407,303	247.31%	2.85%	2,996,584
13	(19,813,807)	30.33%	3.84%	(15,203,212)	-47.12%	2.85%	(10,334,189)
14	1,150,533	9.32%	3.84%	1,052,441	42.71%	2.85%	737,444
15	33,049,567	-6.81%	3.84%	35,464,976	35.89%	2.85%	26,098,363
16	27,615,099	-5.70%	3.84%	29,285,831	17.50%	2.85%	24,923,993
17	1,421,154	-48.56%	3.84%	2,762,579	137.49%	2.85%	1,163,248
18	1,540,921	-27.68%	3.84%	2,130,599	149.66%	2.85%	853,400
19	642,727	13.56%	3.84%	565,960	-4.17%	2.85%	590,612
20	4,147,001	9.28%	3.84%	3,794,703	-24.69%	2.85%	5,038,516
21	17,036,050	3.90%	3.84%	16,396,901	28.02%	2.85%	12,807,796
22	1,433,324	233.00%	3.84%	430,433	#DIV/0!	2.85%	0
23	<u>100,933,118</u>	-11.82%	3.84%	<u>114,456,162</u>	25.20%	2.85%	<u>\$ 91,419,298</u>
24							
25	<u>\$ 483,122,758</u>	-0.13%	3.84%	<u>\$ 483,770,494</u>	16.97%	2.85%	<u>\$ 413,579,838</u>
26							
27	<u>4,926</u>	-1.58%		<u>5,005</u>	4.60%		<u>4,785</u>
28							
29	<u>98,076</u>	1.47%	3.84%	<u>96,657</u>	11.83%	2.85%	<u>\$ 86,433</u>

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a comparison of the change in operation and maintenance expense (excluding fuel) for the last three years and the test year to the CPI.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008

Docket No. 090079-EI

(Thousands)

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

140

Line No.	(A) 2010	(B) 2009	(C) 2008	(D) 2007
1				
2				
3				
4	868,158	746,874	661,111	658,994
5				
6				
7				
8	16.24%	12.97%	0.32%	
9				
10				
11	1.45%	3.13%	3.84%	
12				
13				
14				
15	14.79%	9.84%	-3.52%	
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the benchmark variances for the test year functionalized O&M expense.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008

Docket No. 090079-EI

(Thousands)

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

141

Line No.	Function	(A) Test Year Total Company Per Books	(B) O&M Adjmts	(C) Adjusted Test Year O&M	(D) Base Year Adjusted O&M	(E) Compound Multiplier	(F) Test Year Benchmark (D) x (E)	(G) Unadjusted Benchmark Variance	(H) Unadj Benchmark Variance Excluding:	(I) Adjusted Benchmark Variance
1	Production - Steam	99,303	-	99,303	72,614	1.1174	81,138		18,165	
2										
3	Production - Nuclear	103,559	-	103,559	81,570	1.1174	91,146		12,413	
4										
5	Production - Other	76,132	-	76,132	36,853	1.1174	41,179		34,953	
6										
7	Other Power Supply	2,152	-	2,152	3,906	1.1174	4,365		(2,213)	
8										
9	Transmission	45,336	-	45,336	33,676	1.1415	38,441		6,895	
10										
11	Distribution	144,926	-	144,926	114,428	1.1415	130,620		14,306	
12										
13	Customer Accounts	54,185	-	54,185	50,356	1.1415	57,481		(3,296)	
14										
15	Customer Service and Information	2,448	-	2,448	3,547	1.1415	4,049		(1,602)	
16										
17	Sales Expenses	1,688	(36)	1,652	2,338	1.1415	2,669		(1,017)	
18										
19	Administrative & General	290,183	(3,394)	286,789	195,169	1.1415	222,786		64,004	
20										
21	TOTAL	\$819,912	(\$3,430)	\$816,482	\$594,458		\$673,875	\$0	\$0	\$142,606
22										
23										
24										
25										
26										
27										
28										
29										

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the benchmark variances for the test year functionalized O&M expense.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008

Docket No. 090079-EI

(Thousands)

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

Line No.	Function	(A) Test Year Total Company Per Books	(B) O&M Adjmts	(C) Adjusted Test Year O&M	(D) Base Year Adjusted O&M	(E) Compound Multiplier	(F) Test Year Benchmark (D) x (E)	(G) Unadjusted Benchmark Variance	(H) Unadj Benchmark Variance Excluding	(I) Adjusted Benchmark Variance
1	Production - Steam	83,730	-	83,730	72,614	1.1014	79,977			3,753
2										
3	Production - Nuclear	96,909	-	96,909	81,570	1.1014	89,841			7,068
4										
5	Production - Other	55,346	-	55,346	36,853	1.1014	40,590			14,757
6										
7	Other Power Supply	2,129	-	2,129	3,906	1.1014	4,302			(2,173)
8										
9	Transmission	35,085	-	35,085	33,676	1.1164	37,596			(2,511)
10										
11	Distribution	125,842	-	125,842	114,428	1.1164	127,748			(1,906)
12										
13	Customer Accounts	51,442	-	51,442	50,356	1.1164	56,217			(4,775)
14										
15	Customer Service and Information	2,458	-	2,458	3,547	1.1164	3,960			(1,502)
16										
17	Sales Expenses	1,565	(35)	1,531	2,338	1.1164	2,610			(1,079)
18										
19	Administrative & General	271,108	(4,477)	266,631	195,169	1.1164	217,887			48,744
20										
21	TOTAL	\$725,614	(\$4,511)	\$721,103	\$594,458		\$660,728	\$0	\$0	\$60,375
22										
23										
24										
25										
26										
27										
28										
29										

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide the detail of adjustments made to test year per books O&M expense by function.

Type of data shown:

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008
 Witness: Toomey/Joyner/Oliver/Sorrick/
 Young/Morman/Wyckoff

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

(Thousands)

Line No.	Function	(A) 2010 System Per Books	(B) Eliminate Recoverable Fuel/CCR	(C) Eliminate Recoverable Nuclear	(D) Eliminate Recoverable ECRC	(E) Eliminate Recoverable ECCR	(F) Accounting & Proforma Adjustments*	(G) Adjusted 2010 System Per Books
1	Production							
2	Fossil	\$99,303						\$99,303
3	Nuclear	108,483		4,925				103,559
4	Other Production	76,132						76,132
5	Other Power Supply	2,152						2,152
6	Fuel & Purch Power	3,199,918	3,199,918					-
7	Subtotal Production	3,485,988	3,199,918	4,925	-	-	-	281,145
8								
9	ECRC	63,370			63,370			-
10								
11	ECCR	84,428				84,428		-
12								
13	Transmission	45,336						45,336
14								
15	Distribution	144,926						144,926
16								
17	Customer Accounts	54,185						54,185
18								
19	Customer Service	2,448						2,448
20								
21	Sales	1,688						1,688
22	Economic Development						(36)	(36)
23								
24	Administrative & General	290,183						290,183
25	Retail Rate Case Expenses						1,394	1,394
26	Corporate Aircraft						(3,565)	(3,565)
27	Image Building Advertising						(3,863)	(3,863)
28	Interest Expense on Tax Deficiency						2,667	2,667
29	Industry Association Dues						(25)	(25)
30								
31								
32	Total O&M Expense	\$4,172,552	\$3,199,918	\$4,925	\$63,370	\$84,428	(\$3,430)	\$816,482

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide the detail of adjustments made to test year per books O&M expense by function.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008
 Witness: Toomey/Joyner/Oliver/Sorrick/
 Young/Morman/Wyckoff

Docket No. 090079-EI

(Thousands)

Line No.	Function	(A) 2009 System Per Books	(B) Eliminate Recoverable Fuel/CCR	(C) Eliminate Recoverable Nuclear	(D) Eliminate Recoverable ECRC	(E) Eliminate Recoverable ECCR	(F) Accounting & Proforma Adjustments*	(G) Adjusted 2009 System Per Books
1	Production							
2	Fossil	\$86,069	\$2,340					\$83,730
3	Nuclear	106,347	3,707	5,731				96,909
4	Other Production	55,648	302					55,346
5	Other Power Supply	2,129						2,129
6	Fuel & Purch Power	3,172,972	3,172,972					-
7	Total Production	3,423,166	3,179,321	5,731	-	-	-	238,114
8								
9	ECRC	56,508			56,508			-
10								
11	ECCR	76,489				76,489		-
12								
13	Transmission	35,085						35,085
14								
15	Distribution	125,842						125,842
16								
17	Customer Accounts	51,442						51,442
18								
19	Customer Service	2,458						2,458
20								
21	Sales	1,565						1,565
22	Economic Development						(35)	(35)
23								
24	Administrative & General	271,108						271,108
25	Retail Rate Case Expenses						-	-
26	Corporate Aircraft						(3,395)	(3,395)
27	Image Building Advertising						(4,009)	(4,009)
28	Interest Expense on Tax Deficiency						1,113	1,113
29	Miscellaneous Interest Expense						1,839	1,839
30	Industry Association Dues						(24)	(24)
31								
32								
33	Total O&M Expense	\$4,043,663	\$3,179,321	\$5,731	\$56,508	\$76,489	(\$4,511)	\$721,103

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FLORIDA PUBLIC SERVICE COMMISSION
 Company: PROGRESS ENERGY FLORIDA INC.
 Docket No. 090079-EI

Explanation: Provide adjustments to benchmark year O&M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

(Thousands)

Type of data shown:
 X Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Prior Year Ended 12/31/2008
 Witness: Toomey/Joyner/Oliver/Morman
 Sorrick/Young/Wyckoff

Line No.	Function (Thousands)	(A) 2006 O&M Expenses	(B) Eliminate Recoverable Fuel Expense	(C) Eliminate Recoverable ECCR & ECRC	(D) Accounting & Proforma Adjustments	(E) Allowed 2006 O&M Expenses	(H) Compound Multiplier	(I) 2006 O&M Benchmark
1	Production							
2								
3	Fossil	1,281,365	(1,199,022)	(9,730)		72,614	1.1174	81,138
4								
5	Nuclear	572,468	(490,893)	(5)		81,570	1.1174	91,146
6								
7	Other Generation	870,737	(833,885)			36,853	1.1174	41,179
8								
9	Other Power Supply	3,906				3,906	1.1174	4,365
10	Total Production	2,728,476	(2,523,799)	(9,735)	0	194,942		217,828
11								
12	Transmission	35,652		(1,977)		33,675	1.1415	38,440
13	RTO Start-Up Costs				1	1	1.1415	1
14	Subtotal - Transmission	35,652	0	(1,977)	1	33,676		38,441
15								
16	Distribution	125,572		(11,144)		114,428	1.1415	130,620
17								
18	Customer Accounts	111,516		(61,160)		50,356	1.1415	57,481
19								
20	Customer Service	3,547				3,547	1.1415	4,049
21								
22	Sales Expense	2,364				2,364	1.1415	2,698
23	Remove portion of Economic Development Expenses				(26)	(26)	1.1415	(29)
24	Subtotal - Sales Expense	2,364	0	0	(26)	2,338		2,669
25								
26	Administrative & General	198,624				198,624	1.1415	226,730
27	Eliminate Image Building Advertising				(2,461)	(2,461)	1.1415	(2,809)
28	Miscellaneous Interest Expense				75	75	1.1415	86
29	Eliminate Corporate Aircraft				(669)	(669)	1.1415	(764)
30	Industry Dues				(70)	(70)	1.1415	(80)
31	Int. Exp on Income Tax Deficiency				(330)	(330)	1.1415	(377)
32	Subtotal - Administrative & General	198,624	0	0	(3,455)	195,169		222,786
33								
34	Total O&M Expense	\$3,205,752	(\$2,523,799)	(\$84,016)	(\$3,480)	\$594,458		\$673,875

FLORIDA PUBLIC SERVICE COMMISSION

Explanation:

Provide adjustments to benchmark year O&M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

Projected Test Year Ended 12/31/2010
 X Prior Year Ended 12/31/2009
 Prior Year Ended 12/31/2008
 Witness: Toomey/Joyner/Oliver/Morman
 Sorrick/Young/Wyckoff

Docket No. 090079-EI

(Thousands)

Line No.	Function (Thousands)	(A) 2006 O&M Expenses	(B) Eliminate Recoverable Fuel Expense	(C) Eliminate Recoverable ECCR & ECRC	(D) Accounting & Proforma Adjustments	(E) Allowed 2006 O&M Expenses	(H) Compound Multiplier	(I) 2006 O&M Benchmark
1	Production							
2								
3	Fossil	1,281,365	(1,199,022)	(9,730)		72,614	1.1014	79,977
4								
5	Nuclear	572,468	(490,893)	(5)		81,570	1.1014	89,841
6								
7	Other Generation	870,737	(833,885)			36,853	1.1014	40,590
8								
9	Other Power Supply	3,906				3,906	1.1014	4,302
10	Total Production	2,728,476	(2,523,799)	(9,735)	0	194,942		214,709
11								
12	Transmission	35,652		(1,977)		33,675	1.1164	37,595
13	RTO Start-Up Costs				1	1	1.1164	1
14	Subtotal - Transmission	35,652	0	(1,977)	1	33,676		37,596
15								
16	Distribution	125,572		(11,144)		114,428	1.1164	127,748
17								
18	Customer Accounts	111,516		(61,160)		50,356	1.1164	56,217
19								
20	Customer Service	3,547				3,547	1.1164	3,960
21								
22	Sales Expense	2,364				2,364	1.1164	2,639
23	Remove portion of Economic Development Expenses				(26)	(26)	1.1164	(29)
24	Subtotal - Sales Expense	2,364	0	0	(26)	2,338		2,610
25								
26	Administrative & General	198,624				198,624	1.1164	221,744
27	Eliminate Image Building Advertising				(2,461)	(2,461)	1.1164	(2,747)
28	Miscellaneous Interest Expense				75	75	1.1164	84
29	Eliminate Corporate Aircraft				(669)	(669)	1.1164	(747)
30	Industry Dues				(70)	(70)	1.1164	(79)
31	Int. Exp on Income Tax Deficiency				(330)	(330)	1.1164	(368)
32	Subtotal - Administrative & General	198,624	0	0	(3,455)	195,169		217,887
33								
34	Total O&M Expense	\$3,205,752	(\$2,523,799)	(\$84,016)	(\$3,480)	\$594,458		\$660,728

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FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year, the benchmark year and the variance. For each functional benchmark variance, justify the difference.	Type of data shown:
Company: PROGRESS ENERGY FLORIDA INC.			X Projected Test Year Ended 12/31/2010
			Prior Year Ended 12/31/2009
Docket No.: 090079-EI			Historical Year Ended 12/31/2008
			Witness: See Below

Line No.

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<u>Function</u>	<u>Witness</u>	<u>Table of Contents</u>
Production Steam & Other	Sorrick	Page 2 - 4
Production Nuclear	Young / Toomey	Page 5 - 6
Transmission & Other Power Supply	Oliver	Page 7 - 8
Distribution	Joyner	Page 9 - 11
Customer Accounts	Morman	Page 12 - 13
Customer Service & Information	Morman	Page 14
Sales Expense	Morman	Page 15
Administrative & General	Wyckoff / DesChamps / Toomey	Page 16 - 18

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of operation and maintenance expenses by function for the test year, the benchmark year and the variance. For each functional benchmark variance, justify the difference.	Type of data shown:	
Company: PROGRESS ENERGY FLORIDA INC.		X Projected Test Year Ended	12/31/2010
Docket No. 090079-EI		Prior Year Ended	12/31/2009
		Historical Year Ended	12/31/2008
		Witness: Sorrick	

Line No. FERC Accounts: 500-514, 546-554, and 557. Excludes recoverable fuel expense.

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(In Millions - (Favorable)/Unfavorable)

	2010 Benchmark	2010 Adjusted	Variance From Benchmark
Production - Steam	\$ 81.1	\$ 99.3	\$ 18.2
Production - Other	41.2	76.1	35.0
Total	\$ 122.3	\$ 175.4	\$ 53.1

	Amount (Favorable)/Unfavorable
<u>Summary of Variances</u>	
New Generation	\$ 21.3
Retirement	(7.2)
Additional Outage Projects	15.1
Maintenance on Existing Fleet	14.7
Labor and Material Cost Increases	7.3
Incremental Security	1.9
	<u>\$ 53.1</u>

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FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of operation and maintenance expenses by function for the test year, the benchmark year and the variance. For each functional benchmark variance, justify the difference.	Type of data shown:	
Company: PROGRESS ENERGY FLORIDA INC.		X Projected Test Year Ended	12/31/2010
Docket No.: 090079-EI		Prior Year Ended	12/31/2009
		Historical Year Ended	12/31/2008
		Witness: Sorrick	

(\$ Millions)

Line No.	FERC Accounts: 500-514, 546-554, and 557. Excludes recoverable fuel expense.	
1		
2		
3	<u>New Generation</u>	\$ 21.3
4	Since 2005 PEF has added two power blocks at the Hines Energy complex and is targeting June of 2009 for the addition of the	
5	Bartow Combined Cycle Energy Complex.	
6		
7	The Hines Energy Complex consists of four Power Blocks, each containing two combustion turbines and one steam turbine,	
8	capable of producing a total of 1,930 MW. The third Power Block began commercial operations in November of 2005. The	
9	fourth Power Block was added in late in 2007. As a result of these added additional Power Blocks, staffing levels and	
10	maintenance projects outlays have increased approximately \$10.1 million from 2006 to 2010.	
11		
12	The Bartow Combined Cycle plant is a state of the art plant scheduled to go commercial in June 2009. The plant consists of four	
13	combustion turbines feeding one steam turbine, capable of producing a combined 1,259 MW. In preparation of the plant's	
14	commercial operation, staffing levels and associated costs will increase significantly over 2006 levels since 2010 is the first	
15	scheduled year of full operation of the plant. Base/Routine costs will increase by approximately \$6.6 million. The first scheduled	
16	outage will take place in 2010. The outage maintenance work that will be performed is being driven by the terms and	
17	agreements of the Bartow Long-term service agreement. The Bartow LTSA allows PEF the ability to manage its parts and labor	
18	costs associated with major maintenance with a high degree of certainty. The LTSA also offers more warranty coverage on key	
19	parts and services that would not otherwise be covered by the original equipment manufacturer (OEM). The benefit to PEF is	
20	more protection for key components and less financial exposure to unexpected events that would otherwise result in additional	
21	expense to the company. We estimate the costs of that maintenance work covered by the LTSA to be approximately \$4.6 million	
22	for the completion of two combustion inspections and two Balance of Plant outages in 2010.	
23		
24		
25	<u>Retirement</u>	\$ (7.2)
26	The Bartow Steam facility, which has three heavy oil units that began commercial operation between 1958 and 1963, will be	
27	retired in 2009. A comparison of 2006 O&M spend to budgeted spend in 2009 at the Bartow steam plant indicates a reduction of	
28	approximately \$7.3 million primarily attributable to the reduction in staffing due to the retirement of the Bartow Steam facility when	
29	the Bartow Combined Cycle unit comes online. The reduction in staffing was accomplished through retirements,	
30	redeployments and layoffs.	
31		
32	<u>Additional Outage Projects</u>	\$ 15.1
33	Crystal River Unit 4 is in the process of adding major Clean Air equipment in the form of Flue Gas Desulfurization Systems (FGD)	
34	and Selective Catalytic Reduction (SCRs). These major capital equipment installations, including turbine rotor replacements of	
35	\$9.9 million and precipator upgrades of \$5.2 million, require an unusually long unit shutdown.	
36		
37	The extended outage at Crystal River will allow PEF the opportunity to conduct approximately \$9.9 million on a major boiler and	
38	turbine outage. The type of work that will be performed during the boiler outage includes scaffolding the boiler, inspecting the	
39	boiler and repairing the items identified during the inspection. The type of work that will be performed during the turbine outage,	
40	which is typically performed every 9 years, includes the inspection and repairs of the internal and external steam components.	

FLORIDA PUBLIC SERVICE COMMISSION		Explanation: Provide a schedule of operation and maintenance expenses by function for the test year, the benchmark year and the variance. For each functional benchmark variance, justify the difference.	Type of data shown:	
Company: PROGRESS ENERGY FLORIDA INC.			X Projected Test Year Ended	12/31/2010
Docket No.: 090079-EI			Prior Year Ended	12/31/2009
			Historical Year Ended	12/31/2008
			Witness: Sorrick	
			(\$ Millions)	
Line No.	FERC Accounts: 500-514, 546-554, and 557. Excludes recoverable fuel expense.			
1	Therefore, these outages have been scheduled to be performed during the Spring of 2010 at the same time the FGD and SCRs			
2	will be installed. PEF would normally schedule these maintenance outages in the normal course of its operations but PEF			
3	decided to accelerate them to capture synergies in outage costs with the outage for the FGD and SCR work as well as minimize			
4	lost generation instead of taking an additional outage.			
5				
6				
7	<u>Maintenance of Existing Fleet</u>			\$ 14.7
8	The Company must perform various maintenance of the CT and CC units in its existing fleet. Unlike the maintenance associated			
9	with fossil steam generating units, which have conventional turbines and therefore more readily anticipated maintenance needs,			
10	maintenance of CT and CC units is dynamic and dependent on unit operations. The combustion turbines in these units are high			
11	performance engines, and their maintenance needs are heavily impacted by their usage. The Commission O&M benchmark			
12	test, therefore, simply does not and cannot capture the dynamic nature of the ever-changing maintenance needs of the CT and			
13	CC units.			
14				
15	Specifically, there are approximately \$4.7 million of major maintenance projects for various CT plants. These projects include:			
16	rotor inspections and rotor out work for the various Debary units, Rio Pinar and Turner; combustion inspections for Debary Units 2			
17	to 5; hot gas path inspections for Debary units 7 and 9; and major inspection for Turner 3.			
18				
19	The Hines Energy Complex and Tiger Bay have approximately \$4.7 million of major outages scheduled in 2010. The type of			
20	maintenance work that will be performed during these outages includes the removal of the combustion turbine rotor, inspection and			
21	repair of the combustion part, inspection and repair of the power turbine components and repair work on other balance of plant			
22	components.			
23				
24	Additionally, there is approximately \$5.3 million budgeted for emerging equipment issues and parts repairs in 2010. This funding			
25	would be used for forced outage repairs or to take advantage of opportunities to enhance the fleet.			
26				
27				
28	<u>Labor and Material Cost Increases</u>			\$ 7.3
29	Labor and material escalations have increased the costs to perform unit operations and maintenance, but the work must be done			
30	despite these increasing costs. Some examples include projects that will be performed at Crystal River.			
31				
32	Crystal River units will be performing approximately \$3.5 million of maintenance primarily associated with boiler waterwall			
33	replacements, boiler circulating pumps, repairs of the circulating water pump system, generator stator rewedge and other boiler			
34	repair work in the pendant reheat section.			
35				
36	Other increases of \$3.8 million from 2006 to 2010 include the addition of FTE's at Crystal River and the addition of Crystal River			
37	flyash disposal costs. The increases at Crystal River are offset by outage scope reductions at Anclote of the boiler feed pump			
38	turbine inspection as well as reductions in concrete repairs on the previous cooling towers.			
39				
40	<u>Incremental Security Cost</u>			\$ 1.9
41	Incremental security costs were previously recovered through the Capacity Cost Recovery (CCR) clause in the year incurred.			
42	In 2010 they are included in base rates.			

FLORIDA PUBLIC SERVICE COMMISSION Company: PROGRESS ENERGY FLORIDA INC. Docket No. 0900079-EI	Explanation: Provide a schedule of operation and maintenance expenses by function for the test year, the benchmark year and the variance. For each functional benchmark variance, justify the difference.	Type of data shown: X Projected Test Year Ended 12/31/2010 Prior Year Ended 12/31/2009 Historical Year Ended 12/31/2008 Witness: Young/Toomey
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(\$ Millions)

Line No.	FERC Accounts: 517-532, Excludes recoverable fuel expense.	
1	<u>Contracts</u>	\$ 3.2
2	Contract increases resulting from increased operations training and training material & development, water	
3	treatment, engineering services and cost increases greater than standard escalation.	
4		
5		
6	<u>Licenses & Fees</u>	\$ 1.7
7	License and fee increases due to increased cost of NRC and FEMA fees.	
8		
9		
10	<u>Labor Costs</u>	\$ 5.3
11	Increase in Company labor due to approximately 34 more positions than were filled in 2006. This includes new	
12	positions which were added primarily for operations & training to support increased training needs.	
13		
14		
15	<u>Material Costs</u>	\$ 2.4
16	Material costs have increases greater than CPI.	
17		
18		
19	<u>Security Costs</u>	\$ 2.8
20	Incremental security costs were previously recovered through the Capacity Cost Recovery (CCR) clause in the year	
21	incurred. In 2010, they are included in base rates.	
22		
23		
24	<u>Outage Accrual</u>	\$ (3.0)
25	The above increases are offset by a lower outage accrual.	
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FLORIDA PUBLIC SERVICE COMMISSION Company: PROGRESS ENERGY FLORIDA INC. Docket No.: 090079-EI	Explanation: Provide a schedule of operation and maintenance expenses by function for the test year, the benchmark year and the variance. For each functional benchmark variance, justify the difference.	Type of data shown: X Projected Test Year Ended 12/31/2010 Prior Year Ended 12/31/2009 Historical Year Ended 12/31/2008 Witness: Oliver
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Line No. FERC Accounts: 556, 560-573

1				
2				
3		<i>(In Millions - (Favorable)/Unfavorable)</i>		
4				
5				Variance
6		2010	2010	From
7		Benchmark	Adjusted	Benchmark
8				
9				
10	Other Power Supply	\$ 4.4	\$ 2.2	\$ (2.2)
11				
12	Transmission	38.4	45.3	6.9
13				
14	Total	42.8	47.5	4.7

15				
16				
17				
18				
24				Amount
25	<u>Summary of Variances:</u>			<u>(Favorable)/Unfavorable</u>
26				
27	Increased Vegetation Management Spending		\$ 2.0	
28	FERC Order 890 Expenses		6.9	
29	FERC Account Reclasses		(4.1)	
30			\$ 4.7	

Supporting Schedules: C-6, C-37, C-39

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year, the benchmark year and the variance. For each functional benchmark variance, justify the difference.	Type of data shown: X Projected Test Year Ended 12/31/2010 Prior Year Ended 12/31/2009 Historical Year Ended 12/31/2008 Witness: Oliver
Company: PROGRESS ENERGY FLORIDA INC.			
Docket No.: 090079-EI			
(\$ Millions)			

Line No.	FERC Accounts: 556, 560-573	
1	Increased Vegetation Management Spending	\$ 2.0
2		
3	Increase to transmission vegetation management program; bringing overall program spending up to \$9.3M for	
4	2010 to comply with NERC Standard FAC-003-1 and the Commissions storm hardening initiatives. Vegetation	
5	management within and adjacent to existing transmission corridors is a critical component of transmission	
6	maintenance, assuring the safe and reliable operation of the transmission system. Due to PEF's expanding	
7	transmission system, this funding is needed to maintain the positive trend in reliability measures and includes tree	
8	trimming, hand cutting, mowing, danger tree removal, proactive herbicide program and aerial patrols to assess	
9	system conditions.	
10		
11	FERC Order 890 Expenses	\$ 6.9
12		
13	Forecasted expenses to comply with recent FERC Order 890 related to credits to wholesale customers for	
14	integrated transmission facilities.	
15		
16	FERC Account Reclasses	\$ (4.1)
17		
18	During 2008, a company-wide effort was made to improve expense classification, ensuring costs are classified in	
19	the most appropriate FERC O&M accounts. PEF began recording amounts previously charged and budgeted to	
20	566 (Trans Misc Expenses) and 556 (System Control & Load Dispatch) in accounts 582 (Dist Station Expenses)	
21	and 592 (Dist Maint of Station Equip). An offsetting increase can be found in the Distribution section of this MFR.	
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Supporting Schedules: C-6, C-37, C-39 Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year, the benchmark year and the variance. For each functional benchmark variance, justify the difference.	Type of data shown:
Company: PROGRESS ENERGY FLORIDA INC.			X Projected Test Year Ended 12/31/2010
Docket No.: 090079-EI			Prior Year Ended 12/31/2009
			Historical Year Ended 12/31/2008
			Witness: Joyner

Line No.	FERC Accounts: 580-598			
1				
2				
3		(In Millions - (Favorable)/Unfavorable)		
4				
5				Variance
6				From
7		<u>Benchmark</u>	<u>Adjusted</u>	<u>Benchmark</u>
8				
9				
10	Distribution	\$ 130.6	\$ 144.9	\$ 14.3
11				
12				
13				Amount
14	<u>Summary of Variances:</u>			<u>(Favorable)/Unfavorable</u>
15				
16	Vegetation Management			\$ 13.9
17	Environmental			2.6
18	Operational Cost Efficiencies and Re-Organization			(6.3)
19	FERC Account Reclasses			4.1
20				<u>\$ 14.3</u>
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FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year, the benchmark year and the variance. For each functional benchmark variance, justify the difference.	Type of data shown: X Projected Test Year Ended 12/31/2010 Prior Year Ended 12/31/2009 Historical Year Ended 12/31/2008 Witness: Joyner
Company: PROGRESS ENERGY FLORIDA INC.			
Docket No.: 090079-EI			

(\$ Millions)

Line No.	FERC Accounts: 580-598	
1		
2	<u>Vegetation Management</u>	\$ 13.9
3		
4	Prior to 2006 PEF's distribution vegetation management focused on maintenance trimming that maintained PEF's	
5	reliability performance or improved on it. In 2006, the Florida Public Service Commission (FPSC) proposed a	
6	three-year vegetation management cycle for all feeders and branch lines as part of its storm hardening initiatives. In	
7	response, PEF proposed a split vegetation management cycle of three years for feeders and five years for branch lines	
8	based on its Integrated Vegetation Management (IVM) approach. The FPSC approved the IVM as consistent with the	
9	Commission's storm hardening initiatives by Order No. PSC-06-0947-PAA-EI dated November 13, 2006.	
10		
11	Subsequent to FPSC approval of the IVM, PEF's vegetation management costs increased dramatically, from 13 percent	
12	from 2006 to 2007, due to rising labor, fuel, and other costs. To make more efficient use of its vegetation management	
13	expenditures during this period of increasing costs, PEF emphasized trimming feeder miles over branch miles. The	
14	cost per mile to trim feeders is less than the cost per mile for branch lines because feeders are typically located where	
15	there are fewer impediments to access and more efficient trimming methods can be used. For example, only 5 percent	
16	of PEF's feeder miles are "climbing miles," i.e. located on backlot construction accessible only on foot, not by bucket	
17	trucks, and thus more costly to trim. Conversely, 20 percent of PEF's branch miles are "climbing miles." Additionally,	
18	more customers are served by feeders than branch miles thereby providing increased reliability performance per mile of	
19	feeders compared to branch lines. PEF's efficient approach to vegetation management will result in PEF meeting the	
20	PSC-approved, three-year vegetation management cycle for PEF's feeders.	
21		
22	PEF needs additional vegetation management expenditures to meet the Commission-approved, five-year vegetation	
23	management cycle for PEF's branch lines. PEF's vegetation management costs are increasing less rapidly, increasing	
24	only about 3 percent from 2008 to 2009, allowing for the more efficient use of vegetation management funds. This	
25	occurred due to the stabilization of labor rates in the industry and switching the majority of our contracts from time &	
26	equipment to unit based. PEF, therefore, expects to more efficiently trim branch lines than was the case the past two	
27	years. PEF's requested vegetation management revenue requirements are consistent with the Commission-approved	
28	IVM approach, and the variance from the benchmark objective is therefore a necessary result of meeting this	
29	Commission-approved storm hardening initiative.	
30		
31	<u>Environmental</u>	\$ 2.6
32		
33	The main driver of the O&M increase related to environmental costs is due to the transition of the environmental portion of the	
34	TRIP (Transformer Remediation Inspection Program) from a clause recoverable activity to a base rate activity. During 2008, it	
35	was determined that the Phase I TRIP environmental inspection period following the DEP and Commission approved	
36	Environmental Remediation Strategy (ERS) would be completed within the upcoming year. Upon that completion, Phase II would	
37	begin in which another state-approved protocol, MODEF, would be followed. The transition to the new protocol, as well as the	
38	completion of the inspection phase of transformers approved for clause recoverability, warranted the movement of this ongoing	
39	maintenance into base rates. As such, this expense was not contemplated in the benchmark year, 2006, due to the cost	
40	recoverable status.	

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Company: PROGRESS ENERGY FLORIDA INC.			
Docket No.: 090079-EI			

(\$ Millions)

Line No.	FERC Accounts: 580-598	
1		
2	<u>Operational Cost Efficiencies and Re-Organization</u>	\$ (6.3)
3	We take a number of steps to ensure that we aggressively manage our distribution-related costs and that we are focused on the right priorities, our budgets are reasonable, and we are spending our money wisely. We utilize benchmarking as part of how we strive for continuous improvement, set targets, allocate budget dollars, and monitor performance. Our organization performs well overall on distribution cost benchmark ranking near first quartile on "Distribution O&M and Capital Maintenance per Customer".	
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10	A Distribution Project Review Group ("PRG") comprised of management from a range of functional areas within PEF provides another cross-check on programs, plans and budgets and provides a mechanism to continuously adjust priorities as changing events warrant. At a more detailed level, system load growth prioritization and reliability/maintenance prioritization teams ensure that our budgeted dollars and work plans are targeted to the most critical issues. Our budgets and performance metrics are woven into incentive compensation goals for employees at all levels of the organization to ensure focus. Finally, our Business Operations group monitors spending each month for reasonableness and compliance with budget, while also acting as a facilitator for operational analysis, the development of improvement ideas, and the revision of spending projections. These mechanisms for cost management have led to various operational cost efficiencies that have been incorporated into the distribution 2010 base budget.	
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21	In our continued effort to drive cost efficiencies, the workforce assessment reorganization is designed to focus on service and restoration as construction volume decreases. The Distribution Department is focused on system planning, performance and compliance. At the same time the operation centers in the four regions are focused on outage response, operations and local management for improved customer and community relations. These changes will streamline decision-making and calibrate staffing levels with construction activity in the current economy providing cost savings to the organization.	
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28		
29	<u>FERC Account Reclasses</u>	\$ 4.1
30		
31	During 2008, a company-wide effort was made to improve expense classification, ensuring costs are classified in the most appropriate FERC O&M accounts. PEF began recording amounts previously charged and budgeted to 566 (Trans Misc Expenses) and 556 (System Control & Load Dispatch) in accounts 582 (Dist Station Expenses) and 592 (Dist Maint of Station Equip). An offsetting decrease can be found in the Transmission section of this MFR.	
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FLORIDA PUBLIC SERVICE COMMISSION Explanation: Provide a schedule of operation and maintenance expenses by function for the test year, the benchmark year and the variance. For each functional benchmark variance, justify the difference.

Company: PROGRESS ENERGY FLORIDA INC.

Docket No.: 090079-EI

Type of data shown:
 X Projected Test Year Ended 12/31/2010
 Prior Year Ended 12/31/2009
 Historical Year Ended 12/31/2008
 Witness: Morman

Line No.	FERC Accounts: 901 - 906			
1				
2		(In Millions - (Favorable)/Unfavorable)		
3				
4				Variance
5		2010	2010	From
6		Benchmark	Adjusted	Benchmark
7				
8	Customer Accounts	\$ 57.5	\$ 54.2	\$ (3.3)
9				
10				
11				Amount
12	<u>Summary of Variances</u>			<u>(Favorable)/Unfavorable</u>
13				
14	Call Services Supervision			\$ 2.1
15	Mobile Meter Reading			(3.3)
16	Customer Records & Collection Expense			2.2
17	Uncollectible Accounts			(1.2)
18	Information Technology			(3.2)
19				<u>\$ (3.3)</u>
20				
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FLORIDA PUBLIC SERVICE COMMISSION Company: PROGRESS ENERGY FLORIDA INC. Docket No.: 090079-EI	Explanation: Provide a schedule of operation and maintenance expenses by function for the test year, the benchmark year and the variance. For each functional benchmark variance, justify the difference.	Type of data shown: X Projected Test Year Ended 12/31/2010 Prior Year Ended 12/31/2009 Historical Year Ended 12/31/2008 Witness: Morman
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(\$ Millions)

Line No.	FERC Accounts: 901 - 906		
1			
2	<u>Call Services Supervision</u>	\$	2.1
3	Several factors account for the variance in Call Services Supervision between the benchmark and 2010 adjusted amount. Approximately \$.9M of Call Services Supervision expenses were reclassified from FERC 907 to FERC 901 based on interpretation of the Code of Federal Regulations. The remaining \$1.2M are services provided by the Progress Energy Carolina Call Center.		
4			
5			
6			
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8			
9	<u>Mobile Meter Reading</u>	\$	(3.3)
10	The decrease in mobile meter reading expenses is due to fully implementing Mobile Meter Reading (MMR). This technology enables PEF to read residential customer meters electronically through the use of special meters that send a radio frequency to receivers located in company vehicles versus manually through hand-held meter reader devices. PEF has experienced significant savings in meter reading due to reduced staff, training and equipment.		
11			
12			
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16			
17	<u>Customer Records & Collection Expense</u>	\$	2.2
18	PEF expects increased reconnect, disconnect and account transfer expenses due to current economic conditions.		
19			
20			
21			
22	<u>Uncollectible Accounts</u>	\$	(1.2)
23	Bad debt continues to increase due to the economic downturn; however, 2010 budget costs are somewhat less than the benchmark because of practices implemented by PEF to mitigate its exposure to charge-off's.		
24			
25			
26			
27	<u>Information Technology</u>	\$	(3.2)
28	Decrease due to shifting much of PEF's Information Technology Department costs to the Corporate Services level. In addition, the Information Technology Department restructured its organization to achieve further cost savings.		
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Company: PROGRESS ENERGY FLORIDA INC.		
Docket No.: 090079-EI		

Line FERC Accounts: 907 - 910
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(In Millions - (Favorable)/Unfavorable)

	2010 Benchmark	2010 Adjusted	Variance From Benchmark
Customer Service and Information	\$ 4.0	\$ 2.4	\$ (1.6)

<u>Summary of Variances</u>	Amount (Favorable)/Unfavorable
Customer Svc & Information Supervision	\$ (0.9)
Customer Assistance	(0.6)
	<u>\$ (1.6)</u>

Customer Service & Information Supervision \$ (0.9)

Call Services Supervision charges were reclassified from FERC 907 to FERC 901 based on interpretation of the Code of Federal Regulations.

Customer Assistance Expenses \$ (0.6)

This account includes the expenses incurred in providing instructions or assistance to customers, the object of which is to encourage safe, efficient, and economical use of the utility's service. All expenses are budgeted by the FL CIG (Commercial, Industrial, & Governmental) & DSM (Demand Side Management) groups. The reduction is due to a change in the FERC charging by the External Relations CRM group.

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Company: PROGRESS ENERGY FLORIDA INC.		X Projected Test Year Ended 12/31/2010
		Prior Year Ended 12/31/2009
		Historical Year Ended 12/31/2008
Docket No. 090079-EI		Witness: Morman

Line FERC Accounts: 912.00 - 916.00
No.

1
2 (In Millions - (Favorable)/Unfavorable)

	2010 Benchmark	2010 Adjusted	Variance From Benchmark
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4			
5			
6			
7			
8	\$ 2.7	\$ 1.7	\$ (1.0)
9			

			Amount (Favorable)/Unfavorable
10			
11			
12	<u>Summary of Variances</u>		
13			
14			\$ (0.8)
15			(0.2)
16			<u>\$ (1.0)</u>
17			

18

19

20

21

22

23 **Demonstration & Selling** \$ (0.8)

24 Decrease in demonstration & selling expenses due to restructuring of the CRM (Community Relations Manager) groups.

25

26

27

28 **Miscellaneous Sales Expense** \$ (0.2)

29 Miscellaneous sales expenses are continually reviewed to manage expenses and use the most efficient channel to

30 communicate with current and prospective customers.

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FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of operation and maintenance expenses by function for the test year, the benchmark year and the variance. For each functional benchmark variance, justify the difference.	Type of data shown:
Company: PROGRESS ENERGY FLORIDA INC.		X Projected Test Year Ended 12/31/2010
Docket No. 090079-EI		Prior Year Ended 12/31/2009
		Historical Year Ended 12/31/2008
		Witness: Wyckoff, DesChamps, Toomey

Line No. FERC Accounts: 920-935

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(In Millions - (Favorable)/Unfavorable)

	2010 Benchmark	2010 Adjusted	Variance From Benchmark
Administrative & General	\$ 222.8	\$ 286.8	\$ 64.0

Background:

Overall the A&G variance is \$64.0M unfavorable primarily related to test year budget variances. A&G expenses consist of the following: Corporate benefit costs, human resources; financial services; corporate communications; corporate services (e.g. facilities); legal and regulatory affairs; insurance and information technology and telecommunications. Significant drivers of the unfavorable variances are summarized below:

<u>Summary of Variances:</u>	<u>(Favorable) / Unfavorable</u>
Pension Expense	\$ 49.3
Employee Benefit Costs	9.9
Long Term Compensation	8.2
Subtotal Pension, Benefits and Long Term Compensation	67.5
Storm Reserve	9.2
Other A&G	(12.6)
Total A&G Variance to Benchmark	\$ 64.0

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide a schedule of operation and maintenance expenses by function for the test year, the benchmark year and the variance. For each functional benchmark variance, justify the difference.	Type of data shown:
Company: PROGRESS ENERGY FLORIDA INC.			X Projected Test Year Ended 12/31/2010
Docket No. 090079-EI			Prior Year Ended 12/31/2009
			Historical Year Ended 12/31/2008
			Witness: Wyckoff, DesChamps, Toomey

(\$ Millions)

Line No.	FERC Accounts: 920-935		
1	<u>Pension Expense/(Credit)</u>		\$ 49.3
2	The accounting for pension costs is performed using the guidelines as established in FAS No. 87, "Employer's Accounting for Pensions".		
3	The Commission approved the use of FAS 87 for ratemaking purposes in Docket No. 910890-EI, Order No. PSC-92-1197-FLF-EI, dated 10/22/02. The test year budget was prepared using the results from an actuarial study prepared by a third party in accordance with FAS 87.		
4			
5			
6	The test year (2010) pension expense is \$42.8M compared to a benchmark credit of \$6.5M. The pension expense reflects the fact that the expected return on plan assets did not exceed the service cost and other applicable components of pension expense. The volatility in the stock market significantly impacts the investment return of the plan assets and can cause the amount of the pension expense or credit to vary significantly from year to year. The current economic downturn has negatively impacted the investment returns of pension plans in general including the Company's pension plan. The impact of the stock market and other FAS 87 expense determination factors make comparison to a benchmark based on CPI and consumer growth inappropriate.		
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14	<u>Employee Benefit Costs</u>		\$ 9.9
15	The Progress Energy employee benefits program is designed to be competitive and align with the Company's strategy, facilitate the attraction and retention of a skilled workforce, and provide high-quality, affordable benefits to both employees and the Company.		
16			
17			
18	Factors impacting benefits costs include, but are not limited to, plan design, employee participation, utilization of the benefits being offered, changes in actuarial assumptions, and dynamic market conditions impacted by macro economic factors such as high medical cost inflation. Due to the independent nature of these variables, a universal benchmark based upon CPI and customer growth will not properly predict benefit cost changes. The actual and projected inflation rate for health benefit costs is higher than the benchmark of approximately 14.66% for 2007 through 2010. In addition, the actual benefit costs, to which the 14.66% benchmark was applied, were lower than normal because the benefit plans had fewer participants due to the Company's Voluntary Employee Retirement Program (VERP) of 2005. Under this program, more than 700 Florida employees retired leaving vacancies for the Company to fill throughout 2006 and 2007.		
19			
20			
21			
22			
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26			
27	<u>Long Term Compensation</u>		\$ 8.2
28	Long Term Compensation interests of customers, shareholders, employees and management. The plans reward operational performance results that are consistent with reliable and efficient electric service, and they are designed to attract and retain an experienced and capable management team. The Board of Directors, through its Organization and Compensations Committee, establishes the Company's executive compensation philosophy, approves all plan designs and files the proxy disclosures. The Committee engages an external consultant to provide advice on current long-term compensation trends, perform benchmarking and market analysis, review current plan designs and recommend changes as appropriate.		
29			
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31			
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35	A variance of \$8.1 million exists between the 2010 benchmark of \$8.7 million and the 2010 budget of \$16.8 million. Of this, approximately \$2 million of the variance is caused by an understatement of 2006 baseline expense due to a lower than expected payout of Performance Share Sub-Plan. The remaining \$6.1 million is driven by an increase in plan participants and plan design changes made to increase the competitiveness of the long-term compensation plans.		
36			
37			
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39			
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide a schedule of operation and maintenance expenses by function for the test year, the benchmark year and the variance. For each functional benchmark variance, justify the difference.	Type of data shown:	
Company: PROGRESS ENERGY FLORIDA INC.		X Projected Test Year Ended	12/31/2010
Docket No. 090079-EI		Prior Year Ended	12/31/2009
		Historical Year Ended	12/31/2008
		Witness:	Wyckoff, DesChamps, Toomey

(\$ Millions)

Line No.	FERC Accounts: 920-935		
1			
2	Storm Reserve	\$	9.2
3	The storm reserve is a reserve for all direct costs not covered by insurance for certain storms. Since Hurricane Andrew in 1992, the		
4	Company has been self-insured for storm damage. Based on the results of an updated hurricane risk assessment study, PEF has increased		
5	the annual accrual to its storm damage reserve to \$16 million on a system basis, compared to a benchmark of \$6.8 million. The updated		
6	study was commissioned by PEF to analyze the Company's risk of various storm events and the resulting damage from those events. The		
7	proposed \$16 million accrual level produces an expected reserve balance in 5 years of \$152.5 million with a 10.0% probability of a negative		
8	balance.		
9			
10			
11	Other A&G		
12	The A&G area includes many cost efficiencies due to process improvements and improved technology and systems. Various software		\$ (12.6)
13	systems placed in service as part of the integration work resulting from the merger have reached the end of their depreciable lives and have		
14	resulted in ongoing favorable depreciation expenses. Other efficiencies have been gained through the renegotiation of contracts with		
15	telecommunications and other network monitoring service providers standardization of desktop hardware and software have contributed to		
16	the resulting budget under benchmark. Continuous efforts are made to reduce costs in the general administrative costs of the company as		
17	a whole.		
18			
19	Highlights of cost reductions in corporate staff functions of the Service Company as compared to the benchmark are outlined below:		
20			
21	Depreciation Expense	\$	(6.1)
22	IT&T		(2.5)
23	Insurance		(1.0)
24	Various other		(3.0)
25		\$	(12.6)
26			
27			
28			
29			
30			
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide hedging expenses and plant balances by primary account for the test year and the preceding three years. Hedging refers to initiating and/or maintaining a non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for the utility's retail ratepayers, exclusive of the costs referenced in Paragraph 3, Page 5 of Order No. PSC-02-1484-FOF-EI. Show hedging expenses and plant recovered through base rates separate from hedging expenses and plant recovered through the fuel clause.

Type of data shown:

Company: PROGRESS ENERGY FLORIDA INC.

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

Docket No. 090079-EI

Line No.	Account No.	Account Title	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			2007		2008		2009		2010	
			Base Rates	Clause						
1										
2		EXPENSES:								
3		Hedging Expense								
4										
5	547	CT Fuel NP	\$71,280		\$80,491		\$81,853		\$84,718	
6	501	Fossil Steam Fuel	15,859		17,909		18,212		18,849	
7	920	Salaries & Wages	120,804		124,487		127,937		132,415	
8										
9										
10		Total Hedging Expense	<u>\$207,944</u>		<u>\$222,886</u>		<u>\$228,002</u>		<u>\$235,982</u>	
11										
12										
13		ANNUAL PLANT IN SERVICE:								
14										
15		Hedging Related Capital Investment								
16										
17			N/A							
18										
19										
20										
21										
22		Total Hedging Investment	<u></u>		<u></u>		<u></u>		<u></u>	
23										
24										
25										
26										

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of security expenses and security plant by primary account and totals for the test year and the preceding three years. Show the security expenses recovered through base rates separate from security expenses recovered through the fuel/capacity clauses. Show the plant balances supporting base rates separate from the plant balances supporting the fuel/capacity clauses.
(Thousands)

Company: PROGRESS ENERGY FLORIDA INC.

Docket No. 090079-EI

Type of data shown:
XX Projected Test Year Ended 12/31/2010
XX Prior Year Ended 12/31/2009
XX Historical Test Year Ended 12/31/2008

Witness: Toomey / Sorrick / Young

Line No.	Account No.	Account Title	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			2007 Base Rates	2007 Clauses	2008 Base Rates	2008 Clauses	2009 Base Rates	2009 Clauses	2010 Base Rates	2010 Clauses
1										
2		EXPENSES								
3		Security Expense								
4	408	Taxes Other	\$116		\$98		\$105		\$106	
5	500	Fossil Ops Supervision & Engineering			782					
6	506	Fossil Misc Steam Power Expense	680	\$1,527	269	\$2,880	850	\$2,340	1,946	
7	520	Nuclear Steam Expense			(0)		0		0	
8	524	Nuclear Misc Power Expense	10,148	1,071	10,321	2,386	8,181	3,707	12,177	
9	529	Nuclear Maint of Structures	2		108		650		669	
10	530	Nuclear Maint of Reactive Plant Equip	0		4		0		0	
11	531	Nuclear Maint of Electric Plant Equip	10		8					
12	549	CT Misc Power Expense	4	23	0	589	0	302	935	
13	920	A&G Salaries and Wages	562		492		0		0	
14	921	A&G Office Supplies	174		146		150		150	
15	923	A&G Outside Services	161		471		808		808	
16	924	A&G Property Insurance	0		0		0		0	
17	926	A&G Employee Pensions & Benefits	421		335		350		371	
18	931	A&G Rents	0		0		0		0	
19	935	A&G Maintenance	0		0		0		0	
20		Total Security Expense	12,279	2,620	\$13,034	\$5,855	\$11,095	\$6,349	\$17,163	\$0
21										(Note 1)
22		ANNUAL PLANT IN SERVICE								
23		Security Capital Investment								
24	107	CWIP ECRC	\$ 0	\$ 333	\$ 0	\$ 504	\$ 0		\$ 0	
25	311	Steam Production	1,280		1,193		1,107		1,021	
26	341	Other Production	1,947		1,808		1,670		1,532	
27	321	Nuclear	12,603		12,124		11,645		11,167	
28	353	Transmission	1,655		1,611		1,567		1,523	
29	362	Distribution	3,265		3,159		3,052		2,945	
30	390	General Plant	4,016		3,873		3,731		3,589	
31		Total Security Capital Investment	\$24,765	\$0	\$23,769	\$0	\$22,773	\$0	\$21,777	\$0

33 Note 1: Clause recoverable security in 2009 is slightly lower than the amount projected in the 2009 Capacity Clause filing from 10/15/08 due to updating the budget with more current estimates.

FLORIDA PUBLIC SERVICE COMMISSION	Explanation:	Provide the calculation of the revenue expansion factor for the test year	Type of data shown:
Company: PROGRESS ENERGY FLORIDA			<input checked="" type="checkbox"/> Projected Test Year Ended 12/31/2010
Docket No. 090079-EI			Prior Year Ended 12/31/2009
			Historical Year Ended 12/31/2008
			Witness: Toomey

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Line No.	Description	(A) Percent
1		
2	Revenue Requirement	100.000%
3	Less:	
4	Gross Receipts Tax Rate	0.000%
5		
6	Regulatory Assessment Rate	0.072%
7		
8	Uncollectible Accounts	<u>0.284%</u>
9		
10	Net Before Income Taxes	99.644%
11		
12	State Income Tax Rate	<u>5.500%</u>
13		
14	State Income Tax	<u>5.480%</u>
15		
16	Net Before Federal Income Tax	94.164%
17		
18	Federal Income Tax Rate	<u>35.000%</u>
19		
20	Federal Income Tax	<u>32.957%</u>
21		
22	Revenue Expansion Factor	61.207%
23		
24	Net Operating Income Multiplier	<u><u>163.381%</u></u>
25		
26		
27	Note: Gross receipts taxes are not included in Base rates in this filing.	

FLORIDA PUBLIC SERVICE COMMISSION	Explanation: Provide the calculation of the revenue expansion factor for the test year	Type of data shown:
Company: PROGRESS ENERGY FLORIDA		Projected Test Year Ended 12/31/2010
Docket No. 090079-EI		<input checked="" type="checkbox"/> Prior Year Ended 12/31/2009
		Historical Year Ended 12/31/2008
		Witness: Toomey

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Line No.	Description	(A) Percent
1		
2	Revenue Requirement	100.000%
3	Less:	
4	Gross Receipts Tax Rate	0.000%
5		
6	Regulatory Assessment Rate	0.072%
7		
8	Uncollectible Accounts	<u>0.276%</u>
9		
10	Net Before Income Taxes	99.652%
11		
12	State Income Tax Rate	<u>5.500%</u>
13		
14	State Income Tax	<u>5.481%</u>
15		
16	Net Before Federal Income Tax	94.171%
17		
18	Federal Income Tax Rate	<u>35.000%</u>
19		
20	Federal Income Tax	<u>32.960%</u>
21		
22	Revenue Expansion Factor	61.211%
23		
24	Net Operating Income Multiplier	<u><u>163.368%</u></u>
25		
26		
27	Note: Gross receipts taxes are not included in Base rates in this filing.	