

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

PROGRESS ENERGY FLORIDA

DOCKET NO. 090079-EI

**MINIMUM FILING REQUIREMENTS
SECTION E - RATE SCHEDULES**

**ALLOCATED CLASS COST OF SERVICE
AND RATE OF RETURN STUDY**

**PRODUCTION CAPACITY ALLOCATION METHOD:
12 CP AND 50% AD**

PROJECTED TEST YEAR 2010



DOCUMENT NUMBER-DATE

02443 MAR 20 8

FPSC-COMMISSION OF ELECT

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***Allocated Class Cost of Service
&
Rate of Return Study
Production Capacity Allocation Method: 12CP & 50% AD***

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I. SUMMARY OF CLASS RESULTS

TABLE I A
PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE & RATE OF RETURN STUDY
PROJECTED CALENDAR 2010 DATA: FULLY ADJUSTED, PRESENT RATES
PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
DOLLAR AMOUNTS IN THOUSANDS

Line No.	SUMMARY OF RESULTS	(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, SS-3, IS, SS-2)	(7) LIGHTING (LS) ENERGY	(8) FACILITIES
1	TOTAL RATE BASE	\$ 6,238,615	\$ 3,777,999	\$ 229,523	\$ 11,161	\$ 1,793,089	\$ 263,571	\$ 27,650	\$ 135,620
DEVELOPMENT OF RETURN:									
2	PRESENT CLASS REVENUE	\$ 1,448,466	\$ 900,586	\$ 64,691	\$ 2,639	\$ 365,172	\$ 48,403	\$ 6,225	\$ 60,750
3	PRESENT REVENUE CREDITS	\$ 69,452	\$ 50,978	\$ 3,498	\$ 243	\$ 12,543	\$ 1,490	\$ 233	\$ 470
4	TOTAL REVENUES	\$ 1,517,918	\$ 951,564	\$ 68,189	\$ 2,882	\$ 377,715	\$ 49,893	\$ 6,458	\$ 61,220
5	LESS: TOTAL OPERATING EXPENSES	\$ 1,249,371	\$ 767,473	\$ 52,812	\$ 2,582	\$ 325,053	\$ 45,924	\$ 6,923	\$ 48,605
6	EQUALS: RETURN EARNED (L. 4 - L. 5)	\$ 268,547	\$ 184,091	\$ 15,377	\$ 300	\$ 52,662	\$ 3,969	\$ (465)	\$ 12,615
7	RATE OF RETURN EARNED (L. 6/ L.1)	4.30%	4.87%	6.70%	2.69%	2.94%	1.51%	-1.68%	9.30%
8	RATE OF RETURN INDEX @ PRESENT RATES	1.00	1.13	1.56	0.62	0.68	0.35	(0.39)	2.16
DEVELOPMENT OF CLASS REVENUE REQUIREMENTS:									
9	ALLOWED RETURN @ 9.210% ROR	\$ 574,576	\$ 347,954	\$ 21,139	\$ 1,028	\$ 165,143	\$ 24,275	\$ 2,547	\$ 12,491
10	RETURN DEFICIENCY/(SURPLUS) (L. 9 - L. 6)	\$ 306,029	\$ 163,863	\$ 5,762	\$ 728	\$ 112,481	\$ 20,306	\$ 3,012	\$ (124)
11	REVENUE DEFICIENCY/(SURPLUS) (L. 10 * 1.6320)	\$ 499,995	\$ 267,721	\$ 9,414	\$ 1,189	\$ 183,774	\$ 33,176	\$ 4,920	\$ (203)
12	TOTAL REVENUE REQUIREMENT (L. 4 + L. 11)	\$ 2,017,913	\$ 1,219,285	\$ 77,603	\$ 4,072	\$ 561,489	\$ 83,069	\$ 11,378	\$ 61,017
13	LESS: REVENUE CREDITS	\$ 69,452	\$ 50,978	\$ 3,498	\$ 243	\$ 12,543	\$ 1,490	\$ 233	\$ 470
14	EQUALS: CLASS REVENUE REQUIREMENT (L. 12 - L. 13)	\$ 1,948,461	\$ 1,168,307	\$ 74,105	\$ 3,829	\$ 548,946	\$ 81,579	\$ 11,145	\$ 60,547
15	CLASS REVENUE REQUIREMENT INDEX (L. 2/L. 14)	0.74	0.77	0.87	0.69	0.67	0.59	0.56	1.00

TABLE I B
PROGRESS ENERGY FLORIDA
ALLOCATED CLASS COST OF SERVICE & RATE OF RETURN STUDY
PROJECTED CALENDAR 2010 DATA: FULLY ADJUSTED, PROPOSED RATES
PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD
DOLLAR AMOUNTS IN THOUSANDS

Line No.	SUMMARY OF RESULTS	(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, SS-3, IS, SS-2)	(7) LIGHTING (LS) ENERGY	(8) FACILITIES
1	TOTAL RATE BASE	\$ 6,238,615	\$ 3,777,999	\$ 229,523	\$ 11,161	\$ 1,793,089	\$ 263,571	\$ 27,650	\$ 135,620
DEVELOPMENT OF RETURN:									
2	PROPOSED CLASS REVENUE	\$ 1,944,390	\$ 1,159,161	\$ 85,291	\$ 3,826	\$ 552,665	\$ 73,275	\$ 9,423	\$ 60,750
3	PROPOSED REVENUE CREDITS	\$ 73,512	\$ 54,587	\$ 3,786	\$ 271	\$ 12,677	\$ 1,490	\$ 234	\$ 470
4	TOTAL REVENUES	\$ 2,017,902	\$ 1,213,748	\$ 89,077	\$ 4,097	\$ 565,342	\$ 74,765	\$ 9,657	\$ 61,220
5	LESS: TOTAL OPERATING EXPENSES	\$ 1,443,325	\$ 869,176	\$ 60,915	\$ 3,053	\$ 397,840	\$ 55,573	\$ 8,164	\$ 48,605
6	EQUALS: RETURN EARNED (L. 4 - L. 5)	\$ 574,578	\$ 344,572	\$ 28,162	\$ 1,043	\$ 167,502	\$ 19,192	\$ 1,493	\$ 12,615
7	RATE OF RETURN EARNED (L. 6/ L.1)	9.21%	9.12%	12.27%	9.35%	9.34%	7.28%	5.40%	9.30%
8	RATE OF RETURN INDEX @ PROPOSED RATES	1.00	0.99	1.33	1.01	1.01	0.79	0.59	1.01
DEVELOPMENT OF CLASS REVENUE REQUIREMENTS:									
9	ALLOWED RETURN @ 9.21% ROR	\$ 574,576	\$ 347,954	\$ 21,139	\$ 1,028	\$ 165,143	\$ 24,275	\$ 2,547	\$ 12,491
10	RETURN DEFICIENCY/(SURPLUS) (L. 9 - L. 6)	\$ (1)	\$ 3,382	\$ (7,023)	\$ (15)	\$ (2,358)	\$ 5,083	\$ 1,054	\$ (124)
11	REVENUE DEFICIENCY/(SURPLUS) (L. 10 * 1.6320)	\$ (2)	\$ 5,525	\$ (11,475)	\$ (25)	\$ (3,853)	\$ 8,304	\$ 1,721	\$ (203)
12	TOTAL REVENUE REQUIREMENT (L. 4 + L. 11)	\$ 2,017,900	\$ 1,219,273	\$ 77,602	\$ 4,072	\$ 561,489	\$ 83,069	\$ 11,378	\$ 61,017
13	LESS: REVENUE CREDITS	\$ 73,512	\$ 54,587	\$ 3,786	\$ 271	\$ 12,677	\$ 1,490	\$ 234	\$ 470
14	EQUALS: CLASS REVENUE REQUIREMENT (L. 12 - L. 13)	\$ 1,944,388	\$ 1,164,686	\$ 73,816	\$ 3,801	\$ 548,812	\$ 81,579	\$ 11,144	\$ 60,547
15	CLASS REVENUE REQUIREMENT INDEX (L. 2/L. 14)	1.00	1.00	1.16	1.01	1.01	0.90	0.85	1.00

II. ALLOCATED CLASS COST OF SERVICE STUDY

<u>Schedule</u>	<u>Description</u>
1	<i>Summary Class Rate Base, Revenues, Operating Expenses, & Return</i>
2	<i>Details of 'Electric Plant in Service'</i>
3	<i>Details of 'Accumulated Depreciation'</i>
4	<i>Details of 'Net Electric Plant'</i>
5	<i>Details of 'Other Rate Base Items'</i>
6	<i>Details of 'Operation & Maintenance Expense'</i>
7	<i>Details of 'Depreciation & Amortization Expense'</i>
8	<i>Details of 'Taxes Other than Income'</i>
9	<i>Details of 'State & Federal Income Taxes' Based on Cost of Service</i>
10	<i>Details of 'Other Operating Revenues'</i>
11	<i>Components of 'Cost of Capital'</i>
12	<i>Summary of 'Input Allocation Factors'</i>
13	<i>Summary of 'Derived Allocation Factors'</i>
14	<i>Details of 'State & Federal Income Taxes' Based on Present Revenues</i>

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 50% AD

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SUMMARY OF RESULTS	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING	
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR		ENERGY
<u>1 RATE BASE</u>									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	10,381,339	6,232,909	379,505	18,406	2,896,594	422,414	46,307
3	TOTAL DEPRECIATION RESERVE	DR11	-4,437,117	-2,588,279	-156,731	-7,611	-1,234,887	-182,765	-20,167
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>294,393</u>	<u>133,369</u>	<u>6,749</u>	<u>366</u>	<u>131,382</u>	<u>23,922</u>	<u>1,510</u>
5	TOTAL RATE BASE	RB91	6,238,615	3,777,999	229,523	11,161	1,793,089	263,571	27,650
<u>6 OPERATING EXPENSES</u>									
7	TOTAL O & M EXPENSE	OM31	721,494	440,354	30,050	1,759	192,972	29,031	5,562
8	TOTAL DEPRECIATION EXPENSE	DE41	357,871	211,935	13,063	628	98,471	14,247	1,562
9	TOTAL OTHER TAX & MISC EXPENSE	LS91	124,431	73,939	4,526	226	35,958	5,375	636
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-2,523</u>	<u>-1,515</u>	<u>-92</u>	<u>-4</u>	<u>-704</u>	<u>-103</u>	<u>-11</u>
11	TOTAL OP EXP EX INC & REV TAX	OP61	1,201,273	724,713	47,547	2,609	326,697	48,550	7,749
12	NET FED INCOME TAX ALLOWABLE	I879	201,198	121,904	7,405	360	57,929	8,519	893
13	NET STATE INCOME TAX ALLOWABLE	J979	33,930	20,556	1,248	61	9,765	1,435	150
14	<u>REVENUE TAX</u>	L033	<u>6,937</u>	<u>4,159</u>	<u>264</u>	<u>14</u>	<u>1,954</u>	<u>290</u>	<u>40</u>
15	TOTAL OPERATING EXPENSE	OPEX	1,443,338	871,332	56,464	3,044	396,345	58,794	8,832
16	RETURN ON RATE BASE	R751	574,577	347,954	21,139	1,028	165,143	24,275	2,547
17	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-69,452</u>	<u>-50,978</u>	<u>-3,498</u>	<u>-243</u>	<u>-12,543</u>	<u>-1,490</u>	<u>-233</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	1,948,463	1,168,308	74,105	3,829	548,945	81,579	11,146
19	<u>PRESENT CLASS REVENUES</u>	R602	<u>1,448,466</u>	<u>900,586</u>	<u>64,691</u>	<u>2,639</u>	<u>365,172</u>	<u>48,403</u>	<u>6,225</u>
20	EXCESS REVENUES	XREV	-499,997	-267,722	-9,414	-1,190	-183,773	-33,176	-4,921
21	TOTAL RETURN EARNED	RETE	268,547	184,091	15,377	300	52,662	3,969	-465
22	RATE OF RETURN EARNED	RORE	0.04305	0.04873	0.06700	0.02688	0.02937	0.01506	-0.01682
23	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24	RETURN EARNED ON COMMON EQUITY	REOE	0.02824	0.03949	0.07568	-0.00378	0.00115	-0.02720	-0.09034
25	ALLOWED RETURN ON COM EQUITY	AROE		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26	PRESENT CLASS REVENUES	R600	1,448,466	900,586	64,691	2,639	365,172	48,403	6,225
27	REVENUE INCREASE JUSTIFIED	RIJD	499,997	267,722	9,414	1,190	183,773	33,176	4,921

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PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 50% AD

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<u>SUMMARY OF RESULTS</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 RATE BASE</u>					
2	GROSS ELECTRIC PLT IN SERVICE	GP11	385,204	10,381,339	0
3	TOTAL DEPRECIATION RESERVE	DR11	-246,679	-4,437,119	2
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>-2,905</u>	<u>294,393</u>	<u>0</u>
5	TOTAL RATE BASE	RB91	135,620	6,238,613	2
<u>6 OPERATING EXPENSES</u>					
7	TOTAL O & M EXPENSE	OM31	21,767	721,495	-1
8	TOTAL DEPRECIATION EXPENSE	DE41	17,966	357,872	-1
9	TOTAL OTHER TAX & MISC EXPENSE	L591	3,769	124,429	2
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-94</u>	<u>-2,523</u>	<u>0</u>
11	TOTAL OP EXP EX INC & REV TAX	OP61	43,408	1,201,273	0
12	NET FED INCOME TAX ALLOWABLE	I879	4,188	201,198	0
13	NET STATE INCOME TAX ALLOWABLE	J979	714	33,929	1
14	<u>REVENUE TAX</u>	L033	<u>216</u>	<u>6,937</u>	<u>0</u>
15	TOTAL OPERATING EXPENSE	OPEX	48,526	1,443,337	1
16	RETURN ON RATE BASE	R751	12,491	574,577	0
17	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-470</u>	<u>-69,455</u>	<u>3</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	60,547	1,948,459	4
19	<u>PRESENT CLASS REVENUES</u>	R602	<u>60,750</u>	<u>1,448,466</u>	<u>0</u>
20	EXCESS REVENUES	XREV	203	-499,993	-4
21	TOTAL RETURN EARNED	RETE	12,615	268,549	-2
22	RATE OF RETURN EARNED	RORE	0.09302	0.04305	-1.00000
23	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210		0.09210
24	RETURN EARNED ON COMMON EQUITY	REOE	0.12722	0.02824	-2.03787
25	ALLOWED RETURN ON COM EQUITY	AROE	0.12540		0.12540
26	PRESENT CLASS REVENUES	R600	60,750	1,448,466	0
27	REVENUE INCREASE JUSTIFIED	RIJD	-203	499,993	4

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 50% AD

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<u>SUMMARY OF RESULTS</u>	<u>ITEM ALLO</u>	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING
		<u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>NON-DEMAND</u>	<u>100% L.F.</u>	<u>DEMAND</u>	<u>CURT / INTERR</u>	<u>ENERGY</u>
1 PER UNIT PRES REV	RIJP	0.34519	0.29728	0.14552	0.45093	0.50325	0.68541	0.79052

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 50% AD

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<u>SUMMARY OF RESULTS</u>		<u>LIGHTING</u>	<u>TOTAL</u>	<u>ALL</u>
<u>ITEM</u>	<u>ALLO</u>	<u>FACILITIES</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1	PER UNIT PRES REV	-0.00334	0.34519	***.*****

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 50% AD

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GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING ENERGY	
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR		
<u>1 PRODUCTION PLANT</u>									
2	BASE	P100 K200	4,007,589	2,215,596	131,729	7,294	1,398,368	234,244	20,359
3	INTERMEDIATE	P102 K202	206,878	114,373	6,800	377	72,186	12,092	1,051
4	<u>PEAKING</u>	P104 K204	<u>494,555</u>	<u>273,415</u>	<u>16,256</u>	<u>900</u>	<u>172,565</u>	<u>28,907</u>	<u>2,512</u>
5	PRODUCTION PLANT IN SERVICE	P121	4,709,022	2,603,384	154,785	8,571	1,643,119	275,243	23,922
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T100 K200	51,219	28,316	1,684	93	17,872	2,994	260
8	GEN. STEP-UP XFMR - INTERM	T102 K202	1,770	979	58	3	618	103	9
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	16,100	8,901	529	29	5,618	941	82
10	TRANSMISSION	T106 K220	1,174,200	704,814	38,455	1,691	371,047	56,761	1,433
11	<u>DISTRIBUTION</u>	T108 K240	<u>22,021</u>	<u>13,736</u>	<u>780</u>	<u>24</u>	<u>6,459</u>	<u>822</u>	<u>200</u>
12	TRANSMISSION PLANT IN SERVICE	T121	1,265,310	756,746	41,506	1,840	401,614	61,621	1,984
13	TOTAL PROD & TRANS PLANT	PT21	5,974,332	3,360,130	196,291	10,411	2,044,733	336,864	25,906
<u>14 DISTRIBUTION PLANT</u>									
15	PRIMARY	D100 K240	1,742,976	1,087,181	61,754	1,882	511,197	65,100	15,861
16	SECONDARY	D102 K242	1,202,278	946,710	56,086	661	196,464	1,803	553
17	SERVICES	D104 K244	501,330	445,547	35,524	3,479	16,579	15	185
18	METERS	D106 K246	124,309	93,242	9,009	638	20,211	1,172	37
19	LIGHTING FACILITIES	D108 K248	376,421	0	0	0	0	0	0
20	<u>IS CONTROL EQUIPMENT</u>	D110 K252	<u>2,220</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,220</u>	<u>0</u>
21	DISTRIBUTION PLANT IN SERVICE	D141	3,949,534	2,572,680	162,373	6,660	744,451	70,310	16,636
22	TOTAL TRANS & DIST PLANT	TD21	5,214,844	3,329,426	203,879	8,500	1,146,065	131,931	18,620
23	TOTAL GROSS PTD PLANT	PD21	9,923,866	5,932,810	358,664	17,071	2,789,184	407,174	42,542
<u>24 GENERAL & INTANGIBLE PLANT</u>									
25	LABOR RELATED	G100 K627	504,670	305,910	21,019	1,177	137,516	20,584	4,125
26	RETAIL CUSTOMER RELATED (CSS)	G102 K400	78,081	68,891	5,477	538	2,569	7	599
27	DISTRIBUTION PRIMARY RELATED	G106 K240	70,236	43,810	2,488	76	20,600	2,623	639

PROGRESS ENERGY FLORIDA
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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 50% AD

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			LIGHTING	TOTAL	ALL
			FACILITIES	AT ISSUE	OTHER
	GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO			
1	<u>PRODUCTION PLANT</u>				
2	BASE	P100 K200	0	4,007,590	-1
3	INTERMEDIATE	P102 K202	0	206,879	-1
4	<u>PEAKING</u>	P104 K204	0	494,555	0
5	PRODUCTION PLANT IN SERVICE	P121	0	4,709,024	-2
6	<u>TRANSMISSION PLANT</u>				
7	GEN. STEP-UP XFMR - BASE	T100 K200	0	51,219	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	0	1,770	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	0	16,100	0
10	TRANSMISSION	T106 K220	0	1,174,201	-1
11	<u>DISTRIBUTION</u>	T108 K240	0	22,021	0
12	TRANSMISSION PLANT IN SERVICE	T121	0	1,265,311	-1
13	TOTAL PROD & TRANS PLANT	PT21	0	5,974,335	-3
14	<u>DISTRIBUTION PLANT</u>				
15	PRIMARY	D100 K240	0	1,742,975	1
16	SECONDARY	D102 K242	0	1,202,277	1
17	SERVICES	D104 K244	0	501,329	1
18	METERS	D106 K246	0	124,309	0
19	LIGHTING FACILITIES	D108 K248	376,421	376,421	0
20	<u>IS CONTROL EQUIPMENT</u>	D110 K252	0	2,220	0
21	DISTRIBUTION PLANT IN SERVICE	D141	376,421	3,949,531	3
22	TOTAL TRANS & DIST PLANT	TD21	376,421	5,214,842	2
23	TOTAL GROSS PTD PLANT	PD21	376,421	9,923,866	0
24	<u>GENERAL & INTANGIBLE PLANT</u>				
25	LABOR RELATED	G100 K627	14,338	504,669	1
26	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	78,081	0
27	DISTRIBUTION PRIMARY RELATED	G106 K240	0	70,236	0

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
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	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING	
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY	
1	ADJ D - CAPITAL LEASES	G108 K627	-195,514	-118,512	-8,143	-456	-53,275	-7,974	-1,598
2	GENERAL PLANT IN SERVICE	G121	457,473	300,099	20,841	1,335	107,410	15,240	3,765
3	GROSS ELECTRIC PLT IN SERVICE	GP11	10,381,339	6,232,909	379,505	18,406	2,896,594	422,414	46,307

PROGRESS ENERGY FLORIDA
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			LIGHTING	TOTAL	ALL
<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>		<u>FACILITIES</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1 <u>ADJ D - CAPITAL LEASES</u>	G108 K627		-5,555	-195,513	-1
2 GENERAL PLANT IN SERVICE	G121		8,783	457,473	0
3 GROSS ELECTRIC PLT IN SERVICE	GP11		385,204	10,381,339	0

PROGRESS ENERGY FLORIDA
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Production Capacity Allocation Method: 12 CP and 50% AD

DEPRECIATION RESERVE	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING	
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY	
<u>1 PRODUCTION PLANT</u>									
2	BASE	P150 P100	1,737,090	960,350	57,098	3,162	606,123	101,533	8,825
3	INTERMEDIATE	P152 P102	206,926	114,400	6,802	377	72,203	12,095	1,051
4	PEAKING	P154 P104	312,826	172,946	10,283	569	109,154	18,285	1,589
5	TOTAL PROD DEPREC RESERVE	P171	2,256,842	1,247,696	74,183	4,108	787,480	131,913	11,465
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T150 T100	17,991	9,946	592	33	6,278	1,052	91
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	757	419	25	1	264	44	4
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	4,470	2,471	147	8	1,560	261	23
10	TRANSMISSION	T156 T106	340,258	204,240	11,143	490	107,521	16,448	415
11	DISTRIBUTION	T158 T108	6,135	3,827	217	7	1,799	229	56
12	TOTAL TRANS DEPREC RESERVE	T171	369,611	220,903	12,124	539	117,422	18,034	589
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D150 D100	631,312	393,781	22,368	682	185,157	23,579	5,745
15	SECONDARY	D152 D102	505,929	398,384	23,601	278	82,674	759	233
16	SERVICES	D154 D104	170,146	151,214	12,056	1,181	5,627	5	63
17	METERS	D156 D106	9,850	7,388	714	51	1,601	93	3
18	LIGHTING FACILITIES	D158 D108	243,193	0	0	0	0	0	0
19	IS CONTROL EQUIPMENT	D160 D110	888	0	0	0	0	888	0
20	TOTAL DISTRIB DEPREC RESERVE	D191	1,561,318	950,767	58,739	2,192	275,059	25,324	6,044
<u>21 GENERAL & INTANGIBLE PLANT</u>									
22	LABOR RELATED	G150 G100	122,706	74,379	5,111	286	33,436	5,005	1,003
23	RETAIL CUSTOMER RELATED (CSS)	G152 G102	60,113	53,038	4,217	414	1,978	5	461
24	DISTRIBUTION PRIMARY RELATED	G156 G106	66,527	41,496	2,357	72	19,512	2,484	605
25	TOTAL GENERAL DEPREC RESERVE	G171	249,346	168,913	11,685	772	54,926	7,494	2,069
26	TOTAL DEPRECIATION RESERVE	DR11	4,437,117	2,588,279	156,731	7,611	1,234,887	182,765	20,167

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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<u>DEPRECIATION RESERVE</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>				
2 BASE	P150 P100	0	1,737,091	-1
3 INTERMEDIATE	P152 P102	0	206,928	-2
4 PEAKING	P154 P104	0	312,826	0
5 TOTAL PROD DEPREC RESERVE	P171	0	2,256,845	-3
<u>6 TRANSMISSION PLANT</u>				
7 GEN. STEP-UP XFMR - BASE	T150 T100	0	17,992	-1
8 GEN. STEP-UP XFMR - INTERMED	T152 T102	0	757	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104	0	4,470	0
10 TRANSMISSION	T156 T106	0	340,257	1
11 DISTRIBUTION	T158 T108	0	6,135	0
12 TOTAL TRANS DEPREC RESERVE	T171	0	369,611	0
<u>13 DISTRIBUTION PLANT</u>				
14 PRIMARY	D150 D100	0	631,312	0
15 SECONDARY	D152 D102	0	505,929	0
16 SERVICES	D154 D104	0	170,146	0
17 METERS	D156 D106	0	9,850	0
18 LIGHTING FACILITIES	D158 D108	243,193	243,193	0
19 IS CONTROL EQUIPMENT	D160 D110	0	888	0
20 TOTAL DISTRIB DEPREC RESERVE	D191	243,193	1,561,318	0
<u>21 GENERAL & INTANGIBLE PLANT</u>				
22 LABOR RELATED	G150 G100	3,486	122,706	0
23 RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	60,113	0
24 DISTRIBUTION PRIMARY RELATED	G156 G106	0	66,526	1
25 TOTAL GENERAL DEPREC RESERVE	G171	3,486	249,345	1
26 TOTAL DEPRECIATION RESERVE	DR11	246,679	4,437,119	-2

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 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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Production Capacity Allocation Method: 12 CP and 50% AD

<u>NET ELECTRIC PLANT</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>GEN SERVICE NON-DEMAND</u>	<u>GEN SERVICE 100% L.F.</u>	<u>GEN SERVICE DEMAND</u>	<u>GEN SERVICE CURT / INTERR</u>	<u>LIGHTING ENERGY</u>
<u>1 PRODUCTION PLANT</u>								
2 PRODUCTION PLANT IN SERVICE	P121	4,709,022	2,603,384	154,785	8,571	1,643,119	275,243	23,922
3 <u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-2,256,842</u>	<u>-1,247,696</u>	<u>-74,183</u>	<u>-4,108</u>	<u>-787,480</u>	<u>-131,913</u>	<u>-11,465</u>
4 NET PRODUCTION PLANT	P221	2,452,180	1,355,688	80,602	4,463	855,639	143,330	12,457
<u>5 TRANSMISSION PLANT</u>								
6 TRANSMISSION PLANT IN SERVICE	T121	1,265,310	756,746	41,506	1,840	401,614	61,621	1,984
7 <u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-369,611</u>	<u>-220,903</u>	<u>-12,124</u>	<u>-539</u>	<u>-117,422</u>	<u>-18,034</u>	<u>-589</u>
8 NET TRANSMISSION PLANT	T221	895,699	535,843	29,382	1,301	284,192	43,587	1,395
<u>9 DISTRIBUTION PLANT</u>								
10 DISTRIBUTION PLANT IN SERVICE	D141	3,949,534	2,572,680	162,373	6,660	744,451	70,310	16,636
11 <u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	<u>-1,561,318</u>	<u>-950,767</u>	<u>-58,739</u>	<u>-2,192</u>	<u>-275,059</u>	<u>-25,324</u>	<u>-6,044</u>
12 NET DISTRIBUTION PLANT	D241	2,388,216	1,621,913	103,634	4,468	469,392	44,986	10,592
13 NET PTD PLANT	NT31	5,736,095	3,513,444	213,618	10,232	1,609,223	231,903	24,444
14 NET TRANS & DIST PLANT	NT21	3,283,915	2,157,756	133,016	5,769	753,584	88,573	11,987
<u>15 GENERAL & INTANGIBLE PLANT</u>								
16 GENERAL PLANT IN SERVICE	G121	457,473	300,099	20,841	1,335	107,410	15,240	3,765
17 <u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-249,346</u>	<u>-168,913</u>	<u>-11,685</u>	<u>-772</u>	<u>-54,926</u>	<u>-7,494</u>	<u>-2,069</u>
18 NET GENERAL & INTANG PLANT	G221	208,127	131,186	9,156	563	52,484	7,746	1,696
19 NET ELECTRIC PLANT IN SERVICE	NP21	5,944,222	3,644,630	222,774	10,795	1,661,707	239,649	26,140

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<u>NET ELECTRIC PLANT</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>				
2 PRODUCTION PLANT IN SERVICE	P121	0	4,709,024	-2
3 <u>TOTAL PROD DEPREC RESERVE</u>	<u>P171</u>	<u>-0</u>	<u>-2,256,845</u>	<u>3</u>
4 NET PRODUCTION PLANT	P221	0	2,452,179	1
<u>5 TRANSMISSION PLANT</u>				
6 TRANSMISSION PLANT IN SERVICE	T121	0	1,265,311	-1
7 <u>TOTAL TRANS DEPREC RESERVE</u>	<u>T171</u>	<u>-0</u>	<u>-369,611</u>	<u>-0</u>
8 NET TRANSMISSION PLANT	T221	0	895,700	-1
<u>9 DISTRIBUTION PLANT</u>				
10 DISTRIBUTION PLANT IN SERVICE	D141	376,421	3,949,531	3
11 <u>TOTAL DISTRIB DEPREC RESERVE</u>	<u>D191</u>	<u>-243,193</u>	<u>-1,561,318</u>	<u>-0</u>
12 NET DISTRIBUTION PLANT	D241	133,228	2,388,213	3
13 NET PTD PLANT	NT31	133,228	5,736,092	3
14 NET TRANS & DIST PLANT	NT21	133,228	3,283,913	2
<u>15 GENERAL & INTANGIBLE PLANT</u>				
16 GENERAL PLANT IN SERVICE	G121	8,783	457,473	0
17 <u>TOTAL GENERAL DEPREC RESERVE</u>	<u>G171</u>	<u>-3,486</u>	<u>-249,345</u>	<u>-1</u>
18 NET GENERAL & INTANG PLANT	G221	5,297	208,128	-1
19 NET ELECTRIC PLANT IN SERVICE	NP21	138,525	5,944,220	2

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>GEN SERVICE</u> <u>NON-DEMAND</u>	<u>GEN SERVICE</u> <u>100% L.F.</u>	<u>GEN SERVICE</u> <u>DEMAND</u>	<u>GEN SERVICE</u> <u>CURT / INTERR</u>	<u>LIGHTING</u> <u>ENERGY</u>	
<u>1 RATE BASE ADJUSTMENTS</u>									
<u>2 ADDITIVE ADJUSTMENTS</u>									
<u>3 PLANT HELD FOR FUTURE USE</u>									
4	TRANSMISSION	V224 T106	19,521	11,717	639	28	6,169	944	24
5	DISTRIBUTION	V226 D100	6,202	3,868	220	7	1,819	232	56
6	TOTAL LAND HELD FOR FUTURE USE	V233	25,723	15,585	859	35	7,988	1,176	80
<u>7 CONSTRUCTION WORK IN PROGRESS</u>									
8	PRODUCTION - BASE	V234 P100	541,274	299,243	17,792	985	188,867	31,638	2,750
9	PRODUCTION - INTERMEDIATE	V236 P102	816	451	27	1	285	48	4
10	PRODUCTION - PEAKING	V238 P104	2,133	1,179	70	4	744	125	11
11	TRANSMISSION	V240 T106	127,757	76,686	4,184	184	40,371	6,176	156
12	DISTRIBUTION	V242 D141	36,136	23,539	1,486	61	6,811	643	152
13	GENERAL PLANT	V244 G100	40,751	24,702	1,697	95	11,104	1,662	333
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-504,784	-279,070	-16,592	-919	-176,134	-29,505	-2,564
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-92,938	-55,786	-3,044	-134	-29,368	-4,493	-113
16	TOTAL RATE BASE CWIP	V255	151,145	90,944	5,620	277	42,680	6,294	729
17	TOTAL ADDITIVE ADJUSTMENTS	V289	176,868	106,529	6,479	312	50,668	7,470	809
18	NET ORIGINAL COST RATE BASE	RB21	6,121,090	3,751,159	229,253	11,107	1,712,375	247,119	26,949
<u>19 WORKING CAPITAL</u>									
<u>20 MATERIALS AND SUPPLIES</u>									
<u>21 FUEL SUPPLIES</u>									
22	AMOUNT ALLOCABLE	W630 K306	414,242	209,379	13,670	911	158,178	28,400	3,703
23	TOTAL FUEL STOCKS	W641	414,242	209,379	13,670	911	158,178	28,400	3,703
<u>24 PLANT MATERIALS & SUPPLIES</u>									

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE BASE ADJUSTMENTS</u>				
<u>2 ADDITIVE ADJUSTMENTS</u>				
<u>3 PLANT HELD FOR FUTURE USE</u>				
4	TRANSMISSION V224 T106	0	19,521	0
5	DISTRIBUTION V226 D100	0	6,202	0
6	TOTAL LAND HELD FOR FUTURE USE V233	0	25,723	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>				
8	PRODUCTION - BASE V234 P100	0	541,275	-1
9	PRODUCTION - INTERMEDIATE V236 P102	0	816	0
10	PRODUCTION - PEAKING V238 P104	0	2,133	0
11	TRANSMISSION V240 T106	0	127,757	0
12	DISTRIBUTION V242 D141	3,444	36,136	0
13	GENERAL PLANT V244 G100	1,158	40,751	0
14	ADJ B-ELIGIBLE/AFUDC PROD BASE V246 P100	0	-504,784	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM V248 T106	0	-92,938	0
16	TOTAL RATE BASE CWIP V255	4,602	151,146	-1
17	TOTAL ADDITIVE ADJUSTMENTS V289	4,602	176,869	-1
18	NET ORIGINAL COST RATE BASE RB21	143,127	6,121,089	1
<u>19 WORKING CAPITAL</u>				
<u>20 MATERIALS AND SUPPLIES</u>				
<u>21 FUEL SUPPLIES</u>				
22	AMOUNT ALLOCABLE W630 K306	0	414,241	1
23	TOTAL FUEL STOCKS W641	0	414,241	1
<u>24 PLANT MATERIALS & SUPPLIES</u>				

PROGRESS ENERGY FLORIDA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>LIGHTING</u>		
		<u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>NON-DEMAND</u>	<u>100% L.F.</u>	<u>DEMAND</u>	<u>CURT / INTERR</u>	<u>ENERGY</u>	
1	<u>AMOUNT ALLOCABLE</u>	W642 GP19	219,741	131,932	8,033	390	61,312	8,941	980
2	<u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	219,741	131,932	8,033	390	61,312	8,941	980
3	<u>TOTAL MATERIALS & SUPPLIES</u>	W661	633,983	341,311	21,703	1,301	219,490	37,341	4,683
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5	<u>TOTAL PREPAYMENTS</u>	W670 PD29	6,622	3,959	239	11	1,861	272	28
6	<u>TOTAL</u>	W687	6,622	3,959	239	11	1,861	272	28
7	<u>OTHER WORKING CAPITAL</u>								
8	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-6,795	-4,080	-248	-12	-1,896	-276	-30
9	<u>ADJ D- CAPITAL LEASES</u>	W698 OM39	185,789	113,394	7,738	453	49,691	7,476	1,432
10	<u>TOTAL</u>	W705	178,994	109,314	7,490	441	47,795	7,200	1,402
11	<u>TOTAL WORKING CASH</u>	W721	178,994	109,314	7,490	441	47,795	7,200	1,402
12	<u>MISCELLANEOUS WORKING CAPITAL</u>								
13	<u>WTD O&M EXP</u>	W730 OM39	-333,553	-203,580	-13,892	-813	-89,213	-13,421	-2,571
14	<u>DA RETAIL</u>	W732 OM39	-371,308	-226,623	-15,465	-905	-99,311	-14,940	-2,862
15	<u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	2,787	2,459	195	19	92	0	21
16	<u>TOTAL MISC WORK CAPITAL</u>	W747	-702,074	-427,744	-29,162	-1,699	-188,432	-28,361	-5,412
17	<u>TOTAL WORKING CAPITAL</u>	WC71	117,525	26,840	270	54	80,714	16,452	701
18	<u>PRELIMINARY SUMMARY</u>								
19	<u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	176,868	106,529	6,479	312	50,668	7,470	809
20	<u>TOTAL WORKING CAPITAL</u>	WC71	117,525	26,840	270	54	80,714	16,452	701
21	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	294,393	133,369	6,749	366	131,382	23,922	1,510
22	<u>RATE BASE CALCULATION</u>								
23	<u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	5,944,222	3,644,630	222,774	10,795	1,661,707	239,649	26,140
24	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	294,393	133,369	6,749	366	131,382	23,922	1,510

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	8,154	219,742	-1
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	8,154	219,742	-1
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	8,154	633,983	0
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>				
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	251	6,621	1
6 <u>TOTAL</u>	W687	251	6,621	1
7 <u>OTHER WORKING CAPITAL</u>				
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-252	-6,794	-1
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	5,605	185,789	0
10 <u>TOTAL</u>	W705	5,353	178,995	-1
11 <u>TOTAL WORKING CASH</u>	W721	5,353	178,995	-1
12 <u>MISCELLANEOUS WORKING CAPITAL</u>				
13 <u>WTD O&M EXP</u>	W730 OM39	-10,063	-333,553	0
14 <u>DA RETAIL</u>	W732 OM39	-11,202	-371,308	0
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	0	2,786	1
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-21,265	-702,075	1
17 <u>TOTAL WORKING CAPITAL</u>	WC71	-7,507	117,524	1
18 <u>PRELIMINARY SUMMARY</u>				
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	4,602	176,869	-1
20 <u>TOTAL WORKING CAPITAL</u>	WC71	-7,507	117,524	1
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-2,905	294,393	0
22 <u>RATE BASE CALCULATION</u>				
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	138,525	5,944,220	2
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-2,905	294,393	0

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>		<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>LIGHTING</u>
		<u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>NON-DEMAND</u>	<u>100% L.F.</u>	<u>DEMAND</u>	<u>CURT / INTERR</u>	<u>ENERGY</u>
1 TOTAL RATE BASE	RB91	6,238,615	3,777,999	229,523	11,161	1,793,089	263,571	27,650
2 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
3 RETURN ON RATE BASE	R751	574,577	347,954	21,139	1,028	165,143	24,275	2,547

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL RATE BASE	RB91	135,620	6,238,613	2
2 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210		0.09210
3 RETURN ON RATE BASE	R751	12,491	574,577	0

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O & M EXPENSES	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING	
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR		ENERGY
<u>1 PRODUCTION O & M</u>									
<u>2 PRODUCTION O&M- ENERGY RELATED</u>									
3	NON-RECV FUEL - ALLOCABLE	P302 K306	7,025	3,551	232	15	2,682	482	63
4	DA RETAIL	P308 K306	2,600	1,314	86	6	993	178	23
5	<u>AMOUNT ALLOCABLE</u>	P310 K306	<u>102,665</u>	<u>51,892</u>	<u>3,388</u>	<u>226</u>	<u>39,203</u>	<u>7,039</u>	<u>918</u>
6	TOTAL ENERGY RELATED	P341	112,290	56,757	3,706	247	42,878	7,699	1,004
<u>7 PRODUCTION O&M- DEMAND RELATED</u>									
8	BASE	P352 P100	93,041	51,438	3,058	169	32,465	5,438	473
9	INTERMEDIATE	P354 P102	7,237	4,001	238	13	2,525	423	37
10	<u>PEAKING</u>	P356 P104	<u>24,265</u>	<u>13,415</u>	<u>798</u>	<u>44</u>	<u>8,467</u>	<u>1,418</u>	<u>123</u>
11	TOTAL DEMAND RELATED	P391	124,543	68,854	4,094	226	43,457	7,279	633
12	TOTAL PRODUCTION O & M	P451	236,833	125,611	7,800	473	86,335	14,978	1,637
<u>13 TRANSMISSION O & M</u>									
14	GEN. STEP-UP XFMR - BASE	T300 T100	1,110	614	36	2	387	65	6
15	GEN. STEP-UP XFMR - INTERMED	T302 T102	38	21	1	0	13	2	0
16	GEN. STEP-UP XFMR - PEAKING	T304 T104	349	193	11	1	122	20	2
17	TRANSMISSION	T306 T106	28,545	17,134	935	41	9,020	1,380	35
18	<u>DISTRIBUTION</u>	T308 T108	<u>485</u>	<u>303</u>	<u>17</u>	<u>1</u>	<u>142</u>	<u>18</u>	<u>4</u>
19	TOTAL TRANSMISSION O & M	T341	30,527	18,265	1,000	45	9,684	1,485	47
<u>20 DISTRIBUTION O & M</u>									
21	PRIMARY	D300 D100	67,061	41,829	2,376	72	19,668	2,505	610
22	SECONDARY	D302 D102	36,504	28,744	1,703	20	5,965	55	17
23	SERVICES INCL RECON & DISCON	D304 D104	25,667	22,811	1,819	178	849	1	9
24	METERS	D306 D106	1,700	1,275	123	9	276	16	1
25	LIGHTING FACILITIES	D308 D108	13,599	0	0	0	0	0	0
26	<u>IS CONTROL EQUIPMENT</u>	D310 D110	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>0</u>
27	TOTAL DISTRIBUTION O & M	D341	144,631	94,659	6,021	279	26,758	2,677	637

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O & M EXPENSES	ITEM ALLO	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER	
<u>1 PRODUCTION O & M</u>					
<u>2 PRODUCTION O&M- ENERGY RELATED</u>					
3	NON-RECV FUEL - ALLOCABLE	P302 K306	0	7,025	0
4	DA RETAIL	P308 K306	0	2,600	0
5	<u>AMOUNT ALLOCABLE</u>	P310 K306	<u>0</u>	<u>102,666</u>	<u>-1</u>
6	TOTAL ENERGY RELATED	P341	0	112,291	-1
<u>7 PRODUCTION O&M- DEMAND RELATED</u>					
8	BASE	P352 P100	0	93,041	0
9	INTERMEDIATE	P354 P102	0	7,237	0
10	<u>PEAKING</u>	P356 P104	<u>0</u>	<u>24,265</u>	<u>0</u>
11	TOTAL DEMAND RELATED	P391	0	124,543	0
12	TOTAL PRODUCTION O & M	P451	0	236,834	-1
<u>13 TRANSMISSION O & M</u>					
14	GEN. STEP-UP XFMR - BASE	T300 T100	0	1,110	0
15	GEN. STEP-UP XFMR - INTERMED	T302 T102	0	37	1
16	GEN. STEP-UP XFMR - PEAKING	T304 T104	0	349	0
17	TRANSMISSION	T306 T106	0	28,545	0
18	<u>DISTRIBUTION</u>	T308 T108	<u>0</u>	<u>485</u>	<u>0</u>
19	TOTAL TRANSMISSION O & M	T341	0	30,526	1
<u>20 DISTRIBUTION O & M</u>					
21	PRIMARY	D300 D100	0	67,060	1
22	SECONDARY	D302 D102	0	36,504	0
23	SERVICES INCL RECON & DISCON	D304 D104	0	25,667	0
24	METERS	D306 D106	0	1,700	0
25	LIGHTING FACILITIES	D308 D108	13,599	13,599	0
26	<u>IS CONTROL EQUIPMENT</u>	D310 D110	<u>0</u>	<u>100</u>	<u>0</u>
27	TOTAL DISTRIBUTION O & M	D341	13,599	144,630	1

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O & M EXPENSES	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING ENERGY	
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR		
<u>1 CUSTOMER ACCOUNTING</u>									
2	METER READING	C300 K410	3,256	803	973	10	1,431	32	8
3	CUSTOMER RECORDS	C302 K412	15,078	12,900	1,029	101	483	1	564
4	BILLING	C304 K414	15,038	12,866	1,026	100	482	1	563
5	SERVICE WORK FOR CONP	C306 K244	6,743	5,993	478	47	223	0	2
6	<u>UNCOLLECTIBLES</u>	C308 K400	<u>13,815</u>	<u>12,189</u>	<u>969</u>	<u>95</u>	<u>455</u>	<u>1</u>	<u>106</u>
7	TOTAL CUSTOMER ACCOUNTING EXP	C317	53,930	44,751	4,475	353	3,074	35	1,243
<u>8 CUSTOMER SERVICE & INFORMATION</u>									
9	<u>TOTAL</u>	C320 K400	<u>2,448</u>	<u>2,160</u>	<u>172</u>	<u>17</u>	<u>81</u>	<u>0</u>	<u>19</u>
10	TOTAL CUSTOMER SERVICE & INFO	C329	2,448	2,160	172	17	81	0	19
<u>11 SALES</u>									
12	TOTAL	S300 K400	1,688	1,489	118	12	56	0	13
13	<u>ADJ L- ECONOMIC DEVELOPMENT</u>	S302 K400	<u>-36</u>	<u>-32</u>	<u>-3</u>	<u>0</u>	<u>-1</u>	<u>0</u>	<u>0</u>
14	TOTAL SALES EXPENSE	S317	1,652	1,457	115	12	55	0	13
<u>15 ADMINISTRATIVE & GENERAL</u>									
16	PRODUCTION - BASE RELATED	A300 P100	-186	-103	-6	0	-65	-11	-1
17	DISTRIBUTION PLANT RELATED	A304 D141	14,785	9,631	608	25	2,787	263	62
18	GROSS PLANT RELATED	A306 GP19	5,566	3,342	203	10	1,553	226	25
19	LABOR RELATED	A308 K627	234,098	141,900	9,750	546	63,789	9,548	1,913
20	ADJ E- RETAIL RATE CASE EXP	A314 K400	1,394	1,230	98	10	46	0	11
21	ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-3,126	-1,895	-130	-7	-852	-127	-26
22	ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	2,351	1,412	86	4	656	96	10
23	ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-3,387	-2,053	-141	-8	-923	-138	-28
24	<u>ADJ M- INDUSTRY ASSOC DUES</u>	A322 K627	<u>-22</u>	<u>-13</u>	<u>-1</u>	<u>0</u>	<u>-6</u>	<u>-1</u>	<u>0</u>
25	TOTAL ADMINISTRATIVE & GENERAL	A337	251,473	153,451	10,467	580	66,985	9,856	1,966
26	TOTAL O & M EXPENSE	OM31	721,494	440,354	30,050	1,759	192,972	29,031	5,562

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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 CUSTOMER ACCOUNTING</u>				
2 METER READING	C300 K410	0	3,257	-1
3 CUSTOMER RECORDS	C302 K412	0	15,078	0
4 BILLING	C304 K414	0	15,038	0
5 SERVICE WORK FOR COMP	C306 K244	0	6,743	0
6 <u>UNCOLLECTIBLES</u>	C308 K400	<u>0</u>	<u>13,815</u>	<u>0</u>
7 TOTAL CUSTOMER ACCOUNTING EXP	C317	0	53,931	-1
 <u>8 CUSTOMER SERVICE & INFORMATION</u>				
9 <u>TOTAL</u>	C320 K400	<u>0</u>	<u>2,449</u>	<u>-1</u>
10 TOTAL CUSTOMER SERVICE & INFO	C329	0	2,449	-1
 <u>11 SALES</u>				
12 TOTAL	S300 K400	0	1,688	0
13 <u>ADJ L- ECONOMIC DEVELOPMENT</u>	S302 K400	<u>0</u>	<u>-36</u>	<u>0</u>
14 TOTAL SALES EXPENSE	S317	0	1,652	0
 <u>15 ADMINISTRATIVE & GENERAL</u>				
16 PRODUCTION - BASE RELATED	A300 P100	0	-186	0
17 DISTRIBUTION PLANT RELATED	A304 D141	1,409	14,785	0
18 GROSS PLANT RELATED	A306 GP19	207	5,566	0
19 LABOR RELATED	A308 K627	6,651	234,097	1
20 ADJ E- RETAIL RATE CASE EXP	A314 K400	0	1,395	-1
21 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-89	-3,126	0
22 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	87	2,351	0
23 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-96	-3,387	0
24 <u>ADJ M- INDUSTRY ASSOC DUES</u>	A322 K627	<u>-1</u>	<u>-22</u>	<u>0</u>
25 TOTAL ADMINISTRATIVE & GENERAL	A337	8,168	251,473	0
26 TOTAL O & M EXPENSE	OM31	21,767	721,495	-1

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING	
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR		
<u>1 PRODUCTION DEPRECIATION</u>									
2	BASE	P460 P100	139,274	76,998	4,578	253	48,597	8,141	708
3	INTERMEDIATE	P462 P102	9,186	5,079	302	17	3,205	537	47
4	PEAKING	P464 P104	19,345	10,695	636	35	6,750	1,131	98
5	TOTAL PRODUCTION DEPREC EXP	P481	167,805	92,772	5,516	305	58,552	9,809	853
<u>6 TRANSMISSION DEPRECIATION</u>									
7	GEN. STEP-UP XFMR - BASE	T460 T100	920	509	30	2	321	54	5
8	GEN. STEP-UP XFMR - INTERMED	T462 T102	32	18	1	0	11	2	0
9	GEN. STEP-UP XFMR - PEAKING	T464 T104	289	160	9	1	101	17	1
10	TRANSMISSION	T466 T106	29,095	17,464	953	42	9,194	1,406	36
11	DISTRIBUTION	T468 T108	913	570	32	1	268	34	8
12	TOTAL TRANS DEPREC EXP	T481	31,249	18,721	1,025	46	9,895	1,513	50
<u>13 DISTRIBUTION DEPRECIATION</u>									
14	PRIMARY	D460 D100	54,644	34,084	1,936	59	16,027	2,041	497
15	SECONDARY	D462 D102	45,207	35,597	2,109	25	7,387	68	21
16	SERVICES	D464 D104	14,277	12,688	1,012	99	472	0	5
17	METERS	D466 D106	10,858	8,144	787	56	1,765	102	3
18	LIGHTING FACILITIES	D468 D108	17,539	0	0	0	0	0	0
19	IS CONTROL EQUIPMENT	D470 D110	67	0	0	0	0	67	0
20	TOTAL DIST DEPREC EXPENSE	D481	142,592	90,513	5,844	239	25,651	2,278	526
<u>21 GENERAL DEPRECIATION</u>									
22	LABOR RELATED	G460 G100	15,034	9,113	626	35	4,097	613	123
23	RETAIL CUSTOMER RELATED (CSS)	G462 G102	282	249	20	2	9	0	2
24	DISTRIBUTION PRIMARY RELATED	G466 G106	909	567	32	1	267	34	8
25	TOTAL GENERAL DEPREC EXPENSE	G481	16,225	9,929	678	38	4,373	647	133
26	TOTAL DEPRECIATION EXPENSE	DE41	357,871	211,935	13,063	628	98,471	14,247	1,562

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<u>DEPRECIATION EXPENSE</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION DEPRECIATION</u>				
2	BASE P460 P100	0	139,275	-1
3	INTERMEDIATE P462 P102	0	9,187	-1
4	PEAKING P464 P104	0	19,345	0
5	TOTAL PRODUCTION DEPREC EXP P481	0	167,807	-2
<u>6 TRANSMISSION DEPRECIATION</u>				
7	GEN. STEP-UP XFMR - BASE T460 T100	0	921	-1
8	GEN. STEP-UP XFMR - INTERMED T462 T102	0	32	0
9	GEN. STEP-UP XFMR - PEAKING T464 T104	0	289	0
10	TRANSMISSION T466 T106	0	29,095	0
11	DISTRIBUTION T468 T108	0	913	0
12	TOTAL TRANS DEPREC EXP T481	0	31,250	-1
<u>13 DISTRIBUTION DEPRECIATION</u>				
14	PRIMARY D460 D100	0	54,644	0
15	SECONDARY D462 D102	0	45,207	0
16	SERVICES D464 D104	0	14,276	1
17	METERS D466 D106	0	10,857	1
18	LIGHTING FACILITIES D468 D108	17,539	17,539	0
19	IS CONTROL EQUIPMENT D470 D110	0	67	0
20	TOTAL DIST DEPREC EXPENSE D481	17,539	142,590	2
<u>21 GENERAL DEPRECIATION</u>				
22	LABOR RELATED G460 G100	427	15,034	0
23	RETAIL CUSTOMER RELATED (CSS) G462 G102	0	282	0
24	DISTRIBUTION PRIMARY RELATED G466 G106	0	909	0
25	TOTAL GENERAL DEPREC EXPENSE G481	427	16,225	0
26	TOTAL DEPRECIATION EXPENSE DE41	17,966	357,872	-1

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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>LIGHTING</u>		
		<u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>NON-DEMAND</u>	<u>100% L.F.</u>	<u>DEMAND</u>	<u>CURT / INTERR</u>	<u>ENERGY</u>	
<u>1 TAXES OTHER THAN INC & REV</u>									
<u>2 REAL ESTATE & PROPERTY TAX</u>									
3	PRODUCTION BASE	L500 K200	49,656	27,452	1,632	90	17,326	2,902	252
4	PRODUCTION INTERMEDIATE	L502 K202	2,053	1,135	67	4	716	120	10
5	PRODUCTION PEAKING	L504 K204	4,909	2,714	161	9	1,713	287	25
6	TRANSMISSION	L506 K220	12,211	7,330	400	18	3,859	590	15
7	DISTRIBUTION PRIMARY	L508 K240	18,996	11,849	673	21	5,571	710	173
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	18,501	12,370	814	37	1,893	36	7
9	DISTRIBUTION METERING	L514 K246	1,229	922	89	6	200	12	0
10	<u>LABOR RELATED</u>	<u>L516 K627</u>	<u>1,928</u>	<u>1,169</u>	<u>80</u>	<u>4</u>	<u>525</u>	<u>79</u>	<u>16</u>
11	TOTAL REAL EST & PROP TAX	L521	109,483	64,941	3,916	189	31,803	4,736	498
<u>12 PAYROLL TAX</u>									
13	<u>TOTAL</u>	<u>L530 K627</u>	<u>18,982</u>	<u>11,506</u>	<u>791</u>	<u>44</u>	<u>5,172</u>	<u>774</u>	<u>155</u>
14	TOTAL PAYROLL TAX	L551	18,982	11,506	791	44	5,172	774	155
<u>15 REVENUE TAXES</u>									
16	TOTAL	L560 R600	237,164	147,457	10,592	432	59,791	7,925	1,019
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-236,041	-146,759	-10,542	-430	-59,508	-7,888	-1,014
18	RAF CALCULATED ON PRES CL REV	L564 R600	-1,043	-648	-47	-2	-263	-35	-4
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	<u>L566 R600</u>	<u>-4,114</u>	<u>-2,558</u>	<u>-184</u>	<u>-7</u>	<u>-1,037</u>	<u>-137</u>	<u>-18</u>
20	TOTAL REVENUE TAXES	L581	-4,034	-2,508	-181	-7	-1,017	-135	-17
21	TOTAL OTHER TAX & MISC EXPENSE	L591	124,431	73,939	4,526	226	35,958	5,375	636
<u>22 OTHER TAXES & MISC EXPENSES</u>									
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	<u>M600 GP19</u>	<u>-2,523</u>	<u>-1,515</u>	<u>-92</u>	<u>-4</u>	<u>-704</u>	<u>-103</u>	<u>-11</u>
24	MISC ALLOWABLE EXPENSES	M621	-2,523	-1,515	-92	-4	-704	-103	-11
<u>25 PRELIMINARY SUMMARY</u>									

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>	
<u>1 TAXES OTHER THAN INC & REV</u>					
<u>2 REAL ESTATE & PROPERTY TAX</u>					
3	PRODUCTION BASE	L500 K200	0	49,654	2
4	PRODUCTION INTERMEDIATE	L502 K202	0	2,052	1
5	PRODUCTION PEAKING	L504 K204	0	4,909	0
6	TRANSMISSION	L506 K220	0	12,212	-1
7	DISTRIBUTION PRIMARY	L508 K240	0	18,997	-1
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	3,345	18,502	-1
9	DISTRIBUTION METERING	L514 K246	0	1,229	0
10	<u>LABOR RELATED</u>	L516 K627	<u>55</u>	<u>1,928</u>	<u>0</u>
11	TOTAL REAL EST & PROP TAX	L521	3,400	109,483	0
<u>12 PAYROLL TAX</u>					
13	<u>TOTAL</u>	L530 K627	<u>539</u>	<u>18,981</u>	<u>1</u>
14	TOTAL PAYROLL TAX	L551	539	18,981	1
<u>15 REVENUE TAXES</u>					
16	TOTAL	L560 R600	9,947	237,163	1
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-9,900	-236,041	0
18	RAF CALCULATED ON PRES CL REV	L564 R600	-44	-1,043	0
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	<u>-173</u>	<u>-4,114</u>	<u>0</u>
20	TOTAL REVENUE TAXES	L581	-170	-4,035	1
21	TOTAL OTHER TAX & MISC EXPENSE	L591	3,769	124,429	2
<u>22 OTHER TAXES & MISC EXPENSES</u>					
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	<u>-94</u>	<u>-2,523</u>	<u>0</u>
24	MISC ALLOWABLE EXPENSES	M621	-94	-2,523	0
<u>25 PRELIMINARY SUMMARY</u>					

PROGRESS ENERGY FLORIDA
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OTHER TAXES & MISC EXPENSES	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY
1 TOTAL O & M EXPENSE	OM31	721,494	440,354	30,050	1,759	192,972	29,031	5,562
2 TOTAL DEPRECIATION EXPENSE	DE41	357,871	211,935	13,063	628	98,471	14,247	1,562
3 TOTAL OTHER TAX & MISC EXPENSE	L591	124,431	73,939	4,526	226	35,958	5,375	636
4 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-2,523</u>	<u>-1,515</u>	<u>-92</u>	<u>-4</u>	<u>-704</u>	<u>-103</u>	<u>-11</u>
5 TOTAL OP EXP EX INC & REV TAX	OP61	1,201,273	724,713	47,547	2,609	326,697	48,550	7,749

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL O & M EXPENSE	OM31	21,767	721,495	-1
2 TOTAL DEPRECIATION EXPENSE	DE41	17,966	357,872	-1
3 TOTAL OTHER TAX & MISC EXPENSE	L591	3,769	124,429	2
4 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-94</u>	<u>-2,523</u>	<u>0</u>
5 TOTAL OP EXP EX INC & REV TAX	OP61	43,408	1,201,273	0

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>LIGHTING</u>		
		<u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>NON-DEMAND</u>	<u>100% L.F.</u>	<u>DEMAND</u>	<u>CURT / INTERR</u>	<u>ENERGY</u>	
1	<u>FEDERAL INCOME TAX</u>								
2	<u>FED INC TAX DEDUCTIONS</u>								
3	<u>INTEREST</u>								
4	TOTAL	Y760 RB91	256,616	155,402	9,441	459	73,756	10,842	1,137
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-78,248	-47,386	-2,879	-140	-22,490	-3,306	-347
6	TOTAL OTHER INTEREST EXPENSE	Y781	178,368	108,016	6,562	319	51,266	7,536	790
7	TOTAL INTEREST EXPENSE	Y783	178,368	108,016	6,562	319	51,266	7,536	790
8	<u>ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-14,397	-8,644	-526	-26	-4,017	-586	-64
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	-22	-13	-1	0	-6	-1	0
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-109,029	-65,461	-3,986	-193	-30,421	-4,436	-486
12	TOTAL ADDITIONS	Y861	-123,448	-74,118	-4,513	-219	-34,444	-5,023	-550
13	NET DEDUCTIONS AND ADDITIONS	Y871	301,816	182,134	11,075	538	85,710	12,559	1,340
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>								
15	<u>FED PROV DEF INC TAX</u>								
16	NET FED DEFERRED INC TAX	Z760 GP19	34,894	20,950	1,276	62	9,736	1,420	156
17	TOTAL FED PROV DEF IT	Z781	34,894	20,950	1,276	62	9,736	1,420	156
18	<u>INVESTMENT TAX CREDITS</u>								
19	<u>AMORTIZED INV TAX CREDIT</u>								
20	AMORTIZATION	Z804 GP19	1,547	929	57	3	432	63	7
21	TOTAL AMORTIZED ITC	Z813	1,547	929	57	3	432	63	7
22	<u>PRELIMINARY SUMMARY</u>								

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
1	<u>FEDERAL INCOME TAX</u>				
2	<u>FED INC TAX DEDUCTIONS</u>				
3	<u>INTEREST</u>				
4	TOTAL	Y760 RB91	5,579	256,616	0
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-1,701	-78,249	1
6	TOTAL OTHER INTEREST EXPENSE	Y781	3,878	178,367	1
7	TOTAL INTEREST EXPENSE	Y783	3,878	178,367	1
8	<u>ADDITIONS</u>				
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-534	-14,397	0
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	-1	-22	0
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-4,046	-109,029	0
12	TOTAL ADDITIONS	Y861	-4,581	-123,448	0
13	NET DEDUCTIONS AND ADDITIONS	Y871	8,459	301,815	1
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>				
15	<u>FED PROV DEF INC TAX</u>				
16	NET FED DEFERRED INC TAX	Z760 GP19	1,295	34,895	-1
17	TOTAL FED PROV DEF IT	Z781	1,295	34,895	-1
18	<u>INVESTMENT TAX CREDITS</u>				
19	<u>AMORTIZED INV TAX CREDIT</u>				
20	AMORTIZATION	Z804 GP19	57	1,548	-1
21	TOTAL AMORTIZED ITC	Z813	57	1,548	-1
22	<u>PRELIMINARY SUMMARY</u>				

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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INCOME TAX BASED ON RETURN	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING	
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY	
1	TOTAL FED PROV DEF IT	Z781	34,894	20,950	1,276	62	9,736	1,420	156
2	TOTAL AMORTIZED ITC	Z813	-1,547	-929	-57	-3	-432	-63	-7
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	33,347	20,021	1,219	59	9,304	1,357	149
<u>4 FEDERAL INCOME TAX COMPUTATION</u>									
5	RETURN ON RATE BASE	R751	574,577	347,954	21,139	1,028	165,143	24,275	2,547
6	NET DEDUCTIONS AND ADDITIONS	Y871	-301,816	-182,134	-11,075	-538	-85,710	-12,559	-1,340
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	33,347	20,021	1,219	59	9,304	1,357	149
8	TOTAL STATE PROV DEF IT (410.1)	Z911	5,614	3,371	205	10	1,566	228	25
9	BASE FOR FIT COMPUTATION	I865	311,722	189,212	11,488	559	90,303	13,301	1,381
10	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
11	PRELIM FEDERAL INCOME TAX	I869	167,851	101,883	6,186	301	48,625	7,162	744
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	33,347	20,021	1,219	59	9,304	1,357	149
13	NET FED INCOME TAX ALLOWABLE	I879	201,198	121,904	7,405	360	57,929	8,519	893
<u>14 FEDERAL INCOME TAX PAYABLE</u>									
15	PRELIM FEDERAL INCOME TAX	I869	167,851	101,883	6,186	301	48,625	7,162	744
16	NET FED INCOME TAX PAYABLE	I889	167,851	101,883	6,186	301	48,625	7,162	744
<u>17 STATE INCOME TAX</u>									
<u>18 DEDUCTIONS IN ADDITION TO Y871</u>									
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-109,029	-65,461	-3,986	-193	-30,421	-4,436	-486
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	102,079	61,288	3,732	181	28,482	4,154	455
21	DEDUCTIONS IN ADD TO Y843	Y911	-6,950	-4,173	-254	-12	-1,939	-282	-31
22	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>23 STATE INCOME TAX ADJUSTMENTS</u>									
24	STATE PROV DEF INC TAX (410.1)								

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL FED PROV DEF IT	Z781	1,295	34,895	-1
2 <u>TOTAL AMORTIZED ITC</u>	Z813	-57	-1,548	1
3 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,238	33,347	0
<u>4 FEDERAL INCOME TAX COMPUTATION</u>				
5 RETURN ON RATE BASE	R751	12,491	574,577	0
6 NET DEDUCTIONS AND ADDITIONS	Y871	-8,459	-301,815	-1
7 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,238	33,347	0
8 <u>TOTAL STATE PROV DEF IT (410.1)</u>	Z911	208	5,613	1
9 BASE FOR FIT COMPUTATION	I865	5,478	311,722	0
10 FIT FACTOR K190/(1-K190)	I867	0.53846		0.53846
11 PRELIM FEDERAL INCOME TAX	I869	2,950	167,851	0
12 <u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	1,238	33,347	0
13 NET FED INCOME TAX ALLOWABLE	I879	4,188	201,198	0
<u>14 FEDERAL INCOME TAX PAYABLE</u>				
15 <u>PRELIM FEDERAL INCOME TAX</u>	I869	2,950	167,851	0
16 NET FED INCOME TAX PAYABLE	I889	2,950	167,851	0
<u>17 STATE INCOME TAX</u>				
<u>18 DEDUCTIONS IN ADDITION TO Y871</u>				
19 REMOVE FEDERAL TIMING DIFF	Y890 GP19	-4,046	-109,029	0
20 <u>STATE TEMPORARY DIFFERENCES</u>	Y892 GP19	3,788	102,080	-1
21 DEDUCTIONS IN ADD TO Y843	Y911	-258	-6,949	-1
22 FIT DEDUCTIBLE FOR SIT	K194	0.00000		0.00000
<u>23 STATE INCOME TAX ADJUSTMENTS</u>				
24 <u>STATE PROV DEF INC TAX (410.1)</u>				

PROGRESS ENERGY FLORIDA
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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
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INCOME TAX BASED ON RETURN	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY
1 STATE DEFERRED INC TAX	Z890 GP19	5,614	3,371	205	10	1,566	228	25
2 TOTAL STATE PROV DEF IT(410.1)	Z911	5,614	3,371	205	10	1,566	228	25
3 TOTAL STATE INC TAX ADJUSTMENT	Z957	5,614	3,371	205	10	1,566	228	25
<u>4 SUMMARY OF SIT CALCULATION</u>								
5 RETURN ON RATE BASE	R751	574,577	347,954	21,139	1,028	165,143	24,275	2,547
6 NET FED INCOME TAX ALLOWABLE	I879	201,198	121,904	7,405	360	57,929	8,519	893
7 NET DEDUCTIONS AND ADDITIONS	Y871	-301,816	-182,134	-11,075	-538	-85,710	-12,559	-1,340
8 DEDUCTIONS IN ADD TO Y843	Y911	6,950	4,173	254	12	1,939	282	31
9 TOTAL STATE INC TAX ADJUSTMENT	Z957	5,614	3,371	205	10	1,566	228	25
10 BASE FOR SIT COMPUTATION	J965	486,523	295,268	17,928	872	140,867	20,745	2,156
11 SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
12 PRELIMINARY STATE INCOME TAX	J969	28,316	17,185	1,043	51	8,199	1,207	125
13 TOTAL STATE INC TAX ADJUSTMENT	Z957	5,614	3,371	205	10	1,566	228	25
14 NET STATE INCOME TAX ALLOWABLE	J979	33,930	20,556	1,248	61	9,765	1,435	150
<u>15 STATE INCOME TAX PAYABLE</u>								
16 PRELIMINARY STATE INCOME TAX	J969	28,316	17,185	1,043	51	8,199	1,207	125
17 NET STATE INCOME TAX PAYABLE	J989	28,316	17,185	1,043	51	8,199	1,207	125
18 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	STATE DEFERRED INC TAX Z890 GP19	208	5,613	1
2	TOTAL STATE PROV DEF IT(410.1) Z911	208	5,613	1
3	TOTAL STATE INC TAX ADJUSTMENT Z957	208	5,613	1
<u>4 SUMMARY OF SIT CALCULATION</u>				
5	RETURN ON RATE BASE R751	12,491	574,577	0
6	NET FED INCOME TAX ALLOWABLE I879	4,188	201,198	0
7	NET DEDUCTIONS AND ADDITIONS Y871	-8,459	-301,815	-1
8	DEDUCTIONS IN ADD TO Y843 Y911	258	6,949	1
9	TOTAL STATE INC TAX ADJUSTMENT Z957	208	5,613	1
10	BASE FOR SIT COMPUTATION J965	8,686	486,522	1
11	SIT FACTOR K192/(1-K192) J967	0.05820		0.05820
12	PRELIMINARY STATE INCOME TAX J969	506	28,316	0
13	TOTAL STATE INC TAX ADJUSTMENT Z957	208	5,613	1
14	NET STATE INCOME TAX ALLOWABLE J979	714	33,929	1
<u>15 STATE INCOME TAX PAYABLE</u>				
16	PRELIMINARY STATE INCOME TAX J969	506	28,316	0
17	NET STATE INCOME TAX PAYABLE J989	506	28,316	0
18	COMPOSITE TAX RATE CTAX	0.38794		0.38575

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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COST OF SERVICE COMPUTATION	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING ENERGY
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	
1 REVENUE CREDITS								
2 PRODUCTION DEMAND RELATED	Q000 P121	859	475	28	2	300	50	4
3 TRANSMISSION RELATED	Q002 T106	491	295	16	1	155	24	1
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	13,116	8,181	465	14	3,847	490	119
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	7,050	5,551	329	4	1,152	11	3
6 DISTRIBUTION SERVICES RELATED	Q008 D104	26,300	23,374	1,864	183	870	1	10
7 <u>RATE BASE RELATED</u>	Q010 RB91	<u>21,636</u>	<u>13,102</u>	<u>796</u>	<u>39</u>	<u>6,219</u>	<u>914</u>	<u>96</u>
8 TOTAL REVENUE CREDITS	Q027	69,452	50,978	3,498	243	12,543	1,490	233
9 COST OF SERVICE COMPUTATION								
10 TOTAL OP EXP EX INC & REV TAX	OP61	1,201,273	724,713	47,547	2,609	326,697	48,550	7,749
11 RETURN ON RATE BASE	R751	574,577	347,954	21,139	1,028	165,143	24,275	2,547
12 NET FED INCOME TAX ALLOWABLE	I879	201,198	121,904	7,405	360	57,929	8,519	893
13 NET STATE INCOME TAX ALLOWABLE	J979	33,930	20,556	1,248	61	9,765	1,435	150
14 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-69,452</u>	<u>-50,978</u>	<u>-3,498</u>	<u>-243</u>	<u>-12,543</u>	<u>-1,490</u>	<u>-233</u>
15 SUBTOTAL B	CS03	1,941,526	1,164,149	73,841	3,815	546,991	81,289	11,106
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 <u>REVENUE TAX</u>	L033	<u>6,937</u>	<u>4,159</u>	<u>264</u>	<u>14</u>	<u>1,954</u>	<u>290</u>	<u>40</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	1,948,463	1,168,308	74,105	3,829	548,945	81,579	11,146
19 PRESENT CLASS REVENUES	R602	1,448,466	900,586	64,691	2,639	365,172	48,403	6,225
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-1,948,463</u>	<u>-1,168,308</u>	<u>-74,105</u>	<u>-3,829</u>	<u>-548,945</u>	<u>-81,579</u>	<u>-11,146</u>
21 EXCESS REVENUES	XREV	-499,997	-267,722	-9,414	-1,190	-183,773	-33,176	-4,921
22 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794
23 EXCESS TAX	XTAX	-193,967	-103,859	-3,652	-462	-71,292	-12,870	-1,909
24 EXCESS RETURN	XRET	-306,030	-163,863	-5,762	-728	-112,481	-20,306	-3,012

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PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 REVENUE CREDITS</u>				
2 PRODUCTION DEMAND RELATED	Q000 P121	0	859	0
3 TRANSMISSION RELATED	Q002 T106	0	492	-1
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	0	13,116	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	0	7,050	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	0	26,302	-2
7 <u>RATE BASE RELATED</u>	Q010 RB91	<u>470</u>	<u>21,636</u>	<u>0</u>
8 TOTAL REVENUE CREDITS	Q027	470	69,455	-3
<u>9 COST OF SERVICE COMPUTATION</u>				
10 TOTAL OP EXP EX INC & REV TAX	OP61	43,408	1,201,273	0
11 RETURN ON RATE BASE	R751	12,491	574,577	0
12 NET FED INCOME TAX ALLOWABLE	I879	4,188	201,198	0
13 NET STATE INCOME TAX ALLOWABLE	J979	714	33,929	1
14 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-470</u>	<u>-69,455</u>	<u>3</u>
15 SUBTOTAL B	CS03	60,331	1,941,522	4
16 REVENUE TAX FACTOR	L031	0.00357		0.00000
17 <u>REVENUE TAX</u>	L033	<u>216</u>	<u>6,937</u>	<u>0</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	60,547	1,948,459	4
19 PRESENT CLASS REVENUES	R602	60,750	1,448,466	0
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-60,547</u>	<u>-1,948,459</u>	<u>-4</u>
21 EXCESS REVENUES	XREV	203	-499,993	-4
22 COMPOSITE TAX RATE	CTAX	0.38794		0.38575
23 EXCESS TAX	XTAX	79	-193,965	-2
24 EXCESS RETURN	XRET	124	-306,028	-2

PROGRESS ENERGY FLORIDA
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	TOTAL	GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING	
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY
<u>1 RATE OF RETURN</u>								
<u>2 CAPITALIZATION AMOUNTS</u>								
3	LONG TERM DEBT	K100	2,637,596	2,637,596	2,637,596	2,637,596	2,637,596	2,637,596
4	PREFERRED STOCK	K102	19,881	19,881	19,881	19,881	19,881	19,881
5	COMMON STOCK	K104	3,151,819	3,151,819	3,151,819	3,151,819	3,151,819	3,151,819
6	SHORT TERM DEBT	K106	38,609	38,609	38,609	38,609	38,609	38,609
7	CUSTOMER DEPOSITS	K108	112,863	112,863	112,863	112,863	112,863	112,863
8	ITC	K110	3,610	3,610	3,610	3,610	3,610	3,610
9	DEFERRED INCOME TAX	K112	389,297	389,297	389,297	389,297	389,297	389,297
10	FAS 109	K114	-115,057	-115,057	-115,057	-115,057	-115,057	-115,057
11	TOTAL	K115	6,238,618	6,238,618	6,238,618	6,238,618	6,238,618	6,238,618
<u>12 COST OF CAPITAL</u>								
13	LONG TERM DEBT	K120	0.06423	0.06423	0.06423	0.06423	0.06423	0.06423
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126	0.05246	0.05246	0.05246	0.05246	0.05246	0.05246
17	CUSTOMER DEPOSITS	K128	0.05894	0.05894	0.05894	0.05894	0.05894	0.05894
18	ITC	K130	0.09735	0.09735	0.09735	0.09735	0.09735	0.09735
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>								
22	LONG TERM DEBT	K141	0.02716	0.02716	0.02716	0.02716	0.02716	0.02716
23	PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145	0.06335	0.06335	0.06335	0.06335	0.06335	0.06335
25	SHORT TERM DEBT	K147	0.00032	0.00032	0.00032	0.00032	0.00032	0.00032
26	CUSTOMER DEPOSITS	K149	0.00107	0.00107	0.00107	0.00107	0.00107	0.00107
27	ITC	K151	0.00006	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE OF RETURN</u>				
<u>2 CAPITALIZATION AMOUNTS</u>				
3	LONG TERM DEBT	K100	2,637,596	2,637,596
4	PREFERRED STOCK	K102	19,881	19,881
5	COMMON STOCK	K104	3,151,819	3,151,819
6	SHORT TERM DEBT	K106	38,609	38,609
7	CUSTOMER DEPOSITS	K108	112,863	112,863
8	ITC	K110	3,610	3,610
9	DEFERRED INCOME TAX	K112	389,297	389,297
10	<u>FAS 109</u>	<u>K114</u>	<u>-115,057</u>	<u>-115,057</u>
11	TOTAL	K115	6,238,618	6,238,618
<u>12 COST OF CAPITAL</u>				
13	LONG TERM DEBT	K120	0.06423	0.06423
14	PREFERRED STOCK	K122	0.04513	0.04513
15	COMMON STOCK	K124	0.12540	0.12540
16	SHORT TERM DEBT	K126	0.05246	0.05246
17	CUSTOMER DEPOSITS	K128	0.05894	0.05894
18	ITC	K130	0.09735	0.09735
19	DEFERRED INCOME TAX	K132	0.00000	0.00000
20	FAS 109	K134	0.00000	0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>				
22	LONG TERM DEBT	K141	0.02716	0.02716
23	PREFERRED STOCK	K143	0.00014	0.00014
24	COMMON STOCK	K145	0.06335	0.06335
25	SHORT TERM DEBT	K147	0.00032	0.00032
26	CUSTOMER DEPOSITS	K149	0.00107	0.00107
27	ITC	K151	0.00006	0.00006
28	DEFERRED INCOME TAX	K153	0.00000	0.00000
29	FAS 109	K155	0.00000	0.00000

PROGRESS ENERGY FLORIDA
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY
1 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
<u>2 TAX RATES AND SPECIAL FACTORS</u>								
3 SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6 FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7 REVENUE TAX RATE	K196		0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
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<u>ROR, TAX RATES & SPEC FACTORS</u>		<u>ITEM ALLO</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
1	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210		0.09210
<u>2 TAX RATES AND SPECIAL FACTORS</u>					
3	SHORT TERM DEBT COST	K180	0.00000		0.00000
4	FEDERAL INCOME TAX RATE	K190	0.35000		0.35000
5	STATE INCOME TAX RATE	K192	0.05500		0.05500
6	FIT DEDUCTIBLE FOR SIT	K194	0.00000		0.00000
7	REVENUE TAX RATE	K196	0.00356		0.00000

PROGRESS ENERGY FLORIDA
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,637,596	0.42279	0.06423	0.02716
PREFERRED STOCK	19,881	0.00319	0.04513	0.00014
COMMON STOCK	3,151,819	0.50521	0.12540	0.06335
SHORT TERM DEBT	38,609	0.00619	0.05246	0.00032
CUSTOMER DEPOSITS	112,863	0.01809	0.05894	0.00107
ITC	3,610	0.00058	0.09735	0.00006
DEFERRED INCOME TAX	389,297	0.06240	0.00000	0.00000
<u>FAS 109</u>	<u>-115,057</u>	<u>*.*****</u>	0.00000	<u>0.00000</u>
TOTAL	6,238,618	1.00000		0.09210

PROGRESS ENERGY FLORIDA
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ALLOCATORS	ITEM ALLO	TOTAL	GEN SERVICE		GEN SERVICE		GEN SERVICE		LIGHTING
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY	
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>									
2	PROD CAPACITY - % * 1000	K200	100,000	55,285	3,287	182	34,893	5,845	508
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	0.55285	0.03287	0.00182	0.34893	0.05845	0.00508
4	PROD CAPACITY - % * 1000	K202	100,000	55,285	3,287	182	34,893	5,845	508
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	0.55285	0.03287	0.00182	0.34893	0.05845	0.00508
6	PROD CAPACITY - % * 1000	K204	100,000	55,285	3,287	182	34,893	5,845	508
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	0.55285	0.03287	0.00182	0.34893	0.05845	0.00508
8	TRANSM AVG 12 CP - % * 1000	K220	100,000	60,025	3,275	144	31,600	4,834	122
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.60025	0.03275	0.00144	0.31600	0.04834	0.00122
10	DISTRIB PRIMARY - % * 1000	K240	100,000	62,375	3,543	108	29,329	3,735	910
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.62375	0.03543	0.00108	0.29329	0.03735	0.00910
12	DISTRIB SECONDARY - % * 1000	K242	100,000	78,743	4,665	55	16,341	150	46
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.78743	0.04665	0.00055	0.16341	0.00150	0.00046
14	DISTRIB SERVICE - % * 1000	K244	100,000	88,873	7,086	694	3,307	3	37
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.88873	0.07086	0.00694	0.03307	0.00003	0.00037
16	DISTRIB METERS - % * 1000	K246	100,000	75,008	7,247	513	16,259	943	30
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.75008	0.07247	0.00513	0.16259	0.00943	0.00030
18	LIGHTING FACILITIES - % * 1000	K248	100,000	0	0	0	0	0	0
19	RATIO TO TOTAL ELECTRIC	K249	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	NO. OF IS CUSTOMERS	K252	148	0	0	0	0	148	0
21	RATIO TO TOTAL ELECTRIC	K253	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	CLASS MWH ENERGY REQ- % * 1000	K306	100,000	50,545	3,300	220	38,185	6,856	894
23	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.50545	0.03300	0.00220	0.38185	0.06856	0.00894
24	NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	1,455,565	115,715	11,361	54,280	155	12,652
25	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.88231	0.07014	0.00689	0.03290	0.00009	0.00767
26	METER READING EXP - % * 1000	K410	100,000	24,650	29,869	305	43,946	983	247
27	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.24650	0.29869	0.00305	0.43946	0.00983	0.00247
28	CUST RECORDS/COLL EXP - %*1000	K412	100,000	85,554	6,823	668	3,205	9	3,741
29	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.85554	0.06823	0.00668	0.03205	0.00009	0.03741
30	BILLING/ACTG EXPENSE- % * 1000	K414	100,000	85,554	6,823	668	3,205	9	3,741
31	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.85554	0.06823	0.00668	0.03205	0.00009	0.03741
<u>32 WAGES AND SALARIES</u>									

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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>LIGHTING</u> <u>FACILITIES</u>	<u>TOTAL</u> <u>AT ISSUE</u>	<u>ALL</u> <u>OTHER</u>
1 <u>DEMAND, ENERGY & SPEC. ASSIGN.</u>				
2 PROD CAPACITY - % * 1000	K200	0	100,000	0
3 RATIO TO TOTAL ELECTRIC	K201	0.00000	1.00000	0.00000
4 PROD CAPACITY - % * 1000	K202	0	100,000	0
5 RATIO TO TOTAL ELECTRIC	K203	0.00000	1.00000	0.00000
6 PROD CAPACITY - % * 1000	K204	0	100,000	0
7 RATIO TO TOTAL ELECTRIC	K205	0.00000	1.00000	0.00000
8 TRANSM AVG 12 CP - % * 1000	K220	0	100,000	0
9 RATIO TO TOTAL ELECTRIC	K221	0.00000	1.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	0	100,000	0
11 RATIO TO TOTAL ELECTRIC	K241	0.00000	1.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	0.00000	1.00000	0.00000
14 DISTRIB SERVICE - % * 1000	K244	0	100,000	0
15 RATIO TO TOTAL ELECTRIC	K245	0.00000	1.00000	0.00000
16 DISTRIB METERS - % * 1000	K246	0	100,000	0
17 RATIO TO TOTAL ELECTRIC	K247	0.00000	1.00000	0.00000
18 LIGHTING FACILITIES - % * 1000	K248	100,000	100,000	0
19 RATIO TO TOTAL ELECTRIC	K249	1.00000	1.00000	0.00000
20 NO. OF IS CUSTOMERS	K252	0	148	0
21 RATIO TO TOTAL ELECTRIC	K253	0.00000	1.00000	0.00000
22 CLASS MWH ENERGY REQ- % * 1000	K306	0	100,000	0
23 RATIO TO TOTAL ELECTRIC	K307	0.00000	1.00000	0.00000
24 NUMBER OF RETAIL CUSTOMERS	K400	0	1,649,728	0
25 RATIO TO TOTAL ELECTRIC	K401	0.00000	1.00000	0.00000
26 METER READING EXP - % * 1000	K410	0	100,000	0
27 RATIO TO TOTAL ELECTRIC	K411	0.00000	1.00000	0.00000
28 CUST RECORDS/COLL EXP - %*1000	K412	0	100,000	0
29 RATIO TO TOTAL ELECTRIC	K413	0.00000	1.00000	0.00000
30 BILLING/ACTG EXPENSE- % * 1000	K414	0	100,000	0
31 RATIO TO TOTAL ELECTRIC	K415	0.00000	1.00000	0.00000
32 <u>WAGES AND SALARIES</u>				

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ALLOCATORS	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING	
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY	
1	PRODUCTION DEMAND - BASE	K600 K200	63,290	34,990	2,080	115	22,084	3,699	322
2	PRODUCTION DEMAND - INTERMED	K602 K202	8,537	4,720	281	16	2,979	499	43
3	PRODUCTION DEMAND - PEAKING	K604 K204	9,002	4,977	296	16	3,141	526	46
4	PROD ENERGY - ALLOCABLE	K610 K306	33,145	16,753	1,094	73	12,656	2,272	296
5	TRANSMISSION	K612 T121	12,965	7,754	425	19	4,115	631	20
6	DISTRIBUTION	K614 D141	64,261	41,859	2,642	108	12,113	1,144	271
7	TOTAL PTD WAGES & SALARIES	K617	191,200	111,053	6,818	347	57,088	8,771	998
8	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.58082	0.03566	0.00181	0.29858	0.04587	0.00522
9	CUSTOMER ACCOUNTING	K620 K667	21,934	17,463	1,990	139	1,575	22	746
10	CUSTOMER SERV & INFO, SALES	K622 K400	961	848	67	7	32	0	7
11	ECCR	K624 K400	1,489	1,314	104	10	49	0	11
12	TOTAL PTD CSS WAGES & SALARIES	K627	215,584	130,678	8,979	503	58,744	8,793	1,762
13	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.60616	0.04165	0.00233	0.27249	0.04079	0.00817
14	ADMINISTRATIVE & GENERAL	K630 K627	58,168	35,259	2,423	136	15,850	2,372	475
15	TOTAL WAGES AND SALARIES EXP	K633	273,752	165,937	11,402	639	74,594	11,165	2,237
16	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.60616	0.04165	0.00233	0.27249	0.04079	0.00817
17	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>								
18	METER READING	K640 K410	3,256	803	973	10	1,431	32	8
19	CUSTOMER RECORDS	K642 K412	15,078	12,900	1,029	101	483	1	564
20	BILLING	K644 K414	15,038	12,866	1,026	100	482	1	563
21	TOTAL WEIGHTED CUST ACCTNG EXP	K667	33,372	26,569	3,028	211	2,396	34	1,135
22	WTD RATIOS	K669	1.00000	0.79615	0.09073	0.00632	0.07180	0.00102	0.03401
23	<u>RECOVERABLE FUEL ENERGY EXP</u>								
24	AMOUNT ALLOCABLE	K672 K306	1,923,957	972,464	63,491	4,233	734,663	131,906	17,200
25	TOTAL RECOV FUEL ENERGY EXP	K697	1,923,957	972,464	63,491	4,233	734,663	131,906	17,200
26	WTD RATIOS	K699	1.00000	0.50545	0.03300	0.00220	0.38185	0.06856	0.00894
27	<u>PR TX DST SEC/SERV/LS EPIS WTD</u>								
28	SECONDARY	K800 K242	1,202,278	946,710	56,086	661	196,464	1,803	553
29	SERVICES	K802 K244	501,330	445,547	35,524	3,479	16,579	15	185

PROGRESS ENERGY FLORIDA
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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
1	PRODUCTION DEMAND - BASE	K600 K200	0	63,290	0
2	PRODUCTION DEMAND - INTERMED	K602 K202	0	8,538	-1
3	PRODUCTION DEMAND - PEAKING	K604 K204	0	9,002	0
4	PROD ENERGY - ALLOCABLE	K610 K306	0	33,144	1
5	TRANSMISSION	K612 T121	0	12,964	1
6	<u>DISTRIBUTION</u>	K614 D141	<u>6,125</u>	<u>64,262</u>	<u>-1</u>
7	TOTAL PTD WAGES & SALARIES	K617	6,125	191,200	0
8	WTD PTD WAGE & SAL RATIOS	K619	0.03203	1.00000	0.00000
9	CUSTOMER ACCOUNTING	K620 K667	0	21,935	-1
10	CUSTOMER SERV & INFO, SALES	K622 K400	0	961	0
11	<u>ECCR</u>	K624 K400	<u>0</u>	<u>1,488</u>	<u>1</u>
12	TOTAL PTD CSS WAGES & SALARIES	K627	6,125	215,584	0
13	WTD PTD CSS WAGE & SAL RATIOS	K629	0.02841	1.00000	0.00000
14	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	<u>1,653</u>	<u>58,168</u>	<u>0</u>
15	TOTAL WAGES AND SALARIES EXP	K633	7,778	273,752	0
16	WTD WAGE AND SALARY RATIOS	K639	0.02841	1.00000	0.00000
17	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>				
18	METER READING	K640 K410	0	3,257	-1
19	CUSTOMER RECORDS	K642 K412	0	15,078	0
20	<u>BILLING</u>	K644 K414	<u>0</u>	<u>15,038</u>	<u>0</u>
21	TOTAL WEIGHTED CUST ACCTNG EXP	K667	0	33,373	-1
22	WTD RATIOS	K669	0.00000	1.00003	-0.00003
23	<u>RECOVERABLE FUEL ENERGY EXP</u>				
24	<u>AMOUNT ALLOCABLE</u>	K672 K306	<u>0</u>	<u>1,923,957</u>	<u>0</u>
25	TOTAL RECOV FUEL ENERGY EXP	K697	0	1,923,957	0
26	WTD RATIOS	K699	0.00000	1.00000	0.00000
27	<u>PR TX DST SEC/SERV/LS EPIS WTD</u>				
28	SECONDARY	K800 K242	0	1,202,277	1
29	SERVICES	K802 K244	0	501,329	1

PROGRESS ENERGY FLORIDA
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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>		<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>LIGHTING</u>
		<u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>NON-DEMAND</u>	<u>100% L.F.</u>	<u>DEMAND</u>	<u>CURT / INTERR</u>	<u>ENERGY</u>
1 LIGHTING FACILITIES	K804 K248	376,421	0	0	0	0	0	0
2 IS EQUIP	K806 K252	2,220	0	0	0	0	2,220	0
3 TOTAL	K827	2,082,249	1,392,257	91,610	4,140	213,043	4,038	738
4 WTD RATIOS	K829	1.00000	0.66863	0.04400	0.00199	0.10231	0.00194	0.00035

PROGRESS ENERGY FLORIDA
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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 LIGHTING FACILITIES	K804 K248	376,421	376,421	0
2 <u>IS EQUIP</u>	K806 K252	0	2,220	0
3 TOTAL	K827	376,421	2,082,247	2
4 WTD RATIOS	K829	0.18078	1.00000	0.00000

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>LIGHTING</u>		
		<u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>NON-DEMAND</u>	<u>100% L.F.</u>	<u>DEMAND</u>	<u>CURT / INTERR</u>	<u>ENERGY</u>	
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>									
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	0.55285	0.03287	0.00182	0.34893	0.05845	0.00508
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.59807	0.03280	0.00145	0.31740	0.04870	0.00157
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.56243	0.03286	0.00174	0.34225	0.05639	0.00434
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.65139	0.04111	0.00169	0.18849	0.01780	0.00421
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.63845	0.03910	0.00163	0.21977	0.02530	0.00357
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.59783	0.03614	0.00172	0.28106	0.04103	0.00429
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.65599	0.04556	0.00292	0.23479	0.03331	0.00823
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.60040	0.03656	0.00177	0.27902	0.04069	0.00446
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.58332	0.03532	0.00172	0.27831	0.04119	0.00455
<u>11 NET ELECTRIC PLANT</u>									
12	WTD NET PROD PLANT RATIOS	P229	1.00000	0.55285	0.03287	0.00182	0.34893	0.05845	0.00508
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.59824	0.03280	0.00145	0.31729	0.04866	0.00156
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.67913	0.04339	0.00187	0.19655	0.01884	0.00444
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.65707	0.04051	0.00176	0.22948	0.02697	0.00365
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.63032	0.04399	0.00271	0.25217	0.03722	0.00815
17	WTD NET PLANT RATIOS	NP29	1.00000	0.61314	0.03748	0.00182	0.27955	0.04032	0.00440
<u>18 RATE BASE ADJUSTMENTS</u>									
<u>19 WORKING CAPITAL</u>									
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.53836	0.03423	0.00205	0.34621	0.05890	0.00739
21	WTD RATIOS	W689	1.00000	0.59786	0.03609	0.00166	0.28103	0.04108	0.00423
22	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.61071	0.04184	0.00246	0.26702	0.04022	0.00783
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.60926	0.04154	0.00242	0.26839	0.04040	0.00771
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.22838	0.00230	0.00046	0.68678	0.13999	0.00596
<u>25 RATE BASE</u>									
26	WTD NET OCRB RATIOS	RB29	1.00000	0.61283	0.03745	0.00181	0.27975	0.04037	0.00440
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.60558	0.03679	0.00179	0.28742	0.04225	0.00443
<u>28 O & M EXPENSES</u>									

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>					
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	1.00000	-0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	1.00000	-0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	1.00000	-0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.09531	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.07218	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.03793	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.01920	1.00000	0.00000
9	WTD GROSS PLANT RATIOS	GP19	0.03711	1.00000	0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.05559	1.00000	-0.00000
<u>11 NET ELECTRIC PLANT</u>					
12	WTD NET PROD PLANT RATIOS	P229	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	1.00000	-0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.05579	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.04057	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.02545	1.00000	-0.00000
17	WTD NET PLANT RATIOS	NP29	0.02330	1.00000	0.00000
<u>18 RATE BASE ADJUSTMENTS</u>					
<u>19 WORKING CAPITAL</u>					
20	WTD MATERIAL & SUPPLY RATIOS	W669	0.01286	1.00000	0.00000
21	WTD RATIOS	W689	0.03790	0.99985	0.00015
22	WTD TOTAL WORKING CASH RATIOS	W729	0.02991	1.00001	-0.00001
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.03029	1.00000	-0.00000
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.06388	0.99999	0.00001
<u>25 RATE BASE</u>					
26	WTD NET OCRB RATIOS	RB29	0.02338	1.00000	0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.02174	1.00000	0.00000
<u>28 O & M EXPENSES</u>					

PROGRESS ENERGY FLORIDA
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WEIGHTED RATIOS	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING	
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY	
1	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.50545	0.03300	0.00220	0.38185	0.06856	0.00894
2	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.59832	0.03276	0.00147	0.31723	0.04865	0.00154
3	WTD DIST O & M EXP RATIOS	D349	1.00000	0.65449	0.04163	0.00193	0.18501	0.01851	0.00440
4	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.82980	0.08298	0.00655	0.05700	0.00065	0.02305
5	WTD SALES EXP RATIOS	S319	1.00000	0.88196	0.06961	0.00726	0.03329	0.00000	0.00787
6	WTD A & G EXP RATIOS	A339	1.00000	0.61021	0.04162	0.00231	0.26637	0.03919	0.00782
7	WTD O & M EXP RATIOS	OM39	1.00000	0.61034	0.04165	0.00244	0.26746	0.04024	0.00771
<u>8 DEPRECIATION EXPENSES</u>									
9	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	0.55286	0.03287	0.00182	0.34893	0.05845	0.00508
10	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.59909	0.03280	0.00147	0.31665	0.04842	0.00160
11	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.63477	0.04098	0.00168	0.17989	0.01598	0.00369
12	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.61196	0.04179	0.00234	0.26952	0.03988	0.00820
13	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.59221	0.03650	0.00175	0.27516	0.03981	0.00436
<u>14 OTHER TAXES & MISC EXPENSES</u>									
15	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.59316	0.03577	0.00173	0.29048	0.04326	0.00455
16	WTD PAYROLL TAX RATIOS	L559	1.00000	0.60615	0.04167	0.00232	0.27247	0.04078	0.00817
17	WTD MISC TAX RATIOS	L589	1.00000	0.62172	0.04487	0.00174	0.25211	0.03347	0.00421
18	WTD OTHER TAX RATIOS	L599	1.00000	0.59422	0.03637	0.00182	0.28898	0.04320	0.00511
19	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.60048	0.03646	0.00159	0.27903	0.04082	0.00436
20	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.60329	0.03958	0.00217	0.27196	0.04042	0.00645
<u>21 INCOME TAXES</u>									
22	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.59960	0.03803	0.00197	0.28173	0.04187	0.00572
<u>23 OPERATING EXPENSES</u>									
24	WTD PROD O & M EXP RATIOS	P459	1.00000	0.53038	0.03293	0.00200	0.36454	0.06324	0.00691
25	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.59832	0.03276	0.00147	0.31723	0.04865	0.00154
26	WTD DIST O & M EXP RATIOS	D349	1.00000	0.65449	0.04163	0.00193	0.18501	0.01851	0.00440
27	WTD C S & I EXPENSE RATIOS	C331	1.00000	0.88235	0.07026	0.00694	0.03309	0.00000	0.00776
<u>28 WAGES AND SALARIES (K600-K639)</u>									

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PROD ENERGY EXP RATIOS	P349	0.00000	1.00001	-0.00001
2 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.99997	0.00003
3 WTD DIST O & M EXP RATIOS	D349	0.09403	0.99999	0.00001
4 WTD CUST ACCT EXP RATIOS	C319	0.00000	1.00002	-0.00002
5 WTD SALES EXP RATIOS	S319	0.00000	1.00000	0.00000
6 WTD A & G EXP RATIOS	A339	0.03248	1.00000	0.00000
7 WTD O & M EXP RATIOS	OM39	0.03017	1.00000	-0.00000
<u>8 DEPRECIATION EXPENSES</u>				
9 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	1.00001	-0.00001
10 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	1.00003	-0.00003
11 WTD DIST DEPREC EXP RATIOS	D489	0.12300	0.99999	0.00001
12 WTD GENERAL DEPREC EXP RATIOS	G489	0.02632	1.00000	0.00000
13 WTD TOT DEPREC EXP RATIOS	DE49	0.05020	1.00000	-0.00000
<u>14 OTHER TAXES & MISC EXPENSES</u>				
15 WTD REAL EST & PROP TAX RATIOS	L529	0.03106	1.00000	0.00000
16 WTD PAYROLL TAX RATIOS	L559	0.02840	0.99995	0.00005
17 WTD MISC TAX RATIOS	L589	0.04214	1.00025	-0.00025
18 WTD OTHER TAX RATIOS	L599	0.03029	0.99998	0.00002
19 WTD MISCELLANEOUS EXP RATIOS	M629	0.03726	1.00000	0.00000
20 WTD OP EXP EX INC & REV RATIOS	OP69	0.03614	1.00000	0.00000
<u>21 INCOME TAXES</u>				
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.03107	1.00000	0.00000
<u>23 OPERATING EXPENSES</u>				
24 WTD PROD O & M EXP RATIOS	P459	0.00000	1.00000	-0.00000
25 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.99997	0.00003
26 WTD DIST O & M EXP RATIOS	D349	0.09403	0.99999	0.00001
27 WTD C S & I EXPENSE RATIOS	C331	0.00000	1.00041	-0.00041
<u>28 WAGES AND SALARIES (K600-K639)</u>				

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>		<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>GEN SERVICE</u>	<u>LIGHTING</u>	
		<u>ELECTRIC</u>	<u>RESIDENTIAL</u>	<u>NON-DEMAND</u>	<u>100% L.F.</u>	<u>DEMAND</u>	<u>CURT / INTERR</u>	<u>ENERGY</u>	
1	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.58082	0.03566	0.00181	0.29858	0.04587	0.00522
2	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.60616	0.04165	0.00233	0.27249	0.04079	0.00817
3	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.60616	0.04165	0.00233	0.27249	0.04079	0.00817
4	WTD RATIOS	K669	1.00000	0.79615	0.09073	0.00632	0.07180	0.00102	0.03401

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PTD WAGE & SAL RATIOS	K619	0.03203	1.00000	0.00000
2 WTD PTDCSS WAGE & SAL RATIOS	K629	0.02841	1.00000	0.00000
3 WTD WAGE AND SALARY RATIOS	K639	0.02841	1.00000	0.00000
4 WTD RATIOS	K669	0.00000	1.00003	-0.00003

PROGRESS ENERGY FLORIDA
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INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY
<u>1 NET INCOME COMPUTATION</u>								
2 PRESENT CLASS REVENUES	R600	1,448,466	900,586	64,691	2,639	365,172	48,403	6,225
3 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>69,452</u>	<u>50,978</u>	<u>3,498</u>	<u>243</u>	<u>12,543</u>	<u>1,490</u>	<u>233</u>
4 TOTAL ELECTRIC REVENUE	CS07	1,517,918	951,564	68,189	2,882	377,715	49,893	6,458
5 TOTAL OP EXP EX INC & REV TAX	OP61	-1,201,273	-724,713	-47,547	-2,609	-326,697	-48,550	-7,749
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	<u>-5,155</u>	<u>-3,206</u>	<u>-230</u>	<u>-9</u>	<u>-1,300</u>	<u>-172</u>	<u>-22</u>
7 NET INCOME	NI01	311,490	223,645	20,412	264	49,718	1,171	-1,313
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9 TOTAL INTEREST EXPENSE	Y783	-178,368	-108,016	-6,562	-319	-51,266	-7,536	-790
10 <u>TOTAL ADDITIONS</u>	Y861	<u>-123,448</u>	<u>-74,118</u>	<u>-4,513</u>	<u>-219</u>	<u>-34,444</u>	<u>-5,023</u>	<u>-550</u>
11 PRELIMINARY TAXABLE INCOME	TI01	9,674	41,511	9,337	-274	-35,992	-11,388	-2,653
<u>12 STATE INCOME TAX COMPUTATION</u>								
13 PRELIMINARY TAXABLE INCOME	TI01	9,674	41,511	9,337	-274	-35,992	-11,388	-2,653
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>6,950</u>	<u>4,173</u>	<u>254</u>	<u>12</u>	<u>1,939</u>	<u>282</u>	<u>31</u>
15 STATE TAXABLE INCOME	SI01	16,624	45,684	9,591	-262	-34,053	-11,106	-2,622
<u>16 STATE INCOME TAX PAYABLE</u>								
17 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	<u>916</u>	<u>2,513</u>	<u>528</u>	<u>-14</u>	<u>-1,873</u>	<u>-611</u>	<u>-144</u>
19 STATE INC TAX PAYABLE	SP01	916	2,513	528	-14	-1,873	-611	-144
<u>20 SIT ALLOWABLE</u>								
21 STATE INC TAX PAYABLE	SP01	916	2,513	528	-14	-1,873	-611	-144
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>5,614</u>	<u>3,371</u>	<u>205</u>	<u>10</u>	<u>1,566</u>	<u>228</u>	<u>25</u>
23 NET STATE INC TAX ALLOWABLE	SA01	6,530	5,884	733	-4	-307	-383	-119
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25 PRELIMINARY TAXABLE INCOME	TI01	9,674	41,511	9,337	-274	-35,992	-11,388	-2,653
26 <u>STATE INC TAX PAYABLE</u>	SP01	<u>-916</u>	<u>-2,513</u>	<u>-528</u>	<u>14</u>	<u>1,873</u>	<u>611</u>	<u>144</u>
27 NET FEDERAL TAXABLE INCOME	FI01	8,758	38,998	8,809	-260	-34,119	-10,777	-2,509

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 50% AD

DOCKET NUMBER: ER10RETL-000
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 NET INCOME COMPUTATION</u>				
2 PRESENT CLASS REVENUES	R600	60,750	1,448,466	0
3 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>470</u>	<u>69,455</u>	<u>-3</u>
4 TOTAL ELECTRIC REVENUE	CS07	61,220	1,517,921	-3
5 TOTAL OP EXP EX INC & REV TAX	OP61	-43,408	-1,201,273	-0
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	<u>-216</u>	<u>-5,155</u>	<u>-0</u>
7 NET INCOME	NI01	17,596	311,493	-3
<u>8 ADJUSTMENTS TO NET INCOME</u>				
9 TOTAL INTEREST EXPENSE	Y783	-3,878	-178,367	-1
10 <u>TOTAL ADDITIONS</u>	Y861	<u>-4,581</u>	<u>-123,448</u>	<u>0</u>
11 PRELIMINARY TAXABLE INCOME	TI01	9,137	9,678	-4
<u>12 STATE INCOME TAX COMPUTATION</u>				
13 PRELIMINARY TAXABLE INCOME	TI01	9,137	9,678	-4
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>258</u>	<u>6,949</u>	<u>1</u>
15 STATE TAXABLE INCOME	SI01	9,395	16,627	-3
<u>16 STATE INCOME TAX PAYABLE</u>				
17 STATE INCOME TAX RATE	K192	0.05500		0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	<u>517</u>	<u>916</u>	<u>0</u>
19 STATE INC TAX PAYABLE	SP01	517	916	0
<u>20 SIT ALLOWABLE</u>				
21 STATE INC TAX PAYABLE	SP01	517	916	0
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>208</u>	<u>5,613</u>	<u>1</u>
23 NET STATE INC TAX ALLOWABLE	SA01	725	6,529	1
<u>24 FEDERAL INCOME TAX COMPUTATION</u>				
25 PRELIMINARY TAXABLE INCOME	TI01	9,137	9,678	-4
26 <u>STATE INC TAX PAYABLE</u>	SP01	<u>-517</u>	<u>-916</u>	<u>-0</u>
27 NET FEDERAL TAXABLE INCOME	FI01	8,620	8,762	-4

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 50% AD

DOCKET NUMBER: ER10RETL-000
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INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY
1 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
2 PRELIM FIT = FI01 * K190	FT01	3,065	13,649	3,083	-91	-11,942	-3,772	-878
3 TOTAL FED PROV DEF IT	Z781	34,894	20,950	1,276	62	9,736	1,420	156
4 TOTAL AMORTIZED ITC	Z813	-1,547	-929	-57	-3	-432	-63	-7
5 NET FED INC TAX ALLOWABLE	FA01	36,412	33,670	4,302	-32	-2,638	-2,415	-729
<u>6 FEDERAL INCOME TAX PAYABLE</u>								
7 PRELIM FIT = FI01 * K190	FT01	3,065	13,649	3,083	-91	-11,942	-3,772	-878
8 FED INC TAX PAYABLE	FP01	3,065	13,649	3,083	-91	-11,942	-3,772	-878
<u>9 PRELIMINARY SUMMARY</u>								
10 NET INCOME	NI01	311,490	223,645	20,412	264	49,718	1,171	-1,313
11 NET FED INC TAX ALLOWABLE	FA01	-36,412	-33,670	-4,302	32	2,638	2,415	729
12 NET STATE INC TAX ALLOWABLE	SA01	-6,530	-5,884	-733	4	307	383	119
13 OVERALL RETURN EARNED (SCH 14)	RETU	268,548	184,091	15,377	300	52,663	3,969	-465
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.04305	0.04873	0.06700	0.02688	0.02937	0.01506	-0.01682

PROGRESS ENERGY FLORIDA
 ALLOCATED CLASS COST OF SERVICE \$(000) & RATE OF RETURN STUDY
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 50% AD

DOCKET NUMBER: ER10RETL-000
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 FEDERAL INCOME TAX RATE	K190	0.35000		0.35000
2 PRELIM FIT = FI01 * K190	FT01	3,017	3,066	-1
3 TOTAL FED PROV DEF IT	Z781	1,295	34,895	-1
4 <u>TOTAL AMORTIZED ITC</u>	Z813	<u>-57</u>	<u>-1,548</u>	<u>1</u>
5 NET FED INC TAX ALLOWABLE	FA01	4,255	36,413	-1
6 <u>FEDERAL INCOME TAX PAYABLE</u>				
7 <u>PRELIM FIT = FI01 * K190</u>	FT01	<u>3,017</u>	<u>3,066</u>	<u>-1</u>
8 FED INC TAX PAYABLE	FP01	3,017	3,066	-1
9 <u>PRELIMINARY SUMMARY</u>				
10 NET INCOME	NI01	17,596	311,493	-3
11 NET FED INC TAX ALLOWABLE	FA01	-4,255	-36,413	1
12 <u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-725</u>	<u>-6,529</u>	<u>-1</u>
13 OVERALL RETURN EARNED (SCH 14)	RETU	12,616	268,551	-3
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09302	0.04305	-1.50000

III. Development of Input Allocation Factors

Allocator No. 1B - Production Capacity

(12CP and 50% AD)

Allocator No. 2 - Production Energy

(Annual KWH)

Allocator No. 3 - Transmission

(12CP)

Allocator No. 4 - Distribution Primary

(Class NCP)

Allocator No. 5 - Distribution Secondary

(Customer Max Demands)

Allocator No. 6 - Distribution Services

(Number of Services)

Allocator No. 7 - Meter Plant Investment

(Specific Assignments)

Allocator No. 8 - Meter Reading Expenses

(Specific Assignments)

Allocator No. 9 - Billing and Customer Accounting Expenses

(Specific Assignments)

Progress Energy Florida
 Calculation of Production Capacity allocation Factors
 12 CP and 50% Avg Demand Allocation
 Forecasted Twelve Months Ending December 31, 2010

ALLOCATOR NO. 1B
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
RATE CLASS	NORMALIZED MWH SALES @ METER LEVEL	12 CP LOAD FACTOR	12 CP MW @ METER LEVEL (1)/8760hrs(2)	DELIVERY EFFICIENCY FACTOR	AVG 12 CP MW @ SOURCE LEVEL (3)/(4)	MWH SALES @ METER LEVEL	DELIVERY EFFICIENCY FACTOR	SOURCE LEVEL MWH (6)/(7)	ANNUAL AVERAGE DEMAND (8)/8760hrs
I. RESIDENTIAL SERVICE	19,535,853	0.550	4,054.8	0.9362871	4,330.7	19,535,853	0.9362871	20,865,238	2,381.9
II. GENERAL SERVICE NON-DEMAND									
TRANSMISSION	3,194	0.658	0.6	0.9779000	0.6	3,194	0.9779000	3,266	0.4
PRIMARY	8,549	0.658	1.5	0.9679000	1.5	8,549	0.9679000	8,833	1.0
SECONDARY	1,264,318	0.658	219.3	0.9362871	234.2	1,264,318	0.9362871	1,350,353	154.1
TOTAL	1,276,061		221.4		236.3	1,276,061		1,362,452	155.5
III. GS - 100% L.F.	85,138	1.000	9.7	0.9362871	10.4	85,138	0.9362871	90,932	10.4
IV. GENERAL SERVICE DEMAND									
GSD-1 - TRANSMISSION	11,383	0.789	1.6	0.9779000	1.6	11,383	0.9779000	11,640	1.3
SS-1 - TRANSMISSION	9,441	1.264	0.9	0.9779000	0.9	9,441	0.9779000	9,654	1.1
SUBTOTAL - TRANSMISSION	20,824		2.5	0.9779000	2.6	20,824	0.9779000	21,295	2.4
GSD - PRIMARY DEL / PRIMARY MTR	2,324,558	0.789	336.3	0.9679000	347.5	2,324,558	0.9679000	2,401,651	274.2
GSD - SECONDARY DEL / PRIMARY MTR	20,159	0.789	2.9	0.9679000	3.0	20,159	0.9679000	20,828	2.4
SS-1 - PRIMARY	5,200	1.264	0.5	0.9679000	0.5	5,200	0.9679000	5,373	0.6
SUBTOTAL - PRIMARY	2,349,917		339.7	0.9679000	351.0	2,349,917	0.9679000	2,427,851	277.2
GSD - SECONDARY	12,466,054	0.789	1,803.6	0.9362871	1,926.3	12,466,054	0.9362871	13,314,350	1,519.9
TOTAL	14,836,795		2,145.8		2,279.9	14,836,795		15,763,495	1,799.5
V. CURTAILABLE/INTERRUPTIBLE GENERAL SERVICE									
CS - PRIMARY	182,204	1.093	19.0	0.9679000	19.6	182,204	0.9679000	188,247	21.5
SS3 - PRIMARY	1,950	-	0.0	0.9679000	-	1,950	0.9679000	2,015	0.2
SUBTOTAL - PRIMARY	184,154		19.0	0.9679000	19.6	184,154	0.9679000	190,261	21.7
CS - SECONDARY	-	1.093	-	0.9362871	-	-	0.9362871	-	-
IS - TRANSM DEL / TRANSM MTR	309,071	0.927	38.1	0.9779000	39.0	309,071	0.9779000	316,056	36.1
IS - PRIMARY DEL / TRANS MTR	18,358	0.927	2.3	0.9779000	2.4	18,358	0.9779000	18,773	2.1
SS-2 - TRANSMISSION	69,815	0.749	10.6	0.9779000	10.8	69,815	0.9779000	71,393	8.1
SUBTOTAL - TRANSMISSION	397,244		51.0	0.9779000	52.2	397,244	0.9779000	406,222	46.4
IS - PRIMARY DEL / PRIMARY MTR	1,653,092	0.927	203.6	0.9679000	210.4	1,653,092	0.9679000	1,707,916	195.0
IS - TRANSM DEL / PRIMARY MTR	315,136	0.927	38.8	0.9679000	40.1	315,136	0.9679000	325,587	37.2
IS - SECONDARY DEL / PRIMARY MTR	5,169	0.927	0.6	0.9679000	0.6	5,169	0.9679000	5,340	0.6
SS-2 - PRIMARY	58,748	0.749	9.0	0.9679000	9.3	58,748	0.9679000	60,696	6.9
SUBTOTAL - PRIMARY	2,032,145		252.0	0.9679000	260.4	2,032,145	0.9679000	2,099,540	239.7
IS - SECONDARY	125,870	0.927	15.5	0.9362871	16.6	125,870	0.9362871	134,435	15.3
TOTAL	2,739,413		337.5		348.8	2,739,413		2,830,458	323.1
VI. LIGHTING SERVICE	345,590	4.790	8.2	0.9362871	8.8	345,590	0.9362871	369,107	42.1
TOTAL RETAIL	38,818,850				7,214.9	38,818,850		41,281,681	4,712.5

checks

PROGRESS ENERGY FLORIDA
Calculation of Production Capacity allocation Factors
12 CP and 50% Avg Demand Allocation
Forecasted Twelve Months Ending December 31, 2010

RATE CLASS	(1) AVERAGE 12 CP DEMAND MW	(2) %	(3) ANNUAL AVERAGE DEMAND MW	(4) %	(5) 50% of 12 CP .50 * (2)	(6) 50% of AVG. DEMAND .50 * (4)	(7) DEMAND ALLOCATOR (5) + (6)
I. RESIDENTIAL SERVICE	4,330.7	60.024%	2,381.9	50.544%	30.012%	25.272%	55.285%
II. GENERAL SERVICE NON-DEMAND	236.3	3.275%	155.5	3.300%	1.638%	1.650%	3.287%
III. GS - 100% L.F.	10.4	0.144%	10.4	0.221%	0.072%	0.110%	0.182%
IV. GENERAL SERVICE DEMAND	2,279.9	31.600%	1,799.5	38.186%	15.800%	19.093%	34.893%
V. CURTAILABLE/INTERRUPTIBLE GENERAL SERVICE	348.8	4.834%	323.1	6.856%	2.417%	3.428%	5.845%
VI. LIGHTING SERVICE	8.8	0.122%	42.1	0.893%	0.061%	0.447%	0.508%
TOTAL RETAIL	7,214.9	100.000%	4,712.5	100.000%	50.000%	50.000%	100.000%

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Progress Energy Florida
 Calculation of Production Energy Allocation Factors
 Forecasted Twelve Months Ending December 31, 2010

ALLOCATOR NO. 2
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RATE CLASS	(1) MWH SALES @ METER LEVEL	(2) DELIVERY EFFICIENCY FACTOR	(3) SOURCE LEVEL MWH (6) / (7)	(4) ENERGY ALLOCATOR
I. RESIDENTIAL SERVICE	19,535,853	0.9362871	20,865,238	50.545%
II. GENERAL SERVICE NON-DEMAND				
TRANSMISSION	3,194	0.9779000	3,266	
PRIMARY	8,549	0.9679000	8,833	
SECONDARY	1,264,318	0.9362871	1,350,353	
TOTAL	1,276,061		1,362,452	3.300%
III. GS - 100% L.F.	85,138	0.9362871	90,932	0.220%
IV. GENERAL SERVICE DEMAND				
GSD-1 - TRANSMISSION	11,383	0.9779000	11,640	
SS-1 - TRANSMISSION	9,441	0.9779000	9,654	
SUBTOTAL - TRANSMISSION	20,824	0.9779000	21,295	
GSD - PRIMARY/PRIMARY	2,324,558	0.9679000	2,401,651	
GSD - SECONDARY DEL / PRIMARY MTR	20,159	0.9679000	20,828	
SS-1 - PRIMARY	5,200	0.9679000	5,373	
SUBTOTAL - PRIMARY	2,349,917	0.9679000	2,427,851	
GSD - SECONDARY	12,466,054	0.9362871	13,314,350	
TOTAL	14,836,795		15,763,495	38.185%
V. CURTAILABLE/INTERRUPTIBLE GENERAL SERVICE				
CS - PRIMARY	182,204	0.9679000	188,247	
SS3 - PRIMARY	1,950	0.9679000	2,015	
SUBTOTAL - PRIMARY	184,154	0.9679000	190,261	
CS - SECONDARY	-	0.9362871	-	
IS - TRANSM DEL / TRANSM MTR	309,071	0.9779000	316,056	
IS - PRIMARY DEL / TRANS MTR	18,358	0.9779000	18,773	
SS-2 - TRANSMISSION	69,815	0.9779000	71,393	
SUBTOTAL - TRANSMISSION	397,244	0.9779000	406,222	
IS - PRIMARY DEL / PRIMARY MTR	1,653,092	0.9679000	1,707,916	
IS - TRANSM DEL / PRIMARY MTR	315,136	0.9679000	325,587	
IS - SECONDARY DEL / PRIMARY MTR	5,169	0.9679000	5,340	
SS-2 - PRIMARY	58,748	0.9679000	60,696	
SUBTOTAL - PRIMARY	2,032,145	0.9679000	2,099,540	
SECONDARY	125,870	0.9362871	134,435	
TOTAL	2,739,413		2,830,458	6.856%
VI. LIGHTING SERVICE	345,590	0.9362871	369,107	0.894%
TOTAL RETAIL	38,818,850		41,281,681	100.000%

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Progress Energy Florida
 CALCULATION OF TRANSMISSION ALLOCATION FACTORS
 Forecasted Twelve Months Ending December 31, 2010

ALLOCATOR NO. 3
 Page 1 of 1

	(1)	(2)	(3)	(4)	(5)	(6)
RATE CLASS	MWH SALES @ METER LEVEL	12 CP LOAD FACTOR	12 CP MW @ METER LEVEL (1)X8760hrs(2)	DELIVERY EFFICIENCY FACTOR	AVERAGE CP MW @ SOURCE LEVEL (3)/(4)	AVERAGE CP MW @ SOURCE LEVEL %
ALLOCATOR CODE						K220
I. RESIDENTIAL SERVICE	19,535,853	0.550	4,054.8	0.9362871	4,330.7	60.025%
II. GENERAL SERVICE NON-DEMAND						
TRANSMISSION	3,194	0.658	0.6	0.9779000	0.6	
PRIMARY	8,549	0.658	1.5	0.9679000	1.5	
SECONDARY	1,264,318	0.658	219.3	0.9362871	234.2	
TOTAL	1,276,061		221.4		236.3	3.275%
III. GS - 100% L.F.	85,138	1.000	9.7	0.9362871	10.4	0.144%
IV. GENERAL SERVICE DEMAND						
GSD-1 - TRANSMISSION	11,383	0.789	1.6	0.9779000	1.6	
SS-1 - TRANSMISSION	9,441	1.264	0.9	0.9779000	0.9	
SUBTOTAL - TRANSMISSION	20,824		2.5	0.9779000	2.6	
GSD - PRIMARY DEL / PRIMARY MTR	2,324,558	0.789	336.3	0.9679000	347.5	
GSD - SECONDARY DEL / PRIMARY MTR	20,159	0.789	2.9	0.9679000	3.0	
SS-1 - PRIMARY	5,200	1.264	0.5	0.9679000	0.5	
SUBTOTAL - PRIMARY	2,349,917		339.7	0.9679000	351.0	
GSD - SECONDARY	12,466,054	0.789	1,803.6	0.9362871	1,826.3	
TOTAL	14,836,795		2,145.8		2,279.9	31.600%
V. CURTAILABLE/INTERRUPTIBLE GENERAL SERVICE						
CS - PRIMARY	182,204	1.093	19.0	0.9679000	19.6	
SS3 - PRIMARY	1,950	-	0.0	0.9679000	-	
SUBTOTAL - PRIMARY	184,154		19.0	0.9679000	19.6	
CS - SECONDARY	-	1.093	-	0.9362871	-	
IS - TRANSM DEL / TRANSM MTR	309,071	0.927	38.1	0.9779000	39.0	
IS - PRIMARY DEL / TRANS MTR	18,358	0.927	2.3	0.9779000	2.4	
SS-2 - TRANSMISSION	69,815	0.749	10.6	0.9779000	10.8	
SUBTOTAL - TRANSMISSION	397,244		51.0	0.9779000	52.2	
IS - PRIMARY DEL / PRIMARY MTR	1,653,092	0.927	203.6	0.9679000	210.4	
IS - TRANSM DEL / PRIMARY MTR	315,136	0.927	38.8	0.9679000	40.1	
IS - SECONDARY DEL / PRIMARY MTR	5,169	0.927	0.6	0.9679000	0.6	
SS-2 - PRIMARY	58,748	0.749	9.0	0.9679000	9.3	
SUBTOTAL - PRIMARY	2,032,145		252.0	0.9679000	260.4	
IS - SECONDARY	125,870	0.927	15.5	0.9362871	16.6	
TOTAL	2,738,413		337.5		348.8	4.834%
VI. LIGHTING SERVICE	345,590	4.790	8.2	0.9362871	8.8	0.122%
TOTAL RETAIL	38,818,850				7,214.9	100.000%

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Progress Energy Florida
 Calculation of Distribution Primary Allocation Factors
 Forecasted Twelve Months Ending December 31, 2010

	(1)	(2)	(3)	(4)	(5)	(6)
RATE CLASS ALLOCATOR CODE	MWH SALES @ METER LEVEL	CLASS MAX LOAD FACTOR	CLASS MAX MW @ METER LEVEL (1)/8760hrs/(2)	DELIVERY EFFICIENCY FACTOR	CLASS MAX MW @ SOURCE LEVEL (3)/(4)	CLASS MAX MW @ SOURCE LEVEL % K240
I. RESIDENTIAL SERVICE	19,535,853	0.395	5,645.6	0.9362871	6,029.8	62.375%
II. GENERAL SERVICE NON-DEMAND						
TRANSMISSION	-	0.453	-	0.9779000	-	
PRIMARY	8,549	0.453	2.2	0.9679000	2.3	
SECONDARY	1,264,318	0.453	318.5	0.9362871	340.2	
TOTAL	1,272,867		320.7		342.5	3.543%
III. GS - 100% L.F.	85,138	1.000	9.7	0.9362871	10.4	0.108%
IV. GENERAL SERVICE DEMAND						
GSD-1 - TRANSMISSION	-	0.634	-	0.9779000	-	
SS-1 - TRANSMISSION	-	0.173	-	0.9779000	-	
SUBTOTAL - TRANSMISSION	-	-	-	0.9779000	-	
GSD - PRIMARY DEL / PRIMARY MTR	2,324,558	0.634	418.3	0.9679000	432.2	
GSD - SECONDARY DEL / PRIMARY MTR	20,159	0.634	3.6	0.9679000	3.7	
SS-1 - PRIMARY	5,200	0.173	3.4	0.9679000	3.5	
SUBTOTAL - PRIMARY	2,349,917		425.3	0.9679000	439.4	
GSD - SECONDARY	12,466,054	0.634	2,243.2	0.9362871	2,395.8	
TOTAL	14,815,971		2,668.5		2,835.2	29.329%
V. CURTAILABLE/INTERRUPTIBLE GENERAL SERVICE						
CS - PRIMARY	182,204	0.720	28.9	0.9679000	29.9	
SS3 - PRIMARY	1,950	0.047	4.7	0.9679000	4.9	
SUBTOTAL - PRIMARY	184,154		33.6	0.9679000	34.7	
CS - SECONDARY	-	0.720	-	0.9362871	-	
IS - TRANSM DEL / TRANSM MTR	-	0.710	-	0.9779000	-	
IS - PRIMARY DEL / TRANS MTR	18,358	0.710	3.0	0.9779000	3.1	
SS-2 - TRANSMISSION	-	0.263	-	0.9779000	-	
SUBTOTAL - TRANSMISSION	18,358		3.0	0.9779000	3.1	
IS - PRIMARY DEL / PRIMARY MTR	1,653,092	0.710	265.7	0.9679000	274.5	
IS - TRANSM DEL / PRIMARY MTR	-	0.710	-	0.9679000	-	
IS - SECONDARY DEL / PRIMARY MTR	5,169	0.710	0.8	0.9679000	0.8	
SS-2 - PRIMARY	58,748	0.263	25.5	0.9679000	26.3	
SUBTOTAL - PRIMARY	1,717,009		292.0	0.9679000	301.7	
IS - SECONDARY	125,870	0.710	20.2	0.9362871	21.6	
TOTAL	2,045,391		348.8		361.1	3.735%
VI. LIGHTING SERVICE	345,590	0.479	82.4	0.9362871	88.0	0.910%
TOTAL RETAIL	38,100,810				9,667.0	100.000%

Progress Energy Florida
 Calculation of Distribution Secondary Allocation Factors
 Forecasted Twelve Months Ending December 31, 2010

ALLOCATOR NO. 5
 Page 1 of 1

	(1)	(2)	(3)	(4)	(5)	(6)
RATE CLASS	MWH SALES @ METER LEVEL	CUSTOMER MAX LOAD FACTOR	CUSTOMER MAX MW @ METER LEVEL (1)/8760hrs/(2)	DELIVERY EFFICIENCY FACTOR	CUSTOMER MAX MW @ SOURCE LEVEL (3)/(4)	CUSTOMER MAX MW @ SOURCE LEVEL % K242
ALLOCATOR CODE						
I. RESIDENTIAL SERVICE	19,535,853	0.159	13,994.6	0.9362871	14,946.9	78.743%
II. GENERAL SERVICE NON-DEMAND						
TRANSMISSION	-	0.174	-	0.9779000	-	
PRIMARY	-	0.174	-	0.9679000	-	
SECONDARY	1,264,318	0.174	829.2	0.9362871	885.6	4.665%
TOTAL	1,264,318		829.2		885.6	
III. GS - 100% L.F.	85,138	1.000	9.7	0.9362871	10.4	0.055%
IV. GENERAL SERVICE DEMAND						
GSD-1 - TRANSMISSION	-	0.491	-	0.9779000	-	
SS-1 - TRANSMISSION	-	0.096	-	0.9779000	-	
SUBTOTAL - TRANSMISSION	-	-	-	0.9779000	-	
GSD - PRIMARY DEL / PRIMARY MTR	-	0.491	-	0.9679000	-	
GSD - SECONDARY DEL / PRIMARY MTR	20,159	0.491	4.7	0.9679000	4.9	
SS-1 - PRIMARY	-	0.096	-	0.9679000	-	
SUBTOTAL - SECONDARY/PRIMARY	20,159	-	4.7	0.9679000	4.9	
GSD - SECONDARY	12,466,054	0.491	2,899.7	0.9362871	3,097.0	16.341%
TOTAL	12,486,213		2,904.4		3,101.9	
V. CURTAILABLE/INTERRUPTIBLE GENERAL SERVICE						
CS - PRIMARY	-	0.731	-	0.9679000	-	
SS3 - PRIMARY	-	0.047	-	0.9679000	-	
SUBTOTAL - PRIMARY	-	-	-	0.9679000	-	
CS - SECONDARY	-	0.731	-	0.9362871	-	
IS - TRANSM DEL / TRANSM MTR	-	0.558	-	0.9779000	-	
IS - PRIMARY DEL / TRANS MTR	-	0.558	-	0.9779000	-	
SS-2 - TRANSMISSION	-	0.165	-	0.9779000	-	
SUBTOTAL - TRANSMISSION	-	-	-	0.9779000	-	
IS - PRIMARY DEL / PRIMARY MTR	-	0.558	-	0.9679000	-	
IS - TRANSM DEL / PRIMARY MTR	-	0.558	-	0.9679000	-	
IS - SECONDARY DEL / PRIMARY MTR	5,169	0.558	1.1	0.9679000	1.1	
SS-2 - PRIMARY	-	0.165	-	0.9679000	-	
SUBTOTAL - SECONDARY/PRIMARY	5,169	-	1.1	0.9679000	1.1	
IS - SECONDARY	125,870	0.558	25.7	0.9362871	27.4	0.150%
TOTAL	131,039		26.8		28.5	
VI. LIGHTING SERVICE	345,590	4.790	8.2	0.9362871	8.8	0.046%
TOTAL RETAIL	33,848,151				18,982.1	100.000%

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Progress Energy Florida
 Calculation of Distribution Services Allocation Factors
 Forecasted Twelve Months Ending December 31, 2010

ALLOCATOR NO. 6
 Page 1 of 1

		(1)	(2)
RATE CLASS	ALLOCATOR CODE:	AVG. NO. OF CUSTOMERS SERVED AT DISTRIBUTION SECONDARY	PERCENT OF TOTAL K244
I.	RESIDENTIAL SERVICE	1,455,657	88.873%
II.	GENERAL SERVICE NON-DEMAND	116,057	7.086%
III.	GS - 100% L.F.	11,370	0.694%
IV.	GENERAL SERVICE DEMAND	54,172	3.307%
V.	CURTAILABLE/INTERRUPTIBLE GENERAL SERVICE	44	0.003%
VI.	LIGHTING SERVICE	602	0.037%
TOTAL RETAIL		1,637,902	100.000%

PROGRESS ENERGY FLORIDA

Development of Percentage Assignment of Meter Plant Investment
Test Period: Projected Calendar Year 2010

RATE GROUP / METER TYPE	(1) NUMBER OF METERED POINTS	(2) CURRENT INSTALLED METER COST \$/meter	(3) Estimated Current \$ Cost Meter Investment (1) x (2)	(4) Percent Total Retail
A. Residential				
Secondary Standard	1,379,346	\$ 60	\$ 82,760,760	
Secondary Network/3ph/TR	76,272	\$ 100	\$ 7,627,200	
Secondary TOU	28	\$ 150	\$ 4,200	
Secondary TOU -CIAC	11	\$ 60	\$ 660	
Total	<u>1,455,657</u>		<u>\$ 90,392,160</u>	75.008%
B. General Service Non-Demand				
Secondary Standard	80,129	\$ 60	\$ 4,807,740	
Secondary Network/3ph/TR	35,211	\$ 100	\$ 3,521,100	
Secondary TOU	220	\$ 150	\$ 33,000	
Primary	41	\$ 8,300	\$ 340,300	
Transmission	1	\$ 31,000	\$ 31,000	
Total	<u>115,602</u>		<u>\$ 8,733,140</u>	7.247%
C. GS 100% Load Factor Usage				
Secondary Standard	10,032	\$ 60	\$ 601,920	
Secondary Network/3ph/TR	168	\$ 100	\$ 16,800	
Total	<u>10,200</u>		<u>\$ 618,720</u>	0.513%
D. General Service Demand/SS-1				
Secondary Standard Demand or TOU	46,666	\$ 250	\$ 11,666,500	
Secondary Network/3ph/TR	7,486	\$ 650	\$ 4,865,900	
Secondary TOU -CIAC	12	\$ 250	\$ 3,000	
Primary	357	\$ 8,300	\$ 2,963,100	
Primary TOU -CIAC	4	\$ 8,300	\$ 33,200	
Transmission	2	\$ 31,000	\$ 62,000	
Full CIAC	6	\$ -	\$ -	
Total	<u>54,533</u>		<u>\$ 19,593,700</u>	16.259%
E. Curtailable/Interruptible General Service/SS-2/SS-3				
Secondary TR	43	\$ 650	\$ 27,950	
Primary	100	\$ 8,300	\$ 830,000	
Transmission	9	\$ 31,000	\$ 279,000	
Full CIAC	3	\$ -	\$ -	
Total	<u>155</u>		<u>\$ 1,136,950</u>	0.943%
F. Lighting Service				
Secondary Standard	602	\$ 60	\$ 36,120	
Total	<u>602</u>		<u>\$ 36,120</u>	0.030%
Total Retail	<u><u>1,636,749</u></u>		<u><u>\$ 120,510,790</u></u>	100.000%

PROGRESS ENERGY FLORIDA
 Estimated Meter Reading Expense by Rate Class
 Projected Calendar Year 2010

<u>Rate Class</u>	(1) <u>Avg. Monthly No. of Meters Read</u>	(2) <u>Estimated Per Unit Reading Expense</u>	(3) <u>Estimated Annual Meter Reading Expense (1) x (2) x 12mos.</u>	(4) <u>Percent Total Retail</u>
A. Residential				
MMR	1,455,618	\$ 0.04	\$ 698,697	
Other Secondary Voltage	39	\$ 1.90	\$ 889	
Total	<u>1,455,657</u>		<u>\$ 699,586</u>	24.650%
B. General Service Non-Demand				
MMR	80,129	\$ 0.04	\$ 38,462	
Other Secondary Voltage	35,431	\$ 1.90	\$ 807,827	
Primary Voltage	41	\$ 2.50	\$ 1,230	
Transmission Voltage	1	\$ 15.00	\$ 180	
Total	<u>115,602</u>		<u>\$ 847,699</u>	29.869%
C. Gen.Service 100% Load Factor Usage				
MMR	10,032	\$ 0.04	\$ 4,815	
Other Secondary Voltage	168	\$ 1.90	\$ 3,830	
Total	<u>10,200</u>		<u>\$ 8,646</u>	0.305%
D. General Service Demand/SS-1				
Secondary Voltage	54,164	\$ 1.90	\$ 1,234,939	
Primary Voltage	361	\$ 2.50	\$ 10,830	
Transmission Voltage	8	\$ 15.00	\$ 1,440	
Total	<u>54,533</u>		<u>\$ 1,247,209</u>	43.946%
E. Curtailable/Interruptible General Service/SS-2/SS-3	155	\$ 15.00	\$ 27,900	0.983%
G. Metered Lighting Service				
MMR	301	\$ 0.04	\$ 144	
Other Secondary Voltage	301	\$ 1.90	\$ 6,863	
Total	<u>602</u>		<u>\$ 7,007</u>	0.247%
Total Retail	1,636,749		\$ 2,838,047	100.000%

S:\Rates\2009 Rate Case\Workpapers\Allocator Meter Invest.xlsx\Retail Mtr Expense

PROGRESS ENERGY FLORIDA
 Development of Percentage Assignment for Billing and Customer Accounting Expenses
 Projected Calendar Year 2010

	(1)	(2)	(3)	(4)
<u>Rate Class</u>	<u>Avg. Monthly No. of Lines of Billing</u>	<u>Percent Total Retail</u>	<u>Avg. Monthly No. of Billed Accounts</u>	<u>Percent Total Retail</u>
ALLOCATOR CODE:		K412/K414		K400
A. Residential	1,455,657	85.554%	1,455,565	88.231%
B. General Service Non-Demand	116,099	6.823%	115,715	7.014%
C. Gen.Service 100% Load Factor Usage	11,370	0.668%	11,361	0.689%
D. General Service Demand	54,533	3.205%	54,280	3.290%
E. Curtailable/Interruptible General Service	155	0.009%	155	0.009%
G. Lighting Service	63,657	3.741%	12,652	0.767%
Total Retail	1,701,472	100.000%	1,649,728	100.000%

S:\Rates\2009 Rate Case\Workpapers\Allocator Cust Billing.xlsx]Retail Billing-Cust Expense

IV. UNIT COST SUMMARIES
Present and Proposed Revenue Credits

TABLE IV A
PROGRESS ENERGY FLORIDA, INC
SUMMARY DEVELOPMENT OF FUNCTIONAL UNIT COSTS WITH PRESENT REVENUE CREDITS
PROJECTED CALENDAR YEAR 2010 DATA: FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD

Line No.	(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, SS-3, IS, SS-2)	(7) LIGHTING (LS) ENERGY	(8) FACILITIES		
I. COST OF SERVICE - (000'S)										
1	A	Production Capacity								
2	a.	12 CP Component	\$ 389,047	\$ 233,523	\$ 12,742	\$ 561	\$ 122,938	\$ 18,808	\$ 475	\$ -
3	b.	AD Component	389,047	196,616	12,823	857	148,619	26,686	3,485	-
4		Total Prod Capacity	<u>778,094</u>	<u>430,139</u>	<u>25,565</u>	<u>1,418</u>	<u>271,557</u>	<u>45,494</u>	<u>3,960</u>	<u>-</u>
5	B	Production Energy	197,290	99,713	6,510	433	75,351	13,531	1,762	-
6	C	Transmission	198,540	119,167	6,500	285	62,753	9,600	244	-
7	D	Distribution Primary	317,760	198,192	11,254	346	93,219	11,875	2,892	-
8	E	Distribution Secondary	204,189	160,772	9,521	112	33,379	306	95	-
9	F	Distribution Services	78,044	69,357	5,528	539	2,579	2	29	-
10	G	Metering	37,407	25,205	3,989	179	7,654	354	24	-
11	H	Interruptible Equipment	408	-	-	-	-	409	-	-
12	I	Lighting Facilities	60,592	-	-	-	-	-	-	60,547
13	J	Customer Billing, Info, etc.	76,143	65,776	5,239	514	2,463	4	2,147	-
14		Rounding Adjustment (Tie to Juris & Class)	(4)	(13)	(1)	3	(10)	4	(7)	-
15		Total	<u>\$ 1,948,463</u>	<u>\$ 1,168,308</u>	<u>\$ 74,105</u>	<u>\$ 3,829</u>	<u>\$ 548,945</u>	<u>\$ 81,579</u>	<u>\$ 11,146</u>	<u>\$ 60,547</u>
II. BILLING UNITS										
16	A	Number of Monthly Bills								
17	1.	Metered Bills	19,640,980	17,467,887	1,387,218	122,394	654,400	1,862	7,219	-
18	2.	Unmetered Bills	776,684	-	5,972	14,046	-	-	756,666	-
19	3.	Total Bills	20,417,664	17,467,887	1,393,190	136,440	654,400	1,862	763,885	-
20	4.	Total Bills with Secondary Service Tap	19,654,824	17,467,887	1,392,684	136,440	650,065	529	7,219	-
21	5.	Total Bills with IS Equipment	1,778	-	-	-	-	1,778	-	-
22	B	Annual Effective MWH Sales								
23	1.	Production and Transmission Services	38,792,214	19,542,753	1,277,281	85,224	14,828,507	2,712,612	345,836	-
24	2.	Distribution Primary Service	38,036,341	19,542,753	1,274,148	85,224	14,802,923	1,985,457	345,836	-
25	3.	Distribution Secondary Service	33,869,817	19,542,753	1,265,675	85,224	12,499,183	131,146	345,836	-
26	C	Sum of Monthly Effective Billing KW								
27	1.	Production and Transmission Services	-	-	-	-	37,884,686	6,182,964	-	-
28	2.	Distribution Primary Service	-	-	-	-	37,824,914	4,940,959	-	-
29	3.	Distribution Secondary Service	-	-	-	-	33,141,848	340,723	-	-
30	E	12 CP - Allocator per Allocator No. 1B	100.000%	60.024%	3.275%	0.144%	31.600%	4.834%	0.122%	0.000%
31		Avg Demand - Allocator per Allocator No. 1B	100.000%	50.544%	3.300%	0.221%	38.186%	6.856%	0.893%	0.000%
32		12 CP & 50% Allocator per Allocator No. 1B	100.000%	55.285%	3.287%	0.182%	34.893%	5.845%	0.508%	0.000%
III. UNIT COSTS										
33	A	Customer Related Costs - \$/Bill								
34	1.	Metering (L. 8/L. 17)	-	\$ 1.44	\$ 2.88	\$ 1.46	\$ 11.70	\$ 190.12	\$ 3.32	-
35	2.	Customer Billing, Info, etc. (L. 13/L. 19)	-	\$ 3.77	\$ 3.76	\$ 3.77	\$ 3.76	\$ -	\$ 2.81	-
36	3.	Secondary Service Tap (L. 9/L. 20)	-	\$ 3.97	\$ 3.97	\$ 3.95	\$ 3.97	\$ 3.78	\$ 4.02	-
37	4.	Interruptible Equipment (L. 11/L. 21)	-	-	-	-	-	-	-	-
38	B	Energy Related Costs - \$/MWH								
39	1.	Production Energy (L. 5/ L. 23)	-	\$ 5.10	\$ 5.10	\$ 5.08	\$ 5.08	\$ 4.99	\$ 5.09	-
40	C	Capacity Related Costs								
41	a.	Based on MWH Sales - \$/MWH								
42	1.	Production Capacity 12CP (L. 2/L. 23)	-	\$ 11.95	\$ 9.98	\$ 6.58	\$ 8.29	\$ 6.93	\$ 1.37	-
43	2.	Production Capacity 1/13th AD(L. 3/L. 23)	-	\$ 10.06	\$ 10.04	\$ 10.06	\$ 10.02	\$ 9.84	\$ 10.08	-
44	3.	Transmission (L. 6/L. 23)	-	\$ 6.10	\$ 5.09	\$ 3.34	\$ 4.23	\$ 3.54	\$ 0.71	-
45	4.	Distribution Primary (L. 7/L. 24)	-	\$ 10.14	\$ 8.83	\$ 4.06	\$ 6.30	\$ 5.98	\$ 8.36	-
46	5.	Distribution Secondary (L. 8/L. 25)	-	\$ 8.23	\$ 7.52	\$ 1.31	\$ 2.67	\$ 2.33	\$ 0.27	-
47		Or								
48	b.	Based on Billing KW Demand - \$/KW/Month								
49	1.	Production Capacity 12CP (L. 2/L. 27)	-	-	-	\$ 3.25	\$ 3.04	-	-	-
50	2.	Production Capacity 1/13 AD (L. 3/L. 27)	-	-	-	\$ 3.92	\$ 4.32	-	-	-
51	3.	Transmission (L. 6/L. 27)	-	-	-	\$ 1.66	\$ 1.55	-	-	-
52	4.	Distribution Primary (L. 7/L. 28)	-	-	-	\$ 2.46	\$ 2.40	-	-	-
53	5.	Distribution Secondary (L. 8/L. 29)	-	-	-	\$ 1.01	\$ -	-	-	-
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TABLE IV B
PROGRESS ENERGY FLORIDA, INC
SUMMARY DEVELOPMENT OF FUNCTIONAL UNIT COSTS WITH PROPOSED REVENUE CREDITS
PROJECTED CALENDAR YEAR 2010 DATA: FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12CP & 50% AD

Line No.	(1) TOTAL RETAIL	(2) RESIDENTIAL (RS)	(3) GEN SERV NON DEM (GS-1)	(4) GEN SERV 100% LF (GS-2)	(5) GEN SERV DEMAND (GSD, SS-1)	(6) CURTAIL/ INTERR (CS, SS-3, IS, SS-2)	(7) LIGHTING (LS) ENERGY	(8) FACILITIES		
I. COST OF SERVICE - (000'S)										
1	A	Production Capacity								
2		a. 12 CP Component	\$ 389,047	\$ 233,523	\$ 12,742	\$ 561	\$ 122,938	\$ 18,808	\$ 475	\$ -
3		b. AD Component	389,047	196,616	12,823	857	148,619	26,686	3,485	-
4		Total Prod Capacity	778,094	430,139	25,565	1,418	271,557	45,494	3,960	-
5	B	Production Energy	197,290	99,713	6,510	433	75,351	13,531	1,762	-
6	C	Transmission	198,540	119,167	6,500	285	62,753	9,600	244	-
7	D	Distribution Primary	317,760	198,192	11,254	346	93,219	11,875	2,892	-
8	E	Distribution Secondary	204,189	160,772	9,521	112	33,379	306	95	-
9	F	Distribution Services	73,984	65,748	5,240	511	2,445	2	28	-
10	G	Metering	37,407	25,205	3,989	179	7,654	354	24	-
11	H	Interruptible Equipment	408	-	-	-	-	409	-	-
12	I	Lighting Facilities	60,592	-	-	-	-	-	-	60,547
13	J	Customer Billing, Info, etc.	76,143	65,776	5,239	514	2,463	4	2,147	-
14		Rounding Adjustment (Tie to Juris & Class)	(4)	(13)	(1)	3	(10)	4	(7)	-
15		Total	\$ 1,944,403	\$ 1,164,699	\$ 73,817	\$ 3,801	\$ 548,811	\$ 81,579	\$ 11,145	\$ 60,547
II. BILLING UNITS										
16	A	Number of Monthly Bills								
17		1. Metered Bills	19,640,980	17,467,887	1,387,218	122,394	654,400	1,862	7,219	-
18		2. Unmetered Bills	776,684	-	5,972	14,046	-	-	756,666	-
19		3. Total Bills	20,417,664	17,467,887	1,393,190	136,440	654,400	1,862	763,885	-
20		4. Total Bills with Secondary Service Tap	19,654,824	17,467,887	1,392,684	136,440	650,065	529	7,219	-
21		5. Total Bills with IS Equipment	1,778	-	-	-	-	1,778	-	-
22	B	Annual Effective MWH Sales								
23		1. Production and Transmission Services	38,792,214	19,542,753	1,277,281	85,224	14,828,507	2,712,612	345,836	-
24		2. Distribution Primary Service	38,036,341	19,542,753	1,274,148	85,224	14,802,923	1,985,457	345,836	-
25		3. Distribution Secondary Service	33,869,817	19,542,753	1,265,675	85,224	12,499,183	131,146	345,836	-
26	C	Sum of Monthly Effective Billing KW								
27		1. Production and Transmission Services	-	-	-	-	37,884,686	6,182,964	-	-
28		2. Distribution Primary Service	-	-	-	-	37,824,914	4,940,959	-	-
29		3. Distribution Secondary Service	-	-	-	-	33,141,848	340,723	-	-
30	E	12 CP - Allocator per Allocator No. 1B	100.000%	60.024%	3.275%	0.144%	31.600%	4.834%	0.122%	0.000%
31		Avg Demand - Allocator per Allocator No. 1B	100.000%	50.544%	3.300%	0.221%	38.186%	6.856%	0.893%	0.000%
32		12 CP & 1/13th AD Allocator per Allocator No. 1B	100.000%	55.285%	3.287%	0.182%	34.893%	5.845%	0.508%	0.000%
III. UNIT COSTS										
33	A	Customer Related Costs - \$/Bill								
34		1. Metering (L. 8/L. 17)	-	\$ 1.44	\$ 2.88	\$ 1.46	\$ 11.70	\$ 190.12	\$ 3.32	-
35		2. Customer Billing, Info, etc. (L. 13/L. 19)	-	\$ 3.77	\$ 3.76	\$ 3.77	\$ 3.76	-	\$ 2.81	-
36		3. Secondary Service Tap (L. 9/L. 20)	-	\$ 3.76	\$ 3.76	\$ 3.75	\$ 3.76	\$ 3.78	\$ 3.88	-
37		4. Interruptible Equipment (L. 11/L. 22)	-	-	-	-	-	\$ 230.03	-	-
38	B	Energy Related Costs - \$/MWH								
39		1. Production Energy (L. 5/L. 23)	-	\$ 5.10	\$ 5.10	\$ 5.08	\$ 5.08	\$ 4.99	\$ 5.09	-
40	C	Capacity Related Costs								
41		a. Based on MWH Sales - \$/MWH								
42		1. Production Capacity 12CP (L. 2/L. 23)	-	\$ 11.95	\$ 9.98	\$ 6.58	\$ 8.29	\$ 6.93	\$ 1.37	-
43		2. Production Capacity 1/13th AD (L. 3/L. 23)	-	\$ 10.06	\$ 10.04	\$ 10.06	\$ 10.02	\$ 9.84	\$ 10.08	-
44		3. Transmission (L. 6/L. 23)	-	\$ 6.10	\$ 5.09	\$ 3.34	\$ 4.23	\$ 3.54	\$ 0.71	-
45		4. Distribution Primary (L. 7/L. 24)	-	\$ 10.14	\$ 8.83	\$ 4.06	\$ 6.30	\$ 5.98	\$ 8.36	-
46		5. Distribution Secondary (L. 8/L. 25)	-	\$ 8.23	\$ 7.52	\$ 1.31	\$ 2.67	\$ 2.33	\$ 0.27	-
47		Or								
48		b. Based on Billing KW Demand - \$/KW/Month								
49		1. Production Capacity 12CP (L. 2/L. 27)	-	-	-	\$ 3.25	\$ 3.04	-	-	-
50		2. Production Capacity 1/13 AD (L. 3/L. 27)	-	-	-	\$ 3.92	\$ 4.32	-	-	-
51		3. Transmission (L. 6/L. 27)	-	-	-	\$ 1.66	\$ 1.55	-	-	-
52		4. Distribution Primary (L. 7/L. 28)	-	-	-	\$ 2.46	\$ 2.40	-	-	-
53		5. Distribution Secondary (L. 8/L. 29)	-	-	-	\$ 1.01	\$ -	-	-	-
54										

PROGRESS ENERGY FLORIDA
EFFECTIVE SALES BY SERVICE FUNCTION
FORECASTED TWELVE MONTHS ENDING DECEMBER 31, 2010

Supplement No. 1
Unit Cost Summary
PAGE 1 OF 1

<u>RATE SCHEDULE</u>	(1) <u>METER LEVEL MWH SALES INCLUDING UNBILLED SALES</u>	(2) <u>METERING VOLTAGE ADJUSTMENT FACTOR</u>	(3) <u>ENERGY AND PROD./TRANSM. CAPACITY EFFECTIVE SALES</u>	(4) <u>DISTRIBUTION PRIMARY EFFECTIVE SALES</u>	(5) <u>DISTRIBUTION SECONDARY EFFECTIVE SALES</u>
A. RESIDENTIAL - RS	19,542,753	1.00	19,542,753	19,542,753	19,542,753
B. GENERAL SERVICE NON-DEMAND - GS-1					
1. TRANSMISSION	3,197	0.98	3,133	0	0
2. PRIMARY	8,558	0.99	8,473	8,473	0
3. SEC DEL/PRI MTR	0	0.99	0	0	0
4. SECONDARY	1,265,675	1.00	1,265,675	1,265,675	1,265,675
TOTAL GS	1,277,431		1,277,281	1,274,148	1,265,675
C. GS-2 100% LF	85,224	1.00	85,224	85,224	85,224
D. GENERAL SERVICE DEMAND - GSD					
1. TRANSMISSION	11,395	0.98	11,167	0	0
2. PRIMARY	2,327,010	0.99	2,303,740	2,303,740	0
3. SEC DEL/PRI MTR	20,180	0.99	19,978	19,978	19,978
4. SECONDARY	12,479,205	1.00	12,479,205	12,479,205	12,479,205
TOTAL GSD	14,837,790		14,814,090	14,802,923	12,499,183
E. CURTAILABLE SERVICE - CS					
1. TRANSMISSION	0	0.98	0	0	0
2. PRIMARY	182,424	0.99	180,600	180,600	0
3. SECONDARY	0	1.00	0	0	0
TOTAL CS	182,424		180,600	180,600	0
F. INTERRUPTIBLE SERVICE - IS					
1. TRANSMISSION	309,446	0.98	303,257	0	0
2. TRANS DEL/PRI MTR	315,518	0.99	312,363	0	0
3. PRI DEL/TRANS MTR	18,380	0.98	18,013	18,013	0
4. PRIMARY	1,655,095	0.99	1,638,544	1,638,544	0
5. SEC DEL/PRI MTR	5,175	0.99	5,124	5,124	5,124
6. SECONDARY	126,023	1.00	126,023	126,023	126,023
TOTAL IS	2,429,637		2,403,323	1,787,703	131,146
G. STANDBY SERVICE - SS-1 (FIRM)					
1. TRANSMISSION	9,452	0.98	9,263	0	0
2. TRANS DEL/PRI MTR	5,206	0.99	5,154	0	0
3. PRIMARY	0	0.99	0	0	0
TOTAL SS-1	14,658		14,417	0	0
H. STANDBY SERVICE - SS-2 (IS)					
1. TRANSMISSION	69,913	0.98	68,515	0	0
2. TRANS DEL/PRI MTR	43,456	0.99	43,021	0	0
3. PRIMARY	15,374	0.99	15,220	15,220	0
TOTAL SS-2	128,743		126,756	15,220	0
I. STANDBY SERVICE - SS-3 (CS)					
1. TRANSMISSION	0	0.98	0	0	0
2. PRIMARY	1,953	0.99	1,933	1,933	0
TOTAL SS-3	1,953		1,933	1,933	0
J. LIGHTING -LS	345,836	1.00	345,836	345,836	345,836
TOTAL	38,846,449		38,792,214	38,036,341	33,869,817
<u>SUMMARY BY RATE CLASS</u>					
RESIDENTIAL - RS	19,542,753		19,542,753	19,542,753	19,542,753
GENERAL SERVICE NON-DEMAND - GS-1	1,277,431		1,277,281	1,274,148	1,265,675
GENERAL SERVICE NON-DEMAND - GS-2	85,224		85,224	85,224	85,224
GENERAL SERVICE DEMAND - GSD,SS-1	14,852,448		14,828,507	14,802,923	12,499,183
CURTAIL/INTERR SERVICE - CS, SS-3, IS, SS-2	2,742,757		2,712,612	1,985,457	131,146
LIGHTING - LS	345,836		345,836	345,836	345,836
TOTAL	38,846,449		38,792,214	38,036,341	33,869,817

PROGRESS ENERGY FLORIDA
SUMMARY OF RETAIL DEMAND CLASSES EFFECTIVE SUM OF MONTHLY BILLING KW BY SERVICE FUNCTION
FORECASTED TWELVE MONTHS ENDING DECEMBER 31, 2010

Supplement No. 2
Unit Cost Summary
Page 1 of 1

RATE SCHEDULE	(1) METER LEVEL SUM OF MONTHLY BILLING KW	(2) REALIZED BILLING KW FACTOR	(3) METERING VOLTAGE ADJUSTMENT FACTOR	(4) ADJ SEC. LEVEL REALIZED SUM MONTHLY BILLING KW	(5) PROD & TRANSM CAPACITY EFFECTIVE BILLING KW	(6) DISTRIBUTION PRIMARY EFFECTIVE BILLING KW	(7) DISTRIBUTION SECONDARY EFFECTIVE BILLING KW
A. GENERAL SERVICE DEMAND - GSD							
1. TRANSMISSION	21,443	1.0	0.98	21,014	21,014	0	0
2. PRIMARY	4,721,381	1.0	0.99	4,674,167	4,674,167	4,674,167	0
3. SEC DEL/PRI MTR	33,415	1.0	0.99	33,081	33,081	33,081	33,081
4. SECONDARY	33,108,767	1.0	1.00	33,108,767	33,108,767	33,108,767	33,108,767
TOTAL GSD	37,885,006				37,837,029	37,816,015	33,141,848
B. CURTAILABLE SERVICE - CS							
1. TRANSMISSION	0	1.0	0.98	0	0	0	0
2. PRIMARY	394,737	1.0	0.99	390,790	390,790	390,790	0
3. SECONDARY	0	1.0	1.00	0	0	0	0
TOTAL CS	394,737				390,790	390,790	0
C. INTERRUPTIBLE SERVICE - IS							
1. TRANSMISSION	621,847	1.0	0.98	609,410	609,410	0	0
2. TRANS DEL/PRI MTR	788,442	1.0	0.99	780,558	780,558	0	0
3. PRI DEL/TRANS MTR	42,147	1.0	0.98	41,304	41,304	41,304	0
4. PRIMARY	3,806,886	1.0	0.99	3,768,817	3,768,817	3,768,817	0
5. SEC DEL/PRI MTR	12,114	1.0	0.99	11,993	11,993	11,993	11,993
6. SECONDARY	328,730	1.0	1.00	328,730	328,730	328,730	328,730
TOTAL IS	5,600,166				5,540,812	4,150,844	340,723
D. STANDBY SERVICE - SS-1 (FIRM)							
A. GEN. AND TRANSM. CAPACITY							
a. Monthly SB Capacity							
1. TRANSMISSION	233,380	0.10	0.98	22,871	22,871	0	0
2. TRANS DEL/PRI MTR	0	0.10	0.99	0	0	0	0
3. PRIMARY	0	0.10	0.99	0	0	0	0
b. Sum Daily SB Capacity							
1. TRANSMISSION	340,421	0.0476	0.98	15,886	15,886	0	0
2. TRANS DEL/PRI MTR	0	0.0476	0.99	0	0	0	0
3. PRIMARY	188,775	0.0476	0.99	8,899	8,899	8,899	0
B. DISTRIBUTION CAPACITY							
Standby Capacity - Primary	0	1.0	0.99	0	-	0	0
TOTAL SS-1	762,576				47,657	8,899	0
E. STANDBY SERVICE - SS-2 (IS)							
A. GEN. AND TRANSM. CAPACITY							
a. Monthly SB Capacity							
1. TRANSMISSION	41,830	0.10	0.98	4,099	4,099	0	0
2. TRANS DEL/PRI MTR	0	0.10	0.99	0	0	0	0
3. PRIMARY	28,500	0.10	0.99	2,822	2,822	2,822	0
b. Sum Daily SB Capacity							
1. TRANSMISSION	2,773,609	0.0476	0.98	129,435	129,435	0	0
2. TRANS DEL/PRI MTR	0	0.0476	0.99	0	0	0	0
3. PRIMARY	2,111,337	0.0476	0.99	99,534	99,534	99,534	0
B. DISTRIBUTION CAPACITY							
Standby Capacity - Primary	114,000	1.0	0.99	112,860	-	112,860	0
TOTAL SS-2	5,069,276				235,890	215,216	0
F. STANDBY SERVICE - SS-3 (CS)							
A. GEN. AND TRANSM. CAPACITY							
a. Monthly SB Capacity							
1. TRANSMISSION	0	0.10	0.98	0	0	0	0
2. TRANS DEL/PRI MTR	0	0.10	0.99	0	0	0	0
3. PRIMARY	99,365	0.10	0.99	9,837	9,837	9,837	0
b. Sum Daily SB Capacity							
1. TRANSMISSION	0	0.0476	0.98	0	0	0	0
2. TRANS DEL/PRI MTR	0	0.0476	0.99	0	0	0	0
3. PRIMARY	119,541	0.0476	0.99	5,636	5,636	5,636	0
B. DISTRIBUTION CAPACITY							
Standby Capacity - Primary	170,340	1.0	0.99	168,637	-	168,637	0
TOTAL SS-3	389,248				15,473	184,109	0
SUMMARY BY RATE CLASS							
GENERAL SERVICE DEMAND - GSD,SS-1	38,647,582				37,884,686	37,824,914	33,141,848
CURTAIL/INTER SERVICE - CS, SS-3, IS, SS-2	11,453,425				6,182,964	4,940,959	340,723
TOTAL	50,101,007				44,067,650	42,765,873	33,482,571

V. FUNCTIONAL COST STUDIES

		<u>Page No.</u>
A	<i>Total Retail</i>	74
B	<i>Residential Service</i>	131
C	<i>General Service Non-Demand</i>	186
D	<i>General Service 100% LF</i>	241
E	<i>General Service Demand</i>	296
F	<i>Curtable/Interruptible Service</i>	351
G	<i>Lighting Service</i>	408

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 (REFLECTS PRESENT RATE REVENUE CREDITS)

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SUMMARY OF RESULTS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
<u>1 RATE BASE</u>									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	10,381,339	4,895,039	47,532	1,191,453	1,876,225	1,230,331	513,027
3	TOTAL DEPRECIATION RESERVE	DR11	-4,437,117	-2,326,469	-18,866	-347,106	-720,244	-517,063	-174,789
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>294,393</u>	<u>3,297</u>	<u>315,499</u>	<u>51,510</u>	<u>-8,812</u>	<u>-4,295</u>	<u>-14,157</u>
5	TOTAL RATE BASE	RB91	6,238,615	2,571,867	344,165	895,857	1,147,169	708,973	324,081
<u>6 OPERATING EXPENSES</u>									
7	TOTAL O & M EXPENSE	OM31	721,495	215,656	147,313	42,154	105,676	62,593	43,289
8	TOTAL DEPRECIATION EXPENSE	DE41	357,872	174,732	2,312	29,934	58,460	46,571	14,846
9	TOTAL OTHER TAX & MISC EXPENSE	L591	124,431	62,914	2,805	12,967	21,111	12,157	5,083
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-2,523</u>	<u>-1,190</u>	<u>-12</u>	<u>-290</u>	<u>-456</u>	<u>-299</u>	<u>-125</u>
11	TOTAL OP EXP EX INC & REV TAX	OP61	1,201,275	452,112	152,418	84,765	184,791	121,022	63,093
12	NET FED INCOME TAX ALLOWABLE	I879	201,199	82,225	11,715	29,241	37,034	22,805	10,483
13	NET STATE INCOME TAX ALLOWABLE	J979	33,932	13,896	1,951	4,917	6,244	3,848	1,766
14	<u>REVENUE TAX</u>	L033	<u>6,936</u>	<u>2,770</u>	<u>702</u>	<u>707</u>	<u>1,131</u>	<u>727</u>	<u>278</u>
15	TOTAL OPERATING EXPENSE	OPEX	1,443,342	551,003	166,786	119,630	229,200	148,402	75,620
16	RETURN ON RATE BASE	R751	574,576	236,869	31,698	82,508	105,654	65,296	29,848
17	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-69,452</u>	<u>-9,778</u>	<u>-1,194</u>	<u>-3,598</u>	<u>-17,094</u>	<u>-9,509</u>	<u>-27,424</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	1,948,466	778,094	197,290	198,540	317,760	204,189	78,044
19	<u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>1,948,466</u>	<u>778,095</u>	<u>197,290</u>	<u>198,540</u>	<u>317,760</u>	<u>204,189</u>	<u>78,044</u>
20	EXCESS REVENUES	XREV	0	1	0	0	0	0	0
21	TOTAL RETURN EARNED	RETE	574,577	236,870	31,698	82,508	105,654	65,296	29,848
22	RATE OF RETURN EARNED	RORE	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
23	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24	RETURN EARNED ON COMMON EQUITY	REOE	0.12541	0.12541	0.12541	0.12541	0.12541	0.12541	0.12541
25	ALLOWED RETURN ON COM EQUITY	AROE		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26	CLASS REVENUES=COST OF SERVICE	R600	1,948,466	778,095	197,290	198,540	317,760	204,189	78,044
27	REVENUE INCREASE JUSTIFIED	RIJD	0	-1	0	0	0	0	0

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 (REFLECTS PRESENT RATE REVENUE CREDITS)

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<u>SUMMARY OF RESULTS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE BASE</u>							
2 GROSS ELECTRIC PLT IN SERVICE	GP11	130,279	2,271	385,204	109,980	10,381,341	-2
3 TOTAL DEPRECIATION RESERVE	DR11	-12,219	-908	-246,679	-72,774	-4,437,117	-0
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>-2,455</u>	<u>-31</u>	<u>-2,905</u>	<u>-43,263</u>	<u>294,388</u>	<u>5</u>
5 TOTAL RATE BASE	RB91	115,605	1,332	135,620	-6,057	6,238,612	3
<u>6 OPERATING EXPENSES</u>							
7 TOTAL O & M EXPENSE	OM31	9,917	147	21,767	72,989	721,501	-6
8 TOTAL DEPRECIATION EXPENSE	DE41	11,148	70	17,966	1,833	357,872	0
9 TOTAL OTHER TAX & MISC EXPENSE	L591	1,555	22	3,814	2,000	124,428	3
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-32</u>	<u>-1</u>	<u>-94</u>	<u>-27</u>	<u>-2,526</u>	<u>3</u>
11 TOTAL OP EXP EX INC & REV TAX	OP61	22,588	238	43,453	76,795	1,201,275	0
12 NET FED INCOME TAX ALLOWABLE	I879	3,802	44	4,188	-335	201,202	-3
13 NET STATE INCOME TAX ALLOWABLE	J979	638	7	714	-51	33,930	2
14 <u>REVENUE TAX</u>	L033	<u>133</u>	<u>1</u>	<u>216</u>	<u>271</u>	<u>6,936</u>	<u>0</u>
15 TOTAL OPERATING EXPENSE	OPEX	27,161	290	48,571	76,680	1,443,343	-1
16 RETURN ON RATE BASE	R751	10,647	123	12,491	-558	574,576	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-401</u>	<u>-5</u>	<u>-470</u>	<u>21</u>	<u>-69,452</u>	<u>-0</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	37,407	408	60,592	76,143	1,948,467	-1
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>37,407</u>	<u>409</u>	<u>60,592</u>	<u>76,143</u>	<u>1,948,469</u>	<u>-3</u>
20 EXCESS REVENUES	XREV	0	1	0	0	2	-2
21 TOTAL RETURN EARNED	RETE	10,647	124	12,491	-558	574,578	-1
22 RATE OF RETURN EARNED	RORE	0.09210	0.09309	0.09210	0.09212	0.09210	-0.33333
23 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12540	0.12737	0.12541	0.12546	0.12541	-0.71731
25 ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26 CLASS REVENUES=COST OF SERVICE	R600	37,407	409	60,592	76,143	1,948,469	-3
27 REVENUE INCREASE JUSTIFIED	RIJD	0	-1	0	0	-2	2

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 (REFLECTS PRESENT RATE REVENUE CREDITS)

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<u>SUMMARY OF RESULTS</u>		<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
<u>ITEM</u>	<u>ALLO</u>	<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	PER UNIT PRES REV	0.00000	-0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 (REFLECTS PRESENT RATE REVENUE CREDITS)

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<u>SUMMARY OF RESULTS</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PER UNIT PRES REV	RIJP	0.00000	-0.00244	0.00000	0.00000	-0.00000	-0.66667

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<u>GROSS ELECTRIC PLT IN SERVICE</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>									
2	BASE	P100 K200	4,007,589	4,007,589	0	0	0	0	0
3	INTERMEDIATE	P102 K202	206,878	206,878	0	0	0	0	0
4	PEAKING	P104 K204	494,555	494,555	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	4,709,022	4,709,022	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T100 K200	51,219	51,219	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	1,770	1,770	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	16,100	16,100	0	0	0	0	0
10	TRANSMISSION	T106 K220	1,174,200	0	0	1,174,200	0	0	0
11	DISTRIBUTION	T108 K240	22,021	0	0	0	22,021	0	0
12	TRANSMISSION PLANT IN SERVICE	T121	1,265,310	69,089	0	1,174,200	22,021	0	0
13	TOTAL PROD & TRANS PLANT	PT21	5,974,332	4,778,111	0	1,174,200	22,021	0	0
<u>14 DISTRIBUTION PLANT</u>									
15	PRIMARY	D100 K240	1,742,976	0	0	0	1,742,976	0	0
16	SECONDARY	D102 K242	1,202,278	0	0	0	0	1,202,278	0
17	SERVICES	D104 K244	501,330	0	0	0	0	0	501,330
18	METERS	D106 K246	124,309	0	0	0	0	0	0
19	LIGHTING FACILITIES	D108 K248	376,421	0	0	0	0	0	0
20	IS CONTROL EQUIPMENT	D110 K252	2,220	0	0	0	0	0	0
21	DISTRIBUTION PLANT IN SERVICE	D141	3,949,534	0	0	0	1,742,976	1,202,278	501,330
22	TOTAL TRANS & DIST PLANT	TD21	5,214,844	69,089	0	1,174,200	1,764,997	1,202,278	501,330
23	TOTAL GROSS PTD PLANT	PD21	9,923,866	4,778,111	0	1,174,200	1,764,997	1,202,278	501,330
<u>24 GENERAL & INTANGIBLE PLANT</u>									
25	LABOR RELATED	G100 K627	504,670	190,874	77,591	28,164	66,916	45,794	19,095
26	RETAIL CUSTOMER RELATED (CSS)	G102 K400	78,081	0	0	0	0	0	0
27	DISTRIBUTION PRIMARY RELATED	G106 K240	70,236	0	0	0	70,236	0	0

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GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	INTERRUPTIBLE			LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	0	0	0	0	4,007,589	0
3	INTERMEDIATE	P102 K202	0	0	0	0	206,878	0
4	PEAKING	P104 K204	0	0	0	0	494,555	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	4,709,022	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T100 K200	0	0	0	0	51,219	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	0	0	0	0	1,770	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	0	0	0	0	16,100	0
10	TRANSMISSION	T106 K220	0	0	0	0	1,174,200	0
11	DISTRIBUTION	T108 K240	0	0	0	0	22,021	0
12	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	1,265,310	0
13	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	5,974,332	0
<u>14 DISTRIBUTION PLANT</u>								
15	PRIMARY	D100 K240	0	0	0	0	1,742,976	0
16	SECONDARY	D102 K242	0	0	0	0	1,202,278	0
17	SERVICES	D104 K244	0	0	0	0	501,330	0
18	METERS	D106 K246	124,309	0	0	0	124,309	0
19	LIGHTING FACILITIES	D108 K248	0	0	376,421	0	376,421	0
20	IS CONTROL EQUIPMENT	D110 K252	0	2,220	0	0	2,220	0
21	DISTRIBUTION PLANT IN SERVICE	D141	124,309	2,220	376,421	0	3,949,534	0
22	TOTAL TRANS & DIST PLANT	TD21	124,309	2,220	376,421	0	5,214,844	0
23	TOTAL GROSS PTD PLANT	PD21	124,309	2,220	376,421	0	9,923,866	0
<u>24 GENERAL & INTANGIBLE PLANT</u>								
25	LABOR RELATED	G100 K627	9,745	84	14,338	52,072	504,673	-3
26	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	78,081	78,081	0
27	DISTRIBUTION PRIMARY RELATED	G106 K240	0	0	0	0	70,236	0

PROGRESS ENERGY FLORIDA
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1 <u>ADJ D - CAPITAL LEASES</u>	G108 K627	-195,514	-73,946	-30,059	-10,911	-25,924	-17,741	-7,398
2 <u>GENERAL PLANT IN SERVICE</u>	G121	457,473	116,928	47,532	17,253	111,228	28,053	11,697
3 <u>GROSS ELECTRIC PLT IN SERVICE</u>	GP11	10,381,339	4,895,039	47,532	1,191,453	1,876,225	1,230,331	513,027

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	<u>ITEM ALLO</u>	INTERRUPTIBLE				LIGHTING	CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>		
1 <u>ADJ D - CAPITAL LEASES</u>	G108 K627	-3,775	-33	-5,555	-20,173	-195,515	1		
2 GENERAL PLANT IN SERVICE	G121	5,970	51	8,783	109,980	457,475	-2		
3 GROSS ELECTRIC PLT IN SERVICE	GP11	130,279	2,271	385,204	109,980	10,381,341	-2		

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DEPRECIATION RESERVE	ITEM	ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 PRODUCTION PLANT</u>									
2	BASE	P150 P100	1,737,090	1,737,090	0	0	0	0	0
3	INTERMEDIATE	P152 P102	206,926	206,926	0	0	0	0	0
4	PEAKING	P154 P104	312,826	312,826	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	2,256,842	2,256,842	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T150 T100	17,991	17,991	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	757	757	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	4,470	4,470	0	0	0	0	0
10	TRANSMISSION	T156 T106	340,258	0	0	340,258	0	0	0
11	DISTRIBUTION	T158 T108	6,135	0	0	0	6,135	0	0
12	TOTAL TRANS DEPREC RESERVE	T171	369,611	23,218	0	340,258	6,135	0	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D150 D100	631,312	0	0	0	631,312	0	0
15	SECONDARY	D152 D102	505,929	0	0	0	0	505,929	0
16	SERVICES	D154 D104	170,146	0	0	0	0	0	170,146
17	METERS	D156 D106	9,850	0	0	0	0	0	0
18	LIGHTING FACILITIES	D158 D108	243,193	0	0	0	0	0	0
19	IS CONTROL EQUIPMENT	D160 D110	888	0	0	0	0	0	0
20	TOTAL DISTRIB DEPREC RESERVE	D191	1,561,318	0	0	0	631,312	505,929	170,146
<u>21 GENERAL & INTANGIBLE PLANT</u>									
22	LABOR RELATED	G150 G100	122,706	46,409	18,866	6,848	16,270	11,134	4,643
23	RETAIL CUSTOMER RELATED (CSS)	G152 G102	60,113	0	0	0	0	0	0
24	DISTRIBUTION PRIMARY RELATED	G156 G106	66,527	0	0	0	66,527	0	0
25	TOTAL GENERAL DEPREC RESERVE	G171	249,346	46,409	18,866	6,848	82,797	11,134	4,643
26	TOTAL DEPRECIATION RESERVE	DR11	4,437,117	2,326,469	18,866	347,106	720,244	517,063	174,789

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DEPRECIATION RESERVE	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
<u>1 PRODUCTION PLANT</u>							
2 BASE	P150 P100	0	0	0	0	1,737,090	0
3 INTERMEDIATE	P152 P102	0	0	0	0	206,926	0
4 PEAKING	P154 P104	0	0	0	0	312,826	0
5 TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	2,256,842	0
<u>6 TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	17,991	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102	0	0	0	0	757	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104	0	0	0	0	4,470	0
10 TRANSMISSION	T156 T106	0	0	0	0	340,258	0
11 DISTRIBUTION	T158 T108	0	0	0	0	6,135	0
12 TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	369,611	0
<u>13 DISTRIBUTION PLANT</u>							
14 PRIMARY	D150 D100	0	0	0	0	631,312	0
15 SECONDARY	D152 D102	0	0	0	0	505,929	0
16 SERVICES	D154 D104	0	0	0	0	170,146	0
17 METERS	D156 D106	9,850	0	0	0	9,850	0
18 LIGHTING FACILITIES	D158 D108	0	0	243,193	0	243,193	0
19 IS CONTROL EQUIPMENT	D160 D110	0	888	0	0	888	0
20 TOTAL DISTRIB DEPREC RESERVE	D191	9,850	888	243,193	0	1,561,318	0
<u>21 GENERAL & INTANGIBLE PLANT</u>							
22 LABOR RELATED	G150 G100	2,369	20	3,486	12,661	122,706	0
23 RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	60,113	60,113	0
24 DISTRIBUTION PRIMARY RELATED	G156 G106	0	0	0	0	66,527	0
25 TOTAL GENERAL DEPREC RESERVE	G171	2,369	20	3,486	72,774	249,346	0
26 TOTAL DEPRECIATION RESERVE	DR11	12,219	908	246,679	72,774	4,437,117	0

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<u>NET ELECTRIC PLANT</u>		<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
<u>1 PRODUCTION PLANT</u>										
2	PRODUCTION PLANT IN SERVICE	P121		4,709,022	4,709,022	0	0	0	0	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171		<u>-2,256,842</u>	<u>-2,256,842</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221		2,452,180	2,452,180	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>										
6	TRANSMISSION PLANT IN SERVICE	T121		1,265,310	69,089	0	1,174,200	22,021	0	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171		<u>-369,611</u>	<u>-23,218</u>	<u>-0</u>	<u>-340,258</u>	<u>-6,135</u>	<u>-0</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221		895,699	45,871	0	833,942	15,886	0	0
<u>9 DISTRIBUTION PLANT</u>										
10	DISTRIBUTION PLANT IN SERVICE	D141		3,949,534	0	0	0	1,742,976	1,202,278	501,330
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191		<u>-1,561,318</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-631,312</u>	<u>-505,929</u>	<u>-170,146</u>
12	NET DISTRIBUTION PLANT	D241		2,388,216	0	0	0	1,111,664	696,349	331,184
13	NET PTD PLANT	NT31		5,736,095	2,498,051	0	833,942	1,127,550	696,349	331,184
14	NET TRANS & DIST PLANT	NT21		3,283,915	45,871	0	833,942	1,127,550	696,349	331,184
<u>15 GENERAL & INTANGIBLE PLANT</u>										
16	GENERAL PLANT IN SERVICE	G121		457,473	116,928	47,532	17,253	111,228	28,053	11,697
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171		<u>-249,346</u>	<u>-46,409</u>	<u>-18,866</u>	<u>-6,848</u>	<u>-82,797</u>	<u>-11,134</u>	<u>-4,643</u>
18	NET GENERAL & INTANG PLANT	G221		208,127	70,519	28,666	10,405	28,431	16,919	7,054
19	NET ELECTRIC PLANT IN SERVICE	NP21		5,944,222	2,568,570	28,666	844,347	1,155,981	713,268	338,238

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<u>NET ELECTRIC PLANT</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>							
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	4,709,022	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	<u>P171</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-2,256,842</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	0	0	0	2,452,180	0
<u>5 TRANSMISSION PLANT</u>							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	1,265,310	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	<u>T171</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-369,611</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	0	0	0	895,699	0
<u>9 DISTRIBUTION PLANT</u>							
10	DISTRIBUTION PLANT IN SERVICE	D141	124,309	2,220	376,421	3,949,534	0
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	<u>D191</u>	<u>-9,850</u>	<u>-888</u>	<u>-243,193</u>	<u>-1,561,318</u>	<u>-0</u>
12	NET DISTRIBUTION PLANT	D241	114,459	1,332	133,228	2,388,216	0
13	NET PTD PLANT	NT31	114,459	1,332	133,228	5,736,095	0
14	NET TRANS & DIST PLANT	NT21	114,459	1,332	133,228	3,283,915	0
<u>15 GENERAL & INTANGIBLE PLANT</u>							
16	GENERAL PLANT IN SERVICE	G121	5,970	51	8,783	109,980	457,475
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	<u>G171</u>	<u>-2,369</u>	<u>-20</u>	<u>-3,486</u>	<u>-72,774</u>	<u>-249,346</u>
18	NET GENERAL & INTANG PLANT	G221	3,601	31	5,297	37,206	208,129
19	NET ELECTRIC PLANT IN SERVICE	NP21	118,060	1,363	138,525	37,206	5,944,224

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	19,521	0	0	19,521	0	0
5	DISTRIBUTION	V226 D100	6,202	0	0	0	6,202	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	25,723	0	0	19,521	6,202	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION - BASE	V234 P100	541,274	541,274	0	0	0	0
9	PRODUCTION - INTERMEDIATE	V236 P102	816	816	0	0	0	0
10	PRODUCTION - PEAKING	V238 P104	2,133	2,133	0	0	0	0
11	TRANSMISSION	V240 T106	127,757	0	0	127,757	0	0
12	DISTRIBUTION	V242 D141	36,136	0	0	0	15,947	11,000
13	GENERAL PLANT	V244 G100	40,751	15,413	6,265	2,274	5,403	3,698
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-504,784	-504,784	0	0	0	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-92,938	0	0	-92,938	0	0
16	TOTAL RATE BASE CWIP	V255	151,145	54,852	6,265	37,093	21,350	14,698
17	TOTAL ADDITIVE ADJUSTMENTS	V289	176,868	54,852	6,265	56,614	27,552	14,698
18	NET ORIGINAL COST RATE BASE	RB21	6,121,090	2,623,422	34,931	900,961	1,183,533	727,966
<u>19 WORKING CAPITAL</u>								
<u>20 MATERIALS AND SUPPLIES</u>								
<u>21 FUEL SUPPLIES</u>								
22	AMOUNT ALLOCABLE	W630 K306	414,242	0	414,242	0	0	0
23	TOTAL FUEL STOCKS	W641	414,242	0	414,242	0	0	0
<u>24 PLANT MATERIALS & SUPPLIES</u>								

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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE ADJUSTMENTS</u>							
<u>2 ADDITIVE ADJUSTMENTS</u>							
<u>3 PLANT HELD FOR FUTURE USE</u>							
4	TRANSMISSION	V224 T106	0	0	0	19,521	0
5	DISTRIBUTION	V226 D100	0	0	0	6,202	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	25,723	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>							
8	PRODUCTION - BASE	V234 P100	0	0	0	541,274	0
9	PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	816	0
10	PRODUCTION - PEAKING	V238 P104	0	0	0	2,133	0
11	TRANSMISSION	V240 T106	0	0	0	127,757	0
12	DISTRIBUTION	V242 D141	1,137	20	3,444	36,135	1
13	GENERAL PLANT	V244 G100	787	7	1,158	4,205	-1
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	-504,784	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	0	0	0	-92,938	0
16	TOTAL RATE BASE CWIP	V255	1,924	27	4,602	4,205	151,145
17	TOTAL ADDITIVE ADJUSTMENTS	V289	1,924	27	4,602	4,205	176,868
18	NET ORIGINAL COST RATE BASE	RB21	119,984	1,390	143,127	41,411	6,121,092
<u>19 WORKING CAPITAL</u>							
<u>20 MATERIALS AND SUPPLIES</u>							
<u>21 FUEL SUPPLIES</u>							
22	AMOUNT ALLOCABLE	W630 K306	0	0	0	414,242	0
23	TOTAL FUEL STOCKS	W641	0	0	0	414,242	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

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RATE BASE	ITEM	ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1	AMOUNT ALLOCABLE	W642 GP19	219,741	103,613	1,006	25,219	39,714	26,042	10,859	
2	TOTAL PLANT MATERIALS & SUPPL	W659	219,741	103,613	1,006	25,219	39,714	26,042	10,859	
3	TOTAL MATERIALS & SUPPLIES	W661	633,983	103,613	415,248	25,219	39,714	26,042	10,859	
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>									
5	TOTAL PREPAYMENTS	W670 PD29	6,622	3,188	0	784	1,178	802	335	
6	TOTAL	W687	6,622	3,188	0	784	1,178	802	335	
7	<u>OTHER WORKING CAPITAL</u>									
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-6,795	-3,204	-31	-780	-1,228	-805	-336	
9	ADJ D- CAPITAL LEASES	W698 OM39	185,789	55,533	37,934	10,855	27,212	16,118	11,147	
10	TOTAL	W705	178,994	52,329	37,903	10,075	25,984	15,313	10,811	
11	TOTAL WORKING CASH	W721	178,994	52,329	37,903	10,075	25,984	15,313	10,811	
12	<u>MISCELLANEOUS WORKING CAPITAL</u>									
13	WTD O&M EXP	W730 OM39	-333,553	-99,700	-68,104	-19,488	-48,855	-28,937	-20,013	
14	DA RETAIL	W732 OM39	-371,308	-110,985	-75,813	-21,694	-54,385	-32,213	-22,278	
15	ADJ E- RETAIL RATE CASE EXP	W736 K400	2,787	0	0	0	0	0	0	
16	TOTAL MISC WORK CAPITAL	W747	-702,074	-210,685	-143,917	-41,182	-103,240	-61,150	-42,291	
17	TOTAL WORKING CAPITAL	WC71	117,525	-51,555	309,234	-5,104	-36,364	-18,993	-20,286	
18	<u>PRELIMINARY SUMMARY</u>									
19	TOTAL ADDITIVE ADJUSTMENTS	V289	176,868	54,852	6,265	56,614	27,552	14,698	6,129	
20	TOTAL WORKING CAPITAL	WC71	117,525	-51,555	309,234	-5,104	-36,364	-18,993	-20,286	
21	TOTAL RATE BASE ADJUSTMENTS	RB71	294,393	3,297	315,499	51,510	-8,812	-4,295	-14,157	
22	<u>RATE BASE CALCULATION</u>									
23	NET ELECTRIC PLANT IN SERVICE	NP21	5,944,222	2,568,570	28,666	844,347	1,155,981	713,268	338,238	
24	TOTAL RATE BASE ADJUSTMENTS	RB71	294,393	3,297	315,499	51,510	-8,812	-4,295	-14,157	

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PROGRESS ENERGY FLORIDA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	2,758	48	8,154	2,328	219,741	0
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	2,758	48	8,154	2,328	219,741	0
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	2,758	48	8,154	2,328	633,983	0
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	83	1	251	0	6,622	0
6 <u>TOTAL</u>	W687	83	1	251	0	6,622	0
7 <u>OTHER WORKING CAPITAL</u>							
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-85	-1	-252	-72	-6,794	-1
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	2,554	38	5,605	18,795	185,791	-2
10 <u>TOTAL</u>	W705	2,469	37	5,353	18,723	178,997	-3
11 <u>TOTAL WORKING CASH</u>	W721	2,469	37	5,353	18,723	178,997	-3
12 <u>MISCELLANEOUS WORKING CAPITAL</u>							
13 <u>WTD O&M EXP</u>	W730 OM39	-4,585	-68	-10,063	-33,743	-333,556	3
14 <u>DA RETAIL</u>	W732 OM39	-5,104	-76	-11,202	-37,563	-371,313	5
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	0	0	0	2,787	2,787	0
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-9,689	-144	-21,265	-68,519	-702,082	8
17 <u>TOTAL WORKING CAPITAL</u>	WC71	-4,379	-58	-7,507	-47,468	117,520	5
18 <u>PRELIMINARY SUMMARY</u>							
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	1,924	27	4,602	4,205	176,868	0
20 <u>TOTAL WORKING CAPITAL</u>	WC71	-4,379	-58	-7,507	-47,468	117,520	5
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-2,455	-31	-2,905	-43,263	294,388	5
22 <u>RATE BASE CALCULATION</u>							
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	118,060	1,363	138,525	37,206	5,944,224	-2
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-2,455	-31	-2,905	-43,263	294,388	5

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 TOTAL RATE BASE	RB91	6,238,615	2,571,867	344,165	895,857	1,147,169	708,973	324,081
2 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
3 RETURN ON RATE BASE	R751	574,576	236,869	31,698	82,508	105,654	65,296	29,848

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL RATE BASE	RB91	115,605	1,332	135,620	-6,057	6,238,612	3
2 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
3 RETURN ON RATE BASE	R751	10,647	123	12,491	-558	574,576	0

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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION O & M</u>								
<u>2 PRODUCTION O&M- ENERGY RELATED</u>								
3 NON-RECV FUEL - ALLOCABLE	P302 K306	7,025	0	7,025	0	0	0	0
4 DA RETAIL	P308 K306	2,600	0	2,600	0	0	0	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	<u>102,665</u>	<u>0</u>	<u>102,665</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 TOTAL ENERGY RELATED	P341	112,290	0	112,290	0	0	0	0
<u>7 PRODUCTION O&M- DEMAND RELATED</u>								
8 BASE	P352 P100	93,041	93,041	0	0	0	0	0
9 INTERMEDIATE	P354 P102	7,237	7,237	0	0	0	0	0
10 <u>PEAKING</u>	P356 P104	<u>24,265</u>	<u>24,265</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 TOTAL DEMAND RELATED	P391	124,543	124,543	0	0	0	0	0
12 TOTAL PRODUCTION O & M	P451	236,833	124,543	112,290	0	0	0	0
<u>13 TRANSMISSION O & M</u>								
14 GEN. STEP-UP XFMR - BASE	T300 T100	1,110	1,110	0	0	0	0	0
15 GEN. STEP-UP XFMR - INTERMED	T302 T102	38	38	0	0	0	0	0
16 GEN. STEP-UP XFMR - PEAKING	T304 T104	349	349	0	0	0	0	0
17 TRANSMISSION	T306 T106	28,545	0	0	28,545	0	0	0
18 <u>DISTRIBUTION</u>	T308 T108	<u>485</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>485</u>	<u>0</u>	<u>0</u>
19 TOTAL TRANSMISSION O & M	T341	30,527	1,497	0	28,545	485	0	0
<u>20 DISTRIBUTION O & M</u>								
21 PRIMARY	D300 D100	67,061	0	0	0	67,061	0	0
22 SECONDARY	D302 D102	36,504	0	0	0	0	36,504	0
23 SERVICES INCL RECON & DISCON	D304 D104	25,667	0	0	0	0	0	25,667
24 METERS	D306 D106	1,700	0	0	0	0	0	0
25 LIGHTING FACILITIES	D308 D108	13,599	0	0	0	0	0	0
26 <u>IS CONTROL EQUIPMENT</u>	D310 D110	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
27 TOTAL DISTRIBUTION O & M	D341	144,631	0	0	0	67,061	36,504	25,667

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O & M EXPENSES	ITEM ALLO	INTERRUPTIBLE				LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT						
<u>1 PRODUCTION O & M</u>									
<u>2 PRODUCTION O&M- ENERGY RELATED</u>									
3	NON-RECV FUEL - ALLOCABLE	P302 K306	0	0	0	0	7,025	0	
4	DA RETAIL	P308 K306	0	0	0	0	2,600	0	
5	<u>AMOUNT ALLOCABLE</u>	<u>P310 K306</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>102,665</u>	<u>0</u>	
6	TOTAL ENERGY RELATED	P341	0	0	0	0	112,290	0	
<u>7 PRODUCTION O&M- DEMAND RELATED</u>									
8	BASE	P352 P100	0	0	0	0	93,041	0	
9	INTERMEDIATE	P354 P102	0	0	0	0	7,237	0	
10	<u>PEAKING</u>	<u>P356 P104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,265</u>	<u>0</u>	
11	TOTAL DEMAND RELATED	P391	0	0	0	0	124,543	0	
12	TOTAL PRODUCTION O & M	P451	0	0	0	0	236,833	0	
<u>13 TRANSMISSION O & M</u>									
14	GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	1,110	0	
15	GEN. STEP-UP XFMR - INTERMED	T302 T102	0	0	0	0	38	0	
16	GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	0	349	0	
17	TRANSMISSION	T306 T106	0	0	0	0	28,545	0	
18	<u>DISTRIBUTION</u>	<u>T308 T108</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>485</u>	<u>0</u>	
19	TOTAL TRANSMISSION O & M	T341	0	0	0	0	30,527	0	
<u>20 DISTRIBUTION O & M</u>									
21	PRIMARY	D300 D100	0	0	0	0	67,061	0	
22	SECONDARY	D302 D102	0	0	0	0	36,504	0	
23	SERVICES INCL RECON & DISCON	D304 D104	0	0	0	0	25,667	0	
24	METERS	D306 D106	1,700	0	0	0	1,700	0	
25	LIGHTING FACILITIES	D308 D108	0	0	13,599	0	13,599	0	
26	<u>IS CONTROL EQUIPMENT</u>	<u>D310 D110</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>0</u>	
27	TOTAL DISTRIBUTION O & M	D341	1,700	100	13,599	0	144,631	0	

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<u>O & M EXPENSES</u>		<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
				<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
<u>1 CUSTOMER ACCOUNTING</u>										
2	METER READING	C300	K410	3,256	0	0	0	0	0	0
3	CUSTOMER RECORDS	C302	K412	15,078	0	0	0	0	0	0
4	BILLING	C304	K414	15,038	0	0	0	0	0	0
5	SERVICE WORK FOR CONP	C306	K244	6,743	0	0	0	0	0	6,743
6	<u>UNCOLLECTIBLES</u>	C308	K400	<u>13,815</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7	TOTAL CUSTOMER ACCOUNTING EXP	C317		53,930	0	0	0	0	0	6,743
<u>8 CUSTOMER SERVICE & INFORMATION</u>										
9	<u>TOTAL</u>	C320	K400	<u>2,448</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10	TOTAL CUSTOMER SERVICE & INFO	C329		2,448	0	0	0	0	0	0
<u>11 SALES</u>										
12	TOTAL	S300	K400	1,688	0	0	0	0	0	0
13	<u>ADJ L- ECONOMIC DEVELOPMENT</u>	S302	K400	<u>-36</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14	TOTAL SALES EXPENSE	S317		1,652	0	0	0	0	0	0
<u>15 ADMINISTRATIVE & GENERAL</u>										
16	PRODUCTION - BASE RELATED	A300	F100	-186	-186	0	0	0	0	0
17	DISTRIBUTION PLANT RELATED	A304	D141	14,785	0	0	0	6,525	4,501	1,877
18	GROSS PLANT RELATED	A306	GP19	5,566	2,624	25	639	1,006	660	275
19	LABOR RELATED	A308	K627	234,099	88,540	35,992	13,064	31,040	21,242	8,858
20	ADJ E- RETAIL RATE CASE EXP	A314	K400	1,394	0	0	0	0	0	0
21	ADJ G-CORP AIRCRAFT ALLOCATION	A316	K627	-3,126	-1,182	-481	-174	-414	-284	-118
22	ADJ J- INTEREST TAX DEFICIENCY	A318	GP19	2,351	1,109	11	270	425	279	116
23	ADJ K- IMAGE BLDG ADVERTISING	A320	K627	-3,387	-1,281	-521	-189	-449	-307	-128
24	<u>ADJ M- INDUSTRY ASSOC DUES</u>	A322	K627	<u>-22</u>	<u>-8</u>	<u>-3</u>	<u>-1</u>	<u>-3</u>	<u>-2</u>	<u>-1</u>
25	TOTAL ADMINISTRATIVE & GENERAL	A337		251,474	89,616	35,023	13,609	38,130	26,089	10,879
26	TOTAL O & M EXPENSE	OM31		721,495	215,656	147,313	42,154	105,676	62,593	43,289

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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 CUSTOMER ACCOUNTING</u>							
2 METER READING	C300 K410	3,256	0	0	0	3,256	0
3 CUSTOMER RECORDS	C302 K412	0	0	0	15,078	15,078	0
4 BILLING	C304 K414	0	0	0	15,038	15,038	0
5 SERVICE WORK FOR COMP	C306 K244	0	0	0	0	6,743	0
6 <u>UNCOLLECTIBLES</u>	C308 K400	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,815</u>	<u>13,815</u>	<u>0</u>
7 TOTAL CUSTOMER ACCOUNTING EXP	C317	3,256	0	0	43,931	53,930	0
<u>8 CUSTOMER SERVICE & INFORMATION</u>							
9 TOTAL	C320 K400	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,448</u>	<u>2,448</u>	<u>0</u>
10 TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	2,448	2,448	0
<u>11 SALES</u>							
12 TOTAL	S300 K400	0	0	0	1,688	1,688	0
13 <u>ADJ L- ECONOMIC DEVELOPMENT</u>	S302 K400	<u>0</u>	<u>0</u>	<u>0</u>	<u>-36</u>	<u>-36</u>	<u>0</u>
14 TOTAL SALES EXPENSE	S317	0	0	0	1,652	1,652	0
<u>15 ADMINISTRATIVE & GENERAL</u>							
16 PRODUCTION - BASE RELATED	A300 P100	0	0	0	0	-186	0
17 DISTRIBUTION PLANT RELATED	A304 D141	465	8	1,409	0	14,785	0
18 GROSS PLANT RELATED	A306 GP19	70	1	207	59	5,566	0
19 LABOR RELATED	A308 K627	4,521	39	6,651	24,154	234,101	-2
20 ADJ E- RETAIL RATE CASE EXP	A314 K400	0	0	0	1,394	1,394	0
21 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-60	-1	-89	-323	-3,126	0
22 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	30	1	87	25	2,353	-2
23 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-65	-1	-96	-349	-3,386	-1
24 <u>ADJ M- INDUSTRY ASSOC DUES</u>	A322 K627	<u>0</u>	<u>0</u>	<u>-1</u>	<u>-2</u>	<u>-21</u>	<u>-1</u>
25 TOTAL ADMINISTRATIVE & GENERAL	A337	4,961	47	8,168	24,958	251,480	-6
26 TOTAL O & M EXPENSE	OM31	9,917	147	21,767	72,989	721,501	-6

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DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 PRODUCTION DEPRECIATION</u>									
2	BASE	P460 P100	139,274	139,274	0	0	0	0	0
3	INTERMEDIATE	P462 P102	9,186	9,186	0	0	0	0	0
4	<u>PEAKING</u>	P464 P104	<u>19,345</u>	<u>19,345</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5	TOTAL PRODUCTION DEPREC EXP	P481	167,805	167,805	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>									
7	GEN. STEP-UP XFMR - BASE	T460 T100	920	920	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T462 T102	32	32	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T464 T104	289	289	0	0	0	0	0
10	TRANSMISSION	T466 T106	29,095	0	0	29,095	0	0	0
11	<u>DISTRIBUTION</u>	T468 T108	<u>913</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>913</u>	<u>0</u>	<u>0</u>
12	TOTAL TRANS DEPREC EXP	T481	31,249	1,241	0	29,095	913	0	0
<u>13 DISTRIBUTION DEPRECIATION</u>									
14	PRIMARY	D460 D100	54,644	0	0	0	54,644	0	0
15	SECONDARY	D462 D102	45,207	0	0	0	0	45,207	0
16	SERVICES	D464 D104	14,277	0	0	0	0	0	14,277
17	METERS	D466 D106	10,858	0	0	0	0	0	0
18	LIGHTING FACILITIES	D468 D108	17,539	0	0	0	0	0	0
19	<u>IS CONTROL EQUIPMENT</u>	D470 D110	<u>67</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20	TOTAL DIST DEPREC EXPENSE	D481	142,592	0	0	0	54,644	45,207	14,277
<u>21 GENERAL DEPRECIATION</u>									
22	LABOR RELATED	G460 G100	15,035	5,686	2,312	839	1,994	1,364	569
23	RETAIL CUSTOMER RELATED (CSS)	G462 G102	282	0	0	0	0	0	0
24	<u>DISTRIBUTION PRIMARY RELATED</u>	G466 G106	<u>909</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>909</u>	<u>0</u>	<u>0</u>
25	TOTAL GENERAL DEPREC EXPENSE	G481	16,226	5,686	2,312	839	2,903	1,364	569
26	TOTAL DEPRECIATION EXPENSE	DE41	357,872	174,732	2,312	29,934	58,460	46,571	14,846

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PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
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<u>DEPRECIATION EXPENSE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INPO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION DEPRECIATION</u>							
2 BASE	P460 P100	0	0	0	0	139,274	0
3 INTERMEDIATE	P462 P102	0	0	0	0	9,186	0
4 PEAKING	P464 P104	0	0	0	0	19,345	0
5 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	167,805	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7 GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	0	920	0
8 GEN. STEP-UP XFMR - INTERMED	T462 T102	0	0	0	0	32	0
9 GEN. STEP-UP XFMR - PEAKING	T464 T104	0	0	0	0	289	0
10 TRANSMISSION	T466 T106	0	0	0	0	29,095	0
11 DISTRIBUTION	T468 T108	0	0	0	0	913	0
12 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	31,249	0
<u>13 DISTRIBUTION DEPRECIATION</u>							
14 PRIMARY	D460 D100	0	0	0	0	54,644	0
15 SECONDARY	D462 D102	0	0	0	0	45,207	0
16 SERVICES	D464 D104	0	0	0	0	14,277	0
17 METERS	D466 D106	10,858	0	0	0	10,858	0
18 LIGHTING FACILITIES	D468 D108	0	0	17,539	0	17,539	0
19 IS CONTROL EQUIPMENT	D470 D110	0	67	0	0	67	0
20 TOTAL DIST DEPREC EXPENSE	D481	10,858	67	17,539	0	142,592	0
<u>21 GENERAL DEPRECIATION</u>							
22 LABOR RELATED	G460 G100	290	3	427	1,551	15,035	0
23 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	282	282	0
24 DISTRIBUTION PRIMARY RELATED	G466 G106	0	0	0	0	909	0
25 TOTAL GENERAL DEPREC EXPENSE	G481	290	3	427	1,833	16,226	0
26 TOTAL DEPRECIATION EXPENSE	DE41	11,148	70	17,966	1,833	357,872	0

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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>	
<u>1 TAXES OTHER THAN INC & REV</u>									
<u>2 REAL ESTATE & PROPERTY TAX</u>									
3	PRODUCTION BASE	L500 K200	49,656	49,656	0	0	0	0	
4	PRODUCTION INTERMEDIATE	L502 K202	2,053	2,053	0	0	0	0	
5	PRODUCTION PEAKING	L504 K204	4,909	4,909	0	0	0	0	
6	TRANSMISSION	L506 K220	12,211	0	0	12,211	0	0	
7	DISTRIBUTION PRIMARY	L508 K240	18,996	0	0	0	18,996	0	
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	18,501	0	0	0	0	10,682	
9	DISTRIBUTION METERING	L514 K246	1,229	0	0	0	0	0	
10	<u>LABOR RELATED</u>	L516 K627	<u>1,928</u>	<u>729</u>	<u>296</u>	<u>108</u>	<u>256</u>	<u>175</u>	<u>73</u>
11	TOTAL REAL EST & PROP TAX	L521	109,483	57,347	296	12,319	19,252	10,857	4,527
<u>12 PAYROLL TAX</u>									
13	<u>TOTAL</u>	L530 K627	<u>18,982</u>	<u>7,179</u>	<u>2,918</u>	<u>1,059</u>	<u>2,517</u>	<u>1,722</u>	<u>718</u>
14	TOTAL PAYROLL TAX	L551	18,982	7,179	2,918	1,059	2,517	1,722	718
<u>15 REVENUE TAXES</u>									
16	TOTAL	L560 R600	237,164	94,708	24,014	24,166	38,677	24,854	9,499
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-236,041	-94,260	-23,900	-24,052	-38,494	-24,736	-9,454
18	RAF CALCULATED ON PRES CL REV	L564 R600	-1,043	-417	-106	-106	-170	-109	-42
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	<u>-4,114</u>	<u>-1,643</u>	<u>-417</u>	<u>-419</u>	<u>-671</u>	<u>-431</u>	<u>-165</u>
20	TOTAL REVENUE TAXES	L581	-4,034	-1,612	-409	-411	-658	-422	-162
21	TOTAL OTHER TAX & MISC EXPENSE	L591	124,431	62,914	2,805	12,967	21,111	12,157	5,083
<u>22 OTHER TAXES & MISC EXPENSES</u>									
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	<u>-2,523</u>	<u>-1,190</u>	<u>-12</u>	<u>-290</u>	<u>-456</u>	<u>-299</u>	<u>-125</u>
24	MISC ALLOWABLE EXPENSES	M621	-2,523	-1,190	-12	-290	-456	-299	-125
<u>25 PRELIMINARY SUMMARY</u>									

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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 TAXES OTHER THAN INC & REV</u>							
<u>2 REAL ESTATE & PROPERTY TAX</u>							
3	PRODUCTION BASE	L500 K200	0	0	0	49,656	0
4	PRODUCTION INTERMEDIATE	L502 K202	0	0	0	2,053	0
5	PRODUCTION PEAKING	L504 K204	0	0	0	4,909	0
6	TRANSMISSION	L506 K220	0	0	0	12,211	0
7	DISTRIBUTION PRIMARY	L508 K240	0	0	0	18,996	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	20	3,345	18,501	0
9	DISTRIBUTION METERING	L514 K246	1,229	0	0	1,229	0
10	<u>LABOR RELATED</u>	L516 K627	37	0	55	1,928	0
11	TOTAL REAL EST & PROP TAX	L521	1,266	20	3,400	109,483	0
<u>12 PAYROLL TAX</u>							
13	TOTAL	L530 K627	367	3	539	1,959	1
14	TOTAL PAYROLL TAX	L551	367	3	539	1,959	1
<u>15 REVENUE TAXES</u>							
16	TOTAL	L560 R600	4,553	50	7,375	9,268	237,164
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-4,532	-50	-7,340	-9,224	-236,042
18	RAF CALCULATED ON PRES CL REV	L564 R600	-20	0	-32	-41	-1,043
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	-79	-1	-128	-161	-4,115
20	TOTAL REVENUE TAXES	L581	-78	-1	-125	-158	-4,036
21	TOTAL OTHER TAX & MISC EXPENSE	L591	1,555	22	3,814	2,000	124,428
<u>22 OTHER TAXES & MISC EXPENSES</u>							
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	-32	-1	-94	-27	-2,526
24	MISC ALLOWABLE EXPENSES	M621	-32	-1	-94	-27	-2,526
<u>25 PRELIMINARY SUMMARY</u>							

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	<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	TOTAL O & M EXPENSE	OM31	721,495	215,656	147,313	42,154	105,676	62,593	43,289
2	TOTAL DEPRECIATION EXPENSE	DE41	357,872	174,732	2,312	29,934	58,460	46,571	14,846
3	TOTAL OTHER TAX & MISC EXPENSE	L591	124,431	62,914	2,805	12,967	21,111	12,157	5,083
4	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-2,523</u>	<u>-1,190</u>	<u>-12</u>	<u>-290</u>	<u>-456</u>	<u>-299</u>	<u>-125</u>
5	TOTAL OP EXP EX INC & REV TAX	OP61	1,201,275	452,112	152,418	84,765	184,791	121,022	63,093

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OTHER TAXES & MISC EXPENSES	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	FACILITIES			
1 TOTAL O & M EXPENSE	OM31	9,917	147	21,767	72,989	721,501	-6	
2 TOTAL DEPRECIATION EXPENSE	DE41	11,148	70	17,966	1,833	357,872	0	
3 TOTAL OTHER TAX & MISC EXPENSE	L591	1,555	22	3,814	2,000	124,428	3	
4 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-32</u>	<u>-1</u>	<u>-94</u>	<u>-27</u>	<u>-2,526</u>	<u>3</u>	
5 TOTAL OP EXP EX INC & REV TAX	OP61	22,588	238	43,453	76,795	1,201,275	0	

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>	
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST</u>									
4	TOTAL	Y760 RB91	256,610	105,787	14,156	36,849	47,186	29,162	13,330
5	<u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	<u>-78,248</u>	<u>-32,258</u>	<u>-4,317</u>	<u>-11,236</u>	<u>-14,388</u>	<u>-8,892</u>	<u>-4,065</u>
6	TOTAL OTHER INTEREST EXPENSE	Y781	178,362	73,529	9,839	25,613	32,798	20,270	9,265
7	TOTAL INTEREST EXPENSE	Y783	178,362	73,529	9,839	25,613	32,798	20,270	9,265
<u>8 ADDITIONS</u>									
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-14,397	-6,789	-66	-1,652	-2,602	-1,706	-711
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	-22	-10	0	-3	-4	-3	-1
11	<u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	<u>-109,029</u>	<u>-51,410</u>	<u>-499</u>	<u>-12,513</u>	<u>-19,705</u>	<u>-12,921</u>	<u>-5,388</u>
12	TOTAL ADDITIONS	Y861	-123,448	-58,209	-565	-14,168	-22,311	-14,630	-6,100
13	NET DEDUCTIONS AND ADDITIONS	Y871	301,810	131,738	10,404	39,781	55,109	34,900	15,365
<u>14 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>15 FED PROV DEF INC TAX</u>									
16	<u>NET FED DEFERRED INC TAX</u>	Z760 GP19	<u>34,894</u>	<u>16,453</u>	<u>160</u>	<u>4,005</u>	<u>6,306</u>	<u>4,135</u>	<u>1,724</u>
17	TOTAL FED PROV DEF IT	Z781	34,894	16,453	160	4,005	6,306	4,135	1,724
<u>18 INVESTMENT TAX CREDITS</u>									
<u>19 AMORTIZED INV TAX CREDIT</u>									
20	<u>AMORTIZATION</u>	Z804 GP19	<u>1,547</u>	<u>729</u>	<u>7</u>	<u>178</u>	<u>280</u>	<u>183</u>	<u>76</u>
21	TOTAL AMORTIZED ITC	Z813	1,547	729	7	178	280	183	76
<u>22 PRELIMINARY SUMMARY</u>									

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
1	<u>FEDERAL INCOME TAX</u>							
2	<u>FED INC TAX DEDUCTIONS</u>							
3	<u>INTEREST</u>							
4	TOTAL	Y760 RB91	4,755	55	5,578	-249	256,609	1
5	<u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	-1,450	-17	-1,701	76	-78,248	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	3,305	38	3,877	-173	178,361	1
7	TOTAL INTEREST EXPENSE	Y783	3,305	38	3,877	-173	178,361	1
8	<u>ADDITIONS</u>							
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-181	-3	-534	-153	-14,397	0
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	0	0	-1	0	-22	0
11	<u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	-1,368	-24	-4,046	-1,155	-109,029	0
12	TOTAL ADDITIONS	Y861	-1,549	-27	-4,581	-1,308	-123,448	0
13	NET DEDUCTIONS AND ADDITIONS	Y871	4,854	65	8,458	1,135	301,809	1
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>							
15	<u>FED PROV DEF INC TAX</u>							
16	<u>NET FED DEFERRED INC TAX</u>	Z760 GP19	438	8	1,295	370	34,894	0
17	TOTAL FED PROV DEF IT	Z781	438	8	1,295	370	34,894	0
18	<u>INVESTMENT TAX CREDITS</u>							
19	<u>AMORTIZED INV TAX CREDIT</u>							
20	<u>AMORTIZATION</u>	Z804 GP19	19	0	57	16	1,545	2
21	TOTAL AMORTIZED ITC	Z813	19	0	57	16	1,545	2
22	<u>PRELIMINARY SUMMARY</u>							

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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	TOTAL FED PROV DEF IT	Z781	34,894	16,453	160	4,005	6,306	4,135	1,724
2	TOTAL AMORTIZED ITC	Z813	-1,547	-729	-7	-178	-280	-183	-76
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	33,347	15,724	153	3,827	6,026	3,952	1,648
<u>4 FEDERAL INCOME TAX COMPUTATION</u>									
5	RETURN ON RATE BASE	R751	574,576	236,869	31,698	82,508	105,654	65,296	29,848
6	NET DEDUCTIONS AND ADDITIONS	Y871	-301,810	-131,738	-10,404	-39,781	-55,109	-34,900	-15,365
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	33,347	15,724	153	3,827	6,026	3,952	1,648
8	TOTAL STATE PROV DEF IT(410.1)	Z911	5,614	2,647	26	644	1,015	665	277
9	BASE FOR FIT COMPUTATION	I865	311,727	123,502	21,473	47,198	57,586	35,013	16,408
10	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
11	PRELIM FEDERAL INCOME TAX	I869	167,852	66,501	11,562	25,414	31,008	18,853	8,835
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	33,347	15,724	153	3,827	6,026	3,952	1,648
13	NET FED INCOME TAX ALLOWABLE	I879	201,199	82,225	11,715	29,241	37,034	22,805	10,483
<u>14 FEDERAL INCOME TAX PAYABLE</u>									
15	PRELIM FEDERAL INCOME TAX	I869	167,852	66,501	11,562	25,414	31,008	18,853	8,835
16	NET FED INCOME TAX PAYABLE	I889	167,852	66,501	11,562	25,414	31,008	18,853	8,835
<u>17 STATE INCOME TAX</u>									
<u>18 DEDUCTIONS IN ADDITION TO Y871</u>									
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-109,029	-51,410	-499	-12,513	-19,705	-12,921	-5,388
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	102,079	48,133	467	11,715	18,449	12,098	5,045
21	DEDUCTIONS IN ADD TO Y843	Y911	-6,950	-3,277	-32	-798	-1,256	-823	-343
22	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>23 STATE INCOME TAX ADJUSTMENTS</u>									
24	STATE PROV DEF INC TAX (410.1)								

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PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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INCOME TAX BASED ON RETURN	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	FACILITIES			
1	TOTAL FED PROV DEF IT	Z781	438	8	1,295	370	34,894	0
2	TOTAL AMORTIZED ITC	Z813	-19	-0	-57	-16	-1,545	-2
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	419	8	1,238	354	33,349	-2
<u>4 FEDERAL INCOME TAX COMPUTATION</u>								
5	RETURN ON RATE BASE	R751	10,647	123	12,491	-558	574,576	0
6	NET DEDUCTIONS AND ADDITIONS	Y871	-4,854	-65	-8,458	-1,135	-301,809	-1
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	419	8	1,238	354	33,349	-2
8	TOTAL STATE PROV DEF IT(410.1)	Z911	70	1	208	59	5,612	2
9	BASE FOR FIT COMPUTATION	I865	6,282	67	5,479	-1,280	311,728	-1
10	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846		0.53846
11	PRELIM FEDERAL INCOME TAX	I869	3,383	36	2,950	-689	167,853	-1
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	419	8	1,238	354	33,349	-2
13	NET FED INCOME TAX ALLOWABLE	I879	3,802	44	4,188	-335	201,202	-3
<u>14 FEDERAL INCOME TAX PAYABLE</u>								
15	PRELIM FEDERAL INCOME TAX	I869	3,383	36	2,950	-689	167,853	-1
16	NET FED INCOME TAX PAYABLE	I889	3,383	36	2,950	-689	167,853	-1
<u>17 STATE INCOME TAX</u>								
<u>18 DEDUCTIONS IN ADDITION TO Y871</u>								
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-1,368	-24	-4,046	-1,155	-109,029	0
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	1,281	22	3,788	1,081	102,079	0
21	DEDUCTIONS IN ADD TO Y843	Y911	-87	-2	-258	-74	-6,950	0
22	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
<u>23 STATE INCOME TAX ADJUSTMENTS</u>								
<u>24 STATE PROV DEF INC TAX (410.1)</u>								

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PROGRESS ENERGY FLORIDA
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
	ITEM ALLO	ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
<u>INCOME TAX BASED ON RETURN</u>									
1	STATE DEFERRED INC TAX	Z890 GP19	5,614	2,647	26	644	1,015	665	277
2	TOTAL STATE PROV DEF IT(410.1)	Z911	5,614	2,647	26	644	1,015	665	277
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	5,614	2,647	26	644	1,015	665	277
<u>4 SUMMARY OF SIT CALCULATION</u>									
5	RETURN ON RATE BASE	R751	574,576	236,869	31,698	82,508	105,654	65,296	29,848
6	NET FED INCOME TAX ALLOWABLE	I879	201,199	82,225	11,715	29,241	37,034	22,805	10,483
7	NET DEDUCTIONS AND ADDITIONS	Y871	-301,810	-131,738	-10,404	-39,781	-55,109	-34,900	-15,365
8	DEDUCTIONS IN ADD TO Y843	Y911	6,950	3,277	32	798	1,256	823	343
9	TOTAL STATE INC TAX ADJUSTMENT	Z957	5,614	2,647	26	644	1,015	665	277
10	BASE FOR SIT COMPUTATION	J965	486,529	193,280	33,067	73,410	89,850	54,689	25,586
11	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
12	PRELIMINARY STATE INCOME TAX	J969	28,318	11,249	1,925	4,273	5,229	3,183	1,489
13	TOTAL STATE INC TAX ADJUSTMENT	Z957	5,614	2,647	26	644	1,015	665	277
14	NET STATE INCOME TAX ALLOWABLE	J979	33,932	13,896	1,951	4,917	6,244	3,848	1,766
<u>15 STATE INCOME TAX PAYABLE</u>									
16	PRELIMINARY STATE INCOME TAX	J969	28,318	11,249	1,925	4,273	5,229	3,183	1,489
17	NET STATE INCOME TAX PAYABLE	J989	28,318	11,249	1,925	4,273	5,229	3,183	1,489
18	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

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PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
1	<u>STATE DEFERRED INC TAX</u>	Z890 GP19	70	1	208	59	5,612	2
2	TOTAL STATE PROV DEF IT(410.1)	Z911	70	1	208	59	5,612	2
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	70	1	208	59	5,612	2
4	<u>SUMMARY OF SIT CALCULATION</u>							
5	RETURN ON RATE BASE	R751	10,647	123	12,491	-558	574,576	0
6	NET FED INCOME TAX ALLOWABLE	I879	3,802	44	4,188	-335	201,202	-3
7	NET DEDUCTIONS AND ADDITIONS	Y871	-4,854	-65	-8,458	-1,135	-301,809	-1
8	DEDUCTIONS IN ADD TO Y843	Y911	87	2	258	74	6,950	-0
9	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	70	1	208	59	5,612	2
10	BASE FOR SIT COMPUTATION	J965	9,752	105	8,687	-1,895	486,531	-2
11	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
12	PRELIMINARY STATE INCOME TAX	J969	568	6	506	-110	28,318	0
13	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	70	1	208	59	5,612	2
14	NET STATE INCOME TAX ALLOWABLE	J979	638	7	714	-51	33,930	2
15	<u>STATE INCOME TAX PAYABLE</u>							
16	<u>PRELIMINARY STATE INCOME TAX</u>	J969	568	6	506	-110	28,318	0
17	NET STATE INCOME TAX PAYABLE	J989	568	6	506	-110	28,318	0
18	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

PROGRESS ENERGY FLORIDA
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	859	859	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	491	0	0	491	0	0	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	13,116	0	0	0	13,116	0	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	7,050	0	0	0	0	7,050	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	26,300	0	0	0	0	0	26,300
7 <u>RATE BASE RELATED</u>	Q010 RB91	<u>21,636</u>	<u>8,919</u>	<u>1,194</u>	<u>3,107</u>	<u>3,978</u>	<u>2,459</u>	<u>1,124</u>
8 TOTAL REVENUE CREDITS	Q027	69,452	9,778	1,194	3,598	17,094	9,509	27,424
<u>9 COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	1,201,275	452,112	152,418	84,765	184,791	121,022	63,093
11 RETURN ON RATE BASE	R751	574,576	236,869	31,698	82,508	105,654	65,296	29,848
12 NET FED INCOME TAX ALLOWABLE	I879	201,199	82,225	11,715	29,241	37,034	22,805	10,483
13 NET STATE INCOME TAX ALLOWABLE	J979	33,932	13,896	1,951	4,917	6,244	3,848	1,766
14 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-69,452</u>	<u>-9,778</u>	<u>-1,194</u>	<u>-3,598</u>	<u>-17,094</u>	<u>-9,509</u>	<u>-27,424</u>
15 SUBTOTAL B	CS03	1,941,530	775,324	196,588	197,833	316,629	203,462	77,766
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 <u>REVENUE TAX</u>	L033	<u>6,936</u>	<u>2,770</u>	<u>702</u>	<u>707</u>	<u>1,131</u>	<u>727</u>	<u>278</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	1,948,466	778,094	197,290	198,540	317,760	204,189	78,044
19 CLASS REVENUES=COST OF SERVICE	R602	1,948,466	778,095	197,290	198,540	317,760	204,189	78,044
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-1,948,466</u>	<u>-778,094</u>	<u>-197,290</u>	<u>-198,540</u>	<u>-317,760</u>	<u>-204,189</u>	<u>-78,044</u>
21 EXCESS REVENUES	XREV	0	1	0	0	0	0	0
22 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794
23 EXCESS TAX	XTAX	-1	0	0	0	0	0	0
24 EXCESS RETURN	XRET	1	1	0	0	0	0	0

PROGRESS ENERGY FLORIDA
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COST OF SERVICE COMPUTATION	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	FACILITIES			
<u>1 REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	859	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	491	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	0	0	13,116	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	0	0	7,050	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	0	0	0	0	0	26,300	0
7 <u>RATE BASE RELATED</u>	Q010 RB91	401	5	470	-21		21,636	0
8 TOTAL REVENUE CREDITS	Q027	401	5	470	-21		69,452	0
<u>9 COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	22,588	238	43,453	76,795		1,201,275	0
11 RETURN ON RATE BASE	R751	10,647	123	12,491	-558		574,576	0
12 NET FED INCOME TAX ALLOWABLE	I879	3,802	44	4,188	-335		201,202	-3
13 NET STATE INCOME TAX ALLOWABLE	J979	638	7	714	-51		33,930	2
14 <u>TOTAL REVENUE CREDITS</u>	Q027	-401	-5	-470	21		-69,452	-0
15 SUBTOTAL B	CS03	37,274	407	60,376	75,872		1,941,531	-1
16 REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357			0.00000
17 <u>REVENUE TAX</u>	L033	133	1	216	271		6,936	0
18 TOTAL ELECTRIC COST OF SERVICE	CS05	37,407	408	60,592	76,143		1,948,467	-1
19 CLASS REVENUES=COST OF SERVICE	R602	37,407	409	60,592	76,143		1,948,469	-3
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-37,407	-408	-60,592	-76,143		-1,948,467	1
21 EXCESS REVENUES	XREV	0	1	0	0		2	-2
22 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794			0.38575
23 EXCESS TAX	XTAX	0	0	0	0		0	-1
24 EXCESS RETURN	XRET	0	1	0	0		2	-1

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 RATE OF RETURN</u>								
<u>2 CAPITALIZATION AMOUNTS</u>								
3	LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4	PREFERRED STOCK	K102	19,866	19,866	19,866	19,866	19,866	19,866
5	COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6	SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226	43,226	43,226
7	CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779	112,779	112,779
8	ITC	K110	3,608	3,608	3,608	3,608	3,608	3,608
9	DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007	389,007	389,007
10	FAS 109	K114	-114,971	-114,971	-114,971	-114,971	-114,971	-114,971
11	TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
<u>12 COST OF CAPITAL</u>								
13	LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442	0.06442	0.06442
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024	0.02024	0.02024
17	CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800	0.06800	0.06800
18	ITC	K130	0.09744	0.09744	0.09744	0.09744	0.09744	0.09744
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>								
22	LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722	0.02722	0.02722
23	PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331	0.06331	0.06331
25	SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
26	CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123	0.00123	0.00123
27	ITC	K151	0.00006	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE OF RETURN</u>							
<u>2 CAPITALIZATION AMOUNTS</u>							
3	LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4	PREFERRED STOCK	K102	19,866	19,866	19,866	19,866	19,866
5	COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6	SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226	43,226
7	CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779	112,779
8	ITC	K110	3,608	3,608	3,608	3,608	3,608
9	DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007	389,007
10	FAS 109	K114	-114,971	-114,971	-114,971	-114,971	-114,971
11	TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
<u>12 COST OF CAPITAL</u>							
13	LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442	0.06442
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024	0.02024
17	CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800	0.06800
18	ITC	K130	0.09744	0.09744	0.09744	0.09744	0.09744
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134	0.00000	0.00000	0.00000	0.00000	0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>							
22	LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722	0.02722
23	PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331	0.06331
25	SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014	0.00014
26	CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123	0.00123
27	ITC	K151	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 (REFLECTS PRESENT RATE REVENUE CREDITS)

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
		<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
<u>2 TAX RATES AND SPECIAL FACTORS</u>								
3	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

PROGRESS ENERGY FLORIDA
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>			
1 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210			0.09210
<u>2 TAX RATES AND SPECIAL FACTORS</u>								
3 SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000			0.00000
4 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000			0.35000
5 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500			0.05500
6 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000			0.00000
7 REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356			0.00000

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,635,632	0.42247	0.06442	0.02722
PREFERRED STOCK	19,866	0.00318	0.04513	0.00014
COMMON STOCK	3,149,472	0.50483	0.12540	0.06331
SHORT TERM DEBT	43,226	0.00693	0.02024	0.00014
CUSTOMER DEPOSITS	112,779	0.01808	0.06800	0.00123
ITC	3,608	0.00058	0.09744	0.00006
DEFERRED INCOME TAX	389,007	0.06235	0.00000	0.00000
<u>FAS 109</u>	<u>-114,971</u>	<u>*.*****</u>	0.00000	<u>0.00000</u>
TOTAL	6,238,619	1.00000		0.09210

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
8	TRANSM AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	LIGHTING FACILITIES - % * 1000	K248	100,000	0	0	0	0	0
19	RATIO TO TOTAL ELECTRIC	K249	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	NO. OF IS CUSTOMERS	K252	148	0	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K253	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	CLASS MWH ENERGY REQ- % * 1000	K306	100,000	0	100,000	0	0	0
23	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
24	NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	CUST RECORDS/COLL EXP - %*1000	K412	100,000	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	BILLING/ACTG EXPENSE- % * 1000	K414	100,000	0	0	0	0	0
31	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000

32 WAGES AND SALARIES

PROGRESS ENERGY FLORIDA
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ALLOCATORS	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	FACILITIES			
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2	PRODUCTION BASE - % * 1000	K200	0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204	0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANSM AVG 12 CP - % * 1000	K220	0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	LIGHTING FACILITIES - % * 1000	K248	0	0	100,000	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K249	0.00000	0.00000	1.00000	0.00000	1.00000	0.00000
20	NO. OF IS CUSTOMERS	K252	0	148	0	0	148	0
21	RATIO TO TOTAL ELECTRIC	K253	0.00000	1.00000	0.00000	0.00000	1.00000	0.00000
22	CLASS MWH ENERGY REQ- % * 1000	K306	0	0	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24	NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	1,649,728	1,649,728	0
25	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26	METER READING EXP - % * 1000	K410	100,000	0	0	0	100,000	0
27	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
28	CUST RECORDS/COLL EXP - %*1000	K412	0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
30	BILLING/ACTG EXPENSE- % * 1000	K414	0	0	0	100,000	100,000	0
31	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000

32 WAGES AND SALARIES

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PROGRESS ENERGY FLORIDA
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ALLOCATORS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1	PRODUCTION DEMAND - BASE	K600 K200	63,290	63,290	0	0	0	0	0
2	PRODUCTION DEMAND - INTERMED	K602 K202	8,537	8,537	0	0	0	0	0
3	PRODUCTION DEMAND - PEAKING	K604 K204	9,002	9,002	0	0	0	0	0
4	PROD ENERGY - ALLOCABLE	K610 K306	33,145	0	33,145	0	0	0	0
5	TRANSMISSION	K612 T121	12,965	708	0	12,031	226	0	0
6	<u>DISTRIBUTION</u>	K614 D141	64,261	0	0	0	28,359	19,562	8,157
7	TOTAL PTD WAGES & SALARIES	K617	191,200	81,537	33,145	12,031	28,585	19,562	8,157
8	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.42645	0.17335	0.06292	0.14950	0.10231	0.04266
9	CUSTOMER ACCOUNTING	K620 K667	21,934	0	0	0	0	0	0
10	CUSTOMER SERV & INFO, SALES	K622 K400	961	0	0	0	0	0	0
11	<u>ECCR</u>	K624 K400	1,489	0	0	0	0	0	0
12	TOTAL PTD CSS WAGES & SALARIES	K627	215,584	81,537	33,145	12,031	28,585	19,562	8,157
13	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.37821	0.15375	0.05581	0.13259	0.09074	0.03784
14	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	58,168	22,000	8,943	3,246	7,713	5,278	2,201
15	TOTAL WAGES AND SALARIES EXP	K633	273,752	103,537	42,088	15,277	36,298	24,840	10,358
16	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.37821	0.15374	0.05581	0.13259	0.09074	0.03784
17	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>								
18	METER READING	K640 K410	3,256	0	0	0	0	0	0
19	CUSTOMER RECORDS	K642 K412	15,078	0	0	0	0	0	0
20	<u>BILLING</u>	K644 K414	15,038	0	0	0	0	0	0
21	TOTAL WEIGHTED CUST ACCTNG EXP	K667	33,372	0	0	0	0	0	0
22	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	<u>RECOVERABLE FUEL ENERGY EXP</u>								
24	<u>AMOUNT ALLOCABLE</u>	K672 K306	1,923,957	0	1,923,957	0	0	0	0
25	TOTAL RECOV FUEL ENERGY EXP	K697	1,923,957	0	1,923,957	0	0	0	0
26	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
27	<u>PR TX DST SEC/SERV/LS EPIS WTD</u>								
28	SECONDARY	K800 K242	1,202,278	0	0	0	0	1,202,278	0
29	SERVICES	K802 K244	501,330	0	0	0	0	0	501,330

PROGRESS ENERGY FLORIDA
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ALLOCATORS	ITEM ALLO	INTERRUPTIBLE				TOTAL	ALL	
		METERING	EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO			AT ISSUE
1	PRODUCTION DEMAND - BASE	K600 K200	0	0	0	0	63,290	0
2	PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	0	8,537	0
3	PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	0	9,002	0
4	PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	0	33,145	0
5	TRANSMISSION	K612 T121	0	0	0	0	12,965	0
6	<u>DISTRIBUTION</u>	K614 D141	2,023	36	6,125	0	64,262	-1
7	TOTAL PTD WAGES & SALARIES	K617	2,023	36	6,125	0	191,201	-1
8	WTD PTD WAGE & SAL RATIOS	K619	0.01058	0.00019	0.03203	0.00000	1.00001	-0.00001
9	CUSTOMER ACCOUNTING	K620 K667	2,140	0	0	19,794	21,934	0
10	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	961	961	0
11	<u>ECCR</u>	K624 K400	0	0	0	1,489	1,489	0
12	TOTAL PTD CSS WAGES & SALARIES	K627	4,163	36	6,125	22,244	215,585	-1
13	WTD PTD CSS WAGE & SAL RATIOS	K629	0.01931	0.00017	0.02841	0.10318	1.00000	-0.00000
14	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	1,123	10	1,653	6,002	58,169	-1
15	TOTAL WAGES AND SALARIES EXP	K633	5,286	46	7,778	28,246	273,754	-2
16	WTD WAGE AND SALARY RATIOS	K639	0.01931	0.00017	0.02841	0.10318	1.00001	-0.00001
17	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>							
18	METER READING	K640 K410	3,256	0	0	0	3,256	0
19	CUSTOMER RECORDS	K642 K412	0	0	0	15,078	15,078	0
20	<u>BILLING</u>	K644 K414	0	0	0	15,038	15,038	0
21	TOTAL WEIGHTED CUST ACCTG EXP	K667	3,256	0	0	30,116	33,372	0
22	WTD RATIOS	K669	0.09757	0.00000	0.00000	0.90243	1.00000	0.00000
23	<u>RECOVERABLE FUEL ENERGY EXP</u>							
24	<u>AMOUNT ALLOCABLE</u>	K672 K306	0	0	0	0	1,923,957	0
25	TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	0	1,923,957	0
26	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
27	<u>PR TX DST SEC/SERV/LS EPIS WTD</u>							
28	SECONDARY	K800 K242	0	0	0	0	1,202,278	0
29	SERVICES	K802 K244	0	0	0	0	501,330	0

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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 LIGHTING FACILITIES	K804 K248	376,421	0	0	0	0	0	0
2 IS EQUIP	K806 K252	2,220	0	0	0	0	0	0
3 TOTAL	K827	2,082,249	0	0	0	0	1,202,278	501,330
4 WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.57739	0.24076

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ALLOCATORS	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 LIGHTING FACILITIES	K804 K248	0	0	376,421	0	376,421	0
2 IS EQUIP	K806 K252	0	2,220	0	0	2,220	0
3 TOTAL	K827	0	2,220	376,421	0	2,082,249	0
4 WTD RATIOS	K829	0.00000	0.00107	0.18078	0.00000	1.00000	0.00000

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.05460	0.00000	0.92799	0.01740	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.79977	0.00000	0.19654	0.00369	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.44131	0.30441
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01325	0.00000	0.22516	0.33846	0.23055
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.48148	0.00000	0.11832	0.17785	0.12115
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.25560	0.10390	0.03771	0.24314	0.06132
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.47152	0.00458	0.11477	0.18073	0.11851
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.52432	0.00425	0.07823	0.16232	0.11653
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05121	0.00000	0.93105	0.01774	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.46548	0.29158
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01397	0.00000	0.25395	0.34336	0.21205
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.33883	0.13773	0.04999	0.13660	0.08129
17	WTD NET PLANT RATIOS	NP29	1.00000	0.43211	0.00482	0.14204	0.19447	0.11999
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.16343	0.65498	0.03978	0.06264	0.04108
21	WTD RATIOS	W689	1.00000	0.48143	0.00000	0.11839	0.17789	0.12111
22	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.29235	0.21176	0.05629	0.14517	0.08555
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.30009	0.20499	0.05866	0.14705	0.08710
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-0.43867	2.63122	-0.04343	-0.30942	-0.16161
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.42859	0.00571	0.14719	0.19335	0.11893
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.41225	0.05517	0.14360	0.18388	0.11364
<u>28 O & M EXPENSES</u>								

PROGRESS ENERGY FLORIDA
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WEIGHTED RATIOS	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL	
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.03147	0.00056	0.09531	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.02384	0.00043	0.07218	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.01253	0.00022	0.03793	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.01305	0.00011	0.01920	0.24041	1.00000	-0.00000
9	WTD GROSS PLANT RATIOS	GP19	0.01255	0.00022	0.03711	0.01059	1.00000	-0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00275	0.00020	0.05559	0.01640	1.00000	0.00000
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.04793	0.00056	0.05579	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.03485	0.00041	0.04057	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.01730	0.00015	0.02545	0.17877	1.00001	-0.00001
17	WTD NET PLANT RATIOS	NP29	0.01986	0.00023	0.02330	0.00626	1.00000	-0.00000
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	0.00435	0.00008	0.01286	0.00367	1.00000	0.00000
21	WTD RATIOS	W689	0.01253	0.00015	0.03790	0.00000	1.00000	0.00000
22	WTD TOTAL WORKING CASH RATIOS	W729	0.01379	0.00021	0.02991	0.10460	1.00002	-0.00002
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.01380	0.00021	0.03029	0.09760	1.00001	-0.00001
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.03726	-0.00049	-0.06388	-0.40390	0.99996	0.00004
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.01960	0.00023	0.02338	0.00677	1.00000	-0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.01853	0.00021	0.02174	-0.00097	1.00000	0.00000

28 O & M EXPENSES

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WEIGHTED RATIOS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
2	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04904	0.00000	0.93507	0.01589	0.00000	0.00000
3	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.46367	0.25239	0.17747
4	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.12503
5	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	WTD A & G EXP RATIOS	A339	1.00000	0.35636	0.13927	0.05412	0.15163	0.10374	0.04326
7	WTD O & M EXP RATIOS	OM39	1.00000	0.29890	0.20418	0.05843	0.14647	0.08675	0.06000
<u>8 DEPRECIATION EXPENSES</u>									
9	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.03971	0.00000	0.93107	0.02922	0.00000	0.00000
11	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.38322	0.31704	0.10012
12	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.35043	0.14249	0.05171	0.17891	0.08406	0.03507
13	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.48825	0.00646	0.08364	0.16335	0.13013	0.04148
<u>14 OTHER TAXES & MISC EXPENSES</u>									
15	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.52380	0.00270	0.11252	0.17584	0.09917	0.04135
16	WTD PAYROLL TAX RATIOS	L559	1.00000	0.37820	0.15372	0.05579	0.13260	0.09072	0.03783
17	WTD MISC TAX RATIOS	L589	1.00000	0.39960	0.10139	0.10188	0.16311	0.10461	0.04016
18	WTD OTHER TAX RATIOS	L599	1.00000	0.50561	0.02254	0.10421	0.16966	0.09770	0.04085
19	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.47166	0.00476	0.11494	0.18074	0.11851	0.04954
20	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.37636	0.12688	0.07056	0.15383	0.10074	0.05252
<u>21 INCOME TAXES</u>									
22	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.39934	0.10125	0.10190	0.16308	0.10479	0.04005
<u>23 OPERATING EXPENSES</u>									
24	WTD PROD O & M EXP RATIOS	P459	1.00000	0.52587	0.47413	0.00000	0.00000	0.00000	0.00000
25	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04904	0.00000	0.93507	0.01589	0.00000	0.00000
26	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.46367	0.25239	0.17747
27	WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>28 WAGES AND SALARIES (K600-K639)</u>									

PROGRESS ENERGY FLORIDA
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WEIGHTED RATIOS	ITEM ALLO	INTERRUPTIBLE				TOTAL	ALL	
		METERING	EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO			
1	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD DIST O & M EXP RATIOS	D349	0.01175	0.00069	0.09403	0.00000	1.00000	0.00000
4	WTD CUST ACCT EXP RATIOS	C319	0.06037	0.00000	0.00000	0.81459	1.00000	0.00000
5	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
6	WTD A & G EXP RATIOS	A339	0.01973	0.00019	0.03248	0.09925	1.00002	-0.00002
7	WTD O & M EXP RATIOS	OM39	0.01375	0.00020	0.03017	0.10116	1.00001	-0.00001
8 DEPRECIATION EXPENSES								
9	WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11	WTD DIST DEPREC EXP RATIOS	D489	0.07615	0.00047	0.12300	0.00000	1.00000	0.00000
12	WTD GENERAL DEPREC EXP RATIOS	G489	0.01787	0.00018	0.02632	0.11297	1.00000	0.00000
13	WTD TOT DEPREC EXP RATIOS	DE49	0.03115	0.00020	0.05020	0.00512	1.00000	0.00000
14 OTHER TAXES & MISC EXPENSES								
15	WTD REAL EST & PROP TAX RATIOS	L529	0.01156	0.00018	0.03106	0.00182	1.00000	0.00000
16	WTD PAYROLL TAX RATIOS	L559	0.01933	0.00016	0.02840	0.10320	0.99995	0.00005
17	WTD MISC TAX RATIOS	L589	0.01934	0.00025	0.03099	0.03917	1.00050	-0.00050
18	WTD OTHER TAX RATIOS	L599	0.01250	0.00018	0.03065	0.01607	0.99998	0.00002
19	WTD MISCELLANEOUS EXP RATIOS	M629	0.01268	0.00040	0.03726	0.01070	1.00119	-0.00119
20	WTD OP EXP EX INC & REV RATIOS	OP69	0.01880	0.00020	0.03617	0.06393	1.00000	0.00000
21 INCOME TAXES								
22	WTD TOTAL ELECTRIC REVENUE	CS09	0.01920	0.00021	0.03110	0.03908	1.00000	-0.00000
23 OPERATING EXPENSES								
24	WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	WTD DIST O & M EXP RATIOS	D349	0.01175	0.00069	0.09403	0.00000	1.00000	0.00000
27	WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28 WAGES AND SALARIES (K600-K639)								

PROGRESS ENERGY FLORIDA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
		<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.42645	0.17335	0.06292	0.14950	0.10231	0.04266
2 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.37821	0.15375	0.05581	0.13259	0.09074	0.03784
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.37821	0.15374	0.05581	0.13259	0.09074	0.03784
4 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>		<u>AT ISSUE</u>	<u>OTHER</u>
1 WTD PTD WAGE & SAL RATIOS	K619	0.01058	0.00019	0.03203	0.00000	1.00001	-0.00001	
2 WTD PTCSS WAGE & SAL RATIOS	K629	0.01931	0.00017	0.02841	0.10318	1.00000	-0.00000	
3 WTD WAGE AND SALARY RATIOS	K639	0.01931	0.00017	0.02841	0.10318	1.00001	-0.00001	
4 WTD RATIOS	K669	0.09757	0.00000	0.00000	0.90243	1.00000	0.00000	

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 NET INCOME COMPUTATION</u>								
2 CLASS REVENUES=COST OF SERVICE	R600	1,948,466	778,095	197,290	198,540	317,760	204,189	78,044
3 TOTAL REVENUE CREDITS	Q027	69,452	9,778	1,194	3,598	17,094	9,509	27,424
4 TOTAL ELECTRIC REVENUE	CS07	2,017,918	787,873	198,484	202,138	334,854	213,698	105,468
5 TOTAL OF EXP EX INC & REV TAX	OP61	-1,201,275	-452,112	-152,418	-84,765	-184,791	-121,022	-63,093
6 FIRM SERVICE REVENUE TAX	RTXP	-6,936	-2,770	-702	-707	-1,131	-727	-278
7 NET INCOME	NI01	809,707	332,991	45,364	116,666	148,932	91,949	42,097
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9 TOTAL INTEREST EXPENSE	Y783	-178,362	-73,529	-9,839	-25,613	-32,798	-20,270	-9,265
10 TOTAL ADDITIONS	Y861	-123,448	-58,209	-565	-14,168	-22,311	-14,630	-6,100
11 PRELIMINARY TAXABLE INCOME	TI01	507,897	201,253	34,960	76,885	93,823	57,049	26,732
<u>12 STATE INCOME TAX COMPUTATION</u>								
13 PRELIMINARY TAXABLE INCOME	TI01	507,897	201,253	34,960	76,885	93,823	57,049	26,732
14 DEDUCTIONS IN ADD TO Y843	Y911	6,950	3,277	32	798	1,256	823	343
15 STATE TAXABLE INCOME	SI01	514,847	204,530	34,992	77,683	95,079	57,872	27,075
<u>16 STATE INCOME TAX PAYABLE</u>								
17 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18 PRELIM SIT = SI01 * K192	ST01	28,318	11,249	1,925	4,273	5,229	3,183	1,489
19 STATE INC TAX PAYABLE	SP01	28,318	11,249	1,925	4,273	5,229	3,183	1,489
<u>20 SIT ALLOWABLE</u>								
21 STATE INC TAX PAYABLE	SP01	28,318	11,249	1,925	4,273	5,229	3,183	1,489
22 TOTAL STATE PROV DEF IT(410.1)	Z911	5,614	2,647	26	644	1,015	665	277
23 NET STATE INC TAX ALLOWABLE	SA01	33,932	13,896	1,951	4,917	6,244	3,848	1,766
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25 PRELIMINARY TAXABLE INCOME	TI01	507,897	201,253	34,960	76,885	93,823	57,049	26,732
26 STATE INC TAX PAYABLE	SP01	-28,318	-11,249	-1,925	-4,273	-5,229	-3,183	-1,489
27 NET FEDERAL TAXABLE INCOME	FI01	479,579	190,004	33,035	72,612	88,594	53,866	25,243

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			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
	ITEM ALLO	METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
<u>1 NET INCOME COMPUTATION</u>							
2	CLASS REVENUES-COST OF SERVICE R600	37,407	409	60,592	76,143	1,948,469	-3
3	TOTAL REVENUE CREDITS Q027	401	5	470	-21	69,452	0
4	TOTAL ELECTRIC REVENUE CS07	37,808	414	61,062	76,122	2,017,921	-3
5	TOTAL OP EXP EX INC & REV TAX OP61	-22,588	-238	-43,453	-76,795	-1,201,275	-0
6	FIRM SERVICE REVENUE TAX RTXP	-133	-1	-216	-271	-6,936	-0
7	NET INCOME NI01	15,087	175	17,393	-944	809,710	-3
<u>8 ADJUSTMENTS TO NET INCOME</u>							
9	TOTAL INTEREST EXPENSE Y783	-3,305	-38	-3,877	173	-178,361	-1
10	TOTAL ADDITIONS Y861	-1,549	-27	-4,581	-1,308	-123,448	0
11	PRELIMINARY TAXABLE INCOME TI01	10,233	110	8,935	-2,079	507,901	-4
<u>12 STATE INCOME TAX COMPUTATION</u>							
13	PRELIMINARY TAXABLE INCOME TI01	10,233	110	8,935	-2,079	507,901	-4
14	DEDUCTIONS IN ADD TO Y843 Y911	87	2	258	74	6,950	-0
15	STATE TAXABLE INCOME SI01	10,320	112	9,193	-2,005	514,851	-4
<u>16 STATE INCOME TAX PAYABLE</u>							
17	STATE INCOME TAX RATE K192	0.05500	0.05500	0.05500	0.05500		0.05500
18	PRELIM SIT = SI01 * K192 ST01	568	6	506	-110	28,318	0
19	STATE INC TAX PAYABLE SP01	568	6	506	-110	28,318	0
<u>20 SIT ALLOWABLE</u>							
21	STATE INC TAX PAYABLE SP01	568	6	506	-110	28,318	0
22	TOTAL STATE PROV DEF IT(410.1) Z911	70	1	208	59	5,612	2
23	NET STATE INC TAX ALLOWABLE SA01	638	7	714	-51	33,930	2
<u>24 FEDERAL INCOME TAX COMPUTATION</u>							
25	PRELIMINARY TAXABLE INCOME TI01	10,233	110	8,935	-2,079	507,901	-4
26	STATE INC TAX PAYABLE SP01	-568	-6	-506	110	-28,318	-0
27	NET FEDERAL TAXABLE INCOME FI01	9,665	104	8,429	-1,969	479,583	-4

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INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
2 PRELIM FIT = FI01 * K190	FT01	167,852	66,501	11,562	25,414	31,008	18,853	8,835
3 TOTAL FED PROV DEF IT	Z781	34,894	16,453	160	4,005	6,306	4,135	1,724
4 TOTAL AMORTIZED ITC	Z813	-1,547	-729	-7	-178	-280	-183	-76
5 NET FED INC TAX ALLOWABLE	FA01	201,199	82,225	11,715	29,241	37,034	22,805	10,483
<u>6 FEDERAL INCOME TAX PAYABLE</u>								
7 PRELIM FIT = FI01 * K190	FT01	167,852	66,501	11,562	25,414	31,008	18,853	8,835
8 FED INC TAX PAYABLE	FP01	167,852	66,501	11,562	25,414	31,008	18,853	8,835
<u>9 PRELIMINARY SUMMARY</u>								
10 NET INCOME	NI01	809,707	332,991	45,364	116,666	148,932	91,949	42,097
11 NET FED INC TAX ALLOWABLE	FA01	-201,199	-82,225	-11,715	-29,241	-37,034	-22,805	-10,483
12 NET STATE INC TAX ALLOWABLE	SA01	-33,932	-13,896	-1,951	-4,917	-6,244	-3,848	-1,766
13 OVERALL RETURN EARNED (SCH 14)	RETU	574,576	236,870	31,698	82,508	105,654	65,296	29,848
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210

PROGRESS ENERGY FLORIDA
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 (REFLECTS PRESENT RATE REVENUE CREDITS)

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INCOME TAX BASED ON REVENUE	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
2 PRELIM FIT = FI01 * K190	FT01	3,383	36	2,950	-689	167,853	-1
3 TOTAL FED PROV DEF IT	Z781	438	8	1,295	370	34,894	0
4 <u>TOTAL AMORTIZED ITC</u>	Z813	<u>-19</u>	<u>-0</u>	<u>-57</u>	<u>-16</u>	<u>-1,545</u>	<u>-2</u>
5 NET FED INC TAX ALLOWABLE	FA01	3,802	44	4,188	-335	201,202	-3
<u>6 FEDERAL INCOME TAX PAYABLE</u>							
7 <u>PRELIM FIT = FI01 * K190</u>	PT01	<u>3,383</u>	<u>36</u>	<u>2,950</u>	<u>-689</u>	<u>167,853</u>	<u>-1</u>
8 FED INC TAX PAYABLE	FP01	3,383	36	2,950	-689	167,853	-1
<u>9 PRELIMINARY SUMMARY</u>							
10 NET INCOME	NI01	15,087	175	17,393	-944	809,710	-3
11 NET FED INC TAX ALLOWABLE	FA01	-3,802	-44	-4,188	335	-201,202	3
12 <u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-638</u>	<u>-7</u>	<u>-714</u>	<u>51</u>	<u>-33,930</u>	<u>-2</u>
13 OVERALL RETURN EARNED (SCH 14)	RETU	10,647	124	12,491	-558	574,578	-2
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.09309	0.09210	0.09212	0.09210	-0.66667

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PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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SUMMARY OF RESULTS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 RATE BASE</u>								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	6,232,909	2,706,224	24,025	715,170	1,170,296	968,800	455,943
3 TOTAL DEPRECIATION RESERVE	DR11	-2,588,279	-1,286,189	-9,535	-208,351	-449,252	-407,152	-155,340
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>133,369</u>	<u>1,823</u>	<u>159,471</u>	<u>30,919</u>	<u>-5,496</u>	<u>-3,379</u>	<u>-12,580</u>
5 TOTAL RATE BASE	RB91	3,777,999	1,421,858	173,961	537,738	715,548	558,269	288,023
<u>6 OPERATING EXPENSES</u>								
7 TOTAL O & M EXPENSE	OM31	440,355	119,226	74,459	25,302	65,914	49,286	38,471
8 TOTAL DEPRECIATION EXPENSE	DE41	211,936	96,603	1,168	17,968	36,465	36,671	13,194
9 TOTAL OTHER TAX & MISC EXPENSE	L591	73,939	34,749	1,411	7,776	13,154	9,560	4,514
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-1,515</u>	<u>-658</u>	<u>-6</u>	<u>-174</u>	<u>-284</u>	<u>-235</u>	<u>-111</u>
11 TOTAL OF EXP EX INC & REV TAX	OP61	724,715	249,920	77,032	50,872	115,249	95,282	56,068
12 NET FED INCOME TAX ALLOWABLE	I879	121,906	45,458	5,921	17,553	23,103	17,958	9,317
13 NET STATE INCOME TAX ALLOWABLE	J979	20,556	7,683	986	2,952	3,895	3,030	1,571
14 <u>REVENUE TAX</u>	L033	<u>4,159</u>	<u>1,531</u>	<u>355</u>	<u>424</u>	<u>706</u>	<u>572</u>	<u>247</u>
15 TOTAL OPERATING EXPENSE	OPEX	871,336	304,592	84,294	71,801	142,953	116,842	67,203
16 RETURN ON RATE BASE	R751	347,954	130,953	16,022	49,526	65,902	51,417	26,527
17 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-50,978</u>	<u>-5,406</u>	<u>-603</u>	<u>-2,160</u>	<u>-10,663</u>	<u>-7,487</u>	<u>-24,373</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	1,168,312	430,139	99,713	119,167	198,192	160,772	69,357
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>1,168,312</u>	<u>430,141</u>	<u>99,713</u>	<u>119,167</u>	<u>198,192</u>	<u>160,769</u>	<u>69,355</u>
20 EXCESS REVENUES	XREV	0	2	0	0	0	-3	-2
21 TOTAL RETURN EARNED	RETE	347,953	130,954	16,022	49,526	65,902	51,415	26,526
22 RATE OF RETURN EARNED	RORE	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
23 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12541	0.12541	0.12541	0.12541	0.12541	0.12540	0.12540
25 ALLOWED RETURN ON COM EQUITY	AROE		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26 CLASS REVENUES=COST OF SERVICE	R600	1,168,312	430,141	99,713	119,167	198,192	160,769	69,355
27 REVENUE INCREASE JUSTIFIED	RIJD	0	-2	0	0	0	3	2

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PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>SUMMARY OF RESULTS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE BASE</u>							
2 GROSS ELECTRIC PLT IN SERVICE	GP11	96,174	0	0	96,277	6,232,909	0
3 TOTAL DEPRECIATION RESERVE	DR11	-8,552	-0	-0	-63,908	-2,588,279	-0
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>-77</u>	<u>0</u>	<u>0</u>	<u>-37,305</u>	<u>133,376</u>	<u>-7</u>
5 TOTAL RATE BASE	RB91	87,545	0	0	-4,936	3,778,006	-7
<u>6 OPERATING EXPENSES</u>							
7 TOTAL O & M EXPENSE	OM31	4,660	0	0	63,034	440,352	3
8 TOTAL DEPRECIATION EXPENSE	DE41	8,287	0	0	1,581	211,937	-1
9 TOTAL OTHER TAX & MISC EXPENSE	L591	1,066	0	0	1,712	73,942	-3
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-23</u>	<u>0</u>	<u>0</u>	<u>-23</u>	<u>-1,514</u>	<u>-1</u>
11 TOTAL OP EXP EX INC & REV TAX	OP61	13,990	0	0	66,304	724,717	-2
12 NET FED INCOME TAX ALLOWABLE	I879	2,882	0	0	-281	121,911	-5
13 NET STATE INCOME TAX ALLOWABLE	J979	484	0	0	-43	20,558	-2
14 <u>REVENUE TAX</u>	L033	<u>90</u>	<u>0</u>	<u>0</u>	<u>234</u>	<u>4,159</u>	<u>0</u>
15 TOTAL OPERATING EXPENSE	OPEX	17,446	0	0	66,214	871,345	-9
16 RETURN ON RATE BASE	R751	8,063	0	0	-455	347,955	-1
17 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-304</u>	<u>-0</u>	<u>-0</u>	<u>17</u>	<u>-50,979</u>	<u>1</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	25,205	0	0	65,776	1,168,321	-9
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>25,205</u>	<u>0</u>	<u>0</u>	<u>65,775</u>	<u>1,168,317</u>	<u>-5</u>
20 EXCESS REVENUES	XREV	0	0	0	-1	-4	4
21 TOTAL RETURN EARNED	RETE	8,063	0	0	-456	347,952	1
22 RATE OF RETURN EARNED	RORE	0.09210	0.00000	0.00000	0.09238	0.09210	-0.14286
23 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24 RETURN EARNED ON COMMON EQUITY	RECE	0.12541	-0.05703	-0.05703	0.12597	0.12541	-0.34001
25 ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26 CLASS REVENUES=COST OF SERVICE	R600	25,205	0	0	65,775	1,168,317	-5
27 REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	1	4	-4

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>SUMMARY OF RESULTS</u>		<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
<u>ITEM</u>	<u>ALLO</u>	<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	PER UNIT PRES REV	0.00000	-0.00000	0.00000	0.00000	0.00000	0.00002	0.00003

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>SUMMARY OF RESULTS</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00002	0.00000	0.80000

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	2,215,596	2,215,596	0	0	0	0
3	INTERMEDIATE	P102 K202	114,373	114,373	0	0	0	0
4	PEAKING	P104 K204	273,415	273,415	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	2,603,384	2,603,384	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T100 K200	28,316	28,316	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	979	979	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	8,901	8,901	0	0	0	0
10	TRANSMISSION	T106 K220	704,814	0	0	704,814	0	0
11	DISTRIBUTION	T108 K240	13,736	0	0	0	13,736	0
12	TRANSMISSION PLANT IN SERVICE	T121	756,746	38,196	0	704,814	13,736	0
13	TOTAL PROD & TRANS PLANT	PT21	3,360,130	2,641,580	0	704,814	13,736	0
<u>14 DISTRIBUTION PLANT</u>								
15	PRIMARY	D100 K240	1,087,181	0	0	0	1,087,181	0
16	SECONDARY	D102 K242	946,710	0	0	0	0	946,710
17	SERVICES	D104 K244	445,547	0	0	0	0	0
18	METERS	D106 K246	93,242	0	0	0	0	0
19	DISTRIBUTION PLANT IN SERVICE	D141	2,572,680	0	0	0	1,087,181	946,710
20	TOTAL TRANS & DIST PLANT	TD21	3,329,426	38,196	0	704,814	1,100,917	946,710
21	TOTAL GROSS PTD PLANT	PD21	5,932,810	2,641,580	0	704,814	1,100,917	946,710
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23	LABOR RELATED	G100 K627	305,910	105,525	39,218	16,906	41,739	36,060
24	RETAIL CUSTOMER RELATED (CSS)	G102 K400	68,891	0	0	0	0	0
25	DISTRIBUTION PRIMARY RELATED	G106 K240	43,810	0	0	0	43,810	0
26	ADJ D - CAPITAL LEASES	G108 K627	-118,512	-40,881	-15,193	-6,550	-16,170	-13,970
27	GENERAL PLANT IN SERVICE	G121	300,099	64,644	24,025	10,356	69,379	22,090

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
<u>1 PRODUCTION PLANT</u>							
2	BASE	F100 K200	0	0	0	2,215,596	0
3	INTERMEDIATE	F102 K202	0	0	0	114,373	0
4	<u>PEAKING</u>	F104 K204	0	0	0	273,415	0
5	PRODUCTION PLANT IN SERVICE	F121	0	0	0	2,603,384	0
<u>6 TRANSMISSION PLANT</u>							
7	GEN. STEP-UP XFMR - BASE	T100 K200	0	0	0	28,316	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	0	0	0	979	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	0	0	0	8,901	0
10	TRANSMISSION	T106 K220	0	0	0	704,814	0
11	<u>DISTRIBUTION</u>	T108 K240	0	0	0	13,736	0
12	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	756,746	0
13	TOTAL PROD & TRANS PLANT	PT21	0	0	0	3,360,130	0
<u>14 DISTRIBUTION PLANT</u>							
15	PRIMARY	D100 K240	0	0	0	1,087,181	0
16	SECONDARY	D102 K242	0	0	0	946,710	0
17	SERVICES	D104 K244	0	0	0	445,547	0
18	<u>METERS</u>	D106 K246	93,242	0	0	93,242	0
19	DISTRIBUTION PLANT IN SERVICE	D141	93,242	0	0	2,572,680	0
20	TOTAL TRANS & DIST PLANT	TD21	93,242	0	0	3,329,426	0
21	TOTAL GROSS PTD PLANT	PD21	93,242	0	0	5,932,810	0
<u>22 GENERAL & INTANGIBLE PLANT</u>							
23	LABOR RELATED	G100 K627	4,787	0	0	44,705	305,910
24	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	68,891	68,891
25	DISTRIBUTION PRIMARY RELATED	G106 K240	0	0	0	0	43,810
26	<u>ADJ D - CAPITAL LEASES</u>	G108 K627	-1,855	0	0	-17,319	-118,512
27	GENERAL PLANT IN SERVICE	G121	2,932	0	0	96,277	300,099

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	6,232,909	2,706,224	24,025	715,170	1,170,296	968,800	455,943

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	96,174	0	0	96,277	6,232,909	0

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>DEPRECIATION RESERVE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>								
2 BASE	P150 P100	960,350	960,350	0	0	0	0	0
3 INTERMEDIATE	P152 P102	114,400	114,400	0	0	0	0	0
4 PEAKING	P154 P104	172,946	172,946	0	0	0	0	0
5 TOTAL PROD DEPREC RESERVE	P171	1,247,696	1,247,696	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7 GEN. STEP-UP XFMR - BASE	T150 T100	9,946	9,946	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102	419	419	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104	2,471	2,471	0	0	0	0	0
10 TRANSMISSION	T156 T106	204,240	0	0	204,240	0	0	0
11 DISTRIBUTION	T158 T108	3,827	0	0	0	3,827	0	0
12 TOTAL TRANS DEPREC RESERVE	T171	220,903	12,836	0	204,240	3,827	0	0
<u>13 DISTRIBUTION PLANT</u>								
14 PRIMARY	D150 D100	393,781	0	0	0	393,781	0	0
15 SECONDARY	D152 D102	398,384	0	0	0	0	398,384	0
16 SERVICES	D154 D104	151,214	0	0	0	0	0	151,214
17 METERS	D156 D106	7,388	0	0	0	0	0	0
18 TOTAL DISTRIB DEPREC RESERVE	D191	950,767	0	0	0	393,781	398,384	151,214
<u>19 GENERAL & INTANGIBLE PLANT</u>								
20 LABOR RELATED	G150 G100	74,379	25,657	9,535	4,111	10,148	8,768	4,126
21 RETAIL CUSTOMER RELATED (CSS)	G152 G102	53,038	0	0	0	0	0	0
22 DISTRIBUTION PRIMARY RELATED	G156 G106	41,496	0	0	0	41,496	0	0
23 TOTAL GENERAL DEPREC RESERVE	G171	168,913	25,657	9,535	4,111	51,644	8,768	4,126
24 TOTAL DEPRECIATION RESERVE	DR11	2,588,279	1,286,189	9,535	208,351	449,252	407,152	155,340

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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DEPRECIATION RESERVE	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
<u>1 PRODUCTION PLANT</u>							
2 BASE	P150 P100	0	0	0	0	960,350	0
3 INTERMEDIATE	P152 P102	0	0	0	0	114,400	0
4 PEAKING	P154 P104	0	0	0	0	172,946	0
5 TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	1,247,696	0
<u>6 TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	9,946	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102	0	0	0	0	419	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104	0	0	0	0	2,471	0
10 TRANSMISSION	T156 T106	0	0	0	0	204,240	0
11 DISTRIBUTION	T158 T108	0	0	0	0	3,827	0
12 TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	220,903	0
<u>13 DISTRIBUTION PLANT</u>							
14 PRIMARY	D150 D100	0	0	0	0	393,781	0
15 SECONDARY	D152 D102	0	0	0	0	398,384	0
16 SERVICES	D154 D104	0	0	0	0	151,214	0
17 METERS	D156 D106	7,388	0	0	0	7,388	0
18 TOTAL DISTRIB DEPREC RESERVE	D191	7,388	0	0	0	950,767	0
<u>19 GENERAL & INTANGIBLE PLANT</u>							
20 LABOR RELATED	G150 G100	1,164	0	0	10,870	74,379	0
21 RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	53,038	53,038	0
22 DISTRIBUTION PRIMARY RELATED	G156 G106	0	0	0	0	41,496	0
23 TOTAL GENERAL DEPREC RESERVE	G171	1,164	0	0	63,908	168,913	0
24 TOTAL DEPRECIATION RESERVE	DR11	8,552	0	0	63,908	2,588,279	0

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<u>NET ELECTRIC PLANT</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>								
2	PRODUCTION PLANT IN SERVICE	P121	2,603,384	2,603,384	0	0	0	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-1,247,696</u>	<u>-1,247,696</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	1,355,688	1,355,688	0	0	0	0
<u>5 TRANSMISSION PLANT</u>								
6	TRANSMISSION PLANT IN SERVICE	T121	756,746	38,196	0	704,814	13,736	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-220,903</u>	<u>-12,836</u>	<u>-0</u>	<u>-204,240</u>	<u>-3,827</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	535,843	25,360	0	500,574	9,909	0
<u>9 DISTRIBUTION PLANT</u>								
10	DISTRIBUTION PLANT IN SERVICE	D141	2,572,680	0	0	1,087,181	946,710	445,547
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	<u>-950,767</u>	<u>-0</u>	<u>-0</u>	<u>-393,781</u>	<u>-398,384</u>	<u>-151,214</u>
12	NET DISTRIBUTION PLANT	D241	1,621,913	0	0	693,400	548,326	294,333
13	NET PTD PLANT	NT31	3,513,444	1,381,048	0	500,574	703,309	548,326
14	NET TRANS & DIST PLANT	NT21	2,157,756	25,360	0	500,574	703,309	548,326
<u>15 GENERAL & INTANGIBLE PLANT</u>								
16	GENERAL PLANT IN SERVICE	G121	300,099	64,644	24,025	10,356	69,379	22,090
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-168,913</u>	<u>-25,657</u>	<u>-9,535</u>	<u>-4,111</u>	<u>-51,644</u>	<u>-8,768</u>
18	NET GENERAL & INTANG PLANT	G221	131,186	38,987	14,490	6,245	17,735	13,322
19	NET ELECTRIC PLANT IN SERVICE	NP21	3,644,630	1,420,035	14,490	506,819	721,044	561,648

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<u>NET ELECTRIC PLANT</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>							
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	2,603,384	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-1,247,696</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	0	0	0	1,355,688	0
<u>5 TRANSMISSION PLANT</u>							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	756,746	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-220,903</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	0	0	0	535,843	0
<u>9 DISTRIBUTION PLANT</u>							
10	DISTRIBUTION PLANT IN SERVICE	D141	93,242	0	0	2,572,680	0
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	<u>-7,388</u>	<u>-0</u>	<u>-0</u>	<u>-950,767</u>	<u>-0</u>
12	NET DISTRIBUTION PLANT	D241	85,854	0	0	1,621,913	0
13	NET PTD PLANT	NT31	85,854	0	0	3,513,444	0
14	NET TRANS & DIST PLANT	NT21	85,854	0	0	2,157,756	0
<u>15 GENERAL & INTANGIBLE PLANT</u>							
16	GENERAL PLANT IN SERVICE	G121	2,932	0	96,277	300,099	0
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-1,164</u>	<u>-0</u>	<u>-63,908</u>	<u>-168,913</u>	<u>-0</u>
18	NET GENERAL & INTANG PLANT	G221	1,768	0	32,369	131,186	0
19	NET ELECTRIC PLANT IN SERVICE	NP21	87,622	0	32,369	3,644,630	0

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	11,717	0	0	11,717	0	0
5	DISTRIBUTION	V226 D100	3,868	0	0	0	3,868	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	15,585	0	0	11,717	3,868	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION - BASE	V234 P100	299,243	299,243	0	0	0	0
9	PRODUCTION - INTERMEDIATE	V236 P102	451	451	0	0	0	0
10	PRODUCTION - PEAKING	V238 P104	1,179	1,179	0	0	0	0
11	TRANSMISSION	V240 T106	76,686	0	0	76,686	0	0
12	DISTRIBUTION	V242 D141	23,539	0	0	0	9,947	8,662
13	GENERAL PLANT	V244 G100	24,702	8,521	3,167	1,365	3,370	2,912
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-279,070	-279,070	0	0	0	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-55,786	0	0	-55,786	0	0
16	TOTAL RATE BASE CWIP	V255	90,944	30,324	3,167	22,265	13,317	11,574
17	TOTAL ADDITIVE ADJUSTMENTS	V289	106,529	30,324	3,167	33,982	17,185	11,574
18	NET ORIGINAL COST RATE BASE	RB21	3,751,159	1,450,359	17,657	540,801	738,229	573,222
<u>19 WORKING CAPITAL</u>								
<u>20 MATERIALS AND SUPPLIES</u>								
<u>21 FUEL SUPPLIES</u>								
22	AMOUNT ALLOCABLE	W630 K306	209,379	0	209,379	0	0	0
23	TOTAL FUEL STOCKS	W641	209,379	0	209,379	0	0	0
<u>24 PLANT MATERIALS & SUPPLIES</u>								

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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE ADJUSTMENTS</u>							
<u>2 ADDITIVE ADJUSTMENTS</u>							
<u>3 PLANT HELD FOR FUTURE USE</u>							
4	TRANSMISSION	V224 T106	0	0	0	11,717	0
5	DISTRIBUTION	V226 D100	0	0	0	3,868	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	15,585	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>							
8	PRODUCTION - BASE	V234 P100	0	0	0	299,243	0
9	PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	451	0
10	PRODUCTION - PEAKING	V238 P104	0	0	0	1,179	0
11	TRANSMISSION	V240 T106	0	0	0	76,686	0
12	DISTRIBUTION	V242 D141	853	0	0	23,539	0
13	GENERAL PLANT	V244 G100	387	0	3,610	24,702	0
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	-279,070	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	0	0	0	-55,786	0
16	TOTAL RATE BASE CWIP	V255	1,240	0	3,610	90,944	0
17	TOTAL ADDITIVE ADJUSTMENTS	V289	1,240	0	3,610	106,529	0
18	NET ORIGINAL COST RATE BASE	RB21	88,862	0	35,979	3,751,159	0
<u>19 WORKING CAPITAL</u>							
<u>20 MATERIALS AND SUPPLIES</u>							
<u>21 FUEL SUPPLIES</u>							
22	AMOUNT ALLOCABLE	W630 K306	0	0	0	209,379	0
23	TOTAL FUEL STOCKS	W641	0	0	0	209,379	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

PROGRESS ENERGY FLORIDA
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RATE BASE	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1	AMOUNT ALLOCABLE	W642 GP19	131,932	57,283	509	15,138	24,772	20,507	9,651
2	TOTAL PLANT MATERIALS & SUPPL	W659	131,932	57,283	509	15,138	24,772	20,507	9,651
3	TOTAL MATERIALS & SUPPLIES	W661	341,311	57,283	209,888	15,138	24,772	20,507	9,651
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5	TOTAL PREPAYMENTS	W670 PD29	3,959	1,763	0	470	735	632	297
6	TOTAL	W687	3,959	1,763	0	470	735	632	297
7	<u>OTHER WORKING CAPITAL</u>								
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-4,080	-1,771	-16	-468	-766	-634	-298
9	ADJ D- CAPITAL LEASES	W698 OM39	113,394	30,701	19,174	6,515	16,973	12,691	9,907
10	TOTAL	W705	109,314	28,930	19,158	6,047	16,207	12,057	9,609
11	TOTAL WORKING CASH	W721	109,314	28,930	19,158	6,047	16,207	12,057	9,609
12	<u>MISCELLANEOUS WORKING CAPITAL</u>								
13	WID O&M EXP	W730 OM39	-203,580	-55,119	-34,423	-11,697	-30,473	-22,785	-17,785
14	DA RETAIL	W732 OM39	-226,623	-61,358	-38,319	-13,021	-33,922	-25,364	-19,799
15	ADJ E- RETAIL RATE CASE EXP	W736 K400	2,459	0	0	0	0	0	0
16	TOTAL MISC WORK CAPITAL	W747	-427,744	-116,477	-72,742	-24,718	-64,395	-48,149	-37,584
17	TOTAL WORKING CAPITAL	WC71	26,840	-28,501	156,304	-3,063	-22,681	-14,953	-18,027
18	<u>PRELIMINARY SUMMARY</u>								
19	TOTAL ADDITIVE ADJUSTMENTS	V289	106,529	30,324	3,167	33,982	17,185	11,574	5,447
20	TOTAL WORKING CAPITAL	WC71	26,840	-28,501	156,304	-3,063	-22,681	-14,953	-18,027
21	TOTAL RATE BASE ADJUSTMENTS	RB71	133,369	1,823	159,471	30,919	-5,496	-3,379	-12,580
22	<u>RATE BASE CALCULATION</u>								
23	NET ELECTRIC PLANT IN SERVICE	NP21	3,644,630	1,420,035	14,490	506,819	721,044	561,648	300,603
24	TOTAL RATE BASE ADJUSTMENTS	RB71	133,369	1,823	159,471	30,919	-5,496	-3,379	-12,580

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RATE BASE	ITEM ALLO	INTERRUPTIBLE			LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
1	AMOUNT ALLOCABLE	W642 GP19	2,036	0	0	2,038	131,934	-2
2	TOTAL PLANT MATERIALS & SUPPL	W659	2,036	0	0	2,038	131,934	-2
3	TOTAL MATERIALS & SUPPLIES	W661	2,036	0	0	2,038	341,313	-2
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5	TOTAL PREPAYMENTS	W670 PD29	62	0	0	0	3,959	0
6	TOTAL	W687	62	0	0	0	3,959	0
7	<u>OTHER WORKING CAPITAL</u>							
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-63	0	0	-63	-4,079	-1
9	ADJ D- CAPITAL LEASES	W698 OM39	1,200	0	0	16,232	113,393	1
10	TOTAL	W705	1,137	0	0	16,169	109,314	0
11	TOTAL WORKING CASH	W721	1,137	0	0	16,169	109,314	0
12	<u>MISCELLANEOUS WORKING CAPITAL</u>							
13	WTD O&M EXP	W730 OM39	-2,154	0	0	-29,141	-203,577	-3
14	DA RETAIL	W732 OM39	-2,398	0	0	-32,440	-226,621	-2
15	ADJ E- RETAIL RATE CASE EXP	W736 K400	0	0	0	2,459	2,459	0
16	TOTAL MISC WORK CAPITAL	W747	-4,552	0	0	-59,122	-427,739	-5
17	TOTAL WORKING CAPITAL	WC71	-1,317	0	0	-40,915	26,847	-7
18	<u>PRELIMINARY SUMMARY</u>							
19	TOTAL ADDITIVE ADJUSTMENTS	V289	1,240	0	0	3,610	106,529	0
20	TOTAL WORKING CAPITAL	WC71	-1,317	0	0	-40,915	26,847	-7
21	TOTAL RATE BASE ADJUSTMENTS	RB71	-77	0	0	-37,305	133,376	-7
22	<u>RATE BASE CALCULATION</u>							
23	NET ELECTRIC PLANT IN SERVICE	NP21	87,622	0	0	32,369	3,644,630	0
24	TOTAL RATE BASE ADJUSTMENTS	RB71	-77	0	0	-37,305	133,376	-7

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 TOTAL RATE BASE	RB91	3,777,999	1,421,858	173,961	537,738	715,548	558,269	288,023
2 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
3 RETURN ON RATE BASE	R751	347,954	130,953	16,022	49,526	65,902	51,417	26,527

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL RATE BASE	RB91	87,545	0	0	-4,936	3,778,006	-7
2 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
3 RETURN ON RATE BASE	R751	8,063	0	0	-455	347,955	-1

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O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION O & M</u>								
<u>2 PRODUCTION O&M- ENERGY RELATED</u>								
3 NON-RECV FUEL - ALLOCABLE	P302 K306	3,551	0	3,551	0	0	0	0
4 DA RETAIL	P308 K306	1,314	0	1,314	0	0	0	0
5 AMOUNT ALLOCABLE	P310 K306	51,892	0	51,892	0	0	0	0
6 TOTAL ENERGY RELATED	P341	56,757	0	56,757	0	0	0	0
<u>7 PRODUCTION O&M- DEMAND RELATED</u>								
8 BASE	P352 P100	51,438	51,438	0	0	0	0	0
9 INTERMEDIATE	P354 P102	4,001	4,001	0	0	0	0	0
10 PEAKING	P356 P104	13,415	13,415	0	0	0	0	0
11 TOTAL DEMAND RELATED	P391	68,854	68,854	0	0	0	0	0
12 TOTAL PRODUCTION O & M	P451	125,611	68,854	56,757	0	0	0	0
<u>13 TRANSMISSION O & M</u>								
14 GEN. STEP-UP XFMR - BASE	T300 T100	614	614	0	0	0	0	0
15 GEN. STEP-UP XFMR - INTERMED	T302 T102	21	21	0	0	0	0	0
16 GEN. STEP-UP XFMR - PEAKING	T304 T104	193	193	0	0	0	0	0
17 TRANSMISSION	T306 T106	17,134	0	0	17,134	0	0	0
18 DISTRIBUTION	T308 T108	303	0	0	0	303	0	0
19 TOTAL TRANSMISSION O & M	T341	18,265	828	0	17,134	303	0	0
<u>20 DISTRIBUTION O & M</u>								
21 PRIMARY	D300 D100	41,829	0	0	0	41,829	0	0
22 SECONDARY	D302 D102	28,744	0	0	0	0	28,744	0
23 SERVICES INCL RECON & DISCON	D304 D104	22,811	0	0	0	0	0	22,811
24 METERS	D306 D106	1,275	0	0	0	0	0	0
25 TOTAL DISTRIBUTION O & M	D341	94,659	0	0	0	41,829	28,744	22,811
<u>26 CUSTOMER ACCOUNTING</u>								

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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION O & M</u>							
<u>2 PRODUCTION O&M- ENERGY RELATED</u>							
3 NON-RECV FUEL - ALLOCABLE	P302 K306	0	0	0	0	3,551	0
4 DA RETAIL	P308 K306	0	0	0	0	1,314	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	0	0	0	0	51,892	0
6 TOTAL ENERGY RELATED	P341	0	0	0	0	56,757	0
<u>7 PRODUCTION O&M- DEMAND RELATED</u>							
8 BASE	P352 P100	0	0	0	0	51,438	0
9 INTERMEDIATE	P354 P102	0	0	0	0	4,001	0
10 <u>PEAKING</u>	P356 P104	0	0	0	0	13,415	0
11 TOTAL DEMAND RELATED	P391	0	0	0	0	68,854	0
12 TOTAL PRODUCTION O & M	P451	0	0	0	0	125,611	0
<u>13 TRANSMISSION O & M</u>							
14 GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	614	0
15 GEN. STEP-UP XFMR - INTERMED	T302 T102	0	0	0	0	21	0
16 GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	0	193	0
17 TRANSMISSION	T306 T106	0	0	0	0	17,134	0
18 <u>DISTRIBUTION</u>	T308 T108	0	0	0	0	303	0
19 TOTAL TRANSMISSION O & M	T341	0	0	0	0	18,265	0
<u>20 DISTRIBUTION O & M</u>							
21 PRIMARY	D300 D100	0	0	0	0	41,829	0
22 SECONDARY	D302 D102	0	0	0	0	28,744	0
23 SERVICES INCL RECON & DISCON	D304 D104	0	0	0	0	22,811	0
24 <u>METERS</u>	D306 D106	1,275	0	0	0	1,275	0
25 TOTAL DISTRIBUTION O & M	D341	1,275	0	0	0	94,659	0
<u>26 CUSTOMER ACCOUNTING</u>							

PROGRESS ENERGY FLORIDA
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O & M EXPENSES	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 METER READING	C300 K410	803	0	0	0	0	0	0
2 CUSTOMER RECORDS	C302 K412	12,900	0	0	0	0	0	0
3 BILLING	C304 K414	12,866	0	0	0	0	0	0
4 SERVICE WORK FOR CONP	C306 K244	5,993	0	0	0	0	0	5,993
5 UNCOLLECTIBLES	C308 K400	12,189	0	0	0	0	0	0
6 TOTAL CUSTOMER ACCOUNTING EXP	C317	44,751	0	0	0	0	0	5,993
7 CUSTOMER SERVICE & INFORMATION								
8 TOTAL	C320 K400	2,160	0	0	0	0	0	0
9 TOTAL CUSTOMER SERVICE & INFO	C329	2,160	0	0	0	0	0	0
10 SALES								
11 TOTAL	S300 K400	1,489	0	0	0	0	0	0
12 ADJ L- ECONOMIC DEVELOPMENT	S302 K400	-32	0	0	0	0	0	0
13 TOTAL SALES EXPENSE	S317	1,457	0	0	0	0	0	0
14 ADMINISTRATIVE & GENERAL								
15 PRODUCTION - BASE RELATED	A300 P100	-103	-103	0	0	0	0	0
16 DISTRIBUTION PLANT RELATED	A304 D141	9,631	0	0	0	4,070	3,544	1,668
17 GROSS PLANT RELATED	A306 GP19	3,342	1,451	13	383	627	519	244
18 LABOR RELATED	A308 K627	141,901	48,949	18,192	7,842	19,361	16,727	7,872
19 ADJ E- RETAIL RATE CASE EXP	A314 K400	1,230	0	0	0	0	0	0
20 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-1,895	-654	-243	-105	-259	-223	-105
21 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	1,412	613	5	162	265	219	103
22 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-2,053	-708	-263	-113	-280	-242	-114
23 ADJ M- INDUSTRY ASSOC DUES	A322 K627	-13	-4	-2	-1	-2	-2	-1
24 TOTAL ADMINISTRATIVE & GENERAL	A337	153,452	49,544	17,702	8,168	23,782	20,542	9,667
25 TOTAL O & M EXPENSE	OM31	440,355	119,226	74,459	25,302	65,914	49,286	38,471

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PROGRESS ENERGY FLORIDA
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O & M EXPENSES	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 METER READING	C300 K410	803	0	0	0	803	0
2 CUSTOMER RECORDS	C302 K412	0	0	0	12,900	12,900	0
3 BILLING	C304 K414	0	0	0	12,866	12,866	0
4 SERVICE WORK FOR COMP	C306 K244	0	0	0	0	5,993	0
5 UNCOLLECTIBLES	C308 K400	0	0	0	12,189	12,189	0
6 TOTAL CUSTOMER ACCOUNTING EXP	C317	803	0	0	37,955	44,751	0
<u>7 CUSTOMER SERVICE & INFORMATION</u>							
8 TOTAL	C320 K400	0	0	0	2,160	2,160	0
9 TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	2,160	2,160	0
<u>10 SALES</u>							
11 TOTAL	S300 K400	0	0	0	1,489	1,489	0
12 ADJ L- ECONOMIC DEVELOPMENT	S302 K400	0	0	0	-32	-32	0
13 TOTAL SALES EXPENSE	S317	0	0	0	1,457	1,457	0
<u>14 ADMINISTRATIVE & GENERAL</u>							
15 PRODUCTION - BASE RELATED	A300 F100	0	0	0	0	-103	0
16 DISTRIBUTION PLANT RELATED	A304 D141	349	0	0	0	9,631	0
17 GROSS PLANT RELATED	A306 GP19	52	0	0	52	3,341	1
18 LABOR RELATED	A308 K627	2,221	0	0	20,737	141,901	0
19 ADJ E- RETAIL RATE CASE EXP	A314 K400	0	0	0	1,230	1,230	0
20 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-30	0	0	-277	-1,896	1
21 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	22	0	0	22	1,411	1
22 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-32	0	0	-300	-2,052	-1
23 ADJ M- INDUSTRY ASSOC DUES	A322 K627	0	0	0	-2	-14	1
24 TOTAL ADMINISTRATIVE & GENERAL	A337	2,582	0	0	21,462	153,449	3
25 TOTAL O & M EXPENSE	OM31	4,660	0	0	63,034	440,352	3

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PROGRESS ENERGY FLORIDA
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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 PRODUCTION DEPRECIATION</u>								
2 BASE	P460 P100	76,998	76,998	0	0	0	0	0
3 INTERMEDIATE	P462 P102	5,079	5,079	0	0	0	0	0
4 PEAKING	P464 P104	10,695	10,695	0	0	0	0	0
5 TOTAL PRODUCTION DEPREC EXP	P481	92,772	92,772	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	509	509	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERMED	T462 T102	18	18	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T464 T104	160	160	0	0	0	0	0
10 TRANSMISSION	T466 T106	17,464	0	0	17,464	0	0	0
11 DISTRIBUTION	T468 T108	570	0	0	0	570	0	0
12 TOTAL TRANS DEPREC EXP	T481	18,721	687	0	17,464	570	0	0
<u>13 DISTRIBUTION DEPRECIATION</u>								
14 PRIMARY	D460 D100	34,084	0	0	0	34,084	0	0
15 SECONDARY	D462 D102	35,597	0	0	0	0	35,597	0
16 SERVICES	D464 D104	12,688	0	0	0	0	0	12,688
17 METERS	D466 D106	8,144	0	0	0	0	0	0
18 TOTAL DIST DEPREC EXPENSE	D481	90,513	0	0	0	34,084	35,597	12,688
<u>19 GENERAL DEPRECIATION</u>								
20 LABOR RELATED	G460 G100	9,114	3,144	1,168	504	1,244	1,074	506
21 RETAIL CUSTOMER RELATED (CSS)	G462 G102	249	0	0	0	0	0	0
22 DISTRIBUTION PRIMARY RELATED	G466 G106	567	0	0	0	567	0	0
23 TOTAL GENERAL DEPREC EXPENSE	G481	9,930	3,144	1,168	504	1,811	1,074	506
24 TOTAL DEPRECIATION EXPENSE	DE41	211,936	96,603	1,168	17,968	36,465	36,671	13,194

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PROGRESS ENERGY FLORIDA
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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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DEPRECIATION EXPENSE	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
<u>1 PRODUCTION DEPRECIATION</u>							
2 BASE	P460 P100	0	0	0	0	76,998	0
3 INTERMEDIATE	P462 P102	0	0	0	0	5,079	0
4 PEAKING	P464 P104	0	0	0	0	10,695	0
5 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	92,772	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7 GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	0	509	0
8 GEN. STEP-UP XFMR - INTERMED	T462 T102	0	0	0	0	18	0
9 GEN. STEP-UP XFMR - PEAKING	T464 T104	0	0	0	0	160	0
10 TRANSMISSION	T466 T106	0	0	0	0	17,464	0
11 DISTRIBUTION	T468 T108	0	0	0	0	570	0
12 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	18,721	0
<u>13 DISTRIBUTION DEPRECIATION</u>							
14 PRIMARY	D460 D100	0	0	0	0	34,084	0
15 SECONDARY	D462 D102	0	0	0	0	35,597	0
16 SERVICES	D464 D104	0	0	0	0	12,688	0
17 METERS	D466 D106	8,144	0	0	0	8,144	0
18 TOTAL DIST DEPREC EXPENSE	D481	8,144	0	0	0	90,513	0
<u>19 GENERAL DEPRECIATION</u>							
20 LABOR RELATED	G460 G100	143	0	0	1,332	9,115	-1
21 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	249	249	0
22 DISTRIBUTION PRIMARY RELATED	G466 G106	0	0	0	0	567	0
23 TOTAL GENERAL DEPREC EXPENSE	G481	143	0	0	1,581	9,931	-1
24 TOTAL DEPRECIATION EXPENSE	DE41	8,287	0	0	1,581	211,937	-1

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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
		<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
<u>1 TAXES OTHER THAN INC & REV</u>								
<u>2 REAL ESTATE & PROPERTY TAX</u>								
3	PRODUCTION BASE	L500 K200	27,452	27,452	0	0	0	0
4	PRODUCTION INTERMEDIATE	L502 K202	1,135	1,135	0	0	0	0
5	PRODUCTION PEAKING	L504 K204	2,714	2,714	0	0	0	0
6	TRANSMISSION	L506 K220	7,330	0	0	7,330	0	0
7	DISTRIBUTION PRIMARY	L508 K240	11,849	0	0	0	11,849	0
8	DISTRB SEC/SERV/LIGHT/IS EQ	L510 K827	12,370	0	0	0	0	8,411
9	DISTRIBUTION METERING	L514 K246	922	0	0	0	0	0
10	<u>LABOR RELATED</u>	<u>L516 K627</u>	<u>1,169</u>	<u>403</u>	<u>150</u>	<u>65</u>	<u>160</u>	<u>138</u>
11	TOTAL REAL EST & PROP TAX	L521	64,941	31,704	150	7,395	12,009	8,549
<u>12 PAYROLL TAX</u>								
13	<u>TOTAL</u>	<u>L530 K627</u>	<u>11,506</u>	<u>3,969</u>	<u>1,475</u>	<u>636</u>	<u>1,570</u>	<u>1,356</u>
14	TOTAL PAYROLL TAX	L551	11,506	3,969	1,475	636	1,570	1,356
<u>15 REVENUE TAXES</u>								
16	TOTAL	L560 R600	147,457	54,290	12,585	15,041	25,015	20,291
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-146,759	-54,033	-12,526	-14,969	-24,896	-20,195
18	RAF CALCULATED ON PRES CL REV	L564 R600	-648	-239	-55	-66	-110	-89
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	<u>L566 R600</u>	<u>-2,558</u>	<u>-942</u>	<u>-218</u>	<u>-261</u>	<u>-434</u>	<u>-352</u>
20	TOTAL REVENUE TAXES	L581	-2,508	-924	-214	-255	-425	-345
21	TOTAL OTHER TAX & MISC EXPENSE	L591	73,939	34,749	1,411	7,776	13,154	9,560
<u>22 OTHER TAXES & MISC EXPENSES</u>								
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	<u>M600 GP19</u>	<u>-1,515</u>	<u>-658</u>	<u>-6</u>	<u>-174</u>	<u>-284</u>	<u>-235</u>
24	MISC ALLOWABLE EXPENSES	M621	-1,515	-658	-6	-174	-284	-235
<u>25 PRELIMINARY SUMMARY</u>								

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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 TAXES OTHER THAN INC & REV</u>							
<u>2 REAL ESTATE & PROPERTY TAX</u>							
3	PRODUCTION BASE	L500 K200	0	0	0	27,452	0
4	PRODUCTION INTERMEDIATE	L502 K202	0	0	0	1,135	0
5	PRODUCTION PEAKING	L504 K204	0	0	0	2,714	0
6	TRANSMISSION	L506 K220	0	0	0	7,330	0
7	DISTRIBUTION PRIMARY	L508 K240	0	0	0	11,849	0
8	DISTRB SEC/SERV/LIGHT/IS EQ	L510 K827	0	0	0	12,370	0
9	DISTRIBUTION METERING	L514 K246	922	0	0	922	0
10	LABOR RELATED	L516 K627	18	0	0	1,170	-1
11	TOTAL REAL EST & PROP TAX	L521	940	0	0	64,942	-1
<u>12 PAYROLL TAX</u>							
13	TOTAL	L530 K627	180	0	0	1,681	1
14	TOTAL PAYROLL TAX	L551	180	0	0	1,681	1
<u>15 REVENUE TAXES</u>							
16	TOTAL	L560 R600	3,181	0	0	8,302	-2
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-3,166	0	0	-8,262	0
18	RAF CALCULATED ON PRES CL REV	L564 R600	-14	0	0	-36	-1
19	UNCOLL EXP CALC ON PRES CL REV	L566 R600	-55	0	0	-144	0
20	TOTAL REVENUE TAXES	L581	-54	0	0	-140	-3
21	TOTAL OTHER TAX & MISC EXPENSE	L591	1,066	0	0	1,712	-3
<u>22 OTHER TAXES & MISC EXPENSES</u>							
23	ADJ A- GAIN/LOSS SALE PROPERTY	M600 GP19	-23	0	0	-23	-1
24	MISC ALLOWABLE EXPENSES	M621	-23	0	0	-23	-1
<u>25 PRELIMINARY SUMMARY</u>							

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	<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
			<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	TOTAL O & M EXPENSE	OM31	440,355	119,226	74,459	25,302	65,914	49,286	38,471
2	TOTAL DEPRECIATION EXPENSE	DE41	211,936	96,603	1,168	17,968	36,465	36,671	13,194
3	TOTAL OTHER TAX & MISC EXPENSE	L591	73,939	34,749	1,411	7,776	13,154	9,560	4,514
4	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-1,515</u>	<u>-658</u>	<u>-6</u>	<u>-174</u>	<u>-284</u>	<u>-235</u>	<u>-111</u>
5	TOTAL OF EXP EX INC & REV TAX	OP61	724,715	249,920	77,032	50,872	115,249	95,282	56,068

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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1 TOTAL O & M EXPENSE	OM31	4,660	0	0	63,034	440,352	3
2 TOTAL DEPRECIATION EXPENSE	DE41	8,287	0	0	1,581	211,937	-1
3 TOTAL OTHER TAX & MISC EXPENSE	L591	1,066	0	0	1,712	73,942	-3
4 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-23</u>	<u>0</u>	<u>0</u>	<u>-23</u>	<u>-1,514</u>	<u>-1</u>
5 TOTAL OP EXP EX INC & REV TAX	OP61	13,990	0	0	66,304	724,717	-2

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>	
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST</u>									
4	TOTAL	Y760 RB91	155,399	58,485	7,155	22,119	29,432	22,963	11,847
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-47,386	-17,834	-2,182	-6,745	-8,975	-7,002	-3,613
6	TOTAL OTHER INTEREST EXPENSE	Y781	108,013	40,651	4,973	15,374	20,457	15,961	8,234
7	TOTAL INTEREST EXPENSE	Y783	108,013	40,651	4,973	15,374	20,457	15,961	8,234
<u>8 ADDITIONS</u>									
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-8,644	-3,753	-33	-992	-1,623	-1,344	-632
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	-13	-6	0	-1	-2	-2	-1
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-65,461	-28,422	-252	-7,511	-12,291	-10,175	-4,789
12	TOTAL ADDITIONS	Y861	-74,118	-32,181	-285	-8,504	-13,916	-11,521	-5,422
13	NET DEDUCTIONS AND ADDITIONS	Y871	182,131	72,832	5,258	23,878	34,373	27,482	13,656
<u>14 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>15 FED PROV DEF INC TAX</u>									
16	NET FED DEFERRED INC TAX	Z760 GP19	20,950	9,096	81	2,404	3,934	3,256	1,533
17	TOTAL FED PROV DEF IT	Z781	20,950	9,096	81	2,404	3,934	3,256	1,533
<u>18 INVESTMENT TAX CREDITS</u>									
<u>19 AMORTIZED INV TAX CREDIT</u>									
20	AMORTIZATION	Z804 GP19	929	403	4	107	174	144	68
21	TOTAL AMORTIZED ITC	Z813	929	403	4	107	174	144	68
<u>22 PRELIMINARY SUMMARY</u>									

PROGRESS ENERGY FLORIDA
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 FEDERAL INCOME TAX</u>								
<u>2 FED INC TAX DEDUCTIONS</u>								
<u>3 INTEREST</u>								
4	TOTAL	Y760 RB91	3,601	0	0	-203	155,399	0
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-1,098	0	0	62	-47,387	1
6	TOTAL OTHER INTEREST EXPENSE	Y781	2,503	0	0	-141	108,012	1
7	TOTAL INTEREST EXPENSE	Y783	2,503	0	0	-141	108,012	1
<u>8 ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-133	0	0	-134	-8,644	0
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	0	0	0	0	-12	-1
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-1,010	0	0	-1,011	-65,461	0
12	TOTAL ADDITIONS	Y861	-1,143	0	0	-1,145	-74,117	-1
13	NET DEDUCTIONS AND ADDITIONS	Y871	3,646	0	0	1,004	182,129	2
<u>14 FEDERAL INCOME TAX ADJUSTMENTS</u>								
<u>15 FED PROV DEF INC TAX</u>								
16	NET FED DEFERRED INC TAX	Z760 GP19	323	0	0	324	20,951	-1
17	TOTAL FED PROV DEF IT	Z781	323	0	0	324	20,951	-1
<u>18 INVESTMENT TAX CREDITS</u>								
<u>19 AMORTIZED INV TAX CREDIT</u>								
20	AMORTIZATION	Z804 GP19	14	0	0	14	928	1
21	TOTAL AMORTIZED ITC	Z813	14	0	0	14	928	1
<u>22 PRELIMINARY SUMMARY</u>								

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PROGRESS ENERGY FLORIDA
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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>	
1	TOTAL FED PROV DEF IT	Z781	20,950	9,096	81	2,404	3,934	3,256	1,533
2	TOTAL AMORTIZED ITC	Z813	-929	-403	-4	-107	-174	-144	-68
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	20,021	8,693	77	2,297	3,760	3,112	1,465
4	<u>FEDERAL INCOME TAX COMPUTATION</u>								
5	RETURN ON RATE BASE	R751	347,954	130,953	16,022	49,526	65,902	51,417	26,527
6	NET DEDUCTIONS AND ADDITIONS	Y871	-182,131	-72,832	-5,258	-23,878	-34,373	-27,482	-13,656
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	20,021	8,693	77	2,297	3,760	3,112	1,465
8	TOTAL STATE PROV DEF IT(410.1)	Z911	3,371	1,464	13	387	633	524	247
9	BASE FOR FIT COMPUTATION	I865	189,215	68,278	10,854	28,332	35,922	27,571	14,583
10	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
11	PRELIM FEDERAL INCOME TAX	I869	101,885	36,765	5,844	15,256	19,343	14,846	7,852
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	20,021	8,693	77	2,297	3,760	3,112	1,465
13	NET FED INCOME TAX ALLOWABLE	I879	121,906	45,458	5,921	17,553	23,103	17,958	9,317
14	<u>FEDERAL INCOME TAX PAYABLE</u>								
15	PRELIM FEDERAL INCOME TAX	I869	101,885	36,765	5,844	15,256	19,343	14,846	7,852
16	NET FED INCOME TAX PAYABLE	I889	101,885	36,765	5,844	15,256	19,343	14,846	7,852
17	<u>STATE INCOME TAX</u>								
18	<u>DEDUCTIONS IN ADDITION TO Y871</u>								
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-65,461	-28,422	-252	-7,511	-12,291	-10,175	-4,789
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	61,288	26,610	236	7,032	11,507	9,526	4,483
21	DEDUCTIONS IN ADD TO Y843	Y911	-4,173	-1,812	-16	-479	-784	-649	-306
22	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
23	<u>STATE INCOME TAX ADJUSTMENTS</u>								
24	<u>STATE PROV DEF INC TAX (410.1)</u>								

PROGRESS ENERGY FLORIDA
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
1	TOTAL FED PROV DEF IT	Z781	323	0	0	324	20,951	-1
2	TOTAL AMORTIZED ITC	Z813	-14	-0	-0	-14	-928	-1
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	309	0	0	310	20,023	-2
<u>4 FEDERAL INCOME TAX COMPUTATION</u>								
5	RETURN ON RATE BASE	R751	8,063	0	0	-455	347,955	-1
6	NET DEDUCTIONS AND ADDITIONS	Y871	-3,646	-0	-0	-1,004	-182,129	-2
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	309	0	0	310	20,023	-2
8	TOTAL STATE PROV DEF IT (410.1)	Z911	52	0	0	52	3,372	-1
9	BASE FOR FIT COMPUTATION	I865	4,778	0	0	-1,097	189,221	-6
10	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846		0.53846
11	PRELIM FEDERAL INCOME TAX	I869	2,573	0	0	-591	101,888	-3
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	309	0	0	310	20,023	-2
13	NET FED INCOME TAX ALLOWABLE	I879	2,882	0	0	-281	121,911	-5
<u>14 FEDERAL INCOME TAX PAYABLE</u>								
15	PRELIM FEDERAL INCOME TAX	I869	2,573	0	0	-591	101,888	-3
16	NET FED INCOME TAX PAYABLE	I889	2,573	0	0	-591	101,888	-3
<u>17 STATE INCOME TAX</u>								
<u>18 DEDUCTIONS IN ADDITION TO Y871</u>								
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-1,010	0	0	-1,011	-65,461	0
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	946	0	0	947	61,287	1
21	DEDUCTIONS IN ADD TO Y843	Y911	-64	0	0	-64	-4,174	1
22	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
<u>23 STATE INCOME TAX ADJUSTMENTS</u>								
<u>24 STATE PROV DEF INC TAX (410.1)</u>								

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PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	STATE DEFERRED INC TAX	Z890 GP19	3,371	1,464	13	387	633	524	247
2	TOTAL STATE PROV DEF IT(410.1)	Z911	3,371	1,464	13	387	633	524	247
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	3,371	1,464	13	387	633	524	247
<u>4 SUMMARY OF SIT CALCULATION</u>									
5	RETURN ON RATE BASE	R751	347,954	130,953	16,022	49,526	65,902	51,417	26,527
6	NET FED INCOME TAX ALLOWABLE	I879	121,906	45,458	5,921	17,553	23,103	17,958	9,317
7	NET DEDUCTIONS AND ADDITIONS	Y871	-182,131	-72,832	-5,258	-23,878	-34,373	-27,482	-13,656
8	DEDUCTIONS IN ADD TO Y843	Y911	4,173	1,812	16	479	784	649	306
9	TOTAL STATE INC TAX ADJUSTMENT	Z957	3,371	1,464	13	387	633	524	247
10	BASE FOR SIT COMPUTATION	J965	295,273	106,855	16,714	44,067	56,049	43,066	22,741
11	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
12	PRELIMINARY STATE INCOME TAX	J969	17,185	6,219	973	2,565	3,262	2,506	1,324
13	TOTAL STATE INC TAX ADJUSTMENT	Z957	3,371	1,464	13	387	633	524	247
14	NET STATE INCOME TAX ALLOWABLE	J979	20,556	7,683	986	2,952	3,895	3,030	1,571
<u>15 STATE INCOME TAX PAYABLE</u>									
16	PRELIMINARY STATE INCOME TAX	J969	17,185	6,219	973	2,565	3,262	2,506	1,324
17	NET STATE INCOME TAX PAYABLE	J989	17,185	6,219	973	2,565	3,262	2,506	1,324
18	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

PROGRESS ENERGY FLORIDA
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 STATE DEFERRED INC TAX	Z890 GP19	52	0	0	52	3,372	-1
2 TOTAL STATE PROV DEF IT(410.1)	Z911	52	0	0	52	3,372	-1
3 TOTAL STATE INC TAX ADJUSTMENT	Z957	52	0	0	52	3,372	-1
<u>4 SUMMARY OF SIT CALCULATION</u>							
5 RETURN ON RATE BASE	R751	8,063	0	0	-455	347,955	-1
6 NET FED INCOME TAX ALLOWABLE	I879	2,882	0	0	-281	121,911	-5
7 NET DEDUCTIONS AND ADDITIONS	Y871	-3,646	-0	-0	-1,004	-182,129	-2
8 DEDUCTIONS IN ADD TO Y843	Y911	64	-0	-0	64	4,174	-1
9 TOTAL STATE INC TAX ADJUSTMENT	Z957	52	0	0	52	3,372	-1
10 BASE FOR SIT COMPUTATION	J965	7,415	0	0	-1,624	295,283	-10
11 SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
12 PRELIMINARY STATE INCOME TAX	J969	432	0	0	-95	17,186	-1
13 TOTAL STATE INC TAX ADJUSTMENT	Z957	52	0	0	52	3,372	-1
14 NET STATE INCOME TAX ALLOWABLE	J979	484	0	0	-43	20,558	-2
<u>15 STATE INCOME TAX PAYABLE</u>							
16 PRELIMINARY STATE INCOME TAX	J969	432	0	0	-95	17,186	-1
17 NET STATE INCOME TAX PAYABLE	J989	432	0	0	-95	17,186	-1
18 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

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PROGRESS ENERGY FLORIDA
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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	475	475	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	295	0	0	295	0	0	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	8,181	0	0	0	8,181	0	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	5,551	0	0	0	0	5,551	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	23,374	0	0	0	0	0	23,374
7 <u>RATE BASE RELATED</u>	Q010 RB91	<u>13,102</u>	<u>4,931</u>	<u>603</u>	<u>1,865</u>	<u>2,482</u>	<u>1,936</u>	<u>999</u>
8 TOTAL REVENUE CREDITS	Q027	50,978	5,406	603	2,160	10,663	7,487	24,373
<u>9 COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	724,715	249,920	77,032	50,872	115,249	95,282	56,068
11 RETURN ON RATE BASE	R751	347,954	130,953	16,022	49,526	65,902	51,417	26,527
12 NET FED INCOME TAX ALLOWABLE	I879	121,906	45,458	5,921	17,553	23,103	17,958	9,317
13 NET STATE INCOME TAX ALLOWABLE	J979	20,556	7,683	986	2,952	3,895	3,030	1,571
14 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-50,978</u>	<u>-5,406</u>	<u>-603</u>	<u>-2,160</u>	<u>-10,663</u>	<u>-7,487</u>	<u>-24,373</u>
15 SUBTOTAL B	CS03	1,164,153	428,608	99,358	118,743	197,486	160,200	69,110
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 <u>REVENUE TAX</u>	L033	<u>4,159</u>	<u>1,531</u>	<u>355</u>	<u>424</u>	<u>706</u>	<u>572</u>	<u>247</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	1,168,312	430,139	99,713	119,167	198,192	160,772	69,357
19 CLASS REVENUES-COST OF SERVICE	R602	1,168,312	430,141	99,713	119,167	198,192	160,769	69,355
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-1,168,312</u>	<u>-430,139</u>	<u>-99,713</u>	<u>-119,167</u>	<u>-198,192</u>	<u>-160,772</u>	<u>-69,357</u>
21 EXCESS REVENUES	XREV	0	2	0	0	0	-3	-2
22 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794
23 EXCESS TAX	XTAX	1	1	0	0	0	-1	-1
24 EXCESS RETURN	XRET	-1	1	0	0	0	-2	-1

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PROGRESS ENERGY FLORIDA
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COST OF SERVICE COMPUTATION	ITEM ALLO	INTERRUPTIBLE				LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT			FACILITIES	BILLING/INFO	AT ISSUE	OTHER
<u>1 REVENUE CREDITS</u>									
2	PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	0	475	0
3	TRANSMISSION RELATED	Q002 T106	0	0	0	0	0	295	0
4	DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	0	0	8,181	0
5	DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	0	0	5,551	0
6	DISTRIBUTION SERVICES RELATED	Q008 D104	0	0	0	0	0	23,374	0
7	<u>RATE BASE RELATED</u>	Q010 RB91	304	0	0	-17		13,103	-1
8	TOTAL REVENUE CREDITS	Q027	304	0	0	-17		50,979	-1
<u>9 COST OF SERVICE COMPUTATION</u>									
10	TOTAL OP EXP EX INC & REV TAX	OP61	13,990	0	0	66,304		724,717	-2
11	RETURN ON RATE BASE	R751	8,063	0	0	-455		347,955	-1
12	NET FED INCOME TAX ALLOWABLE	I879	2,882	0	0	-281		121,911	-5
13	NET STATE INCOME TAX ALLOWABLE	J979	484	0	0	-43		20,558	-2
14	<u>TOTAL REVENUE CREDITS</u>	Q027	-304	-0	-0	17		-50,979	1
15	SUBTOTAL B	CS03	25,115	0	0	65,542		1,164,162	-9
16	REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357			0.00000
17	<u>REVENUE TAX</u>	L033	90	0	0	234		4,159	0
18	TOTAL ELECTRIC COST OF SERVICE	CS05	25,205	0	0	65,776		1,168,321	-9
19	CLASS REVENUES=COST OF SERVICE	R602	25,205	0	0	65,775		1,168,317	-5
20	<u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-25,205	-0	-0	-65,776		-1,168,321	9
21	EXCESS REVENUES	XREV	0	0	0	-1		-4	4
22	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794			0.38575
23	EXCESS TAX	XTAX	0	0	0	0		-1	2
24	EXCESS RETURN	XRET	0	0	0	-1		-3	2

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PROGRESS ENERGY FLORIDA
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 RATE OF RETURN</u>								
<u>2 CAPITALIZATION AMOUNTS</u>								
3	LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4	PREFERRED STOCK	K102	19,866	19,866	19,866	19,866	19,866	19,866
5	COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6	SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226	43,226	43,226
7	CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779	112,779	112,779
8	ITC	K110	3,608	3,608	3,608	3,608	3,608	3,608
9	DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007	389,007	389,007
10	FAS 109	K114	-114,971	-114,971	-114,971	-114,971	-114,971	-114,971
11	TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
<u>12 COST OF CAPITAL</u>								
13	LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442	0.06442	0.06442
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024	0.02024	0.02024
17	CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800	0.06800	0.06800
18	ITC	K130	0.09744	0.09744	0.09744	0.09744	0.09744	0.09744
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>								
22	LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722	0.02722	0.02722
23	PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331	0.06331	0.06331
25	SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
26	CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123	0.00123	0.00123
27	ITC	K151	0.00006	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	INTERRUPTIBLE				TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO		
<u>1 RATE OF RETURN</u>							
<u>2 CAPITALIZATION AMOUNTS</u>							
3	LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4	PREFERRED STOCK	K102	19,866	19,866	19,866	19,866	19,866
5	COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6	SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226	43,226
7	CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779	112,779
8	ITC	K110	3,608	3,608	3,608	3,608	3,608
9	DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007	389,007
10	FAS 109	K114	-114,971	-114,971	-114,971	-114,971	-114,971
11	TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
<u>12 COST OF CAPITAL</u>							
13	LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442	0.06442
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024	0.02024
17	CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800	0.06800
18	ITC	K130	0.09744	0.09744	0.09744	0.09744	0.09744
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134	0.00000	0.00000	0.00000	0.00000	0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>							
22	LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722	0.02722
23	PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331	0.06331
25	SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014	0.00014
26	CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123	0.00123
27	ITC	K151	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155	0.00000	0.00000	0.00000	0.00000	0.00000

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PROGRESS ENERGY FLORIDA
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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
		<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
<u>2 TAX RATES AND SPECIAL FACTORS</u>								
3 SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6 FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7 REVENUE TAX RATE	K196		0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE				LIGHTING	CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>		
1 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210			0.09210	
<u>2 TAX RATES AND SPECIAL FACTORS</u>									
3 SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000			0.00000	
4 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000			0.35000	
5 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500			0.05500	
6 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000			0.00000	
7 REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356			0.00000	

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,635,632	0.42247	0.06442	0.02722
PREFERRED STOCK	19,866	0.00318	0.04513	0.00014
COMMON STOCK	3,149,472	0.50483	0.12540	0.06331
SHORT TERM DEBT	43,226	0.00693	0.02024	0.00014
CUSTOMER DEPOSITS	112,779	0.01808	0.06800	0.00123
ITC	3,608	0.00058	0.09744	0.00006
DEFERRED INCOME TAX	389,007	0.06235	0.00000	0.00000
<u>FAS 109</u>	<u>-114,971</u>	<u>*.*****</u>	0.00000	<u>0.00000</u>
TOTAL	6,238,619	1.00000		0.09210

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PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
8	TRANSM AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	CLASS MWH ENERGY REQ- % * 1000	K306	100,000	0	100,000	0	0	0
19	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
20	NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	0	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	CUST RECORDS/COLL EXP - %*1000	K412	100,000	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	BILLING/ACTG EXPENSE- % * 1000	K414	100,000	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>28 WAGES AND SALARIES</u>								
29	PRODUCTION DEMAND - BASE	K600 K200	34,990	34,990	0	0	0	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	4,720	4,720	0	0	0	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	4,977	4,977	0	0	0	0

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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>							
2	PRODUCTION BASE - % * 1000	K200	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANSM AVG 12 CP - % * 1000	K220	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	1.00000	0.00000
18	CLASS MWH ENERGY REQ- % * 1000	K306	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	1.00000	0.00000
20	NUMBER OF RETAIL CUSTOMERS	K400	0	0	1,649,728	1,649,728	0
21	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	1.00000	1.00000	0.00000
22	METER READING EXP - % * 1000	K410	100,000	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	1.00000	0.00000
24	CUST RECORDS/COLL EXP - %*1000	K412	0	0	100,000	100,000	0
25	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	1.00000	1.00000	0.00000
26	BILLING/ACTG EXPENSE- % * 1000	K414	0	0	100,000	100,000	0
27	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	1.00000	1.00000	0.00000
<u>28 WAGES AND SALARIES</u>							
29	PRODUCTION DEMAND - BASE	K600 K200	0	0	0	34,990	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	4,720	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	4,977	0

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PROGRESS ENERGY FLORIDA
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PROD ENERGY - ALLOCABLE	K610 K306	16,753	0	16,753	0	0	0
2	TRANSMISSION	K612 T121	7,754	391	0	7,222	141	0
3	<u>DISTRIBUTION</u>	K614 D141	41,859	0	0	0	17,689	15,404
4	TOTAL PTD WAGES & SALARIES	K617	111,053	45,078	16,753	7,222	17,830	15,404
5	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.40591	0.15086	0.06503	0.16055	0.13871
6	CUSTOMER ACCOUNTING	K620 K667	17,463	0	0	0	0	0
7	CUSTOMER SERV & INFO, SALES	K622 K400	848	0	0	0	0	0
8	<u>ECCR</u>	K624 K400	1,314	0	0	0	0	0
9	TOTAL PTD CSS WAGES & SALARIES	K627	130,678	45,078	16,753	7,222	17,830	15,404
10	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.34495	0.12820	0.05527	0.13644	0.11788
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	35,259	12,163	4,520	1,949	4,811	4,156
12	TOTAL WAGES AND SALARIES EXP	K633	165,937	57,241	21,273	9,171	22,641	19,560
13	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.34496	0.12820	0.05527	0.13644	0.11788
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>							
15	METER READING	K640 K410	803	0	0	0	0	0
16	CUSTOMER RECORDS	K642 K412	12,900	0	0	0	0	0
17	<u>BILLING</u>	K644 K414	12,866	0	0	0	0	0
18	TOTAL WEIGHTED CUST ACCTNG EXP	K667	26,569	0	0	0	0	0
19	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	<u>RECOVERABLE FUEL ENERGY EXP</u>							
21	<u>AMOUNT ALLOCABLE</u>	K672 K306	972,464	0	972,464	0	0	0
22	TOTAL RECOV FUEL ENERGY EXP	K697	972,464	0	972,464	0	0	0
23	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
24	<u>PR TX DST SEC/SERV/LS EPIS WTD</u>							
25	SECONDARY	K800 K242	946,710	0	0	0	0	946,710
26	<u>SERVICES</u>	K802 K244	445,547	0	0	0	0	0
27	TOTAL	K827	1,392,257	0	0	0	0	946,710
28	WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.67998

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ALLOCATORS	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1	PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	16,753	0
2	TRANSMISSION	K612 T121	0	0	0	7,754	0
3	<u>DISTRIBUTION</u>	K614 D141	1,517	0	0	41,859	0
4	TOTAL PTD WAGES & SALARIES	K617	1,517	0	0	111,053	0
5	WTD PTD WAGE & SAL RATIOS	K619	0.01366	0.00000	0.00000	1.00000	0.00000
6	CUSTOMER ACCOUNTING	K620 K667	528	0	0	16,935	0
7	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	848	0
8	<u>ECCR</u>	K624 K400	0	0	0	1,314	0
9	TOTAL PTD CSS WAGES & SALARIES	K627	2,045	0	0	19,097	0
10	WTD PTD CSS WAGE & SAL RATIOS	K629	0.01565	0.00000	0.00000	1.00000	0.00000
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	552	0	0	5,153	-1
12	TOTAL WAGES AND SALARIES EXP	K633	2,597	0	0	165,938	-1
13	WTD WAGE AND SALARY RATIOS	K639	0.01565	0.00000	0.00000	1.00001	-0.00001
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>						
15	METER READING	K640 K410	803	0	0	803	0
16	CUSTOMER RECORDS	K642 K412	0	0	0	12,900	0
17	<u>BILLING</u>	K644 K414	0	0	0	12,866	0
18	TOTAL WEIGHTED CUST ACCTNG EXP	K667	803	0	0	25,766	0
19	WTD RATIOS	K669	0.03022	0.00000	0.00000	1.00000	0.00000
20	<u>RECOVERABLE FUEL ENERGY EXP</u>						
21	<u>AMOUNT ALLOCABLE</u>	K672 K306	0	0	0	972,464	0
22	TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	972,464	0
23	WTD RATIOS	K699	0.00000	0.00000	0.00000	1.00000	0.00000
24	<u>PR TX DST SEC/SERV/LS EPIS WTD</u>						
25	SECONDARY	K800 K242	0	0	0	946,710	0
26	<u>SERVICES</u>	K802 K244	0	0	0	445,547	0
27	TOTAL	K827	0	0	0	1,392,257	0
28	WTD RATIOS	K829	0.00000	0.00000	0.00000	1.00000	0.00000

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.05047	0.00000	0.93137	0.01815	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.78615	0.00000	0.20976	0.00409	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.42259	0.17318
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01147	0.00000	0.21169	0.33066	0.13382
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.44525	0.00000	0.11880	0.18556	0.07510
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.21541	0.08006	0.03451	0.23119	0.03464
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.43418	0.00385	0.11474	0.18776	0.07315
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.49693	0.00368	0.08050	0.17357	0.06002
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.04733	0.00000	0.93418	0.01849	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.42752	0.18147
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01175	0.00000	0.23199	0.32594	0.13641
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.29719	0.11045	0.04760	0.13519	0.04779
17	WTD NET PLANT RATIOS	NP29	1.00000	0.38962	0.00398	0.13906	0.19784	0.08248
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.16783	0.61495	0.04435	0.07258	0.02828
21	WTD RATIOS	W689	1.00000	0.44531	0.00000	0.11872	0.18565	0.07502
22	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.26465	0.17526	0.05532	0.14826	0.08790
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.27231	0.17006	0.05779	0.15055	0.08787
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-1.06189	5.82355	-0.11412	-0.84504	-0.67165
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.38664	0.00471	0.14417	0.19680	0.08159
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.37635	0.04605	0.14233	0.18940	0.07624
<u>28 O & M EXPENSES</u>								

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.03624	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.02801	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.01572	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00977	0.00000	0.00000	0.32082	1.00000	0.00000
9	WTD GROSS PLANT RATIOS	GP19	0.01543	0.00000	0.00000	0.01545	1.00000	0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00330	0.00000	0.00000	0.02469	1.00000	0.00000
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.05293	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.03979	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.01348	0.00000	0.00000	0.24674	1.00000	0.00000
17	WTD NET PLANT RATIOS	NP29	0.02404	0.00000	0.00000	0.00888	1.00000	0.00000
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	0.00597	0.00000	0.00000	0.00597	1.00001	-0.00001
21	WTD RATIOS	W689	0.01566	0.00000	0.00000	0.00000	1.00000	0.00000
22	WTD TOTAL WORKING CASH RATIOS	W729	0.01040	0.00000	0.00000	0.14791	1.00000	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.01064	0.00000	0.00000	0.13822	0.99999	0.00001
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.04907	0.00000	0.00000	-1.52440	1.00026	-0.00026
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.02369	0.00000	0.00000	0.00959	1.00000	0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.02317	0.00000	0.00000	-0.00131	1.00000	-0.00000
<u>28 O & M EXPENSES</u>								

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PROGRESS ENERGY FLORIDA
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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04533	0.00000	0.93808	0.01659	0.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.44189	0.30366	0.24098
4 WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.13392
5 WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6 WTD A & G EXP RATIOS	A339	1.00000	0.32286	0.11536	0.05323	0.15498	0.13387	0.06300
7 WTD O & M EXP RATIOS	OM39	1.00000	0.27075	0.16909	0.05746	0.14968	0.11192	0.08736
<u>8 DEPRECIATION EXPENSES</u>								
9 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.03670	0.00000	0.93286	0.03045	0.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.37656	0.39328	0.14018
12 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.31662	0.11762	0.05076	0.18238	0.10816	0.05096
13 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.45581	0.00551	0.08478	0.17206	0.17303	0.06225
<u>14 OTHER TAXES & MISC EXPENSES</u>								
15 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.48820	0.00231	0.11387	0.18492	0.13164	0.06196
16 WTD PAYROLL TAX RATIOS	L559	1.00000	0.34495	0.12819	0.05528	0.13645	0.11785	0.05545
17 WTD MISC TAX RATIOS	L589	1.00000	0.36842	0.08533	0.10167	0.16946	0.13756	0.05901
18 WTD OTHER TAX RATIOS	L599	1.00000	0.46997	0.01908	0.10517	0.17790	0.12930	0.06105
19 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.43432	0.00396	0.11485	0.18746	0.15512	0.07327
20 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.34485	0.10629	0.07020	0.15903	0.13148	0.07737
<u>21 INCOME TAXES</u>								
22 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.36817	0.08535	0.10200	0.16964	0.13761	0.05937
<u>23 OPERATING EXPENSES</u>								
24 WTD PROD O & M EXP RATIOS	P459	1.00000	0.54815	0.45185	0.00000	0.00000	0.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04533	0.00000	0.93808	0.01659	0.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.44189	0.30366	0.24098
27 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>28 WAGES AND SALARIES (K600-K639)</u>								

PROGRESS ENERGY FLORIDA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	0.01347	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD CUST ACCT EXP RATIOS	C319	0.01794	0.00000	0.00000	0.84814	1.00000	0.00000
5 WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
6 WTD A & G EXP RATIOS	A339	0.01683	0.00000	0.00000	0.13986	0.99998	0.00002
7 WTD O & M EXP RATIOS	OM39	0.01058	0.00000	0.00000	0.14314	0.99999	0.00001
<u>8 DEPRECIATION EXPENSES</u>							
9 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	0.08998	0.00000	0.00000	0.00000	1.00000	0.00000
12 WTD GENERAL DEPREC EXP RATIOS	G489	0.01440	0.00000	0.00000	0.15921	1.00010	-0.00010
13 WTD TOT DEPREC EXP RATIOS	DE49	0.03910	0.00000	0.00000	0.00746	1.00000	-0.00000
<u>14 OTHER TAXES & MISC EXPENSES</u>							
15 WTD REAL EST & PROP TAX RATIOS	L529	0.01447	0.00000	0.00000	0.00263	1.00002	-0.00002
16 WTD PAYROLL TAX RATIOS	L559	0.01564	0.00000	0.00000	0.14610	0.99991	0.00009
17 WTD MISC TAX RATIOS	L589	0.02153	0.00000	0.00000	0.05582	0.99880	0.00120
18 WTD OTHER TAX RATIOS	L599	0.01442	0.00000	0.00000	0.02315	1.00004	-0.00004
19 WTD MISCELLANEOUS EXP RATIOS	M629	0.01518	0.00000	0.00000	0.01518	0.99934	0.00066
20 WTD OP EXP EX INC & REV RATIOS	OP69	0.01930	0.00000	0.00000	0.09149	1.00000	-0.00000
<u>21 INCOME TAXES</u>							
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.02157	0.00000	0.00000	0.05630	1.00001	-0.00001
<u>23 OPERATING EXPENSES</u>							
24 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	0.01347	0.00000	0.00000	0.00000	1.00000	0.00000
27 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>28 WAGES AND SALARIES (K600-K639)</u>							

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.40591	0.15086	0.06503	0.16055	0.13871	0.06528
2 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.34495	0.12820	0.05527	0.13644	0.11788	0.05547
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.34496	0.12820	0.05527	0.13644	0.11788	0.05547
4 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE				LIGHTING	CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>		
1 WTD PTD WAGE & SAL RATIOS	K619	0.01366	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
2 WTD PTDCSS WAGE & SAL RATIOS	K629	0.01565	0.00000	0.00000	0.14614	0.00000	1.00000	0.00000	
3 WTD WAGE AND SALARY RATIOS	K639	0.01565	0.00000	0.00000	0.14614	0.00001	1.00001	-0.00001	
4 WTD RATIOS	K669	0.03022	0.00000	0.00000	0.96978	0.00000	1.00000	0.00000	

PROGRESS ENERGY FLORIDA
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 NET INCOME COMPUTATION</u>								
2 CLASS REVENUES-COST OF SERVICE	R600	1,168,312	430,141	99,713	119,167	198,192	160,769	69,355
3 TOTAL REVENUE CREDITS	Q027	50,978	5,406	603	2,160	10,663	7,487	24,373
4 TOTAL ELECTRIC REVENUE	CS07	1,219,290	435,547	100,316	121,327	208,855	168,256	93,728
5 TOTAL OP EXP EX INC & REV TAX	OP61	-724,715	-249,920	-77,032	-50,872	-115,249	-95,282	-56,068
6 FIRM SERVICE REVENUE TAX	RTXP	-4,159	-1,531	-355	-424	-706	-572	-247
7 NET INCOME	NI01	490,416	184,096	22,929	70,031	92,900	72,402	37,413
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9 TOTAL INTEREST EXPENSE	Y783	-108,013	-40,651	-4,973	-15,374	-20,457	-15,961	-8,234
10 TOTAL ADDITIONS	Y861	-74,118	-32,181	-285	-8,504	-13,916	-11,521	-5,422
11 PRELIMINARY TAXABLE INCOME	TI01	308,285	111,264	17,671	46,153	58,527	44,920	23,757
<u>12 STATE INCOME TAX COMPUTATION</u>								
13 PRELIMINARY TAXABLE INCOME	TI01	308,285	111,264	17,671	46,153	58,527	44,920	23,757
14 DEDUCTIONS IN ADD TO Y843	Y911	4,173	1,812	16	479	784	649	306
15 STATE TAXABLE INCOME	SI01	312,458	113,076	17,687	46,632	59,311	45,569	24,063
<u>16 STATE INCOME TAX PAYABLE</u>								
17 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18 PRELIM SIT = SI01 * K192	ST01	17,185	6,219	973	2,565	3,262	2,506	1,323
19 STATE INC TAX PAYABLE	SP01	17,185	6,219	973	2,565	3,262	2,506	1,323
<u>20 SIT ALLOWABLE</u>								
21 STATE INC TAX PAYABLE	SP01	17,185	6,219	973	2,565	3,262	2,506	1,323
22 TOTAL STATE PROV DEF IT(410.1)	Z911	3,371	1,464	13	387	633	524	247
23 NET STATE INC TAX ALLOWABLE	SA01	20,556	7,683	986	2,952	3,895	3,030	1,570
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25 PRELIMINARY TAXABLE INCOME	TI01	308,285	111,264	17,671	46,153	58,527	44,920	23,757
26 STATE INC TAX PAYABLE	SP01	-17,185	-6,219	-973	-2,565	-3,262	-2,506	-1,323
27 NET FEDERAL TAXABLE INCOME	FI01	291,100	105,045	16,698	43,588	55,265	42,414	22,434

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 NET INCOME COMPUTATION</u>							
2 CLASS REVENUES=COST OF SERVICE	R600	25,205	0	0	65,775	1,168,317	-5
3 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>304</u>	<u>0</u>	<u>0</u>	<u>-17</u>	<u>50,979</u>	<u>-1</u>
4 TOTAL ELECTRIC REVENUE	CS07	25,509	0	0	65,758	1,219,296	-6
5 TOTAL OP EXP EX INC & REV TAX	OP61	-13,990	-0	-0	-66,304	-724,717	2
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	<u>-90</u>	<u>-0</u>	<u>-0</u>	<u>-234</u>	<u>-4,159</u>	<u>-0</u>
7 NET INCOME	NI01	11,429	0	0	-780	490,420	-4
<u>8 ADJUSTMENTS TO NET INCOME</u>							
9 TOTAL INTEREST EXPENSE	Y783	-2,503	-0	-0	141	-108,012	-1
10 <u>TOTAL ADDITIONS</u>	Y861	<u>-1,143</u>	<u>0</u>	<u>0</u>	<u>-1,145</u>	<u>-74,117</u>	<u>-1</u>
11 PRELIMINARY TAXABLE INCOME	TI01	7,783	0	0	-1,784	308,291	-6
<u>12 STATE INCOME TAX COMPUTATION</u>							
13 PRELIMINARY TAXABLE INCOME	TI01	7,783	0	0	-1,784	308,291	-6
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>64</u>	<u>-0</u>	<u>-0</u>	<u>64</u>	<u>4,174</u>	<u>-1</u>
15 STATE TAXABLE INCOME	SI01	7,847	0	0	-1,720	312,465	-7
<u>16 STATE INCOME TAX PAYABLE</u>							
17 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	<u>432</u>	<u>0</u>	<u>0</u>	<u>-95</u>	<u>17,185</u>	<u>0</u>
19 STATE INC TAX PAYABLE	SP01	432	0	0	-95	17,185	0
<u>20 SIT ALLOWABLE</u>							
21 STATE INC TAX PAYABLE	SP01	432	0	0	-95	17,185	0
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>52</u>	<u>0</u>	<u>0</u>	<u>52</u>	<u>3,372</u>	<u>-1</u>
23 NET STATE INC TAX ALLOWABLE	SA01	484	0	0	-43	20,557	-1
<u>24 FEDERAL INCOME TAX COMPUTATION</u>							
25 PRELIMINARY TAXABLE INCOME	TI01	7,783	0	0	-1,784	308,291	-6
26 <u>STATE INC TAX PAYABLE</u>	SP01	<u>-432</u>	<u>-0</u>	<u>-0</u>	<u>95</u>	<u>-17,185</u>	<u>-0</u>
27 NET FEDERAL TAXABLE INCOME	FI01	7,351	0	0	-1,689	291,106	-6

PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
2 PRELIM FIT = FI01 * K190	FT01	101,886	36,766	5,844	15,256	19,343	14,845	7,852
3 TOTAL FED PROV DEF IT	Z781	20,950	9,096	81	2,404	3,934	3,256	1,533
4 <u>TOTAL AMORTIZED ITC</u>	Z813	<u>-929</u>	<u>-403</u>	<u>-4</u>	<u>-107</u>	<u>-174</u>	<u>-144</u>	<u>-68</u>
5 NET FED INC TAX ALLOWABLE	FA01	121,907	45,459	5,921	17,553	23,103	17,957	9,317
<u>6 FEDERAL INCOME TAX PAYABLE</u>								
7 <u>PRELIM FIT = FI01 * K190</u>	FT01	<u>101,886</u>	<u>36,766</u>	<u>5,844</u>	<u>15,256</u>	<u>19,343</u>	<u>14,845</u>	<u>7,852</u>
8 FED INC TAX PAYABLE	FP01	101,886	36,766	5,844	15,256	19,343	14,845	7,852
<u>9 PRELIMINARY SUMMARY</u>								
10 NET INCOME	NI01	490,416	184,096	22,929	70,031	92,900	72,402	37,413
11 NET FED INC TAX ALLOWABLE	FA01	-121,907	-45,459	-5,921	-17,553	-23,103	-17,957	-9,317
12 <u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-20,556</u>	<u>-7,683</u>	<u>-986</u>	<u>-2,952</u>	<u>-3,895</u>	<u>-3,030</u>	<u>-1,570</u>
13 OVERALL RETURN EARNED (SCH 14)	RETU	347,953	130,954	16,022	49,526	65,902	51,415	26,526
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210

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PROGRESS ENERGY FLORIDA
 RESIDENTIAL CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
2 PRELIM FIT = FI01 * K190	FT01	2,573	0	0	-591	101,888	-2
3 TOTAL FED PROV DEF IT	Z781	323	0	0	324	20,951	-1
4 <u>TOTAL AMORTIZED ITC</u>	Z813	<u>-14</u>	<u>-0</u>	<u>-0</u>	<u>-14</u>	<u>-928</u>	<u>-1</u>
5 NET FED INC TAX ALLOWABLE	FA01	2,882	0	0	-281	121,911	-4
 <u>6 FEDERAL INCOME TAX PAYABLE</u>							
7 <u>PRELIM FIT = FI01 * K190</u>	FT01	<u>2,573</u>	<u>0</u>	<u>0</u>	<u>-591</u>	<u>101,888</u>	<u>-2</u>
8 FED INC TAX PAYABLE	FP01	2,573	0	0	-591	101,888	-2
 <u>9 PRELIMINARY SUMMARY</u>							
10 NET INCOME	NI01	11,429	0	0	-780	490,420	-4
11 NET FED INC TAX ALLOWABLE	FA01	-2,882	-0	-0	281	-121,911	4
12 <u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-484</u>	<u>-0</u>	<u>-0</u>	<u>43</u>	<u>-20,557</u>	<u>1</u>
13 OVERALL RETURN EARNED (SCH 14)	RETU	8,063	0	0	-456	347,952	1
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.00000	0.00000	0.09238	0.09210	-0.14286

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PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 RATE BASE								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	379,505	160,900	1,569	39,020	66,474	57,395	36,353
3 TOTAL DEPRECIATION RESERVE	DR11	-156,731	-76,473	-623	-11,367	-25,519	-24,121	-12,385
4 TOTAL RATE BASE ADJUSTMENTS	RB71	6,749	112	10,411	1,687	-312	-201	-1,004
5 TOTAL RATE BASE	RB91	229,523	84,539	11,357	29,340	40,643	33,073	22,964
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	30,050	7,087	4,862	1,381	3,744	2,921	3,068
8 TOTAL DEPRECIATION EXPENSE	DE41	13,063	5,743	76	980	2,071	2,173	1,052
9 TOTAL OTHER TAX & MISC EXPENSE	L591	4,526	2,058	90	423	744	563	357
10 MISC ALLOWABLE EXPENSES	M621	-92	-39	0	-9	-16	-14	-9
11 TOTAL OP EXP EX INC & REV TAX	OP61	47,547	14,849	5,028	2,775	6,543	5,643	4,468
12 NET FED INCOME TAX ALLOWABLE	I879	7,404	2,703	387	957	1,313	1,063	743
13 NET STATE INCOME TAX ALLOWABLE	J979	1,248	457	65	161	221	179	126
14 REVENUE TAX	L033	264	91	23	23	40	34	20
15 TOTAL OPERATING EXPENSE	OPEX	56,463	18,100	5,503	3,916	8,117	6,919	5,357
16 RETURN ON RATE BASE	R751	21,138	7,786	1,046	2,702	3,743	3,046	2,115
17 TOTAL REVENUE CREDITS	Q027	-3,498	-321	-39	-118	-606	-444	-1,944
18 TOTAL ELECTRIC COST OF SERVICE	CS05	74,103	25,565	6,510	6,500	11,254	9,521	5,528
19 CLASS REVENUES=COST OF SERVICE	R602	74,105	25,565	6,510	6,501	11,254	9,521	5,529
20 EXCESS REVENUES	XREV	2	0	0	1	0	0	1
21 TOTAL RETURN EARNED	RETE	21,140	7,786	1,046	2,703	3,743	3,046	2,116
22 RATE OF RETURN EARNED	RORE	0.09210	0.09210	0.09210	0.09213	0.09209	0.09210	0.09214
23 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12542	0.12541	0.12541	0.12546	0.12540	0.12541	0.12549
25 ALLOWED RETURN ON COM EQUITY	AROE		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26 CLASS REVENUES=COST OF SERVICE	R600	74,105	25,565	6,510	6,501	11,254	9,521	5,529
27 REVENUE INCREASE JUSTIFIED	RIJD	-2	0	0	-1	0	0	-1

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

DOCKET NUMBER: ER10GS50-000

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<u>SUMMARY OF RESULTS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>RATE BASE</u>							
2 GROSS ELECTRIC PLT IN SERVICE	GP11	10,136	0	0	7,660	379,507	-2
3 TOTAL DEPRECIATION RESERVE	DR11	-1,161	-0	-0	-5,083	-156,732	1
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>-969</u>	<u>0</u>	<u>0</u>	<u>-2,974</u>	<u>6,750</u>	<u>-1</u>
5 TOTAL RATE BASE	RB91	8,006	0	0	-397	229,525	-2
6 <u>OPERATING EXPENSES</u>							
7 TOTAL O & M EXPENSE	OM31	1,967	0	0	5,022	30,052	-2
8 TOTAL DEPRECIATION EXPENSE	DE41	842	0	0	126	13,063	0
9 TOTAL OTHER TAX & MISC EXPENSE	L591	155	0	0	136	4,526	0
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-2</u>	<u>0</u>	<u>0</u>	<u>-2</u>	<u>-91</u>	<u>-1</u>
11 TOTAL OP EXP EX INC & REV TAX	OP61	2,962	0	0	5,282	47,550	-3
12 NET FED INCOME TAX ALLOWABLE	I879	261	0	0	-22	7,405	-1
13 NET STATE INCOME TAX ALLOWABLE	J979	43	0	0	-4	1,248	0
14 <u>REVENUE TAX</u>	L033	<u>14</u>	<u>0</u>	<u>0</u>	<u>19</u>	<u>264</u>	<u>0</u>
15 TOTAL OPERATING EXPENSE	OPEX	3,280	0	0	5,275	56,467	-4
16 RETURN ON RATE BASE	R751	737	0	0	-37	21,138	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-28</u>	<u>-0</u>	<u>-0</u>	<u>1</u>	<u>-3,499</u>	<u>1</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	3,989	0	0	5,239	74,106	-3
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>3,989</u>	<u>0</u>	<u>0</u>	<u>5,239</u>	<u>74,108</u>	<u>-3</u>
20 EXCESS REVENUES	XREV	0	0	0	0	2	0
21 TOTAL RETURN EARNED	RETE	737	0	0	-37	21,140	0
22 RATE OF RETURN EARNED	RORE	0.09206	0.00000	0.00000	0.09320	0.09210	0.00000
23 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12532	-0.05703	-0.05703	0.12758	0.12541	-0.05703
25 ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540		0.12540
26 CLASS REVENUES=COST OF SERVICE	R600	3,989	0	0	5,239	74,108	-3
27 REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	-2	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>SUMMARY OF RESULTS</u>		<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
<u>ITEM</u>	<u>ALLO</u>	<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	PER UNIT PRES REV	-0.00003	0.00000	0.00000	-0.00015	0.00000	0.00000	-0.00018

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>SUMMARY OF RESULTS</u>		<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>ITEM</u>	<u>ALLO</u>						
1	PER UNIT PRES REV	0.00000	0.00000	0.00000	0.00000	-0.00003	0.00000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	131,729	131,729	0	0	0	0
3	INTERMEDIATE	P102 K202	6,800	6,800	0	0	0	0
4	PEAKING	P104 K204	16,256	16,256	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	154,785	154,785	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T100 K200	1,684	1,684	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	58	58	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	529	529	0	0	0	0
10	TRANSMISSION	T106 K220	38,455	0	0	38,455	0	0
11	DISTRIBUTION	T108 K240	780	0	0	0	780	0
12	TRANSMISSION PLANT IN SERVICE	T121	41,506	2,271	0	38,455	780	0
13	TOTAL PROD & TRANS PLANT	PT21	196,291	157,056	0	38,455	780	0
<u>14 DISTRIBUTION PLANT</u>								
15	PRIMARY	D100 K240	61,754	0	0	0	61,754	0
16	SECONDARY	D102 K242	56,086	0	0	0	0	56,086
17	SERVICES	D104 K244	35,524	0	0	0	0	35,524
18	METERS	D106 K246	9,009	0	0	0	0	0
19	DISTRIBUTION PLANT IN SERVICE	D141	162,373	0	0	0	61,754	56,086
20	TOTAL TRANS & DIST PLANT	TD21	203,879	2,271	0	38,455	62,534	56,086
21	TOTAL GROSS PTD PLANT	PD21	358,664	157,056	0	38,455	62,534	56,086
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23	LABOR RELATED	G100 K627	21,019	6,274	2,561	922	2,371	2,137
24	RETAIL CUSTOMER RELATED (CSS)	G102 K400	5,477	0	0	0	0	0
25	DISTRIBUTION PRIMARY RELATED	G106 K240	2,488	0	0	0	2,488	0
26	ADJ D - CAPITAL LEASES	G108 K627	-8,143	-2,430	-992	-357	-919	-828
27	GENERAL PLANT IN SERVICE	G121	20,841	3,844	1,569	565	3,940	1,309

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
<u>1 PRODUCTION PLANT</u>							
2	BASE	P100 K200	0	0	0	131,729	0
3	INTERMEDIATE	P102 K202	0	0	0	6,800	0
4	<u>PEAKING</u>	P104 K204	0	0	0	16,256	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	154,785	0
<u>6 TRANSMISSION PLANT</u>							
7	GEN. STEP-UP XFMR - BASE	T100 K200	0	0	0	1,684	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	0	0	0	58	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	0	0	0	529	0
10	TRANSMISSION	T106 K220	0	0	0	38,455	0
11	<u>DISTRIBUTION</u>	T108 K240	0	0	0	780	0
12	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	41,506	0
13	TOTAL PROD & TRANS PLANT	PT21	0	0	0	196,291	0
<u>14 DISTRIBUTION PLANT</u>							
15	PRIMARY	D100 K240	0	0	0	61,754	0
16	SECONDARY	D102 K242	0	0	0	56,086	0
17	SERVICES	D104 K244	0	0	0	35,524	0
18	<u>METERS</u>	D106 K246	9,009	0	0	9,009	0
19	DISTRIBUTION PLANT IN SERVICE	D141	9,009	0	0	162,373	0
20	TOTAL TRANS & DIST PLANT	TD21	9,009	0	0	203,879	0
21	TOTAL GROSS PTD PLANT	PD21	9,009	0	0	358,664	0
<u>22 GENERAL & INTANGIBLE PLANT</u>							
23	LABOR RELATED	G100 K627	1,840	0	0	3,563	-2
24	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	5,477	0
25	DISTRIBUTION PRIMARY RELATED	G106 K240	0	0	0	2,488	0
26	<u>ADJ D - CAPITAL LEASES</u>	G108 K627	-713	0	0	-1,380	0
27	GENERAL PLANT IN SERVICE	G121	1,127	0	0	7,660	-2

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	379,505	160,900	1,569	39,020	66,474	57,395	36,353

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	10,136	0	0	7,660	379,507	-2

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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DEPRECIATION RESERVE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>									
2	BASE	P150 P100	57,098	57,098	0	0	0	0	0
3	INTERMEDIATE	P152 P102	6,802	6,802	0	0	0	0	0
4	PEAKING	P154 P104	10,283	10,283	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	74,183	74,183	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T150 T100	592	592	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	25	25	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	147	147	0	0	0	0	0
10	TRANSMISSION	T156 T106	11,143	0	0	11,143	0	0	0
11	DISTRIBUTION	T158 T108	217	0	0	0	217	0	0
12	TOTAL TRANS DEPREC RESERVE	T171	12,124	764	0	11,143	217	0	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D150 D100	22,368	0	0	0	22,368	0	0
15	SECONDARY	D152 D102	23,601	0	0	0	0	23,601	0
16	SERVICES	D154 D104	12,056	0	0	0	0	0	12,056
17	METERS	D156 D106	714	0	0	0	0	0	0
18	TOTAL DISTRIB DEPREC RESERVE	D191	58,739	0	0	0	22,368	23,601	12,056
<u>19 GENERAL & INTANGIBLE PLANT</u>									
20	LABOR RELATED	G150 G100	5,111	1,526	623	224	577	520	329
21	RETAIL CUSTOMER RELATED (CSS)	G152 G102	4,217	0	0	0	0	0	0
22	DISTRIBUTION PRIMARY RELATED	G156 G106	2,357	0	0	0	2,357	0	0
23	TOTAL GENERAL DEPREC RESERVE	G171	11,685	1,526	623	224	2,934	520	329
24	TOTAL DEPRECIATION RESERVE	DR11	156,731	76,473	623	11,367	25,519	24,121	12,385

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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DEPRECIATION RESERVE	ITEM	ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
			METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
<u>1 PRODUCTION PLANT</u>								
2	BASE	P150 P100	0	0	0	0	57,098	0
3	INTERMEDIATE	P152 P102	0	0	0	0	6,802	0
4	PEAKING	P154 P104	0	0	0	0	10,283	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	74,183	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	592	0
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	0	0	0	0	25	0
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	0	0	0	0	147	0
10	TRANSMISSION	T156 T106	0	0	0	0	11,143	0
11	DISTRIBUTION	T158 T108	0	0	0	0	217	0
12	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	12,124	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY	D150 D100	0	0	0	0	22,368	0
15	SECONDARY	D152 D102	0	0	0	0	23,601	0
16	SERVICES	D154 D104	0	0	0	0	12,056	0
17	METERS	D156 D106	714	0	0	0	714	0
18	TOTAL DISTRIB DEPREC RESERVE	D191	714	0	0	0	58,739	0
<u>19 GENERAL & INTANGIBLE PLANT</u>								
20	LABOR RELATED	G150 G100	447	0	0	866	5,112	-1
21	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	4,217	4,217	0
22	DISTRIBUTION PRIMARY RELATED	G156 G106	0	0	0	0	2,357	0
23	TOTAL GENERAL DEPREC RESERVE	G171	447	0	0	5,083	11,686	-1
24	TOTAL DEPRECIATION RESERVE	DR11	1,161	0	0	5,083	156,732	-1

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>NET ELECTRIC PLANT</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>									
2	PRODUCTION PLANT IN SERVICE	P121	154,785	154,785	0	0	0	0	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-74,183</u>	<u>-74,183</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	80,602	80,602	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	41,506	2,271	0	38,455	780	0	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-12,124</u>	<u>-764</u>	<u>-0</u>	<u>-11,143</u>	<u>-217</u>	<u>-0</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	29,382	1,507	0	27,312	563	0	0
<u>9 DISTRIBUTION PLANT</u>									
10	DISTRIBUTION PLANT IN SERVICE	D141	162,373	0	0	0	61,754	56,086	35,524
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	<u>-58,739</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-22,368</u>	<u>-23,601</u>	<u>-12,056</u>
12	NET DISTRIBUTION PLANT	D241	103,634	0	0	0	39,386	32,485	23,468
13	NET PTD PLANT	NT31	213,618	82,109	0	27,312	39,949	32,485	23,468
14	NET TRANS & DIST PLANT	NT21	133,016	1,507	0	27,312	39,949	32,485	23,468
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	20,841	3,844	1,569	565	3,940	1,309	829
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-11,685</u>	<u>-1,526</u>	<u>-623</u>	<u>-224</u>	<u>-2,934</u>	<u>-520</u>	<u>-329</u>
18	NET GENERAL & INTANG PLANT	G221	9,156	2,318	946	341	1,006	789	500
19	NET ELECTRIC PLANT IN SERVICE	NP21	222,774	84,427	946	27,653	40,955	33,274	23,968

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>NET ELECTRIC PLANT</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>							
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	154,785	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-74,183</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	0	0	0	80,602	0
<u>5 TRANSMISSION PLANT</u>							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	41,506	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-12,124</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	0	0	0	29,382	0
<u>9 DISTRIBUTION PLANT</u>							
10	DISTRIBUTION PLANT IN SERVICE	D141	9,009	0	0	162,373	0
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	<u>-714</u>	<u>-0</u>	<u>-0</u>	<u>-58,739</u>	<u>-0</u>
12	NET DISTRIBUTION PLANT	D241	8,295	0	0	103,634	0
13	NET PTD PLANT	NT31	8,295	0	0	213,618	0
14	NET TRANS & DIST PLANT	NT21	8,295	0	0	133,016	0
<u>15 GENERAL & INTANGIBLE PLANT</u>							
16	GENERAL PLANT IN SERVICE	G121	1,127	0	7,660	20,843	-2
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-447</u>	<u>-0</u>	<u>-5,083</u>	<u>-11,686</u>	<u>1</u>
18	NET GENERAL & INTANG PLANT	G221	680	0	2,577	9,157	-1
19	NET ELECTRIC PLANT IN SERVICE	NP21	8,975	0	2,577	222,775	-1

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 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION V224 T106	639	0	0	639	0	0	0
5	DISTRIBUTION V226 D100	220	0	0	0	220	0	0
6	TOTAL LAND HELD FOR FUTURE USE V233	859	0	0	639	220	0	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION - BASE V234 P100	17,792	17,792	0	0	0	0	0
9	PRODUCTION - INTERMEDIATE V236 P102	27	27	0	0	0	0	0
10	PRODUCTION - PEAKING V238 P104	70	70	0	0	0	0	0
11	TRANSMISSION V240 T106	4,184	0	0	4,184	0	0	0
12	DISTRIBUTION V242 D141	1,486	0	0	0	565	513	325
13	GENERAL PLANT V244 G100	1,697	507	207	74	191	173	109
14	ADJ B-ELIGIBLE/AFUDC PROD BASE V246 P100	-16,592	-16,592	0	0	0	0	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM V248 T106	-3,044	0	0	-3,044	0	0	0
16	TOTAL RATE BASE CWIP V255	5,620	1,804	207	1,214	756	686	434
17	TOTAL ADDITIVE ADJUSTMENTS V289	6,479	1,804	207	1,853	976	686	434
18	NET ORIGINAL COST RATE BASE RB21	229,253	86,231	1,153	29,506	41,931	33,960	24,402
<u>19 WORKING CAPITAL</u>								
<u>20 MATERIALS AND SUPPLIES</u>								
<u>21 FUEL SUPPLIES</u>								
22	AMOUNT ALLOCABLE W630 K306	13,670	0	13,670	0	0	0	0
23	TOTAL FUEL STOCKS W641	13,670	0	13,670	0	0	0	0
<u>24 PLANT MATERIALS & SUPPLIES</u>								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE BASE ADJUSTMENTS</u>							
<u>2 ADDITIVE ADJUSTMENTS</u>							
<u>3 PLANT HELD FOR FUTURE USE</u>							
4	TRANSMISSION	V224 T106	0	0	0	639	0
5	DISTRIBUTION	V226 D100	0	0	0	220	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	859	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>							
8	PRODUCTION - BASE	V234 P100	0	0	0	17,792	0
9	PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	27	0
10	PRODUCTION - PEAKING	V238 P104	0	0	0	70	0
11	TRANSMISSION	V240 T106	0	0	0	4,184	0
12	DISTRIBUTION	V242 D141	82	0	0	1,485	1
13	GENERAL PLANT	V244 G100	149	0	288	1,698	-1
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	-16,592	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	0	0	0	-3,044	0
16	TOTAL RATE BASE CWIP	V255	231	0	288	5,620	0
17	TOTAL ADDITIVE ADJUSTMENTS	V289	231	0	288	6,479	0
18	NET ORIGINAL COST RATE BASE	RB21	9,206	0	2,865	229,254	-1
<u>19 WORKING CAPITAL</u>							
<u>20 MATERIALS AND SUPPLIES</u>							
<u>21 FUEL SUPPLIES</u>							
22	AMOUNT ALLOCABLE	W630 K306	0	0	0	13,670	0
23	TOTAL FUEL STOCKS	W641	0	0	0	13,670	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>RATE BASE</u>	<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1	<u>AMOUNT ALLOCABLE</u>	W642 GP19	8,033	3,406	33	826	1,407	1,215	769
2	TOTAL PLANT MATERIALS & SUPPL	W659	8,033	3,406	33	826	1,407	1,215	769
3	TOTAL MATERIALS & SUPPLIES	W661	21,703	3,406	13,703	826	1,407	1,215	769
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5	<u>TOTAL PREPAYMENTS</u>	W670 PD29	239	105	0	26	42	37	24
6	TOTAL	W687	239	105	0	26	42	37	24
7	<u>OTHER WORKING CAPITAL</u>								
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-248	-105	-1	-25	-43	-38	-24
9	ADJ D- CAPITAL LEASES	W698 OM39	7,738	1,825	1,252	356	964	752	790
10	TOTAL	W705	7,490	1,720	1,251	331	921	714	766
11	TOTAL WORKING CASH	W721	7,490	1,720	1,251	331	921	714	766
12	<u>MISCELLANEOUS WORKING CAPITAL</u>								
13	WTD O&M EXP	W730 OM39	-13,892	-3,276	-2,248	-638	-1,731	-1,350	-1,418
14	DA RETAIL	W732 OM39	-15,465	-3,647	-2,502	-711	-1,927	-1,503	-1,579
15	ADJ E- RETAIL RATE CASE EXP	W736 K400	195	0	0	0	0	0	0
16	TOTAL MISC WORK CAPITAL	W747	-29,162	-6,923	-4,750	-1,349	-3,658	-2,853	-2,997
17	TOTAL WORKING CAPITAL	WC71	270	-1,692	10,204	-166	-1,288	-887	-1,438
18	<u>PRELIMINARY SUMMARY</u>								
19	TOTAL ADDITIVE ADJUSTMENTS	V289	6,479	1,804	207	1,853	976	686	434
20	TOTAL WORKING CAPITAL	WC71	270	-1,692	10,204	-166	-1,288	-887	-1,438
21	TOTAL RATE BASE ADJUSTMENTS	RB71	6,749	112	10,411	1,687	-312	-201	-1,004
22	<u>RATE BASE CALCULATION</u>								
23	NET ELECTRIC PLANT IN SERVICE	NP21	222,774	84,427	946	27,653	40,955	33,274	23,968
24	TOTAL RATE BASE ADJUSTMENTS	RB71	6,749	112	10,411	1,687	-312	-201	-1,004

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	215	0	0	162	8,033	0
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	215	0	0	162	8,033	0
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	215	0	0	162	21,703	0
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	6	0	0	0	240	-1
6 <u>TOTAL</u>	W687	6	0	0	0	240	-1
7 <u>OTHER WORKING CAPITAL</u>							
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-7	0	0	-5	-248	0
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	507	0	0	1,293	7,739	-1
10 <u>TOTAL</u>	W705	500	0	0	1,288	7,491	-1
11 <u>TOTAL WORKING CASH</u>	W721	500	0	0	1,288	7,491	-1
12 <u>MISCELLANEOUS WORKING CAPITAL</u>							
13 <u>WTD O&M EXP</u>	W730 OM39	-909	0	0	-2,322	-13,892	0
14 <u>DA RETAIL</u>	W732 OM39	-1,012	0	0	-2,585	-15,466	1
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	0	0	0	195	195	0
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-1,921	0	0	-4,712	-29,163	1
17 <u>TOTAL WORKING CAPITAL</u>	WC71	-1,200	0	0	-3,262	271	-1
18 <u>PRELIMINARY SUMMARY</u>							
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	231	0	0	288	6,479	0
20 <u>TOTAL WORKING CAPITAL</u>	WC71	-1,200	0	0	-3,262	271	-1
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-969	0	0	-2,974	6,750	-1
22 <u>RATE BASE CALCULATION</u>							
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	8,975	0	0	2,577	222,775	-1
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-969	0	0	-2,974	6,750	-1

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 TOTAL RATE BASE	RB91	229,523	84,539	11,357	29,340	40,643	33,073	22,964
2 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
3 RETURN ON RATE BASE	R751	21,138	7,786	1,046	2,702	3,743	3,046	2,115

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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RATE BASE	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	FACILITIES			
1 TOTAL RATE BASE	RB91	8,006	0	0	-397	229,525	-2	
2 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210	
3 RETURN ON RATE BASE	R751	737	0	0	-37	21,138	0	

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION O & M</u>								
<u>2 PRODUCTION O&M- ENERGY RELATED</u>								
3	NON-RECV FUEL - ALLOCABLE	P302 K306	232	0	232	0	0	0
4	DA RETAIL	P308 K306	86	0	86	0	0	0
5	<u>AMOUNT ALLOCABLE</u>	P310 K306	<u>3,388</u>	<u>0</u>	<u>3,388</u>	<u>0</u>	<u>0</u>	<u>0</u>
6	TOTAL ENERGY RELATED	P341	3,706	0	3,706	0	0	0
<u>7 PRODUCTION O&M- DEMAND RELATED</u>								
8	BASE	P352 P100	3,058	3,058	0	0	0	0
9	INTERMEDIATE	P354 P102	238	238	0	0	0	0
10	<u>PEAKING</u>	P356 P104	<u>798</u>	<u>798</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	TOTAL DEMAND RELATED	P391	4,094	4,094	0	0	0	0
12	TOTAL PRODUCTION O & M	P451	7,800	4,094	3,706	0	0	0
<u>13 TRANSMISSION O & M</u>								
14	GEN. STEP-UP XFMR - BASE	T300 T100	36	36	0	0	0	0
15	GEN. STEP-UP XFMR - INTERMED	T302 T102	1	1	0	0	0	0
16	GEN. STEP-UP XFMR - PEAKING	T304 T104	11	11	0	0	0	0
17	TRANSMISSION	T306 T106	935	0	0	935	0	0
18	<u>DISTRIBUTION</u>	T308 T108	<u>17</u>	<u>0</u>	<u>0</u>	<u>17</u>	<u>0</u>	<u>0</u>
19	TOTAL TRANSMISSION O & M	T341	1,000	48	0	935	17	0
<u>20 DISTRIBUTION O & M</u>								
21	PRIMARY	D300 D100	2,376	0	0	0	2,376	0
22	SECONDARY	D302 D102	1,703	0	0	0	0	1,703
23	SERVICES INCL RECON & DISCON	D304 D104	1,819	0	0	0	0	0
24	<u>METERS</u>	D306 D106	<u>123</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25	TOTAL DISTRIBUTION O & M	D341	6,021	0	0	0	2,376	1,703
26	<u>CUSTOMER ACCOUNTING</u>							

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>O & M EXPENSES</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INPO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION O & M</u>								
<u>2 PRODUCTION O&M- ENERGY RELATED</u>								
3	NON-RECV FUEL - ALLOCABLE	P302 K306	0	0	0	0	232	0
4	DA RETAIL	P308 K306	0	0	0	0	86	0
5	<u>AMOUNT ALLOCABLE</u>	P310 K306	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,388</u>	<u>0</u>
6	TOTAL ENERGY RELATED	P341	0	0	0	0	3,706	0
<u>7 PRODUCTION O&M- DEMAND RELATED</u>								
8	BASE	P352 P100	0	0	0	0	3,058	0
9	INTERMEDIATE	P354 P102	0	0	0	0	238	0
10	<u>PEAKING</u>	P356 P104	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>798</u>	<u>0</u>
11	TOTAL DEMAND RELATED	P391	0	0	0	0	4,094	0
12	TOTAL PRODUCTION O & M	P451	0	0	0	0	7,800	0
<u>13 TRANSMISSION O & M</u>								
14	GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	36	0
15	GEN. STEP-UP XFMR - INTERMED	T302 T102	0	0	0	0	1	0
16	GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	0	11	0
17	TRANSMISSION	T306 T106	0	0	0	0	935	0
18	<u>DISTRIBUTION</u>	T308 T108	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17</u>	<u>0</u>
19	TOTAL TRANSMISSION O & M	T341	0	0	0	0	1,000	0
<u>20 DISTRIBUTION O & M</u>								
21	PRIMARY	D300 D100	0	0	0	0	2,376	0
22	SECONDARY	D302 D102	0	0	0	0	1,703	0
23	SERVICES INCL RECON & DISCON	D304 D104	0	0	0	0	1,819	0
24	<u>METERS</u>	D306 D106	<u>123</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>123</u>	<u>0</u>
25	TOTAL DISTRIBUTION O & M	D341	123	0	0	0	6,021	0
<u>26 CUSTOMER ACCOUNTING</u>								

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>O & M EXPENSES</u>		<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
			<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	METER READING	C300 K410	973	0	0	0	0	0	0
2	CUSTOMER RECORDS	C302 K412	1,029	0	0	0	0	0	0
3	BILLING	C304 K414	1,026	0	0	0	0	0	0
4	SERVICE WORK FOR CONP	C306 K244	478	0	0	0	0	0	478
5	<u>UNCOLLECTIBLES</u>	C308 K400	<u>969</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6	TOTAL CUSTOMER ACCOUNTING EXP	C317	4,475	0	0	0	0	0	478
7	<u>CUSTOMER SERVICE & INFORMATION</u>								
8	<u>TOTAL</u>	C320 K400	<u>172</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	TOTAL CUSTOMER SERVICE & INFO	C329	172	0	0	0	0	0	0
10	<u>SALES</u>								
11	TOTAL	S300 K400	118	0	0	0	0	0	0
12	<u>ADJ L- ECONOMIC DEVELOPMENT</u>	S302 K400	<u>-3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13	TOTAL SALES EXPENSE	S317	115	0	0	0	0	0	0
14	<u>ADMINISTRATIVE & GENERAL</u>								
15	PRODUCTION - BASE RELATED	A300 P100	-6	-6	0	0	0	0	0
16	DISTRIBUTION PLANT RELATED	A304 D141	608	0	0	0	231	210	133
17	GROSS PLANT RELATED	A306 GP19	203	86	1	21	36	31	19
18	LABOR RELATED	A308 K627	9,750	2,910	1,188	428	1,100	991	628
19	ADJ E- RETAIL RATE CASE EXP	A314 K400	98	0	0	0	0	0	0
20	ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-130	-39	-16	-6	-15	-13	-8
21	ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	86	36	0	9	15	13	8
22	ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-141	-42	-17	-6	-16	-14	-9
23	<u>ADJ M- INDUSTRY ASSOC DUES</u>	A322 K627	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
24	TOTAL ADMINISTRATIVE & GENERAL	A337	10,467	2,945	1,156	446	1,351	1,218	771
25	TOTAL O & M EXPENSE	OM31	30,050	7,087	4,862	1,381	3,744	2,921	3,068

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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O & M EXPENSES	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 METER READING	C300 K410	973	0	0	0	973	0
2 CUSTOMER RECORDS	C302 K412	0	0	0	1,029	1,029	0
3 BILLING	C304 K414	0	0	0	1,026	1,026	0
4 SERVICE WORK FOR CONP	C306 K244	0	0	0	0	478	0
5 UNCOLLECTIBLES	C308 K400	0	0	0	969	969	0
6 TOTAL CUSTOMER ACCOUNTING EXP	C317	973	0	0	3,024	4,475	0
7 <u>CUSTOMER SERVICE & INFORMATION</u>							
8 TOTAL	C320 K400	0	0	0	172	172	0
9 TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	172	172	0
10 <u>SALES</u>							
11 TOTAL	S300 K400	0	0	0	118	118	0
12 ADJ L- ECONOMIC DEVELOPMENT	S302 K400	0	0	0	-3	-3	0
13 TOTAL SALES EXPENSE	S317	0	0	0	115	115	0
14 <u>ADMINISTRATIVE & GENERAL</u>							
15 PRODUCTION - BASE RELATED	A300 P100	0	0	0	0	-6	0
16 DISTRIBUTION PLANT RELATED	A304 D141	34	0	0	0	608	0
17 GROSS PLANT RELATED	A306 GP19	5	0	0	4	203	0
18 LABOR RELATED	A308 K627	853	0	0	1,653	9,751	-1
19 ADJ E- RETAIL RATE CASE EXP	A314 K400	0	0	0	98	98	0
20 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-11	0	0	-22	-130	0
21 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	2	0	0	2	85	1
22 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-12	0	0	-24	-140	-1
23 ADJ M- INDUSTRY ASSOC DUES	A322 K627	0	0	0	0	0	-1
24 TOTAL ADMINISTRATIVE & GENERAL	A337	871	0	0	1,711	10,469	-2
25 TOTAL O & M EXPENSE	OM31	1,967	0	0	5,022	30,052	-2

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>DEPRECIATION EXPENSE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION DEPRECIATION</u>								
2 BASE	P460 P100	4,578	4,578	0	0	0	0	0
3 INTERMEDIATE	P462 P102	302	302	0	0	0	0	0
4 PEAKING	P464 P104	636	636	0	0	0	0	0
5 TOTAL PRODUCTION DEPREC EXP	P481	5,516	5,516	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	30	30	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERMED	T462 T102	1	1	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T464 T104	9	9	0	0	0	0	0
10 TRANSMISSION	T466 T106	953	0	0	953	0	0	0
11 DISTRIBUTION	T468 T108	32	0	0	0	32	0	0
12 TOTAL TRANS DEPREC EXP	T481	1,025	40	0	953	32	0	0
<u>13 DISTRIBUTION DEPRECIATION</u>								
14 PRIMARY	D460 D100	1,936	0	0	0	1,936	0	0
15 SECONDARY	D462 D102	2,109	0	0	0	0	2,109	0
16 SERVICES	D464 D104	1,012	0	0	0	0	0	1,012
17 METERS	D466 D106	787	0	0	0	0	0	0
18 TOTAL DIST DEPREC EXPENSE	D481	5,844	0	0	0	1,936	2,109	1,012
<u>19 GENERAL DEPRECIATION</u>								
20 LABOR RELATED	G460 G100	626	187	76	27	71	64	40
21 RETAIL CUSTOMER RELATED (CSS)	G462 G102	20	0	0	0	0	0	0
22 DISTRIBUTION PRIMARY RELATED	G466 G106	32	0	0	0	32	0	0
23 TOTAL GENERAL DEPREC EXPENSE	G481	678	187	76	27	103	64	40
24 TOTAL DEPRECIATION EXPENSE	DE41	13,063	5,743	76	980	2,071	2,173	1,052

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>DEPRECIATION EXPENSE</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE				LIGHTING	CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>				
<u>1 PRODUCTION DEPRECIATION</u>									
2	BASE	P460 P100	0	0	0	0	4,578	0	
3	INTERMEDIATE	P462 P102	0	0	0	0	302	0	
4	PEAKING	P464 P104	0	0	0	0	636	0	
5	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	5,516	0	
<u>6 TRANSMISSION DEPRECIATION</u>									
7	GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	0	30	0	
8	GEN. STEP-UP XFMR - INTERMED	T462 T102	0	0	0	0	1	0	
9	GEN. STEP-UP XFMR - PEAKING	T464 T104	0	0	0	0	9	0	
10	TRANSMISSION	T466 T106	0	0	0	0	953	0	
11	DISTRIBUTION	T468 T108	0	0	0	0	32	0	
12	TOTAL TRANS DEPREC EXP	T481	0	0	0	0	1,025	0	
<u>13 DISTRIBUTION DEPRECIATION</u>									
14	PRIMARY	D460 D100	0	0	0	0	1,936	0	
15	SECONDARY	D462 D102	0	0	0	0	2,109	0	
16	SERVICES	D464 D104	0	0	0	0	1,012	0	
17	METERS	D466 D106	787	0	0	0	787	0	
18	TOTAL DIST DEPREC EXPENSE	D481	787	0	0	0	5,844	0	
<u>19 GENERAL DEPRECIATION</u>									
20	LABOR RELATED	G460 G100	55	0	0	106	626	0	
21	RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	20	20	0	
22	DISTRIBUTION PRIMARY RELATED	G466 G106	0	0	0	0	32	0	
23	TOTAL GENERAL DEPREC EXPENSE	G481	55	0	0	126	678	0	
24	TOTAL DEPRECIATION EXPENSE	DE41	842	0	0	126	13,063	0	

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 TAXES OTHER THAN INC & REV</u>								
<u>2 REAL ESTATE & PROPERTY TAX</u>								
3	PRODUCTION BASE	L500 K200	1,632	1,632	0	0	0	0
4	PRODUCTION INTERMEDIATE	L502 K202	67	67	0	0	0	0
5	PRODUCTION PEAKING	L504 K204	161	161	0	0	0	0
6	TRANSMISSION	L506 K220	400	0	0	400	0	0
7	DISTRIBUTION PRIMARY	L508 K240	673	0	0	0	673	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	814	0	0	0	0	498
9	DISTRIBUTION METERING	L514 K246	89	0	0	0	0	0
10	<u>LABOR RELATED</u>	<u>L516 K627</u>	<u>80</u>	<u>24</u>	<u>10</u>	<u>4</u>	<u>9</u>	<u>8</u>
11	TOTAL REAL EST & PROP TAX	L521	3,916	1,884	10	404	682	506
<u>12 PAYROLL TAX</u>								
13	<u>TOTAL</u>	<u>L530 K627</u>	<u>791</u>	<u>236</u>	<u>96</u>	<u>35</u>	<u>89</u>	<u>80</u>
14	TOTAL PAYROLL TAX	L551	791	236	96	35	89	80
<u>15 REVENUE TAXES</u>								
16	TOTAL	L560 R600	10,592	3,654	930	929	1,609	1,361
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-10,542	-3,637	-926	-925	-1,601	-1,354
18	RAF CALCULATED ON PRES CL REV	L564 R600	-47	-16	-4	-4	-7	-6
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	<u>L566 R600</u>	<u>-184</u>	<u>-63</u>	<u>-16</u>	<u>-16</u>	<u>-28</u>	<u>-24</u>
20	TOTAL REVENUE TAXES	L581	-181	-62	-16	-16	-27	-23
21	TOTAL OTHER TAX & MISC EXPENSE	L591	4,526	2,058	90	423	744	563
<u>22 OTHER TAXES & MISC EXPENSES</u>								
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	<u>M600 GP19</u>	<u>-92</u>	<u>-39</u>	<u>0</u>	<u>-9</u>	<u>-16</u>	<u>-14</u>
24	MISC ALLOWABLE EXPENSES	M621	-92	-39	0	-9	-16	-14
<u>25 PRELIMINARY SUMMARY</u>								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 TAXES OTHER THAN INC & REV</u>							
<u>2 REAL ESTATE & PROPERTY TAX</u>							
3	PRODUCTION BASE	L500 K200	0	0	0	1,632	0
4	PRODUCTION INTERMEDIATE	L502 K202	0	0	0	67	0
5	PRODUCTION PEAKING	L504 K204	0	0	0	161	0
6	TRANSMISSION	L506 K220	0	0	0	400	0
7	DISTRIBUTION PRIMARY	L508 K240	0	0	0	673	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	0	0	814	0
9	DISTRIBUTION METERING	L514 K246	89	0	0	89	0
10	<u>LABOR RELATED</u>	L516 K627	7	0	0	81	-1
11	TOTAL REAL EST & PROP TAX	L521	96	0	0	3,917	-1
<u>12 PAYROLL TAX</u>							
13	<u>TOTAL</u>	L530 K627	69	0	0	134	1
14	TOTAL PAYROLL TAX	L551	69	0	0	134	1
<u>15 REVENUE TAXES</u>							
16	TOTAL	L560 R600	570	0	0	749	10,592
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-567	0	0	-745	-10,542
18	RAF CALCULATED ON PRES CL REV	L564 R600	-3	0	0	-3	-47
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	-10	0	0	-13	-184
20	TOTAL REVENUE TAXES	L581	-10	0	0	-12	-181
21	TOTAL OTHER TAX & MISC EXPENSE	L591	155	0	0	136	4,526
<u>22 OTHER TAXES & MISC EXPENSES</u>							
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	-2	0	0	-2	-91
24	MISC ALLOWABLE EXPENSES	M621	-2	0	0	-2	-91
<u>25 PRELIMINARY SUMMARY</u>							

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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	<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	TOTAL O & M EXPENSE	OM31	30,050	7,087	4,862	1,381	3,744	2,921	3,068
2	TOTAL DEPRECIATION EXPENSE	DE41	13,063	5,743	76	980	2,071	2,173	1,052
3	TOTAL OTHER TAX & MISC EXPENSE	L591	4,526	2,058	90	423	744	563	357
4	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-92</u>	<u>-39</u>	<u>0</u>	<u>-9</u>	<u>-16</u>	<u>-14</u>	<u>-9</u>
5	TOTAL OP EXP EX INC & REV TAX	OP61	47,547	14,849	5,028	2,775	6,543	5,643	4,468

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>	
1 TOTAL O & M EXPENSE	OM31	1,967	0	0	5,022	30,052	-2	
2 TOTAL DEPRECIATION EXPENSE	DE41	842	0	0	126	13,063	0	
3 TOTAL OTHER TAX & MISC EXPENSE	L591	155	0	0	136	4,526	0	
4 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-2</u>	<u>0</u>	<u>0</u>	<u>-2</u>	<u>-91</u>	<u>-1</u>	
5 TOTAL OP EXP EX INC & REV TAX	OP61	2,962	0	0	5,282	47,550	-3	

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	<u>FEDERAL INCOME TAX</u>							
2	<u>FED INC TAX DEDUCTIONS</u>							
3	<u>INTEREST</u>							
4	TOTAL Y760 RB91	9,441	3,477	467	1,207	1,672	1,360	945
5	ADJ N- INC TAX SYNCHRONIZATION Y762 RB91	-2,879	-1,060	-142	-368	-510	-415	-288
6	TOTAL OTHER INTEREST EXPENSE Y781	6,562	2,417	325	839	1,162	945	657
7	TOTAL INTEREST EXPENSE Y783	6,562	2,417	325	839	1,162	945	657
8	<u>ADDITIONS</u>							
9	PERMANENT DIFF - FED & STATE Y824 GP19	-526	-223	-2	-54	-92	-80	-50
10	ADJUSTMENT R -AFUDC DEBT Y826 GP19	-1	0	0	0	0	0	0
11	TEMPORARY DIFFERENCE - FEDERAL Y828 GP19	-3,986	-1,690	-16	-410	-698	-603	-382
12	TOTAL ADDITIONS Y861	-4,513	-1,913	-18	-464	-790	-683	-432
13	NET DEDUCTIONS AND ADDITIONS Y871	11,075	4,330	343	1,303	1,952	1,628	1,089
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>							
15	<u>FED PROV DEF INC TAX</u>							
16	NET FED DEFERRED INC TAX Y760 GP19	1,276	541	5	131	224	193	122
17	TOTAL FED PROV DEF IT Y781	1,276	541	5	131	224	193	122
18	<u>INVESTMENT TAX CREDITS</u>							
19	<u>AMORTIZED INV TAX CREDIT</u>							
20	AMORTIZATION Y804 GP19	57	24	0	6	10	9	5
21	TOTAL AMORTIZED ITC Y813	57	24	0	6	10	9	5
22	<u>PRELIMINARY SUMMARY</u>							

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 FEDERAL INCOME TAX</u>							
<u>2 FED INC TAX DEDUCTIONS</u>							
<u>3 INTEREST</u>							
4	TOTAL	Y760 RB91	329	0	0	-16	9,441
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-100	0	0	5	-2,878
6	TOTAL OTHER INTEREST EXPENSE	Y781	229	0	0	-11	6,563
7	TOTAL INTEREST EXPENSE	Y783	229	0	0	-11	6,563
<u>8 ADDITIONS</u>							
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-14	0	0	-11	-526
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	0	0	0	0	-1
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-106	0	0	-80	-3,985
12	TOTAL ADDITIONS	Y861	-120	0	0	-91	-4,511
13	NET DEDUCTIONS AND ADDITIONS	Y871	349	0	0	80	11,074
<u>14 FEDERAL INCOME TAX ADJUSTMENTS</u>							
<u>15 FED PROV DEF INC TAX</u>							
16	NET FED DEFERRED INC TAX	2760 GP19	34	0	0	26	1,276
17	TOTAL FED PROV DEF IT	2781	34	0	0	26	1,276
<u>18 INVESTMENT TAX CREDITS</u>							
<u>19 AMORTIZED INV TAX CREDIT</u>							
20	AMORTIZATION	Z804 GP19	2	0	0	1	57
21	TOTAL AMORTIZED ITC	Z813	2	0	0	1	57
<u>22 PRELIMINARY SUMMARY</u>							

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	TOTAL FED PROV DEF IT	Z781	1,276	541	5	131	224	193	122
2	TOTAL AMORTIZED ITC	Z813	-57	-24	-0	-6	-10	-9	-5
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,219	517	5	125	214	184	117
<u>4 FEDERAL INCOME TAX COMPUTATION</u>									
5	RETURN ON RATE BASE	R751	21,138	7,786	1,046	2,702	3,743	3,046	2,115
6	NET DEDUCTIONS AND ADDITIONS	Y871	-11,075	-4,330	-343	-1,303	-1,952	-1,628	-1,089
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,219	517	5	125	214	184	117
8	TOTAL STATE PROV DEF IT(410.1)	Z911	205	87	1	21	36	31	20
9	BASE FOR FIT COMPUTATION	I865	11,487	4,060	709	1,545	2,041	1,633	1,163
10	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
11	PRELIM FEDERAL INCOME TAX	I869	6,185	2,186	382	832	1,099	879	626
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,219	517	5	125	214	184	117
13	NET FED INCOME TAX ALLOWABLE	I879	7,404	2,703	387	957	1,313	1,063	743
<u>14 FEDERAL INCOME TAX PAYABLE</u>									
15	PRELIM FEDERAL INCOME TAX	I869	6,185	2,186	382	832	1,099	879	626
16	NET FED INCOME TAX PAYABLE	I889	6,185	2,186	382	832	1,099	879	626
<u>17 STATE INCOME TAX</u>									
<u>18 DEDUCTIONS IN ADDITION TO Y871</u>									
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-3,986	-1,690	-16	-410	-698	-603	-382
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	3,732	1,582	15	384	654	564	357
21	DEDUCTIONS IN ADD TO Y843	Y911	-254	-108	-1	-26	-44	-39	-25
22	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>23 STATE INCOME TAX ADJUSTMENTS</u>									
24	STATE PROV DEF INC TAX (410.1)								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL FED PROV DEF IT	Z781	34	0	0	26	1,276	0
2 <u>TOTAL AMORTIZED ITC</u>	Z813	-2	-0	-0	-1	-57	-0
3 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	32	0	0	25	1,219	0
<u>4 FEDERAL INCOME TAX COMPUTATION</u>							
5 RETURN ON RATE BASE	R751	737	0	0	-37	21,138	0
6 NET DEDUCTIONS AND ADDITIONS	Y871	-349	-0	-0	-80	-11,074	-1
7 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	32	0	0	25	1,219	0
8 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	5	0	0	4	205	0
9 BASE FOR FIT COMPUTATION	I865	425	0	0	-88	11,488	-1
10 FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846		0.53846
11 PRELIM FEDERAL INCOME TAX	I869	229	0	0	-47	6,186	-1
12 <u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	32	0	0	25	1,219	0
13 NET FED INCOME TAX ALLOWABLE	I879	261	0	0	-22	7,405	-1
<u>14 FEDERAL INCOME TAX PAYABLE</u>							
15 <u>PRELIM FEDERAL INCOME TAX</u>	I869	229	0	0	-47	6,186	-1
16 NET FED INCOME TAX PAYABLE	I889	229	0	0	-47	6,186	-1
<u>17 STATE INCOME TAX</u>							
<u>18 DEDUCTIONS IN ADDITION TO Y871</u>							
19 REMOVE FEDERAL TIMING DIFF	Y890 GP19	-106	0	0	-80	-3,985	-1
20 <u>STATE TEMPORARY DIFFERENCES</u>	Y892 GP19	100	0	0	75	3,731	1
21 DEDUCTIONS IN ADD TO Y843	Y911	-6	0	0	-5	-254	0
22 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
<u>23 STATE INCOME TAX ADJUSTMENTS</u>							
24 <u>STATE PROV DEF INC TAX (410.1)</u>							

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 STATE DEFERRED INC TAX	Z890 GP19	205	87	1	21	36	31	20
2 TOTAL STATE PROV DEF IT(410.1)	Z911	205	87	1	21	36	31	20
3 TOTAL STATE INC TAX ADJUSTMENT	Z957	205	87	1	21	36	31	20
<u>4 SUMMARY OF SIT CALCULATION</u>								
5 RETURN ON RATE BASE	R751	21,138	7,786	1,046	2,702	3,743	3,046	2,115
6 NET FED INCOME TAX ALLOWABLE	I879	7,404	2,703	387	957	1,313	1,063	743
7 NET DEDUCTIONS AND ADDITIONS	Y871	-11,075	-4,330	-343	-1,303	-1,952	-1,628	-1,089
8 DEDUCTIONS IN ADD TO Y843	Y911	254	108	1	26	44	39	25
9 TOTAL STATE INC TAX ADJUSTMENT	Z957	205	87	1	21	36	31	20
10 BASE FOR SIT COMPUTATION	J965	17,926	6,354	1,092	2,403	3,184	2,551	1,814
11 SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
12 PRELIMINARY STATE INCOME TAX	J969	1,043	370	64	140	185	148	106
13 TOTAL STATE INC TAX ADJUSTMENT	Z957	205	87	1	21	36	31	20
14 NET STATE INCOME TAX ALLOWABLE	J979	1,248	457	65	161	221	179	126
<u>15 STATE INCOME TAX PAYABLE</u>								
16 PRELIMINARY STATE INCOME TAX	J969	1,043	370	64	140	185	148	106
17 NET STATE INCOME TAX PAYABLE	J989	1,043	370	64	140	185	148	106
18 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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INCOME TAX BASED ON RETURN	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	FACILITIES			
1 STATE DEFERRED INC TAX	2890 GP19	5	0	0	4	205	0	
2 TOTAL STATE PROV DEF IT(410.1)	Z911	5	0	0	4	205	0	
3 TOTAL STATE INC TAX ADJUSTMENT	Z957	5	0	0	4	205	0	
<u>4 SUMMARY OF SIT CALCULATION</u>								
5 RETURN ON RATE BASE	R751	737	0	0	-37	21,138	0	
6 NET FED INCOME TAX ALLOWABLE	I879	261	0	0	-22	7,405	-1	
7 NET DEDUCTIONS AND ADDITIONS	Y871	-349	-0	-0	-80	-11,074	-1	
8 DEDUCTIONS IN ADD TO Y843	Y911	6	-0	-0	5	254	-0	
9 TOTAL STATE INC TAX ADJUSTMENT	Z957	5	0	0	4	205	0	
10 BASE FOR SIT COMPUTATION	J965	660	0	0	-130	17,928	-2	
11 SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820	
12 PRELIMINARY STATE INCOME TAX	J969	38	0	0	-8	1,043	0	
13 TOTAL STATE INC TAX ADJUSTMENT	Z957	5	0	0	4	205	0	
14 NET STATE INCOME TAX ALLOWABLE	J979	43	0	0	-4	1,248	0	
<u>15 STATE INCOME TAX PAYABLE</u>								
16 PRELIMINARY STATE INCOME TAX	J969	38	0	0	-8	1,043	0	
17 NET STATE INCOME TAX PAYABLE	J989	38	0	0	-8	1,043	0	
18 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575	

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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COST OF SERVICE COMPUTATION	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
<u>1 REVENUE CREDITS</u>									
2	PRODUCTION DEMAND RELATED	Q000 P121	28	28	0	0	0	0	0
3	TRANSMISSION RELATED	Q002 T106	16	0	0	16	0	0	0
4	DISTRIBUTION PRIMARY RELATED	Q004 D100	465	0	0	0	465	0	0
5	DISTRIBUTION SECONDARY RELATED	Q006 D102	329	0	0	0	0	329	0
6	DISTRIBUTION SERVICES RELATED	Q008 D104	1,864	0	0	0	0	0	1,864
7	<u>RATE BASE RELATED</u>	Q010 RB91	<u>796</u>	<u>293</u>	<u>39</u>	<u>102</u>	<u>141</u>	<u>115</u>	<u>80</u>
8	TOTAL REVENUE CREDITS	Q027	3,498	321	39	118	606	444	1,944
<u>9 COST OF SERVICE COMPUTATION</u>									
10	TOTAL OP EXP EX INC & REV TAX	OP61	47,547	14,849	5,028	2,775	6,543	5,643	4,468
11	RETURN ON RATE BASE	R751	21,138	7,786	1,046	2,702	3,743	3,046	2,115
12	NET FED INCOME TAX ALLOWABLE	I879	7,404	2,703	387	957	1,313	1,063	743
13	NET STATE INCOME TAX ALLOWABLE	J979	1,248	457	65	161	221	179	126
14	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-3,498</u>	<u>-321</u>	<u>-39</u>	<u>-118</u>	<u>-606</u>	<u>-444</u>	<u>-1,944</u>
15	SUBTOTAL B	CS03	73,839	25,474	6,487	6,477	11,214	9,487	5,508
16	REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17	<u>REVENUE TAX</u>	L033	<u>264</u>	<u>91</u>	<u>23</u>	<u>23</u>	<u>40</u>	<u>34</u>	<u>20</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	74,103	25,565	6,510	6,500	11,254	9,521	5,528
19	CLASS REVENUES-COST OF SERVICE	R602	74,105	25,565	6,510	6,501	11,254	9,521	5,529
20	<u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-74,103</u>	<u>-25,565</u>	<u>-6,510</u>	<u>-6,500</u>	<u>-11,254</u>	<u>-9,521</u>	<u>-5,528</u>
21	EXCESS REVENUES	XREV	2	0	0	1	0	0	1
22	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794
23	EXCESS RETURN	XRET	2	0	0	1	0	0	1

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PROGRESS ENERGY FLORIDA
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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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COST OF SERVICE COMPUTATION	ITEM ALLO	INTERRUPTIBLE				LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT		FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
<u>1 REVENUE CREDITS</u>									
2	PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	28	0	
3	TRANSMISSION RELATED	Q002 T106	0	0	0	0	16	0	
4	DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	0	465	0	
5	DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	0	329	0	
6	DISTRIBUTION SERVICES RELATED	Q008 D104	0	0	0	0	1,864	0	
7	<u>RATE BASE RELATED</u>	Q010 RB91	28	0	0	-1	797	-1	
8	TOTAL REVENUE CREDITS	Q027	28	0	0	-1	3,499	-1	
<u>9 COST OF SERVICE COMPUTATION</u>									
10	TOTAL OP EXP EX INC & REV TAX	OP61	2,962	0	0	5,282	47,550	-3	
11	RETURN ON RATE BASE	R751	737	0	0	-37	21,138	0	
12	NET FED INCOME TAX ALLOWABLE	I879	261	0	0	-22	7,405	-1	
13	NET STATE INCOME TAX ALLOWABLE	J979	43	0	0	-4	1,248	0	
14	<u>TOTAL REVENUE CREDITS</u>	Q027	-28	-0	-0	1	-3,499	1	
15	SUBTOTAL B	CS03	3,975	0	0	5,220	73,842	-3	
16	REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357		0.00000	
17	<u>REVENUE TAX</u>	L033	14	0	0	19	264	0	
18	TOTAL ELECTRIC COST OF SERVICE	CS05	3,989	0	0	5,239	74,106	-3	
19	CLASS REVENUES=COST OF SERVICE	R602	3,989	0	0	5,239	74,108	-3	
20	<u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-3,989	-0	-0	-5,239	-74,106	3	
21	EXCESS REVENUES	XREV	0	0	0	0	2	0	
22	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575	
23	EXCESS RETURN	XRET	0	0	0	0	2	0	

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 RATE OF RETURN</u>								
<u>2 CAPITALIZATION AMOUNTS</u>								
3	LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4	PREFERRED STOCK	K102	19,866	19,866	19,866	19,866	19,866	19,866
5	COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6	SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226	43,226	43,226
7	CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779	112,779	112,779
8	ITC	K110	3,608	3,608	3,608	3,608	3,608	3,608
9	DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007	389,007	389,007
10	FAS 109	K114	-114,971	-114,971	-114,971	-114,971	-114,971	-114,971
11	TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
<u>12 COST OF CAPITAL</u>								
13	LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442	0.06442	0.06442
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024	0.02024	0.02024
17	CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800	0.06800	0.06800
18	ITC	K130	0.09744	0.09744	0.09744	0.09744	0.09744	0.09744
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>								
22	LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722	0.02722	0.02722
23	PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331	0.06331	0.06331
25	SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
26	CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123	0.00123	0.00123
27	ITC	K151	0.00006	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE OF RETURN</u>							
<u>2 CAPITALIZATION AMOUNTS</u>							
3	LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4	PREFERRED STOCK	K102	19,866	19,866	19,866	19,866	19,866
5	COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6	SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226	43,226
7	CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779	112,779
8	ITC	K110	3,608	3,608	3,608	3,608	3,608
9	DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007	389,007
10	<u>FAS 109</u>	K114	<u>-114,971</u>	<u>-114,971</u>	<u>-114,971</u>	<u>-114,971</u>	<u>-114,971</u>
11	TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
<u>12 COST OF CAPITAL</u>							
13	LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442	0.06442
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024	0.02024
17	CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800	0.06800
18	ITC	K130	0.09744	0.09744	0.09744	0.09744	0.09744
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134	0.00000	0.00000	0.00000	0.00000	0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>							
22	LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722	0.02722
23	PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331	0.06331
25	SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014	0.00014
26	CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123	0.00123
27	ITC	K151	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155	0.00000	0.00000	0.00000	0.00000	0.00000

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
		<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
<u>2 TAX RATES AND SPECIAL FACTORS</u>								
3	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

DOCKET NUMBER: ER10GS50-000
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>LIGHTING</u>	<u>FACILITIES</u>			
1	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
<u>2 TAX RATES AND SPECIAL FACTORS</u>								
3	SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000		0.00000
4	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
5	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
6	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
7	REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356		0.00000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,635,632	0.42247	0.06442	0.02722
PREFERRED STOCK	19,866	0.00318	0.04513	0.00014
COMMON STOCK	3,149,472	0.50483	0.12540	0.06331
SHORT TERM DEBT	43,226	0.00693	0.02024	0.00014
CUSTOMER DEPOSITS	112,779	0.01808	0.06800	0.00123
ITC	3,608	0.00058	0.09744	0.00006
DEFERRED INCOME TAX	389,007	0.06235	0.00000	0.00000
<u>FAS 109</u>	<u>-114,971</u>	<u>*.*****</u>	0.00000	<u>0.00000</u>
TOTAL	6,238,619	1.00000		0.09210

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	<u>DEMAND, ENERGY & SPEC. ASSIGN.</u>							
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
8	TRANSM AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	CLASS MWH ENERGY REQ- % * 1000	K306	100,000	0	100,000	0	0	0
19	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
20	NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	0	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	CUST RECORDS/COLL EXP - %*1000	K412	100,000	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	BILLING/ACTG EXPENSE- % * 1000	K414	100,000	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	<u>WAGES AND SALARIES</u>							
29	PRODUCTION DEMAND - BASE	K600 K200	2,080	2,080	0	0	0	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	281	281	0	0	0	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	296	296	0	0	0	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ALLOCATORS	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>							
2	PRODUCTION BASE - % * 1000	K200	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANSM AVG 12 CP - % * 1000	K220	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	1.00000	0.00000
18	CLASS MWH ENERGY REQ- % * 1000	K306	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	1.00000	0.00000
20	NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	1,649,728	1,649,728
21	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	1.00000	0.00000
22	METER READING EXP - % * 1000	K410	100,000	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	1.00000	0.00000
24	CUST RECORDS/COLL EXP - %*1000	K412	0	0	0	100,000	100,000
25	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	0.00000
26	BILLING/ACTG EXPENSE- % * 1000	K414	0	0	0	100,000	100,000
27	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	0.00000
<u>28 WAGES AND SALARIES</u>							
29	PRODUCTION DEMAND - BASE	K600 K200	0	0	0	2,080	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	281	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	296	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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ALLOCATORS	ITEM	ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	PROD ENERGY - ALLOCABLE	K610 K306	1,094	0	1,094	0	0	0	0
2	TRANSMISSION	K612 T121	425	23	0	394	8	0	0
3	<u>DISTRIBUTION</u>	K614 D141	<u>2,642</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,005</u>	<u>913</u>	<u>578</u>
4	TOTAL PTD WAGES & SALARIES	K617	6,818	2,680	1,094	394	1,013	913	578
5	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.39308	0.16046	0.05779	0.14858	0.13391	0.08478
6	CUSTOMER ACCOUNTING	K620 K667	1,990	0	0	0	0	0	0
7	CUSTOMER SERV & INFO, SALES	K622 K400	67	0	0	0	0	0	0
8	<u>ECCR</u>	K624 K400	<u>104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	TOTAL PTD CSS WAGES & SALARIES	K627	8,979	2,680	1,094	394	1,013	913	578
10	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.29847	0.12184	0.04388	0.11282	0.10168	0.06437
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	<u>2,423</u>	<u>723</u>	<u>295</u>	<u>106</u>	<u>273</u>	<u>246</u>	<u>156</u>
12	TOTAL WAGES AND SALARIES EXP	K633	11,402	3,403	1,389	500	1,286	1,159	734
13	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.29846	0.12182	0.04385	0.11279	0.10165	0.06437
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>								
15	METER READING	K640 K410	973	0	0	0	0	0	0
16	CUSTOMER RECORDS	K642 K412	1,029	0	0	0	0	0	0
17	<u>BILLING</u>	K644 K414	<u>1,026</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18	TOTAL WEIGHTED CUST ACCTNG EXP	K667	3,028	0	0	0	0	0	0
19	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	<u>RECOVERABLE FUEL ENERGY EXP</u>								
21	<u>AMOUNT ALLOCABLE</u>	K672 K306	<u>63,491</u>	<u>0</u>	<u>63,491</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
22	TOTAL RECOV FUEL ENERGY EXP	K697	63,491	0	63,491	0	0	0	0
23	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24	<u>PR TX DST SEC/SERV/LS EPIS WTD</u>								
25	SECONDARY	K800 K242	56,086	0	0	0	0	56,086	0
26	<u>SERVICES</u>	K802 K244	<u>35,524</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,524</u>
27	TOTAL	K827	91,610	0	0	0	0	56,086	35,524
28	WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.61223	0.38777

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PROGRESS ENERGY FLORIDA
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ALLOCATORS	ITEM ALLO	INTERRUPTIBLE				LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER		
1	PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	0	1,094	0	
2	TRANSMISSION	K612 T121	0	0	0	0	425	0	
3	<u>DISTRIBUTION</u>	K614 D141	147	0	0	0	2,643	-1	
4	TOTAL PTD WAGES & SALARIES	K617	147	0	0	0	6,819	-1	
5	WTD PTD WAGE & SAL RATIOS	K619	0.02156	0.00000	0.00000	0.00000	1.00015	-0.00015	
6	CUSTOMER ACCOUNTING	K620 K667	639	0	0	1,351	1,990	0	
7	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	67	67	0	
8	<u>ECCR</u>	K624 K400	0	0	0	104	104	0	
9	TOTAL PTDCSS WAGES & SALARIES	K627	786	0	0	1,522	8,980	-1	
10	WTD PTDCSS WAGE & SAL RATIOS	K629	0.08754	0.00000	0.00000	0.16951	1.00011	-0.00011	
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	212	0	0	411	2,422	1	
12	TOTAL WAGES AND SALARIES EXP	K633	998	0	0	1,933	11,402	0	
13	WTD WAGE AND SALARY RATIOS	K639	0.08753	0.00000	0.00000	0.16953	1.00000	0.00000	
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>								
15	METER READING	K640 K410	973	0	0	0	973	0	
16	CUSTOMER RECORDS	K642 K412	0	0	0	1,029	1,029	0	
17	<u>BILLING</u>	K644 K414	0	0	0	1,026	1,026	0	
18	TOTAL WEIGHTED CUST ACCTNG EXP	K667	973	0	0	2,055	3,028	0	
19	WTD RATIOS	K669	0.32133	0.00000	0.00000	0.67867	1.00000	0.00000	
20	<u>RECOVERABLE FUEL ENERGY EXP</u>								
21	<u>AMOUNT ALLOCABLE</u>	K672 K306	0	0	0	0	63,491	0	
22	TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	0	63,491	0	
23	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
24	<u>PR TX DST SEC/SERV/LS EPIS WTD</u>								
25	SECONDARY	K800 K242	0	0	0	0	56,086	0	
26	<u>SERVICES</u>	K802 K244	0	0	0	0	35,524	0	
27	TOTAL	K827	0	0	0	0	91,610	0	
28	WTD RATIOS	K829	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.05471	0.00000	0.92649	0.01879	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.80012	0.00000	0.19591	0.00397	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.38032	0.34541
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01114	0.00000	0.18862	0.30672	0.27509
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.43789	0.00000	0.10722	0.17435	0.15637
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.18444	0.07528	0.02711	0.18905	0.06281
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.42397	0.00413	0.10282	0.17516	0.15124
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.48793	0.00397	0.07253	0.16282	0.15390
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05129	0.00000	0.92955	0.01916	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.38005	0.31346
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01133	0.00000	0.20533	0.30033	0.24422
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.25317	0.10332	0.03724	0.10987	0.08617
17	WTD NET PLANT RATIOS	NP29	1.00000	0.37898	0.00425	0.12413	0.18384	0.14936
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.15694	0.63139	0.03806	0.06483	0.05598
21	WTD RATIOS	W689	1.00000	0.43933	0.00000	0.10879	0.17573	0.15481
22	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.22964	0.16702	0.04419	0.12296	0.09533
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.23740	0.16288	0.04626	0.12544	0.09783
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-6.26667	37.79259	-0.61481	-4.77037	-3.28519
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.37614	0.00503	0.12870	0.18290	0.14813
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.36832	0.04948	0.12783	0.17708	0.14409
<u>28 O & M EXPENSES</u>								

PROGRESS ENERGY FLORIDA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.05548	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.04419	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.02512	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.05408	0.00000	0.00000	0.36754	1.00010	-0.00010
9	WTD GROSS PLANT RATIOS	GP19	0.02671	0.00000	0.00000	0.02018	1.00001	-0.00001
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00741	0.00000	0.00000	0.03243	1.00001	-0.00001
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.08004	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.06236	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.07427	0.00000	0.00000	0.28145	1.00011	-0.00011
17	WTD NET PLANT RATIOS	NP29	0.04029	0.00000	0.00000	0.01157	1.00000	-0.00000
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	0.00991	0.00000	0.00000	0.00746	1.00000	0.00000
21	WTD RATIOS	W689	0.02510	0.00000	0.00000	0.00000	1.00418	-0.00418
22	WTD TOTAL WORKING CASH RATIOS	W729	0.06676	0.00000	0.00000	0.17196	1.00013	-0.00013
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.06587	0.00000	0.00000	0.16158	1.00003	-0.00003
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-4.44444	0.00000	0.00000	**.*	1.00370	-0.00370
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.04016	0.00000	0.00000	0.01250	1.00000	-0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.03488	0.00000	0.00000	-0.00173	1.00001	-0.00001
<u>28 O & M EXPENSES</u>								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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WEIGHTED RATIOS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
2	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04800	0.00000	0.93500	0.01700	0.00000	0.00000
3	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.39462	0.28284	0.30211
4	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.10682
5	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	WTD A & G EXP RATIOS	A339	1.00000	0.28136	0.11044	0.04261	0.12907	0.11637	0.07366
7	WTD O & M EXP RATIOS	OM39	1.00000	0.23584	0.16180	0.04596	0.12459	0.09720	0.10210
<u>8 DEPRECIATION EXPENSES</u>									
9	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.03902	0.00000	0.92976	0.03122	0.00000	0.00000
11	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.33128	0.36088	0.17317
12	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.27581	0.11209	0.03982	0.15192	0.09440	0.05900
13	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.43964	0.00582	0.07502	0.15854	0.16635	0.08053
<u>14 OTHER TAXES & MISC EXPENSES</u>									
15	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.48110	0.00255	0.10317	0.17416	0.12921	0.08197
16	WTD PAYROLL TAX RATIOS	L559	1.00000	0.29836	0.12137	0.04425	0.11252	0.10114	0.06448
17	WTD MISC TAX RATIOS	L589	1.00000	0.34254	0.08840	0.08840	0.14917	0.12707	0.08287
18	WTD OTHER TAX RATIOS	L599	1.00000	0.45471	0.01989	0.09346	0.16438	0.12439	0.07888
19	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.42391	0.00000	0.09783	0.17391	0.15217	0.09783
20	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.31230	0.10575	0.05836	0.13761	0.11868	0.09397
<u>21 INCOME TAXES</u>									
22	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.34499	0.08785	0.08772	0.15187	0.12848	0.07460
<u>23 OPERATING EXPENSES</u>									
24	WTD PROD O & M EXP RATIOS	P459	1.00000	0.52487	0.47513	0.00000	0.00000	0.00000	0.00000
25	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04800	0.00000	0.93500	0.01700	0.00000	0.00000
26	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.39462	0.28284	0.30211
27	WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>28 WAGES AND SALARIES (K600-K639)</u>									

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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WEIGHTED RATIOS	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	0.02043	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD CUST ACCT EXP RATIOS	C319	0.21743	0.00000	0.00000	0.67575	1.00000	0.00000
5 WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
6 WTD A & G EXP RATIOS	A339	0.08321	0.00000	0.00000	0.16347	1.00019	-0.00019
7 WTD O & M EXP RATIOS	OM39	0.06546	0.00000	0.00000	0.16712	1.00007	-0.00007
<u>8 DEPRECIATION EXPENSES</u>							
9 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	0.13467	0.00000	0.00000	0.00000	1.00000	0.00000
12 WTD GENERAL DEPREC EXP RATIOS	G489	0.08112	0.00000	0.00000	0.18584	1.00000	0.00000
13 WTD TOT DEPREC EXP RATIOS	DE49	0.06446	0.00000	0.00000	0.00965	1.00000	0.00000
<u>14 OTHER TAXES & MISC EXPENSES</u>							
15 WTD REAL EST & PROP TAX RATIOS	L529	0.02451	0.00000	0.00000	0.00358	1.00026	-0.00026
16 WTD PAYROLL TAX RATIOS	L559	0.08723	0.00000	0.00000	0.16941	0.99874	0.00126
17 WTD MISC TAX RATIOS	L589	0.05525	0.00000	0.00000	0.06630	1.00000	0.00000
18 WTD OTHER TAX RATIOS	L599	0.03425	0.00000	0.00000	0.03005	1.00000	0.00000
19 WTD MISCELLANEOUS EXP RATIOS	M629	0.02174	0.00000	0.00000	0.02174	0.98913	0.01087
20 WTD OP EXP EX INC & REV RATIOS	OP69	0.06230	0.00000	0.00000	0.11109	1.00006	-0.00006
<u>21 INCOME TAXES</u>							
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.05383	0.00000	0.00000	0.07070	1.00004	-0.00004
<u>23 OPERATING EXPENSES</u>							
24 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	0.02043	0.00000	0.00000	0.00000	1.00000	0.00000
27 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>28 WAGES AND SALARIES (K600-K639)</u>							

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.39308	0.16046	0.05779	0.14858	0.13391	0.08478
2 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.29847	0.12184	0.04388	0.11282	0.10168	0.06437
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.29846	0.12182	0.04385	0.11279	0.10165	0.06437
4 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>	
1 WTD PTD WAGE & SAL RATIOS	K619	0.02156	0.00000	0.00000	0.00000	1.00015	-0.00015	
2 WTD PTDCSS WAGE & SAL RATIOS	K629	0.08754	0.00000	0.00000	0.16951	1.00011	-0.00011	
3 WTD WAGE AND SALARY RATIOS	K639	0.08753	0.00000	0.00000	0.16953	1.00000	0.00000	
4 WTD RATIOS	K669	0.32133	0.00000	0.00000	0.67867	1.00000	0.00000	

PROGRESS ENERGY FLORIDA
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 NET INCOME COMPUTATION</u>								
2 CLASS REVENUES-COST OF SERVICE	R600	74,105	25,565	6,510	6,501	11,254	9,521	5,529
3 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>3,498</u>	<u>321</u>	<u>39</u>	<u>118</u>	<u>606</u>	<u>444</u>	<u>1,944</u>
4 TOTAL ELECTRIC REVENUE	CS07	77,603	25,886	6,549	6,619	11,860	9,965	7,473
5 TOTAL OP EXP EX INC & REV TAX	OP61	-47,547	-14,849	-5,028	-2,775	-6,543	-5,643	-4,468
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	<u>-264</u>	<u>-91</u>	<u>-23</u>	<u>-23</u>	<u>-40</u>	<u>-34</u>	<u>-20</u>
7 NET INCOME	NI01	29,792	10,946	1,498	3,821	5,277	4,288	2,985
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9 TOTAL INTEREST EXPENSE	Y783	-6,562	-2,417	-325	-839	-1,162	-945	-657
10 <u>TOTAL ADDITIONS</u>	Y861	<u>-4,513</u>	<u>-1,913</u>	<u>-18</u>	<u>-464</u>	<u>-790</u>	<u>-683</u>	<u>-432</u>
11 PRELIMINARY TAXABLE INCOME	TI01	18,717	6,616	1,155	2,518	3,325	2,660	1,896
<u>12 STATE INCOME TAX COMPUTATION</u>								
13 PRELIMINARY TAXABLE INCOME	TI01	18,717	6,616	1,155	2,518	3,325	2,660	1,896
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>254</u>	<u>108</u>	<u>1</u>	<u>26</u>	<u>44</u>	<u>39</u>	<u>25</u>
15 STATE TAXABLE INCOME	SI01	18,971	6,724	1,156	2,544	3,369	2,699	1,921
<u>16 STATE INCOME TAX PAYABLE</u>								
17 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	<u>1,043</u>	<u>370</u>	<u>64</u>	<u>140</u>	<u>185</u>	<u>148</u>	<u>106</u>
19 STATE INC TAX PAYABLE	SP01	1,043	370	64	140	185	148	106
<u>20 SIT ALLOWABLE</u>								
21 STATE INC TAX PAYABLE	SP01	1,043	370	64	140	185	148	106
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>205</u>	<u>87</u>	<u>1</u>	<u>21</u>	<u>36</u>	<u>31</u>	<u>20</u>
23 NET STATE INC TAX ALLOWABLE	SA01	1,248	457	65	161	221	179	126
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25 PRELIMINARY TAXABLE INCOME	TI01	18,717	6,616	1,155	2,518	3,325	2,660	1,896
26 <u>STATE INC TAX PAYABLE</u>	SP01	<u>-1,043</u>	<u>-370</u>	<u>-64</u>	<u>-140</u>	<u>-185</u>	<u>-148</u>	<u>-106</u>
27 NET FEDERAL TAXABLE INCOME	FI01	17,674	6,246	1,091	2,378	3,140	2,512	1,790

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

DOCKET NUMBER: ER10GS50-000
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 NET INCOME COMPUTATION</u>								
2	CLASS REVENUES=COST OF SERVICE	R600	3,989	0	0	5,239	74,108	-3
3	TOTAL REVENUE CREDITS	Q027	28	0	0	-1	3,499	-1
4	TOTAL ELECTRIC REVENUE	CS07	4,017	0	0	5,238	77,607	-4
5	TOTAL OP EXP EX INC & REV TAX	OP61	-2,962	-0	-0	-5,282	-47,550	3
6	FIRM SERVICE REVENUE TAX	RTXP	-14	-0	-0	-19	-264	-0
7	NET INCOME	NI01	1,041	0	0	-63	29,793	-1
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9	TOTAL INTEREST EXPENSE	Y783	-229	-0	-0	11	-6,563	1
10	TOTAL ADDITIONS	Y861	-120	0	0	-91	-4,511	-2
11	PRELIMINARY TAXABLE INCOME	TI01	692	0	0	-143	18,719	-2
<u>12 STATE INCOME TAX COMPUTATION</u>								
13	PRELIMINARY TAXABLE INCOME	TI01	692	0	0	-143	18,719	-2
14	DEDUCTIONS IN ADD TO Y843	Y911	6	-0	-0	5	254	-0
15	STATE TAXABLE INCOME	SI01	698	0	0	-138	18,973	-2
<u>16 STATE INCOME TAX PAYABLE</u>								
17	STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
18	PRELIM SIT = SI01 * K192	ST01	38	0	0	-8	1,043	0
19	STATE INC TAX PAYABLE	SP01	38	0	0	-8	1,043	0
<u>20 SIT ALLOWABLE</u>								
21	STATE INC TAX PAYABLE	SP01	38	0	0	-8	1,043	0
22	TOTAL STATE PROV DEF IT(410.1)	Z911	5	0	0	4	205	0
23	NET STATE INC TAX ALLOWABLE	SA01	43	0	0	-4	1,248	0
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25	PRELIMINARY TAXABLE INCOME	TI01	692	0	0	-143	18,719	-2
26	STATE INC TAX PAYABLE	SP01	-38	-0	-0	8	-1,043	-0
27	NET FEDERAL TAXABLE INCOME	FI01	654	0	0	-135	17,676	-2

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>	
1	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	
2	PRELIM FIT = FI01 * K190	FT01	6,186	2,186	382	832	1,099	879	627
3	TOTAL FED PROV DEF IT	Z781	1,276	541	5	131	224	193	122
4	<u>TOTAL AMORTIZED ITC</u>	Z813	<u>-57</u>	<u>-24</u>	<u>-0</u>	<u>-6</u>	<u>-10</u>	<u>-9</u>	<u>-5</u>
5	NET FED INC TAX ALLOWABLE	FA01	7,405	2,703	387	957	1,313	1,063	744
<u>6 FEDERAL INCOME TAX PAYABLE</u>									
7	<u>PRELIM FIT = FI01 * K190</u>	FT01	<u>6,186</u>	<u>2,186</u>	<u>382</u>	<u>832</u>	<u>1,099</u>	<u>879</u>	<u>627</u>
8	FED INC TAX PAYABLE	FP01	6,186	2,186	382	832	1,099	879	627
<u>9 PRELIMINARY SUMMARY</u>									
10	NET INCOME	NI01	29,792	10,946	1,498	3,821	5,277	4,288	2,985
11	NET FED INC TAX ALLOWABLE	FA01	-7,405	-2,703	-387	-957	-1,313	-1,063	-744
12	<u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-1,248</u>	<u>-457</u>	<u>-65</u>	<u>-161</u>	<u>-221</u>	<u>-179</u>	<u>-126</u>
13	OVERALL RETURN EARNED (SCH 14)	RETU	21,139	7,786	1,046	2,703	3,743	3,046	2,115
14	RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.09210	0.09210	0.09213	0.09209	0.09210	0.09210

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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INCOME TAX BASED ON REVENUE	ITEM ALLO	INTERRUPTIBLE				CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	LIGHTING FACILITIES				
1 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000	
2 PRELIM FIT = FI01 * K190	FT01	229	0	0	-47	6,187	-1	
3 TOTAL FED PROV DEF IT	Z781	34	0	0	26	1,276	0	
4 TOTAL AMORTIZED ITC	Z813	-2	-0	-0	-1	-57	-0	
5 NET FED INC TAX ALLOWABLE	FA01	261	0	0	-22	7,406	-1	
<u>6 FEDERAL INCOME TAX PAYABLE</u>								
7 PRELIM FIT = FI01 * K190	FT01	229	0	0	-47	6,187	-1	
8 FED INC TAX PAYABLE	FP01	229	0	0	-47	6,187	-1	
<u>9 PRELIMINARY SUMMARY</u>								
10 NET INCOME	NI01	1,041	0	0	-63	29,793	-1	
11 NET FED INC TAX ALLOWABLE	FA01	-261	-0	-0	22	-7,406	1	
12 NET STATE INC TAX ALLOWABLE	SA01	-43	-0	-0	4	-1,248	-0	
13 OVERALL RETURN EARNED (SCH 14)	RETU	737	0	0	-37	21,139	0	
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09206	0.00000	0.00000	0.09320	0.09210	0.00000	

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>SUMMARY OF RESULTS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>	
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	18,406	8,908	105	1,716	2,027	677	3,559
3	TOTAL DEPRECIATION RESERVE	DR11	-7,611	-4,234	-42	-500	-779	-284	-1,213
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>366</u>	<u>5</u>	<u>693</u>	<u>73</u>	<u>-9</u>	<u>-2</u>	<u>-98</u>
5	TOTAL RATE BASE	RB91	11,161	4,679	756	1,289	1,239	391	2,248
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	1,759	393	324	60	115	34	300
8	TOTAL DEPRECIATION EXPENSE	DE41	628	318	5	43	63	26	103
9	TOTAL OTHER TAX & MISC EXPENSE	L591	226	114	6	18	23	7	35
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-4</u>	<u>-2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-1</u>
11	TOTAL OP EXP EX INC & REV TAX	OP61	2,609	823	335	121	201	67	437
12	NET FED INCOME TAX ALLOWABLE	I879	360	151	25	43	41	12	72
13	NET STATE INCOME TAX ALLOWABLE	J979	61	26	4	7	7	2	12
14	<u>REVENUE TAX</u>	L033	<u>14</u>	<u>5</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>2</u>
15	TOTAL OPERATING EXPENSE	OPEX	3,044	1,005	366	172	250	81	523
16	RETURN ON RATE BASE	R751	1,028	431	70	119	114	36	207
17	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-243</u>	<u>-18</u>	<u>-3</u>	<u>-6</u>	<u>-18</u>	<u>-5</u>	<u>-191</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	3,829	1,418	433	285	346	112	539
19	<u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>3,829</u>	<u>1,417</u>	<u>433</u>	<u>285</u>	<u>346</u>	<u>112</u>	<u>539</u>
20	EXCESS REVENUES	XREV	0	-1	0	0	0	0	0
21	TOTAL RETURN EARNED	RETE	1,028	430	70	119	114	36	207
22	RATE OF RETURN EARNED	RORE	0.09211	0.09190	0.09259	0.09232	0.09201	0.09207	0.09208
23	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24	RETURN EARNED ON COMMON EQUITY	REOE	0.12542	0.12501	0.12638	0.12584	0.12523	0.12535	0.12537
25	ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26	CLASS REVENUES=COST OF SERVICE	R600	3,829	1,417	433	285	346	112	539
27	REVENUE INCREASE JUSTIFIED	RIJD	0	1	0	0	0	0	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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SUMMARY OF RESULTS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE</u>							
2 GROSS ELECTRIC PLT IN SERVICE	GP11	663	0	0	752	18,407	-1
3 TOTAL DEPRECIATION RESERVE	DR11	-61	-0	-0	-499	-7,612	1
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>-5</u>	<u>0</u>	<u>0</u>	<u>-292</u>	<u>365</u>	<u>1</u>
5 TOTAL RATE BASE	RB91	597	0	0	-39	11,160	1
<u>6 OPERATING EXPENSES</u>							
7 TOTAL O & M EXPENSE	OM31	39	0	0	493	1,758	1
8 TOTAL DEPRECIATION EXPENSE	DE41	57	0	0	12	627	1
9 TOTAL OTHER TAX & MISC EXPENSE	L591	7	0	0	13	223	3
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-3</u>	<u>-1</u>
11 TOTAL OP EXP EX INC & REV TAX	OP61	103	0	0	518	2,605	4
12 NET FED INCOME TAX ALLOWABLE	I879	19	0	0	-1	362	-2
13 NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	-1	60	1
14 <u>REVENUE TAX</u>	L033	<u>1</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>14</u>	<u>0</u>
15 TOTAL OPERATING EXPENSE	OPEX	126	0	0	518	3,041	3
16 RETURN ON RATE BASE	R751	55	0	0	-4	1,028	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-2</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-243</u>	<u>-0</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	179	0	0	514	3,826	3
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>179</u>	<u>0</u>	<u>0</u>	<u>514</u>	<u>3,825</u>	<u>4</u>
20 EXCESS REVENUES	XREV	0	0	0	0	-1	1
21 TOTAL RETURN EARNED	RETE	55	0	0	-4	1,027	1
22 RATE OF RETURN EARNED	RORE	0.09213	0.00000	0.00000	0.10256	0.09203	1.00000
23 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12546	-0.05703	-0.05703	0.14614	0.12526	1.92382
25 ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540		0.12540
26 CLASS REVENUES=COST OF SERVICE	R600	179	0	0	514	3,825	4
27 REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	1	-1

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>SUMMARY OF RESULTS</u>		<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
<u>ITEM</u>	<u>ALLO</u>	<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	PER UNIT PRES REV	0.00000	0.00071	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>SUMMARY OF RESULTS</u>		<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>ITEM</u>	<u>ALLO</u>						
1	PER UNIT PRES REV	0.00000	0.00000	0.00000	0.00000	0.00026	-0.25000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>								
2	BASE P100 K200	7,294	7,294	0	0	0	0	0
3	INTERMEDIATE P102 K202	377	377	0	0	0	0	0
4	PEAKING P104 K204	900	900	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE P121	8,571	8,571	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE T100 K200	93	93	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM T102 K202	3	3	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING T104 K204	29	29	0	0	0	0	0
10	TRANSMISSION T106 K220	1,691	0	0	1,691	0	0	0
11	DISTRIBUTION T108 K240	24	0	0	0	24	0	0
12	TRANSMISSION PLANT IN SERVICE T121	1,840	125	0	1,691	24	0	0
13	TOTAL PROD & TRANS PLANT PT21	10,411	8,696	0	1,691	24	0	0
<u>14 DISTRIBUTION PLANT</u>								
15	PRIMARY D100 K240	1,882	0	0	0	1,882	0	0
16	SECONDARY D102 K242	661	0	0	0	0	661	0
17	SERVICES D104 K244	3,479	0	0	0	0	0	3,479
18	METERS D106 K246	638	0	0	0	0	0	0
19	DISTRIBUTION PLANT IN SERVICE D141	6,660	0	0	0	1,882	661	3,479
20	TOTAL TRANS & DIST PLANT TD21	8,500	125	0	1,691	1,906	661	3,479
21	TOTAL GROSS PTD PLANT PD21	17,071	8,696	0	1,691	1,906	661	3,479
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23	LABOR RELATED G100 K627	1,177	346	171	40	73	26	131
24	RETAIL CUSTOMER RELATED (CSS) G102 K400	538	0	0	0	0	0	0
25	DISTRIBUTION PRIMARY RELATED G106 K240	76	0	0	0	76	0	0
26	ADJ D - CAPITAL LEASES G108 K627	-456	-134	-66	-15	-28	-10	-51
27	GENERAL PLANT IN SERVICE G121	1,335	212	105	25	121	16	80

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>							
2	BASE P100 K200	0	0	0	0	7,294	0
3	INTERMEDIATE P102 K202	0	0	0	0	377	0
4	PEAKING P104 K204	0	0	0	0	900	0
5	PRODUCTION PLANT IN SERVICE P121	0	0	0	0	8,571	0
<u>6 TRANSMISSION PLANT</u>							
7	GEN. STEP-UP XFMR - BASE T100 K200	0	0	0	0	93	0
8	GEN. STEP-UP XFMR - INTERM T102 K202	0	0	0	0	3	0
9	GEN. STEP-UP XFMR - PEAKING T104 K204	0	0	0	0	29	0
10	TRANSMISSION T106 K220	0	0	0	0	1,691	0
11	DISTRIBUTION T108 K240	0	0	0	0	24	0
12	TRANSMISSION PLANT IN SERVICE T121	0	0	0	0	1,840	0
13	TOTAL PROD & TRANS PLANT PT21	0	0	0	0	10,411	0
<u>14 DISTRIBUTION PLANT</u>							
15	PRIMARY D100 K240	0	0	0	0	1,882	0
16	SECONDARY D102 K242	0	0	0	0	661	0
17	SERVICES D104 K244	0	0	0	0	3,479	0
18	METERS D106 K246	638	0	0	0	638	0
19	DISTRIBUTION PLANT IN SERVICE D141	638	0	0	0	6,660	0
20	TOTAL TRANS & DIST PLANT TD21	638	0	0	0	8,500	0
21	TOTAL GROSS PTD PLANT PD21	638	0	0	0	17,071	0
<u>22 GENERAL & INTANGIBLE PLANT</u>							
23	LABOR RELATED G100 K627	40	0	0	349	1,176	1
24	RETAIL CUSTOMER RELATED (CSS) G102 K400	0	0	0	538	538	0
25	DISTRIBUTION PRIMARY RELATED G106 K240	0	0	0	0	76	0
26	ADJ D - CAPITAL LEASES G108 K627	-15	0	0	-135	-454	-2
27	GENERAL PLANT IN SERVICE G121	25	0	0	752	1,336	-1

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	18,406	8,908	105	1,716	2,027	677	3,559

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	663	0	0	752	18,407	-1

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>DEPRECIATION RESERVE</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>									
2	BASE	P150 P100	3,162	3,162	0	0	0	0	0
3	INTERMEDIATE	P152 P102	377	377	0	0	0	0	0
4	PEAKING	P154 P104	569	569	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	4,108	4,108	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T150 T100	33	33	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	1	1	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	8	8	0	0	0	0	0
10	TRANSMISSION	T156 T106	490	0	0	490	0	0	0
11	DISTRIBUTION	T158 T108	7	0	0	0	7	0	0
12	TOTAL TRANS DEPREC RESERVE	T171	539	42	0	490	7	0	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D150 D100	682	0	0	0	682	0	0
15	SECONDARY	D152 D102	278	0	0	0	0	278	0
16	SERVICES	D154 D104	1,181	0	0	0	0	0	1,181
17	METERS	D156 D106	51	0	0	0	0	0	0
18	TOTAL DISTRIB DEPREC RESERVE	D191	2,192	0	0	0	682	278	1,181
<u>19 GENERAL & INTANGIBLE PLANT</u>									
20	LABOR RELATED	G150 G100	286	84	42	10	18	6	32
21	RETAIL CUSTOMER RELATED (CSS)	G152 G102	414	0	0	0	0	0	0
22	DISTRIBUTION PRIMARY RELATED	G156 G106	72	0	0	0	72	0	0
23	TOTAL GENERAL DEPREC RESERVE	G171	772	84	42	10	90	6	32
24	TOTAL DEPRECIATION RESERVE	DR11	7,611	4,234	42	500	779	284	1,213

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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DEPRECIATION RESERVE	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL	
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
<u>1 PRODUCTION PLANT</u>								
2	BASE	P150 P100	0	0	0	0	3,162	0
3	INTERMEDIATE	P152 P102	0	0	0	0	377	0
4	PEAKING	P154 P104	0	0	0	0	569	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	4,108	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	33	0
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	0	0	0	0	1	0
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	0	0	0	0	8	0
10	TRANSMISSION	T156 T106	0	0	0	0	490	0
11	DISTRIBUTION	T158 T108	0	0	0	0	7	0
12	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	539	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY	D150 D100	0	0	0	0	682	0
15	SECONDARY	D152 D102	0	0	0	0	278	0
16	SERVICES	D154 D104	0	0	0	0	1,181	0
17	METERS	D156 D106	51	0	0	0	51	0
18	TOTAL DISTRIB DEPREC RESERVE	D191	51	0	0	0	2,192	0
<u>19 GENERAL & INTANGIBLE PLANT</u>								
20	LABOR RELATED	G150 G100	10	0	0	85	287	-1
21	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	414	414	0
22	DISTRIBUTION PRIMARY RELATED	G156 G106	0	0	0	0	72	0
23	TOTAL GENERAL DEPREC RESERVE	G171	10	0	0	499	773	-1
24	TOTAL DEPRECIATION RESERVE	DR11	61	0	0	499	7,612	-1

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>NET ELECTRIC PLANT</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>									
2	PRODUCTION PLANT IN SERVICE	P121	8,571	8,571	0	0	0	0	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-4,108</u>	<u>-4,108</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	4,463	4,463	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	1,840	125	0	1,691	24	0	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-539</u>	<u>-42</u>	<u>-0</u>	<u>-490</u>	<u>-7</u>	<u>-0</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	1,301	83	0	1,201	17	0	0
<u>9 DISTRIBUTION PLANT</u>									
10	DISTRIBUTION PLANT IN SERVICE	D141	6,660	0	0	0	1,882	661	3,479
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	<u>-2,192</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-682</u>	<u>-278</u>	<u>-1,181</u>
12	NET DISTRIBUTION PLANT	D241	4,468	0	0	0	1,200	383	2,298
13	NET PTD PLANT	NT31	10,232	4,546	0	1,201	1,217	383	2,298
14	NET TRANS & DIST PLANT	NT21	5,769	83	0	1,201	1,217	383	2,298
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	1,335	212	105	25	121	16	80
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-772</u>	<u>-84</u>	<u>-42</u>	<u>-10</u>	<u>-90</u>	<u>-6</u>	<u>-32</u>
18	NET GENERAL & INTANG PLANT	G221	563	128	63	15	31	10	48
19	NET ELECTRIC PLANT IN SERVICE	NP21	10,795	4,674	63	1,216	1,248	393	2,346

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>NET ELECTRIC PLANT</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>							
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	8,571	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-4,108</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	0	0	0	4,463	0
<u>5 TRANSMISSION PLANT</u>							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	1,840	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-539</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	0	0	0	1,301	0
<u>9 DISTRIBUTION PLANT</u>							
10	DISTRIBUTION PLANT IN SERVICE	D141	638	0	0	6,660	0
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	<u>-51</u>	<u>-0</u>	<u>-0</u>	<u>-2,192</u>	<u>-0</u>
12	NET DISTRIBUTION PLANT	D241	587	0	0	4,468	0
13	NET PTD PLANT	NT31	587	0	0	10,232	0
14	NET TRANS & DIST PLANT	NT21	587	0	0	5,769	0
<u>15 GENERAL & INTANGIBLE PLANT</u>							
16	GENERAL PLANT IN SERVICE	G121	25	0	0	1,336	-1
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-10</u>	<u>-0</u>	<u>-0</u>	<u>-773</u>	<u>1</u>
18	NET GENERAL & INTANG PLANT	G221	15	0	0	563	0
19	NET ELECTRIC PLANT IN SERVICE	NP21	602	0	0	10,795	0

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	28	0	0	28	0	0
5	DISTRIBUTION	V226 D100	7	0	0	0	7	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	35	0	0	28	7	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION - BASE	V234 P100	985	985	0	0	0	0
9	PRODUCTION - INTERMEDIATE	V236 P102	1	1	0	0	0	0
10	PRODUCTION - PEAKING	V238 P104	4	4	0	0	0	0
11	TRANSMISSION	V240 T106	184	0	0	184	0	0
12	DISTRIBUTION	V242 D141	61	0	0	0	17	6
13	GENERAL PLANT	V244 G100	95	28	14	3	6	2
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-919	-919	0	0	0	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-134	0	0	-134	0	0
16	TOTAL RATE BASE CWIP	V255	277	99	14	53	23	8
17	TOTAL ADDITIVE ADJUSTMENTS	V289	312	99	14	81	30	8
18	NET ORIGINAL COST RATE BASE	RB21	11,107	4,773	77	1,297	1,278	401
<u>19 WORKING CAPITAL</u>								
<u>20 MATERIALS AND SUPPLIES</u>								
<u>21 FUEL SUPPLIES</u>								
22	AMOUNT ALLOCABLE	W630 K306	911	0	911	0	0	0
23	TOTAL FUEL STOCKS	W641	911	0	911	0	0	0
<u>24 PLANT MATERIALS & SUPPLIES</u>								

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE BASE ADJUSTMENTS</u>							
<u>2 ADDITIVE ADJUSTMENTS</u>							
<u>3 PLANT HELD FOR FUTURE USE</u>							
4	TRANSMISSION	V224 T106	0	0	0	28	0
5	DISTRIBUTION	V226 D100	0	0	0	7	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	35	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>							
8	PRODUCTION - BASE	V234 P100	0	0	0	985	0
9	PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	1	0
10	PRODUCTION - PEAKING	V238 P104	0	0	0	4	0
11	TRANSMISSION	V240 T106	0	0	0	184	0
12	DISTRIBUTION	V242 D141	6	0	0	61	0
13	GENERAL PLANT	V244 G100	3	0	0	95	0
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	-919	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	0	0	0	-134	0
16	TOTAL RATE BASE CWIP	V255	9	0	0	277	0
17	TOTAL ADDITIVE ADJUSTMENTS	V289	9	0	0	312	0
18	NET ORIGINAL COST RATE BASE	RB21	611	0	0	11,107	0
<u>19 WORKING CAPITAL</u>							
<u>20 MATERIALS AND SUPPLIES</u>							
<u>21 FUEL SUPPLIES</u>							
22	AMOUNT ALLOCABLE	W630 K306	0	0	0	911	0
23	TOTAL FUEL STOCKS	W641	0	0	0	911	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>	
1	<u>AMOUNT ALLOCABLE</u>	W642 GP19	390	189	2	36	43	14	75
2	TOTAL PLANT MATERIALS & SUPPL	W659	390	189	2	36	43	14	75
3	TOTAL MATERIALS & SUPPLIES	W661	1,301	189	913	36	43	14	75
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5	<u>TOTAL PREPAYMENTS</u>	W670 PD29	11	6	0	1	1	0	2
6	TOTAL	W687	11	6	0	1	1	0	2
7	<u>OTHER WORKING CAPITAL</u>								
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-12	-6	0	-1	-1	0	-2
9	ADJ D- CAPITAL LEASES	W698 OM39	453	101	83	15	30	9	77
10	TOTAL	W705	441	95	83	14	29	9	75
11	TOTAL WORKING CASH	W721	441	95	83	14	29	9	75
12	<u>MISCELLANEOUS WORKING CAPITAL</u>								
13	WTD O&M EXP	W730 OM39	-813	-182	-150	-28	-53	-16	-139
14	DA RETAIL	W732 OM39	-905	-202	-167	-31	-59	-17	-154
15	ADJ E- RETAIL RATE CASE EXP	W736 K400	19	0	0	0	0	0	0
16	TOTAL MISC WORK CAPITAL	W747	-1,699	-384	-317	-59	-112	-33	-293
17	TOTAL WORKING CAPITAL	WC71	54	-94	679	-8	-39	-10	-141
18	<u>PRELIMINARY SUMMARY</u>								
19	TOTAL ADDITIVE ADJUSTMENTS	V289	312	99	14	81	30	8	43
20	<u>TOTAL WORKING CAPITAL</u>	WC71	54	-94	679	-8	-39	-10	-141
21	TOTAL RATE BASE ADJUSTMENTS	RB71	366	5	693	73	-9	-2	-98
22	<u>RATE BASE CALCULATION</u>								
23	NET ELECTRIC PLANT IN SERVICE	NP21	10,795	4,674	63	1,216	1,248	393	2,346
24	TOTAL RATE BASE ADJUSTMENTS	RB71	366	5	693	73	-9	-2	-98

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>AMOUNT ALLOCABLE</u>	W642 GP19	14	0	0	16	389	1
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	14	0	0	16	389	1
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	14	0	0	16	1,300	1
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	0	0	0	0	10	1
6 <u>TOTAL</u>	W687	0	0	0	0	10	1
7 <u>OTHER WORKING CAPITAL</u>							
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	0	0	0	0	-10	-2
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	10	0	0	127	452	1
10 <u>TOTAL</u>	W705	10	0	0	127	442	-1
11 <u>TOTAL WORKING CASH</u>	W721	10	0	0	127	442	-1
12 <u>MISCELLANEOUS WORKING CAPITAL</u>							
13 <u>WTD O&M EXP</u>	W730 OM39	-18	0	0	-228	-814	1
14 <u>DA RETAIL</u>	W732 OM39	-20	0	0	-254	-904	-1
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	0	0	0	19	19	0
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-38	0	0	-463	-1,699	0
17 <u>TOTAL WORKING CAPITAL</u>	WC71	-14	0	0	-320	53	1
18 <u>PRELIMINARY SUMMARY</u>							
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	9	0	0	28	312	0
20 <u>TOTAL WORKING CAPITAL</u>	WC71	-14	0	0	-320	53	1
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-5	0	0	-292	365	1
22 <u>RATE BASE CALCULATION</u>							
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	602	0	0	253	10,795	0
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-5	0	0	-292	365	1

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 TOTAL RATE BASE	RB91	11,161	4,679	756	1,289	1,239	391	2,248
2 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
3 RETURN ON RATE BASE	R751	1,028	431	70	119	114	36	207

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL RATE BASE	RB91	597	0	0	-39	11,160	1
2 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
3 RETURN ON RATE BASE	R751	55	0	0	-4	1,028	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION O & M</u>								
<u>2 PRODUCTION O&M- ENERGY RELATED</u>								
3	NON-RECV FUEL - ALLOCABLE	P302 K306	15	0	15	0	0	0
4	DA RETAIL	P308 K306	6	0	6	0	0	0
5	<u>AMOUNT ALLOCABLE</u>	P310 K306	<u>226</u>	<u>0</u>	<u>226</u>	<u>0</u>	<u>0</u>	<u>0</u>
6	TOTAL ENERGY RELATED	P341	247	0	247	0	0	0
<u>7 PRODUCTION O&M- DEMAND RELATED</u>								
8	BASE	P352 P100	169	169	0	0	0	0
9	INTERMEDIATE	P354 P102	13	13	0	0	0	0
10	<u>PEAKING</u>	P356 P104	<u>44</u>	<u>44</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	TOTAL DEMAND RELATED	P391	226	226	0	0	0	0
12	TOTAL PRODUCTION O & M	P451	473	226	247	0	0	0
<u>13 TRANSMISSION O & M</u>								
14	GEN. STEP-UP XFMR - BASE	T300 T100	2	2	0	0	0	0
15	GEN. STEP-UP XFMR - PEAKING	T304 T104	1	1	0	0	0	0
16	TRANSMISSION	T306 T106	41	0	0	41	0	0
17	<u>DISTRIBUTION</u>	T308 T108	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
18	TOTAL TRANSMISSION O & M	T341	45	3	0	41	1	0
<u>19 DISTRIBUTION O & M</u>								
20	PRIMARY	D300 D100	72	0	0	0	72	0
21	SECONDARY	D302 D102	20	0	0	0	0	20
22	SERVICES INCL RECON & DISCON	D304 D104	178	0	0	0	0	178
23	<u>METERS</u>	D306 D106	<u>9</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
24	TOTAL DISTRIBUTION O & M	D341	279	0	0	0	72	20
<u>25 CUSTOMER ACCOUNTING</u>								
26	METER READING	C300 K410	10	0	0	0	0	0

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>PRODUCTION O & M</u>							
2 <u>PRODUCTION O&M- ENERGY RELATED</u>							
3 NON-RECV FUEL - ALLOCABLE	P302 K306	0	0	0	0	15	0
4 DA RETAIL	P308 K306	0	0	0	0	6	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>226</u>	<u>0</u>
6 TOTAL ENERGY RELATED	P341	0	0	0	0	247	0
7 <u>PRODUCTION O&M- DEMAND RELATED</u>							
8 BASE	P352 P100	0	0	0	0	169	0
9 INTERMEDIATE	P354 P102	0	0	0	0	13	0
10 <u>PEAKING</u>	P356 P104	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>44</u>	<u>0</u>
11 TOTAL DEMAND RELATED	P391	0	0	0	0	226	0
12 TOTAL PRODUCTION O & M	P451	0	0	0	0	473	0
13 <u>TRANSMISSION O & M</u>							
14 GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	2	0
15 GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	0	1	0
16 TRANSMISSION	T306 T106	0	0	0	0	41	0
17 <u>DISTRIBUTION</u>	T308 T108	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
18 TOTAL TRANSMISSION O & M	T341	0	0	0	0	45	0
19 <u>DISTRIBUTION O & M</u>							
20 PRIMARY	D300 D100	0	0	0	0	72	0
21 SECONDARY	D302 D102	0	0	0	0	20	0
22 SERVICES INCL RECON & DISCON	D304 D104	0	0	0	0	178	0
23 <u>METERS</u>	D306 D106	<u>9</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9</u>	<u>0</u>
24 TOTAL DISTRIBUTION O & M	D341	9	0	0	0	279	0
25 <u>CUSTOMER ACCOUNTING</u>							
26 METER READING	C300 K410	10	0	0	0	10	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	CUSTOMER RECORDS C302 K412	101	0	0	0	0	0	0
2	BILLING C304 K414	100	0	0	0	0	0	0
3	SERVICE WORK FOR CONP C306 K244	47	0	0	0	0	0	47
4	UNCOLLECTIBLES C308 K400	95	0	0	0	0	0	0
5	TOTAL CUSTOMER ACCOUNTING EXP C317	353	0	0	0	0	0	47
6	<u>CUSTOMER SERVICE & INFORMATION</u>							
7	TOTAL C320 K400	17	0	0	0	0	0	0
8	TOTAL CUSTOMER SERVICE & INFO C329	17	0	0	0	0	0	0
9	<u>SALES</u>							
10	TOTAL S300 K400	12	0	0	0	0	0	0
11	TOTAL SALES EXPENSE S317	12	0	0	0	0	0	0
12	<u>ADMINISTRATIVE & GENERAL</u>							
13	DISTRIBUTION PLANT RELATED A304 D141	25	0	0	0	7	2	13
14	GROSS PLANT RELATED A306 GP19	10	5	0	1	1	0	2
15	LABOR RELATED A308 K627	546	161	79	18	34	12	61
16	ADJ E- RETAIL RATE CASE EXP A314 K400	10	0	0	0	0	0	0
17	ADJ G-CORP AIRCRAFT ALLOCATION A316 K627	-7	-2	-1	0	0	0	-1
18	ADJ J- INTEREST TAX DEFICIENCY A318 GP19	4	2	0	0	0	0	1
19	ADJ K- IMAGE BLDG ADVERTISING A320 K627	-8	-2	-1	0	0	0	-1
20	TOTAL ADMINISTRATIVE & GENERAL A337	580	164	77	19	42	14	75
21	TOTAL O & M EXPENSE OM31	1,759	393	324	60	115	34	300

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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O & M EXPENSES	ITEM ALLO	INTERRUPTIBLE			LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
1	CUSTOMER RECORDS	C302 K412	0	0	0	101	101	0
2	BILLING	C304 K414	0	0	0	100	100	0
3	SERVICE WORK FOR CONP	C306 K244	0	0	0	0	47	0
4	<u>UNCOLLECTIBLES</u>	C308 K400	0	0	0	95	95	0
5	TOTAL CUSTOMER ACCOUNTING EXP	C317	10	0	0	296	353	0
6	<u>CUSTOMER SERVICE & INFORMATION</u>							
7	<u>TOTAL</u>	C320 K400	0	0	0	17	17	0
8	TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	17	17	0
9	<u>SALES</u>							
10	<u>TOTAL</u>	S300 K400	0	0	0	12	12	0
11	TOTAL SALES EXPENSE	S317	0	0	0	12	12	0
12	<u>ADMINISTRATIVE & GENERAL</u>							
13	DISTRIBUTION PLANT RELATED	A304 D141	2	0	0	0	24	1
14	GROSS PLANT RELATED	A306 GP19	0	0	0	0	9	1
15	LABOR RELATED	A308 K627	18	0	0	162	545	1
16	ADJ E- RETAIL RATE CASE EXP	A314 K400	0	0	0	10	10	0
17	ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	0	0	0	-2	-6	-1
18	ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	0	0	0	0	3	1
19	<u>ADJ K- IMAGE BLDG ADVERTISING</u>	A320 K627	0	0	0	-2	-6	-2
20	TOTAL ADMINISTRATIVE & GENERAL	A337	20	0	0	168	579	1
21	TOTAL O & M EXPENSE	OM31	39	0	0	493	1,758	1

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>DEPRECIATION EXPENSE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION DEPRECIATION</u>								
2 BASE	P460 P100	253	253	0	0	0	0	0
3 INTERMEDIATE	P462 P102	17	17	0	0	0	0	0
4 <u>PEAKING</u>	P464 P104	<u>35</u>	<u>35</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5 TOTAL PRODUCTION DEPREC EXP	P481	305	305	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	2	2	0	0	0	0	0
8 GEN. STEP-UP XFMR - PEAKING	T464 T104	1	1	0	0	0	0	0
9 TRANSMISSION	T466 T106	42	0	0	42	0	0	0
10 <u>DISTRIBUTION</u>	T468 T108	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
11 TOTAL TRANS DEPREC EXP	T481	46	3	0	42	1	0	0
<u>12 DISTRIBUTION DEPRECIATION</u>								
13 PRIMARY	D460 D100	59	0	0	0	59	0	0
14 SECONDARY	D462 D102	25	0	0	0	0	25	0
15 SERVICES	D464 D104	99	0	0	0	0	0	99
16 <u>METERS</u>	D466 D106	<u>56</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17 TOTAL DIST DEPREC EXPENSE	D481	239	0	0	0	59	25	99
<u>18 GENERAL DEPRECIATION</u>								
19 LABOR RELATED	G460 G100	35	10	5	1	2	1	4
20 RETAIL CUSTOMER RELATED (CSS)	G462 G102	2	0	0	0	0	0	0
21 <u>DISTRIBUTION PRIMARY RELATED</u>	G466 G106	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
22 TOTAL GENERAL DEPREC EXPENSE	G481	38	10	5	1	3	1	4
23 TOTAL DEPRECIATION EXPENSE	DE41	628	318	5	43	63	26	103

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>DEPRECIATION EXPENSE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION DEPRECIATION</u>							
2	BASE P460 P100	0	0	0	0	253	0
3	INTERMEDIATE P462 P102	0	0	0	0	17	0
4	PEAKING P464 P104	0	0	0	0	35	0
5	TOTAL PRODUCTION DEPREC EXP P481	0	0	0	0	305	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7	GEN. STEP-UP XFMR - BASE T460 T100	0	0	0	0	2	0
8	GEN. STEP-UP XFMR - PEAKING T464 T104	0	0	0	0	1	0
9	TRANSMISSION T466 T106	0	0	0	0	42	0
10	DISTRIBUTION T468 T108	0	0	0	0	1	0
11	TOTAL TRANS DEPREC EXP T481	0	0	0	0	46	0
<u>12 DISTRIBUTION DEPRECIATION</u>							
13	PRIMARY D460 D100	0	0	0	0	59	0
14	SECONDARY D462 D102	0	0	0	0	25	0
15	SERVICES D464 D104	0	0	0	0	99	0
16	METERS D466 D106	56	0	0	0	56	0
17	TOTAL DIST DEPREC EXPENSE D481	56	0	0	0	239	0
<u>18 GENERAL DEPRECIATION</u>							
19	LABOR RELATED G460 G100	1	0	0	10	34	1
20	RETAIL CUSTOMER RELATED (CSS) G462 G102	0	0	0	2	2	0
21	DISTRIBUTION PRIMARY RELATED G466 G106	0	0	0	0	1	0
22	TOTAL GENERAL DEPREC EXPENSE G481	1	0	0	12	37	1
23	TOTAL DEPRECIATION EXPENSE DE41	57	0	0	12	627	1

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>OTHER TAXES & MISC EXPENSES</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 TAXES OTHER THAN INC & REV</u>									
<u>2 REAL ESTATE & PROPERTY TAX</u>									
3	PRODUCTION BASE	L500 K200	90	90	0	0	0	0	0
4	PRODUCTION INTERMEDIATE	L502 K202	4	4	0	0	0	0	0
5	PRODUCTION PEAKING	L504 K204	9	9	0	0	0	0	0
6	TRANSMISSION	L506 K220	18	0	0	18	0	0	0
7	DISTRIBUTION PRIMARY	L508 K240	21	0	0	0	21	0	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	37	0	0	0	0	6	31
9	DISTRIBUTION METERING	L514 K246	6	0	0	0	0	0	0
10	<u>LABOR RELATED</u>	<u>L516 K627</u>	<u>4</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	TOTAL REAL EST & PROP TAX	L521	189	104	1	18	21	6	31
<u>12 PAYROLL TAX</u>									
13	<u>TOTAL</u>	<u>L530 K627</u>	<u>44</u>	<u>13</u>	<u>6</u>	<u>1</u>	<u>3</u>	<u>1</u>	<u>5</u>
14	TOTAL PAYROLL TAX	L551	44	13	6	1	3	1	5
<u>15 REVENUE TAXES</u>									
16	TOTAL	L560 R600	432	160	49	32	39	13	61
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-430	-159	-49	-32	-39	-13	-61
18	RAF CALCULATED ON PRES CL REV	L564 R600	-2	-1	0	0	0	0	0
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	<u>L566 R600</u>	<u>-7</u>	<u>-3</u>	<u>-1</u>	<u>-1</u>	<u>-1</u>	<u>0</u>	<u>-1</u>
20	TOTAL REVENUE TAXES	L581	-7	-3	-1	-1	-1	0	-1
21	TOTAL OTHER TAX & MISC EXPENSE	L591	226	114	6	18	23	7	35
<u>22 OTHER TAXES & MISC EXPENSES</u>									
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	<u>M600 GP19</u>	<u>-4</u>	<u>-2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-1</u>
24	MISC ALLOWABLE EXPENSES	M621	-4	-2	0	0	0	0	-1

25 PRELIMINARY SUMMARY

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 TAXES OTHER THAN INC & REV</u>							
<u>2 REAL ESTATE & PROPERTY TAX</u>							
3	PRODUCTION BASE	L500 K200	0	0	0	90	0
4	PRODUCTION INTERMEDIATE	L502 K202	0	0	0	4	0
5	PRODUCTION PEAKING	L504 K204	0	0	0	9	0
6	TRANSMISSION	L506 K220	0	0	0	18	0
7	DISTRIBUTION PRIMARY	L508 K240	0	0	0	21	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	0	0	37	0
9	DISTRIBUTION METERING	L514 K246	6	0	0	6	0
10	<u>LABOR RELATED</u>	L516 K627	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
11	TOTAL REAL EST & PROP TAX	L521	6	0	0	188	1
<u>12 PAYROLL TAX</u>							
13	<u>TOTAL</u>	L530 K627	<u>1</u>	<u>0</u>	<u>0</u>	<u>13</u>	<u>1</u>
14	TOTAL PAYROLL TAX	L551	1	0	0	43	1
<u>15 REVENUE TAXES</u>							
16	TOTAL	L560 R600	20	0	0	58	0
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-20	0	0	-58	1
18	RAF CALCULATED ON PRES CL REV	L564 R600	0	0	0	-1	-1
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	<u>0</u>	<u>0</u>	<u>0</u>	<u>-1</u>	<u>1</u>
20	TOTAL REVENUE TAXES	L581	0	0	0	-8	1
21	TOTAL OTHER TAX & MISC EXPENSE	L591	7	0	0	223	3
<u>22 OTHER TAXES & MISC EXPENSES</u>							
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	<u>0</u>	<u>0</u>	<u>0</u>	<u>-3</u>	<u>-1</u>
24	MISC ALLOWABLE EXPENSES	M621	0	0	0	-3	-1
<u>25 PRELIMINARY SUMMARY</u>							

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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OTHER TAXES & MISC EXPENSES	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 TOTAL O & M EXPENSE	OM31	1,759	393	324	60	115	34	300
2 TOTAL DEPRECIATION EXPENSE	DE41	628	318	5	43	63	26	103
3 TOTAL OTHER TAX & MISC EXPENSE	L591	226	114	6	18	23	7	35
4 MISC ALLOWABLE EXPENSES	M621	-4	-2	0	0	0	0	-1
5 TOTAL OP EXP EX INC & REV TAX	OP61	2,609	823	335	121	201	67	437

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL O & M EXPENSE	OM31	39	0	0	493	1,758	1
2 TOTAL DEPRECIATION EXPENSE	DE41	57	0	0	12	627	1
3 TOTAL OTHER TAX & MISC EXPENSE	L591	7	0	0	13	223	3
4 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-3</u>	<u>-1</u>
5 TOTAL OP EXP EX INC & REV TAX	OP61	103	0	0	518	2,605	4

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>	
1	<u>FEDERAL INCOME TAX</u>								
2	<u>FED INC TAX DEDUCTIONS</u>								
3	<u>INTEREST</u>								
4	TOTAL	Y760 RB91	459	192	31	53	51	16	92
5	<u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	-140	-59	-9	-16	-16	-5	-28
6	TOTAL OTHER INTEREST EXPENSE	Y781	319	133	22	37	35	11	64
7	TOTAL INTEREST EXPENSE	Y783	319	133	22	37	35	11	64
8	<u>ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-26	-13	0	-2	-3	-1	-5
10	<u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	-193	-93	-1	-18	-21	-7	-37
11	TOTAL ADDITIONS	Y861	-219	-106	-1	-20	-24	-8	-42
12	NET DEDUCTIONS AND ADDITIONS	Y871	538	239	23	57	59	19	106
13	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>								
14	<u>FED PROV DEF INC TAX</u>								
15	<u>NET FED DEFERRED INC TAX</u>	Z760 GP19	62	30	0	6	7	2	12
16	TOTAL FED PROV DEF IT	Z781	62	30	0	6	7	2	12
17	<u>INVESTMENT TAX CREDITS</u>								
18	<u>AMORTIZED INV TAX CREDIT</u>								
19	<u>AMORTIZATION</u>	Z804 GP19	3	1	0	0	0	0	1
20	TOTAL AMORTIZED ITC	Z813	3	1	0	0	0	0	1
21	<u>PRELIMINARY SUMMARY</u>								
22	TOTAL FED PROV DEF IT	Z781	62	30	0	6	7	2	12

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
1	<u>FEDERAL INCOME TAX</u>							
2	<u>FED INC TAX DEDUCTIONS</u>							
3	<u>INTEREST</u>							
4	TOTAL	Y760 RB91	25	0	0	-2	458	1
5	<u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	-7	0	0	0	-140	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	18	0	0	-2	318	1
7	TOTAL INTEREST EXPENSE	Y783	18	0	0	-2	318	1
8	<u>ADDITIONS</u>							
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-1	0	0	-1	-26	0
10	<u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	-7	0	0	-8	-192	-1
11	TOTAL ADDITIONS	Y861	-8	0	0	-9	-218	-1
12	NET DEDUCTIONS AND ADDITIONS	Y871	26	0	0	7	536	2
13	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>							
14	<u>FED PROV DEF INC TAX</u>							
15	<u>NET FED DEFERRED INC TAX</u>	Z760 GP19	2	0	0	3	62	0
16	TOTAL FED PROV DEF IT	Z781	2	0	0	3	62	0
17	<u>INVESTMENT TAX CREDITS</u>							
18	<u>AMORTIZED INV TAX CREDIT</u>							
19	<u>AMORTIZATION</u>	Z804 GP19	0	0	0	0	2	1
20	TOTAL AMORTIZED ITC	Z813	0	0	0	0	2	1
21	<u>PRELIMINARY SUMMARY</u>							
22	TOTAL FED PROV DEF IT	Z781	2	0	0	3	62	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 <u>TOTAL AMORTIZED ITC</u>	Z813	-3	-1	-0	-0	-0	-0	-1
2 <u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	59	29	0	6	7	2	11
<u>3 FEDERAL INCOME TAX COMPUTATION</u>								
4 RETURN ON RATE BASE	R751	1,028	431	70	119	114	36	207
5 NET DEDUCTIONS AND ADDITIONS	Y871	-538	-239	-23	-57	-59	-19	-106
6 <u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	59	29	0	6	7	2	11
7 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	10	5	0	1	1	0	2
8 <u>BASE FOR FIT COMPUTATION</u>	I865	559	226	47	69	63	19	114
9 FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
10 <u>PRELIM FEDERAL INCOME TAX</u>	I869	301	122	25	37	34	10	61
11 <u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	59	29	0	6	7	2	11
12 <u>NET FED INCOME TAX ALLOWABLE</u>	I879	360	151	25	43	41	12	72
<u>13 FEDERAL INCOME TAX PAYABLE</u>								
14 <u>PRELIM FEDERAL INCOME TAX</u>	I869	301	122	25	37	34	10	61
15 <u>NET FED INCOME TAX PAYABLE</u>	I889	301	122	25	37	34	10	61
<u>16 STATE INCOME TAX</u>								
<u>17 DEDUCTIONS IN ADDITION TO Y871</u>								
18 REMOVE FEDERAL TIMING DIFF	Y890 GP19	-193	-93	-1	-18	-21	-7	-37
19 <u>STATE TEMPORARY DIFFERENCES</u>	Y892 GP19	181	88	1	17	20	7	35
20 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	-12	-5	0	-1	-1	0	-2
21 <u>FIT DEDUCTIBLE FOR SIT</u>	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>22 STATE INCOME TAX ADJUSTMENTS</u>								
<u>23 STATE PROV DEF INC TAX (410.1)</u>								
24 <u>STATE DEFERRED INC TAX</u>	Z890 GP19	10	5	0	1	1	0	2

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

DOCKET NUMBER: ER10G250-000
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	<u>TOTAL AMORTIZED ITC</u>	Z813	-0	-0	-0	-2	-1
2	<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	2	0	0	60	-1
3	<u>FEDERAL INCOME TAX COMPUTATION</u>						
4	RETURN ON RATE BASE	R751	55	0	0	1,028	0
5	NET DEDUCTIONS AND ADDITIONS	Y871	-26	-0	-0	-536	-2
6	<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	2	0	0	60	-1
7	<u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	0	0	0	9	1
8	BASE FOR FIT COMPUTATION	I865	31	0	0	561	-2
9	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846		0.53846
10	PRELIM FEDERAL INCOME TAX	I869	17	0	0	302	-1
11	<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	2	0	0	60	-1
12	NET FED INCOME TAX ALLOWABLE	I879	19	0	0	362	-2
13	<u>FEDERAL INCOME TAX PAYABLE</u>						
14	<u>PRELIM FEDERAL INCOME TAX</u>	I869	17	0	0	302	-1
15	NET FED INCOME TAX PAYABLE	I889	17	0	0	302	-1
16	<u>STATE INCOME TAX</u>						
17	<u>DEDUCTIONS IN ADDITION TO Y871</u>						
18	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-7	0	0	-192	-1
19	<u>STATE TEMPORARY DIFFERENCES</u>	Y892 GP19	7	0	0	182	-1
20	DEDUCTIONS IN ADD TO Y843	Y911	0	0	0	-10	-2
21	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000		0.00000
22	<u>STATE INCOME TAX ADJUSTMENTS</u>						
23	<u>STATE PROV DEF INC TAX (410.1)</u>						
24	STATE DEFERRED INC TAX	Z890 GP19	0	0	0	9	1

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	TOTAL STATE PROV DEF IT(410.1)	Z911	10	5	0	1	1	0	2
2	TOTAL STATE INC TAX ADJUSTMENT	Z957	10	5	0	1	1	0	2
<u>3 SUMMARY OF SIT CALCULATION</u>									
4	RETURN ON RATE BASE	R751	1,028	431	70	119	114	36	207
5	NET FED INCOME TAX ALLOWABLE	I879	360	151	25	43	41	12	72
6	NET DEDUCTIONS AND ADDITIONS	Y871	-538	-239	-23	-57	-59	-19	-106
7	DEDUCTIONS IN ADD TO Y843	Y911	12	5	-0	1	1	-0	2
8	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	<u>10</u>	<u>5</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>2</u>
9	BASE FOR SIT COMPUTATION	J965	872	353	72	107	98	29	177
10	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
11	PRELIMINARY STATE INCOME TAX	J969	51	21	4	6	6	2	10
12	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	<u>10</u>	<u>5</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>2</u>
13	NET STATE INCOME TAX ALLOWABLE	J979	61	26	4	7	7	2	12
<u>14 STATE INCOME TAX PAYABLE</u>									
15	<u>PRELIMINARY STATE INCOME TAX</u>	J969	<u>51</u>	<u>21</u>	<u>4</u>	<u>6</u>	<u>6</u>	<u>2</u>	<u>10</u>
16	NET STATE INCOME TAX PAYABLE	J989	51	21	4	6	6	2	10
17	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
1	TOTAL STATE PROV DEF IT(410.1)	Z911	0	0	0	0	9	1
2	TOTAL STATE INC TAX ADJUSTMENT	Z957	0	0	0	0	9	1
3	<u>SUMMARY OF SIT CALCULATION</u>							
4	RETURN ON RATE BASE	R751	55	0	0	-4	1,028	0
5	NET FED INCOME TAX ALLOWABLE	I879	19	0	0	-1	362	-2
6	NET DEDUCTIONS AND ADDITIONS	Y871	-26	-0	-0	-7	-536	-2
7	DEDUCTIONS IN ADD TO Y843	Y911	-0	-0	-0	1	10	2
8	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9</u>	<u>1</u>
9	BASE FOR SIT COMPUTATION	J965	48	0	0	-11	873	-1
10	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
11	PRELIMINARY STATE INCOME TAX	J969	3	0	0	-1	51	0
12	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9</u>	<u>1</u>
13	NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	-1	60	1
14	<u>STATE INCOME TAX PAYABLE</u>							
15	<u>PRELIMINARY STATE INCOME TAX</u>	J969	<u>3</u>	<u>0</u>	<u>0</u>	<u>-1</u>	<u>51</u>	<u>0</u>
16	NET STATE INCOME TAX PAYABLE	J989	3	0	0	-1	51	0
17	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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COST OF SERVICE COMPUTATION	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	2	2	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	1	0	0	1	0	0	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	14	0	0	0	14	0	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	4	0	0	0	0	4	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	183	0	0	0	0	0	183
7 <u>RATE BASE RELATED</u>	Q010 RB91	<u>39</u>	<u>16</u>	<u>3</u>	<u>5</u>	<u>4</u>	<u>1</u>	<u>8</u>
8 TOTAL REVENUE CREDITS	Q027	243	18	3	6	18	5	191
<u>9 COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	2,609	823	335	121	201	67	437
11 RETURN ON RATE BASE	R751	1,028	431	70	119	114	36	207
12 NET FED INCOME TAX ALLOWABLE	I879	360	151	25	43	41	12	72
13 NET STATE INCOME TAX ALLOWABLE	J979	61	26	4	7	7	2	12
14 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-243</u>	<u>-18</u>	<u>-3</u>	<u>-6</u>	<u>-18</u>	<u>-5</u>	<u>-191</u>
15 SUBTOTAL B	CS03	3,815	1,413	431	284	345	112	537
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 <u>REVENUE TAX</u>	L033	<u>14</u>	<u>5</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>2</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	3,829	1,418	433	285	346	112	539
19 CLASS REVENUES=COST OF SERVICE	R602	3,829	1,417	433	285	346	112	539
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-3,829</u>	<u>-1,418</u>	<u>-433</u>	<u>-285</u>	<u>-346</u>	<u>-112</u>	<u>-539</u>
21 EXCESS REVENUES	XREV	0	-1	0	0	0	0	0
22 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794
23 EXCESS RETURN	XRET	0	-1	0	0	0	0	0

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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COST OF SERVICE COMPUTATION	ITEM ALLO	INTERRUPTIBLE				LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER		
<u>1 REVENUE CREDITS</u>									
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	2	0	0	
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	1	0	0	
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	0	14	0	0	
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	0	4	0	0	
6 DISTRIBUTION SERVICES RELATED	Q008 D104	0	0	0	0	183	0	0	
7 <u>RATE BASE RELATED</u>	Q010 RB91	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39</u>	<u>0</u>	<u>0</u>	
8 TOTAL REVENUE CREDITS	Q027	2	0	0	0	243	0	0	
<u>9 COST OF SERVICE COMPUTATION</u>									
10 TOTAL OP EXP EX INC & REV TAX	OP61	103	0	0	518	2,605	4	4	
11 RETURN ON RATE BASE	R751	55	0	0	-4	1,028	0	0	
12 NET FED INCOME TAX ALLOWABLE	I879	19	0	0	-1	362	-2	-2	
13 NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	-1	60	1	1	
14 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-2</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-243</u>	<u>-0</u>	<u>-0</u>	
15 SUBTOTAL B	CS03	178	0	0	512	3,812	3	3	
16 REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357		0.00000		
17 <u>REVENUE TAX</u>	L033	<u>1</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>14</u>	<u>0</u>	<u>0</u>	
18 TOTAL ELECTRIC COST OF SERVICE	CS05	179	0	0	514	3,826	3	3	
19 CLASS REVENUES=COST OF SERVICE	R602	179	0	0	514	3,825	4	4	
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-179</u>	<u>-0</u>	<u>-0</u>	<u>-514</u>	<u>-3,826</u>	<u>-3</u>	<u>-3</u>	
21 EXCESS REVENUES	XREV	0	0	0	0	-1	1	1	
22 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575		
23 EXCESS RETURN	XRET	0	0	0	0	-1	1	1	

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

DOCKET NUMBER: ER10G250-000
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 RATE OF RETURN</u>								
<u>2 CAPITALIZATION AMOUNTS</u>								
3 LONG TERM DEBT	K100		2,635,632	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4 PREFERRED STOCK	K102		19,866	19,866	19,866	19,866	19,866	19,866
5 COMMON STOCK	K104		3,149,472	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6 SHORT TERM DEBT	K106		43,226	43,226	43,226	43,226	43,226	43,226
7 CUSTOMER DEPOSITS	K108		112,779	112,779	112,779	112,779	112,779	112,779
8 ITC	K110		3,608	3,608	3,608	3,608	3,608	3,608
9 DEFERRED INCOME TAX	K112		389,007	389,007	389,007	389,007	389,007	389,007
10 <u>FAS 109</u>	K114		-114,971	-114,971	-114,971	-114,971	-114,971	-114,971
11 TOTAL	K115		6,238,619	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
<u>12 COST OF CAPITAL</u>								
13 LONG TERM DEBT	K120		0.06442	0.06442	0.06442	0.06442	0.06442	0.06442
14 PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15 COMMON STOCK	K124		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
16 SHORT TERM DEBT	K126		0.02024	0.02024	0.02024	0.02024	0.02024	0.02024
17 CUSTOMER DEPOSITS	K128		0.06800	0.06800	0.06800	0.06800	0.06800	0.06800
18 ITC	K130		0.09744	0.09744	0.09744	0.09744	0.09744	0.09744
19 DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20 <u>FAS 109</u>	K134		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>								
22 LONG TERM DEBT	K141		0.02722	0.02722	0.02722	0.02722	0.02722	0.02722
23 PREFERRED STOCK	K143		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
24 COMMON STOCK	K145		0.06331	0.06331	0.06331	0.06331	0.06331	0.06331
25 SHORT TERM DEBT	K147		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
26 CUSTOMER DEPOSITS	K149		0.00123	0.00123	0.00123	0.00123	0.00123	0.00123
27 ITC	K151		0.00006	0.00006	0.00006	0.00006	0.00006	0.00006
28 DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29 <u>FAS 109</u>	K155		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE OF RETURN</u>							
<u>2 CAPITALIZATION AMOUNTS</u>							
3	LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4	PREFERRED STOCK	K102	19,866	19,866	19,866	19,866	19,866
5	COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6	SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226	43,226
7	CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779	112,779
8	ITC	K110	3,608	3,608	3,608	3,608	3,608
9	DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007	389,007
10	FAS 109	K114	-114,971	-114,971	-114,971	-114,971	-114,971
11	TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
<u>12 COST OF CAPITAL</u>							
13	LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442	0.06442
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024	0.02024
17	CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800	0.06800
18	ITC	K130	0.09744	0.09744	0.09744	0.09744	0.09744
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134	0.00000	0.00000	0.00000	0.00000	0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>							
22	LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722	0.02722
23	PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331	0.06331
25	SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014	0.00014
26	CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123	0.00123
27	ITC	K151	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	TOTAL RATE OF RETURN ALLOWABLE RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
2	<u>TAX RATES AND SPECIAL FACTORS</u>							
3	SHORT TERM DEBT COST K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4	FEDERAL INCOME TAX RATE K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5	STATE INCOME TAX RATE K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6	FIT DEDUCTIBLE FOR SIT K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	REVENUE TAX RATE K196		0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
<u>2 TAX RATES AND SPECIAL FACTORS</u>							
3 SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000		0.00000
4 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
5 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
6 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
7 REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356		0.00000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,635,632	0.42247	0.06442	0.02722
PREFERRED STOCK	19,866	0.00318	0.04513	0.00014
COMMON STOCK	3,149,472	0.50483	0.12540	0.06331
SHORT TERM DEBT	43,226	0.00693	0.02024	0.00014
CUSTOMER DEPOSITS	112,779	0.01808	0.06800	0.00123
ITC	3,608	0.00058	0.09744	0.00006
DEFERRED INCOME TAX	389,007	0.06235	0.00000	0.00000
<u>FAS 109</u>	<u>-114,971</u>	<u>*.*****</u>	0.00000	<u>0.00000</u>
TOTAL	6,238,619	1.00000		0.09210

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
8	TRANSM AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	CLASS MWH ENERGY REQ- % * 1000	K306	100,000	0	100,000	0	0	0
19	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
20	NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	0	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	CUST RECORDS/COLL EXP - %*1000	K412	100,000	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	BILLING/ACTG EXPENSE- % * 1000	K414	100,000	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>28 WAGES AND SALARIES</u>								
29	PRODUCTION DEMAND - BASE	K600 K200	115	115	0	0	0	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	16	16	0	0	0	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	16	16	0	0	0	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>							
2	PRODUCTION BASE - % * 1000	K200	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANSM AVG 12 CP - % * 1000	K220	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	1.00000	0.00000
18	CLASS MWH ENERGY REQ- % * 1000	K306	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	1.00000	0.00000
20	NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	1,649,728	0
21	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	1.00000	0.00000
22	METER READING EXP - % * 1000	K410	100,000	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	1.00000	0.00000
24	CUST RECORDS/COLL EXP - %*1000	K412	0	0	0	100,000	0
25	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	0.00000
26	BILLING/ACTG EXPENSE- % * 1000	K414	0	0	0	100,000	0
27	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	0.00000
<u>28 WAGES AND SALARIES</u>							
29	PRODUCTION DEMAND - BASE	K600 K200	0	0	0	115	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	16	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	16	0

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ALLOCATORS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1	PROD ENERGY - ALLOCABLE	K610 K306	73	0	73	0	0	0	
2	TRANSMISSION	K612 T121	19	1	0	17	0	0	
3	<u>DISTRIBUTION</u>	K614 D141	108	0	0	0	31	11	
4	TOTAL PTD WAGES & SALARIES	K617	347	148	73	17	31	11	
5	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.42651	0.21037	0.04899	0.08934	0.03170	
6	CUSTOMER ACCOUNTING	K620 K667	139	0	0	0	0	0	
7	CUSTOMER SERV & INFO, SALES	K622 K400	7	0	0	0	0	0	
8	<u>ECCR</u>	K624 K400	10	0	0	0	0	0	
9	TOTAL PTD CSS WAGES & SALARIES	K627	503	148	73	17	31	11	
10	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.29423	0.14513	0.03380	0.06163	0.02187	
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	136	40	20	5	8	3	
12	TOTAL WAGES AND SALARIES EXP	K633	639	188	93	22	39	14	
13	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.29421	0.14554	0.03443	0.06103	0.02191	
<u>14 WEIGHTED CUST ACCOUNTG EXPENSE</u>									
15	METER READING	K640 K410	10	0	0	0	0	0	
16	CUSTOMER RECORDS	K642 K412	101	0	0	0	0	0	
17	<u>BILLING</u>	K644 K414	100	0	0	0	0	0	
18	TOTAL WEIGHTED CUST ACCTNG EXP	K667	211	0	0	0	0	0	
19	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
<u>20 RECOVERABLE FUEL ENERGY EXP</u>									
21	<u>AMOUNT ALLOCABLE</u>	K672 K306	4,233	0	4,233	0	0	0	
22	TOTAL RECOV FUEL ENERGY EXP	K697	4,233	0	4,233	0	0	0	
23	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	
<u>24 PR TX DST SEC/SERV/LS EPIS WTD</u>									
25	SECONDARY	K800 K242	661	0	0	0	0	661	
26	<u>SERVICES</u>	K802 K244	3,479	0	0	0	0	0	
27	TOTAL	K827	4,140	0	0	0	0	661	
28	WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.15966	

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
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ALLOCATORS	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL OTHER
		METERING	EQUIPMENT	FACILITIES	BILLING/INPO	AT ISSUE	
1	PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	73	0
2	TRANSMISSION	K612 T121	0	0	0	18	1
3	<u>DISTRIBUTION</u>	K614 D141	10	0	0	108	0
4	TOTAL PTD WAGES & SALARIES	K617	10	0	0	346	1
5	WTD PTD WAGE & SAL RATIOS	K619	0.02882	0.00000	0.00000	0.99712	0.00288
6	CUSTOMER ACCOUNTING	K620 K667	7	0	0	132	0
7	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	7	0
8	<u>ECCR</u>	K624 K400	0	0	0	10	0
9	TOTAL PTD CSS WAGES & SALARIES	K627	17	0	0	149	1
10	WTD PTD CSS WAGE & SAL RATIOS	K629	0.03380	0.00000	0.00000	0.29622	0.00199
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	5	0	0	40	0
12	TOTAL WAGES AND SALARIES EXP	K633	22	0	0	189	1
13	WTD WAGE AND SALARY RATIOS	K639	0.03443	0.00000	0.00000	0.29577	0.00156
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>						
15	METER READING	K640 K410	10	0	0	10	0
16	CUSTOMER RECORDS	K642 K412	0	0	0	101	0
17	<u>BILLING</u>	K644 K414	0	0	0	100	0
18	TOTAL WEIGHTED CUST ACCTNG EXP	K667	10	0	0	201	0
19	WTD RATIOS	K669	0.04739	0.00000	0.00000	0.95261	1.00000
20	<u>RECOVERABLE FUEL ENERGY EXP</u>						
21	<u>AMOUNT ALLOCABLE</u>	K672 K306	0	0	0	4,233	0
22	TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	4,233	0
23	WTD RATIOS	K699	0.00000	0.00000	0.00000	1.00000	0.00000
24	<u>PR TX DST SEC/SERV/LS EPIS WTD</u>						
25	SECONDARY	K800 K242	0	0	0	661	0
26	<u>SERVICES</u>	K802 K244	0	0	0	3,479	0
27	TOTAL	K827	0	0	0	4,140	0
28	WTD RATIOS	K829	0.00000	0.00000	0.00000	1.00000	0.00000

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.06793	0.00000	0.91902	0.01304	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.83527	0.00000	0.16242	0.00231	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.28258	0.09925
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01471	0.00000	0.19894	0.22424	0.07776
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.50940	0.00000	0.09906	0.11165	0.03872
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.15880	0.07865	0.01873	0.09064	0.01199
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.48397	0.00570	0.09323	0.11013	0.03678
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.55630	0.00552	0.06569	0.10235	0.03731
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.06380	0.00000	0.92314	0.01307	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.26858	0.08572
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01439	0.00000	0.20818	0.21096	0.06639
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.22735	0.11190	0.02664	0.05506	0.01776
17	WTD NET PLANT RATIOS	NP29	1.00000	0.43298	0.00584	0.11264	0.11561	0.03641
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.14527	0.70177	0.02767	0.03305	0.01076
21	WTD RATIOS	W689	1.00000	0.54545	0.00000	0.09091	0.09091	0.00000
22	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.21542	0.18821	0.03175	0.06576	0.02041
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.22602	0.18658	0.03473	0.06592	0.01942
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-1.74074	12.57407	-0.14815	-0.72222	-0.18519
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.42973	0.00693	0.11677	0.11506	0.03610
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.41923	0.06774	0.11549	0.11101	0.03503
<u>28 O & M EXPENSES</u>								

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
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 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.09580	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.07506	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.03737	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.01873	0.00000	0.00000	0.56330	1.00075	-0.00075
9	WTD GROSS PLANT RATIOS	GP19	0.03602	0.00000	0.00000	0.04086	1.00005	-0.00005
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00801	0.00000	0.00000	0.06556	1.00013	-0.00013
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.13138	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.10175	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.02664	0.00000	0.00000	0.44938	1.00000	0.00000
17	WTD NET PLANT RATIOS	NP29	0.05577	0.00000	0.00000	0.02344	1.00000	0.00000
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	0.01076	0.00000	0.00000	0.01230	0.99923	0.00077
21	WTD RATIOS	W689	0.00000	0.00000	0.00000	0.00000	0.90909	0.09091
22	WTD TOTAL WORKING CASH RATIOS	W729	0.02268	0.00000	0.00000	0.28798	1.00227	-0.00227
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.02237	0.00000	0.00000	0.27251	1.00000	0.00000
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.25926	0.00000	0.00000	-5.92593	0.98148	0.01852
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.05501	0.00000	0.00000	0.02530	1.00000	0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.05349	0.00000	0.00000	-0.00349	0.99991	0.00009
<u>28 O & M EXPENSES</u>								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
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WEIGHTED RATIOS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	
2	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.06667	0.00000	0.91111	0.02222	0.00000	
3	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.25806	0.07168	
4	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.13314	
5	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
6	WTD A & G EXP RATIOS	A339	1.00000	0.28276	0.13276	0.03276	0.07241	0.02414	
7	WTD O & M EXP RATIOS	OM39	1.00000	0.22342	0.18420	0.03411	0.06538	0.01933	
<u>8 DEPRECIATION EXPENSES</u>									
9	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	
10	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.06522	0.00000	0.91304	0.02174	0.00000	
11	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.24686	0.10460	
12	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.26316	0.13158	0.02632	0.07895	0.02632	
13	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.50637	0.00796	0.06847	0.10032	0.04140	
<u>14 OTHER TAXES & MISC EXPENSES</u>									
15	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.55026	0.00529	0.09524	0.11111	0.03175	
16	WTD PAYROLL TAX RATIOS	L559	1.00000	0.29545	0.13636	0.02273	0.06818	0.02273	
17	WTD MISC TAX RATIOS	L589	1.00000	0.42857	0.14286	0.14286	0.14286	0.00000	
18	WTD OTHER TAX RATIOS	L599	1.00000	0.50442	0.02655	0.07965	0.10177	0.03097	
19	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.50000	0.00000	0.00000	0.00000	0.00000	
20	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.31545	0.12840	0.04638	0.07704	0.02568	
<u>21 INCOME TAXES</u>									
22	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.37033	0.11308	0.07443	0.09036	0.02925	
<u>23 OPERATING EXPENSES</u>									
24	WTD PROD O & M EXP RATIOS	P459	1.00000	0.47780	0.52220	0.00000	0.00000	0.00000	
25	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.06667	0.00000	0.91111	0.02222	0.00000	
26	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.25806	0.07168	
27	WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
<u>28 WAGES AND SALARIES (K600-K639)</u>									

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
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 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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WEIGHTED RATIOS	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL	
		METERING	EQUIPMENT	FACILITIES	BILLING/INPO	AT ISSUE	OTHER	
1	WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD DIST O & M EXP RATIOS	D349	0.03226	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD CUST ACCT EXP RATIOS	C319	0.02833	0.00000	0.00000	0.83853	1.00000	0.00000
5	WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
6	WTD A & G EXP RATIOS	A339	0.03448	0.00000	0.00000	0.28966	0.99828	0.00172
7	WTD O & M EXP RATIOS	OM39	0.02217	0.00000	0.00000	0.28027	0.99943	0.00057
<u>8 DEPRECIATION EXPENSES</u>								
9	WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11	WTD DIST DEPREC EXP RATIOS	D489	0.23431	0.00000	0.00000	0.00000	1.00000	0.00000
12	WTD GENERAL DEPREC EXP RATIOS	G489	0.02632	0.00000	0.00000	0.31579	0.97368	0.02632
13	WTD TOT DEPREC EXP RATIOS	DE49	0.09076	0.00000	0.00000	0.01911	0.99841	0.00159
<u>14 OTHER TAXES & MISC EXPENSES</u>								
15	WTD REAL EST & PROP TAX RATIOS	L529	0.03175	0.00000	0.00000	0.00529	0.99471	0.00529
16	WTD PAYROLL TAX RATIOS	L559	0.02273	0.00000	0.00000	0.29545	0.97727	0.02273
17	WTD MISC TAX RATIOS	L589	0.00000	0.00000	0.00000	0.14286	1.14286	-0.14286
18	WTD OTHER TAX RATIOS	L599	0.03097	0.00000	0.00000	0.05752	0.98673	0.01327
19	WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	0.75000	0.25000
20	WTD OP EXP EX INC & REV RATIOS	OP69	0.03948	0.00000	0.00000	0.19854	0.99847	0.00153
<u>21 INCOME TAXES</u>								
22	WTD TOTAL ELECTRIC REVENUE	CS09	0.04675	0.00000	0.00000	0.13424	0.99922	0.00078
<u>23 OPERATING EXPENSES</u>								
24	WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25	WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	WTD DIST O & M EXP RATIOS	D349	0.03226	0.00000	0.00000	0.00000	1.00000	0.00000
27	WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>28 WAGES AND SALARIES (K600-K639)</u>								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.42651	0.21037	0.04899	0.08934	0.03170	0.16138
2 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.29423	0.14513	0.03380	0.06163	0.02187	0.11133
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.29421	0.14554	0.03443	0.06103	0.02191	0.11111
4 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE				LIGHTING	CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>		
1 WTD PTD WAGE & SAL RATIOS	K619	0.02882	0.00000	0.00000	0.00000	0.99712	0.00288		
2 WTD PTD CSS WAGE & SAL RATIOS	K629	0.03380	0.00000	0.00000	0.29622	0.99801	0.00199		
3 WTD WAGE AND SALARY RATIOS	K639	0.03443	0.00000	0.00000	0.29577	0.99844	0.00156		
4 WTD RATIOS	K669	0.04739	0.00000	0.00000	0.95261	1.00000	0.00000		

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 NET INCOME COMPUTATION</u>								
2 CLASS REVENUES-COST OF SERVICE	R600	3,829	1,417	433	285	346	112	539
3 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>243</u>	<u>18</u>	<u>3</u>	<u>6</u>	<u>18</u>	<u>5</u>	<u>191</u>
4 TOTAL ELECTRIC REVENUE	CS07	4,072	1,435	436	291	364	117	730
5 TOTAL OP EXP EX INC & REV TAX	OP61	-2,609	-823	-335	-121	-201	-67	-437
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	<u>-14</u>	<u>-5</u>	<u>-2</u>	<u>-1</u>	<u>-1</u>	<u>-0</u>	<u>-2</u>
7 NET INCOME	NI01	1,449	607	99	169	162	50	291
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9 TOTAL INTEREST EXPENSE	Y783	-319	-133	-22	-37	-35	-11	-64
10 <u>TOTAL ADDITIONS</u>	Y861	<u>-219</u>	<u>-106</u>	<u>-1</u>	<u>-20</u>	<u>-24</u>	<u>-8</u>	<u>-42</u>
11 PRELIMINARY TAXABLE INCOME	TI01	911	368	76	112	103	31	185
<u>12 STATE INCOME TAX COMPUTATION</u>								
13 PRELIMINARY TAXABLE INCOME	TI01	911	368	76	112	103	31	185
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>12</u>	<u>5</u>	<u>-0</u>	<u>1</u>	<u>1</u>	<u>-0</u>	<u>2</u>
15 STATE TAXABLE INCOME	SI01	923	373	76	113	104	31	187
<u>16 STATE INCOME TAX PAYABLE</u>								
17 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	<u>51</u>	<u>21</u>	<u>4</u>	<u>6</u>	<u>6</u>	<u>2</u>	<u>10</u>
19 STATE INC TAX PAYABLE	SP01	51	21	4	6	6	2	10
<u>20 SIT ALLOWABLE</u>								
21 STATE INC TAX PAYABLE	SP01	51	21	4	6	6	2	10
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>10</u>	<u>5</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>2</u>
23 NET STATE INC TAX ALLOWABLE	SA01	61	26	4	7	7	2	12
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25 PRELIMINARY TAXABLE INCOME	TI01	911	368	76	112	103	31	185
26 <u>STATE INC TAX PAYABLE</u>	SP01	<u>-51</u>	<u>-21</u>	<u>-4</u>	<u>-6</u>	<u>-6</u>	<u>-2</u>	<u>-10</u>
27 NET FEDERAL TAXABLE INCOME	FI01	860	347	72	106	97	29	175

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 NET INCOME COMPUTATION</u>							
2 CLASS REVENUES-COST OF SERVICE	R600	179	0	0	514	3,825	4
3 <u>TOTAL REVENUE CREDITS</u>	Q027	2	0	0	0	243	0
4 TOTAL ELECTRIC REVENUE	CS07	181	0	0	514	4,068	4
5 TOTAL OP EXP EX INC & REV TAX	OP61	-103	-0	-0	-518	-2,605	-4
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	-1	-0	-0	-2	-14	-0
7 NET INCOME	NI01	77	0	0	-6	1,449	0
<u>8 ADJUSTMENTS TO NET INCOME</u>							
9 TOTAL INTEREST EXPENSE	Y783	-18	-0	-0	2	-318	-1
10 <u>TOTAL ADDITIONS</u>	Y861	-8	0	0	-9	-218	-1
11 PRELIMINARY TAXABLE INCOME	TI01	51	0	0	-13	913	-2
<u>12 STATE INCOME TAX COMPUTATION</u>							
13 PRELIMINARY TAXABLE INCOME	TI01	51	0	0	-13	913	-2
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	-0	-0	-0	1	10	2
15 STATE TAXABLE INCOME	SI01	51	0	0	-12	923	0
<u>16 STATE INCOME TAX PAYABLE</u>							
17 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	3	0	0	-1	51	0
19 STATE INC TAX PAYABLE	SP01	3	0	0	-1	51	0
<u>20 SIT ALLOWABLE</u>							
21 STATE INC TAX PAYABLE	SP01	3	0	0	-1	51	0
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	0	0	0	0	9	1
23 NET STATE INC TAX ALLOWABLE	SA01	3	0	0	-1	60	1
<u>24 FEDERAL INCOME TAX COMPUTATION</u>							
25 PRELIMINARY TAXABLE INCOME	TI01	51	0	0	-13	913	-2
26 <u>STATE INC TAX PAYABLE</u>	SP01	-3	-0	-0	1	-51	-0
27 NET FEDERAL TAXABLE INCOME	FI01	48	0	0	-12	862	-2

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
<u>INCOME TAX BASED ON REVENUE</u>									
1	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
2	PRELIM FIT = FI01 * K190	FT01	300	121	25	37	34	10	61
3	TOTAL FED PROV DEF IT	Z781	62	30	0	6	7	2	12
4	<u>TOTAL AMORTIZED ITC</u>	Z813	<u>-3</u>	<u>-1</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-1</u>
5	NET FED INC TAX ALLOWABLE	FA01	359	150	25	43	41	12	72
<u>6 FEDERAL INCOME TAX PAYABLE</u>									
7	<u>PRELIM FIT = FI01 * K190</u>	FT01	<u>300</u>	<u>121</u>	<u>25</u>	<u>37</u>	<u>34</u>	<u>10</u>	<u>61</u>
8	FED INC TAX PAYABLE	FP01	300	121	25	37	34	10	61
<u>9 PRELIMINARY SUMMARY</u>									
10	NET INCOME	NI01	1,449	607	99	169	162	50	291
11	NET FED INC TAX ALLOWABLE	FA01	-359	-150	-25	-43	-41	-12	-72
12	<u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-61</u>	<u>-26</u>	<u>-4</u>	<u>-7</u>	<u>-7</u>	<u>-2</u>	<u>-12</u>
13	OVERALL RETURN EARNED (SCH 14)	RETU	1,029	431	70	119	114	36	207
14	RATE OF RETURN EARNED (SCH 14)	RORX	0.09220	0.09211	0.09259	0.09232	0.09201	0.09207	0.09208

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

DOCKET NUMBER: ER10G250-000
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE				LIGHTING	CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>		
1 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000			0.35000	
2 PRELIM FIT = FI01 * K190	FT01	17	0	0	-4	301		-1	
3 TOTAL FED PROV DEF IT	Z781	2	0	0	3	62		0	
4 <u>TOTAL AMORTIZED ITC</u>	Z813	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-2</u>		<u>-1</u>	
5 NET FED INC TAX ALLOWABLE	FA01	19	0	0	-1	361		-2	
6 <u>FEDERAL INCOME TAX PAYABLE</u>									
7 <u>PRELIM FIT = FI01 * K190</u>	FT01	<u>17</u>	<u>0</u>	<u>0</u>	<u>-4</u>	<u>301</u>		<u>-1</u>	
8 FED INC TAX PAYABLE	FP01	17	0	0	-4	301		-1	
9 <u>PRELIMINARY SUMMARY</u>									
10 NET INCOME	NI01	77	0	0	-6	1,449		0	
11 NET FED INC TAX ALLOWABLE	FA01	-19	-0	-0	1	-361		2	
12 <u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-3</u>	<u>-0</u>	<u>-0</u>	<u>1</u>	<u>-60</u>		<u>-1</u>	
13 OVERALL RETURN EARNED (SCH 14)	RETU	55	0	0	-4	1,028		1	
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09213	0.00000	0.00000	0.10256	0.09211		1.00000	

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 RATE BASE</u>								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	2,896,594	1,708,027	18,149	376,499	550,279	201,049	16,966
3 TOTAL DEPRECIATION RESERVE	DR11	-1,234,887	-811,776	-7,204	-109,685	-211,240	-84,494	-5,781
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>131,382</u>	<u>1,151</u>	<u>120,473</u>	<u>16,278</u>	<u>-2,583</u>	<u>-704</u>	<u>-468</u>
5 TOTAL RATE BASE	RB91	1,793,089	897,402	131,418	283,092	336,456	115,851	10,717
<u>6 OPERATING EXPENSES</u>								
7 TOTAL O & M EXPENSE	OM31	192,972	75,248	56,251	13,321	30,993	10,231	1,432
8 TOTAL DEPRECIATION EXPENSE	DE41	98,471	60,969	883	9,459	17,147	7,610	491
9 TOTAL OTHER TAX & MISC EXPENSE	L591	35,958	22,011	1,088	4,111	6,211	1,995	168
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-704</u>	<u>-415</u>	<u>-4</u>	<u>-92</u>	<u>-134</u>	<u>-49</u>	<u>-4</u>
11 TOTAL OP EXP EX INC & REV TAX	OP61	326,697	157,813	58,218	26,799	54,217	19,787	2,087
12 NET FED INCOME TAX ALLOWABLE	I879	57,931	28,690	4,472	9,241	10,864	3,728	345
13 NET STATE INCOME TAX ALLOWABLE	J979	9,765	4,848	745	1,554	1,832	629	58
14 <u>REVENUE TAX</u>	L033	<u>1,954</u>	<u>967</u>	<u>268</u>	<u>223</u>	<u>332</u>	<u>119</u>	<u>9</u>
15 TOTAL OPERATING EXPENSE	OPEX	396,347	192,318	63,703	37,817	67,245	24,263	2,499
16 RETURN ON RATE BASE	R751	165,145	82,651	12,104	26,073	30,988	10,670	987
17 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-12,543</u>	<u>-3,412</u>	<u>-456</u>	<u>-1,137</u>	<u>-5,014</u>	<u>-1,554</u>	<u>-907</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	548,949	271,557	75,351	62,753	93,219	33,379	2,579
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>548,946</u>	<u>271,557</u>	<u>75,350</u>	<u>62,754</u>	<u>93,219</u>	<u>33,379</u>	<u>2,579</u>
20 EXCESS REVENUES	XREV	-3	0	-1	1	0	0	0
21 TOTAL RETURN EARNED	RETE	165,143	82,651	12,103	26,074	30,988	10,670	987
22 RATE OF RETURN EARNED	RORE	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
23 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12541	0.12541	0.12540	0.12542	0.12541	0.12541	0.12540
25 ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26 CLASS REVENUES=COST OF SERVICE	R600.	548,946	271,557	75,350	62,754	93,219	33,378	2,579
27 REVENUE INCREASE JUSTIFIED	RIJD	3	0	1	-1	0	1	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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<u>SUMMARY OF RESULTS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>RATE BASE</u>							
2 GROSS ELECTRIC PLT IN SERVICE	GP11	22,032	0	0	3,595	2,896,596	-2
3 TOTAL DEPRECIATION RESERVE	DR11	-2,324	-0	-0	-2,385	-1,234,889	2
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>-1,369</u>	<u>0</u>	<u>0</u>	<u>-1,397</u>	<u>131,381</u>	<u>1</u>
5 TOTAL RATE BASE	RB91	18,339	0	0	-187	1,793,088	1
6 <u>OPERATING EXPENSES</u>							
7 TOTAL O & M EXPENSE	OM31	3,141	0	0	2,360	192,977	-5
8 TOTAL DEPRECIATION EXPENSE	DE41	1,854	0	0	59	98,472	-1
9 TOTAL OTHER TAX & MISC EXPENSE	L591	309	0	0	64	35,957	1
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-5</u>	<u>0</u>	<u>0</u>	<u>-1</u>	<u>-704</u>	<u>0</u>
11 TOTAL OP EXP EX INC & REV TAX	OP61	5,299	0	0	2,482	326,702	-5
12 NET FED INCOME TAX ALLOWABLE	I879	602	0	0	-11	57,931	0
13 NET STATE INCOME TAX ALLOWABLE	J979	101	0	0	-1	9,766	-1
14 <u>REVENUE TAX</u>	L033	<u>27</u>	<u>0</u>	<u>0</u>	<u>9</u>	<u>1,954</u>	<u>0</u>
15 TOTAL OPERATING EXPENSE	OPEX	6,029	0	0	2,479	396,353	-6
16 RETURN ON RATE BASE	R751	1,689	0	0	-17	165,145	0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-64</u>	<u>-0</u>	<u>-0</u>	<u>1</u>	<u>-12,543</u>	<u>-0</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	7,654	0	0	2,463	548,955	-6
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>7,654</u>	<u>0</u>	<u>0</u>	<u>2,463</u>	<u>548,955</u>	<u>-9</u>
20 EXCESS REVENUES	XREV	0	0	0	0	0	-3
21 TOTAL RETURN EARNED	RETE	1,689	0	0	-17	165,145	-2
22 RATE OF RETURN EARNED	RORE	0.09210	0.00000	0.00000	0.09091	0.09210	-2.00000
23 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12540	-0.05703	-0.05703	0.12305	0.12541	-4.01872
25 ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540		0.12540
26 CLASS REVENUES=COST OF SERVICE	R600	7,654	0	0	2,463	548,954	-8
27 REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	1	2

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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<u>SUMMARY OF RESULTS</u>		<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1	PER UNIT PRES REV	RIJP	0.00001	0.00000	0.00001	-0.00002	0.00000	0.00003	0.00000
2	REVENUE INCREASE REQUESTED	RIRD	0	0	0	0	0	1	0
3	PER UNIT PRES REV	RIRP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00003	0.00000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
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<u>SUMMARY OF RESULTS</u>	<u>ITEM ALLO</u>	<u>INTERRUPTIBLE</u>				<u>LIGHTING</u>	<u>CUSTOMER</u>	<u>TOTAL</u>	<u>ALL</u>
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>		
1 PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-0.25000	
2 REVENUE INCREASE REQUESTED	RIRD	0	0	0	0	1		-1	
3 PER UNIT PRES REV	RIRP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.12500	

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
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GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	1,398,368	1,398,368	0	0	0	0
3	INTERMEDIATE	P102 K202	72,186	72,186	0	0	0	0
4	PEAKING	P104 K204	172,565	172,565	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	1,643,119	1,643,119	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T100 K200	17,872	17,872	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	618	618	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	5,618	5,618	0	0	0	0
10	TRANSMISSION	T106 K220	371,047	0	0	371,047	0	0
11	DISTRIBUTION	T108 K240	6,459	0	0	0	6,459	0
12	TRANSMISSION PLANT IN SERVICE	T121	401,614	24,108	0	371,047	6,459	0
13	TOTAL PROD & TRANS PLANT	PT21	2,044,733	1,667,227	0	371,047	6,459	0
<u>14 DISTRIBUTION PLANT</u>								
15	PRIMARY	D100 K240	511,197	0	0	0	511,197	0
16	SECONDARY	D102 K242	196,464	0	0	0	0	196,464
17	SERVICES	D104 K244	16,579	0	0	0	0	0
18	METERS	D106 K246	20,211	0	0	0	0	16,579
19	DISTRIBUTION PLANT IN SERVICE	D141	744,451	0	0	0	511,197	196,464
20	TOTAL TRANS & DIST PLANT	TD21	1,146,065	24,108	0	371,047	517,656	196,464
21	TOTAL GROSS PTD PLANT	PD21	2,789,184	1,667,227	0	371,047	517,656	196,464
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23	LABOR RELATED	G100 K627	137,516	66,602	29,627	8,900	19,626	7,484
24	RETAIL CUSTOMER RELATED (CSS)	G102 K400	2,569	0	0	0	0	0
25	DISTRIBUTION PRIMARY RELATED	G106 K240	20,600	0	0	0	20,600	0
26	ADJ D - CAPITAL LEASES	G108 K627	-53,275	-25,802	-11,478	-3,448	-7,603	-2,899
27	GENERAL PLANT IN SERVICE	G121	107,410	40,800	18,149	5,452	32,623	4,585

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	INTERRUPTIBLE			LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	0	0	0	0	1,398,368	0
3	INTERMEDIATE	P102 K202	0	0	0	0	72,186	0
4	PEAKING	P104 K204	0	0	0	0	172,565	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	1,643,119	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T100 K200	0	0	0	0	17,872	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	0	0	0	0	618	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	0	0	0	0	5,618	0
10	TRANSMISSION	T106 K220	0	0	0	0	371,047	0
11	DISTRIBUTION	T108 K240	0	0	0	0	6,459	0
12	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	401,614	0
13	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	2,044,733	0
<u>14 DISTRIBUTION PLANT</u>								
15	PRIMARY	D100 K240	0	0	0	0	511,197	0
16	SECONDARY	D102 K242	0	0	0	0	196,464	0
17	SERVICES	D104 K244	0	0	0	0	16,579	0
18	METERS	D106 K246	20,211	0	0	0	20,211	0
19	DISTRIBUTION PLANT IN SERVICE	D141	20,211	0	0	0	744,451	0
20	TOTAL TRANS & DIST PLANT	TD21	20,211	0	0	0	1,146,065	0
21	TOTAL GROSS PTD PLANT	PD21	20,211	0	0	0	2,789,184	0
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23	LABOR RELATED	G100 K627	2,973	0	0	1,674	137,518	-2
24	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	2,569	2,569	0
25	DISTRIBUTION PRIMARY RELATED	G106 K240	0	0	0	0	20,600	0
26	ADJ D - CAPITAL LEASES	G108 K627	-1,152	0	0	-648	-53,275	0
27	GENERAL PLANT IN SERVICE	G121	1,821	0	0	3,595	107,412	-2

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	2,896,594	1,708,027	18,149	376,499	550,279	201,049	16,966

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 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	22,032	0	0	3,595	2,896,596	-2

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DEPRECIATION RESERVE	ITEM	ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 PRODUCTION PLANT</u>									
2	BASE	P150 P100	606,123	606,123	0	0	0	0	0
3	INTERMEDIATE	P152 P102	72,203	72,203	0	0	0	0	0
4	PEAKING	P154 P104	109,154	109,154	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	787,480	787,480	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T150 T100	6,278	6,278	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	264	264	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	1,560	1,560	0	0	0	0	0
10	TRANSMISSION	T156 T106	107,521	0	0	107,521	0	0	0
11	DISTRIBUTION	T158 T108	1,799	0	0	0	1,799	0	0
12	TOTAL TRANS DEPREC RESERVE	T171	117,422	8,102	0	107,521	1,799	0	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D150 D100	185,157	0	0	0	185,157	0	0
15	SECONDARY	D152 D102	82,674	0	0	0	0	82,674	0
16	SERVICES	D154 D104	5,627	0	0	0	0	0	5,627
17	METERS	D156 D106	1,601	0	0	0	0	0	0
18	TOTAL DISTRIB DEPREC RESERVE	D191	275,059	0	0	0	185,157	82,674	5,627
<u>19 GENERAL & INTANGIBLE PLANT</u>									
20	LABOR RELATED	G150 G100	33,436	16,194	7,204	2,164	4,772	1,820	154
21	RETAIL CUSTOMER RELATED (CSS)	G152 G102	1,978	0	0	0	0	0	0
22	DISTRIBUTION PRIMARY RELATED	G156 G106	19,512	0	0	0	19,512	0	0
23	TOTAL GENERAL DEPREC RESERVE	G171	54,926	16,194	7,204	2,164	24,284	1,820	154
24	TOTAL DEPRECIATION RESERVE	DR11	1,234,887	811,776	7,204	109,685	211,240	84,494	5,781

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<u>DEPRECIATION RESERVE</u>	<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>								
2	BASE	P150 P100	0	0	0	0	606,123	0
3	INTERMEDIATE	P152 P102	0	0	0	0	72,203	0
4	<u>PEAKING</u>	<u>P154 P104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>109,154</u>	<u>0</u>
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	787,480	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	6,278	0
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	0	0	0	0	264	0
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	0	0	0	0	1,560	0
10	TRANSMISSION	T156 T106	0	0	0	0	107,521	0
11	<u>DISTRIBUTION</u>	<u>T158 T108</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,799</u>	<u>0</u>
12	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	117,422	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY	D150 D100	0	0	0	0	185,157	0
15	SECONDARY	D152 D102	0	0	0	0	82,674	0
16	SERVICES	D154 D104	0	0	0	0	5,627	0
17	<u>METERS</u>	<u>D156 D106</u>	<u>1,601</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,601</u>	<u>0</u>
18	TOTAL DISTRIB DEPREC RESERVE	D191	1,601	0	0	0	275,059	0
<u>19 GENERAL & INTANGIBLE PLANT</u>								
20	LABOR RELATED	G150 G100	723	0	0	407	33,438	-2
21	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	1,978	1,978	0
22	<u>DISTRIBUTION PRIMARY RELATED</u>	<u>G156 G106</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,512</u>	<u>0</u>
23	TOTAL GENERAL DEPREC RESERVE	G171	723	0	0	2,385	54,928	-2
24	TOTAL DEPRECIATION RESERVE	DR11	2,324	0	0	2,385	1,234,889	-2

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<u>NET ELECTRIC PLANT</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>									
2	PRODUCTION PLANT IN SERVICE	P121	1,643,119	1,643,119	0	0	0	0	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-787,480</u>	<u>-787,480</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	855,639	855,639	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	401,614	24,108	0	371,047	6,459	0	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-117,422</u>	<u>-8,102</u>	<u>-0</u>	<u>-107,521</u>	<u>-1,799</u>	<u>-0</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	284,192	16,006	0	263,526	4,660	0	0
<u>9 DISTRIBUTION PLANT</u>									
10	DISTRIBUTION PLANT IN SERVICE	D141	744,451	0	0	0	511,197	196,464	16,579
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	<u>-275,059</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-185,157</u>	<u>-82,674</u>	<u>-5,627</u>
12	NET DISTRIBUTION PLANT	D241	469,392	0	0	0	326,040	113,790	10,952
13	NET PTD PLANT	NT31	1,609,223	871,645	0	263,526	330,700	113,790	10,952
14	NET TRANS & DIST PLANT	NT21	753,584	16,006	0	263,526	330,700	113,790	10,952
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	107,410	40,800	18,149	5,452	32,623	4,585	387
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-54,926</u>	<u>-16,194</u>	<u>-7,204</u>	<u>-2,164</u>	<u>-24,284</u>	<u>-1,820</u>	<u>-154</u>
18	NET GENERAL & INTANG PLANT	G221	52,484	24,606	10,945	3,288	8,339	2,765	233
19	NET ELECTRIC PLANT IN SERVICE	NP21	1,661,707	896,251	10,945	266,814	339,039	116,555	11,185

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NET ELECTRIC PLANT	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>							
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	1,643,119	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-787,480</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	0	0	0	855,639	0
<u>5 TRANSMISSION PLANT</u>							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	401,614	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-117,422</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	0	0	0	284,192	0
<u>9 DISTRIBUTION PLANT</u>							
10	DISTRIBUTION PLANT IN SERVICE	D141	20,211	0	0	744,451	0
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	<u>-1,601</u>	<u>-0</u>	<u>-0</u>	<u>-275,059</u>	<u>-0</u>
12	NET DISTRIBUTION PLANT	D241	18,610	0	0	469,392	0
13	NET PTD PLANT	NT31	18,610	0	0	1,609,223	0
14	NET TRANS & DIST PLANT	NT21	18,610	0	0	753,584	0
<u>15 GENERAL & INTANGIBLE PLANT</u>							
16	GENERAL PLANT IN SERVICE	G121	1,821	0	3,595	107,412	-2
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-723</u>	<u>-0</u>	<u>-0</u>	<u>-2,385</u>	<u>2</u>
18	NET GENERAL & INTANG PLANT	G221	1,098	0	1,210	52,484	0
19	NET ELECTRIC PLANT IN SERVICE	NP21	19,708	0	1,210	1,661,707	0

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	6,169	0	0	6,169	0	0
5	DISTRIBUTION	V226 D100	1,819	0	0	0	1,819	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	7,988	0	0	6,169	1,819	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION - BASE	V234 P100	188,867	188,867	0	0	0	0
9	PRODUCTION - INTERMEDIATE	V236 P102	285	285	0	0	0	0
10	PRODUCTION - PEAKING	V238 P104	744	744	0	0	0	0
11	TRANSMISSION	V240 T106	40,371	0	0	40,371	0	0
12	DISTRIBUTION	V242 D141	6,811	0	0	0	4,677	1,797
13	GENERAL PLANT	V244 G100	11,104	5,378	2,392	719	1,585	604
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-176,134	-176,134	0	0	0	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-29,368	0	0	-29,368	0	0
16	TOTAL RATE BASE CWIP	V255	42,680	19,140	2,392	11,722	6,262	2,401
17	TOTAL ADDITIVE ADJUSTMENTS	V289	50,668	19,140	2,392	17,891	8,081	2,401
18	NET ORIGINAL COST RATE BASE	RB21	1,712,375	915,391	13,337	284,705	347,120	118,956
<u>19 WORKING CAPITAL</u>								
<u>20 MATERIALS AND SUPPLIES</u>								
<u>21 FUEL SUPPLIES</u>								
22	AMOUNT ALLOCABLE	W630 K306	158,178	0	158,178	0	0	0
23	TOTAL FUEL STOCKS	W641	158,178	0	158,178	0	0	0
<u>24 PLANT MATERIALS & SUPPLIES</u>								

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE BASE ADJUSTMENTS</u>							
<u>2 ADDITIVE ADJUSTMENTS</u>							
<u>3 PLANT HELD FOR FUTURE USE</u>							
4	TRANSMISSION	V224 T106	0	0	0	6,169	0
5	DISTRIBUTION	V226 D100	0	0	0	1,819	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	7,988	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>							
8	PRODUCTION - BASE	V234 P100	0	0	0	188,867	0
9	PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	285	0
10	PRODUCTION - PEAKING	V238 P104	0	0	0	744	0
11	TRANSMISSION	V240 T106	0	0	0	40,371	0
12	DISTRIBUTION	V242 D141	185	0	0	6,811	0
13	GENERAL PLANT	V244 G100	240	0	135	11,104	0
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	-176,134	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	0	0	0	-29,368	0
16	TOTAL RATE BASE CWIP	V255	425	0	135	42,680	0
17	TOTAL ADDITIVE ADJUSTMENTS	V289	425	0	135	50,668	0
18	NET ORIGINAL COST RATE BASE	RB21	20,133	0	1,345	1,712,375	0
<u>19 WORKING CAPITAL</u>							
<u>20 MATERIALS AND SUPPLIES</u>							
<u>21 FUEL SUPPLIES</u>							
22	AMOUNT ALLOCABLE	W630 K306	0	0	0	158,178	0
23	TOTAL FUEL STOCKS	W641	0	0	0	158,178	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>	
1	<u>AMOUNT ALLOCABLE</u>	W642 GP19	61,312	36,154	384	7,969	11,648	4,256	359
2	TOTAL PLANT MATERIALS & SUPPL	W659	61,312	36,154	384	7,969	11,648	4,256	359
3	TOTAL MATERIALS & SUPPLIES	W661	219,490	36,154	158,562	7,969	11,648	4,256	359
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5	<u>TOTAL PREPAYMENTS</u>	W670 PD29	1,861	1,112	0	248	345	131	11
6	TOTAL	W687	1,861	1,112	0	248	345	131	11
7	<u>OTHER WORKING CAPITAL</u>								
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-1,896	-1,118	-12	-246	-360	-132	-11
9	ADJ D- CAPITAL LEASES	W698 OM39	49,691	19,377	14,485	3,430	7,981	2,635	369
10	TOTAL	W705	47,795	18,259	14,473	3,184	7,621	2,503	358
11	TOTAL WORKING CASH	W721	47,795	18,259	14,473	3,184	7,621	2,503	358
12	<u>MISCELLANEOUS WORKING CAPITAL</u>								
13	WTD O&M EXP	W730 OM39	-89,213	-34,788	-26,005	-6,158	-14,328	-4,730	-662
14	DA RETAIL	W732 OM39	-99,311	-38,726	-28,949	-6,856	-15,950	-5,265	-737
15	ADJ E- RETAIL RATE CASE EXP	W736 K400	92	0	0	0	0	0	0
16	TOTAL MISC WORK CAPITAL	W747	-188,432	-73,514	-54,954	-13,014	-30,278	-9,995	-1,399
17	TOTAL WORKING CAPITAL	WC71	80,714	-17,989	118,081	-1,613	-10,664	-3,105	-671
18	<u>PRELIMINARY SUMMARY</u>								
19	TOTAL ADDITIVE ADJUSTMENTS	V289	50,668	19,140	2,392	17,891	8,081	2,401	203
20	<u>TOTAL WORKING CAPITAL</u>	WC71	80,714	-17,989	118,081	-1,613	-10,664	-3,105	-671
21	TOTAL RATE BASE ADJUSTMENTS	RB71	131,382	1,151	120,473	16,278	-2,583	-704	-468
22	<u>RATE BASE CALCULATION</u>								
23	NET ELECTRIC PLANT IN SERVICE	NP21	1,661,707	896,251	10,945	266,814	339,039	116,555	11,185
24	TOTAL RATE BASE ADJUSTMENTS	RB71	131,382	1,151	120,473	16,278	-2,583	-704	-468

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RATE BASE	ITEM ALLO	INTERRUPTIBLE			LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
1	AMOUNT ALLOCABLE	W642 GP19	466	0	0	76	61,312	0
2	TOTAL PLANT MATERIALS & SUPPL	W659	466	0	0	76	61,312	0
3	TOTAL MATERIALS & SUPPLIES	W661	466	0	0	76	219,490	0
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5	TOTAL PREPAYMENTS	W670 PD29	13	0	0	0	1,860	1
6	TOTAL	W687	13	0	0	0	1,860	1
7	<u>OTHER WORKING CAPITAL</u>							
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-14	0	0	-2	-1,895	-1
9	ADJ D- CAPITAL LEASES	W698 OM39	809	0	0	608	49,694	-3
10	TOTAL	W705	795	0	0	606	47,799	-4
11	TOTAL WORKING CASH	W721	795	0	0	606	47,799	-4
12	<u>MISCELLANEOUS WORKING CAPITAL</u>							
13	WTD O&M EXP	W730 OM39	-1,452	0	0	-1,091	-89,214	1
14	DA RETAIL	W732 OM39	-1,616	0	0	-1,215	-99,314	3
15	ADJ E- RETAIL RATE CASE EXP	W736 K400	0	0	0	92	92	0
16	TOTAL MISC WORK CAPITAL	W747	-3,068	0	0	-2,214	-188,436	4
17	TOTAL WORKING CAPITAL	WC71	-1,794	0	0	-1,532	80,713	1
18	<u>PRELIMINARY SUMMARY</u>							
19	TOTAL ADDITIVE ADJUSTMENTS	V289	425	0	0	135	50,668	0
20	TOTAL WORKING CAPITAL	WC71	-1,794	0	0	-1,532	80,713	1
21	TOTAL RATE BASE ADJUSTMENTS	RB71	-1,369	0	0	-1,397	131,381	1
22	<u>RATE BASE CALCULATION</u>							
23	NET ELECTRIC PLANT IN SERVICE	NP21	19,708	0	0	1,210	1,661,707	0
24	TOTAL RATE BASE ADJUSTMENTS	RB71	-1,369	0	0	-1,397	131,381	1

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 TOTAL RATE BASE	RB91	1,793,089	897,402	131,418	283,092	336,456	115,851	10,717
2 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
3 RETURN ON RATE BASE	R751	165,145	82,651	12,104	26,073	30,988	10,670	987

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL RATE BASE	RB91	18,339	0	0	-187	1,793,088	1
2 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
3 RETURN ON RATE BASE	R751	1,689	0	0	-17	165,145	0

PROGRESS ENERGY FLORIDA
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<u>O & M EXPENSES</u>	<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
<u>1 PRODUCTION O & M</u>									
<u>2 PRODUCTION O&- ENERGY RELATED</u>									
3	NON-RECV FUEL - ALLOCABLE	P302 K306	2,682	0	2,682	0	0	0	0
4	DA RETAIL	P308 K306	993	0	993	0	0	0	0
5	<u>AMOUNT ALLOCABLE</u>	P310 K306	<u>39,203</u>	<u>0</u>	<u>39,203</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6	TOTAL ENERGY RELATED	P341	42,878	0	42,878	0	0	0	0
<u>7 PRODUCTION O&- DEMAND RELATED</u>									
8	BASE	P352 P100	32,465	32,465	0	0	0	0	0
9	INTERMEDIATE	P354 P102	2,525	2,525	0	0	0	0	0
10	<u>PEAKING</u>	P356 P104	<u>8,467</u>	<u>8,467</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	TOTAL DEMAND RELATED	P391	43,457	43,457	0	0	0	0	0
12	TOTAL PRODUCTION O & M	P451	86,335	43,457	42,878	0	0	0	0
<u>13 TRANSMISSION O & M</u>									
14	GEN. STEP-UP XFMR - BASE	T300 T100	387	387	0	0	0	0	0
15	GEN. STEP-UP XFMR - INTERMED	T302 T102	13	13	0	0	0	0	0
16	GEN. STEP-UP XFMR - PEAKING	T304 T104	122	122	0	0	0	0	0
17	TRANSMISSION	T306 T106	9,020	0	0	9,020	0	0	0
18	<u>DISTRIBUTION</u>	T308 T108	<u>142</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>142</u>	<u>0</u>	<u>0</u>
19	TOTAL TRANSMISSION O & M	T341	9,684	522	0	9,020	142	0	0
<u>20 DISTRIBUTION O & M</u>									
21	PRIMARY	D300 D100	19,668	0	0	0	19,668	0	0
22	SECONDARY	D302 D102	5,965	0	0	0	0	5,965	0
23	SERVICES INCL RECON & DISCON	D304 D104	849	0	0	0	0	0	849
24	<u>METERS</u>	D306 D106	<u>276</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25	TOTAL DISTRIBUTION O & M	D341	26,758	0	0	0	19,668	5,965	849
<u>26 CUSTOMER ACCOUNTING</u>									

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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>PRODUCTION O & M</u>							
2 <u>PRODUCTION O&M- ENERGY RELATED</u>							
3 NON-RECV FUEL - ALLOCABLE	P302 K306	0	0	0	0	2,682	0
4 DA RETAIL	P308 K306	0	0	0	0	993	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	0	0	0	0	39,203	0
6 TOTAL ENERGY RELATED	P341	0	0	0	0	42,878	0
7 <u>PRODUCTION O&M- DEMAND RELATED</u>							
8 BASE	P352 P100	0	0	0	0	32,465	0
9 INTERMEDIATE	P354 P102	0	0	0	0	2,525	0
10 <u>PEAKING</u>	P356 P104	0	0	0	0	8,467	0
11 TOTAL DEMAND RELATED	P391	0	0	0	0	43,457	0
12 TOTAL PRODUCTION O & M	P451	0	0	0	0	86,335	0
13 <u>TRANSMISSION O & M</u>							
14 GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	387	0
15 GEN. STEP-UP XFMR - INTERMED	T302 T102	0	0	0	0	13	0
16 GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	0	122	0
17 TRANSMISSION	T306 T106	0	0	0	0	9,020	0
18 <u>DISTRIBUTION</u>	T308 T108	0	0	0	0	142	0
19 TOTAL TRANSMISSION O & M	T341	0	0	0	0	9,684	0
20 <u>DISTRIBUTION O & M</u>							
21 PRIMARY	D300 D100	0	0	0	0	19,668	0
22 SECONDARY	D302 D102	0	0	0	0	5,965	0
23 SERVICES INCL RECON & DISCON	D304 D104	0	0	0	0	849	0
24 <u>METERS</u>	D306 D106	276	0	0	0	276	0
25 TOTAL DISTRIBUTION O & M	D341	276	0	0	0	26,758	0
26 <u>CUSTOMER ACCOUNTING</u>							

PROGRESS ENERGY FLORIDA
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O & M EXPENSES	ITEM	ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	METER READING	C300 K410	1,431	0	0	0	0	0	0
2	CUSTOMER RECORDS	C302 K412	483	0	0	0	0	0	0
3	BILLING	C304 K414	482	0	0	0	0	0	0
4	SERVICE WORK FOR COMP	C306 K244	223	0	0	0	0	0	223
5	<u>UNCOLLECTIBLES</u>	C308 K400	455	0	0	0	0	0	0
6	TOTAL CUSTOMER ACCOUNTING EXP	C317	3,074	0	0	0	0	0	223
7	<u>CUSTOMER SERVICE & INFORMATION</u>								
8	TOTAL	C320 K400	81	0	0	0	0	0	0
9	TOTAL CUSTOMER SERVICE & INFO	C329	81	0	0	0	0	0	0
10	<u>SALES</u>								
11	TOTAL	S300 K400	56	0	0	0	0	0	0
12	<u>ADJ L- ECONOMIC DEVELOPMENT</u>	S302 K400	-1	0	0	0	0	0	0
13	TOTAL SALES EXPENSE	S317	55	0	0	0	0	0	0
14	<u>ADMINISTRATIVE & GENERAL</u>								
15	PRODUCTION - BASE RELATED	A300 P100	-65	-65	0	0	0	0	0
16	DISTRIBUTION PLANT RELATED	A304 D141	2,787	0	0	0	1,914	736	62
17	GROSS PLANT RELATED	A306 GP19	1,553	916	10	202	295	108	9
18	LABOR RELATED	A308 K627	63,789	30,894	13,743	4,129	9,104	3,472	293
19	ADJ E- RETAIL RATE CASE EXP	A314 K400	46	0	0	0	0	0	0
20	ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-852	-413	-184	-55	-122	-46	-4
21	ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	656	387	4	85	125	46	4
22	ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-923	-447	-199	-60	-132	-50	-4
23	<u>ADJ M- INDUSTRY ASSOC DUES</u>	A322 K627	-6	-3	-1	0	-1	0	0
24	TOTAL ADMINISTRATIVE & GENERAL	A337	66,985	31,269	13,373	4,301	11,183	4,266	360
25	TOTAL O & M EXPENSE	OM31	192,972	75,248	56,251	13,321	30,993	10,231	1,432

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PROGRESS ENERGY FLORIDA
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O & M EXPENSES	ITEM ALLO	INTERRUPTIBLE			LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
1 METER READING	C300 K410	1,431	0	0	0	1,431	0	
2 CUSTOMER RECORDS	C302 K412	0	0	0	483	483	0	
3 BILLING	C304 K414	0	0	0	482	482	0	
4 SERVICE WORK FOR CONP	C306 K244	0	0	0	0	223	0	
5 <u>UNCOLLECTIBLES</u>	C308 K400	0	0	0	455	455	0	
6 TOTAL CUSTOMER ACCOUNTING EXP	C317	1,431	0	0	1,420	3,074	0	
<u>7 CUSTOMER SERVICE & INFORMATION</u>								
8 TOTAL	C320 K400	0	0	0	81	81	0	
9 TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	81	81	0	
<u>10 SALES</u>								
11 TOTAL	S300 K400	0	0	0	56	56	0	
12 <u>ADJ L- ECONOMIC DEVELOPMENT</u>	S302 K400	0	0	0	-1	-1	0	
13 TOTAL SALES EXPENSE	S317	0	0	0	55	55	0	
<u>14 ADMINISTRATIVE & GENERAL</u>								
15 PRODUCTION - BASE RELATED	A300 P100	0	0	0	0	-65	0	
16 DISTRIBUTION PLANT RELATED	A304 D141	76	0	0	0	2,788	-1	
17 GROSS PLANT RELATED	A306 GP19	12	0	0	2	1,554	-1	
18 LABOR RELATED	A308 K627	1,379	0	0	776	63,790	-1	
19 ADJ E- RETAIL RATE CASE EXP	A314 K400	0	0	0	46	46	0	
20 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-18	0	0	-10	-852	0	
21 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	5	0	0	1	657	-1	
22 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-20	0	0	-11	-923	0	
23 <u>ADJ M- INDUSTRY ASSOC DUES</u>	A322 K627	0	0	0	0	-5	-1	
24 TOTAL ADMINISTRATIVE & GENERAL	A337	1,434	0	0	804	66,990	-5	
25 TOTAL O & M EXPENSE	OM31	3,141	0	0	2,360	192,977	-5	

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<u>DEPRECIATION EXPENSE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION DEPRECIATION</u>								
2 BASE	P460 P100	48,597	48,597	0	0	0	0	0
3 INTERMEDIATE	P462 P102	3,205	3,205	0	0	0	0	0
4 PEAKING	P464 P104	6,750	6,750	0	0	0	0	0
5 TOTAL PRODUCTION DEPREC EXP	P481	58,552	58,552	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	321	321	0	0	0	0	0
8 GEN. STEP-UP XFMR - INTERMED	T462 T102	11	11	0	0	0	0	0
9 GEN. STEP-UP XFMR - PEAKING	T464 T104	101	101	0	0	0	0	0
10 TRANSMISSION	T466 T106	9,194	0	0	9,194	0	0	0
11 DISTRIBUTION	T468 T108	268	0	0	0	268	0	0
12 TOTAL TRANS DEPREC EXP	T481	9,895	433	0	9,194	268	0	0
<u>13 DISTRIBUTION DEPRECIATION</u>								
14 PRIMARY	D460 D100	16,027	0	0	0	16,027	0	0
15 SECONDARY	D462 D102	7,387	0	0	0	0	7,387	0
16 SERVICES	D464 D104	472	0	0	0	0	0	472
17 METERS	D466 D106	1,765	0	0	0	0	0	0
18 TOTAL DIST DEPREC EXPENSE	D481	25,651	0	0	0	16,027	7,387	472
<u>19 GENERAL DEPRECIATION</u>								
20 LABOR RELATED	G460 G100	4,097	1,984	883	265	585	223	19
21 RETAIL CUSTOMER RELATED (CSS)	G462 G102	9	0	0	0	0	0	0
22 DISTRIBUTION PRIMARY RELATED	G466 G106	267	0	0	0	267	0	0
23 TOTAL GENERAL DEPREC EXPENSE	G481	4,373	1,984	883	265	852	223	19
24 TOTAL DEPRECIATION EXPENSE	DE41	98,471	60,969	883	9,459	17,147	7,610	491

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<u>DEPRECIATION EXPENSE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION DEPRECIATION</u>							
2	BASE	P460 P100	0	0	0	48,597	0
3	INTERMEDIATE	P462 P102	0	0	0	3,205	0
4	PEAKING	P464 P104	0	0	0	6,750	0
5	TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	58,552	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7	GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	321	0
8	GEN. STEP-UP XFMR - INTERMED	T462 T102	0	0	0	11	0
9	GEN. STEP-UP XFMR - PEAKING	T464 T104	0	0	0	101	0
10	TRANSMISSION	T466 T106	0	0	0	9,194	0
11	DISTRIBUTION	T468 T108	0	0	0	268	0
12	TOTAL TRANS DEPREC EXP	T481	0	0	0	9,895	0
<u>13 DISTRIBUTION DEPRECIATION</u>							
14	PRIMARY	D460 D100	0	0	0	16,027	0
15	SECONDARY	D462 D102	0	0	0	7,387	0
16	SERVICES	D464 D104	0	0	0	472	0
17	METERS	D466 D106	1,765	0	0	1,765	0
18	TOTAL DIST DEPREC EXPENSE	D481	1,765	0	0	25,651	0
<u>19 GENERAL DEPRECIATION</u>							
20	LABOR RELATED	G460 G100	89	0	0	4,098	-1
21	RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	9	0
22	DISTRIBUTION PRIMARY RELATED	G466 G106	0	0	0	267	0
23	TOTAL GENERAL DEPREC EXPENSE	G481	89	0	0	4,374	-1
24	TOTAL DEPRECIATION EXPENSE	DE41	1,854	0	0	98,472	-1

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PROGRESS ENERGY FLORIDA
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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 TAXES OTHER THAN INC & REV</u>								
<u>2 REAL ESTATE & PROPERTY TAX</u>								
3	PRODUCTION BASE	L500 K200	17,326	17,326	0	0	0	0
4	PRODUCTION INTERMEDIATE	L502 K202	716	716	0	0	0	0
5	PRODUCTION PEAKING	L504 K204	1,713	1,713	0	0	0	0
6	TRANSMISSION	L506 K220	3,859	0	0	3,859	0	0
7	DISTRIBUTION PRIMARY	L508 K240	5,571	0	0	0	5,571	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	1,893	0	0	0	0	1,746
9	DISTRIBUTION METERING	L514 K246	200	0	0	0	0	0
10	<u>LABOR RELATED</u>	<u>L516 K627</u>	<u>525</u>	<u>254</u>	<u>113</u>	<u>34</u>	<u>75</u>	<u>29</u>
11	TOTAL REAL EST & PROP TAX	L521	31,803	20,009	113	3,893	5,646	1,775
<u>12 PAYROLL TAX</u>								
13	TOTAL	L530 K627	5,172	2,505	1,114	335	738	281
14	TOTAL PAYROLL TAX	L551	5,172	2,505	1,114	335	738	281
<u>15 REVENUE TAXES</u>								
16	TOTAL	L560 R600	59,791	29,578	8,207	6,835	10,153	3,636
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-59,508	-29,438	-8,168	-6,803	-10,105	-3,618
18	RAF CALCULATED ON PRES CL REV	L564 R600	-263	-130	-36	-30	-45	-16
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	<u>L566 R600</u>	<u>-1,037</u>	<u>-513</u>	<u>-142</u>	<u>-119</u>	<u>-176</u>	<u>-63</u>
20	TOTAL REVENUE TAXES	L581	-1,017	-503	-139	-117	-173	-61
21	TOTAL OTHER TAX & MISC EXPENSE	L591	35,958	22,011	1,088	4,111	6,211	1,995
<u>22 OTHER TAXES & MISC EXPENSES</u>								
23	ADJ A- GAIN/LOSS SALE PROPERTY	M600 GP19	-704	-415	-4	-92	-134	-49
24	MISC ALLOWABLE EXPENSES	M621	-704	-415	-4	-92	-134	-49
<u>25 PRELIMINARY SUMMARY</u>								

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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 TAXES OTHER THAN INC & REV</u>							
<u>2 REAL ESTATE & PROPERTY TAX</u>							
3	PRODUCTION BASE	L500 K200	0	0	0	17,326	0
4	PRODUCTION INTERMEDIATE	L502 K202	0	0	0	716	0
5	PRODUCTION PEAKING	L504 K204	0	0	0	1,713	0
6	TRANSMISSION	L506 K220	0	0	0	3,859	0
7	DISTRIBUTION PRIMARY	L508 K240	0	0	0	5,571	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	0	0	1,893	0
9	DISTRIBUTION METERING	L514 K246	200	0	0	200	0
10	<u>LABOR RELATED</u>	<u>L516 K627</u>	<u>11</u>	<u>0</u>	<u>0</u>	<u>524</u>	<u>1</u>
11	TOTAL REAL EST & PROP TAX	L521	211	0	0	31,802	1
<u>12 PAYROLL TAX</u>							
13	<u>TOTAL</u>	<u>L530 K627</u>	<u>112</u>	<u>0</u>	<u>0</u>	<u>5,172</u>	<u>0</u>
14	TOTAL PAYROLL TAX	L551	112	0	0	5,172	0
<u>15 REVENUE TAXES</u>							
16	TOTAL	L560 R600	834	0	0	268	59,792
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-830	0	0	-267	-59,509
18	RAF CALCULATED ON PRES CL REV	L564 R600	-4	0	0	-1	-263
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	<u>L566 R600</u>	<u>-14</u>	<u>0</u>	<u>0</u>	<u>-5</u>	<u>-1,037</u>
20	TOTAL REVENUE TAXES	L581	-14	0	0	-5	-1,017
21	TOTAL OTHER TAX & MISC EXPENSE	L591	309	0	0	64	35,957
<u>22 OTHER TAXES & MISC EXPENSES</u>							
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	<u>M600 GP19</u>	<u>-5</u>	<u>0</u>	<u>0</u>	<u>-1</u>	<u>-704</u>
24	MISC ALLOWABLE EXPENSES	M621	-5	0	0	-1	-704
<u>25 PRELIMINARY SUMMARY</u>							

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 TOTAL O & M EXPENSE	OM31	192,972	75,248	56,251	13,321	30,993	10,231	1,432
2 TOTAL DEPRECIATION EXPENSE	DE41	98,471	60,969	883	9,459	17,147	7,610	491
3 TOTAL OTHER TAX & MISC EXPENSE	L591	35,958	22,011	1,088	4,111	6,211	1,995	168
4 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-704</u>	<u>-415</u>	<u>-4</u>	<u>-92</u>	<u>-134</u>	<u>-49</u>	<u>-4</u>
5 TOTAL OP EXP EX INC & REV TAX	OP61	326,697	157,813	58,218	26,799	54,217	19,787	2,087

PROGRESS ENERGY FLORIDA
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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL O & M EXPENSE	OM31	3,141	0	0	2,360	192,977	-5
2 TOTAL DEPRECIATION EXPENSE	DE41	1,854	0	0	59	98,472	-1
3 TOTAL OTHER TAX & MISC EXPENSE	L591	309	0	0	64	35,957	1
4 <u>MISC ALLOWABLE EXPENSES</u>	M621	-5	0	0	-1	-704	0
5 TOTAL OP EXP EX INC & REV TAX	OP61	5,299	0	0	2,482	326,702	-5

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	
		<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>	
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST</u>									
4	TOTAL	Y760 RB91	73,754	36,912	5,406	11,644	13,839	4,765	441
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-22,490	-11,256	-1,648	-3,551	-4,220	-1,453	-134
6	TOTAL OTHER INTEREST EXPENSE	Y781	51,264	25,656	3,758	8,093	9,619	3,312	307
7	TOTAL INTEREST EXPENSE	Y783	51,264	25,656	3,758	8,093	9,619	3,312	307
<u>8 ADDITIONS</u>									
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-4,017	-2,369	-25	-522	-763	-279	-24
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	-6	-4	0	-1	-1	0	0
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-30,421	-17,938	-191	-3,954	-5,779	-2,111	-178
12	TOTAL ADDITIONS	Y861	-34,444	-20,311	-216	-4,477	-6,543	-2,390	-202
13	NET DEDUCTIONS AND ADDITIONS	Y871	85,708	45,967	3,974	12,570	16,162	5,702	509
<u>14 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>15 FED PROV DEF INC TAX</u>									
16	NET FED DEFERRED INC TAX	Z760 GP19	9,736	5,741	61	1,265	1,850	676	57
17	TOTAL FED PROV DEF IT	Z781	9,736	5,741	61	1,265	1,850	676	57
<u>18 INVESTMENT TAX CREDITS</u>									
<u>19 AMORTIZED INV TAX CREDIT</u>									
20	AMORTIZATION	Z804 GP19	432	255	3	56	82	30	3
21	TOTAL AMORTIZED ITC	Z813	432	255	3	56	82	30	3
<u>22 PRELIMINARY SUMMARY</u>									

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 FEDERAL INCOME TAX</u>								
<u>2 FED INC TAX DEDUCTIONS</u>								
<u>3 INTEREST</u>								
4	TOTAL	Y760 RB91	754	0	0	-8	73,753	1
5	<u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	-230	0	0	2	-22,490	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	524	0	0	-6	51,263	1
7	TOTAL INTEREST EXPENSE	Y783	524	0	0	-6	51,263	1
<u>8 ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-31	0	0	-5	-4,018	1
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	0	0	0	0	-6	0
11	<u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	-231	0	0	-38	-30,420	-1
12	TOTAL ADDITIONS	Y861	-262	0	0	-43	-34,444	0
13	NET DEDUCTIONS AND ADDITIONS	Y871	786	0	0	37	85,707	1
<u>14 FEDERAL INCOME TAX ADJUSTMENTS</u>								
<u>15 FED PROV DEF INC TAX</u>								
16	<u>NET FED DEFERRED INC TAX</u>	2760 GP19	74	0	0	12	9,736	0
17	TOTAL FED PROV DEF IT	2781	74	0	0	12	9,736	0
<u>18 INVESTMENT TAX CREDITS</u>								
<u>19 AMORTIZED INV TAX CREDIT</u>								
20	<u>AMORTIZATION</u>	2804 GP19	3	0	0	1	433	-1
21	TOTAL AMORTIZED ITC	2813	3	0	0	1	433	-1
<u>22 PRELIMINARY SUMMARY</u>								

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
			<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	TOTAL FED PROV DEF IT	Z781	9,736	5,741	61	1,265	1,850	676	57
2	TOTAL AMORTIZED ITC	Z813	-432	-255	-3	-56	-82	-30	-3
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	9,304	5,486	58	1,209	1,768	646	54
<u>4 FEDERAL INCOME TAX COMPUTATION</u>									
5	RETURN ON RATE BASE	R751	165,145	82,651	12,104	26,073	30,988	10,670	987
6	NET DEDUCTIONS AND ADDITIONS	Y871	-85,708	-45,967	-3,974	-12,570	-16,162	-5,702	-509
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	9,304	5,486	58	1,209	1,768	646	54
8	TOTAL STATE PROV DEF IT(410.1)	Z911	1,566	923	10	204	298	109	9
9	BASE FOR FIT COMPUTATION	I865	90,307	43,093	8,198	14,916	16,892	5,723	541
10	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
11	PRELIM FEDERAL INCOME TAX	I869	48,627	23,204	4,414	8,032	9,096	3,082	291
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	9,304	5,486	58	1,209	1,768	646	54
13	NET FED INCOME TAX ALLOWABLE	I879	57,931	28,690	4,472	9,241	10,864	3,728	345
<u>14 FEDERAL INCOME TAX PAYABLE</u>									
15	PRELIM FEDERAL INCOME TAX	I869	48,627	23,204	4,414	8,032	9,096	3,082	291
16	NET FED INCOME TAX PAYABLE	I889	48,627	23,204	4,414	8,032	9,096	3,082	291
<u>17 STATE INCOME TAX</u>									
<u>18 DEDUCTIONS IN ADDITION TO Y871</u>									
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-30,421	-17,938	-191	-3,954	-5,779	-2,111	-178
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	28,482	16,795	178	3,702	5,411	1,977	167
21	DEDUCTIONS IN ADD TO Y843	Y911	-1,939	-1,143	-13	-252	-368	-134	-11
22	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>23 STATE INCOME TAX ADJUSTMENTS</u>									
<u>24 STATE PROV DEF INC TAX (410.1)</u>									

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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	TOTAL FED PROV DEF IT	Z781	74	0	0	12	9,736	0
2	TOTAL AMORTIZED ITC	Z813	-3	-0	-0	-1	-433	1
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	71	0	0	11	9,303	1
<u>4 FEDERAL INCOME TAX COMPUTATION</u>								
5	RETURN ON RATE BASE	R751	1,689	0	0	-17	165,145	0
6	NET DEDUCTIONS AND ADDITIONS	Y871	-786	-0	-0	-37	-85,707	-1
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	71	0	0	11	9,303	1
8	TOTAL STATE PROV DEF IT(410.1)	Z911	12	0	0	2	1,567	-1
9	BASE FOR FIT COMPUTATION	I865	986	0	0	-41	90,308	-1
10	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846		0.53846
11	PRELIM FEDERAL INCOME TAX	I869	531	0	0	-22	48,628	-1
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	71	0	0	11	9,303	1
13	NET FED INCOME TAX ALLOWABLE	I879	602	0	0	-11	57,931	0
<u>14 FEDERAL INCOME TAX PAYABLE</u>								
15	PRELIM FEDERAL INCOME TAX	I869	531	0	0	-22	48,628	-1
16	NET FED INCOME TAX PAYABLE	I889	531	0	0	-22	48,628	-1
<u>17 STATE INCOME TAX</u>								
<u>18 DEDUCTIONS IN ADDITION TO Y871</u>								
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-231	0	0	-38	-30,420	-1
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	217	0	0	35	28,482	0
21	DEDUCTIONS IN ADD TO Y843	Y911	-14	0	0	-3	-1,938	-1
22	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
<u>23 STATE INCOME TAX ADJUSTMENTS</u>								
24	STATE PROV DEF INC TAX (410.1)							

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PROGRESS ENERGY FLORIDA
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 STATE DEFERRED INC TAX	Z890 GP19	1,566	923	10	204	298	109	9
2 TOTAL STATE PROV DEF IT(410.1)	Z911	1,566	923	10	204	298	109	9
3 TOTAL STATE INC TAX ADJUSTMENT	Z957	1,566	923	10	204	298	109	9
<u>4 SUMMARY OF SIT CALCULATION</u>								
5 RETURN ON RATE BASE	R751	165,145	82,651	12,104	26,073	30,988	10,670	987
6 NET FED INCOME TAX ALLOWABLE	I879	57,931	28,690	4,472	9,241	10,864	3,728	345
7 NET DEDUCTIONS AND ADDITIONS	Y871	-85,708	-45,967	-3,974	-12,570	-16,162	-5,702	-509
8 DEDUCTIONS IN ADD TO Y843	Y911	1,939	1,143	13	252	368	134	11
9 TOTAL STATE INC TAX ADJUSTMENT	Z957	1,566	923	10	204	298	109	9
10 BASE FOR SIT COMPUTATION	J965	140,873	67,440	12,625	23,200	26,356	8,939	843
11 SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
12 PRELIMINARY STATE INCOME TAX	J969	8,199	3,925	735	1,350	1,534	520	49
13 TOTAL STATE INC TAX ADJUSTMENT	Z957	1,566	923	10	204	298	109	9
14 NET STATE INCOME TAX ALLOWABLE	J979	9,765	4,848	745	1,554	1,832	629	58
<u>15 STATE INCOME TAX PAYABLE</u>								
16 PRELIMINARY STATE INCOME TAX	J969	8,199	3,925	735	1,350	1,534	520	49
17 NET STATE INCOME TAX PAYABLE	J989	8,199	3,925	735	1,350	1,534	520	49
18 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 STATE DEFERRED INC TAX	Z890 GP19	12	0	0	2	1,567	-1
2 TOTAL STATE PROV DEF IT(410.1)	Z911	12	0	0	2	1,567	-1
3 TOTAL STATE INC TAX ADJUSTMENT	Z957	12	0	0	2	1,567	-1
<u>4 SUMMARY OF SIT CALCULATION</u>							
5 RETURN ON RATE BASE	R751	1,689	0	0	-17	165,145	0
6 NET FED INCOME TAX ALLOWABLE	I879	602	0	0	-11	57,931	0
7 NET DEDUCTIONS AND ADDITIONS	Y871	-786	-0	-0	-37	-85,707	-1
8 DEDUCTIONS IN ADD TO Y843	Y911	14	-0	-0	3	1,938	1
9 TOTAL STATE INC TAX ADJUSTMENT	Z957	12	0	0	2	1,567	-1
10 BASE FOR SIT COMPUTATION	J965	1,531	0	0	-60	140,874	-1
11 SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
12 PRELIMINARY STATE INCOME TAX	J969	89	0	0	-3	8,199	0
13 TOTAL STATE INC TAX ADJUSTMENT	Z957	12	0	0	2	1,567	-1
14 NET STATE INCOME TAX ALLOWABLE	J979	101	0	0	-1	9,766	-1
<u>15 STATE INCOME TAX PAYABLE</u>							
16 PRELIMINARY STATE INCOME TAX	J969	89	0	0	-3	8,199	0
17 NET STATE INCOME TAX PAYABLE	J989	89	0	0	-3	8,199	0
18 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	300	300	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	155	0	0	155	0	0	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	3,847	0	0	0	3,847	0	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	1,152	0	0	0	0	1,152	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	870	0	0	0	0	0	870
7 RATE BASE RELATED	Q010 RB91	6,219	3,112	456	982	1,167	402	37
8 TOTAL REVENUE CREDITS	Q027	12,543	3,412	456	1,137	5,014	1,554	907
<u>9 COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	326,697	157,813	58,218	26,799	54,217	19,787	2,087
11 RETURN ON RATE BASE	R751	165,145	82,651	12,104	26,073	30,988	10,670	987
12 NET FED INCOME TAX ALLOWABLE	I879	57,931	28,690	4,472	9,241	10,864	3,728	345
13 NET STATE INCOME TAX ALLOWABLE	J979	9,765	4,848	745	1,554	1,832	629	58
14 TOTAL REVENUE CREDITS	Q027	-12,543	-3,412	-456	-1,137	-5,014	-1,554	-907
15 SUBTOTAL B	CS03	546,995	270,590	75,083	62,530	92,887	33,260	2,570
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 REVENUE TAX	L033	1,954	967	268	223	332	119	9
18 TOTAL ELECTRIC COST OF SERVICE	CS05	548,949	271,557	75,351	62,753	93,219	33,379	2,579
19 CLASS REVENUES=COST OF SERVICE	R602	548,946	271,557	75,350	62,754	93,219	33,379	2,579
20 TOTAL ELECTRIC COST OF SERVICE	CS05	-548,949	-271,557	-75,351	-62,753	-93,219	-33,379	-2,579
21 EXCESS REVENUES	XREV	-3	0	-1	1	0	0	0
22 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794
23 EXCESS TAX	XTAX	-1	0	0	0	0	0	0
24 EXCESS RETURN	XRET	-2	0	-1	1	0	0	0

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COST OF SERVICE COMPUTATION	ITEM ALLO	INTERRUPTIBLE				LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT						
<u>1 REVENUE CREDITS</u>									
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0		0	0	300	0	
3 TRANSMISSION RELATED	Q002 T106	0	0		0	0	155	0	
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0		0	0	3,847	0	
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0		0	0	1,152	0	
6 DISTRIBUTION SERVICES RELATED	Q008 D104	0	0		0	0	870	0	
7 RATE BASE RELATED	Q010 RB91	64	0		0	-1	6,219	0	
8 TOTAL REVENUE CREDITS	Q027	64	0		0	-1	12,543	0	
<u>9 COST OF SERVICE COMPUTATION</u>									
10 TOTAL OP EXP EX INC & REV TAX	OP61	5,299	0		0	2,482	326,702	-5	
11 RETURN ON RATE BASE	R751	1,689	0		0	-17	165,145	0	
12 NET FED INCOME TAX ALLOWABLE	I879	602	0		0	-11	57,931	0	
13 NET STATE INCOME TAX ALLOWABLE	J979	101	0		0	-1	9,766	-1	
14 TOTAL REVENUE CREDITS	Q027	-64	-0		-0	1	-12,543	-0	
15 SUBTOTAL B	CS03	7,627	0		0	2,454	547,001	-6	
16 REVENUE TAX FACTOR	L031	0.00357	0.00357		0.00357	0.00357		0.00000	
17 REVENUE TAX	L033	27	0		0	9	1,954	0	
18 TOTAL ELECTRIC COST OF SERVICE	CS05	7,654	0		0	2,463	548,955	-6	
19 CLASS REVENUES=COST OF SERVICE	R602	7,654	0		0	2,463	548,955	-9	
20 TOTAL ELECTRIC COST OF SERVICE	CS05	-7,654	-0		-0	-2,463	-548,955	6	
21 EXCESS REVENUES	XREV	0	0		0	0	0	-3	
22 COMPOSITE TAX RATE	CTAX	0.38794	0.38794		0.38794	0.38794		0.38575	
23 EXCESS TAX	XTAX	0	0		0	0	0	-1	
24 EXCESS RETURN	XRET	0	0		0	0	0	-2	

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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 RATE OF RETURN</u>								
<u>2 CAPITALIZATION AMOUNTS</u>								
3	LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4	PREFERRED STOCK	K102	19,866	19,866	19,866	19,866	19,866	19,866
5	COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6	SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226	43,226	43,226
7	CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779	112,779	112,779
8	ITC	K110	3,608	3,608	3,608	3,608	3,608	3,608
9	DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007	389,007	389,007
10	FAS 109	K114	-114,971	-114,971	-114,971	-114,971	-114,971	-114,971
11	TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
<u>12 COST OF CAPITAL</u>								
13	LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442	0.06442	0.06442
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024	0.02024	0.02024
17	CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800	0.06800	0.06800
18	ITC	K130	0.09744	0.09744	0.09744	0.09744	0.09744	0.09744
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>								
22	LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722	0.02722	0.02722
23	PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331	0.06331	0.06331
25	SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
26	CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123	0.00123	0.00123
27	ITC	K151	0.00006	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	INTERRUPTIBLE				TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	CUSTOMER		
				FACILITIES	BILLING/INFO	AT ISSUE	OTHER
<u>1 RATE OF RETURN</u>							
<u>2 CAPITALIZATION AMOUNTS</u>							
3	LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4	PREFERRED STOCK	K102	19,866	19,866	19,866	19,866	19,866
5	COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6	SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226	43,226
7	CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779	112,779
8	ITC	K110	3,608	3,608	3,608	3,608	3,608
9	DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007	389,007
10	FAS 109	K114	-114,971	-114,971	-114,971	-114,971	-114,971
11	TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
<u>12 COST OF CAPITAL</u>							
13	LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442	0.06442
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024	0.02024
17	CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800	0.06800
18	ITC	K130	0.09744	0.09744	0.09744	0.09744	0.09744
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134	0.00000	0.00000	0.00000	0.00000	0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>							
22	LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722	0.02722
23	PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331	0.06331
25	SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014	0.00014
26	CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123	0.00123
27	ITC	K151	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155	0.00000	0.00000	0.00000	0.00000	0.00000

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
<u>2 TAX RATES AND SPECIAL FACTORS</u>								
3 SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6 FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7 REVENUE TAX RATE	K196		0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	INTERRUPTIBLE				TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO		
					AT ISSUE	OTHER	
1 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
2 TAX RATES AND SPECIAL FACTORS							
3 SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000		0.00000
4 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
5 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
6 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
7 REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356		0.00000

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,635,632	0.42247	0.06442	0.02722
PREFERRED STOCK	19,866	0.00318	0.04513	0.00014
COMMON STOCK	3,149,472	0.50483	0.12540	0.06331
SHORT TERM DEBT	43,226	0.00693	0.02024	0.00014
CUSTOMER DEPOSITS	112,779	0.01808	0.06800	0.00123
ITC	3,608	0.00058	0.09744	0.00006
DEFERRED INCOME TAX	389,007	0.06235	0.00000	0.00000
FAS 109	-114,971	*.*****	0.00000	0.00000
TOTAL	6,238,619	1.00000		0.09210

PROGRESS ENERGY FLORIDA
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ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
8	TRANSM AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	0
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	CLASS MWH ENERGY REQ- % * 1000	K306	100,000	0	100,000	0	0	0
19	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
20	NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	0	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	CUST RECORDS/COLL EXP - %*1000	K412	100,000	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	BILLING/ACTG EXPENSE- % * 1000	K414	100,000	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>28 WAGES AND SALARIES</u>								
29	PRODUCTION DEMAND - BASE	K600 K200	22,084	22,084	0	0	0	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	2,979	2,979	0	0	0	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	3,141	3,141	0	0	0	0

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PROGRESS ENERGY FLORIDA
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ALLOCATORS	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1	DEMAND, ENERGY & SPEC. ASSIGN.						
2	PRODUCTION BASE - % * 1000	K200	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANSM AVG 12 CP - % * 1000	K220	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	1.00000	0.00000
18	CLASS MWH ENERGY REQ- % * 1000	K306	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	1.00000	0.00000
20	NUMBER OF RETAIL CUSTOMERS	K400	0	0	1,649,728	1,649,728	0
21	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	1.00000	1.00000	0.00000
22	METER READING EXP - % * 1000	K410	100,000	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	1.00000	0.00000
24	CUST RECORDS/COLL EXP - %*1000	K412	0	0	100,000	100,000	0
25	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	1.00000	1.00000	0.00000
26	BILLING/ACTG EXPENSE- % * 1000	K414	0	0	100,000	100,000	0
27	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	1.00000	1.00000	0.00000
28	WAGES AND SALARIES						
29	PRODUCTION DEMAND - BASE	K600 K200	0	0	0	22,084	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	2,979	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	3,141	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	PROD ENERGY - ALLOCABLE	K610 K306	12,656	0	12,656	0	0	0
2	TRANSMISSION	K612 T121	4,115	247	0	3,802	66	0
3	<u>DISTRIBUTION</u>	K614 D141	12,113	0	0	8,318	3,197	270
4	TOTAL PTD WAGES & SALARIES	K617	57,088	28,451	12,656	3,802	8,384	270
5	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.49837	0.22169	0.06660	0.14686	0.00473
6	CUSTOMER ACCOUNTING	K620 K667	1,575	0	0	0	0	0
7	CUSTOMER SERV & INFO, SALES	K622 K400	32	0	0	0	0	0
8	<u>ECCR</u>	K624 K400	49	0	0	0	0	0
9	TOTAL PTDCSS WAGES & SALARIES	K627	58,744	28,451	12,656	3,802	8,384	270
10	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.48432	0.21544	0.06472	0.14272	0.00460
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	15,850	7,677	3,415	1,026	2,262	73
12	TOTAL WAGES AND SALARIES EXP	K633	74,594	36,128	16,071	4,828	10,646	343
13	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.48433	0.21545	0.06472	0.14272	0.00460
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>							
15	METER READING	K640 K410	1,431	0	0	0	0	0
16	CUSTOMER RECORDS	K642 K412	483	0	0	0	0	0
17	<u>BILLING</u>	K644 K414	482	0	0	0	0	0
18	TOTAL WEIGHTED CUST ACCTNG EXP	K667	2,396	0	0	0	0	0
19	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	<u>RECOVERABLE FUEL ENERGY EXP</u>							
21	AMOUNT ALLOCABLE	K672 K306	734,663	0	734,663	0	0	0
22	TOTAL RECOV FUEL ENERGY EXP	K697	734,663	0	734,663	0	0	0
23	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
24	<u>PR TX DST SEC/SERV/LS EPIS WTD</u>							
25	SECONDARY	K800 K242	196,464	0	0	0	196,464	0
26	<u>SERVICES</u>	K802 K244	16,579	0	0	0	0	16,579
27	TOTAL	K827	213,043	0	0	0	196,464	16,579
28	WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.92218	0.07782

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
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ALLOCATORS	ITEM ALLO	INTERRUPTIBLE				LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER		
1	PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	0	12,656	0	
2	TRANSMISSION	K612 T121	0	0	0	0	4,115	0	
3	DISTRIBUTION	K614 D141	329	0	0	0	12,114	-1	
4	TOTAL PTD WAGES & SALARIES	K617	329	0	0	0	57,089	-1	
5	WTD PTD WAGE & SAL RATIOS	K619	0.00576	0.00000	0.00000	0.00000	1.00002	-0.00002	
6	CUSTOMER ACCOUNTING	K620 K667	941	0	0	634	1,575	0	
7	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	32	32	0	
8	ECCR	K624 K400	0	0	0	49	49	0	
9	TOTAL PTD CSS WAGES & SALARIES	K627	1,270	0	0	715	58,745	-1	
10	WTD PTD CSS WAGE & SAL RATIOS	K629	0.02162	0.00000	0.00000	0.01217	1.00002	-0.00002	
11	ADMINISTRATIVE & GENERAL	K630 K627	343	0	0	193	15,852	-2	
12	TOTAL WAGES AND SALARIES EXP	K633	1,613	0	0	908	74,597	-3	
13	WTD WAGE AND SALARY RATIOS	K639	0.02162	0.00000	0.00000	0.01217	1.00004	-0.00004	
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>								
15	METER READING	K640 K410	1,431	0	0	0	1,431	0	
16	CUSTOMER RECORDS	K642 K412	0	0	0	483	483	0	
17	BILLING	K644 K414	0	0	0	482	482	0	
18	TOTAL WEIGHTED CUST ACCTNG EXP	K667	1,431	0	0	965	2,396	0	
19	WTD RATIOS	K669	0.59725	0.00000	0.00000	0.40275	1.00000	0.00000	
20	<u>RECOVERABLE FUEL ENERGY EXP</u>								
21	AMOUNT ALLOCABLE	K672 K306	0	0	0	0	734,663	0	
22	TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	0	734,663	0	
23	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
24	<u>PR TX DST SEC/SERV/LS EPIS WTD</u>								
25	SECONDARY	K800 K242	0	0	0	0	196,464	0	
26	SERVICES	K802 K244	0	0	0	0	16,579	0	
27	TOTAL	K827	0	0	0	0	213,043	0	
28	WTD RATIOS	K829	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	

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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.06003	0.00000	0.92389	0.01608	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.81538	0.00000	0.18146	0.00316	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.68668	0.26390
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.02104	0.00000	0.32376	0.45168	0.17142
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.59775	0.00000	0.13303	0.18559	0.07044
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.37985	0.16897	0.05076	0.30372	0.04269
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.58967	0.00627	0.12998	0.18997	0.06941
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.65737	0.00583	0.08882	0.17106	0.06842
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.05632	0.00000	0.92728	0.01640	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.69460	0.24242
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.02124	0.00000	0.34970	0.43884	0.15100
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.46883	0.20854	0.06265	0.15889	0.05268
17	WTD NET PLANT RATIOS	NP29	1.00000	0.53936	0.00659	0.16057	0.20403	0.07014
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.16472	0.72241	0.03631	0.05307	0.01939
21	WTD RATIOS	W689	1.00000	0.59753	0.00000	0.13326	0.18538	0.07039
22	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.38203	0.30281	0.06662	0.15945	0.05237
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.39014	0.29164	0.06906	0.16068	0.05304
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-0.22287	1.46296	-0.01998	-0.13212	-0.03847
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.53457	0.00779	0.16626	0.20271	0.06947
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.50048	0.07329	0.15788	0.18764	0.06461
<u>28 O & M EXPENSES</u>								

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.02715	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.01764	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00725	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.01695	0.00000	0.00000	0.03347	1.00002	-0.00002
9	WTD GROSS PLANT RATIOS	GP19	0.00761	0.00000	0.00000	0.00124	1.00000	-0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00188	0.00000	0.00000	0.00193	1.00000	-0.00000
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.03965	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.02470	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.02092	0.00000	0.00000	0.02305	1.00000	0.00000
17	WTD NET PLANT RATIOS	NP29	0.01186	0.00000	0.00000	0.00073	1.00000	0.00000
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	0.00212	0.00000	0.00000	0.00035	1.00000	0.00000
21	WTD RATIOS	W689	0.00699	0.00000	0.00000	0.00000	0.99946	0.00054
22	WTD TOTAL WORKING CASH RATIOS	W729	0.01663	0.00000	0.00000	0.01268	1.00008	-0.00008
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.01628	0.00000	0.00000	0.01175	1.00002	-0.00002
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.02223	0.00000	0.00000	-0.01898	0.99999	0.00001
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.01176	0.00000	0.00000	0.00079	1.00000	0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.01023	0.00000	0.00000	-0.00010	1.00000	0.00000
<u>28 O & M EXPENSES</u>								

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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
2	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.05390	0.00000	0.93143	0.01466	0.00000
3	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.73503	0.22292
4	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.07254
5	WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	WTD A & G EXP RATIOS	A339	1.00000	0.46681	0.19964	0.06421	0.16695	0.06369
7	WTD O & M EXP RATIOS	OM39	1.00000	0.38994	0.29150	0.06903	0.16061	0.05302
8	<u>DEPRECIATION EXPENSES</u>							
9	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
10	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04376	0.00000	0.92916	0.02708	0.00000
11	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.62481	0.28798
12	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.45369	0.20192	0.06060	0.19483	0.05099
13	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.61916	0.00897	0.09606	0.17413	0.07728
14	<u>OTHER TAXES & MISC EXPENSES</u>							
15	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.62915	0.00355	0.12241	0.17753	0.05581
16	WTD PAYROLL TAX RATIOS	L559	1.00000	0.48434	0.21539	0.06477	0.14269	0.05433
17	WTD MISC TAX RATIOS	L589	1.00000	0.49459	0.13668	0.11504	0.17011	0.05998
18	WTD OTHER TAX RATIOS	L599	1.00000	0.61213	0.03026	0.11433	0.17273	0.05548
19	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.58949	0.00568	0.13068	0.19034	0.06960
20	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.48306	0.17820	0.08203	0.16595	0.06057
21	<u>INCOME TAXES</u>							
22	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.49469	0.13726	0.11431	0.16981	0.06081
23	<u>OPERATING EXPENSES</u>							
24	WTD PROD O & M EXP RATIOS	P459	1.00000	0.50335	0.49665	0.00000	0.00000	0.00000
25	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.05390	0.00000	0.93143	0.01466	0.00000
26	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.73503	0.22292
27	WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	<u>WAGES AND SALARIES (K600-K639)</u>							

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WEIGHTED RATIOS	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	FACILITIES			
					BILLING/INFO	AT ISSUE	OTHER	
1 WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
2 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
3 WTD DIST O & M EXP RATIOS	D349	0.01031	0.00000	0.00000	0.00000	1.00000	0.00000	
4 WTD CUST ACCT EXP RATIOS	C319	0.46552	0.00000	0.00000	0.46194	1.00000	0.00000	
5 WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000	
6 WTD A & G EXP RATIOS	A339	0.02141	0.00000	0.00000	0.01200	1.00007	-0.00007	
7 WTD O & M EXP RATIOS	OM39	0.01628	0.00000	0.00000	0.01223	1.00003	-0.00003	
<u>8 DEPRECIATION EXPENSES</u>								
9 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
10 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
11 WTD DIST DEPREC EXP RATIOS	D489	0.06881	0.00000	0.00000	0.00000	1.00000	0.00000	
12 WTD GENERAL DEPREC EXP RATIOS	G489	0.02035	0.00000	0.00000	0.01349	1.00023	-0.00023	
13 WTD TOT DEPREC EXP RATIOS	DE49	0.01883	0.00000	0.00000	0.00060	1.00001	-0.00001	
<u>14 OTHER TAXES & MISC EXPENSES</u>								
15 WTD REAL EST & PROP TAX RATIOS	L529	0.00663	0.00000	0.00000	0.00019	0.99997	0.00003	
16 WTD PAYROLL TAX RATIOS	L559	0.02166	0.00000	0.00000	0.01218	1.00000	0.00000	
17 WTD MISC TAX RATIOS	L589	0.01377	0.00000	0.00000	0.00492	1.00000	0.00000	
18 WTD OTHER TAX RATIOS	L599	0.00859	0.00000	0.00000	0.00178	0.99997	0.00003	
19 WTD MISCELLANEOUS EXP RATIOS	M629	0.00710	0.00000	0.00000	0.00142	1.00000	0.00000	
20 WTD OP EXP EX INC & REV RATIOS	OP69	0.01622	0.00000	0.00000	0.00760	1.00002	-0.00002	
<u>21 INCOME TAXES</u>								
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.01394	0.00000	0.00000	0.00449	1.00001	-0.00001	
<u>23 OPERATING EXPENSES</u>								
24 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
25 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
26 WTD DIST O & M EXP RATIOS	D349	0.01031	0.00000	0.00000	0.00000	1.00000	0.00000	
27 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000	
<u>28 WAGES AND SALARIES (K600-K639)</u>								

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.49837	0.22169	0.06660	0.14686	0.05600	0.00473
2 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.48432	0.21544	0.06472	0.14272	0.05442	0.00460
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.48433	0.21545	0.06472	0.14272	0.05443	0.00460
4 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>LIGHTING</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1 WTD PTD WAGE & SAL RATIOS	K619	0.00576	0.00000	0.00000	0.00000	0.00000	1.00002	-0.00002
2 WTD PTDCSS WAGE & SAL RATIOS	K629	0.02162	0.00000	0.00000	0.00000	0.01217	1.00002	-0.00002
3 WTD WAGE AND SALARY RATIOS	K639	0.02162	0.00000	0.00000	0.00000	0.01217	1.00004	-0.00004
4 WTD RATIOS	K669	0.59725	0.00000	0.00000	0.00000	0.40275	1.00000	0.00000

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 NET INCOME COMPUTATION</u>								
2 CLASS REVENUES-COST OF SERVICE	R600	548,946	271,557	75,350	62,754	93,219	33,378	2,579
3 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>12,543</u>	<u>3,412</u>	<u>456</u>	<u>1,137</u>	<u>5,014</u>	<u>1,554</u>	<u>907</u>
4 TOTAL ELECTRIC REVENUE	CS07	561,489	274,969	75,806	63,891	98,233	34,932	3,486
5 TOTAL OP EXP EX INC & REV TAX	OP61	-326,697	-157,813	-58,218	-26,799	-54,217	-19,787	-2,087
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	<u>-1,954</u>	<u>-967</u>	<u>-268</u>	<u>-223</u>	<u>-332</u>	<u>-119</u>	<u>-9</u>
7 NET INCOME	NI01	232,838	116,189	17,320	36,869	43,684	15,026	1,390
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9 TOTAL INTEREST EXPENSE	Y783	-51,264	-25,656	-3,758	-8,093	-9,619	-3,312	-307
10 <u>TOTAL ADDITIONS</u>	Y861	<u>-34,444</u>	<u>-20,311</u>	<u>-216</u>	<u>-4,477</u>	<u>-6,543</u>	<u>-2,390</u>	<u>-202</u>
11 PRELIMINARY TAXABLE INCOME	TI01	147,130	70,222	13,346	24,299	27,522	9,324	881
<u>12 STATE INCOME TAX COMPUTATION</u>								
13 PRELIMINARY TAXABLE INCOME	TI01	147,130	70,222	13,346	24,299	27,522	9,324	881
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>1,939</u>	<u>1,143</u>	<u>13</u>	<u>252</u>	<u>368</u>	<u>134</u>	<u>11</u>
15 STATE TAXABLE INCOME	SI01	149,069	71,365	13,359	24,551	27,890	9,458	892
<u>16 STATE INCOME TAX PAYABLE</u>								
17 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18 <u>PRELIM SIT = SI01 * K192</u>	ST01	<u>8,199</u>	<u>3,925</u>	<u>735</u>	<u>1,350</u>	<u>1,534</u>	<u>520</u>	<u>49</u>
19 STATE INC TAX PAYABLE	SP01	8,199	3,925	735	1,350	1,534	520	49
<u>20 SIT ALLOWABLE</u>								
21 STATE INC TAX PAYABLE	SP01	8,199	3,925	735	1,350	1,534	520	49
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>1,566</u>	<u>923</u>	<u>10</u>	<u>204</u>	<u>298</u>	<u>109</u>	<u>9</u>
23 NET STATE INC TAX ALLOWABLE	SA01	9,765	4,848	745	1,554	1,832	629	58
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25 PRELIMINARY TAXABLE INCOME	TI01	147,130	70,222	13,346	24,299	27,522	9,324	881
26 <u>STATE INC TAX PAYABLE</u>	SP01	<u>-8,199</u>	<u>-3,925</u>	<u>-735</u>	<u>-1,350</u>	<u>-1,534</u>	<u>-520</u>	<u>-49</u>
27 NET FEDERAL TAXABLE INCOME	FI01	138,931	66,297	12,611	22,949	25,988	8,804	832

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>INCOME TAX BASED ON REVENUE</u>							
<u>1 NET INCOME COMPUTATION</u>							
2	CLASS REVENUES=COST OF SERVICE R600	7,654	0	0	2,463	548,954	-8
3	TOTAL REVENUE CREDITS Q027	64	0	0	-1	12,543	0
4	TOTAL ELECTRIC REVENUE CS07	7,718	0	0	2,462	561,497	-8
5	TOTAL OP EXP EX INC & REV TAX OP61	-5,299	-0	-0	-2,482	-326,702	5
6	FIRM SERVICE REVENUE TAX RTXP	-27	-0	-0	-9	-1,954	-0
7	NET INCOME NI01	2,392	0	0	-29	232,841	-3
<u>8 ADJUSTMENTS TO NET INCOME</u>							
9	TOTAL INTEREST EXPENSE Y783	-524	-0	-0	6	-51,263	-1
10	TOTAL ADDITIONS Y861	-262	0	0	-43	-34,444	0
11	PRELIMINARY TAXABLE INCOME TI01	1,606	0	0	-66	147,134	-4
<u>12 STATE INCOME TAX COMPUTATION</u>							
13	PRELIMINARY TAXABLE INCOME TI01	1,606	0	0	-66	147,134	-4
14	DEDUCTIONS IN ADD TO Y843 Y911	14	-0	-0	3	1,938	1
15	STATE TAXABLE INCOME SI01	1,620	0	0	-63	149,072	-3
<u>16 STATE INCOME TAX PAYABLE</u>							
17	STATE INCOME TAX RATE K192	0.05500	0.05500	0.05500	0.05500		0.05500
18	PRELIM SIT = SI01 * K192 ST01	89	0	0	-3	8,199	0
19	STATE INC TAX PAYABLE SP01	89	0	0	-3	8,199	0
<u>20 SIT ALLOWABLE</u>							
21	STATE INC TAX PAYABLE SP01	89	0	0	-3	8,199	0
22	TOTAL STATE PROV DEF IT(410.1) Z911	12	0	0	2	1,567	-1
23	NET STATE INC TAX ALLOWABLE SA01	101	0	0	-1	9,766	-1
<u>24 FEDERAL INCOME TAX COMPUTATION</u>							
25	PRELIMINARY TAXABLE INCOME TI01	1,606	0	0	-66	147,134	-4
26	STATE INC TAX PAYABLE SP01	-89	-0	-0	3	-8,199	-0
27	NET FEDERAL TAXABLE INCOME FI01	1,517	0	0	-63	138,935	-4

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>INCOME TAX BASED ON REVENUE</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
2	PRELIM FIT = FI01 * K190	FT01	48,626	23,204	4,414	8,032	9,096	3,081	291
3	TOTAL FED PROV DEF IT	Z781	9,736	5,741	61	1,265	1,850	676	57
4	<u>TOTAL AMORTIZED ITC</u>	Z813	<u>-432</u>	<u>-255</u>	<u>-3</u>	<u>-56</u>	<u>-82</u>	<u>-30</u>	<u>-3</u>
5	NET FED INC TAX ALLOWABLE	FA01	57,930	28,690	4,472	9,241	10,864	3,727	345
<u>6 FEDERAL INCOME TAX PAYABLE</u>									
7	PRELIM FIT = FI01 * K190	FT01	48,626	23,204	4,414	8,032	9,096	3,081	291
8	FED INC TAX PAYABLE	FP01	48,626	23,204	4,414	8,032	9,096	3,081	291
<u>9 PRELIMINARY SUMMARY</u>									
10	NET INCOME	NI01	232,838	116,189	17,320	36,869	43,684	15,026	1,390
11	NET FED INC TAX ALLOWABLE	FA01	-57,930	-28,690	-4,472	-9,241	-10,864	-3,727	-345
12	<u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-9,765</u>	<u>-4,848</u>	<u>-745</u>	<u>-1,554</u>	<u>-1,832</u>	<u>-629</u>	<u>-58</u>
13	OVERALL RETURN EARNED (SCH 14)	RETU	165,143	82,651	12,103	26,074	30,988	10,670	987
14	RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210

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PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
2 PRELIM FIT = FI01 * K190	FT01	531	0	0	-22	48,627	-1
3 TOTAL FED PROV DEF IT	Z781	74	0	0	12	9,736	0
4 <u>TOTAL AMORTIZED ITC</u>	Z813	<u>-3</u>	<u>-0</u>	<u>-0</u>	<u>-1</u>	<u>-433</u>	<u>1</u>
5 NET FED INC TAX ALLOWABLE	FA01	602	0	0	-11	57,930	0
6 <u>FEDERAL INCOME TAX PAYABLE</u>							
7 <u>PRELIM FIT = FI01 * K190</u>	FT01	<u>531</u>	<u>0</u>	<u>0</u>	<u>-22</u>	<u>48,627</u>	<u>-1</u>
8 FED INC TAX PAYABLE	FP01	531	0	0	-22	48,627	-1
9 <u>PRELIMINARY SUMMARY</u>							
10 NET INCOME	NI01	2,392	0	0	-29	232,841	-3
11 NET FED INC TAX ALLOWABLE	FA01	-602	-0	-0	11	-57,930	-0
12 <u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-101</u>	<u>-0</u>	<u>-0</u>	<u>1</u>	<u>-9,766</u>	<u>1</u>
13 OVERALL RETURN EARNED (SCH 14)	RETU	1,689	0	0	-17	165,145	-2
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.00000	0.00000	0.09091	0.09210	-2.00000

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PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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SUMMARY OF RESULTS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	422,414	286,115	3,259	57,594	70,075	1,845	15
3	TOTAL DEPRECIATION RESERVE	DR11	-182,765	-135,982	-1,293	-16,779	-26,899	-776	-5
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>23,922</u>	<u>197</u>	<u>21,630</u>	<u>2,490</u>	<u>-330</u>	<u>-7</u>	<u>-1</u>
5	TOTAL RATE BASE	RB91	263,571	150,330	23,596	43,305	42,846	1,062	9
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	29,031	12,602	10,100	2,038	3,947	94	1
8	TOTAL DEPRECIATION EXPENSE	DE41	14,247	10,214	158	1,447	2,183	70	0
9	TOTAL OTHER TAX & MISC EXPENSE	LS91	5,375	3,695	197	631	795	18	0
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-103</u>	<u>-70</u>	<u>-1</u>	<u>-14</u>	<u>-17</u>	<u>0</u>	<u>0</u>
11	TOTAL OP EXP EX INC & REV TAX	OP61	48,550	26,441	10,454	4,102	6,908	182	1
12	NET FED INCOME TAX ALLOWABLE	I879	8,520	4,806	804	1,413	1,385	34	1
13	NET STATE INCOME TAX ALLOWABLE	J979	1,434	811	134	237	233	6	0
14	<u>REVENUE TAX</u>	L033	<u>289</u>	<u>162</u>	<u>48</u>	<u>34</u>	<u>42</u>	<u>1</u>	<u>0</u>
15	TOTAL OPERATING EXPENSE	OPEX	58,793	32,220	11,440	5,786	8,568	223	2
16	RETURN ON RATE BASE	R751	24,275	13,845	2,173	3,988	3,946	98	1
17	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-1,490</u>	<u>-571</u>	<u>-82</u>	<u>-174</u>	<u>-639</u>	<u>-15</u>	<u>-1</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	81,578	45,494	13,531	9,600	11,875	306	2
19	<u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>81,580</u>	<u>45,494</u>	<u>13,531</u>	<u>9,600</u>	<u>11,875</u>	<u>306</u>	<u>2</u>
20	EXCESS REVENUES	XREV	2	0	0	0	0	0	0
21	TOTAL RETURN EARNED	RETE	24,276	13,845	2,173	3,988	3,946	98	1
22	RATE OF RETURN EARNED	RORE	0.09210	0.09210	0.09209	0.09209	0.09210	0.09228	0.11111
23	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24	RETURN EARNED ON COMMON EQUITY	REOE	0.12542	0.12540	0.12539	0.12539	0.12540	0.12576	0.16307
25	ALLOWED RETURN ON COM EQUITY	AROE		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26	CLASS REVENUES=COST OF SERVICE	R600	81,580	45,494	13,531	9,600	11,875	306	2
27	REVENUE INCREASE JUSTIFIED	RIJD	-2	0	0	0	0	0	0

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PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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SUMMARY OF RESULTS	ITEM ALLO	INTERRUPTIBLE				TOTAL	ALL	
		METERING	EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO			AT ISSUE
<u>1 RATE BASE</u>								
2	GROSS ELECTRIC PLT IN SERVICE	GP11	1,230	2,271	0	8	422,412	2
3	TOTAL DEPRECIATION RESERVE	DR11	-116	-908	-0	-5	-182,763	-2
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>-22</u>	<u>-31</u>	<u>0</u>	<u>-3</u>	<u>23,923</u>	<u>-1</u>
5	TOTAL RATE BASE	RB91	1,092	1,332	0	0	263,572	-1
<u>6 OPERATING EXPENSES</u>								
7	TOTAL O & M EXPENSE	OM31	94	147	0	4	29,027	4
8	TOTAL DEPRECIATION EXPENSE	DE41	105	70	0	0	14,247	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	15	23	0	0	5,374	1
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>0</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>-103</u>	<u>0</u>
11	TOTAL OP EXP EX INC & REV TAX	OP61	214	239	0	4	48,545	5
12	NET FED INCOME TAX ALLOWABLE	I879	36	44	0	0	8,523	-3
13	NET STATE INCOME TAX ALLOWABLE	J979	6	7	0	0	1,434	0
14	<u>REVENUE TAX</u>	L033	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>289</u>	<u>0</u>
15	TOTAL OPERATING EXPENSE	OPEX	257	291	0	4	58,791	2
16	RETURN ON RATE BASE	R751	101	123	0	0	24,275	0
17	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-4</u>	<u>-5</u>	<u>-0</u>	<u>-0</u>	<u>-1,491</u>	<u>1</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	354	409	0	4	81,575	3
19	<u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>354</u>	<u>408</u>	<u>0</u>	<u>4</u>	<u>81,574</u>	<u>6</u>
20	EXCESS REVENUES	XREV	0	-1	0	0	-1	3
21	TOTAL RETURN EARNED	RETE	101	122	0	0	24,274	2
22	RATE OF RETURN EARNED	RORE	0.09249	0.09159	0.00000	0.00000	0.09210	-2.00000
23	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24	RETURN EARNED ON COMMON EQUITY	REOE	0.12618	0.12440	-0.05703	-0.05703	0.12540	-4.01872
25	ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26	CLASS REVENUES=COST OF SERVICE	R600	354	408	0	4	81,574	6
27	REVENUE INCREASE JUSTIFIED	RIJD	0	1	0	0	1	-3

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PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>SUMMARY OF RESULTS</u>		<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
<u>ITEM</u>	<u>ALLO</u>	<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	PER UNIT PRES REV	-0.00002	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
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<u>SUMMARY OF RESULTS</u>		<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>ITEM</u>	<u>ALLO</u>							
1	PER UNIT PRES REV	RIJP	0.00000	0.00245	0.00000	0.00000	0.00001	-0.50000

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	234,244	234,244	0	0	0	0
3	INTERMEDIATE	P102 K202	12,092	12,092	0	0	0	0
4	PEAKING	P104 K204	28,907	28,907	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	275,243	275,243	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T100 K200	2,994	2,994	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	103	103	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	941	941	0	0	0	0
10	TRANSMISSION	T106 K220	56,761	0	0	56,761	0	0
11	DISTRIBUTION	T108 K240	822	0	0	0	822	0
12	TRANSMISSION PLANT IN SERVICE	T121	61,621	4,038	0	56,761	822	0
13	TOTAL PROD & TRANS PLANT	PT21	336,864	279,281	0	56,761	822	0
<u>14 DISTRIBUTION PLANT</u>								
15	PRIMARY	D100 K240	65,100	0	0	0	65,100	0
16	SECONDARY	D102 K242	1,803	0	0	0	0	1,803
17	SERVICES	D104 K244	15	0	0	0	0	0
18	METERS	D106 K246	1,172	0	0	0	0	0
19	IS CONTROL EQUIPMENT	D110 K252	2,220	0	0	0	0	0
20	DISTRIBUTION PLANT IN SERVICE	D141	70,310	0	0	0	65,100	1,803
21	TOTAL TRANS & DIST PLANT	TD21	131,931	4,038	0	56,761	65,922	1,803
22	TOTAL GROSS PTD PLANT	PD21	407,174	279,281	0	56,761	65,922	1,803
<u>23 GENERAL & INTANGIBLE PLANT</u>								
24	LABOR RELATED	G100 K627	20,584	11,155	5,319	1,360	2,498	68
25	RETAIL CUSTOMER RELATED (CSS)	G102 K400	7	0	0	0	0	0
26	DISTRIBUTION PRIMARY RELATED	G106 K240	2,623	0	0	0	2,623	0
27	ADJ D - CAPITAL LEASES	G108 K627	-7,974	-4,321	-2,060	-527	-968	-26

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>							
2	BASE	P100 K200	0	0	0	234,244	0
3	INTERMEDIATE	P102 K202	0	0	0	12,092	0
4	PEAKING	P104 K204	0	0	0	28,907	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	275,243	0
<u>6 TRANSMISSION PLANT</u>							
7	GEN. STEP-UP XFMR - BASE	T100 K200	0	0	0	2,994	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	0	0	0	103	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	0	0	0	941	0
10	TRANSMISSION	T106 K220	0	0	0	56,761	0
11	DISTRIBUTION	T108 K240	0	0	0	822	0
12	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	61,621	0
13	TOTAL PROD & TRANS PLANT	PT21	0	0	0	336,864	0
<u>14 DISTRIBUTION PLANT</u>							
15	PRIMARY	D100 K240	0	0	0	65,100	0
16	SECONDARY	D102 K242	0	0	0	1,803	0
17	SERVICES	D104 K244	0	0	0	15	0
18	METERS	D106 K246	1,172	0	0	1,172	0
19	IS CONTROL EQUIPMENT	D110 K252	0	2,220	0	2,220	0
20	DISTRIBUTION PLANT IN SERVICE	D141	1,172	2,220	0	70,310	0
21	TOTAL TRANS & DIST PLANT	TD21	1,172	2,220	0	131,931	0
22	TOTAL GROSS PTD PLANT	PD21	1,172	2,220	0	407,174	0
<u>23 GENERAL & INTANGIBLE PLANT</u>							
24	LABOR RELATED	G100 K627	94	84	0	20,580	4
25	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	7	0
26	DISTRIBUTION PRIMARY RELATED	G106 K240	0	0	0	2,623	0
27	ADJ D - CAPITAL LEASES	G108 K627	-36	-33	0	-7,972	-2

PROGRESS ENERGY FLORIDA
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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 GENERAL PLANT IN SERVICE	G121	15,240	6,834	3,259	833	4,153	42	0
2 GROSS ELECTRIC PLT IN SERVICE	GP11	422,414	286,115	3,259	57,594	70,075	1,845	15

PROGRESS ENERGY FLORIDA
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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>INTERRUPTIBLE</u>				<u>CUSTOMER</u>	<u>TOTAL</u>	<u>ALL</u>
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>LIGHTING</u>	<u>FACILITIES</u>			
1 GENERAL PLANT IN SERVICE	G121	58	51	0	8	15,238	2	
2 GROSS ELECTRIC PLT IN SERVICE	GP11	1,230	2,271	0	8	422,412	2	

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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DEPRECIATION RESERVE	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 PRODUCTION PLANT</u>								
2	BASE	P150 P100	101,533	101,533	0	0	0	0
3	INTERMEDIATE	P152 P102	12,095	12,095	0	0	0	0
4	PEAKING	P154 P104	18,285	18,285	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	131,913	131,913	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T150 T100	1,052	1,052	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	44	44	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	261	261	0	0	0	0
10	TRANSMISSION	T156 T106	16,448	0	0	16,448	0	0
11	DISTRIBUTION	T158 T108	229	0	0	0	229	0
12	TOTAL TRANS DEPREC RESERVE	T171	18,034	1,357	0	16,448	229	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY	D150 D100	23,579	0	0	0	23,579	0
15	SECONDARY	D152 D102	759	0	0	0	0	759
16	SERVICES	D154 D104	5	0	0	0	0	5
17	METERS	D156 D106	93	0	0	0	0	0
18	IS CONTROL EQUIPMENT	D160 K252	888	0	0	0	0	0
19	TOTAL DISTRIB DEPREC RESERVE	D191	25,324	0	0	0	23,579	759
<u>20 GENERAL & INTANGIBLE PLANT</u>								
21	LABOR RELATED	G150 G100	5,005	2,712	1,293	331	607	17
22	RETAIL CUSTOMER RELATED (CSS)	G152 G102	5	0	0	0	0	0
23	DISTRIBUTION PRIMARY RELATED	G156 G106	2,484	0	0	0	2,484	0
24	TOTAL GENERAL DEPREC RESERVE	G171	7,494	2,712	1,293	331	3,091	17
25	TOTAL DEPRECIATION RESERVE	DR11	182,765	135,982	1,293	16,779	26,899	776

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PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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DEPRECIATION RESERVE	ITEM ALLO	INTERRUPTIBLE				LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER		
<u>1 PRODUCTION PLANT</u>									
2	BASE	P150 P100	0	0	0	0	101,533	0	
3	INTERMEDIATE	P152 P102	0	0	0	0	12,095	0	
4	PEAKING	P154 P104	0	0	0	0	18,285	0	
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	131,913	0	
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	1,052	0	
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	0	0	0	0	44	0	
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	0	0	0	0	261	0	
10	TRANSMISSION	T156 T106	0	0	0	0	16,448	0	
11	DISTRIBUTION	T158 T108	0	0	0	0	229	0	
12	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	18,034	0	
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D150 D100	0	0	0	0	23,579	0	
15	SECONDARY	D152 D102	0	0	0	0	759	0	
16	SERVICES	D154 D104	0	0	0	0	5	0	
17	METERS	D156 D106	93	0	0	0	93	0	
18	IS CONTROL EQUIPMENT	D160 K252	0	888	0	0	888	0	
19	TOTAL DISTRIB DEPREC RESERVE	D191	93	888	0	0	25,324	0	
<u>20 GENERAL & INTANGIBLE PLANT</u>									
21	LABOR RELATED	G150 G100	23	20	0	0	5,003	2	
22	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	5	5	0	
23	DISTRIBUTION PRIMARY RELATED	G156 G106	0	0	0	0	2,484	0	
24	TOTAL GENERAL DEPREC RESERVE	G171	23	20	0	5	7,492	2	
25	TOTAL DEPRECIATION RESERVE	DR11	116	908	0	5	182,763	2	

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
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<u>NET ELECTRIC PLANT</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>									
2	PRODUCTION PLANT IN SERVICE	P121	275,243	275,243	0	0	0	0	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-131,913</u>	<u>-131,913</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	143,330	143,330	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	61,621	4,038	0	56,761	822	0	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-18,034</u>	<u>-1,357</u>	<u>-0</u>	<u>-16,448</u>	<u>-229</u>	<u>-0</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	43,587	2,681	0	40,313	593	0	0
<u>9 DISTRIBUTION PLANT</u>									
10	DISTRIBUTION PLANT IN SERVICE	D141	70,310	0	0	0	65,100	1,803	15
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	<u>-25,324</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-23,579</u>	<u>-759</u>	<u>-5</u>
12	NET DISTRIBUTION PLANT	D241	44,986	0	0	0	41,521	1,044	10
13	NET PTD PLANT	NT31	231,903	146,011	0	40,313	42,114	1,044	10
14	NET TRANS & DIST PLANT	NT21	88,573	2,681	0	40,313	42,114	1,044	10
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	15,240	6,834	3,259	833	4,153	42	0
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-7,494</u>	<u>-2,712</u>	<u>-1,293</u>	<u>-331</u>	<u>-3,091</u>	<u>-17</u>	<u>-0</u>
18	NET GENERAL & INTANG PLANT	G221	7,746	4,122	1,966	502	1,062	25	0
19	NET ELECTRIC PLANT IN SERVICE	NP21	239,649	150,133	1,966	40,815	43,176	1,069	10

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PROGRESS ENERGY FLORIDA
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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>NET ELECTRIC PLANT</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>								
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	275,243	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	<u>P171</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-131,913</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	0	0	0	0	143,330	0
<u>5 TRANSMISSION PLANT</u>								
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	61,621	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	<u>T171</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-18,034</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	0	0	0	0	43,587	0
<u>9 DISTRIBUTION PLANT</u>								
10	DISTRIBUTION PLANT IN SERVICE	D141	1,172	2,220	0	0	70,310	0
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	<u>D191</u>	<u>-93</u>	<u>-888</u>	<u>-0</u>	<u>-0</u>	<u>-25,324</u>	<u>-0</u>
12	NET DISTRIBUTION PLANT	D241	1,079	1,332	0	0	44,986	0
13	NET PTD PLANT	NT31	1,079	1,332	0	0	231,903	0
14	NET TRANS & DIST PLANT	NT21	1,079	1,332	0	0	88,573	0
<u>15 GENERAL & INTANGIBLE PLANT</u>								
16	GENERAL PLANT IN SERVICE	G121	58	51	0	8	15,238	2
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	<u>G171</u>	<u>-23</u>	<u>-20</u>	<u>-0</u>	<u>-5</u>	<u>-7,492</u>	<u>-2</u>
18	NET GENERAL & INTANG PLANT	G221	35	31	0	3	7,746	0
19	NET ELECTRIC PLANT IN SERVICE	NP21	1,114	1,363	0	3	239,649	0

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PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	944	0	0	944	0	0
5	DISTRIBUTION	V226 D100	232	0	0	0	232	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	1,176	0	0	944	232	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION - BASE	V234 P100	31,638	31,638	0	0	0	0
9	PRODUCTION - INTERMEDIATE	V236 P102	48	48	0	0	0	0
10	PRODUCTION - PEAKING	V238 P104	125	125	0	0	0	0
11	TRANSMISSION	V240 T106	6,176	0	0	6,176	0	0
12	DISTRIBUTION	V242 D141	643	0	0	0	595	16
13	GENERAL PLANT	V244 G100	1,662	901	429	110	202	5
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-29,505	-29,505	0	0	0	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-4,493	0	0	-4,493	0	0
16	TOTAL RATE BASE CWIP	V255	6,294	3,207	429	1,793	797	21
17	TOTAL ADDITIVE ADJUSTMENTS	V289	7,470	3,207	429	2,737	1,029	21
18	NET ORIGINAL COST RATE BASE	RB21	247,119	153,340	2,395	43,552	44,205	1,090
<u>19 WORKING CAPITAL</u>								
<u>20 MATERIALS AND SUPPLIES</u>								
<u>21 FUEL SUPPLIES</u>								
22	AMOUNT ALLOCABLE	W630 K306	28,400	0	28,400	0	0	0
23	TOTAL FUEL STOCKS	W641	28,400	0	28,400	0	0	0
<u>24 PLANT MATERIALS & SUPPLIES</u>								

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PROGRESS ENERGY FLORIDA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE BASE ADJUSTMENTS</u>							
<u>2 ADDITIVE ADJUSTMENTS</u>							
<u>3 PLANT HELD FOR FUTURE USE</u>							
4	TRANSMISSION	V224 T106	0	0	0	944	0
5	DISTRIBUTION	V226 D100	0	0	0	232	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	1,176	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>							
8	PRODUCTION - BASE	V234 P100	0	0	0	31,638	0
9	PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	48	0
10	PRODUCTION - PEAKING	V238 P104	0	0	0	125	0
11	TRANSMISSION	V240 T106	0	0	0	6,176	0
12	DISTRIBUTION	V242 D141	11	20	0	642	1
13	GENERAL PLANT	V244 G100	8	7	0	1,662	0
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	-29,505	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	0	0	0	-4,493	0
16	TOTAL RATE BASE CWIP	V255	19	27	0	6,293	1
17	TOTAL ADDITIVE ADJUSTMENTS	V289	19	27	0	7,469	1
18	NET ORIGINAL COST RATE BASE	RB21	1,133	1,390	0	247,118	1
<u>19 WORKING CAPITAL</u>							
<u>20 MATERIALS AND SUPPLIES</u>							
<u>21 FUEL SUPPLIES</u>							
22	AMOUNT ALLOCABLE	W630 K306	0	0	0	28,400	0
23	TOTAL FUEL STOCKS	W641	0	0	0	28,400	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

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PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>	
1	<u>AMOUNT ALLOCABLE</u>	W642 GP19	8,941	6,056	69	1,219	1,483	39	0
2	<u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	8,941	6,056	69	1,219	1,483	39	0
3	<u>TOTAL MATERIALS & SUPPLIES</u>	W661	37,341	6,056	28,469	1,219	1,483	39	0
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5	<u>TOTAL PREPAYMENTS</u>	W670 PD29	272	187	0	38	44	1	0
6	<u>TOTAL</u>	W687	272	187	0	38	44	1	0
7	<u>OTHER WORKING CAPITAL</u>								
8	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-276	-187	-2	-38	-46	-1	0
9	<u>ADJ D- CAPITAL LEASES</u>	W698 OM39	7,476	3,245	2,601	525	1,016	24	0
10	<u>TOTAL</u>	W705	7,200	3,058	2,599	487	970	23	0
11	<u>TOTAL WORKING CASH</u>	W721	7,200	3,058	2,599	487	970	23	0
12	<u>MISCELLANEOUS WORKING CAPITAL</u>								
13	<u>WTD O&M EXP</u>	W730 OM39	-13,421	-5,826	-4,669	-942	-1,825	-43	0
14	<u>DA RETAIL</u>	W732 OM39	-14,940	-6,485	-5,198	-1,049	-2,031	-48	-1
15	<u>TOTAL MISC WORK CAPITAL</u>	W747	-28,361	-12,311	-9,867	-1,991	-3,856	-91	-1
16	<u>TOTAL WORKING CAPITAL</u>	WC71	16,452	-3,010	21,201	-247	-1,359	-28	-1
17	<u>PRELIMINARY SUMMARY</u>								
18	<u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	7,470	3,207	429	2,737	1,029	21	0
19	<u>TOTAL WORKING CAPITAL</u>	WC71	16,452	-3,010	21,201	-247	-1,359	-28	-1
20	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	23,922	197	21,630	2,490	-330	-7	-1
21	<u>RATE BASE CALCULATION</u>								
22	<u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	239,649	150,133	1,966	40,815	43,176	1,069	10
23	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	23,922	197	21,630	2,490	-330	-7	-1
24	<u>TOTAL RATE BASE</u>	RB91	263,571	150,330	23,596	43,305	42,846	1,062	9

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RATE BASE	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL	
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
1	<u>AMOUNT ALLOCABLE</u>	W642 GP19	26	48	0	0	8,940	1
2	TOTAL PLANT MATERIALS & SUPPL	W659	26	48	0	0	8,940	1
3	TOTAL MATERIALS & SUPPLIES	W661	26	48	0	0	37,340	1
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5	<u>TOTAL PREPAYMENTS</u>	W670 PD29	1	1	0	0	272	0
6	TOTAL	W687	1	1	0	0	272	0
7	<u>OTHER WORKING CAPITAL</u>							
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-1	-1	0	0	-276	0
9	<u>ADJ D- CAPITAL LEASES</u>	W698 OM39	24	38	0	1	7,474	2
10	TOTAL	W705	23	37	0	1	7,198	2
11	TOTAL WORKING CASH	W721	23	37	0	1	7,198	2
12	<u>MISCELLANEOUS WORKING CAPITAL</u>							
13	WTD O&M EXP	W730 OM39	-43	-68	0	-2	-13,418	-3
14	<u>DA RETAIL</u>	W732 OM39	-48	-76	0	-2	-14,938	-2
15	TOTAL MISC WORK CAPITAL	W747	-91	-144	0	-4	-28,356	-5
16	TOTAL WORKING CAPITAL	WC71	-41	-58	0	-3	16,454	-2
17	<u>PRELIMINARY SUMMARY</u>							
18	TOTAL ADDITIVE ADJUSTMENTS	V289	19	27	0	0	7,469	1
19	<u>TOTAL WORKING CAPITAL</u>	WC71	-41	-58	0	-3	16,454	-2
20	TOTAL RATE BASE ADJUSTMENTS	RB71	-22	-31	0	-3	23,923	-1
21	<u>RATE BASE CALCULATION</u>							
22	NET ELECTRIC PLANT IN SERVICE	NP21	1,114	1,363	0	3	239,649	0
23	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-22	-31	0	-3	23,923	-1
24	TOTAL RATE BASE	RB91	1,092	1,332	0	0	263,572	-1

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PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
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 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
2 RETURN ON RATE BASE	R751	24,275	13,845	2,173	3,988	3,946	98	1

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
2 RETURN ON RATE BASE	R751	101	123	0	0	24,275	0

PROGRESS ENERGY FLORIDA
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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION O & M</u>								
<u>2 PRODUCTION O&M- ENERGY RELATED</u>								
3 NON-RECV FUEL - ALLOCABLE	P302 K306	482	0	482	0	0	0	0
4 DA RETAIL	P308 K306	178	0	178	0	0	0	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	<u>7,039</u>	<u>0</u>	<u>7,039</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6 TOTAL ENERGY RELATED	P341	7,699	0	7,699	0	0	0	0
<u>7 PRODUCTION O&M- DEMAND RELATED</u>								
8 BASE	P352 P100	5,438	5,438	0	0	0	0	0
9 INTERMEDIATE	P354 P102	423	423	0	0	0	0	0
10 <u>PEAKING</u>	P356 P104	<u>1,418</u>	<u>1,418</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 TOTAL DEMAND RELATED	P391	7,279	7,279	0	0	0	0	0
12 TOTAL PRODUCTION O & M	P451	14,978	7,279	7,699	0	0	0	0
<u>13 TRANSMISSION O & M</u>								
14 GEN. STEP-UP XFMR - BASE	T300 T100	65	65	0	0	0	0	0
15 GEN. STEP-UP XFMR - INTERMED	T302 T102	2	2	0	0	0	0	0
16 GEN. STEP-UP XFMR - PEAKING	T304 T104	20	20	0	0	0	0	0
17 TRANSMISSION	T306 T106	1,380	0	0	1,380	0	0	0
18 <u>DISTRIBUTION</u>	T308 T108	<u>18</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18</u>	<u>0</u>	<u>0</u>
19 TOTAL TRANSMISSION O & M	T341	1,485	87	0	1,380	18	0	0
<u>20 DISTRIBUTION O & M</u>								
21 PRIMARY	D300 D100	2,505	0	0	0	2,505	0	0
22 SECONDARY	D302 D102	55	0	0	0	0	55	0
23 SERVICES INCL RECON & DISCON	D304 D104	1	0	0	0	0	0	1
24 METERS	D306 D106	16	0	0	0	0	0	0
25 <u>IS CONTROL EQUIPMENT</u>	D310 K252	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
26 TOTAL DISTRIBUTION O & M	D341	2,677	0	0	0	2,505	55	1
<u>27 CUSTOMER ACCOUNTING</u>								

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
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O & M EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION O & M</u>							
<u>2 PRODUCTION O&M- ENERGY RELATED</u>							
3	NON-RECV FUEL - ALLOCABLE	P302 K306	0	0	0	482	0
4	DA RETAIL	P308 K306	0	0	0	178	0
5	<u>AMOUNT ALLOCABLE</u>	P310 K306	0	0	0	7,039	0
6	TOTAL ENERGY RELATED	P341	0	0	0	7,699	0
<u>7 PRODUCTION O&M- DEMAND RELATED</u>							
8	BASE	P352 P100	0	0	0	5,438	0
9	INTERMEDIATE	P354 P102	0	0	0	423	0
10	<u>PEAKING</u>	P356 P104	0	0	0	1,418	0
11	TOTAL DEMAND RELATED	P391	0	0	0	7,279	0
12	TOTAL PRODUCTION O & M	P451	0	0	0	14,978	0
<u>13 TRANSMISSION O & M</u>							
14	GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	65	0
15	GEN. STEP-UP XFMR - INTERMED	T302 T102	0	0	0	2	0
16	GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	20	0
17	TRANSMISSION	T306 T106	0	0	0	1,380	0
18	<u>DISTRIBUTION</u>	T308 T108	0	0	0	18	0
19	TOTAL TRANSMISSION O & M	T341	0	0	0	1,485	0
<u>20 DISTRIBUTION O & M</u>							
21	PRIMARY	D300 D100	0	0	0	2,505	0
22	SECONDARY	D302 D102	0	0	0	55	0
23	SERVICES INCL RECON & DISCON	D304 D104	0	0	0	1	0
24	METERS	D306 D106	16	0	0	16	0
25	<u>IS CONTROL EQUIPMENT</u>	D310 K252	0	100	0	100	0
26	TOTAL DISTRIBUTION O & M	D341	16	100	0	2,677	0
<u>27 CUSTOMER ACCOUNTING</u>							

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
<u>O & M EXPENSES</u>									
1	METER READING	C300 K410	32	0	0	0	0	0	0
2	CUSTOMER RECORDS	C302 K412	1	0	0	0	0	0	0
3	BILLING	C304 K414	1	0	0	0	0	0	0
4	<u>UNCOLLECTIBLES</u>	C308 K400	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5	TOTAL CUSTOMER ACCOUNTING EXP	C317	35	0	0	0	0	0	0
 <u>6 ADMINISTRATIVE & GENERAL</u>									
7	PRODUCTION - BASE RELATED	A300 P100	-11	-11	0	0	0	0	0
8	DISTRIBUTION PLANT RELATED	A304 D141	263	0	0	0	244	7	0
9	GROSS PLANT RELATED	A306 GP19	226	153	2	31	37	1	0
10	LABOR RELATED	A308 K627	9,548	5,174	2,467	631	1,159	31	0
11	ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-127	-69	-33	-8	-15	0	0
12	ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	96	65	1	13	16	0	0
13	ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-138	-75	-36	-9	-17	0	0
14	<u>ADJ M- INDUSTRY ASSOC DUES</u>	A322 K627	<u>-1</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	TOTAL ADMINISTRATIVE & GENERAL	A337	9,856	5,236	2,401	658	1,424	39	0
16	TOTAL O & M EXPENSE	OM31	29,031	12,602	10,100	2,038	3,947	94	1

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PROGRESS ENERGY FLORIDA
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 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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O & M EXPENSES	ITEM ALLO	INTERRUPTIBLE			LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
1 METER READING	C300 K410	32	0	0	0	32	0	
2 CUSTOMER RECORDS	C302 K412	0	0	0	1	1	0	
3 BILLING	C304 K414	0	0	0	1	1	0	
4 UNCOLLECTIBLES	C308 K400	0	0	0	1	1	0	
5 TOTAL CUSTOMER ACCOUNTING EXP	C317	32	0	0	3	35	0	
<u>6 ADMINISTRATIVE & GENERAL</u>								
7 PRODUCTION - BASE RELATED	A300 P100	0	0	0	0	-11	0	
8 DISTRIBUTION PLANT RELATED	A304 D141	4	8	0	0	263	0	
9 GROSS PLANT RELATED	A306 GP19	1	1	0	0	226	0	
10 LABOR RELATED	A308 K627	43	39	0	1	9,545	3	
11 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-1	-1	0	0	-127	0	
12 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	0	1	0	0	96	0	
13 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-1	-1	0	0	-139	1	
14 ADJ M- INDUSTRY ASSOC DUES	A322 K627	0	0	0	0	-1	0	
15 TOTAL ADMINISTRATIVE & GENERAL	A337	46	47	0	1	9,852	4	
16 TOTAL O & M EXPENSE	OM31	94	147	0	4	29,027	4	

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PROGRESS ENERGY FLORIDA
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DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION DEPRECIATION</u>									
2	BASE	P460 P100	8,141	8,141	0	0	0	0	0
3	INTERMEDIATE	P462 P102	537	537	0	0	0	0	0
4	PEAKING	P464 P104	1,131	1,131	0	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP	P481	9,809	9,809	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>									
7	GEN. STEP-UP XFMR - BASE	T460 T100	54	54	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T462 T102	2	2	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T464 T104	17	17	0	0	0	0	0
10	TRANSMISSION	T466 T106	1,406	0	0	1,406	0	0	0
11	DISTRIBUTION	T468 T108	34	0	0	0	34	0	0
12	TOTAL TRANS DEPREC EXP	T481	1,513	73	0	1,406	34	0	0
<u>13 DISTRIBUTION DEPRECIATION</u>									
14	PRIMARY	D460 D100	2,041	0	0	0	2,041	0	0
15	SECONDARY	D462 D102	68	0	0	0	0	68	0
16	METERS	D466 D106	102	0	0	0	0	0	0
17	IS CONTROL EQUIPMENT	D470 K252	67	0	0	0	0	0	0
18	TOTAL DIST DEPREC EXPENSE	D481	2,278	0	0	0	2,041	68	0
<u>19 GENERAL DEPRECIATION</u>									
20	LABOR RELATED	G460 G100	613	332	158	41	74	2	0
21	DISTRIBUTION PRIMARY RELATED	G466 G106	34	0	0	0	34	0	0
22	TOTAL GENERAL DEPREC EXPENSE	G481	647	332	158	41	108	2	0
23	TOTAL DEPRECIATION EXPENSE	DE41	14,247	10,214	158	1,447	2,183	70	0

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DEPRECIATION EXPENSE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION DEPRECIATION</u>							
2	BASE P460 P100	0	0	0	0	8,141	0
3	INTERMEDIATE P462 P102	0	0	0	0	537	0
4	<u>PEAKING P464 P104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,131</u>	<u>0</u>
5	TOTAL PRODUCTION DEPREC EXP P481	0	0	0	0	9,809	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7	GEN. STEP-UP XFMR - BASE T460 T100	0	0	0	0	54	0
8	GEN. STEP-UP XFMR - INTERMED T462 T102	0	0	0	0	2	0
9	GEN. STEP-UP XFMR - PEAKING T464 T104	0	0	0	0	17	0
10	TRANSMISSION T466 T106	0	0	0	0	1,406	0
11	<u>DISTRIBUTION T468 T108</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34</u>	<u>0</u>
12	TOTAL TRANS DEPREC EXP T481	0	0	0	0	1,513	0
<u>13 DISTRIBUTION DEPRECIATION</u>							
14	PRIMARY D460 D100	0	0	0	0	2,041	0
15	SECONDARY D462 D102	0	0	0	0	68	0
16	METERS D466 D106	102	0	0	0	102	0
17	<u>IS CONTROL EQUIPMENT D470 K252</u>	<u>0</u>	<u>67</u>	<u>0</u>	<u>0</u>	<u>67</u>	<u>0</u>
18	TOTAL DIST DEPREC EXPENSE D481	102	67	0	0	2,278	0
<u>19 GENERAL DEPRECIATION</u>							
20	LABOR RELATED G460 G100	3	3	0	0	613	0
21	<u>DISTRIBUTION PRIMARY RELATED G466 G106</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34</u>	<u>0</u>
22	TOTAL GENERAL DEPREC EXPENSE G481	3	3	0	0	647	0
23	TOTAL DEPRECIATION EXPENSE DE41	105	70	0	0	14,247	0

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PROGRESS ENERGY FLORIDA
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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
OTHER TAXES & MISC EXPENSES	ITEM ALLO	ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 TAXES OTHER THAN INC & REV</u>								
<u>2 REAL ESTATE & PROPERTY TAX</u>								
3	PRODUCTION BASE	L500 K200	2,902	2,902	0	0	0	0
4	PRODUCTION INTERMEDIATE	L502 K202	120	120	0	0	0	0
5	PRODUCTION PEAKING	L504 K204	287	287	0	0	0	0
6	TRANSMISSION	L506 K220	590	0	0	590	0	0
7	DISTRIBUTION PRIMARY	L508 K240	710	0	0	0	710	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	36	0	0	0	0	16
9	DISTRIBUTION METERING	L514 K246	12	0	0	0	0	0
10	<u>LABOR RELATED</u>	L516 K627	<u>79</u>	<u>43</u>	<u>20</u>	<u>5</u>	<u>10</u>	<u>0</u>
11	TOTAL REAL EST & PROP TAX	L521	4,736	3,352	20	595	720	16
<u>12 PAYROLL TAX</u>								
13	<u>TOTAL</u>	L530 K627	<u>774</u>	<u>419</u>	<u>200</u>	<u>51</u>	<u>94</u>	<u>3</u>
14	TOTAL PAYROLL TAX	L551	774	419	200	51	94	3
<u>15 REVENUE TAXES</u>								
16	TOTAL	L560 R600	7,925	4,419	1,314	933	1,154	30
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-7,888	-4,399	-1,308	-928	-1,148	-30
18	RAF CALCULATED ON PRES CL REV	L564 R600	-35	-20	-6	-4	-5	0
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	<u>L566 R600</u>	<u>-137</u>	<u>-76</u>	<u>-23</u>	<u>-16</u>	<u>-20</u>	<u>-1</u>
20	TOTAL REVENUE TAXES	L581	-135	-76	-23	-15	-19	-1
21	TOTAL OTHER TAX & MISC EXPENSE	L591	5,375	3,695	197	631	795	18
<u>22 OTHER TAXES & MISC EXPENSES</u>								
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	<u>M600 GP19</u>	<u>-103</u>	<u>-70</u>	<u>-1</u>	<u>-14</u>	<u>-17</u>	<u>0</u>
24	MISC ALLOWABLE EXPENSES	M621	-103	-70	-1	-14	-17	0

25 PRELIMINARY SUMMARY

PROGRESS ENERGY FLORIDA
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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 TAXES OTHER THAN INC & REV</u>							
<u>2 REAL ESTATE & PROPERTY TAX</u>							
3	PRODUCTION BASE	L500 K200	0	0	0	2,902	0
4	PRODUCTION INTERMEDIATE	L502 K202	0	0	0	120	0
5	PRODUCTION PEAKING	L504 K204	0	0	0	287	0
6	TRANSMISSION	L506 K220	0	0	0	590	0
7	DISTRIBUTION PRIMARY	L508 K240	0	0	0	710	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	20	0	36	0
9	DISTRIBUTION METERING	L514 K246	12	0	0	12	0
10	<u>LABOR RELATED</u>	<u>L516 K627</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>78</u>	<u>1</u>
11	TOTAL REAL EST & PROP TAX	L521	12	20	0	4,735	1
<u>12 PAYROLL TAX</u>							
13	<u>TOTAL</u>	<u>L530 K627</u>	<u>4</u>	<u>3</u>	<u>0</u>	<u>774</u>	<u>0</u>
14	TOTAL PAYROLL TAX	L551	4	3	0	774	0
<u>15 REVENUE TAXES</u>							
16	TOTAL	L560 R600	34	40	0	7,924	1
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-34	-39	0	-7,886	-2
18	RAF CALCULATED ON PRES CL REV	L564 R600	0	0	0	-35	0
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	<u>L566 R600</u>	<u>-1</u>	<u>-1</u>	<u>0</u>	<u>-138</u>	<u>1</u>
20	TOTAL REVENUE TAXES	L581	-1	0	0	-135	0
21	TOTAL OTHER TAX & MISC EXPENSE	L591	15	23	0	5,374	1
<u>22 OTHER TAXES & MISC EXPENSES</u>							
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	<u>M600 GP19</u>	<u>0</u>	<u>-1</u>	<u>0</u>	<u>-103</u>	<u>0</u>
24	MISC ALLOWABLE EXPENSES	M621	0	-1	0	-103	0

25 PRELIMINARY SUMMARY

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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<u>OTHER TAXES & MISC EXPENSES</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1	TOTAL O & M EXPENSE	OM31	29,031	12,602	10,100	2,038	3,947	94	1
2	TOTAL DEPRECIATION EXPENSE	DE41	14,247	10,214	158	1,447	2,183	70	0
3	TOTAL OTHER TAX & MISC EXPENSE	L591	5,375	3,695	197	631	795	18	0
4	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-103</u>	<u>-70</u>	<u>-1</u>	<u>-14</u>	<u>-17</u>	<u>0</u>	<u>0</u>
5	TOTAL OP EXP EX INC & REV TAX	OP61	48,550	26,441	10,454	4,102	6,908	182	1

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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OTHER TAXES & MISC EXPENSES	ITEM ALLO	INTERRUPTIBLE				LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT						
1 TOTAL O & M EXPENSE	OM31	94	147		0	4	29,027	4	
2 TOTAL DEPRECIATION EXPENSE	DE41	105	70		0	0	14,247	0	
3 TOTAL OTHER TAX & MISC EXPENSE	L591	15	23		0	0	5,374	1	
4 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>0</u>	<u>-1</u>		<u>0</u>	<u>0</u>	<u>-103</u>	<u>0</u>	
5 TOTAL OP EXP EX INC & REV TAX	OP61	214	239		0	4	48,545	5	

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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INCOME TAX BASED ON RETURN	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	<u>FEDERAL INCOME TAX</u>							
2	<u>FED INC TAX DEDUCTIONS</u>							
3	<u>INTEREST</u>							
4	TOTAL	Y760 RB91 10,841	6,183	971	1,781	1,762	44	0
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91 -3,306	-1,886	-296	-543	-537	-13	0
6	TOTAL OTHER INTEREST EXPENSE	Y781 7,535	4,297	675	1,238	1,225	31	0
7	TOTAL INTEREST EXPENSE	Y783 7,535	4,297	675	1,238	1,225	31	0
8	<u>ADDITIONS</u>							
9	PERMANENT DIFF - FED & STATE	Y824 GP19 -586	-397	-5	-80	-97	-3	0
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19 -1	-1	0	0	0	0	0
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19 -4,436	-3,005	-34	-605	-736	-19	0
12	TOTAL ADDITIONS	Y861 -5,023	-3,403	-39	-685	-833	-22	0
13	NET DEDUCTIONS AND ADDITIONS	Y871 12,558	7,700	714	1,923	2,058	53	0
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>							
15	<u>FED PROV DEF INC TAX</u>							
16	NET FED DEFERRED INC TAX	Z760 GP19 1,420	962	11	194	236	6	0
17	TOTAL FED PROV DEF IT	Z781 1,420	962	11	194	236	6	0
18	<u>INVESTMENT TAX CREDITS</u>							
19	<u>AMORTIZED INV TAX CREDIT</u>							
20	AMORTIZATION	Z804 GP19 63	43	0	9	10	0	0
21	TOTAL AMORTIZED ITC	Z813 63	43	0	9	10	0	0
22	<u>PRELIMINARY SUMMARY</u>							

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PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	<u>FEDERAL INCOME TAX</u>						
2	<u>FED INC TAX DEDUCTIONS</u>						
3	<u>INTEREST</u>						
4	TOTAL	Y760 RB91	45	55	0	0	10,841
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-14	-17	0	0	-3,306
6	TOTAL OTHER INTEREST EXPENSE	Y781	31	38	0	0	7,535
7	TOTAL INTEREST EXPENSE	Y783	31	38	0	0	7,535
8	<u>ADDITIONS</u>						
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-2	-3	0	0	-587
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	0	0	0	0	-1
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-13	-24	0	0	-4,436
12	TOTAL ADDITIONS	Y861	-15	-27	0	0	-5,024
13	NET DEDUCTIONS AND ADDITIONS	Y871	46	65	0	0	12,559
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>						
15	<u>FED PROV DEF INC TAX</u>						
16	NET FED DEFERRED INC TAX	Z760 GP19	4	8	0	0	1,421
17	TOTAL FED PROV DEF IT	Z781	4	8	0	0	1,421
18	<u>INVESTMENT TAX CREDITS</u>						
19	<u>AMORTIZED INV TAX CREDIT</u>						
20	AMORTIZATION	Z804 GP19	0	0	0	0	62
21	TOTAL AMORTIZED ITC	Z813	0	0	0	0	62
22	<u>PRELIMINARY SUMMARY</u>						

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PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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INCOME TAX BASED ON RETURN	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1	TOTAL FED PROV DEF IT	Z781	1,420	962	11	194	236	6	0
2	TOTAL AMORTIZED ITC	Z813	-63	-43	-0	-9	-10	-0	-0
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,357	919	11	185	226	6	0
<u>4 FEDERAL INCOME TAX COMPUTATION</u>									
5	RETURN ON RATE BASE	R751	24,275	13,845	2,173	3,988	3,946	98	1
6	NET DEDUCTIONS AND ADDITIONS	Y871	-12,558	-7,700	-714	-1,923	-2,058	-53	-0
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,357	919	11	185	226	6	0
8	TOTAL STATE PROV DEF IT(410.1)	Z911	228	154	2	31	38	1	0
9	BASE FOR FIT COMPUTATION	I865	13,302	7,218	1,472	2,281	2,152	52	1
10	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
11	PRELIM FEDERAL INCOME TAX	I869	7,163	3,887	793	1,228	1,159	28	1
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,357	919	11	185	226	6	0
13	NET FED INCOME TAX ALLOWABLE	I879	8,520	4,806	804	1,413	1,385	34	1
<u>14 FEDERAL INCOME TAX PAYABLE</u>									
15	PRELIM FEDERAL INCOME TAX	I869	7,163	3,887	793	1,228	1,159	28	1
16	NET FED INCOME TAX PAYABLE	I889	7,163	3,887	793	1,228	1,159	28	1
<u>17 STATE INCOME TAX</u>									
<u>18 DEDUCTIONS IN ADDITION TO Y871</u>									
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-4,436	-3,005	-34	-605	-736	-19	0
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	4,154	2,814	32	566	689	18	0
21	DEDUCTIONS IN ADD TO Y843	Y911	-282	-191	-2	-39	-47	-1	0
22	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>23 STATE INCOME TAX ADJUSTMENTS</u>									
24	STATE PROV DEF INC TAX (410.1)								

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PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL FED PROV DEF IT	Z781	4	8	0	0	1,421	-1
2 <u>TOTAL AMORTIZED ITC</u>	Z813	-0	-0	-0	-0	-62	-1
3 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	4	8	0	0	1,359	-2
<u>4 FEDERAL INCOME TAX COMPUTATION</u>							
5 RETURN ON RATE BASE	R751	101	123	0	0	24,275	0
6 NET DEDUCTIONS AND ADDITIONS	Y871	-46	-65	-0	-0	-12,559	1
7 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	4	8	0	0	1,359	-2
8 <u>TOTAL STATE PROV DEF IT (410.1)</u>	Z911	1	1	0	0	228	0
9 BASE FOR FIT COMPUTATION	I865	60	67	0	0	13,303	-1
10 FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846		0.53846
11 PRELIM FEDERAL INCOME TAX	I869	32	36	0	0	7,164	-1
12 <u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	4	8	0	0	1,359	-2
13 NET FED INCOME TAX ALLOWABLE	I879	36	44	0	0	8,523	-3
<u>14 FEDERAL INCOME TAX PAYABLE</u>							
15 <u>PRELIM FEDERAL INCOME TAX</u>	I869	32	36	0	0	7,164	-1
16 NET FED INCOME TAX PAYABLE	I889	32	36	0	0	7,164	-1
<u>17 STATE INCOME TAX</u>							
<u>18 DEDUCTIONS IN ADDITION TO Y871</u>							
19 REMOVE FEDERAL TIMING DIFF	Y890 GP19	-13	-24	0	0	-4,436	0
20 <u>STATE TEMPORARY DIFFERENCES</u>	Y892 GP19	12	22	0	0	4,153	1
21 DEDUCTIONS IN ADD TO Y843	Y911	-1	-2	0	0	-283	1
22 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
<u>23 STATE INCOME TAX ADJUSTMENTS</u>							
24 <u>STATE PROV DEF INC TAX (410.1)</u>							

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PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
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 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1	STATE DEFERRED INC TAX	Z890 GP19	228	154	2	31	38	1	0
2	TOTAL STATE PROV DEF IT(410.1)	Z911	228	154	2	31	38	1	0
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	228	154	2	31	38	1	0
4	<u>SUMMARY OF SIT CALCULATION</u>								
5	RETURN ON RATE BASE	R751	24,275	13,845	2,173	3,988	3,946	98	1
6	NET FED INCOME TAX ALLOWABLE	I879	8,520	4,806	804	1,413	1,385	34	1
7	NET DEDUCTIONS AND ADDITIONS	Y871	-12,558	-7,700	-714	-1,923	-2,058	-53	-0
8	DEDUCTIONS IN ADD TO Y843	Y911	282	191	2	39	47	1	-0
9	TOTAL STATE INC TAX ADJUSTMENT	Z957	228	154	2	31	38	1	0
10	BASE FOR SIT COMPUTATION	J965	20,747	11,296	2,267	3,548	3,358	81	2
11	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
12	PRELIMINARY STATE INCOME TAX	J969	1,206	657	132	206	195	5	0
13	TOTAL STATE INC TAX ADJUSTMENT	Z957	228	154	2	31	38	1	0
14	NET STATE INCOME TAX ALLOWABLE	J979	1,434	811	134	237	233	6	0
15	<u>STATE INCOME TAX PAYABLE</u>								
16	PRELIMINARY STATE INCOME TAX	J969	1,206	657	132	206	195	5	0
17	NET STATE INCOME TAX PAYABLE	J989	1,206	657	132	206	195	5	0
18	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

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PROGRESS ENERGY FLORIDA
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 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	STATE DEFERRED INC TAX	Z890 GP19	1	1	0	0	228	0
2	TOTAL STATE PROV DEF IT(410.1)	Z911	1	1	0	0	228	0
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	1	1	0	0	228	0
<u>4 SUMMARY OF SIT CALCULATION</u>								
5	RETURN ON RATE BASE	R751	101	123	0	0	24,275	0
6	NET FED INCOME TAX ALLOWABLE	I879	36	44	0	0	8,523	-3
7	NET DEDUCTIONS AND ADDITIONS	Y871	-46	-65	-0	-0	-12,559	1
8	DEDUCTIONS IN ADD TO Y843	Y911	1	2	-0	-0	283	-1
9	TOTAL STATE INC TAX ADJUSTMENT	Z957	1	1	0	0	228	0
10	BASE FOR SIT COMPUTATION	J965	93	105	0	0	20,750	-3
11	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
12	PRELIMINARY STATE INCOME TAX	J969	5	6	0	0	1,206	0
13	TOTAL STATE INC TAX ADJUSTMENT	Z957	1	1	0	0	228	0
14	NET STATE INCOME TAX ALLOWABLE	J979	6	7	0	0	1,434	0
<u>15 STATE INCOME TAX PAYABLE</u>								
16	PRELIMINARY STATE INCOME TAX	J969	5	6	0	0	1,206	0
17	NET STATE INCOME TAX PAYABLE	J989	5	6	0	0	1,206	0
18	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 REVENUE CREDITS</u>								
2	PRODUCTION DEMAND RELATED	Q000 P121	50	50	0	0	0	0
3	TRANSMISSION RELATED	Q002 T106	24	0	0	24	0	0
4	DISTRIBUTION PRIMARY RELATED	Q004 D100	490	0	0	0	490	0
5	DISTRIBUTION SECONDARY RELATED	Q006 D102	11	0	0	0	0	11
6	DISTRIBUTION SERVICES RELATED	Q008 D104	1	0	0	0	0	0
7	<u>RATE BASE RELATED</u>	<u>Q010 RB91</u>	<u>914</u>	<u>521</u>	<u>82</u>	<u>150</u>	<u>149</u>	<u>4</u>
8	TOTAL REVENUE CREDITS	Q027	1,490	571	82	174	639	15
<u>9 COST OF SERVICE COMPUTATION</u>								
10	TOTAL OP EXP EX INC & REV TAX	OP61	48,550	26,441	10,454	4,102	6,908	182
11	RETURN ON RATE BASE	R751	24,275	13,845	2,173	3,988	3,946	98
12	NET FED INCOME TAX ALLOWABLE	I879	8,520	4,806	804	1,413	1,385	34
13	NET STATE INCOME TAX ALLOWABLE	J979	1,434	811	134	237	233	6
14	<u>TOTAL REVENUE CREDITS</u>	<u>Q027</u>	<u>-1,490</u>	<u>-571</u>	<u>-82</u>	<u>-174</u>	<u>-639</u>	<u>-15</u>
15	SUBTOTAL B	CS03	81,289	45,332	13,483	9,566	11,833	305
16	REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357
17	<u>REVENUE TAX</u>	<u>L033</u>	<u>289</u>	<u>162</u>	<u>48</u>	<u>34</u>	<u>42</u>	<u>1</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	81,578	45,494	13,531	9,600	11,875	306
19	CLASS REVENUES=COST OF SERVICE	R602	81,580	45,494	13,531	9,600	11,875	306
20	<u>TOTAL ELECTRIC COST OF SERVICE</u>	<u>CS05</u>	<u>-81,578</u>	<u>-45,494</u>	<u>-13,531</u>	<u>-9,600</u>	<u>-11,875</u>	<u>-306</u>
21	EXCESS REVENUES	XREV	2	0	0	0	0	0
22	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794
23	EXCESS TAX	XTAX	1	0	0	0	0	0
24	EXCESS RETURN	XRET	1	0	0	0	0	0

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 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 REVENUE CREDITS</u>							
2	PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	50	0
3	TRANSMISSION RELATED	Q002 T106	0	0	0	24	0
4	DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	490	0
5	DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	11	0
6	DISTRIBUTION SERVICES RELATED	Q008 D104	0	0	0	1	0
7	<u>RATE BASE RELATED</u>	<u>Q010 RB91</u>	<u>4</u>	<u>5</u>	<u>0</u>	<u>915</u>	<u>-1</u>
8	TOTAL REVENUE CREDITS	Q027	4	5	0	1,491	-1
<u>9 COST OF SERVICE COMPUTATION</u>							
10	TOTAL OP EXP EX INC & REV TAX	OP61	214	239	0	48,545	5
11	RETURN ON RATE BASE	R751	101	123	0	24,275	0
12	NET FED INCOME TAX ALLOWABLE	I879	36	44	0	8,523	-3
13	NET STATE INCOME TAX ALLOWABLE	J979	6	7	0	1,434	0
14	<u>TOTAL REVENUE CREDITS</u>	<u>Q027</u>	<u>-4</u>	<u>-5</u>	<u>-0</u>	<u>-1,491</u>	<u>1</u>
15	SUBTOTAL B	CS03	353	408	0	81,286	3
16	REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357		0.00000
17	<u>REVENUE TAX</u>	<u>L033</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>289</u>	<u>0</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	354	409	0	81,575	3
19	CLASS REVENUES=COST OF SERVICE	R602	354	408	0	81,574	6
20	<u>TOTAL ELECTRIC COST OF SERVICE</u>	<u>CS05</u>	<u>-354</u>	<u>-409</u>	<u>-0</u>	<u>-81,575</u>	<u>-3</u>
21	EXCESS REVENUES	XREV	0	-1	0	-1	3
22	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794		0.38575
23	EXCESS TAX	XTAX	0	0	0	0	1
24	EXCESS RETURN	XRET	0	-1	0	-1	2

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<u>ROR, TAX RATES & SPEC FACTORS</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 RATE OF RETURN</u>									
<u>2 CAPITALIZATION AMOUNTS</u>									
3	LONG TERM DEBT	K100		2,635,632	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4	PREFERRED STOCK	K102		19,866	19,866	19,866	19,866	19,866	19,866
5	COMMON STOCK	K104		3,149,472	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6	SHORT TERM DEBT	K106		43,226	43,226	43,226	43,226	43,226	43,226
7	CUSTOMER DEPOSITS	K108		112,779	112,779	112,779	112,779	112,779	112,779
8	ITC	K110		3,608	3,608	3,608	3,608	3,608	3,608
9	DEFERRED INCOME TAX	K112		389,007	389,007	389,007	389,007	389,007	389,007
10	FAS 109	K114		-114,971	-114,971	-114,971	-114,971	-114,971	-114,971
11	TOTAL	K115		6,238,619	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
<u>12 COST OF CAPITAL</u>									
13	LONG TERM DEBT	K120		0.06442	0.06442	0.06442	0.06442	0.06442	0.06442
14	PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126		0.02024	0.02024	0.02024	0.02024	0.02024	0.02024
17	CUSTOMER DEPOSITS	K128		0.06800	0.06800	0.06800	0.06800	0.06800	0.06800
18	ITC	K130		0.09744	0.09744	0.09744	0.09744	0.09744	0.09744
19	DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>									
22	LONG TERM DEBT	K141		0.02722	0.02722	0.02722	0.02722	0.02722	0.02722
23	PREFERRED STOCK	K143		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145		0.06331	0.06331	0.06331	0.06331	0.06331	0.06331
25	SHORT TERM DEBT	K147		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
26	CUSTOMER DEPOSITS	K149		0.00123	0.00123	0.00123	0.00123	0.00123	0.00123
27	ITC	K151		0.00006	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 RATE OF RETURN</u>							
<u>2 CAPITALIZATION AMOUNTS</u>							
3	LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4	PREFERRED STOCK	K102	19,866	19,866	19,866	19,866	19,866
5	COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6	SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226	43,226
7	CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779	112,779
8	ITC	K110	3,608	3,608	3,608	3,608	3,608
9	DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007	389,007
10	FAS 109	K114	-114,971	-114,971	-114,971	-114,971	-114,971
11	TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
<u>12 COST OF CAPITAL</u>							
13	LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442	0.06442
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024	0.02024
17	CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800	0.06800
18	ITC	K130	0.09744	0.09744	0.09744	0.09744	0.09744
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134	0.00000	0.00000	0.00000	0.00000	0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>							
22	LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722	0.02722
23	PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331	0.06331
25	SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014	0.00014
26	CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123	0.00123
27	ITC	K151	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155	0.00000	0.00000	0.00000	0.00000	0.00000

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PROGRESS ENERGY FLORIDA
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
<u>2 TAX RATES AND SPECIAL FACTORS</u>								
3 SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6 FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7 REVENUE TAX RATE	K196		0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	INTERRUPTIBLE				TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	AT ISSUE	OTHER
1 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
2 TAX RATES AND SPECIAL FACTORS							
3 SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000		0.00000
4 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
5 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
6 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000		0.00000
7 REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356		0.00000

PROGRESS ENERGY FLORIDA
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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,635,632	0.42247	0.06442	0.02722
PREFERRED STOCK	19,866	0.00318	0.04513	0.00014
COMMON STOCK	3,149,472	0.50483	0.12540	0.06331
SHORT TERM DEBT	43,226	0.00693	0.02024	0.00014
CUSTOMER DEPOSITS	112,779	0.01808	0.06800	0.00123
ITC	3,608	0.00058	0.09744	0.00006
DEFERRED INCOME TAX	389,007	0.06235	0.00000	0.00000
<u>FAS 109</u>	<u>-114,971</u>	<u>*.*****</u>	0.00000	<u>0.00000</u>
TOTAL	6,238,619	1.00000		0.09210

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PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
8	TRANSM AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	NO. OF IS CUSTOMERS	K252	148	0	0	0	0	0
19	RATIO TO TOTAL ELECTRIC	K253	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	CLASS MWH ENERGY REQ- % * 1000	K306	100,000	0	100,000	0	0	0
21	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	CUST RECORDS/COLL EXP - %*1000	K412	100,000	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	BILLING/ACTG EXPENSE- % * 1000	K414	100,000	0	0	0	0	0
29	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>30 WAGES AND SALARIES</u>								
31	PRODUCTION DEMAND - BASE	K600 K200	3,699	3,699	0	0	0	0

PROGRESS ENERGY FLORIDA
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<u>ALLOCATORS</u>	<u>ITEM</u>	<u>ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2	PRODUCTION BASE - % * 1000	K200	0	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204	0	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANSM AVG 12 CP - % * 1000	K220	0	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	0	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18	NO. OF IS CUSTOMERS	K252	0	148	0	0	148	0
19	RATIO TO TOTAL ELECTRIC	K253	0.00000	1.00000	0.00000	0.00000	1.00000	0.00000
20	CLASS MWH ENERGY REQ- % * 1000	K306	0	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	1,649,728	1,649,728	0
23	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	0	100,000	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26	CUST RECORDS/COLL EXP - %*1000	K412	0	0	0	100,000	100,000	0
27	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28	BILLING/ACTG EXPENSE- % * 1000	K414	0	0	0	100,000	100,000	0
29	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>30 WAGES AND SALARIES</u>								
31	PRODUCTION DEMAND - BASE	K600 K200	0	0	0	0	3,699	0

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ALLOCATORS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	PRODUCTION DEMAND - INTERMED	K602 K202	499	499	0	0	0	0
2	PRODUCTION DEMAND - PEAKING	K604 K204	526	526	0	0	0	0
3	PROD ENERGY - ALLOCABLE	K610 K306	2,272	0	2,272	0	0	0
4	TRANSMISSION	K612 T121	631	41	0	581	8	0
5	<u>DISTRIBUTION</u>	K614 D141	1,144	0	0	0	1,059	29
6	TOTAL PTD WAGES & SALARIES	K617	8,771	4,765	2,272	581	1,067	29
7	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.54327	0.25904	0.06624	0.12165	0.00331
8	<u>CUSTOMER ACCOUNTING</u>	K620 K667	22	0	0	0	0	0
9	TOTAL PTD CSS WAGES & SALARIES	K627	8,793	4,765	2,272	581	1,067	29
10	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.54191	0.25839	0.06608	0.12135	0.00330
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	2,372	1,285	613	157	288	8
12	TOTAL WAGES AND SALARIES EXP	K633	11,165	6,050	2,885	738	1,355	37
13	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.54187	0.25840	0.06610	0.12136	0.00331
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>							
15	METER READING	K640 K410	32	0	0	0	0	0
16	CUSTOMER RECORDS	K642 K412	1	0	0	0	0	0
17	<u>BILLING</u>	K644 K414	1	0	0	0	0	0
18	TOTAL WEIGHTED CUST ACCTNG EXP	K667	34	0	0	0	0	0
19	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	<u>RECOVERABLE FUEL ENERGY EXP</u>							
21	<u>AMOUNT ALLOCABLE</u>	K672 K306	131,906	0	131,906	0	0	0
22	TOTAL RECOV FUEL ENERGY EXP	K697	131,906	0	131,906	0	0	0
23	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
24	<u>PR TX DST SEC/SERV/LS EPIS WTD</u>							
25	SECONDARY	K800 K242	1,803	0	0	0	0	1,803
26	SERVICES	K802 K244	15	0	0	0	0	0
27	<u>IS EQUIP</u>	K806 K252	2,220	0	0	0	0	0
28	TOTAL	K827	4,038	0	0	0	0	1,803
29	WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.44651

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ALLOCATORS	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL	
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
1	PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	0	499	0
2	PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	0	526	0
3	PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	0	2,272	0
4	TRANSMISSION	K612 T121	0	0	0	0	630	1
5	<u>DISTRIBUTION</u>	K614 D141	19	36	0	0	1,143	1
6	TOTAL PTD WAGES & SALARIES	K617	19	36	0	0	8,769	2
7	WTD PTD WAGE & SAL RATIOS	K619	0.00217	0.00410	0.00000	0.00000	0.99977	0.00023
8	<u>CUSTOMER ACCOUNTING</u>	K620 K667	21	0	0	1	22	0
9	TOTAL PTD CSS WAGES & SALARIES	K627	40	36	0	1	8,791	2
10	WTD PTD CSS WAGE & SAL RATIOS	K629	0.00455	0.00409	0.00000	0.00011	0.99977	0.00023
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	11	10	0	0	2,372	0
12	TOTAL WAGES AND SALARIES EXP	K633	51	46	0	1	11,163	2
13	WTD WAGE AND SALARY RATIOS	K639	0.00457	0.00412	0.00000	0.00009	0.99982	0.00018
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>							
15	METER READING	K640 K410	32	0	0	0	32	0
16	CUSTOMER RECORDS	K642 K412	0	0	0	1	1	0
17	<u>BILLING</u>	K644 K414	0	0	0	1	1	0
18	TOTAL WEIGHTED CUST ACCTNG EXP	K667	32	0	0	2	34	0
19	WTD RATIOS	K669	0.94118	0.00000	0.00000	0.05882	1.00000	0.00000
20	<u>RECOVERABLE FUEL ENERGY EXP</u>							
21	<u>AMOUNT ALLOCABLE</u>	K672 K306	0	0	0	0	131,906	0
22	TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	0	131,906	0
23	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24	<u>PR TX DST SEC/SERV/LS EPIS WTD</u>							
25	SECONDARY	K800 K242	0	0	0	0	1,803	0
26	SERVICES	K802 K244	0	0	0	0	15	0
27	<u>IS EQUIP</u>	K806 K252	0	2,220	0	0	2,220	0
28	TOTAL	K827	0	2,220	0	0	4,038	0
29	WTD RATIOS	K829	0.00000	0.54978	0.00000	0.00000	1.00000	0.00000

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
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PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
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PROGRESS ENERGY FLORIDA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.06553	0.00000	0.92113	0.01334	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.82906	0.00000	0.16850	0.00244	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.92590	0.02564
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.03061	0.00000	0.43023	0.49967	0.01367
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.68590	0.00000	0.13940	0.16190	0.00443
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.44843	0.21385	0.05466	0.27251	0.00276
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.67733	0.00772	0.13634	0.16589	0.00437
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.74403	0.00707	0.09181	0.14718	0.00425
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.06151	0.00000	0.92489	0.01360	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.92298	0.02321
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.03027	0.00000	0.45514	0.47547	0.01179
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.53215	0.25381	0.06481	0.13710	0.00323
17	WTD NET PLANT RATIOS	NP29	1.00000	0.62647	0.00820	0.17031	0.18016	0.00446
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.16218	0.76241	0.03265	0.03972	0.00104
21	WTD RATIOS	W689	1.00000	0.68750	0.00000	0.13971	0.16176	0.00368
22	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.42472	0.36097	0.06764	0.13472	0.00319
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.43408	0.34791	0.07020	0.13596	0.00321
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-0.18296	1.28866	-0.01501	-0.08260	-0.00170
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.62051	0.00969	0.17624	0.17888	0.00441
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.57036	0.08952	0.16430	0.16256	0.00403

28 O & M EXPENSES

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>							
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.01667	0.03157	0.00000	0.00000	1.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.00888	0.01683	0.00000	0.00000	1.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00288	0.00545	0.00000	0.00000	1.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00381	0.00335	0.00000	0.00052	0.99987
9	WTD GROSS PLANT RATIOS	GP19	0.00291	0.00538	0.00000	0.00002	1.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00063	0.00497	0.00000	0.00003	0.99999
<u>11 NET ELECTRIC PLANT</u>							
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000
14	WTD NET DIST PLANT RATIOS	D249	0.02399	0.02961	0.00000	0.00000	1.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.01218	0.01504	0.00000	0.00000	1.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00452	0.00400	0.00000	0.00039	1.00000
17	WTD NET PLANT RATIOS	NP29	0.00465	0.00569	0.00000	0.00001	1.00000
<u>18 RATE BASE ADJUSTMENTS</u>							
<u>19 WORKING CAPITAL</u>							
20	WTD MATERIAL & SUPPLY RATIOS	W669	0.00070	0.00129	0.00000	0.00000	0.99997
21	WTD RATIOS	W689	0.00368	0.00368	0.00000	0.00000	1.00000
22	WTD TOTAL WORKING CASH RATIOS	W729	0.00319	0.00514	0.00000	0.00014	0.99972
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00321	0.00508	0.00000	0.00014	0.99982
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.00249	-0.00353	0.00000	-0.00018	1.00012
<u>25 RATE BASE</u>							
26	WTD NET OCRB RATIOS	RB29	0.00458	0.00562	0.00000	0.00001	1.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.00414	0.00505	0.00000	0.00000	1.00000
<u>28 O & M EXPENSES</u>							

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WEIGHTED RATIOS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1	WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
2	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.05859	0.00000	0.92929	0.01212	0.00000	0.00000
3	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.93575	0.02055	0.00037
4	WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	WTD A & G EXP RATIOS	A339	1.00000	0.53125	0.24361	0.06676	0.14448	0.00396	0.00000
6	WTD O & M EXP RATIOS	OM39	1.00000	0.43409	0.34790	0.07020	0.13596	0.00324	0.00003
<u>7 DEPRECIATION EXPENSES</u>									
8	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.04825	0.00000	0.92928	0.02247	0.00000	0.00000
10	WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.89596	0.02985	0.00000
11	WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.51314	0.24420	0.06337	0.16692	0.00309	0.00000
12	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.71692	0.01109	0.10157	0.15323	0.00491	0.00000
<u>13 OTHER TAXES & MISC EXPENSES</u>									
14	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.70777	0.00422	0.12563	0.15203	0.00338	0.00000
15	WTD PAYROLL TAX RATIOS	L559	1.00000	0.54134	0.25840	0.06589	0.12145	0.00388	0.00000
16	WTD MISC TAX RATIOS	L589	1.00000	0.56296	0.17037	0.11111	0.14074	0.00741	0.00000
17	WTD OTHER TAX RATIOS	L599	1.00000	0.68744	0.03665	0.11740	0.14791	0.00335	0.00000
18	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.67961	0.00971	0.13592	0.16505	0.00000	0.00000
19	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.54461	0.21532	0.08449	0.14229	0.00375	0.00002
<u>20 INCOME TAXES</u>									
21	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.55767	0.16587	0.11768	0.14557	0.00375	0.00002
<u>22 OPERATING EXPENSES</u>									
23	WTD PROD O & M EXP RATIOS	P459	1.00000	0.48598	0.51402	0.00000	0.00000	0.00000	0.00000
24	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.05859	0.00000	0.92929	0.01212	0.00000	0.00000
25	WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.93575	0.02055	0.00037
<u>26 WAGES AND SALARIES (K600-K639)</u>									
27	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.54327	0.25904	0.06624	0.12165	0.00331	0.00000

PROGRESS ENERGY FLORIDA
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WEIGHTED RATIOS	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	0.00598	0.03736	0.00000	0.00000	1.00000	0.00000
4 WTD CUST ACCT EXP RATIOS	C319	0.91429	0.00000	0.00000	0.08571	1.00000	0.00000
5 WTD A & G EXP RATIOS	A339	0.00467	0.00477	0.00000	0.00010	0.99959	0.00041
6 WTD O & M EXP RATIOS	OM39	0.00324	0.00506	0.00000	0.00014	0.99986	0.00014
<u>7 DEPRECIATION EXPENSES</u>							
8 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
9 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 WTD DIST DEPREC EXP RATIOS	D489	0.04478	0.02941	0.00000	0.00000	1.00000	0.00000
11 WTD GENERAL DEPREC EXP RATIOS	G489	0.00464	0.00464	0.00000	0.00000	1.00000	0.00000
12 WTD TOT DEPREC EXP RATIOS	DE49	0.00737	0.00491	0.00000	0.00000	1.00000	0.00000
<u>13 OTHER TAXES & MISC EXPENSES</u>							
14 WTD REAL EST & PROP TAX RATIOS	L529	0.00253	0.00422	0.00000	0.00000	0.99979	0.00021
15 WTD PAYROLL TAX RATIOS	L559	0.00517	0.00388	0.00000	0.00000	1.00000	0.00000
16 WTD MISC TAX RATIOS	L589	0.00741	0.00000	0.00000	0.00000	1.00000	0.00000
17 WTD OTHER TAX RATIOS	L599	0.00279	0.00428	0.00000	0.00000	0.99981	0.00019
18 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00971	0.00000	0.00000	1.00000	0.00000
19 WTD OP EXP EX INC & REV RATIOS	OP69	0.00441	0.00492	0.00000	0.00008	0.99990	0.00010
<u>20 INCOME TAXES</u>							
21 WTD TOTAL ELECTRIC REVENUE	CS09	0.00434	0.00501	0.00000	0.00005	0.99996	0.00004
<u>22 OPERATING EXPENSES</u>							
23 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25 WTD DIST O & M EXP RATIOS	D349	0.00598	0.03736	0.00000	0.00000	1.00000	0.00000
<u>26 WAGES AND SALARIES (K600-K639)</u>							
27 WTD PTD WAGE & SAL RATIOS	K619	0.00217	0.00410	0.00000	0.00000	0.99977	0.00023

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PROGRESS ENERGY FLORIDA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.54191	0.25839	0.06608	0.12135	0.00330	0.00000
2 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.54187	0.25840	0.06610	0.12136	0.00331	0.00000
3 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>LIGHTING</u>	<u>FACILITIES</u>			
					<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>	
1 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00455	0.00409	0.00000	0.00011	0.99977	0.00023	
2 WTD WAGE AND SALARY RATIOS	K639	0.00457	0.00412	0.00000	0.00009	0.99982	0.00018	
3 WTD RATIOS	K669	0.94118	0.00000	0.00000	0.05882	1.00000	0.00000	

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 NET INCOME COMPUTATION</u>								
2 CLASS REVENUES=COST OF SERVICE	R600	81,580	45,494	13,531	9,600	11,875	306	2
3 TOTAL REVENUE CREDITS	Q027	1,490	571	82	174	639	15	1
4 TOTAL ELECTRIC REVENUE	CS07	83,070	46,065	13,613	9,774	12,514	321	3
5 TOTAL OP EXP EX INC & REV TAX	OP61	-48,550	-26,441	-10,454	-4,102	-6,908	-182	-1
6 FIRM SERVICE REVENUE TAX	RTXP	-289	-162	-48	-34	-42	-1	-0
7 NET INCOME	NI01	34,231	19,462	3,111	5,638	5,564	138	2
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9 TOTAL INTEREST EXPENSE	Y783	-7,535	-4,297	-675	-1,238	-1,225	-31	-0
10 TOTAL ADDITIONS	Y861	-5,023	-3,403	-39	-685	-833	-22	0
11 PRELIMINARY TAXABLE INCOME	TI01	21,673	11,762	2,397	3,715	3,506	85	2
<u>12 STATE INCOME TAX COMPUTATION</u>								
13 PRELIMINARY TAXABLE INCOME	TI01	21,673	11,762	2,397	3,715	3,506	85	2
14 DEDUCTIONS IN ADD TO Y843	Y911	282	191	2	39	47	1	-0
15 STATE TAXABLE INCOME	SI01	21,955	11,953	2,399	3,754	3,553	86	2
<u>16 STATE INCOME TAX PAYABLE</u>								
17 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18 PRELIM SIT = SI01 * K192	ST01	1,206	657	132	206	195	5	0
19 STATE INC TAX PAYABLE	SP01	1,206	657	132	206	195	5	0
<u>20 SIT ALLOWABLE</u>								
21 STATE INC TAX PAYABLE	SP01	1,206	657	132	206	195	5	0
22 TOTAL STATE PROV DEF IT(410.1)	Z911	228	154	2	31	38	1	0
23 NET STATE INC TAX ALLOWABLE	SA01	1,434	811	134	237	233	6	0
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25 PRELIMINARY TAXABLE INCOME	TI01	21,673	11,762	2,397	3,715	3,506	85	2
26 STATE INC TAX PAYABLE	SP01	-1,206	-657	-132	-206	-195	-5	-0
27 NET FEDERAL TAXABLE INCOME	FI01	20,467	11,105	2,265	3,509	3,311	80	2

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 NET INCOME COMPUTATION</u>							
2 CLASS REVENUES-COST OF SERVICE	R600	354	408	0	4	81,574	6
3 TOTAL REVENUE CREDITS	Q027	4	5	0	0	1,491	-1
4 TOTAL ELECTRIC REVENUE	CS07	358	413	0	4	83,065	5
5 TOTAL OP EXP EX INC & REV TAX	OP61	-214	-239	-0	-4	-48,545	-5
6 FIRM SERVICE REVENUE TAX	RTXP	-1	-1	-0	-0	-289	-0
7 NET INCOME	NI01	143	173	0	0	34,231	0
<u>8 ADJUSTMENTS TO NET INCOME</u>							
9 TOTAL INTEREST EXPENSE	Y783	-31	-38	-0	-0	-7,535	-0
10 TOTAL ADDITIONS	Y861	-15	-27	0	0	-5,024	1
11 PRELIMINARY TAXABLE INCOME	TI01	97	108	0	0	21,672	1
<u>12 STATE INCOME TAX COMPUTATION</u>							
13 PRELIMINARY TAXABLE INCOME	TI01	97	108	0	0	21,672	1
14 DEDUCTIONS IN ADD TO Y843	Y911	1	2	-0	-0	283	-1
15 STATE TAXABLE INCOME	SI01	98	110	0	0	21,955	0
<u>16 STATE INCOME TAX PAYABLE</u>							
17 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
18 PRELIM SIT = SI01 * K192	ST01	5	6	0	0	1,206	0
19 STATE INC TAX PAYABLE	SP01	5	6	0	0	1,206	0
<u>20 SIT ALLOWABLE</u>							
21 STATE INC TAX PAYABLE	SP01	5	6	0	0	1,206	0
22 TOTAL STATE PROV DEF IT(410.1)	Z911	1	1	0	0	228	0
23 NET STATE INC TAX ALLOWABLE	SA01	6	7	0	0	1,434	0
<u>24 FEDERAL INCOME TAX COMPUTATION</u>							
25 PRELIMINARY TAXABLE INCOME	TI01	97	108	0	0	21,672	1
26 STATE INC TAX PAYABLE	SP01	-5	-6	-0	-0	-1,206	-0
27 NET FEDERAL TAXABLE INCOME	FI01	92	102	0	0	20,466	1

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
2 PRELIM FIT = FI01 * K190	FT01	7,164	3,887	793	1,228	1,159	28	1
3 TOTAL FED PROV DEF IT	Z781	1,420	962	11	194	236	6	0
4 TOTAL AMORTIZED ITC	Z813	-63	-43	-0	-9	-10	-0	-0
5 NET FED INC TAX ALLOWABLE	FA01	8,521	4,806	804	1,413	1,385	34	1
6 FEDERAL INCOME TAX PAYABLE								
7 PRELIM FIT = FI01 * K190	FT01	7,164	3,887	793	1,228	1,159	28	1
8 FED INC TAX PAYABLE	FP01	7,164	3,887	793	1,228	1,159	28	1
9 PRELIMINARY SUMMARY								
10 NET INCOME	NI01	34,231	19,462	3,111	5,638	5,564	138	2
11 NET FED INC TAX ALLOWABLE	FA01	-8,521	-4,806	-804	-1,413	-1,385	-34	-1
12 NET STATE INC TAX ALLOWABLE	SA01	-1,434	-811	-134	-237	-233	-6	-0
13 OVERALL RETURN EARNED (SCH 14)	RETU	24,276	13,845	2,173	3,988	3,946	98	1
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.09210	0.09209	0.09209	0.09210	0.09228	0.11111

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PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD 12CP & 50% AD

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INCOME TAX BASED ON REVENUE	ITEM ALLO	INTERRUPTIBLE				TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO		
1 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
2 PRELIM FIT = FI01 * K190	FT01	32	36	0	0	7,164	0
3 TOTAL FED PROV DEF IT	Z781	4	8	0	0	1,421	-1
4 TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-62	-1
5 NET FED INC TAX ALLOWABLE	FA01	36	44	0	0	8,523	-2
<u>6 FEDERAL INCOME TAX PAYABLE</u>							
7 PRELIM FIT = FI01 * K190	FT01	32	36	0	0	7,164	0
8 FED INC TAX PAYABLE	FP01	32	36	0	0	7,164	0
<u>9 PRELIMINARY SUMMARY</u>							
10 NET INCOME	NI01	143	173	0	0	34,231	0
11 NET FED INC TAX ALLOWABLE	FA01	-36	-44	-0	-0	-8,523	2
12 NET STATE INC TAX ALLOWABLE	SA01	-6	-7	-0	-0	-1,434	-0
13 OVERALL RETURN EARNED (SCH 14)	RETU	101	122	0	0	24,274	2
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09249	0.09159	0.00000	0.00000	0.09210	-2.00000

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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SUMMARY OF RESULTS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
<u>1 RATE BASE</u>									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	46,307	24,869	425	1,453	17,073	566	189
3	TOTAL DEPRECIATION RESERVE	DR11	-20,167	-11,819	-169	-423	-6,554	-238	-65
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>1,540</u>	<u>32</u>	<u>2,822</u>	<u>65</u>	<u>-69</u>	<u>-2</u>	<u>-4</u>
5	TOTAL RATE BASE	RB91	27,680	13,082	3,078	1,095	10,450	326	120
<u>6 OPERATING EXPENSES</u>									
7	TOTAL O & M EXPENSE	OM31	5,562	1,096	1,316	51	960	29	15
8	TOTAL DEPRECIATION EXPENSE	DE41	1,562	888	21	37	531	22	5
9	TOTAL OTHER TAX & MISC EXPENSE	L591	636	323	26	16	193	6	2
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-11</u>	<u>-6</u>	<u>0</u>	<u>0</u>	<u>-4</u>	<u>0</u>	<u>0</u>
11	TOTAL OP EXP EX INC & REV TAX	OP61	7,749	2,301	1,363	104	1,680	57	22
12	NET FED INCOME TAX ALLOWABLE	I879	894	419	104	37	338	11	5
13	NET STATE INCOME TAX ALLOWABLE	J979	150	70	17	6	57	1	1
14	<u>REVENUE TAX</u>	L033	<u>39</u>	<u>14</u>	<u>6</u>	<u>1</u>	<u>10</u>	<u>0</u>	<u>0</u>
15	TOTAL OPERATING EXPENSE	OPEX	8,832	2,804	1,490	148	2,085	69	28
16	RETURN ON RATE BASE	R751	2,549	1,205	283	101	962	30	11
17	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-233</u>	<u>-49</u>	<u>-11</u>	<u>-5</u>	<u>-155</u>	<u>-4</u>	<u>-10</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	11,148	3,960	1,762	244	2,892	95	29
19	<u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>11,146</u>	<u>3,960</u>	<u>1,762</u>	<u>244</u>	<u>2,892</u>	<u>95</u>	<u>29</u>
20	EXCESS REVENUES	XREV	-2	0	0	0	0	0	0
21	TOTAL RETURN EARNED	RETE	2,548	1,205	283	101	962	30	11
22	RATE OF RETURN EARNED	RORE	0.09205	0.09211	0.09194	0.09224	0.09206	0.09202	0.09167
23	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
24	RETURN EARNED ON COMMON EQUITY	REOE	0.12531	0.12543	0.12510	0.12568	0.12532	0.12526	0.12455
25	ALLOWED RETURN ON COM EQUITY	AROE		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
26	CLASS REVENUES=COST OF SERVICE	R600	11,146	3,960	1,762	244	2,892	95	29
27	REVENUE INCREASE JUSTIFIED	RIJD	2	0	0	0	0	0	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

DOCKET NUMBER: ER10LS50-000
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SUMMARY OF RESULTS	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	FACILITIES			
					BILLING/INFO	AT ISSUE	OTHER	
<u>1 RATE BASE</u>								
2	GROSS ELECTRIC PLT IN SERVICE	GP11	46	0	0	1,688	46,309	-2
3	TOTAL DEPRECIATION RESERVE	DR11	-6	-0	-0	-893	-20,167	-0
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-9	0	0	-1,295	1,540	0
5	TOTAL RATE BASE	RB91	31	0	0	-500	27,682	-2
<u>6 OPERATING EXPENSES</u>								
7	TOTAL O & M EXPENSE	OM31	16	0	0	2,078	5,561	1
8	TOTAL DEPRECIATION EXPENSE	DE41	3	0	0	55	1,562	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	71	638	-2
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	0	0	0	0	-10	-1
11	TOTAL OP EXP EX INC & REV TAX	OP61	20	0	0	2,204	7,751	-2
12	NET FED INCOME TAX ALLOWABLE	I879	1	0	0	-18	897	-3
13	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	-3	149	1
14	<u>REVENUE TAX</u>	L033	0	0	0	8	39	0
15	TOTAL OPERATING EXPENSE	OPEX	21	0	0	2,191	8,836	-4
16	RETURN ON RATE BASE	R751	3	0	0	-46	2,549	0
17	<u>TOTAL REVENUE CREDITS</u>	Q027	-0	-0	-0	2	-232	-1
18	TOTAL ELECTRIC COST OF SERVICE	CS05	24	0	0	2,147	11,153	-5
19	<u>CLASS REVENUES=COST OF SERVICE</u>	R602	24	0	0	2,147	11,153	-7
20	EXCESS REVENUES	XREV	0	0	0	0	0	-2
21	TOTAL RETURN EARNED	RETE	3	0	0	-46	2,549	-1
22	RATE OF RETURN EARNED	RORE	0.09677	0.00000	0.00000	0.09200	0.09208	0.50000
23	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
24	RETURN EARNED ON COMMON EQUITY	REOE	0.13467	-0.05703	-0.05703	0.12521	0.12537	0.93339
25	ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540		0.12540
26	CLASS REVENUES=COST OF SERVICE	R600	24	0	0	2,147	11,153	-7
27	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	0	2

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>SUMMARY OF RESULTS</u>		<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
	<u>ITEM ALLO</u>	<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	PER UNIT PRES REV	0.00018	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>SUMMARY OF RESULTS</u>		<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00000	-0.28571

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	20,359	20,359	0	0	0	0
3	INTERMEDIATE	P102 K202	1,051	1,051	0	0	0	0
4	PEAKING	P104 K204	2,512	2,512	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	23,922	23,922	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T100 K200	260	260	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	9	9	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	82	82	0	0	0	0
10	TRANSMISSION	T106 K220	1,433	0	0	1,433	0	0
11	DISTRIBUTION	T108 K240	200	0	0	0	200	0
12	TRANSMISSION PLANT IN SERVICE	T121	1,984	351	0	1,433	200	0
13	TOTAL PROD & TRANS PLANT	PT21	25,906	24,273	0	1,433	200	0
<u>14 DISTRIBUTION PLANT</u>								
15	PRIMARY	D100 K240	15,861	0	0	0	15,861	0
16	SECONDARY	D102 K242	553	0	0	0	0	553
17	SERVICES	D104 K244	185	0	0	0	0	0
18	METERS	D106 K246	37	0	0	0	0	0
19	DISTRIBUTION PLANT IN SERVICE	D141	16,636	0	0	0	15,861	553
20	TOTAL TRANS & DIST PLANT	TD21	18,620	351	0	1,433	16,061	553
21	TOTAL GROSS PTD PLANT	PD21	42,542	24,273	0	1,433	16,061	553
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23	LABOR RELATED	G100 K627	4,125	972	693	33	609	21
24	RETAIL CUSTOMER RELATED (CSS)	G102 K400	599	0	0	0	0	0
25	DISTRIBUTION PRIMARY RELATED	G106 K240	639	0	0	0	639	0
26	ADJ D - CAPITAL LEASES	G108 K627	-1,598	-376	-268	-13	-236	-8
27	GENERAL PLANT IN SERVICE	G121	3,765	596	425	20	1,012	13

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO		
<u>1 PRODUCTION PLANT</u>							
2	BASE	P100 K200	0	0	0	20,359	0
3	INTERMEDIATE	P102 K202	0	0	0	1,051	0
4	PEAKING	P104 K204	0	0	0	2,512	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	23,922	0
<u>6 TRANSMISSION PLANT</u>							
7	GEN. STEP-UP XFMR - BASE	T100 K200	0	0	0	260	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	0	0	0	9	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	0	0	0	82	0
10	TRANSMISSION	T106 K220	0	0	0	1,433	0
11	DISTRIBUTION	T108 K240	0	0	0	200	0
12	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	1,984	0
13	TOTAL PROD & TRANS PLANT	PT21	0	0	0	25,906	0
<u>14 DISTRIBUTION PLANT</u>							
15	PRIMARY	D100 K240	0	0	0	15,861	0
16	SECONDARY	D102 K242	0	0	0	553	0
17	SERVICES	D104 K244	0	0	0	185	0
18	METERS	D106 K246	37	0	0	37	0
19	DISTRIBUTION PLANT IN SERVICE	D141	37	0	0	16,636	0
20	TOTAL TRANS & DIST PLANT	TD21	37	0	0	18,620	0
21	TOTAL GROSS PTD PLANT	PD21	37	0	0	42,542	0
<u>22 GENERAL & INTANGIBLE PLANT</u>							
23	LABOR RELATED	G100 K627	14	0	0	1,777	4,126
24	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	599	599
25	DISTRIBUTION PRIMARY RELATED	G106 K240	0	0	0	0	639
26	ADJ D - CAPITAL LEASES	G108 K627	-5	0	0	-688	-1,597
27	GENERAL PLANT IN SERVICE	G121	9	0	0	1,688	3,767

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	46,307	24,869	425	1,453	17,073	566	189

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 GROSS ELECTRIC PLT IN SERVICE	GP11	46	0	0	1,688	46,309	-2

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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DEPRECIATION RESERVE	ITEM	ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 PRODUCTION PLANT</u>									
2	BASE	P150 P100	8,825	8,825	0	0	0	0	0
3	INTERMEDIATE	P152 P102	1,051	1,051	0	0	0	0	0
4	<u>PEAKING</u>	P154 P104	<u>1,589</u>	<u>1,589</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5	TOTAL PROD DEPREC RESERVE	P171	11,465	11,465	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T150 T100	91	91	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	4	4	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	23	23	0	0	0	0	0
10	TRANSMISSION	T156 T106	415	0	0	415	0	0	0
11	<u>DISTRIBUTION</u>	T158 T108	<u>56</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>56</u>	<u>0</u>	<u>0</u>
12	TOTAL TRANS DEPREC RESERVE	T171	589	118	0	415	56	0	0
<u>13 DISTRIBUTION PLANT</u>									
14	PRIMARY	D150 D100	5,745	0	0	0	5,745	0	0
15	SECONDARY	D152 D102	233	0	0	0	0	233	0
16	SERVICES	D154 D104	63	0	0	0	0	0	63
17	<u>METERS</u>	D156 D106	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18	TOTAL DISTRIB DEPREC RESERVE	D191	6,044	0	0	0	5,745	233	63
<u>19 GENERAL & INTANGIBLE PLANT</u>									
20	LABOR RELATED	G150 G100	1,003	236	169	8	148	5	2
21	RETAIL CUSTOMER RELATED (CSS)	G152 G102	461	0	0	0	0	0	0
22	<u>DISTRIBUTION PRIMARY RELATED</u>	G156 G106	<u>605</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>605</u>	<u>0</u>	<u>0</u>
23	TOTAL GENERAL DEPREC RESERVE	G171	2,069	236	169	8	753	5	2
24	TOTAL DEPRECIATION RESERVE	DR11	20,167	11,819	169	423	6,554	238	65

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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DEPRECIATION RESERVE	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL	
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO			AT ISSUE
<u>1 PRODUCTION PLANT</u>								
2	BASE	P150 P100	0	0	0	0	8,825	0
3	INTERMEDIATE	P152 P102	0	0	0	0	1,051	0
4	PEAKING	P154 P104	0	0	0	0	1,589	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	11,465	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	91	0
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	0	0	0	0	4	0
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	0	0	0	0	23	0
10	TRANSMISSION	T156 T106	0	0	0	0	415	0
11	DISTRIBUTION	T158 T108	0	0	0	0	56	0
12	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	589	0
<u>13 DISTRIBUTION PLANT</u>								
14	PRIMARY	D150 D100	0	0	0	0	5,745	0
15	SECONDARY	D152 D102	0	0	0	0	233	0
16	SERVICES	D154 D104	0	0	0	0	63	0
17	METERS	D156 D106	3	0	0	0	3	0
18	TOTAL DISTRIB DEPREC RESERVE	D191	3	0	0	0	6,044	0
<u>19 GENERAL & INTANGIBLE PLANT</u>								
20	LABOR RELATED	G150 G100	3	0	0	432	1,003	0
21	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	461	461	0
22	DISTRIBUTION PRIMARY RELATED	G156 G106	0	0	0	0	605	0
23	TOTAL GENERAL DEPREC RESERVE	G171	3	0	0	893	2,069	0
24	TOTAL DEPRECIATION RESERVE	DR11	6	0	0	893	20,167	0

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>NET ELECTRIC PLANT</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 PRODUCTION PLANT</u>									
2	PRODUCTION PLANT IN SERVICE	P121	23,922	23,922	0	0	0	0	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-11,465</u>	<u>-11,465</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	12,457	12,457	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	1,984	351	0	1,433	200	0	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-589</u>	<u>-118</u>	<u>-0</u>	<u>-415</u>	<u>-56</u>	<u>-0</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	1,395	233	0	1,018	144	0	0
<u>9 DISTRIBUTION PLANT</u>									
10	DISTRIBUTION PLANT IN SERVICE	D141	16,636	0	0	0	15,861	553	185
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	<u>-6,044</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-5,745</u>	<u>-233</u>	<u>-63</u>
12	NET DISTRIBUTION PLANT	D241	10,592	0	0	0	10,116	320	122
13	NET PTD PLANT	NT31	24,444	12,690	0	1,018	10,260	320	122
14	NET TRANS & DIST PLANT	NT21	11,987	233	0	1,018	10,260	320	122
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	3,765	596	425	20	1,012	13	4
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-2,069</u>	<u>-236</u>	<u>-169</u>	<u>-8</u>	<u>-753</u>	<u>-5</u>	<u>-2</u>
18	NET GENERAL & INTANG PLANT	G221	1,696	360	256	12	259	8	2
19	NET ELECTRIC PLANT IN SERVICE	NP21	26,140	13,050	256	1,030	10,519	328	124

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>NET ELECTRIC PLANT</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION PLANT</u>							
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	23,922	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-11,465</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	0	0	0	12,457	0
<u>5 TRANSMISSION PLANT</u>							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	1,984	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-589</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	0	0	0	1,395	0
<u>9 DISTRIBUTION PLANT</u>							
10	DISTRIBUTION PLANT IN SERVICE	D141	37	0	0	16,636	0
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	<u>-3</u>	<u>-0</u>	<u>-0</u>	<u>-6,044</u>	<u>-0</u>
12	NET DISTRIBUTION PLANT	D241	34	0	0	10,592	0
13	NET PTD PLANT	NT31	34	0	0	24,444	0
14	NET TRANS & DIST PLANT	NT21	34	0	0	11,987	0
<u>15 GENERAL & INTANGIBLE PLANT</u>							
16	GENERAL PLANT IN SERVICE	G121	9	0	0	1,688	-2
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-3</u>	<u>-0</u>	<u>-0</u>	<u>-893</u>	<u>-0</u>
18	NET GENERAL & INTANG PLANT	G221	6	0	0	795	-2
19	NET ELECTRIC PLANT IN SERVICE	NP21	40	0	0	795	-2

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 RATE BASE ADJUSTMENTS</u>								
<u>2 ADDITIVE ADJUSTMENTS</u>								
<u>3 PLANT HELD FOR FUTURE USE</u>								
4	TRANSMISSION	V224 T106	24	0	0	24	0	0
5	DISTRIBUTION	V226 D100	56	0	0	0	56	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	80	0	0	24	56	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION - BASE	V234 P100	2,750	2,750	0	0	0	0
9	PRODUCTION - INTERMEDIATE	V236 P102	4	4	0	0	0	0
10	PRODUCTION - PEAKING	V238 P104	11	11	0	0	0	0
11	TRANSMISSION	V240 T106	156	0	0	156	0	0
12	DISTRIBUTION	V242 D141	152	0	0	0	145	5
13	GENERAL PLANT	V244 G100	333	78	56	3	49	2
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-2,564	-2,564	0	0	0	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-113	0	0	-113	0	0
16	TOTAL RATE BASE CWIP	V255	729	279	56	46	194	7
17	TOTAL ADDITIVE ADJUSTMENTS	V289	809	279	56	70	250	7
18	NET ORIGINAL COST RATE BASE	RB21	26,949	13,329	312	1,100	10,769	335
<u>19 WORKING CAPITAL</u>								
<u>20 MATERIALS AND SUPPLIES</u>								
<u>21 FUEL SUPPLIES</u>								
22	AMOUNT ALLOCABLE	W630 K306	3,703	0	3,703	0	0	0
23	TOTAL FUEL STOCKS	W641	3,703	0	3,703	0	0	0
<u>24 PLANT MATERIALS & SUPPLIES</u>								

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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RATE BASE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 RATE BASE ADJUSTMENTS</u>							
<u>2 ADDITIVE ADJUSTMENTS</u>							
<u>3 PLANT HELD FOR FUTURE USE</u>							
4	TRANSMISSION	V224 T106	0	0	0	24	0
5	DISTRIBUTION	V226 D100	0	0	0	56	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	0	0	0	80	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>							
8	PRODUCTION - BASE	V234 P100	0	0	0	2,750	0
9	PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	4	0
10	PRODUCTION - PEAKING	V238 P104	0	0	0	11	0
11	TRANSMISSION	V240 T106	0	0	0	156	0
12	DISTRIBUTION	V242 D141	0	0	0	152	0
13	GENERAL PLANT	V244 G100	1	0	143	333	0
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	-2,564	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	0	0	0	-113	0
16	TOTAL RATE BASE CWIP	V255	1	0	143	729	0
17	TOTAL ADDITIVE ADJUSTMENTS	V289	1	0	143	809	0
18	NET ORIGINAL COST RATE BASE	RB21	41	0	938	26,951	-2
<u>19 WORKING CAPITAL</u>							
<u>20 MATERIALS AND SUPPLIES</u>							
<u>21 FUEL SUPPLIES</u>							
22	AMOUNT ALLOCABLE	W630 K306	0	0	0	3,703	0
23	TOTAL FUEL STOCKS	W641	0	0	0	3,703	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>	
1	<u>AMOUNT ALLOCABLE</u>	W642 GP19	980	526	9	31	361	12	4
2	TOTAL PLANT MATERIALS & SUPPL	W659	980	526	9	31	361	12	4
3	TOTAL MATERIALS & SUPPLIES	W661	4,683	526	3,712	31	361	12	4
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5	<u>TOTAL PREPAYMENTS</u>	W670 PD29	28	16	0	1	11	0	0
6	TOTAL	W687	28	16	0	1	11	0	0
7	<u>OTHER WORKING CAPITAL</u>								
8	<u>ADJ D- CAPITAL LEASES</u>	W698 OM39	1,432	282	339	13	247	7	4
9	TOTAL	W705	1,432	282	339	13	247	7	4
10	TOTAL WORKING CASH	W721	1,432	282	339	13	247	7	4
11	<u>MISCELLANEOUS WORKING CAPITAL</u>								
12	WTD O&M EXP	W730 OM39	-2,571	-507	-608	-24	-444	-13	-7
13	DA RETAIL	W732 OM39	-2,862	-564	-677	-26	-494	-15	-8
14	<u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	21	0	0	0	0	0	0
15	TOTAL MISC WORK CAPITAL	W747	-5,412	-1,071	-1,285	-50	-938	-28	-15
16	TOTAL WORKING CAPITAL	WC71	731	-247	2,766	-5	-319	-9	-7
17	<u>PRELIMINARY SUMMARY</u>								
18	TOTAL ADDITIVE ADJUSTMENTS	V289	809	279	56	70	250	7	3
19	<u>TOTAL WORKING CAPITAL</u>	WC71	731	-247	2,766	-5	-319	-9	-7
20	TOTAL RATE BASE ADJUSTMENTS	RB71	1,540	32	2,822	65	-69	-2	-4
21	<u>RATE BASE CALCULATION</u>								
22	NET ELECTRIC PLANT IN SERVICE	NP21	26,140	13,050	256	1,030	10,519	328	124
23	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	1,540	32	2,822	65	-69	-2	-4
24	TOTAL RATE BASE	RB91	27,680	13,082	3,078	1,095	10,450	326	120

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
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RATE BASE	ITEM ALLO	INTERRUPTIBLE			LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
1	AMOUNT ALLOCABLE	W642 GP19	1	0	0	36	980	0
2	TOTAL PLANT MATERIALS & SUPPL	W659	1	0	0	36	980	0
3	TOTAL MATERIALS & SUPPLIES	W661	1	0	0	36	4,683	0
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5	TOTAL PREPAYMENTS	W670 PD29	0	0	0	0	28	0
6	TOTAL	W687	0	0	0	0	28	0
7	<u>OTHER WORKING CAPITAL</u>							
8	ADJ D- CAPITAL LEASES	W698 OM39	4	0	0	535	1,431	1
9	TOTAL	W705	4	0	0	535	1,431	1
10	TOTAL WORKING CASH	W721	4	0	0	535	1,431	1
11	<u>MISCELLANEOUS WORKING CAPITAL</u>							
12	WTD O&M EXP	W730 OM39	-7	0	0	-961	-2,571	0
13	DA RETAIL	W732 OM39	-8	0	0	-1,069	-2,861	-1
14	ADJ E- RETAIL RATE CASE EXP	W736 K400	0	0	0	21	21	0
15	TOTAL MISC WORK CAPITAL	W747	-15	0	0	-2,009	-5,411	-1
16	TOTAL WORKING CAPITAL	WC71	-10	0	0	-1,438	731	0
17	<u>PRELIMINARY SUMMARY</u>							
18	TOTAL ADDITIVE ADJUSTMENTS	V289	1	0	0	143	809	0
19	TOTAL WORKING CAPITAL	WC71	-10	0	0	-1,438	731	0
20	TOTAL RATE BASE ADJUSTMENTS	RB71	-9	0	0	-1,295	1,540	0
21	<u>RATE BASE CALCULATION</u>							
22	NET ELECTRIC PLANT IN SERVICE	NP21	40	0	0	795	26,142	-2
23	TOTAL RATE BASE ADJUSTMENTS	RB71	-9	0	0	-1,295	1,540	0
24	TOTAL RATE BASE	RB91	31	0	0	-500	27,682	-2

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PROGRESS ENERGY FLORIDA
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 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
2 RETURN ON RATE BASE	R751	2,549	1,205	283	101	962	30	11

PROGRESS ENERGY FLORIDA
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<u>RATE BASE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
2 RETURN ON RATE BASE	R751	3	0	0	-46	2,549	0

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

DOCKET NUMBER: ER10LS50-000
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<u>O & M EXPENSES</u>	<u>ITEM</u>	<u>ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1	<u>PRODUCTION O & M</u>								
2	<u>PRODUCTION O&M- ENERGY RELATED</u>								
3	NON-RECV FUEL - ALLOCABLE	P302 K306	63	0	63	0	0	0	0
4	DA RETAIL	P308 K306	23	0	23	0	0	0	0
5	<u>AMOUNT ALLOCABLE</u>	P310 K306	<u>918</u>	<u>0</u>	<u>918</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6	TOTAL ENERGY RELATED	P341	1,004	0	1,004	0	0	0	0
7	<u>PRODUCTION O&M- DEMAND RELATED</u>								
8	BASE	P352 P100	473	473	0	0	0	0	0
9	INTERMEDIATE	P354 P102	37	37	0	0	0	0	0
10	<u>PEAKING</u>	P356 P104	<u>123</u>	<u>123</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	TOTAL DEMAND RELATED	P391	633	633	0	0	0	0	0
12	TOTAL PRODUCTION O & M	P451	1,637	633	1,004	0	0	0	0
13	<u>TRANSMISSION O & M</u>								
14	GEN. STEP-UP XFMR - BASE	T300 T100	6	6	0	0	0	0	0
15	GEN. STEP-UP XFMR - PEAKING	T304 T104	2	2	0	0	0	0	0
16	TRANSMISSION	T306 T106	35	0	0	35	0	0	0
17	<u>DISTRIBUTION</u>	T308 T108	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>0</u>	<u>0</u>
18	TOTAL TRANSMISSION O & M	T341	47	8	0	35	4	0	0
19	<u>DISTRIBUTION O & M</u>								
20	PRIMARY	D300 D100	610	0	0	0	610	0	0
21	SECONDARY	D302 D102	17	0	0	0	0	17	0
22	SERVICES INCL RECON & DISCON	D304 D104	9	0	0	0	0	0	9
23	<u>METERS</u>	D306 D106	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
24	TOTAL DISTRIBUTION O & M	D341	637	0	0	0	610	17	9
25	<u>CUSTOMER ACCOUNTING</u>								
26	METER READING	C300 K410	8	0	0	0	0	0	0

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PROGRESS ENERGY FLORIDA
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<u>O & M EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION O & M</u>							
<u>2 PRODUCTION O&M- ENERGY RELATED</u>							
3 NON-RECV FUEL - ALLOCABLE	P302 K306	0	0	0	0	63	0
4 DA RETAIL	P308 K306	0	0	0	0	23	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>918</u>	<u>0</u>
6 TOTAL ENERGY RELATED	P341	0	0	0	0	1,004	0
<u>7 PRODUCTION O&M- DEMAND RELATED</u>							
8 BASE	P352 P100	0	0	0	0	473	0
9 INTERMEDIATE	P354 P102	0	0	0	0	37	0
10 <u>PEAKING</u>	P356 P104	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>123</u>	<u>0</u>
11 TOTAL DEMAND RELATED	P391	0	0	0	0	633	0
12 TOTAL PRODUCTION O & M	P451	0	0	0	0	1,637	0
<u>13 TRANSMISSION O & M</u>							
14 GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	6	0
15 GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	0	2	0
16 TRANSMISSION	T306 T106	0	0	0	0	35	0
17 <u>DISTRIBUTION</u>	T308 T108	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>0</u>
18 TOTAL TRANSMISSION O & M	T341	0	0	0	0	47	0
<u>19 DISTRIBUTION O & M</u>							
20 PRIMARY	D300 D100	0	0	0	0	610	0
21 SECONDARY	D302 D102	0	0	0	0	17	0
22 SERVICES INCL RECON & DISCON	D304 D104	0	0	0	0	9	0
23 <u>METERS</u>	D306 D106	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
24 TOTAL DISTRIBUTION O & M	D341	1	0	0	0	637	0
<u>25 CUSTOMER ACCOUNTING</u>							
26 METER READING	C300 K410	8	0	0	0	8	0

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>O & M EXPENSES</u>		<u>ITEM ALLO</u>	<u>TOTAL</u>	<u>PRODUCTION</u>	<u>PRODUCTION</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>	<u>DISTRIBUTION</u>
			<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	CUSTOMER RECORDS	C302 K412	564	0	0	0	0	0	0
2	BILLING	C304 K414	563	0	0	0	0	0	0
3	SERVICE WORK FOR CONP	C306 K244	2	0	0	0	0	0	2
4	<u>UNCOLLECTIBLES</u>	C308 K400	<u>106</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5	TOTAL CUSTOMER ACCOUNTING EXP	C317	1,243	0	0	0	0	0	2
6	<u>CUSTOMER SERVICE & INFORMATION</u>								
7	<u>TOTAL</u>	C320 K400	<u>19</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8	TOTAL CUSTOMER SERVICE & INFO	C329	19	0	0	0	0	0	0
9	<u>SALES</u>								
10	<u>TOTAL</u>	S300 K400	<u>13</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	TOTAL SALES EXPENSE	S317	13	0	0	0	0	0	0
12	<u>ADMINISTRATIVE & GENERAL</u>								
13	PRODUCTION - BASE RELATED	A300 P100	-1	-1	0	0	0	0	0
14	DISTRIBUTION PLANT RELATED	A304 D141	62	0	0	0	59	2	1
15	GROSS PLANT RELATED	A306 GP19	25	13	0	1	9	0	0
16	LABOR RELATED	A308 K627	1,913	451	321	15	282	10	3
17	ADJ E- RETAIL RATE CASE EXP	A314 K400	11	0	0	0	0	0	0
18	ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-26	-6	-4	0	-4	0	0
19	ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	10	5	0	0	4	0	0
20	<u>ADJ K- IMAGE BLDG ADVERTISING</u>	A320 K627	<u>-28</u>	<u>-7</u>	<u>-5</u>	<u>0</u>	<u>-4</u>	<u>0</u>	<u>0</u>
21	TOTAL ADMINISTRATIVE & GENERAL	A337	1,966	455	312	16	346	12	4
22	TOTAL O & M EXPENSE	OM31	5,562	1,096	1,316	51	960	29	15

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 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
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O & M EXPENSES	ITEM	ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL	
			METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
1	CUSTOMER RECORDS	C302	K412	0	0	0	564	564	0
2	BILLING	C304	K414	0	0	0	563	563	0
3	SERVICE WORK FOR CONP	C306	K244	0	0	0	0	2	0
4	<u>UNCOLLECTIBLES</u>	C308	K400	0	0	0	106	106	0
5	TOTAL CUSTOMER ACCOUNTING EXP	C317		8	0	0	1,233	1,243	0
6	<u>CUSTOMER SERVICE & INFORMATION</u>								
7	<u>TOTAL</u>	C320	K400	0	0	0	19	19	0
8	TOTAL CUSTOMER SERVICE & INFO	C329		0	0	0	19	19	0
9	<u>SALES</u>								
10	<u>TOTAL</u>	S300	K400	0	0	0	13	13	0
11	TOTAL SALES EXPENSE	S317		0	0	0	13	13	0
12	<u>ADMINISTRATIVE & GENERAL</u>								
13	PRODUCTION - BASE RELATED	A300	P100	0	0	0	0	-1	0
14	DISTRIBUTION PLANT RELATED	A304	D141	0	0	0	0	62	0
15	GROSS PLANT RELATED	A306	GP19	0	0	0	1	24	1
16	LABOR RELATED	A308	K627	7	0	0	824	1,913	0
17	ADJ E- RETAIL RATE CASE EXP	A314	K400	0	0	0	11	11	0
18	ADJ G-CORP AIRCRAFT ALLOCATION	A316	K627	0	0	0	-11	-25	-1
19	ADJ J- INTEREST TAX DEFICIENCY	A318	GP19	0	0	0	0	9	1
20	<u>ADJ K- IMAGE BLDG ADVERTISING</u>	A320	K627	0	0	0	-12	-28	0
21	TOTAL ADMINISTRATIVE & GENERAL	A337		7	0	0	813	1,965	1
22	TOTAL O & M EXPENSE	OM31		16	0	0	2,078	5,561	1

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DEPRECIATION EXPENSE	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 PRODUCTION DEPRECIATION</u>								
2 BASE	P460 P100	708	708	0	0	0	0	0
3 INTERMEDIATE	P462 P102	47	47	0	0	0	0	0
4 PEAKING	P464 P104	98	98	0	0	0	0	0
5 TOTAL PRODUCTION DEPREC EXP	P481	853	853	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	5	5	0	0	0	0	0
8 GEN. STEP-UP XFMR - PEAKING	T464 T104	1	1	0	0	0	0	0
9 TRANSMISSION	T466 T106	36	0	0	36	0	0	0
10 DISTRIBUTION	T468 T108	8	0	0	0	8	0	0
11 TOTAL TRANS DEPREC EXP	T481	50	6	0	36	8	0	0
<u>12 DISTRIBUTION DEPRECIATION</u>								
13 PRIMARY	D460 D100	497	0	0	0	497	0	0
14 SECONDARY	D462 D102	21	0	0	0	0	21	0
15 SERVICES	D464 D104	5	0	0	0	0	0	5
16 METERS	D466 D106	3	0	0	0	0	0	0
17 TOTAL DIST DEPREC EXPENSE	D481	526	0	0	0	497	21	5
<u>18 GENERAL DEPRECIATION</u>								
19 LABOR RELATED	G460 G100	123	29	21	1	18	1	0
20 RETAIL CUSTOMER RELATED (CSS)	G462 G102	2	0	0	0	0	0	0
21 DISTRIBUTION PRIMARY RELATED	G466 G106	8	0	0	0	8	0	0
22 TOTAL GENERAL DEPREC EXPENSE	G481	133	29	21	1	26	1	0
23 TOTAL DEPRECIATION EXPENSE	DE41	1,562	888	21	37	531	22	5

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<u>DEPRECIATION EXPENSE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 PRODUCTION DEPRECIATION</u>							
2 BASE	P460 P100	0	0	0	0	708	0
3 INTERMEDIATE	P462 P102	0	0	0	0	47	0
4 PEAKING	P464 P104	0	0	0	0	98	0
5 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	853	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7 GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	0	5	0
8 GEN. STEP-UP XFMR - PEAKING	T464 T104	0	0	0	0	1	0
9 TRANSMISSION	T466 T106	0	0	0	0	36	0
10 DISTRIBUTION	T468 T108	0	0	0	0	8	0
11 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	50	0
<u>12 DISTRIBUTION DEPRECIATION</u>							
13 PRIMARY	D460 D100	0	0	0	0	497	0
14 SECONDARY	D462 D102	0	0	0	0	21	0
15 SERVICES	D464 D104	0	0	0	0	5	0
16 METERS	D466 D106	3	0	0	0	3	0
17 TOTAL DIST DEPREC EXPENSE	D481	3	0	0	0	526	0
<u>18 GENERAL DEPRECIATION</u>							
19 LABOR RELATED	G460 G100	0	0	0	53	123	0
20 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	2	2	0
21 DISTRIBUTION PRIMARY RELATED	G466 G106	0	0	0	0	8	0
22 TOTAL GENERAL DEPREC EXPENSE	G481	0	0	0	55	133	0
23 TOTAL DEPRECIATION EXPENSE	DE41	3	0	0	55	1,562	0

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OTHER TAXES & MISC EXPENSES		ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 TAXES OTHER THAN INC & REV</u>									
<u>2 REAL ESTATE & PROPERTY TAX</u>									
3	PRODUCTION BASE	L500 K200	252	252	0	0	0	0	0
4	PRODUCTION INTERMEDIATE	L502 K202	10	10	0	0	0	0	0
5	PRODUCTION PEAKING	L504 K204	25	25	0	0	0	0	0
6	TRANSMISSION	L506 K220	15	0	0	15	0	0	0
7	DISTRIBUTION PRIMARY	L508 K240	173	0	0	0	173	0	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	7	0	0	0	0	5	2
9	<u>LABOR RELATED</u>	<u>L516 K627</u>	<u>16</u>	<u>4</u>	<u>3</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>0</u>
10	TOTAL REAL EST & PROP TAX	L521	498	291	3	15	175	5	2
<u>11 PAYROLL TAX</u>									
12	<u>TOTAL</u>	<u>L530 K627</u>	<u>155</u>	<u>37</u>	<u>26</u>	<u>1</u>	<u>23</u>	<u>1</u>	<u>0</u>
13	TOTAL PAYROLL TAX	L551	155	37	26	1	23	1	0
<u>14 REVENUE TAXES</u>									
15	TOTAL	L560 R600	1,019	362	161	22	264	9	3
16	ADJ H- FRANCHISE FEES & GRT	L562 R600	-1,014	-360	-160	-22	-263	-9	-3
17	RAF CALCULATED ON PRES CL REV	L564 R600	-4	-1	-1	0	-1	0	0
18	<u>UNCOLL EXP CALC ON PRES CL REV</u>	<u>L566 R600</u>	<u>-18</u>	<u>-6</u>	<u>-3</u>	<u>0</u>	<u>-5</u>	<u>0</u>	<u>0</u>
19	TOTAL REVENUE TAXES	L581	-17	-5	-3	0	-5	0	0
20	TOTAL OTHER TAX & MISC EXPENSE	L591	636	323	26	16	193	6	2
<u>21 OTHER TAXES & MISC EXPENSES</u>									
22	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	<u>M600 GF19</u>	<u>-11</u>	<u>-6</u>	<u>0</u>	<u>0</u>	<u>-4</u>	<u>0</u>	<u>0</u>
23	MISC ALLOWABLE EXPENSES	M621	-11	-6	0	0	-4	0	0
<u>24 PRELIMINARY SUMMARY</u>									
25	TOTAL O & M EXPENSE	OM31	5,562	1,096	1,316	51	960	29	15

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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 TAXES OTHER THAN INC & REV</u>							
<u>2 REAL ESTATE & PROPERTY TAX</u>							
3	PRODUCTION BASE	L500 K200	0	0	0	252	0
4	PRODUCTION INTERMEDIATE	L502 K202	0	0	0	10	0
5	PRODUCTION PEAKING	L504 K204	0	0	0	25	0
6	TRANSMISSION	L506 K220	0	0	0	15	0
7	DISTRIBUTION PRIMARY	L508 K240	0	0	0	173	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	0	0	7	0
9	<u>LABOR RELATED</u>	<u>L516 K627</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7</u>	<u>16</u>
10	TOTAL REAL EST & PROP TAX	L521	0	0	7	498	0
<u>11 PAYROLL TAX</u>							
12	<u>TOTAL</u>	<u>L530 K627</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>67</u>	<u>156</u>
13	TOTAL PAYROLL TAX	L551	1	0	67	156	-1
<u>14 REVENUE TAXES</u>							
15	TOTAL	L560 R600	2	0	196	1,019	0
16	ADJ H- FRANCHISE FEES & GRT	L562 R600	-2	0	-195	-1,014	0
17	RAF CALCULATED ON PRES CL REV	L564 R600	0	0	-1	-4	0
18	<u>UNCOLL EXP CALC ON PRES CL REV</u>	<u>L566 R600</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-3</u>	<u>-17</u>
19	TOTAL REVENUE TAXES	L581	0	0	-3	-16	-1
20	TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	71	638	-2
<u>21 OTHER TAXES & MISC EXPENSES</u>							
22	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	<u>M600 GP19</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-10</u>	<u>-1</u>
23	MISC ALLOWABLE EXPENSES	M621	0	0	0	-10	-1
<u>24 PRELIMINARY SUMMARY</u>							
25	TOTAL O & M EXPENSE	OM31	16	0	2,078	5,561	1

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<u>OTHER TAXES & MISC EXPENSES</u>		<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
1	TOTAL DEPRECIATION EXPENSE	DE41	1,562	888	21	37	531	22	5
2	TOTAL OTHER TAX & MISC EXPENSE	L591	636	323	26	16	193	6	2
3	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-11</u>	<u>-6</u>	<u>0</u>	<u>0</u>	<u>-4</u>	<u>0</u>	<u>0</u>
4	TOTAL OP EXP EX INC & REV TAX	OP61	7,749	2,301	1,363	104	1,680	57	22

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 TOTAL DEPRECIATION EXPENSE	DE41	3	0	0	55	1,562	0
2 TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	71	638	-2
3 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-10</u>	<u>-1</u>
4 TOTAL OP EXP EX INC & REV TAX	OP61	20	0	0	2,204	7,751	-2

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>	
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST</u>									
4	TOTAL	Y760 RB91	1,137	537	126	45	429	13	5
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-347	-164	-39	-14	-131	-4	-2
6	TOTAL OTHER INTEREST EXPENSE	Y781	790	373	87	31	298	9	3
7	TOTAL INTEREST EXPENSE	Y783	790	373	87	31	298	9	3
<u>8 ADDITIONS</u>									
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-64	-34	-1	-2	-24	-1	0
10	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-486	-261	-4	-15	-179	-6	-2
11	TOTAL ADDITIONS	Y861	-550	-295	-5	-17	-203	-7	-2
12	NET DEDUCTIONS AND ADDITIONS	Y871	1,340	668	92	48	501	16	5
<u>13 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>14 FED PROV DEF INC TAX</u>									
15	NET FED DEFERRED INC TAX	Z760 GP19	156	84	1	5	58	2	1
16	TOTAL FED PROV DEF IT	Z781	156	84	1	5	58	2	1
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	Z804 GP19	7	4	0	0	3	0	0
20	TOTAL AMORTIZED ITC	Z813	7	4	0	0	3	0	0
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT	Z781	156	84	1	5	58	2	1

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 FEDERAL INCOME TAX</u>								
<u>2 FED INC TAX DEDUCTIONS</u>								
<u>3 INTEREST</u>								
4	TOTAL	Y760 RB91	1	0	0	-21	1,135	2
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	0	0	0	6	-348	1
6	TOTAL OTHER INTEREST EXPENSE	Y781	1	0	0	-15	787	3
7	TOTAL INTEREST EXPENSE	Y783	1	0	0	-15	787	3
<u>8 ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	0	0	0	-2	-64	0
10	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	0	0	0	-18	-485	-1
11	TOTAL ADDITIONS	Y861	0	0	0	-20	-549	-1
12	NET DEDUCTIONS AND ADDITIONS	Y871	1	0	0	5	1,336	4
<u>13 FEDERAL INCOME TAX ADJUSTMENTS</u>								
<u>14 FED PROV DEF INC TAX</u>								
15	NET FED DEFERRED INC TAX	Z760 GP19	0	0	0	6	157	-1
16	TOTAL FED PROV DEF IT	Z781	0	0	0	6	157	-1
<u>17 INVESTMENT TAX CREDITS</u>								
<u>18 AMORTIZED INV TAX CREDIT</u>								
19	AMORTIZATION	Z804 GP19	0	0	0	0	7	0
20	TOTAL AMORTIZED ITC	Z813	0	0	0	0	7	0
<u>21 PRELIMINARY SUMMARY</u>								
22	TOTAL FED PROV DEF IT	Z781	0	0	0	6	157	-1

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>	
1	TOTAL AMORTIZED ITC	Z813	-7	-4	-0	-0	-3	-0	-0
2	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	149	80	1	5	55	2	1
<u>3 FEDERAL INCOME TAX COMPUTATION</u>									
4	RETURN ON RATE BASE	R751	2,549	1,205	283	101	962	30	11
5	NET DEDUCTIONS AND ADDITIONS	Y871	-1,340	-668	-92	-48	-501	-16	-5
6	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	149	80	1	5	55	2	1
7	TOTAL STATE PROV DEF IT(410.1)	Z911	25	13	0	1	9	0	0
8	BASE FOR FIT COMPUTATION	I865	1,383	630	192	59	525	16	7
9	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846	0.53846	0.53846	0.53846
10	PRELIM FEDERAL INCOME TAX	I869	745	339	103	32	283	9	4
11	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	149	80	1	5	55	2	1
12	NET FED INCOME TAX ALLOWABLE	I879	894	419	104	37	338	11	5
<u>13 FEDERAL INCOME TAX PAYABLE</u>									
14	PRELIM FEDERAL INCOME TAX	I869	745	339	103	32	283	9	4
15	NET FED INCOME TAX PAYABLE	I889	745	339	103	32	283	9	4
<u>16 STATE INCOME TAX</u>									
<u>17 DEDUCTIONS IN ADDITION TO Y871</u>									
18	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-486	-261	-4	-15	-179	-6	-2
19	STATE TEMPORARY DIFFERENCES	Y892 GP19	455	244	4	14	168	6	2
20	DEDUCTIONS IN ADD TO Y843	Y911	-31	-17	0	-1	-11	0	0
21	FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>22 STATE INCOME TAX ADJUSTMENTS</u>									
<u>23 STATE PROV DEF INC TAX (410.1)</u>									
24	STATE DEFERRED INC TAX	Z890 GP19	25	13	0	1	9	0	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	<u>TOTAL AMORTIZED ITC</u>	Z813	-0	-0	-0	-0	-7
2	<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	0	0	0	6	150
3	<u>FEDERAL INCOME TAX COMPUTATION</u>						
4	RETURN ON RATE BASE	R751	3	0	0	-46	2,549
5	NET DEDUCTIONS AND ADDITIONS	Y871	-1	-0	-0	-5	-1,336
6	<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	0	0	0	6	150
7	<u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	0	0	0	1	24
8	BASE FOR FIT COMPUTATION	I865	2	0	0	-44	1,387
9	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846	0.53846	0.53846
10	PRELIM FEDERAL INCOME TAX	I869	1	0	0	-24	747
11	<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	0	0	0	6	150
12	NET FED INCOME TAX ALLOWABLE	I879	1	0	0	-18	897
13	<u>FEDERAL INCOME TAX PAYABLE</u>						
14	<u>PRELIM FEDERAL INCOME TAX</u>	I869	1	0	0	-24	747
15	NET FED INCOME TAX PAYABLE	I889	1	0	0	-24	747
16	<u>STATE INCOME TAX</u>						
17	<u>DEDUCTIONS IN ADDITION TO Y871</u>						
18	REMOVE FEDERAL TIMING DIFF	Y890 GP19	0	0	0	-18	-485
19	<u>STATE TEMPORARY DIFFERENCES</u>	Y892 GP19	0	0	0	17	455
20	DEDUCTIONS IN ADD TO Y843	Y911	0	0	0	-1	-30
21	FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000
22	<u>STATE INCOME TAX ADJUSTMENTS</u>						
23	<u>STATE PROV DEF INC TAX (410.1)</u>						
24	STATE DEFERRED INC TAX	Z890 GP19	0	0	0	1	24

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>	
1	TOTAL STATE PROV DEF IT(410.1)	Z911	25	13	0	1	9	0	0
2	TOTAL STATE INC TAX ADJUSTMENT	Z957	25	13	0	1	9	0	0
3	<u>SUMMARY OF SIT CALCULATION</u>								
4	RETURN ON RATE BASE	R751	2,549	1,205	283	101	962	30	11
5	NET FED INCOME TAX ALLOWABLE	I879	894	419	104	37	338	11	5
6	NET DEDUCTIONS AND ADDITIONS	Y871	-1,340	-668	-92	-48	-501	-16	-5
7	DEDUCTIONS IN ADD TO Y843	Y911	31	17	-0	1	11	-0	-0
8	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	<u>Z957</u>	<u>25</u>	<u>13</u>	<u>0</u>	<u>1</u>	<u>9</u>	<u>0</u>	<u>0</u>
9	BASE FOR SIT COMPUTATION	J965	2,159	986	295	92	819	25	11
10	SIT FACTOR K192/(1-K192)	J967		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
11	PRELIMINARY STATE INCOME TAX	J969	125	57	17	5	48	1	1
12	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	<u>Z957</u>	<u>25</u>	<u>13</u>	<u>0</u>	<u>1</u>	<u>9</u>	<u>0</u>	<u>0</u>
13	NET STATE INCOME TAX ALLOWABLE	J979	150	70	17	6	57	1	1
14	<u>STATE INCOME TAX PAYABLE</u>								
15	<u>PRELIMINARY STATE INCOME TAX</u>	<u>J969</u>	<u>125</u>	<u>57</u>	<u>17</u>	<u>5</u>	<u>48</u>	<u>1</u>	<u>1</u>
16	NET STATE INCOME TAX PAYABLE	J989	125	57	17	5	48	1	1
17	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>INCOME TAX BASED ON RETURN</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
1	TOTAL STATE PROV DEF IT(410.1)	Z911	0	0	0	1	24	1
2	TOTAL STATE INC TAX ADJUSTMENT	Z957	0	0	0	1	24	1
3	<u>SUMMARY OF SIT CALCULATION</u>							
4	RETURN ON RATE BASE	R751	3	0	0	-46	2,549	0
5	NET FED INCOME TAX ALLOWABLE	I879	1	0	0	-18	897	-3
6	NET DEDUCTIONS AND ADDITIONS	Y871	-1	-0	-0	-5	-1,336	-4
7	DEDUCTIONS IN ADD TO Y843	Y911	-0	-0	-0	1	30	1
8	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>24</u>	<u>1</u>
9	BASE FOR SIT COMPUTATION	J965	3	0	0	-67	2,164	-5
10	SIT FACTOR K192/(1-K192)	J967	0.05820	0.05820	0.05820	0.05820		0.05820
11	PRELIMINARY STATE INCOME TAX	J969	0	0	0	-4	125	0
12	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>24</u>	<u>1</u>
13	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	-3	149	1
14	<u>STATE INCOME TAX PAYABLE</u>							
15	<u>PRELIMINARY STATE INCOME TAX</u>	J969	<u>0</u>	<u>0</u>	<u>0</u>	<u>-4</u>	<u>125</u>	<u>0</u>
16	NET STATE INCOME TAX PAYABLE	J989	0	0	0	-4	125	0
17	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	4	4	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	1	0	0	1	0	0	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	119	0	0	0	119	0	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	3	0	0	0	0	3	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	10	0	0	0	0	0	10
7 <u>RATE BASE RELATED</u>	Q010 RB91	<u>96</u>	<u>45</u>	<u>11</u>	<u>4</u>	<u>36</u>	<u>1</u>	<u>0</u>
8 TOTAL REVENUE CREDITS	Q027	233	49	11	5	155	4	10
<u>9 COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	7,749	2,301	1,363	104	1,680	57	22
11 RETURN ON RATE BASE	R751	2,549	1,205	283	101	962	30	11
12 NET FED INCOME TAX ALLOWABLE	I879	894	419	104	37	338	11	5
13 NET STATE INCOME TAX ALLOWABLE	J979	150	70	17	6	57	1	1
14 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-233</u>	<u>-49</u>	<u>-11</u>	<u>-5</u>	<u>-155</u>	<u>-4</u>	<u>-10</u>
15 SUBTOTAL B	CS03	11,109	3,946	1,756	243	2,882	95	29
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 <u>REVENUE TAX</u>	L033	<u>39</u>	<u>14</u>	<u>6</u>	<u>1</u>	<u>10</u>	<u>0</u>	<u>0</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	11,148	3,960	1,762	244	2,892	95	29
19 CLASS REVENUES=COST OF SERVICE	R602	11,146	3,960	1,762	244	2,892	95	29
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-11,148</u>	<u>-3,960</u>	<u>-1,762</u>	<u>-244</u>	<u>-2,892</u>	<u>-95</u>	<u>-29</u>
21 EXCESS REVENUES	XREV	-2	0	0	0	0	0	0
22 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794
23 EXCESS TAX	XTAX	-1	0	0	0	0	0	0
24 EXCESS RETURN	XRET	-1	0	0	0	0	0	0

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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<u>COST OF SERVICE COMPUTATION</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 <u>REVENUE CREDITS</u>							
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	4	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	1	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	0	119	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	0	3	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	0	0	0	0	10	0
7 <u>RATE BASE RELATED</u>	Q010 RB91	0	0	0	-2	95	1
8 TOTAL REVENUE CREDITS	Q027	0	0	0	-2	232	1
9 <u>COST OF SERVICE COMPUTATION</u>							
10 TOTAL OP EXP EX INC & REV TAX	OP61	20	0	0	2,204	7,751	-2
11 RETURN ON RATE BASE	R751	3	0	0	-46	2,549	0
12 NET FED INCOME TAX ALLOWABLE	I879	1	0	0	-18	897	-3
13 NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	-3	149	1
14 <u>TOTAL REVENUE CREDITS</u>	Q027	-0	-0	-0	2	-232	-1
15 SUBTOTAL B	CS03	24	0	0	2,139	11,114	-5
16 REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357		0.00000
17 <u>REVENUE TAX</u>	L033	0	0	0	8	39	0
18 TOTAL ELECTRIC COST OF SERVICE	CS05	24	0	0	2,147	11,153	-5
19 CLASS REVENUES=COST OF SERVICE	R602	24	0	0	2,147	11,153	-7
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-24	-0	-0	-2,147	-11,153	5
21 EXCESS REVENUES	XREV	0	0	0	0	0	-2
22 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575
23 EXCESS TAX	XTAX	0	0	0	0	0	-1
24 EXCESS RETURN	XRET	0	0	0	0	0	-1

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ROR, TAX RATES & SPEC FACTORS</u>		<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
<u>1 RATE OF RETURN</u>									
<u>2 CAPITALIZATION AMOUNTS</u>									
3	LONG TERM DEBT	K100		2,635,632	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4	PREFERRED STOCK	K102		19,866	19,866	19,866	19,866	19,866	19,866
5	COMMON STOCK	K104		3,149,472	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6	SHORT TERM DEBT	K106		43,226	43,226	43,226	43,226	43,226	43,226
7	CUSTOMER DEPOSITS	K108		112,779	112,779	112,779	112,779	112,779	112,779
8	ITC	K110		3,608	3,608	3,608	3,608	3,608	3,608
9	DEFERRED INCOME TAX	K112		389,007	389,007	389,007	389,007	389,007	389,007
10	FAS 109	K114		-114,971	-114,971	-114,971	-114,971	-114,971	-114,971
11	TOTAL	K115		6,238,619	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
<u>12 COST OF CAPITAL</u>									
13	LONG TERM DEBT	K120		0.06442	0.06442	0.06442	0.06442	0.06442	0.06442
14	PREFERRED STOCK	K122		0.04513	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124		0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126		0.02024	0.02024	0.02024	0.02024	0.02024	0.02024
17	CUSTOMER DEPOSITS	K128		0.06800	0.06800	0.06800	0.06800	0.06800	0.06800
18	ITC	K130		0.09744	0.09744	0.09744	0.09744	0.09744	0.09744
19	DEFERRED INCOME TAX	K132		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>									
22	LONG TERM DEBT	K141		0.02722	0.02722	0.02722	0.02722	0.02722	0.02722
23	PREFERRED STOCK	K143		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145		0.06331	0.06331	0.06331	0.06331	0.06331	0.06331
25	SHORT TERM DEBT	K147		0.00014	0.00014	0.00014	0.00014	0.00014	0.00014
26	CUSTOMER DEPOSITS	K149		0.00123	0.00123	0.00123	0.00123	0.00123	0.00123
27	ITC	K151		0.00006	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
<u>1 RATE OF RETURN</u>							
<u>2 CAPITALIZATION AMOUNTS</u>							
3	LONG TERM DEBT	K100	2,635,632	2,635,632	2,635,632	2,635,632	2,635,632
4	PREFERRED STOCK	K102	19,866	19,866	19,866	19,866	19,866
5	COMMON STOCK	K104	3,149,472	3,149,472	3,149,472	3,149,472	3,149,472
6	SHORT TERM DEBT	K106	43,226	43,226	43,226	43,226	43,226
7	CUSTOMER DEPOSITS	K108	112,779	112,779	112,779	112,779	112,779
8	ITC	K110	3,608	3,608	3,608	3,608	3,608
9	DEFERRED INCOME TAX	K112	389,007	389,007	389,007	389,007	389,007
10	FAS 109	K114	-114,971	-114,971	-114,971	-114,971	-114,971
11	TOTAL	K115	6,238,619	6,238,619	6,238,619	6,238,619	6,238,619
<u>12 COST OF CAPITAL</u>							
13	LONG TERM DEBT	K120	0.06442	0.06442	0.06442	0.06442	0.06442
14	PREFERRED STOCK	K122	0.04513	0.04513	0.04513	0.04513	0.04513
15	COMMON STOCK	K124	0.12540	0.12540	0.12540	0.12540	0.12540
16	SHORT TERM DEBT	K126	0.02024	0.02024	0.02024	0.02024	0.02024
17	CUSTOMER DEPOSITS	K128	0.06800	0.06800	0.06800	0.06800	0.06800
18	ITC	K130	0.09744	0.09744	0.09744	0.09744	0.09744
19	DEFERRED INCOME TAX	K132	0.00000	0.00000	0.00000	0.00000	0.00000
20	FAS 109	K134	0.00000	0.00000	0.00000	0.00000	0.00000
<u>21 WEIGHTED COST OF CAPITAL</u>							
22	LONG TERM DEBT	K141	0.02722	0.02722	0.02722	0.02722	0.02722
23	PREFERRED STOCK	K143	0.00014	0.00014	0.00014	0.00014	0.00014
24	COMMON STOCK	K145	0.06331	0.06331	0.06331	0.06331	0.06331
25	SHORT TERM DEBT	K147	0.00014	0.00014	0.00014	0.00014	0.00014
26	CUSTOMER DEPOSITS	K149	0.00123	0.00123	0.00123	0.00123	0.00123
27	ITC	K151	0.00006	0.00006	0.00006	0.00006	0.00006
28	DEFERRED INCOME TAX	K153	0.00000	0.00000	0.00000	0.00000	0.00000
29	FAS 109	K155	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
<u>2 TAX RATES AND SPECIAL FACTORS</u>								
3 SHORT TERM DEBT COST	K180		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
5 STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
6 FIT DEDUCTIBLE FOR SIT	K194		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7 REVENUE TAX RATE	K196		0.00356	0.00356	0.00356	0.00356	0.00356	0.00356

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>INTERRUPTIBLE</u>				<u>LIGHTING</u>	<u>CUSTOMER</u>	<u>TOTAL</u>	<u>ALL</u>
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>	<u>AT ISSUE</u>	<u>OTHER</u>		
1 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210	0.09210		0.09210	
<u>2 TAX RATES AND SPECIAL FACTORS</u>									
3 SHORT TERM DEBT COST	K180	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	
4 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000		0.35000	
5 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500	0.05500		0.05500	
6 FIT DEDUCTIBLE FOR SIT	K194	0.00000	0.00000	0.00000	0.00000	0.00000		0.00000	
7 REVENUE TAX RATE	K196	0.00356	0.00356	0.00356	0.00356	0.00356		0.00000	

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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COST OF CAPITAL

<u>COMPONENT</u>	<u>AMOUNT</u>	<u>RATIO</u>	<u>COST</u>	<u>WTD COST</u>
LONG TERM DEBT	2,635,632	0.42247	0.06442	0.02722
PREFERRED STOCK	19,866	0.00318	0.04513	0.00014
COMMON STOCK	3,149,472	0.50483	0.12540	0.06331
SHORT TERM DEBT	43,226	0.00693	0.02024	0.00014
CUSTOMER DEPOSITS	112,779	0.01808	0.06800	0.00123
ITC	3,608	0.00058	0.09744	0.00006
DEFERRED INCOME TAX	389,007	0.06235	0.00000	0.00000
<u>FAS 109</u>	<u>-114,971</u>	<u>*.*****</u>	0.00000	<u>0.00000</u>
TOTAL	6,238,619	1.00000		0.09210

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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<u>ALLOCATORS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>								
2	PRODUCTION BASE - % * 1000	K200	100,000	100,000	0	0	0	0
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
8	TRANSM AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0
9	RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	100,000	0	0
11	RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	100,000
15	RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	CLASS MWH ENERGY REQ- % * 1000	K306	100,000	0	100,000	0	0	0
19	RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000
20	NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	0	0	0	0	0
21	RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0
23	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	CUST RECORDS/COLL EXP - %*1000	K412	100,000	0	0	0	0	0
25	RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26	BILLING/ACTG EXPENSE- % * 1000	K414	100,000	0	0	0	0	0
27	RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>28 WAGES AND SALARIES</u>								
29	PRODUCTION DEMAND - BASE	K600 K200	322	322	0	0	0	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	43	43	0	0	0	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	46	46	0	0	0	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>1 DEMAND, ENERGY & SPEC. ASSIGN.</u>							
2	PRODUCTION BASE - % * 1000	K200	0	0	0	100,000	0
3	RATIO TO TOTAL ELECTRIC	K201	0.00000	0.00000	0.00000	1.00000	0.00000
4	PROD INTERMEDIATE - % * 1000	K202	0	0	0	100,000	0
5	RATIO TO TOTAL ELECTRIC	K203	0.00000	0.00000	0.00000	1.00000	0.00000
6	PRODUCTION PEAKING - % * 1000	K204	0	0	0	100,000	0
7	RATIO TO TOTAL ELECTRIC	K205	0.00000	0.00000	0.00000	1.00000	0.00000
8	TRANSM AVG 12 CP - % * 1000	K220	0	0	0	100,000	0
9	RATIO TO TOTAL ELECTRIC	K221	0.00000	0.00000	0.00000	1.00000	0.00000
10	DISTRIB PRIMARY - % * 1000	K240	0	0	0	100,000	0
11	RATIO TO TOTAL ELECTRIC	K241	0.00000	0.00000	0.00000	1.00000	0.00000
12	DISTRIB SECONDARY - % * 1000	K242	0	0	0	100,000	0
13	RATIO TO TOTAL ELECTRIC	K243	0.00000	0.00000	0.00000	1.00000	0.00000
14	DISTRIB SERVICE - % * 1000	K244	0	0	0	100,000	0
15	RATIO TO TOTAL ELECTRIC	K245	0.00000	0.00000	0.00000	1.00000	0.00000
16	DISTRIB METERS - % * 1000	K246	100,000	0	0	100,000	0
17	RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	1.00000	0.00000
18	CLASS MWH ENERGY REQ- % * 1000	K306	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	1.00000	0.00000
20	NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	1,649,728	0
21	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	1.00000	0.00000
22	METER READING EXP - % * 1000	K410	100,000	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	1.00000	0.00000
24	CUST RECORDS/COLL EXP - %*1000	K412	0	0	0	100,000	0
25	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	0.00000
26	BILLING/ACTG EXPENSE- % * 1000	K414	0	0	0	100,000	0
27	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	0.00000
<u>28 WAGES AND SALARIES</u>							
29	PRODUCTION DEMAND - BASE	K600 K200	0	0	0	322	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	43	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	46	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
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ALLOCATORS	ITEM	ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PROD ENERGY - ALLOCABLE	K610 K306	296	0	296	0	0	0	0
2	TRANSMISSION	K612 T121	20	4	0	14	2	0	0
3	<u>DISTRIBUTION</u>	K614 D141	271	0	0	0	258	9	3
4	TOTAL PTD WAGES & SALARIES	K617	998	415	296	14	260	9	3
5	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.41583	0.29659	0.01403	0.26052	0.00902	0.00301
6	CUSTOMER ACCOUNTING	K620 K667	746	0	0	0	0	0	0
7	CUSTOMER SERV & INFO, SALES	K622 K400	7	0	0	0	0	0	0
8	<u>ECCR</u>	K624 K400	11	0	0	0	0	0	0
9	TOTAL PTD CSS WAGES & SALARIES	K627	1,762	415	296	14	260	9	3
10	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.23553	0.16799	0.00795	0.14756	0.00511	0.00170
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	475	112	80	4	70	2	1
12	TOTAL WAGES AND SALARIES EXP	K633	2,237	527	376	18	330	11	4
13	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.23558	0.16808	0.00805	0.14752	0.00492	0.00179
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>								
15	METER READING	K640 K410	8	0	0	0	0	0	0
16	CUSTOMER RECORDS	K642 K412	564	0	0	0	0	0	0
17	<u>BILLING</u>	K644 K414	563	0	0	0	0	0	0
18	TOTAL WEIGHTED CUST ACCTNG EXP	K667	1,135	0	0	0	0	0	0
19	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	<u>RECOVERABLE FUEL ENERGY EXP</u>								
21	<u>AMOUNT ALLOCABLE</u>	K672 K306	17,200	0	17,200	0	0	0	0
22	TOTAL RECOV FUEL ENERGY EXP	K697	17,200	0	17,200	0	0	0	0
23	WTD RATIOS	K699	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24	<u>PR TX DST SEC/SERV/LS EPIS WTD</u>								
25	SECONDARY	K800 K242	553	0	0	0	0	553	0
26	<u>SERVICES</u>	K802 K244	185	0	0	0	0	0	185
27	TOTAL	K827	738	0	0	0	0	553	185
28	WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.74932	0.25068

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
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ALLOCATORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
1	PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	296	0
2	TRANSMISSION	K612 T121	0	0	0	20	0
3	DISTRIBUTION	K614 D141	1	0	0	271	0
4	TOTAL PTD WAGES & SALARIES	K617	1	0	0	998	0
5	WTD PTD WAGE & SAL RATIOS	K619	0.00100	0.00000	0.00000	1.00000	0.00000
6	CUSTOMER ACCOUNTING	K620 K667	5	0	0	741	0
7	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	7	0
8	ECCR	K624 K400	0	0	0	11	0
9	TOTAL PTD CSS WAGES & SALARIES	K627	6	0	0	1,762	0
10	WTD PTD CSS WAGE & SAL RATIOS	K629	0.00341	0.00000	0.00000	0.43076	0.00000
11	ADMINISTRATIVE & GENERAL	K630 K627	2	0	0	205	-1
12	TOTAL WAGES AND SALARIES EXP	K633	8	0	0	2,238	-1
13	WTD WAGE AND SALARY RATIOS	K639	0.00358	0.00000	0.00000	0.43093	-0.00045
14	WEIGHTED CUST ACCOUNTG EXPENSE						
15	METER READING	K640 K410	8	0	0	8	0
16	CUSTOMER RECORDS	K642 K412	0	0	0	564	0
17	BILLING	K644 K414	0	0	0	563	0
18	TOTAL WEIGHTED CUST ACCTNG EXP	K667	8	0	0	1,127	1,135
19	WTD RATIOS	K669	0.00705	0.00000	0.00000	0.99295	1.00000
20	RECOVERABLE FUEL ENERGY EXP						
21	AMOUNT ALLOCABLE	K672 K306	0	0	0	17,200	0
22	TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	17,200	0
23	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	1.00000
24	PR TX DST SEC/SERV/LS EPIS WTD						
25	SECONDARY	K800 K242	0	0	0	553	0
26	SERVICES	K802 K244	0	0	0	185	0
27	TOTAL	K827	0	0	0	738	0
28	WTD RATIOS	K829	0.00000	0.00000	0.00000	0.00000	1.00000

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL</u> <u>ELECTRIC</u>	<u>PRODUCTION</u> <u>CAPACITY</u>	<u>PRODUCTION</u> <u>ENERGY</u>	<u>TRANSMISSION</u> <u>CAPACITY</u>	<u>DISTRIBUTION</u> <u>PRIMARY</u>	<u>DISTRIBUTION</u> <u>SECONDARY</u>	<u>DISTRIBUTION</u> <u>SERVICES</u>
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.17692	0.00000	0.72228	0.10081	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.93696	0.00000	0.05532	0.00772	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.95341	0.01112
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01885	0.00000	0.07696	0.86257	0.00994
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.57057	0.00000	0.03368	0.37753	0.00435
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.15830	0.11288	0.00531	0.26879	0.00106
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.53705	0.00918	0.03138	0.36869	0.00408
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.58606	0.00838	0.02097	0.32499	0.00322
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.16703	0.00000	0.72975	0.10323	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.95506	0.01152
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01944	0.00000	0.08493	0.85593	0.01018
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.21226	0.15094	0.00708	0.15271	0.00118
17	WTD NET PLANT RATIOS	NP29	1.00000	0.49923	0.00979	0.03940	0.40241	0.00474
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.11232	0.79265	0.00662	0.07709	0.00085
21	WTD RATIOS	W689	1.00000	0.57143	0.00000	0.03571	0.39286	0.00000
22	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.19693	0.23673	0.00908	0.17249	0.00279
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.19789	0.23744	0.00924	0.17332	0.00277
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-0.33789	3.78386	-0.00684	-0.43639	-0.00958
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.49460	0.01158	0.04082	0.39961	0.00471
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.47262	0.11120	0.03956	0.37753	0.00434
<u>28 O & M EXPENSES</u>								

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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>	
<u>1 GROSS ELECTRIC PLT IN SERVICE</u>								
2	WTD GROSS PROD PLANT RATIOS	P129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3	WTD GROSS TRANS PLANT RATIOS	T129	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	0.00222	0.00000	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.00199	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00087	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00239	0.00000	0.00000	0.44834	1.00053	-0.00053
9	WTD GROSS PLANT RATIOS	GP19	0.00099	0.00000	0.00000	0.03645	1.00004	-0.00004
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00030	0.00000	0.00000	0.04428	1.00000	0.00000
<u>11 NET ELECTRIC PLANT</u>								
12	WTD NET PROD PLANT RATIOS	P229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13	WTD NET TRANS PLANT RATIOS	T229	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14	WTD NET DIST PLANT RATIOS	D249	0.00321	0.00000	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.00284	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00354	0.00000	0.00000	0.46875	1.00118	-0.00118
17	WTD NET PLANT RATIOS	NP29	0.00153	0.00000	0.00000	0.03041	1.00008	-0.00008
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	0.00021	0.00000	0.00000	0.00769	1.00000	0.00000
21	WTD RATIOS	W689	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
22	WTD TOTAL WORKING CASH RATIOS	W729	0.00279	0.00000	0.00000	0.37360	0.99930	0.00070
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00277	0.00000	0.00000	0.37121	0.99982	0.00018
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.01368	0.00000	0.00000	-1.96717	1.00000	0.00000
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.00152	0.00000	0.00000	0.03481	1.00007	-0.00007
27	WTD TOTAL RATE BASE RATIOS	RB99	0.00112	0.00000	0.00000	-0.01806	1.00007	-0.00007

28 O & M EXPENSES

PROGRESS ENERGY FLORIDA
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WEIGHTED RATIOS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1 WTD PROD ENERGY EXP RATIOS	P349	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.17021	0.00000	0.74468	0.08511	0.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.95761	0.02669	0.01413
4 WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00161
5 WTD SALES EXP RATIOS	S319	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6 WTD A & G EXP RATIOS	A339	1.00000	0.23143	0.15870	0.00814	0.17599	0.00610	0.00203
7 WTD O & M EXP RATIOS	OM39	1.00000	0.19705	0.23661	0.00917	0.17260	0.00521	0.00270
<u>8 DEPRECIATION EXPENSES</u>								
9 WTD PRODUCTION DEPREC RATIOS	P489	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.12000	0.00000	0.72000	0.16000	0.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.94487	0.03992	0.00951
12 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.21805	0.15789	0.00752	0.19549	0.00752	0.00000
13 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.56850	0.01344	0.02369	0.33995	0.01408	0.00320
<u>14 OTHER TAXES & MISC EXPENSES</u>								
15 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.58434	0.00602	0.03012	0.35141	0.01004	0.00402
16 WTD PAYROLL TAX RATIOS	L559	1.00000	0.23871	0.16774	0.00645	0.14839	0.00645	0.00000
17 WTD MISC TAX RATIOS	L589	1.00000	0.29412	0.17647	0.00000	0.29412	0.00000	0.00000
18 WTD OTHER TAX RATIOS	L599	1.00000	0.50786	0.04088	0.02516	0.30346	0.00943	0.00314
19 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.54545	0.00000	0.00000	0.36364	0.00000	0.00000
20 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.29694	0.17589	0.01342	0.21680	0.00736	0.00284
<u>21 INCOME TAXES</u>								
22 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.35522	0.15806	0.02189	0.25942	0.00852	0.00260
<u>23 OPERATING EXPENSES</u>								
24 WTD PROD O & M EXP RATIOS	P459	1.00000	0.38668	0.61332	0.00000	0.00000	0.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.17021	0.00000	0.74468	0.08511	0.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.95761	0.02669	0.01413
27 WTD C S & I EXPENSE RATIOS	C331	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
<u>28 WAGES AND SALARIES (K600-K639)</u>								

PROGRESS ENERGY FLORIDA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1 WTD PROD ENERGY EXP RATIOS	P349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	0.00157	0.00000	0.00000	0.00000	1.00000	0.00000
4 WTD CUST ACCT EXP RATIOS	C319	0.00644	0.00000	0.00000	0.99195	1.00000	0.00000
5 WTD SALES EXP RATIOS	S319	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
6 WTD A & G EXP RATIOS	A339	0.00356	0.00000	0.00000	0.41353	0.99949	0.00051
7 WTD O & M EXP RATIOS	OM39	0.00288	0.00000	0.00000	0.37361	0.99982	0.00018
<u>8 DEPRECIATION EXPENSES</u>							
9 WTD PRODUCTION DEPREC RATIOS	P489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	0.00570	0.00000	0.00000	0.00000	1.00000	0.00000
12 WTD GENERAL DEPREC EXP RATIOS	G489	0.00000	0.00000	0.00000	0.41353	1.00000	0.00000
13 WTD TOT DEPREC EXP RATIOS	DE49	0.00192	0.00000	0.00000	0.03521	1.00000	0.00000
<u>14 OTHER TAXES & MISC EXPENSES</u>							
15 WTD REAL EST & PROP TAX RATIOS	L529	0.00000	0.00000	0.00000	0.01406	1.00000	0.00000
16 WTD PAYROLL TAX RATIOS	L559	0.00645	0.00000	0.00000	0.43226	1.00645	-0.00645
17 WTD MISC TAX RATIOS	L589	0.00000	0.00000	0.00000	0.17647	0.94118	0.05882
18 WTD OTHER TAX RATIOS	L599	0.00157	0.00000	0.00000	0.11164	1.00314	-0.00314
19 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	0.90909	0.09091
20 WTD OP EXP EX INC & REV RATIOS	OP69	0.00258	0.00000	0.00000	0.28442	1.00026	-0.00026
<u>21 INCOME TAXES</u>							
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.00215	0.00000	0.00000	0.19259	1.00045	-0.00045
<u>23 OPERATING EXPENSES</u>							
24 WTD PROD O & M EXP RATIOS	P459	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	0.00157	0.00000	0.00000	0.00000	1.00000	0.00000
27 WTD C S & I EXPENSE RATIOS	C331	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
<u>28 WAGES AND SALARIES (K600-K639)</u>							

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
1 WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.41583	0.29659	0.01403	0.26052	0.00902	0.00301
2 WTD PTCSS WAGE & SAL RATIOS	K629	1.00000	0.23553	0.16799	0.00795	0.14756	0.00511	0.00170
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.23558	0.16808	0.00805	0.14752	0.00492	0.00179
4 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
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<u>WEIGHTED RATIOS</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>FACILITIES</u>	<u>BILLING/INFO</u>			
1 WTD PTD WAGE & SAL RATIOS	K619	0.00100	0.00000	0.00000	0.00000	1.00000	0.00000	
2 WTD PTD CSS WAGE & SAL RATIOS	K629	0.00341	0.00000	0.00000	0.43076	1.00000	0.00000	
3 WTD WAGE AND SALARY RATIOS	K639	0.00358	0.00000	0.00000	0.43093	1.00045	-0.00045	
4 WTD RATIOS	K669	0.00705	0.00000	0.00000	0.99295	1.00000	0.00000	

PROGRESS ENERGY FLORIDA
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<u>INCOME TAX BASED ON REVENUE</u>		<u>ITEM ALLO</u>	<u>TOTAL ELECTRIC</u>	<u>PRODUCTION CAPACITY</u>	<u>PRODUCTION ENERGY</u>	<u>TRANSMISSION CAPACITY</u>	<u>DISTRIBUTION PRIMARY</u>	<u>DISTRIBUTION SECONDARY</u>	<u>DISTRIBUTION SERVICES</u>
<u>1 NET INCOME COMPUTATION</u>									
2	CLASS REVENUES=COST OF SERVICE	R600	11,146	3,960	1,762	244	2,892	95	29
3	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>233</u>	<u>49</u>	<u>11</u>	<u>5</u>	<u>155</u>	<u>4</u>	<u>10</u>
4	TOTAL ELECTRIC REVENUE	CS07	11,379	4,009	1,773	249	3,047	99	39
5	TOTAL OP EXP EX INC & REV TAX	OP61	-7,749	-2,301	-1,363	-104	-1,680	-57	-22
6	<u>FIRM SERVICE REVENUE TAX</u>	RTXP	<u>-39</u>	<u>-14</u>	<u>-6</u>	<u>-1</u>	<u>-10</u>	<u>-0</u>	<u>-0</u>
7	NET INCOME	NI01	3,591	1,694	404	144	1,357	42	17
<u>8 ADJUSTMENTS TO NET INCOME</u>									
9	TOTAL INTEREST EXPENSE	Y783	-790	-373	-87	-31	-298	-9	-3
10	<u>TOTAL ADDITIONS</u>	Y861	<u>-550</u>	<u>-295</u>	<u>-5</u>	<u>-17</u>	<u>-203</u>	<u>-7</u>	<u>-2</u>
11	PRELIMINARY TAXABLE INCOME	TI01	2,251	1,026	312	96	856	26	12
<u>12 STATE INCOME TAX COMPUTATION</u>									
13	PRELIMINARY TAXABLE INCOME	TI01	2,251	1,026	312	96	856	26	12
14	<u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>31</u>	<u>17</u>	<u>-0</u>	<u>1</u>	<u>11</u>	<u>-0</u>	<u>-0</u>
15	STATE TAXABLE INCOME	SI01	2,282	1,043	312	97	867	26	12
<u>16 STATE INCOME TAX PAYABLE</u>									
17	STATE INCOME TAX RATE	K192		0.05500	0.05500	0.05500	0.05500	0.05500	0.05500
18	<u>PRELIM SIT = SI01 * K192</u>	ST01	<u>125</u>	<u>57</u>	<u>17</u>	<u>5</u>	<u>48</u>	<u>1</u>	<u>1</u>
19	STATE INC TAX PAYABLE	SP01	125	57	17	5	48	1	1
<u>20 SIT ALLOWABLE</u>									
21	STATE INC TAX PAYABLE	SP01	125	57	17	5	48	1	1
22	<u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>25</u>	<u>13</u>	<u>0</u>	<u>1</u>	<u>9</u>	<u>0</u>	<u>0</u>
23	NET STATE INC TAX ALLOWABLE	SA01	150	70	17	6	57	1	1
<u>24 FEDERAL INCOME TAX COMPUTATION</u>									
25	PRELIMINARY TAXABLE INCOME	TI01	2,251	1,026	312	96	856	26	12
26	<u>STATE INC TAX PAYABLE</u>	SP01	<u>-125</u>	<u>-57</u>	<u>-17</u>	<u>-5</u>	<u>-48</u>	<u>-1</u>	<u>-1</u>
27	NET FEDERAL TAXABLE INCOME	FI01	2,126	969	295	91	808	25	11

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<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>METERING</u>	<u>INTERRUPTIBLE EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
<u>1 NET INCOME COMPUTATION</u>							
2 CLASS REVENUES=COST OF SERVICE	R600	24	0	0	2,147	11,153	-7
3 TOTAL REVENUE CREDITS	Q027	0	0	0	-2	232	1
4 TOTAL ELECTRIC REVENUE	CS07	24	0	0	2,145	11,385	-6
5 TOTAL OP EXP EX INC & REV TAX	OP61	-20	-0	-0	-2,204	-7,751	2
6 FIRM SERVICE REVENUE TAX	RTXP	-0	-0	-0	-8	-39	-0
7 NET INCOME	NI01	4	0	0	-67	3,595	-4
<u>8 ADJUSTMENTS TO NET INCOME</u>							
9 TOTAL INTEREST EXPENSE	Y783	-1	-0	-0	15	-787	-3
10 TOTAL ADDITIONS	Y861	0	0	0	-20	-549	-1
11 PRELIMINARY TAXABLE INCOME	TI01	3	0	0	-72	2,259	-8
<u>12 STATE INCOME TAX COMPUTATION</u>							
13 PRELIMINARY TAXABLE INCOME	TI01	3	0	0	-72	2,259	-8
14 DEDUCTIONS IN ADD TO Y843	Y911	-0	-0	-0	1	30	1
15 STATE TAXABLE INCOME	SI01	3	0	0	-71	2,289	-7
<u>16 STATE INCOME TAX PAYABLE</u>							
17 STATE INCOME TAX RATE	K192	0.05500	0.05500	0.05500	0.05500		0.05500
18 PRELIM SIT = SI01 * K192	ST01	0	0	0	-4	125	0
19 STATE INC TAX PAYABLE	SP01	0	0	0	-4	125	0
<u>20 SIT ALLOWABLE</u>							
21 STATE INC TAX PAYABLE	SP01	0	0	0	-4	125	0
22 TOTAL STATE PROV DEF IT(410.1)	Z911	0	0	0	1	24	1
23 NET STATE INC TAX ALLOWABLE	SA01	0	0	0	-3	149	1
<u>24 FEDERAL INCOME TAX COMPUTATION</u>							
25 PRELIMINARY TAXABLE INCOME	TI01	3	0	0	-72	2,259	-8
26 STATE INC TAX PAYABLE	SP01	-0	-0	-0	4	-125	-0
27 NET FEDERAL TAXABLE INCOME	FI01	3	0	0	-68	2,134	-8

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

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		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
<u>INCOME TAX BASED ON REVENUE</u>	<u>ITEM ALLO</u>	<u>ELECTRIC</u>	<u>CAPACITY</u>	<u>ENERGY</u>	<u>CAPACITY</u>	<u>PRIMARY</u>	<u>SECONDARY</u>	<u>SERVICES</u>
1	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
2	PRELIM FIT = FI01 * K190	FT01	744	339	103	32	283	9
3	TOTAL FED PROV DEF IT	Z781	156	84	1	5	58	2
4	<u>TOTAL AMORTIZED ITC</u>	Z813	<u>-7</u>	<u>-4</u>	<u>-0</u>	<u>-0</u>	<u>-3</u>	<u>-0</u>
5	NET FED INC TAX ALLOWABLE	FA01	893	419	104	37	338	11
6	<u>FEDERAL INCOME TAX PAYABLE</u>							
7	<u>PRELIM FIT = FI01 * K190</u>	FT01	<u>744</u>	<u>339</u>	<u>103</u>	<u>32</u>	<u>283</u>	<u>9</u>
8	FED INC TAX PAYABLE	FP01	744	339	103	32	283	9
9	<u>PRELIMINARY SUMMARY</u>							
10	NET INCOME	NI01	3,591	1,694	404	144	1,357	42
11	NET FED INC TAX ALLOWABLE	FA01	-893	-419	-104	-37	-338	-11
12	<u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-150</u>	<u>-70</u>	<u>-17</u>	<u>-6</u>	<u>-57</u>	<u>-1</u>
13	OVERALL RETURN EARNED (SCH 14)	RETU	2,548	1,205	283	101	962	30
14	RATE OF RETURN EARNED (SCH 14)	RORX	0.09205	0.09211	0.09194	0.09224	0.09206	0.09202

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PROGRESS ENERGY FLORIDA
 LIGHTING SERVICE ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 50% AD

DOCKET NUMBER: ER10LS50-000
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INCOME TAX BASED ON REVENUE	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000		0.35000
2 PRELIM FIT = FI01 * K190	FT01	1	0	0	-24	747	-3
3 TOTAL FED PROV DEF IT	Z781	0	0	0	6	157	-1
4 <u>TOTAL AMORTIZED ITC</u>	Z813	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-7</u>	<u>-0</u>
5 NET FED INC TAX ALLOWABLE	FA01	1	0	0	-18	897	-4
6 <u>FEDERAL INCOME TAX PAYABLE</u>							
7 <u>PRELIM FIT = FI01 * K190</u>	FT01	<u>1</u>	<u>0</u>	<u>0</u>	<u>-24</u>	<u>747</u>	<u>-3</u>
8 FED INC TAX PAYABLE	FP01	1	0	0	-24	747	-3
9 <u>PRELIMINARY SUMMARY</u>							
10 NET INCOME	NI01	4	0	0	-67	3,595	-4
11 NET FED INC TAX ALLOWABLE	FA01	-1	-0	-0	18	-897	4
12 <u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>3</u>	<u>-149</u>	<u>-1</u>
13 OVERALL RETURN EARNED (SCH 14)	RETU	3	0	0	-46	2,549	-1
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09677	0.00000	0.00000	0.09200	0.09208	0.50000

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VI. STUDY DESCRIPTION & PROCEDURES

**Progress Energy Florida
Allocated Class Cost of Service
&
Rate of Return Study**

VI. Study Description & Procedures

A. Class Allocated Cost of Service & Rate of Return Study

The retail jurisdictional data derived from the Jurisdictional Separation Study is treated as the Total Electric data in the ECOS computer model for purposes of preparing the Class Allocated Cost of Service & Rate of Return Study. All costs in the Jurisdictional Separation Study are classified into functional categories suitable for jurisdictional separation. This classification is maintained in the resultant retail allocated data for purposes of further functional allocation of this data to retail rate classes.

Functional allocation factors derived in Section III are employed in the ECOS model to allocate the Total Electric data to the various retail rate classes. The full ECOS output is provided in Section II which contains schedules showing the allocations for each type of cost, i.e. electric plant in service, accumulated provision for depreciation, O&M expenses, depreciation expenses, and taxes. The top sheet or Schedule 1 of the ECOS model summarizes the resultant cost allocations and computes, on the basis of the class revenues inputted, the class rates of return and amounts of revenue surplus or deficiencies required to earn the allowed rate of return.

B. Class Functional Cost of Service & Derivation of Unit Costs

The respective allocated class data derived from the Allocated Class Cost of Service & Rate of Return Study is treated as the Total Electric data in the ECOS computer model for purposes of preparing that class's Functional Cost of Service. Input allocation factors are established such that the resulting classified costs for each rate class can be directly assigned to one of the following functional categories: a) Production Capacity, b) Production Energy, c) Transmission Capacity, d) Distribution Primary, e) Distribution Secondary, f) Distribution Services, g) Metering, h) IS Equipment, or i) Lighting facilities.

The results of the class functional costs of service are summarized in Section IV. Unit costs are derived thereon by dividing the class's functional costs of service by appropriate billing units of the respective class.