

**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 25% AD**

PROJECTED TEST YEAR 2010



DOCUMENT NUMBER-DATE

02444 MAR 20 8

FPSC-COMMISSION OFFICE

***Progress Energy Florida
Allocated Class Cost of Service
&
Rate of Return Study
Production Capacity Allocation Method: 12CP & 25% AD***

Table of Contents

	<u><i>Page No.</i></u>
<i>I. Summary of Class Results</i>	<i>1</i>
<i>II. Allocated Class Cost of Service Study</i>	<i>3</i>
<i>III. Development of Input Allocation Factors</i>	<i>60</i>
<i>IV. Unit Cost Summary</i>	<i>70</i>
<i>V. Functional Cost Studies</i>	<i>74</i>
<i>VI. Study Description & Procedures</i>	<i>463</i>

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 & 25% 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	\$ 3,838,949	\$ 229,369	\$ 10,671	\$ 1,750,733	\$ 250,582	\$ 22,685	\$ 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	\$ 51,210	\$ 3,497	\$ 240	\$ 12,382	\$ 1,441	\$ 215	\$ 470
4	TOTAL REVENUES	\$ 1,517,918	\$ 951,796	\$ 68,188	\$ 2,879	\$ 377,554	\$ 49,844	\$ 6,440	\$ 61,220
5	LESS: TOTAL OPERATING EXPENSES	\$ 1,249,368	\$ 773,397	\$ 52,797	\$ 2,534	\$ 320,933	\$ 44,662	\$ 6,439	\$ 48,605
6	EQUALS: RETURN EARNED (L. 4 - L. 5)	\$ 268,550	\$ 178,399	\$ 15,391	\$ 345	\$ 56,621	\$ 5,182	\$ 1	\$ 12,615
7	RATE OF RETURN EARNED (L. 6/ L. 1)	4.30%	4.65%	6.71%	3.23%	3.23%	2.07%	0.00%	9.30%
8	RATE OF RETURN INDEX @ PRESENT REVENUE	1.00	1.08	1.56	0.75	0.75	0.48	0.00	2.16
DEVELOPMENT OF CLASS REVENUE REQUIREMENTS:									
9	ALLOWED RETURN @ 9.210% ROR	\$ 574,576	\$ 353,567	\$ 21,125	\$ 983	\$ 161,243	\$ 23,079	\$ 2,089	\$ 12,491
10	RETURN DEFICIENCY/(SURPLUS) (L. 9 - L. 6)	\$ 306,026	\$ 175,168	\$ 5,734	\$ 638	\$ 104,622	\$ 17,897	\$ 2,088	\$ (124)
11	REVENUE DEFICIENCY/(SURPLUS) (L. 10 * 1.632)	\$ 499,990	\$ 286,192	\$ 9,368	\$ 1,042	\$ 170,932	\$ 29,240	\$ 3,412	\$ (203)
12	TOTAL REVENUE REQUIREMENT (L. 4 + L. 11)	\$ 2,017,908	\$ 1,237,988	\$ 77,556	\$ 3,921	\$ 548,486	\$ 79,084	\$ 9,852	\$ 61,017
13	LESS: REVENUE CREDITS	\$ 69,452	\$ 51,210	\$ 3,497	\$ 240	\$ 12,382	\$ 1,441	\$ 215	\$ 470
14	EQUALS: CLASS REVENUE REQUIREMENT (L. 12 - L. 13)	\$ 1,948,456	\$ 1,186,778	\$ 74,059	\$ 3,681	\$ 536,104	\$ 77,643	\$ 9,637	\$ 60,547
15	CLASS REVENUE REQUIREMENT INDEX (L. 2/L. 14)	0.74	0.76	0.87	0.72	0.68	0.62	0.65	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 & 25% 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) LIGHTING (LS) FACILITIES
1	TOTAL RATE BASE	\$ 6,238,615	\$ 3,838,949	\$ 229,369	\$ 10,671	\$ 1,750,733	\$ 250,582	\$ 22,685	\$ 135,620
DEVELOPMENT OF RETURN:									
2	PROPOSED CLASS REVENUE	\$ 1,944,386	\$ 1,159,161	\$ 85,291	\$ 3,826	\$ 552,665	\$ 73,271	\$ 9,423	\$ 60,750
3	PROPOSED REVENUE CREDITS	\$ 73,512	\$ 54,819	\$ 3,785	\$ 268	\$ 12,516	\$ 1,441	\$ 216	\$ 470
4	TOTAL REVENUES	\$ 2,017,898	\$ 1,213,980	\$ 89,076	\$ 4,094	\$ 565,181	\$ 74,712	\$ 9,639	\$ 61,220
5	LESS: TOTAL OPERATING EXPENSES	\$ 1,443,320	\$ 875,100	\$ 60,900	\$ 3,005	\$ 393,720	\$ 54,309	\$ 7,680	\$ 48,605
6	EQUALS: RETURN EARNED (L. 4 - L. 5)	\$ 574,578	\$ 338,880	\$ 28,176	\$ 1,088	\$ 171,461	\$ 20,403	\$ 1,959	\$ 12,615
7	RATE OF RETURN EARNED (L. 6/ L.1)	9.21%	8.83%	12.28%	10.20%	9.79%	8.14%	8.64%	9.30%
8	RATE OF RETURN INDEX @ PROPOSED RATES	1.00	0.96	1.33	1.11	1.06	0.88	0.94	1.01
DEVELOPMENT OF CLASS REVENUE REQUIREMENTS:									
9	ALLOWED RETURN @ 9.210% ROR	\$ 574,576	\$ 353,567	\$ 21,125	\$ 983	\$ 161,243	\$ 23,079	\$ 2,089	\$ 12,491
10	RETURN DEFICIENCY/(SURPLUS) (L. 9 - L. 6)	\$ (2)	\$ 14,687	\$ (7,052)	\$ (105)	\$ (10,218)	\$ 2,676	\$ 130	\$ (124)
11	REVENUE DEFICIENCY/(SURPLUS) (L. 10 * 1.632)	\$ (3)	\$ 23,996	\$ (11,521)	\$ (172)	\$ (16,694)	\$ 4,372	\$ 213	\$ (203)
12	TOTAL REVENUE REQUIREMENT (L. 4 + L. 11)	\$ 2,017,895	\$ 1,237,976	\$ 77,555	\$ 3,921	\$ 548,486	\$ 79,084	\$ 9,852	\$ 61,017
13	LESS: REVENUE CREDITS	\$ 73,512	\$ 54,819	\$ 3,785	\$ 268	\$ 12,516	\$ 1,441	\$ 216	\$ 470
14	EQUALS: CLASS REVENUE REQUIREMENT (L. 12 - L. 13)	\$ 1,944,383	\$ 1,183,157	\$ 73,770	\$ 3,653	\$ 535,970	\$ 77,643	\$ 9,636	\$ 60,547
15	CLASS REVENUE REQUIREMENT INDEX (L. 2/L. 14)	1.00	0.98	1.16	1.05	1.03	0.94	0.98	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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 1
 ADJs: A

SUMMARY OF RESULTS	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 RATE BASE</u>									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	10,381,339	6,348,918	379,211	17,475	2,815,971	397,695	36,859
3	TOTAL DEPRECIATION RESERVE	DR11	-4,437,117	-2,643,416	-156,591	-7,168	-1,196,568	-171,017	-15,677
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>294,393</u>	<u>133,447</u>	<u>6,749</u>	<u>364</u>	<u>131,330</u>	<u>23,904</u>	<u>1,503</u>
5	TOTAL RATE BASE	RB91	6,238,615	3,838,949	229,369	10,671	1,750,733	250,582	22,685
<u>6 OPERATING EXPENSES</u>									
7	TOTAL O & M EXPENSE	OM31	721,494	445,464	30,037	1,720	189,419	27,943	5,145
8	TOTAL DEPRECIATION EXPENSE	DE41	357,871	216,073	13,053	594	95,593	13,364	1,225
9	TOTAL OTHER TAX & MISC EXPENSE	L591	124,431	75,468	4,522	214	34,897	5,050	510
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-2,523</u>	<u>-1,543</u>	<u>-92</u>	<u>-4</u>	<u>-684</u>	<u>-97</u>	<u>-9</u>
11	TOTAL OP EXP EX INC & REV TAX	OP61	1,201,273	735,462	47,520	2,524	319,225	46,260	6,871
12	NET FED INCOME TAX ALLOWABLE	I879	201,196	123,851	7,400	344	56,575	8,104	734
13	NET STATE INCOME TAX ALLOWABLE	J979	33,931	20,884	1,248	58	9,536	1,366	124
14	<u>REVENUE TAX</u>	L033	<u>6,937</u>	<u>4,225</u>	<u>264</u>	<u>13</u>	<u>1,909</u>	<u>276</u>	<u>34</u>
15	TOTAL OPERATING EXPENSE	OPEX	1,443,337	884,422	56,432	2,939	387,245	56,006	7,763
16	RETURN ON RATE BASE	R751	574,578	353,567	21,125	983	161,243	23,079	2,089
17	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-69,452</u>	<u>-51,210</u>	<u>-3,497</u>	<u>-240</u>	<u>-12,382</u>	<u>-1,441</u>	<u>-215</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	1,948,463	1,186,779	74,060	3,682	536,106	77,644	9,637
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	-286,193	-9,369	-1,043	-170,934	-29,241	-3,412
21	TOTAL RETURN EARNED	RETE	268,550	178,399	15,391	345	56,621	5,182	1
22	RATE OF RETURN EARNED	RORE	0.04305	0.04647	0.06710	0.03233	0.03234	0.02068	0.00004
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	0.03502	0.07589	0.00701	0.00703	-0.01606	-0.05694
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	286,193	9,369	1,043	170,934	29,241	3,412

6

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 2
 ADJs: A

<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	10,381,333	6
3	TOTAL DEPRECIATION RESERVE	DR11	-246,679	-4,437,116	-1
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>-2,905</u>	<u>294,392</u>	<u>1</u>
5	TOTAL RATE BASE	RB91	135,620	6,238,609	6
<u>6 OPERATING EXPENSES</u>					
7	TOTAL O & M EXPENSE	OM31	21,767	721,495	-1
8	TOTAL DEPRECIATION EXPENSE	DE41	17,966	357,868	3
9	TOTAL OTHER TAX & MISC EXPENSE	L591	3,769	124,430	1
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	1,201,270	3
12	NET FED INCOME TAX ALLOWABLE	I879	4,188	201,196	0
13	NET STATE INCOME TAX ALLOWABLE	J979	714	33,930	1
14	<u>REVENUE TAX</u>	L033	<u>216</u>	<u>6,937</u>	<u>0</u>
15	TOTAL OPERATING EXPENSE	OPEX	48,526	1,443,333	4
16	RETURN ON RATE BASE	R751	12,491	574,577	1
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	1,948,455	8
19	<u>PRESENT CLASS REVENUES</u>	R602	<u>60,750</u>	<u>1,448,466</u>	<u>0</u>
20	EXCESS REVENUES	XREV	203	-499,989	-8
21	TOTAL RETURN EARNED	RETE	12,615	268,554	-4
22	RATE OF RETURN EARNED	RORE	0.09302	0.04305	-0.66667
23	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210		0.09210
24	RETURN EARNED ON COMMON EQUITY	REOE	0.12722	0.02824	-1.37759
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	499,989	8

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 3
 ADJs: A

<u>SUMMARY OF RESULTS</u>		TOTAL	GEN SERVICE		GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING
<u>ITEM</u>	<u>ALLO</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	PER UNIT PRES REV	0.34519	0.31779	0.14483	0.39523	0.46809	0.60412	0.54811

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 4
 ADJs: A

<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	RIJP	-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

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 1
 ADJs: A

Production Capacity Allocation Method: 12 CP and 25% AD

<u>GROSS ELECTRIC PLT IN SERVICE</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	BASE P100 K200	4,007,589	2,310,575	131,489	6,532	1,332,363	214,005	12,624
3	INTERMEDIATE P102 K202	206,878	119,276	6,788	337	68,779	11,047	652
4	<u>PEAKING P104 K204</u>	<u>494,555</u>	<u>285,136</u>	<u>16,226</u>	<u>806</u>	<u>164,420</u>	<u>26,409</u>	<u>1,558</u>
5	PRODUCTION PLANT IN SERVICE P121	4,709,022	2,714,987	154,503	7,675	1,565,562	251,461	14,834
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE T100 K200	51,219	29,530	1,680	83	17,028	2,735	161
8	GEN. STEP-UP XFMR - INTERM T102 K202	1,770	1,020	58	3	588	95	6
9	GEN. STEP-UP XFMR - PEAKING T104 K204	16,100	9,282	528	26	5,353	860	51
10	TRANSMISSION T106 K220	1,174,200	704,814	38,455	1,691	371,047	56,761	1,433
11	<u>DISTRIBUTION T108 K240</u>	<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	758,382	41,501	1,827	400,475	61,273	1,851
13	TOTAL PROD & TRANS PLANT PT21	5,974,332	3,473,369	196,004	9,502	1,966,037	312,734	16,685
<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 D110 K252</u>	<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	3,331,062	203,874	8,487	1,144,926	131,583	18,487
23	TOTAL GROSS PTD PLANT PD21	9,923,866	6,046,049	358,377	16,162	2,710,488	383,044	33,321
<u>24 GENERAL & INTANGIBLE PLANT</u>								
25	LABOR RELATED G100 K627	504,670	310,433	21,008	1,142	134,370	19,624	3,755
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

7

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 2
 ADJs: A

<u>GROSS ELECTRIC PLT IN SERVICE</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 P100 K200	0	4,007,588	1
3	INTERMEDIATE P102 K202	0	206,879	-1
4	<u>PEAKING P104 K204</u>	<u>0</u>	<u>494,555</u>	<u>0</u>
5	PRODUCTION PLANT IN SERVICE P121	0	4,709,022	0
 <u>6 TRANSMISSION PLANT</u>				
7	GEN. STEP-UP XFMR - BASE T100 K200	0	51,217	2
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 T108 K240</u>	<u>0</u>	<u>22,021</u>	<u>0</u>
12	TRANSMISSION PLANT IN SERVICE T121	0	1,265,309	1
13	TOTAL PROD & TRANS PLANT PT21	0	5,974,331	1
 <u>14 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 D110 K252</u>	<u>0</u>	<u>2,220</u>	<u>0</u>
21	DISTRIBUTION PLANT IN SERVICE D141	376,421	3,949,531	3
22	TOTAL TRANS & DIST PLANT TD21	376,421	5,214,840	4
23	TOTAL GROSS PTD PLANT PD21	376,421	9,923,862	4
 <u>24 GENERAL & INTANGIBLE PLANT</u>				
25	LABOR RELATED G100 K627	14,338	504,670	0
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
 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 3
 ADJs: A

			TOTAL		GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING
<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM</u> <u>ALLO</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>ADJ D - CAPITAL LEASES</u>	G108 K627	-195,514	-120,265	-8,139	-443	-52,056	-7,603	-1,455
2	GENERAL PLANT IN SERVICE	G121	457,473	302,869	20,834	1,313	105,483	14,651	3,538
3	GROSS ELECTRIC PLT IN SERVICE	GP11	10,381,339	6,348,918	379,211	17,475	2,815,971	397,695	36,859

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 4
 ADJs: A

		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	-195,516	2
2 GENERAL PLANT IN SERVICE	G121	8,783	457,471	2
3 GROSS ELECTRIC PLT IN SERVICE	GP11	385,204	10,381,333	6

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 3
 PAGE: 1
 ADJS: A

DEPRECIATION RESERVE	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 PLANT</u>									
2	BASE	P150 P100	1,737,090	1,001,519	56,994	2,831	577,513	92,760	5,472
3	INTERMEDIATE	P152 P102	206,926	119,304	6,790	337	68,795	11,050	652
4	PEAKING	P154 P104	312,826	180,360	10,264	510	104,002	16,705	985
5	TOTAL PROD DEPREC RESERVE	P171	2,256,842	1,301,183	74,048	3,678	750,310	120,515	7,109
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T150 T100	17,991	10,373	590	29	5,981	961	57
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	757	436	25	1	251	41	3
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	4,470	2,577	147	7	1,486	239	14
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	221,453	12,122	534	117,038	17,918	545
<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	75,479	5,108	278	32,671	4,771	913
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	170,013	11,682	764	54,161	7,260	1,979
26	TOTAL DEPRECIATION RESERVE	DR11	4,437,117	2,643,416	156,591	7,168	1,196,568	171,017	15,677

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 3
 PAGE: 2
 ADJS: A

<u>DEPRECIATION RESERVE</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 PRODUCTION PLANT</u>				
2	BASE P150 P100	0	1,737,089	1
3	INTERMEDIATE P152 P102	0	206,928	-2
4	<u>PEAKING P154 P104</u>	<u>0</u>	<u>312,826</u>	<u>0</u>
5	TOTAL PROD DEPREC RESERVE P171	0	2,256,843	-1
 <u>6 TRANSMISSION PLANT</u>				
7	GEN. STEP-UP XFMR - BASE T150 T100	0	17,991	0
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	<u>DISTRIBUTION T158 T108</u>	<u>0</u>	<u>6,135</u>	<u>0</u>
12	TOTAL TRANS DEPREC RESERVE T171	0	369,610	1
 <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	<u>IS CONTROL EQUIPMENT D160 D110</u>	<u>0</u>	<u>888</u>	<u>0</u>
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	<u>DISTRIBUTION PRIMARY RELATED G156 G106</u>	<u>0</u>	<u>66,526</u>	<u>1</u>
25	TOTAL GENERAL DEPREC RESERVE G171	3,486	249,345	1
26	TOTAL DEPRECIATION RESERVE DR11	246,679	4,437,116	1

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 1
 ADJs: A

<u>NET ELECTRIC PLANT</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 PRODUCTION PLANT</u>									
2	PRODUCTION PLANT IN SERVICE	P121	4,709,022	2,714,987	154,503	7,675	1,565,562	251,461	14,834
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-2,256,842</u>	<u>-1,301,183</u>	<u>-74,048</u>	<u>-3,678</u>	<u>-750,310</u>	<u>-120,515</u>	<u>-7,109</u>
4	NET PRODUCTION PLANT	P221	2,452,180	1,413,804	80,455	3,997	815,252	130,946	7,725
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	1,265,310	758,382	41,501	1,827	400,475	61,273	1,851
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-369,611</u>	<u>-221,453</u>	<u>-12,122</u>	<u>-534</u>	<u>-117,038</u>	<u>-17,918</u>	<u>-545</u>
8	NET TRANSMISSION PLANT	T221	895,699	536,929	29,379	1,293	283,437	43,355	1,306
<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	3,572,646	213,468	9,758	1,568,081	219,287	19,623
14	NET TRANS & DIST PLANT	NT21	3,283,915	2,158,842	133,013	5,761	752,829	88,341	11,898
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	457,473	302,869	20,834	1,313	105,483	14,651	3,538
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-249,346</u>	<u>-170,013</u>	<u>-11,682</u>	<u>-764</u>	<u>-54,161</u>	<u>-7,260</u>	<u>-1,979</u>
18	NET GENERAL & INTANG PLANT	G221	208,127	132,856	9,152	549	51,322	7,391	1,559
19	NET ELECTRIC PLANT IN SERVICE	NP21	5,944,222	3,705,502	222,620	10,307	1,619,403	226,678	21,182

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 2
 ADJs: A

NET ELECTRIC PLANT		ITEM ALLO	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
<u>1 PRODUCTION PLANT</u>					
2	PRODUCTION PLANT IN SERVICE	P121	0	4,709,022	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-0</u>	<u>-2,256,843</u>	<u>1</u>
4	NET PRODUCTION PLANT	P221	0	2,452,179	1
<u>5 TRANSMISSION PLANT</u>					
6	TRANSMISSION PLANT IN SERVICE	T121	0	1,265,309	1
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-0</u>	<u>-369,610</u>	<u>-1</u>
8	NET TRANSMISSION PLANT	T221	0	895,699	0
<u>9 DISTRIBUTION PLANT</u>					
10	DISTRIBUTION PLANT IN SERVICE	D141	376,421	3,949,531	3
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	<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	5,736,091	4
14	NET TRANS & DIST PLANT	NT21	133,228	3,283,912	3
<u>15 GENERAL & INTANGIBLE PLANT</u>					
16	GENERAL PLANT IN SERVICE	G121	8,783	457,471	2
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-3,486</u>	<u>-249,345</u>	<u>-1</u>
18	NET GENERAL & INTANG PLANT	G221	5,297	208,126	1
19	NET ELECTRIC PLANT IN SERVICE	NP21	138,525	5,944,217	5

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 1
 ADJs: A

RATE BASE	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% L.F.	GEN SERVICE DEMAND	GEN SERVICE CURT / INTERR	LIGHTING ENERGY	
<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	312,071	17,759	882	179,952	28,904	1,705
9	PRODUCTION - INTERMEDIATE	V236 P102	816	470	27	1	271	44	3
10	PRODUCTION - PEAKING	V238 P104	2,133	1,230	70	3	709	114	7
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	25,067	1,696	92	10,850	1,585	303
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-504,784	-291,033	-16,562	-823	-167,820	-26,955	-1,590
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	92,244	5,616	266	41,776	6,018	623
17	TOTAL ADDITIVE ADJUSTMENTS	V289	176,868	107,829	6,475	301	49,764	7,194	703
18	NET ORIGINAL COST RATE BASE	RB21	6,121,090	3,813,331	229,095	10,608	1,669,167	233,872	21,885
<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>									

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 2
 ADJs: A

16

<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	541,273	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	-504,783	-1
15	ADJ B-ELIGIBLE/AFUDC TRANSM V248 T106	0	-92,938	0
16	TOTAL RATE BASE CWIP V255	4,602	151,145	0
17	TOTAL ADDITIVE ADJUSTMENTS V289	4,602	176,868	0
18	NET ORIGINAL COST RATE BASE RB21	143,127	6,121,085	5
<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
 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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 3
 ADJs: A

RATE BASE	ITEM ALLO	TOTAL	GEN SERVICE	GEN SERVICE	GEN SERVICE	GEN SERVICE	LIGHTING			
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND		CURT / INTERR	ENERGY	
1	AMOUNT ALLOCABLE	W642 GP19	219,741	134,387	8,027	370	59,605	8,418	780	
2	TOTAL PLANT MATERIALS & SUPPL	W659	219,741	134,387	8,027	370	59,605	8,418	780	
3	TOTAL MATERIALS & SUPPLIES	W661	633,983	343,766	21,697	1,281	217,783	36,818	4,483	
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>									
5	TOTAL PREPAYMENTS	W670 PD29	6,622	4,034	239	11	1,809	256	22	
6	TOTAL	W687	6,622	4,034	239	11	1,809	256	22	
7	<u>OTHER WORKING CAPITAL</u>									
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-6,795	-4,156	-248	-11	-1,843	-260	-24	
9	ADJ D- CAPITAL LEASES	W698 OM39	185,789	114,710	7,735	443	48,777	7,195	1,325	
10	TOTAL	W705	178,994	110,554	7,487	432	46,934	6,935	1,301	
11	TOTAL WORKING CASH	W721	178,994	110,554	7,487	432	46,934	6,935	1,301	
12	<u>MISCELLANEOUS WORKING CAPITAL</u>									
13	WTD O&M EXP	W730 OM39	-333,553	-205,942	-13,886	-795	-87,570	-12,918	-2,379	
14	DA RETAIL	W732 OM39	-371,308	-229,253	-15,458	-885	-97,482	-14,381	-2,648	
15	ADJ E- RETAIL RATE CASE EXP	W736 K400	2,787	2,459	195	19	92	0	21	
16	TOTAL MISC WORK CAPITAL	W747	-702,074	-432,736	-29,149	-1,661	-184,960	-27,299	-5,006	
17	TOTAL WORKING CAPITAL	WC71	117,525	25,618	274	63	81,566	16,710	800	
18	<u>PRELIMINARY SUMMARY</u>									
19	TOTAL ADDITIVE ADJUSTMENTS	V289	176,868	107,829	6,475	301	49,764	7,194	703	
20	TOTAL WORKING CAPITAL	WC71	117,525	25,618	274	63	81,566	16,710	800	
21	TOTAL RATE BASE ADJUSTMENTS	RB71	294,393	133,447	6,749	364	131,330	23,904	1,503	
22	<u>RATE BASE CALCULATION</u>									
23	NET ELECTRIC PLANT IN SERVICE	NP21	5,944,222	3,705,502	222,620	10,307	1,619,403	226,678	21,182	
24	TOTAL RATE BASE ADJUSTMENTS	RB71	294,393	133,447	6,749	364	131,330	23,904	1,503	

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 4
 ADJs: A

<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	219,741	0
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	8,154	219,741	0
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	8,154	633,982	1
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>				
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	251	6,622	0
6 <u>TOTAL</u>	W687	251	6,622	0
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	185,790	-1
10 <u>TOTAL</u>	W705	5,353	178,996	-2
11 <u>TOTAL WORKING CASH</u>	W721	5,353	178,996	-2
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	-371,309	1
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	-702,076	2
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	176,868	0
20 <u>TOTAL WORKING CAPITAL</u>	WC71	-7,507	117,524	1
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-2,905	294,392	1
22 <u>RATE BASE CALCULATION</u>				
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	138,525	5,944,217	5
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-2,905	294,392	1

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 5
 ADJs: A

RATE BASE	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 BASE	RB91	6,238,615	3,838,949	229,369	10,671	1,750,733	250,582	22,685
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	574,578	353,567	21,125	983	161,243	23,079	2,089

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 6
 ADJs: A

<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	6,238,609	6
2 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210		0.09210
3 RETURN ON RATE BASE	R751	12,491	574,577	1

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 1
 ADJs: A

O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	RESIDENTIAL	GEN SERVICE NON-DEMAND	GEN SERVICE 100% L.F.	GEN SERVICE DEMAND	GEN SERVICE CURT / INTERR	LIGHTING 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	53,643	3,053	152	30,932	4,968	293
9	INTERMEDIATE	P354 P102	7,237	4,173	237	12	2,406	386	23
10	<u>PEAKING</u>	P356 P104	<u>24,265</u>	<u>13,990</u>	<u>796</u>	<u>40</u>	<u>8,067</u>	<u>1,296</u>	<u>76</u>
11	TOTAL DEMAND RELATED	P391	124,543	71,806	4,086	204	41,405	6,650	392
12	TOTAL PRODUCTION O & M	P451	236,833	128,563	7,792	451	84,283	14,349	1,396
<u>13 TRANSMISSION O & M</u>									
14	GEN. STEP-UP XFMR - BASE	T300 T100	1,110	640	36	2	369	59	3
15	GEN. STEP-UP XFMR - INTERMED	T302 T102	38	22	1	0	13	2	0
16	GEN. STEP-UP XFMR - PEAKING	T304 T104	349	201	11	1	116	19	1
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	18,300	1,000	45	9,660	1,478	43
<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

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 2
 ADJS: A

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 P310 K306</u>	<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 P356 P104</u>	<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	1,109	1
15	GEN. STEP-UP XFMR - INTERMED T302 T102	0	38	0
16	GEN. STEP-UP XFMR - PEAKING T304 T104	0	349	0
17	TRANSMISSION T306 T106	0	28,545	0
18	<u>DISTRIBUTION T308 T108</u>	<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 D310 D110</u>	<u>0</u>	<u>100</u>	<u>0</u>
27	TOTAL DISTRIBUTION O & M D341	13,599	144,630	1

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 25% AD

DOCKET NUMBER: ERI0RETL-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 3
 ADJs: A

O & M EXPENSES	ITEM ALLO	TOTAL	GEN SERVICE		GEN SERVICE		GEN SERVICE		LIGHTING
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY	
<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	-107	-6	0	-62	-10	-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	3,404	203	9	1,510	213	20
19	LABOR RELATED	A308 K627	234,098	143,998	9,745	530	62,329	9,103	1,742
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	-1,923	-130	-7	-832	-122	-23
22	ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	2,351	1,438	86	4	638	90	8
23	ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-3,387	-2,083	-141	-8	-902	-132	-25
24	<u>ADJ M- INDUSTRY ASSOC DUES</u>	A322 K627	<u>-22</u>	<u>-14</u>	<u>-1</u>	<u>0</u>	<u>-6</u>	<u>-1</u>	<u>0</u>
25	TOTAL ADMINISTRATIVE & GENERAL	A337	251,473	155,574	10,462	563	65,508	9,404	1,794
26	TOTAL O & M EXPENSE	OM31	721,494	445,464	30,037	1,720	189,419	27,943	5,145

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 4
 ADJS: A

O & M EXPENSES	ITEM ALLO	LIGHTING FACILITIES	TOTAL AT ISSUE	ALL OTHER
<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 C308 K400</u>	<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 C320 K400</u>	<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 S302 K400</u>	<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	234,098	0
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 A322 K627</u>	<u>-1</u>	<u>-23</u>	<u>1</u>
25	TOTAL ADMINISTRATIVE & GENERAL A337	8,168	251,473	0
26	TOTAL O & M EXPENSE OM31	21,767	721,495	-1

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 7
 PAGE: 1
 ADJs: A

DEPRECIATION EXPENSE	ITEM ALLO	TOTAL	GEN SERVICE		GEN SERVICE		GEN SERVICE		LIGHTING
		ELECTRIC	RESIDENTIAL	NON-DEMAND	100% L.F.	DEMAND	CURT / INTERR	ENERGY	
<u>1 PRODUCTION DEPRECIATION</u>									
2 BASE	P460 P100	139,274	80,298	4,570	227	46,303	7,437	439	
3 INTERMEDIATE	P462 P102	9,186	5,296	301	15	3,054	491	29	
4 PEAKING	P464 P104	19,345	11,153	635	32	6,431	1,033	61	
5 TOTAL PRODUCTION DEPREC EXP	P481	167,805	96,747	5,506	274	55,788	8,961	529	
<u>6 TRANSMISSION DEPRECIATION</u>									
7 GEN. STEP-UP XFMR - BASE	T460 T100	920	530	30	1	306	49	3	
8 GEN. STEP-UP XFMR - INTERMED	T462 T102	32	18	1	0	11	2	0	
9 GEN. STEP-UP XFMR - PEAKING	T464 T104	289	167	9	0	96	15	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	18,749	1,025	44	9,875	1,506	48	
<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	9,248	626	34	4,003	585	112	
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	10,064	678	37	4,279	619	122	
26 TOTAL DEPRECIATION EXPENSE	DE41	357,871	216,073	13,053	594	95,593	13,364	1,225	

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 7
 PAGE: 2
 ADJs: A

26

<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	139,274	0
3	INTERMEDIATE P462 P102	0	9,186	0
4	<u>PEAKING P464 P104</u>	<u>0</u>	<u>19,345</u>	<u>0</u>
5	TOTAL PRODUCTION DEPREC EXP P481	0	167,805	0
<u>6 TRANSMISSION DEPRECIATION</u>				
7	GEN. STEP-UP XFMR - BASE T460 T100	0	919	1
8	GEN. STEP-UP XFMR - INTERMED T462 T102	0	32	0
9	GEN. STEP-UP XFMR - PEAKING T464 T104	0	288	1
10	TRANSMISSION T466 T106	0	29,095	0
11	<u>DISTRIBUTION T468 T108</u>	<u>0</u>	<u>913</u>	<u>0</u>
12	TOTAL TRANS DEPREC EXP T481	0	31,247	2
<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	<u>IS CONTROL EQUIPMENT D470 D110</u>	<u>0</u>	<u>67</u>	<u>0</u>
20	TOTAL DIST DEPREC EXPENSE D481	17,539	142,590	2
<u>21 GENERAL DEPRECIATION</u>				
22	LABOR RELATED G460 G100	427	15,035	-1
23	RETAIL CUSTOMER RELATED (CSS) G462 G102	0	282	0
24	<u>DISTRIBUTION PRIMARY RELATED G466 G106</u>	<u>0</u>	<u>909</u>	<u>0</u>
25	TOTAL GENERAL DEPREC EXPENSE G481	427	16,226	-1
26	TOTAL DEPRECIATION EXPENSE DE41	17,966	357,868	3

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 1
 ADJs: A

<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	28,629	1,629	81	16,509	2,652	156
4	PRODUCTION INTERMEDIATE	L502 K202	2,053	1,184	67	3	683	110	6
5	PRODUCTION PEAKING	L504 K204	4,909	2,830	161	8	1,632	262	15
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>	L516 K627	<u>1,928</u>	<u>1,186</u>	<u>80</u>	<u>4</u>	<u>513</u>	<u>75</u>	<u>14</u>
11	TOTAL REAL EST & PROP TAX	L521	109,483	66,300	3,913	178	30,860	4,447	386
<u>12 PAYROLL TAX</u>									
13	<u>TOTAL</u>	L530 K627	<u>18,982</u>	<u>11,676</u>	<u>790</u>	<u>43</u>	<u>5,054</u>	<u>738</u>	<u>141</u>
14	TOTAL PAYROLL TAX	L551	18,982	11,676	790	43	5,054	738	141
<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>	L566 R600	<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	75,468	4,522	214	34,897	5,050	510
<u>22 OTHER TAXES & MISC EXPENSES</u>									
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	<u>-2,523</u>	<u>-1,543</u>	<u>-92</u>	<u>-4</u>	<u>-684</u>	<u>-97</u>	<u>-9</u>
24	MISC ALLOWABLE EXPENSES	M621	-2,523	-1,543	-92	-4	-684	-97	-9
<u>25 PRELIMINARY SUMMARY</u>									

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 2
 ADJs: A

<u>OTHER TAXES & MISC EXPENSES</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</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	49,656	0
4	PRODUCTION INTERMEDIATE	L502 K202	0	2,053	0
5	PRODUCTION PEAKING	L504 K204	0	4,908	1
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>1,927</u>	<u>1</u>
11	TOTAL REAL EST & PROP TAX	L521	3,400	109,484	-1
<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	124,430	1
<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
 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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 3
 ADJs: A

<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>
1 TOTAL O & M EXPENSE	OM31	721,494	445,464	30,037	1,720	189,419	27,943	5,145
2 TOTAL DEPRECIATION EXPENSE	DE41	357,871	216,073	13,053	594	95,593	13,364	1,225
3 TOTAL OTHER TAX & MISC EXPENSE	L591	124,431	75,468	4,522	214	34,897	5,050	510
4 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-2,523</u>	<u>-1,543</u>	<u>-92</u>	<u>-4</u>	<u>-684</u>	<u>-97</u>	<u>-9</u>
5 TOTAL OP EXP EX INC & REV TAX	OP61	1,201,273	735,462	47,520	2,524	319,225	46,260	6,871

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 4
 ADJs: A

	<u>ITEM ALLO</u>	LIGHTING	TOTAL	ALL	
		<u>FACILITIES</u>	<u>AT ISSUE</u>	<u>OTHER</u>	
1	TOTAL O & M EXPENSE	OM31	21,767	721,495	-1
2	TOTAL DEPRECIATION EXPENSE	DE41	17,966	357,868	3
3	TOTAL OTHER TAX & MISC EXPENSE	L591	3,769	124,430	1
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	1,201,270	3

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 1
 ADJs: A

<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	256,622	157,913	9,435	439	72,015	10,308	933
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-78,248	-48,150	-2,877	-134	-21,959	-3,143	-285
6	TOTAL OTHER INTEREST EXPENSE	Y781	178,374	109,763	6,558	305	50,056	7,165	648
7	TOTAL INTEREST EXPENSE	Y783	178,374	109,763	6,558	305	50,056	7,165	648
8	<u>ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-14,397	-8,805	-526	-24	-3,905	-552	-51
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	-22	-13	-1	0	-6	-1	0
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-109,029	-66,679	-3,983	-184	-29,574	-4,177	-387
12	TOTAL ADDITIONS	Y861	-123,448	-75,497	-4,510	-208	-33,485	-4,730	-438
13	NET DEDUCTIONS AND ADDITIONS	Y871	301,822	185,260	11,068	513	83,541	11,895	1,086
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	21,340	1,275	59	9,465	1,337	124
17	TOTAL FED PROV DEF IT	Z781	34,894	21,340	1,275	59	9,465	1,337	124
18	<u>INVESTMENT TAX CREDITS</u>								
19	<u>AMORTIZED INV TAX CREDIT</u>								
20	AMORTIZATION	Z804 GP19	1,547	946	57	3	420	59	5
21	TOTAL AMORTIZED ITC	Z813	1,547	946	57	3	420	59	5
22	<u>PRELIMINARY SUMMARY</u>								

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 2
 ADJs: A

<u>INCOME TAX BASED ON RETURN</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 FEDERAL INCOME TAX</u>					
<u>2 FED INC TAX DEDUCTIONS</u>					
<u>3 INTEREST</u>					
4	TOTAL	Y760 RB91	5,579	256,622	0
5	<u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	<u>-1,701</u>	<u>-78,249</u>	<u>1</u>
6	TOTAL OTHER INTEREST EXPENSE	Y781	3,878	178,373	1
7	TOTAL INTEREST EXPENSE	Y783	3,878	178,373	1
<u>8 ADDITIONS</u>					
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-534	-14,397	0
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	-1	-22	0
11	<u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	<u>-4,046</u>	<u>-109,030</u>	<u>1</u>
12	TOTAL ADDITIONS	Y861	-4,581	-123,449	1
13	NET DEDUCTIONS AND ADDITIONS	Y871	8,459	301,822	0
<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>1,295</u>	<u>34,895</u>	<u>-1</u>
17	TOTAL FED PROV DEF IT	Z781	1,295	34,895	-1
<u>18 INVESTMENT TAX CREDITS</u>					
<u>19 AMORTIZED INV TAX CREDIT</u>					
20	<u>AMORTIZATION</u>	Z804 GP19	<u>57</u>	<u>1,547</u>	<u>0</u>
21	TOTAL AMORTIZED ITC	Z813	57	1,547	0
<u>22 PRELIMINARY SUMMARY</u>					

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 3
 ADJs: A

<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	TOTAL FED PROV DEF IT	Z781	34,894	21,340	1,275	59	9,465	1,337	124
2	<u>TOTAL AMORTIZED ITC</u>	Z813	<u>-1,547</u>	<u>-946</u>	<u>-57</u>	<u>-3</u>	<u>-420</u>	<u>-59</u>	<u>-5</u>
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	33,347	20,394	1,218	56	9,045	1,278	119
<u>4 FEDERAL INCOME TAX COMPUTATION</u>									
5	RETURN ON RATE BASE	R751	574,578	353,567	21,125	983	161,243	23,079	2,089
6	NET DEDUCTIONS AND ADDITIONS	Y871	-301,822	-185,260	-11,068	-513	-83,541	-11,895	-1,086
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	33,347	20,394	1,218	56	9,045	1,278	119
8	<u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>5,614</u>	<u>3,433</u>	<u>205</u>	<u>9</u>	<u>1,523</u>	<u>215</u>	<u>20</u>
9	BASE FOR FIT COMPUTATION	I865	311,717	192,134	11,480	535	88,270	12,677	1,142
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	167,849	103,457	6,182	288	47,530	6,826	615
12	<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	<u>33,347</u>	<u>20,394</u>	<u>1,218</u>	<u>56</u>	<u>9,045</u>	<u>1,278</u>	<u>119</u>
13	NET FED INCOME TAX ALLOWABLE	I879	201,196	123,851	7,400	344	56,575	8,104	734
<u>14 FEDERAL INCOME TAX PAYABLE</u>									
15	<u>PRELIM FEDERAL INCOME TAX</u>	I869	<u>167,849</u>	<u>103,457</u>	<u>6,182</u>	<u>288</u>	<u>47,530</u>	<u>6,826</u>	<u>615</u>
16	NET FED INCOME TAX PAYABLE	I889	167,849	103,457	6,182	288	47,530	6,826	615
<u>17 STATE INCOME TAX</u>									
<u>18 DEDUCTIONS IN ADDITION TO Y871</u>									
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-109,029	-66,679	-3,983	-184	-29,574	-4,177	-387
20	<u>STATE TEMPORARY DIFFERENCES</u>	Y892 GP19	<u>102,079</u>	<u>62,428</u>	<u>3,729</u>	<u>172</u>	<u>27,689</u>	<u>3,911</u>	<u>362</u>
21	DEDUCTIONS IN ADD TO Y843	Y911	-6,950	-4,251	-254	-12	-1,885	-266	-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	<u>STATE PROV DEF INC TAX (410.1)</u>								

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 4
 ADJs: A

<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	-1,547	-0
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,238	33,348	-1
4	<u>FEDERAL INCOME TAX COMPUTATION</u>				
5	RETURN ON RATE BASE	R751	12,491	574,577	1
6	NET DEDUCTIONS AND ADDITIONS	Y871	-8,459	-301,822	-0
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,238	33,348	-1
8	<u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	208	5,613	1
9	BASE FOR FIT COMPUTATION	I865	5,478	311,716	1
10	FIT FACTOR K190/(1-K190)	I867	0.53846		0.53846
11	PRELIM FEDERAL INCOME TAX	I869	2,950	167,848	1
12	<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	1,238	33,348	-1
13	NET FED INCOME TAX ALLOWABLE	I879	4,188	201,196	0
14	<u>FEDERAL INCOME TAX PAYABLE</u>				
15	<u>PRELIM FEDERAL INCOME TAX</u>	I869	2,950	167,848	1
16	NET FED INCOME TAX PAYABLE	I889	2,950	167,848	1
17	<u>STATE INCOME TAX</u>				
18	<u>DEDUCTIONS IN ADDITION TO Y871</u>				
19	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-4,046	-109,030	1
20	<u>STATE TEMPORARY DIFFERENCES</u>	Y892 GP19	3,788	102,079	0
21	DEDUCTIONS IN ADD TO Y843	Y911	-258	-6,951	1
22	FIT DEDUCTIBLE FOR SIT	K194	0.00000		0.00000
23	<u>STATE INCOME TAX ADJUSTMENTS</u>				
24	<u>STATE PROV DEF INC TAX (410.1)</u>				

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 25% AD

DOCKET NUMBER: ERI0RETL-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 5
 ADJs: A

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	3,433	205	9	1,523	215	20
2 TOTAL STATE PROV DEF IT(410.1)	Z911	5,614	3,433	205	9	1,523	215	20
3 TOTAL STATE INC TAX ADJUSTMENT	Z957	5,614	3,433	205	9	1,523	215	20
4 SUMMARY OF SIT CALCULATION								
5 RETURN ON RATE BASE	R751	574,578	353,567	21,125	983	161,243	23,079	2,089
6 NET FED INCOME TAX ALLOWABLE	I879	201,196	123,851	7,400	344	56,575	8,104	734
7 NET DEDUCTIONS AND ADDITIONS	Y871	-301,822	-185,260	-11,068	-513	-83,541	-11,895	-1,086
8 DEDUCTIONS IN ADD TO Y843	Y911	6,950	4,251	254	12	1,885	266	25
9 TOTAL STATE INC TAX ADJUSTMENT	Z957	5,614	3,433	205	9	1,523	215	20
10 BASE FOR SIT COMPUTATION	J965	486,516	299,842	17,916	835	137,685	19,769	1,782
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	28,317	17,451	1,043	49	8,013	1,151	104
13 TOTAL STATE INC TAX ADJUSTMENT	Z957	5,614	3,433	205	9	1,523	215	20
14 NET STATE INCOME TAX ALLOWABLE	J979	33,931	20,884	1,248	58	9,536	1,366	124
15 STATE INCOME TAX PAYABLE								
16 PRELIMINARY STATE INCOME TAX	J969	28,317	17,451	1,043	49	8,013	1,151	104
17 NET STATE INCOME TAX PAYABLE	J989	28,317	17,451	1,043	49	8,013	1,151	104
18 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 6
 ADJs: A

<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
4	<u>SUMMARY OF SIT CALCULATION</u>				
5	RETURN ON RATE BASE	R751	12,491	574,577	1
6	NET FED INCOME TAX ALLOWABLE	I879	4,188	201,196	0
7	NET DEDUCTIONS AND ADDITIONS	Y871	-8,459	-301,822	-0
8	DEDUCTIONS IN ADD TO Y843	Y911	258	6,951	-1
9	TOTAL STATE INC TAX ADJUSTMENT	Z957	208	5,613	1
10	BASE FOR SIT COMPUTATION	J965	8,686	486,515	1
11	SIT FACTOR K192/(1-K192)	J967	0.05820		0.05820
12	PRELIMINARY STATE INCOME TAX	J969	506	28,317	0
13	TOTAL STATE INC TAX ADJUSTMENT	Z957	208	5,613	1
14	NET STATE INCOME TAX ALLOWABLE	J979	714	33,930	1
15	<u>STATE INCOME TAX PAYABLE</u>				
16	PRELIMINARY STATE INCOME TAX	J969	506	28,317	0
17	NET STATE INCOME TAX PAYABLE	J989	506	28,317	0
18	COMPOSITE TAX RATE	CTAX	0.38794		0.38575

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 1
 ADJs: A

COST OF SERVICE COMPUTATION	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 REVENUE CREDITS</u>								
2 PRODUCTION DEMAND RELATED	Q000 P121	859	495	28	1	286	46	3
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>13,314</u>	<u>795</u>	<u>37</u>	<u>6,072</u>	<u>869</u>	<u>79</u>
8 TOTAL REVENUE CREDITS	Q027	69,452	51,210	3,497	240	12,382	1,441	215
<u>9 COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	1,201,273	735,462	47,520	2,524	319,225	46,260	6,871
11 RETURN ON RATE BASE	R751	574,578	353,567	21,125	983	161,243	23,079	2,089
12 NET FED INCOME TAX ALLOWABLE	I879	201,196	123,851	7,400	344	56,575	8,104	734
13 NET STATE INCOME TAX ALLOWABLE	J979	33,931	20,884	1,248	58	9,536	1,366	124
14 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-69,452</u>	<u>-51,210</u>	<u>-3,497</u>	<u>-240</u>	<u>-12,382</u>	<u>-1,441</u>	<u>-215</u>
15 SUBTOTAL B	CS03	1,941,526	1,182,554	73,796	3,669	534,197	77,368	9,603
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>4,225</u>	<u>264</u>	<u>13</u>	<u>1,909</u>	<u>276</u>	<u>34</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	1,948,463	1,186,779	74,060	3,682	536,106	77,644	9,637
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>-1,186,779</u>	<u>-74,060</u>	<u>-3,682</u>	<u>-536,106</u>	<u>-77,644</u>	<u>-9,637</u>
21 EXCESS REVENUES	XREV	-499,997	-286,193	-9,369	-1,043	-170,934	-29,241	-3,412
22 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794
23 EXCESS TAX	XTAX	-193,969	-111,025	-3,635	-405	-66,312	-11,344	-1,324
24 EXCESS RETURN	XRET	-306,028	-175,168	-5,734	-638	-104,622	-17,897	-2,088

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 2
 ADJs: A

<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	470	21,636	0
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	1,201,270	3
11 RETURN ON RATE BASE	R751	12,491	574,577	1
12 NET FED INCOME TAX ALLOWABLE	I879	4,188	201,196	0
13 NET STATE INCOME TAX ALLOWABLE	J979	714	33,930	1
14 <u>TOTAL REVENUE CREDITS</u>	Q027	-470	-69,455	3
15 SUBTOTAL B	CS03	60,331	1,941,518	8
16 REVENUE TAX FACTOR	L031	0.00357		0.00000
17 <u>REVENUE TAX</u>	L033	216	6,937	0
18 TOTAL ELECTRIC COST OF SERVICE	CS05	60,547	1,948,455	8
19 PRESENT CLASS REVENUES	R602	60,750	1,448,466	0
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-60,547	-1,948,455	-8
21 EXCESS REVENUES	XREV	203	-499,989	-8
22 COMPOSITE TAX RATE	CTAX	0.38794		0.38575
23 EXCESS TAX	XTAX	79	-193,966	-3
24 EXCESS RETURN	XRET	124	-306,023	-5

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 1
 ADJs: A

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
 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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 2
 ADJs: A

<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>
<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>	K114	<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
 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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 3
 ADJs: A

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
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010
 FULLY ADJUSTED
 Production Capacity Allocation Method: 12 CP and 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 4
 ADJs: A

<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>LIGHTING FACILITIES</u>	<u>TOTAL AT ISSUE</u>	<u>ALL OTHER</u>
1	TOTAL RATE OF RETURN ALLOWABLE RORA	0.09210		0.09210
2	<u>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
 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 25% AD

Docket Number: ER10RETL-000
 Exhibit:
 Schedule: 11
 Page: 5

ADJs: A

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
 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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 1
 ADJs: A

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	57,655	3,281	163	33,246	5,340	315
3	RATIO TO TOTAL ELECTRIC	K201	1.00000	0.57655	0.03281	0.00163	0.33246	0.05340	0.00315
4	PROD CAPACITY - % * 1000	K202	100,000	57,655	3,281	163	33,246	5,340	315
5	RATIO TO TOTAL ELECTRIC	K203	1.00000	0.57655	0.03281	0.00163	0.33246	0.05340	0.00315
6	PROD CAPACITY - % * 1000	K204	100,000	57,655	3,281	163	33,246	5,340	315
7	RATIO TO TOTAL ELECTRIC	K205	1.00000	0.57655	0.03281	0.00163	0.33246	0.05340	0.00315
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

32 WAGES AND SALARIES

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 2
 ADJs: A

45

<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>				

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 3
 ADJs: A

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	36,490	2,077	103	21,041	3,380	199
2	PRODUCTION DEMAND - INTERMED	K602 K202	8,537	4,922	280	14	2,838	456	27
3	PRODUCTION DEMAND - PEAKING	K604 K204	9,002	5,190	295	15	2,993	481	28
4	PROD ENERGY - ALLOCABLE	K610 K306	33,145	16,753	1,094	73	12,656	2,272	296
5	TRANSMISSION	K612 T121	12,965	7,771	425	19	4,103	628	19
6	DISTRIBUTION	K614 D141	64,261	41,859	2,642	108	12,113	1,144	271
7	TOTAL PTD WAGES & SALARIES	K617	191,200	112,985	6,813	332	55,744	8,361	840
8	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.59093	0.03563	0.00174	0.29155	0.04373	0.00439
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	132,610	8,974	488	57,400	8,383	1,604
13	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.61512	0.04163	0.00226	0.26625	0.03889	0.00744
14	ADMINISTRATIVE & GENERAL	K630 K627	58,168	35,780	2,421	132	15,487	2,262	433
15	TOTAL WAGES AND SALARIES EXP	K633	273,752	168,390	11,395	620	72,887	10,645	2,037
16	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.61512	0.04163	0.00226	0.26625	0.03889	0.00744
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
 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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 4
 ADJs: A

<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	8,537	0
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	12,965	0
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 PTDCSS WAGES & SALARIES	K627	6,125	215,584	0
13 WTD PTDCSS 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
 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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 5
 ADJs: A

<u>ALLOCATORS</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 LIGHTING FACILITIES	K804 K248	376,421	0	0	0	0	0	0
2 <u>IS EQUIP</u>	K806 K252	<u>2,220</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,220</u>	<u>0</u>
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
 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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 6
 ADJs: A

<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 LIGHTING FACILITIES	K804 K248	376,421	376,421	0
2 <u>IS EQUIP</u>	K806 K252	<u>0</u>	<u>2,220</u>	<u>0</u>
3 TOTAL	K827	376,421	2,082,247	2
4 WTD RATIOS	K829	0.18078	1.00000	0.00000

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 1
 ADJs: A

<u>WEIGHTED RATIOS</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 GROSS ELECTRIC PLT IN SERVICE</u>									
2	WTD GROSS PROD PLANT RATIOS	P129	1.00000	0.57655	0.03281	0.00163	0.33246	0.05340	0.00315
3	WTD GROSS TRANS PLANT RATIOS	T129	1.00000	0.59936	0.03280	0.00144	0.31650	0.04843	0.00146
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.58138	0.03281	0.00159	0.32908	0.05235	0.00279
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	0.63877	0.03909	0.00163	0.21955	0.02523	0.00355
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.60924	0.03611	0.00163	0.27313	0.03860	0.00336
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.66205	0.04554	0.00287	0.23058	0.03203	0.00773
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.61157	0.03653	0.00168	0.27125	0.03831	0.00355
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.59575	0.03529	0.00162	0.26967	0.03854	0.00353
<u>11 NET ELECTRIC PLANT</u>									
12	WTD NET PROD PLANT RATIOS	P229	1.00000	0.57655	0.03281	0.00163	0.33246	0.05340	0.00315
13	WTD NET TRANS PLANT RATIOS	T229	1.00000	0.59945	0.03280	0.00144	0.31644	0.04840	0.00146
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	0.65740	0.04050	0.00175	0.22925	0.02690	0.00362
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.63834	0.04397	0.00264	0.24659	0.03551	0.00749
17	WTD NET PLANT RATIOS	NP29	1.00000	0.62338	0.03745	0.00173	0.27243	0.03813	0.00356
<u>18 RATE BASE ADJUSTMENTS</u>									
<u>19 WORKING CAPITAL</u>									
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.54223	0.03422	0.00202	0.34352	0.05607	0.00707
21	WTD RATIOS	W689	1.00000	0.60918	0.03609	0.00166	0.27318	0.03866	0.00332
22	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.61764	0.04183	0.00241	0.26221	0.03874	0.00727
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.61637	0.04152	0.00237	0.26345	0.03888	0.00713
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	0.21798	0.00233	0.00054	0.69403	0.14218	0.00681
<u>25 RATE BASE</u>									
26	WTD NET OCRB RATIOS	RB29	1.00000	0.62298	0.03743	0.00173	0.27269	0.03821	0.00358
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.61535	0.03677	0.00171	0.28063	0.04017	0.00364
<u>28 O & M EXPENSES</u>									

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 2
 ADJs: A

<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	1.00000	0.00000
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
 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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 3
 ADJs: A

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	0.59947	0.03276	0.00147	0.31644	0.04842	0.00141
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	0.61865	0.04160	0.00224	0.26050	0.03740	0.00713
7	WTD O & M EXP RATIOS	OM39	1.00000	0.61742	0.04163	0.00238	0.26254	0.03873	0.00713
<u>8 DEPRECIATION EXPENSES</u>									
9	WTD PRODUCTION DEPREC RATIOS	P489	1.00000	0.57654	0.03281	0.00163	0.33246	0.05340	0.00315
10	WTD TRANS DEPREC EXP RATIOS	T489	1.00000	0.59999	0.03280	0.00141	0.31601	0.04819	0.00154
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	0.62028	0.04179	0.00228	0.26373	0.03815	0.00752
13	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.60377	0.03647	0.00166	0.26712	0.03734	0.00342
<u>14 OTHER TAXES & MISC EXPENSES</u>									
15	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.60557	0.03574	0.00163	0.28187	0.04062	0.00353
16	WTD PAYROLL TAX RATIOS	L559	1.00000	0.61511	0.04162	0.00227	0.26625	0.03888	0.00743
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	0.60650	0.03634	0.00172	0.28045	0.04058	0.00410
19	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.61157	0.03646	0.00159	0.27111	0.03845	0.00357
20	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.61224	0.03956	0.00210	0.26574	0.03851	0.00572
<u>21 INCOME TAXES</u>									
22	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.60908	0.03801	0.00189	0.27514	0.03985	0.00495
<u>23 OPERATING EXPENSES</u>									
24	WTD PROD O & M EXP RATIOS	P459	1.00000	0.54284	0.03290	0.00190	0.35588	0.06059	0.00589
25	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.59947	0.03276	0.00147	0.31644	0.04842	0.00141
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>									

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 4
 ADJs: A

53

WEIGHTED RATIOS	ITEM ALLO	LIGHTING	TOTAL	ALL
		FACILITIES	AT ISSUE	OTHER
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	1.00000	0.00000
10 WTD TRANS DEPREC EXP RATIOS	T489	0.00000	0.99994	0.00006
11 WTD DIST DEPREC EXP RATIOS	D489	0.12300	0.99999	0.00001
12 WTD GENERAL DEPREC EXP RATIOS	G489	0.02632	1.00006	-0.00006
13 WTD TOT DEPREC EXP RATIOS	DE49	0.05020	0.99999	0.00001
<u>14 OTHER TAXES & MISC EXPENSES</u>				
15 WTD REAL EST & PROP TAX RATIOS	L529	0.03106	1.00001	-0.00001
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	0.99999	0.00001
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>				

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 5
 ADJs: A

<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	0.59093	0.03563	0.00174	0.29155	0.04373	0.00439
2 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.61512	0.04163	0.00226	0.26625	0.03889	0.00744
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.61512	0.04163	0.00226	0.26625	0.03889	0.00744
4 WTD RATIOS	K669	1.00000	0.79615	0.09073	0.00632	0.07180	0.00102	0.03401

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 6
 ADJs: A

<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
 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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 1
 ADJs: A

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>51,210</u>	<u>3,497</u>	<u>240</u>	<u>12,382</u>	<u>1,441</u>	<u>215</u>
4	TOTAL ELECTRIC REVENUE	CS07	1,517,918	951,796	68,188	2,879	377,554	49,844	6,440
5	TOTAL OP EXP EX INC & REV TAX	OP61	-1,201,273	-735,462	-47,520	-2,524	-319,225	-46,260	-6,871
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	213,128	20,438	346	57,029	3,412	-453
<u>8 ADJUSTMENTS TO NET INCOME</u>									
9	TOTAL INTEREST EXPENSE	Y783	-178,374	-109,763	-6,558	-305	-50,056	-7,165	-648
10	<u>TOTAL ADDITIONS</u>	Y861	<u>-123,448</u>	<u>-75,497</u>	<u>-4,510</u>	<u>-208</u>	<u>-33,485</u>	<u>-4,730</u>	<u>-438</u>
11	PRELIMINARY TAXABLE INCOME	TI01	9,668	27,868	9,370	-167	-26,512	-8,483	-1,539
<u>12 STATE INCOME TAX COMPUTATION</u>									
13	PRELIMINARY TAXABLE INCOME	TI01	9,668	27,868	9,370	-167	-26,512	-8,483	-1,539
14	<u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>6,950</u>	<u>4,251</u>	<u>254</u>	<u>12</u>	<u>1,885</u>	<u>266</u>	<u>25</u>
15	STATE TAXABLE INCOME	SI01	16,618	32,119	9,624	-155	-24,627	-8,217	-1,514
<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>915</u>	<u>1,767</u>	<u>529</u>	<u>-9</u>	<u>-1,354</u>	<u>-452</u>	<u>-83</u>
19	STATE INC TAX PAYABLE	SP01	915	1,767	529	-9	-1,354	-452	-83
<u>20 SIT ALLOWABLE</u>									
21	STATE INC TAX PAYABLE	SP01	915	1,767	529	-9	-1,354	-452	-83
22	<u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>5,614</u>	<u>3,433</u>	<u>205</u>	<u>9</u>	<u>1,523</u>	<u>215</u>	<u>20</u>
23	NET STATE INC TAX ALLOWABLE	SA01	6,529	5,200	734	0	169	-237	-63
<u>24 FEDERAL INCOME TAX COMPUTATION</u>									
25	PRELIMINARY TAXABLE INCOME	TI01	9,668	27,868	9,370	-167	-26,512	-8,483	-1,539
26	<u>STATE INC TAX PAYABLE</u>	SP01	<u>-915</u>	<u>-1,767</u>	<u>-529</u>	<u>9</u>	<u>1,354</u>	<u>452</u>	<u>83</u>
27	NET FEDERAL TAXABLE INCOME	FI01	8,753	26,101	8,841	-158	-25,158	-8,031	-1,456

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 2
 ADJs: A

<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	-1,201,270	-3
6	<u>FIRM SERVICE REVENUE TAX</u>	RTXP	<u>-216</u>	<u>-5,155</u>	<u>-0</u>
7	NET INCOME	NI01	17,596	311,496	-6
<u>8 ADJUSTMENTS TO NET INCOME</u>					
9	TOTAL INTEREST EXPENSE	Y783	-3,878	-178,373	-1
10	<u>TOTAL ADDITIONS</u>	Y861	<u>-4,581</u>	<u>-123,449</u>	<u>1</u>
11	PRELIMINARY TAXABLE INCOME	TI01	9,137	9,674	-6
<u>12 STATE INCOME TAX COMPUTATION</u>					
13	PRELIMINARY TAXABLE INCOME	TI01	9,137	9,674	-6
14	<u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>258</u>	<u>6,951</u>	<u>-1</u>
15	STATE TAXABLE INCOME	SI01	9,395	16,625	-7
<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>915</u>	<u>0</u>
19	STATE INC TAX PAYABLE	SP01	517	915	0
<u>20 SIT ALLOWABLE</u>					
21	STATE INC TAX PAYABLE	SP01	517	915	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	6,528	1
<u>24 FEDERAL INCOME TAX COMPUTATION</u>					
25	PRELIMINARY TAXABLE INCOME	TI01	9,137	9,674	-6
26	<u>STATE INC TAX PAYABLE</u>	SP01	<u>-517</u>	<u>-915</u>	<u>-0</u>
27	NET FEDERAL TAXABLE INCOME	FI01	8,620	8,759	-6

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 3
 ADJs: A

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
2 PRELIM FIT = FI01 * K190	FT01	3,063	9,135	3,094	-55	-8,805	-2,811	-510
3 TOTAL FED PROV DEF IT	Z781	34,894	21,340	1,275	59	9,465	1,337	124
4 TOTAL AMORTIZED ITC	Z813	-1,547	-946	-57	-3	-420	-59	-5
5 NET FED INC TAX ALLOWABLE	FA01	36,410	29,529	4,312	1	240	-1,533	-391
<u>6 FEDERAL INCOME TAX PAYABLE</u>								
7 PRELIM FIT = FI01 * K190	FT01	3,063	9,135	3,094	-55	-8,805	-2,811	-510
8 FED INC TAX PAYABLE	FP01	3,063	9,135	3,094	-55	-8,805	-2,811	-510
<u>9 PRELIMINARY SUMMARY</u>								
10 NET INCOME	NI01	311,490	213,128	20,438	346	57,029	3,412	-453
11 NET FED INC TAX ALLOWABLE	FA01	-36,410	-29,529	-4,312	-1	-240	1,533	391
12 NET STATE INC TAX ALLOWABLE	SA01	-6,529	-5,200	-734	-0	-169	237	63
13 OVERALL RETURN EARNED (SCH 14)	RETU	268,551	178,399	15,392	345	56,620	5,182	1
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.04305	0.04647	0.06711	0.03233	0.03234	0.02068	0.00004

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 25% AD

DOCKET NUMBER: ER10RETL-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 4
 ADJs: A

<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	3,065	-2
3 TOTAL FED PROV DEF IT	Z781	1,295	34,895	-1
4 <u>TOTAL AMORTIZED ITC</u>	Z813	<u>-57</u>	<u>-1,547</u>	<u>-0</u>
5 NET FED INC TAX ALLOWABLE	FA01	4,255	36,413	-3
6 <u>FEDERAL INCOME TAX PAYABLE</u>				
7 <u>PRELIM FIT = FI01 * K190</u>	FT01	<u>3,017</u>	<u>3,065</u>	<u>-2</u>
8 FED INC TAX PAYABLE	FP01	3,017	3,065	-2
9 <u>PRELIMINARY SUMMARY</u>				
10 NET INCOME	NI01	17,596	311,496	-6
11 NET FED INC TAX ALLOWABLE	FA01	-4,255	-36,413	3
12 <u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-725</u>	<u>-6,528</u>	<u>-1</u>
13 OVERALL RETURN EARNED (SCH 14)	RETU	12,616	268,555	-4
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09302	0.04305	-0.66667

III. Development of Input Allocation Factors

Allocator No. 1A - Production Capacity
(12CP and 25% 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 25% Avg Demand Allocation
 Forecasted Twelve Months Ending December 31, 2010

ALLOCATOR NO. 1A
 PAGE 1 OF 2

	(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 25% Avg Demand Allocation
Forecasted Twelve Months Ending December 31, 2010

61

RATE CLASS	(1) AVERAGE 12 CP DEMAND MW	(2) %	(3) ANNUAL AVERAGE DEMAND MW	(4) %	(5) 75% OF 12 CP .75 * (2)	(6) 25% OF AVG. DEMAND .25 * (4)	(7) DEMAND ALLOCATOR (5) + (6)
I. RESIDENTIAL SERVICE	4,330.7	60.024%	2,381.9	50.544%	45.018%	12.636%	57.655%
II. GENERAL SERVICE NON-DEMAND	236.3	3.275%	155.5	3.300%	2.456%	0.825%	3.281%
III. GS - 100% L.F.	10.4	0.144%	10.4	0.221%	0.108%	0.055%	0.163%
IV. GENERAL SERVICE DEMAND	2,279.9	31.600%	1,799.5	38.186%	23.700%	9.546%	33.246%
V. CURTAILABLE/INTERRUPTIBLE GENERAL SERVICE	348.8	4.834%	323.1	6.856%	3.626%	1.714%	5.340%
VI. LIGHTING SERVICE	8.8	0.122%	42.1	0.893%	0.091%	0.223%	0.315%
TOTAL RETAIL	7,214.9	100.000%	4,712.5	100.000%	75.000%	25.000%	100.000%

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

RATE CLASS	(1) MMH SALES @ METER LEVEL	(2) DELIVERY EFFICIENCY FACTOR	(3) SOURCE LEVEL MMH (6) / (7)	(4) ENERGY ALLOCATOR
I. RESIDENTIAL SERVICE	19,535,853	0.9362871	20,865,238	56.545%
II. GENERAL SERVICE NON-DEMAND				
TRANSMISSION	3,194	0.9779000	3,266	
PRIMARY	8,549	0.9679000	8,833	
SECONDARY	1,284,318	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	2,348,917	0.9679000	2,427,851	
GSD - SECONDARY	12,468,054	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	309,071	0.9362871	316,056	
IS - TRANSM DEL / TRANSM MTR	18,358	0.9779000	18,773	
IS - PRIMARY DEL / TRANS MTR	69,815	0.9779000	71,383	
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	
SS2 - PRIMARY	58,748	0.9679000	60,896	
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	38,818,858		41,281,681	100.000%

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	ALLOCATOR CODE	MWH SALES @ METER LEVEL	12 CP LOAD FACTOR	12 CP MW @ METER LEVEL (1)*8760hrs/(2)	DELIVERY EFFICIENCY FACTOR	AVERAGE CP MW @ SOURCE LEVEL (3)/(4)	AVERAGE CP MW @ SOURCE LEVEL % 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	3.275%
TOTAL		1,276,061		221.4		236.3	
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	1,926.3	31.600%
TOTAL		14,836,795		2,145.8		2,279.9	
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		56,748	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	4.834%
TOTAL		2,739,413		337.5		348.8	
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%

63

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

RATE CLASS ALLOCATOR CODE	(1) MWH SALES @ METER LEVEL	(2) CLASS MAX LOAD FACTOR	(3) CLASS MAX MW @ METER LEVEL (1)/8760hrs/(2)	(4) DELIVERY EFFICIENCY FACTOR	(5) CLASS MAX MW @ SOURCE LEVEL (3)/(4)	(6) 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%

G4

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
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%

65

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		AVG. NO. OF CUSTOMERS SERVED AT DISTRIBUTION SECONDARY	PERCENT OF TOTAL K244
ALLOCATOR CODE:			
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

<u>RATE GROUP / METER TYPE</u>	(1) <u>NUMBER OF METERED POINTS</u>	(2) <u>CURRENT INSTALLED METER COST \$/meter</u>	(3) <u>Estimated Current \$ Cost Meter Investment (1) x (2)</u>	(4) <u>Percent Total Retail</u>
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 & 25% AD

S:\Rates\2009 Rate Case\Workpapers\Unit Cost Summaries_2010.xlsx\JU C 25 PR

Line		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		TOTAL RETAIL	RESIDENTIAL (RS)	GEN SERV NON DEM (GS-1)	GEN SERV 100% LF (GS-2)	GEN SERV DEMAND (GSD, SS-1)	CURTAIL/ INTERR (CS, SS-3, IS, SS-2)	LIGHTING (LS) ENERGY	FACILITIES	
I. COST OF SERVICE - (000'S)										
1	A									
2	a.									
3	b.									
4										
5	B									
6	C									
7	D									
8	E									
9	F									
10	G									
11	H									
12	I									
13	J									
14										
15	Total									
16	II. BILLING UNITS									
17	A									
18	1.									
19	2.									
20	3.									
21	4.									
22	5.									
23	B									
24	1.									
25	2.									
26	3.									
27	C									
28	1.									
29	2.									
30	3.									
31	E									
32										
33	III. UNIT COSTS									
34	A									
35	1.									
36	2.									
37	3.									
38	4.									
39	B									
40	1.									
41	C									
42	a.									
43	1.									
44	2.									
45	3.									
46	4.									
47	5.									
48	Or									
49	b.									
50	1.									
51	2.									
52	3.									
53	4.									
54	5.									

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 & 25% AD

S:\Rates\2009 Rate Case\Workpapers\Unit Cost Summaries_2010.xlsx\U C 25 PP

Line		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
		TOTAL RETAIL	RESIDENTIAL (RS)	GEN SERV NON DEM (GS-1)	GEN SERV 100% LF (GS-2)	GEN SERV DEMAND (GSD, SS-1)	CURTAIL/ INTERR (CS, SS-3, IS, SS-2)	LIGHTING (LS) ENERGY	FACILITIES	
I. COST OF SERVICE - (000'S)										
1	A									
2	a.									
3	b.									
4										
5	B									
6	C									
7	D									
8	E									
9	F									
10	G									
11	H									
12	I									
13	J									
14										
15	Total									
16	II. BILLING UNITS									
17	A									
18	1.									
19	2.									
20	3.									
21	4.									
22	5.									
23	B									
24	1.									
25	2.									
26	3.									
27	C									
28	1.									
29	2.									
30	3.									
31	E									
32										
33	III. UNIT COSTS									
34	A									
35	1.									
36	2.									
37	3.									
38	4.									
39	B									
40	1.									
41	C									
42	a.									
43	1.									
44	2.									
45	3.									
46	4.									
47	5.									
48	Or									
49	b.									
50	1.									
51	2.									
52	3.									
53	4.									
54	5.									

71

**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	<u>1,265,675</u>	1.00	<u>1,265,675</u>	<u>1,265,675</u>	<u>1,265,675</u>
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	<u>12,479,205</u>	1.00	<u>12,479,205</u>	<u>12,479,205</u>	<u>12,479,205</u>
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	<u>0</u>	1.00	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>126,023</u>	1.00	<u>126,023</u>	<u>126,023</u>	<u>126,023</u>
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	<u>0</u>	0.99	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>15,374</u>	0.99	<u>15,220</u>	<u>15,220</u>	<u>0</u>
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	<u>1,953</u>	0.99	<u>1,933</u>	<u>1,933</u>	<u>0</u>
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	<u>345,836</u>		<u>345,836</u>	<u>345,836</u>	<u>345,836</u>
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

<u>RATE SCHEDULE</u>	(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	<u>37,885,006</u>				<u>37,837,029</u>	<u>37,816,015</u>	<u>33,141,848</u>
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	<u>394,737</u>				<u>390,790</u>	<u>390,790</u>	<u>0</u>
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	<u>5,600,166</u>				<u>5,540,812</u>	<u>4,150,844</u>	<u>340,723</u>
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	<u>762,576</u>				<u>47,657</u>	<u>8,899</u>	<u>0</u>
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	<u>5,089,276</u>				<u>235,890</u>	<u>215,216</u>	<u>0</u>
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	<u>389,246</u>				<u>15,473</u>	<u>184,109</u>	<u>0</u>
SUMMARY BY RATE CLASS							
GENERAL SERVICE DEMAND - GSD, SS-1	38,647,582				37,884,688	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	<u>50,101,007</u>				<u>44,067,650</u>	<u>42,765,873</u>	<u>33,482,571</u>

V. *FUNCTIONAL COST STUDIES*

		<u><i>Page No.</i></u>
A	<i>Total Retail</i>	74
B	<i>Residential Service</i>	131
C	<i>General Service Non-Demand</i>	184
D	<i>General Service 100% LF</i>	239
E	<i>General Service Demand</i>	294
F	<i>Curtable/Interruptible Service</i>	347
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)

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 1
 ADJs:

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	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	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

74

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 2
 ADJs:

<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	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	-2,455	-31	-2,905	-43,263	294,388	5
5 <u>TOTAL RATE BASE</u>	RB91	115,605	1,332	135,620	-6,057	6,238,612	3
6 <u>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	-32	-1	-94	-27	-2,526	3
11 <u>TOTAL OP EXP EX INC & REV TAX</u>	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	133	1	216	271	6,936	0
15 <u>TOTAL OPERATING EXPENSE</u>	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	-401	-5	-470	21	-69,452	-0
18 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	37,407	408	60,592	76,143	1,948,467	-1
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	37,407	409	60,592	76,143	1,948,469	-3
20 <u>EXCESS REVENUES</u>	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
24 RETURN EARNED ON COMMON EQUITY	RECE	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
26 <u>CLASS REVENUES=COST OF SERVICE</u>	R600	37,407	409	60,592	76,143	1,948,469	-3
27 <u>REVENUE INCREASE JUSTIFIED</u>	RIJD	0	-1	0	0	-2	2

75

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 3
 ADJs:

<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	0.00000	-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)

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 4
 ADJs:

<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	-0.00244	0.00000	0.00000	-0.00000	-0.66667

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 1
 ADJs:

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 2
 ADJs:

79

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 3
 ADJs:

		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>	<u>-195,514</u>	<u>-73,946</u>	<u>-30,059</u>	<u>-10,911</u>	<u>-25,924</u>	<u>-17,741</u>	<u>-7,398</u>
2	GENERAL PLANT IN SERVICE	G121 457,473	116,928	47,532	17,253	111,228	28,053	11,697
3	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

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 4
 ADJs:

			INTERRUPTIBLE	LIGHTING	CUSTOMER	TOTAL	ALL
<u>GROSS ELECTRIC PLT IN SERVICE</u>	<u>ITEM ALLO</u>	<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 <u>GENERAL PLANT IN SERVICE</u>	G121	5,970	51	8,783	109,980	457,475	-2
3 <u>GROSS ELECTRIC PLT IN SERVICE</u>	GP11	130,279	2,271	385,204	109,980	10,381,341	-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)

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 3
 PAGE: 1
 ADJs:

<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	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	<u>PEAKING</u>	P154 P104	<u>312,826</u>	<u>312,826</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>DISTRIBUTION</u>	T158 T108	<u>6,135</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,135</u>	<u>0</u>	<u>0</u>
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	<u>IS CONTROL EQUIPMENT</u>	D160 D110	<u>888</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>DISTRIBUTION PRIMARY RELATED</u>	G156 G106	<u>66,527</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>66,527</u>	<u>0</u>	<u>0</u>
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

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 3
 PAGE: 2
 ADJs:

83

<u>DEPRECIATION RESERVE</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	P150 P100	0	0	0	0	1,737,090	0
3 INTERMEDIATE	P152 P102	0	0	0	0	206,926	0
4 <u>PEAKING</u>	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 <u>DISTRIBUTION</u>	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 <u>IS CONTROL EQUIPMENT</u>	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 <u>DISTRIBUTION PRIMARY RELATED</u>	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

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 1
 ADJs:

NET ELECTRIC PLANT	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>								
2	PRODUCTION PLANT IN SERVICE	P121	4,709,022	4,709,022	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>
4	NET PRODUCTION PLANT	P221	2,452,180	2,452,180	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
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>
8	NET TRANSMISSION PLANT	T221	895,699	45,871	0	833,942	15,886	0
<u>9 DISTRIBUTION PLANT</u>								
10	DISTRIBUTION PLANT IN SERVICE	D141	3,949,534	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>-631,312</u>	<u>-505,929</u>	<u>-170,146</u>
12	NET DISTRIBUTION PLANT	D241	2,388,216	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
14	NET TRANS & DIST PLANT	NT21	3,283,915	45,871	0	833,942	1,127,550	696,349
<u>15 GENERAL & INTANGIBLE PLANT</u>								
16	GENERAL PLANT IN SERVICE	G121	457,473	116,928	47,532	17,253	111,228	28,053
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>
18	NET GENERAL & INTANG PLANT	G221	208,127	70,519	28,666	10,405	28,431	16,919
19	NET ELECTRIC PLANT IN SERVICE	NP21	5,944,222	2,568,570	28,666	844,347	1,155,981	713,268

84

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 2
 ADJs:

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	4,709,022	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<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>	T171	<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	0	3,949,534
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	<u>-9,850</u>	<u>-888</u>	<u>-243,193</u>	<u>-0</u>	<u>-1,561,318</u>
12	NET DISTRIBUTION PLANT	D241	114,459	1,332	133,228	0	2,388,216
13	NET PTD PLANT	NT31	114,459	1,332	133,228	0	5,736,095
14	NET TRANS & DIST PLANT	NT21	114,459	1,332	133,228	0	3,283,915
<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>	G171	<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

85

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 1
 ADJs:

<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>								

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 2
 ADJs:

<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	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	40,752	-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	151,145	0
17	TOTAL ADDITIVE ADJUSTMENTS	V289	1,924	27	4,602	176,868	0
18	NET ORIGINAL COST RATE BASE	RB21	119,984	1,390	143,127	6,121,092	-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	414,242	0
23	TOTAL FUEL STOCKS	W641	0	0	0	414,242	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 3
 ADJs:

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	

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 4
 ADJs:

<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

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 5
 ADJs:

<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

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

DOCKET NUMBER: ERI0FUNC-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 6
 ADJs:

<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

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 1
 ADJs:

92

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	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

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 2
 ADJs:

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 3
 ADJs:

<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 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 P100	-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

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 4
 ADJs:

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

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 7
 PAGE: 1
 ADJs:

96

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>	<u>P464 P104</u>	<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>	<u>T468 T108</u>	<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>	<u>D470 D110</u>	<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>	<u>G466 G106</u>	<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

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 7
 PAGE: 2
 ADJs:

DEPRECIATION EXPENSE	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INPO	AT ISSUE	OTHER
<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

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 1
 ADJs:

86

<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>									

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 2
 ADJs:

66

<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	0	49,656	0
4	PRODUCTION INTERMEDIATE L502 K202	0	0	0	0	2,053	0
5	PRODUCTION PEAKING L504 K204	0	0	0	0	4,909	0
6	TRANSMISSION L506 K220	0	0	0	0	12,211	0
7	DISTRIBUTION PRIMARY L508 K240	0	0	0	0	18,996	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ L510 K827	0	20	3,345	0	18,501	0
9	DISTRIBUTION METERING L514 K246	1,229	0	0	0	1,229	0
10	<u>LABOR RELATED L516 K627</u>	<u>37</u>	<u>0</u>	<u>55</u>	<u>199</u>	<u>1,928</u>	<u>0</u>
11	TOTAL REAL EST & PROP TAX L521	1,266	20	3,400	199	109,483	0
<u>12 PAYROLL TAX</u>							
13	<u>TOTAL L530 K627</u>	<u>367</u>	<u>3</u>	<u>539</u>	<u>1,959</u>	<u>18,981</u>	<u>1</u>
14	TOTAL PAYROLL TAX L551	367	3	539	1,959	18,981	1
<u>15 REVENUE TAXES</u>							
16	TOTAL L560 R600	4,553	50	7,375	9,268	237,164	0
17	ADJ H- FRANCHISE FEES & GRT L562 R600	-4,532	-50	-7,340	-9,224	-236,042	1
18	RAF CALCULATED ON PRES CL REV L564 R600	-20	0	-32	-41	-1,043	0
19	<u>UNCOLL EXP CALC ON PRES CL REV L566 R600</u>	<u>-79</u>	<u>-1</u>	<u>-128</u>	<u>-161</u>	<u>-4,115</u>	<u>1</u>
20	TOTAL REVENUE TAXES L581	-78	-1	-125	-158	-4,036	2
21	TOTAL OTHER TAX & MISC EXPENSE L591	1,555	22	3,814	2,000	124,428	3
<u>22 OTHER TAXES & MISC EXPENSES</u>							
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY M600 GP19</u>	<u>-32</u>	<u>-1</u>	<u>-94</u>	<u>-27</u>	<u>-2,526</u>	<u>3</u>
24	MISC ALLOWABLE EXPENSES M621	-32	-1	-94	-27	-2,526	3
<u>25 PRELIMINARY SUMMARY</u>							

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 3
 ADJs:

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	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 MISC ALLOWABLE EXPENSES	M621	-2,523	-1,190	-12	-290	-456	-299	-125
5 TOTAL OP EXP EX INC & REV TAX	OP61	1,201,275	452,112	152,418	84,765	184,791	121,022	63,093

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 4
 ADJs:

<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	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		

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 1
 ADJs:

<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>	
<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>									

102

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 2
 ADJs:

103

<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	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
<u>8 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
<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	438	8	1,295	370	34,894	0
17	TOTAL FED PROV DEF IT	2781	438	8	1,295	370	34,894	0
<u>18 INVESTMENT TAX CREDITS</u>								
<u>19 AMORTIZED INV TAX CREDIT</u>								
20	<u>AMORTIZATION</u>	2804 GP19	19	0	57	16	1,545	2
21	TOTAL AMORTIZED ITC	2813	19	0	57	16	1,545	2
<u>22 PRELIMINARY SUMMARY</u>								

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 3
 ADJs:

<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 <u>TOTAL AMORTIZED ITC</u>	Z813	<u>-1,547</u>	<u>-729</u>	<u>-7</u>	<u>-178</u>	<u>-280</u>	<u>-183</u>	<u>-76</u>
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 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>5,614</u>	<u>2,647</u>	<u>26</u>	<u>644</u>	<u>1,015</u>	<u>665</u>	<u>277</u>
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 <u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	<u>33,347</u>	<u>15,724</u>	<u>153</u>	<u>3,827</u>	<u>6,026</u>	<u>3,952</u>	<u>1,648</u>
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 <u>PRELIM FEDERAL INCOME TAX</u>	I869	<u>167,852</u>	<u>66,501</u>	<u>11,562</u>	<u>25,414</u>	<u>31,008</u>	<u>18,853</u>	<u>8,835</u>
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 <u>STATE TEMPORARY DIFFERENCES</u>	Y892 GP19	<u>102,079</u>	<u>48,133</u>	<u>467</u>	<u>11,715</u>	<u>18,449</u>	<u>12,098</u>	<u>5,045</u>
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 <u>STATE PROV DEF INC TAX (410.1)</u>								

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 4
 ADJs:

INCOME TAX BASED ON RETURN	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
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>								
24	STATE PROV DEF INC TAX (410.1)							

105

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 5
 ADJs:

<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	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

106

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 6
 ADJs:

INCOME TAX BASED ON RETURN	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	FACILITIES			
1	STATE DEFERRED INC TAX	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
<u>4 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	TOTAL STATE INC TAX ADJUSTMENT	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	TOTAL STATE INC TAX ADJUSTMENT	Z957	70	1	208	59	5,612	2
14	NET STATE INCOME TAX ALLOWABLE	J979	638	7	714	-51	33,930	2
<u>15 STATE INCOME TAX PAYABLE</u>								
16	PRELIMINARY STATE INCOME TAX	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
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 (REFLECTS PRESENT RATE REVENUE CREDITS)

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 1
 ADJs:

COST OF SERVICE COMPUTATION	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 REVENUE CREDITS								
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
9 COST OF SERVICE COMPUTATION								
10 TOTAL OF 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
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 (REFLECTS PRESENT RATE REVENUE CREDITS)

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 2
 ADJs:

<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	859	0
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	491	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	0	13,116	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	0	7,050	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	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
9 <u>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

109

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

DOCKET NUMBER: ERI0FUNC-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 1
 ADJs:

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 2
 ADJs:

ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	FACILITIES			
<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 DEPOSIT'S	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

111

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 3
 ADJs:

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 4
 ADJs:

<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE				TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>LIGHTING</u>	<u>CUSTOMER</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
 RETAIL FUNCTIONAL COST OF SERVICE \$(000)
 PROJECTED TWELVE MONTHS ENDED DECEMBER 31, 2010; FULLY ADJUSTED DATA
 (REFLECTS PRESENT RATE REVENUE CREDITS)

Docket Number: ER10FUNC-000
 Exhibit:
 Schedule: 11
 Page: 5
 ADJs:

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

114

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 1
 ADJs:

<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	0
3 RATIO TO TOTAL ELECTRIC	K201	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4 PROD INTERMEDIATE - % * 1000	K202	100,000	100,000	0	0	0	0	0
5 RATIO TO TOTAL ELECTRIC	K203	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6 PRODUCTION PEAKING - % * 1000	K204	100,000	100,000	0	0	0	0	0
7 RATIO TO TOTAL ELECTRIC	K205	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8 TRANSM AVG 12 CP - % * 1000	K220	100,000	0	0	100,000	0	0	0
9 RATIO TO TOTAL ELECTRIC	K221	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
10 DISTRIB PRIMARY - % * 1000	K240	100,000	0	0	0	100,000	0	0
11 RATIO TO TOTAL ELECTRIC	K241	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12 DISTRIB SECONDARY - % * 1000	K242	100,000	0	0	0	0	100,000	0
13 RATIO TO TOTAL ELECTRIC	K243	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
14 DISTRIB SERVICE - % * 1000	K244	100,000	0	0	0	0	0	100,000
15 RATIO TO TOTAL ELECTRIC	K245	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
16 DISTRIB METERS - % * 1000	K246	100,000	0	0	0	0	0	0
17 RATIO TO TOTAL ELECTRIC	K247	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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	0	0
21 RATIO TO TOTAL ELECTRIC	K253	1.00000	0.00000	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	0
23 RATIO TO TOTAL ELECTRIC	K307	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
24 NUMBER OF RETAIL CUSTOMERS	K400	1,649,728	0	0	0	0	0	0
25 RATIO TO TOTAL ELECTRIC	K401	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26 METER READING EXP - % * 1000	K410	100,000	0	0	0	0	0	0
27 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28 CUST RECORDS/COLL EXP - %*1000	K412	100,000	0	0	0	0	0	0
29 RATIO TO TOTAL ELECTRIC	K413	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30 BILLING/ACTG EXPENSE- % * 1000	K414	100,000	0	0	0	0	0	0
31 RATIO TO TOTAL ELECTRIC	K415	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

32 WAGES AND SALARIES

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 2
 ADJS:

<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>
1 <u>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

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 3
 ADJs:

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	
2	PRODUCTION DEMAND - INTERMED	K602 K202	8,537	8,537	0	0	0	0	
3	PRODUCTION DEMAND - PEAKING	K604 K204	9,002	9,002	0	0	0	0	
4	PROD ENERGY - ALLOCABLE	K610 K306	33,145	0	33,145	0	0	0	
5	TRANSMISSION	K612 T121	12,965	708	0	12,031	226	0	
6	<u>DISTRIBUTION</u>	K614 D141	<u>64,261</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,359</u>	<u>19,562</u>	<u>8,157</u>
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	
10	CUSTOMER SERV & INFO, SALES	K622 K400	961	0	0	0	0	0	
11	<u>ECCR</u>	K624 K400	<u>1,489</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
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	<u>58,168</u>	<u>22,000</u>	<u>8,943</u>	<u>3,246</u>	<u>7,713</u>	<u>5,278</u>	<u>2,201</u>
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	
19	CUSTOMER RECORDS	K642 K412	15,078	0	0	0	0	0	
20	<u>BILLING</u>	K644 K414	<u>15,038</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
21	TOTAL WEIGHTED CUST ACCTNG EXP	K667	33,372	0	0	0	0	0	
22	WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
23	<u>RECOVERABLE FUEL ENERGY EXP</u>								
24	<u>AMOUNT ALLOCABLE</u>	K672 K306	<u>1,923,957</u>	<u>0</u>	<u>1,923,957</u>	<u>0</u>	<u>0</u>	<u>0</u>	
25	TOTAL RECOV FUEL ENERGY EXP	K697	1,923,957	0	1,923,957	0	0	0	
26	WTD RATIOS	K699	1.00000	0.00000	1.00000	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	
29	SERVICES	K802 K244	501,330	0	0	0	0	501,330	

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 4
 ADJs:

ALLOCATORS	ITEM ALLO	INTERRUPTIBLE				LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER		
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 PTDCSS WAGES & SALARIES	K627	4,163	36	6,125	22,244	215,585	-1	
13	WTD PTDCSS 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 ACCTNG 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	

118

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 5
 ADJs:

<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>
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

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 6
 ADJS:

<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>
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

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

DOCKET NUMBER: ERI0FUNC-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 1
 ADJS:

<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	0.05460	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>								

121

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 2
 ADJS:

<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	0.03147	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
<u>28 O & M EXPENSES</u>								

122

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 3
 ADJs:

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 4
 ADJs:

WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL 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	0.01175	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
<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	0.07615	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
<u>14 OTHER TAXES & MISC EXPENSES</u>							
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
<u>21 INCOME TAXES</u>							
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.01920	0.00021	0.03110	0.03908	1.00000	-0.00000
<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	0.01175	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
<u>28 WAGES AND SALARIES (K600-K639)</u>							

124

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 5
 ADJs:

<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	0.42645	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

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 6
 ADJs:

<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 PTD WAGE & SAL RATIOS	K619	0.01058	0.00019	0.03203	0.00000	1.00001	-0.00001
2 WTD PTDCSS 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

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 1
 ADJs:

INCOME TAX BASED ON REVENUE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<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 OP 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

127

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 2
 ADJS:

INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL 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	<u>TOTAL REVENUE CREDITS</u>	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	<u>FIRM SERVICE REVENUE TAX</u>	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	<u>TOTAL ADDITIONS</u>	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	<u>DEDUCTIONS IN ADD TO Y843</u>	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	<u>PRELIM SIT = SI01 * K192</u>	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	<u>TOTAL STATE PROV DEF IT(410.1)</u>	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	<u>STATE INC TAX PAYABLE</u>	SP01	-568	-6	-506	110	-28,318	-0
27	NET FEDERAL TAXABLE INCOME	FI01	9,665	104	8,429	-1,969	479,583	-4

128

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 3
 ADJs:

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	<u>TOTAL AMORTIZED ITC</u>	Z813	<u>-1,547</u>	<u>-729</u>	<u>-7</u>	<u>-178</u>	<u>-280</u>	<u>-183</u>	<u>-76</u>
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	<u>PRELIM FIT = FI01 * K190</u>	FT01	<u>167,852</u>	<u>66,501</u>	<u>11,562</u>	<u>25,414</u>	<u>31,008</u>	<u>18,853</u>	<u>8,835</u>
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	<u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-33,932</u>	<u>-13,896</u>	<u>-1,951</u>	<u>-4,917</u>	<u>-6,244</u>	<u>-3,848</u>	<u>-1,766</u>
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

129

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

DOCKET NUMBER: ER10FUNC-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 4
 ADJS:

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
6 <u>FEDERAL INCOME TAX PAYABLE</u>							
7 <u>PRELIM FIT = FI01 * K190</u>	FT01	<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
9 <u>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

130

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 1
 ADJs:

SUMMARY OF RESULTS	ITEM	ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
			ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	6,348,918	2,822,233	24,025	715,170	1,170,296	968,800	455,943
3	TOTAL DEPRECIATION RESERVE	DR11	-2,643,416	-1,341,326	-9,536	-208,351	-449,252	-407,152	-155,340
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>133,447</u>	<u>1,900</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	3,838,949	1,482,807	173,960	537,738	715,548	558,269	288,023
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	445,465	124,336	74,459	25,302	65,914	49,286	38,471
8	TOTAL DEPRECIATION EXPENSE	DE41	216,073	100,740	1,168	17,968	36,464	36,671	13,194
9	TOTAL OTHER TAX & MISC EXPENSE	L591	75,468	36,253	1,415	7,779	13,159	9,565	4,516
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-1,543</u>	<u>-686</u>	<u>-6</u>	<u>-174</u>	<u>-284</u>	<u>-235</u>	<u>-111</u>
11	TOTAL OP EXP EX INC & REV TAX	OP61	735,463	260,643	77,036	50,875	115,253	95,287	56,070
12	NET FED INCOME TAX ALLOWABLE	I879	123,856	47,406	5,921	17,553	23,103	17,958	9,317
13	NET STATE INCOME TAX ALLOWABLE	J979	20,886	8,012	986	2,952	3,895	3,030	1,571
14	<u>REVENUE TAX</u>	L033	<u>4,225</u>	<u>1,597</u>	<u>355</u>	<u>424</u>	<u>706</u>	<u>572</u>	<u>247</u>
15	TOTAL OPERATING EXPENSE	OPEX	884,430	317,658	84,298	71,804	142,957	116,847	67,205
16	RETURN ON RATE BASE	R751	353,569	136,567	16,022	49,526	65,902	51,417	26,527
17	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-51,210</u>	<u>-5,638</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	1,186,789	448,587	99,717	119,170	198,196	160,777	69,359
19	<u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>1,186,789</u>	<u>448,595</u>	<u>99,717</u>	<u>119,170</u>	<u>198,195</u>	<u>160,773</u>	<u>69,357</u>
20	TOTAL RETURN EARNED	RETE	353,569	136,567	16,022	49,526	65,902	51,417	26,527
21	RATE OF RETURN EARNED	RORE	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
22	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
23	RETURN EARNED ON COMMON EQUITY	REOE	0.12541	0.12541	0.12541	0.12541	0.12541	0.12541	0.12541
24	ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
25	CLASS REVENUES=COST OF SERVICE	R600	1,186,789	448,595	99,717	119,170	198,195	160,773	69,357

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 2
 ADJs:

SUMMARY OF RESULTS	ITEM ALLO	INTERRUPTIBLE				LIGHTING		CUSTOMER		TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER				
1 RATE BASE											
2	GROSS ELECTRIC PLT IN SERVICE	GP11	96,174	0	0	96,277	6,348,918	0			
3	TOTAL DEPRECIATION RESERVE	DR11	-8,552	-0	-0	-63,908	-2,643,417	1			
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>-77</u>	<u>0</u>	<u>0</u>	<u>-37,305</u>	<u>133,453</u>	<u>-6</u>			
5	TOTAL RATE BASE	RB91	87,545	0	0	-4,936	3,838,954	-5			
6 OPERATING EXPENSES											
7	TOTAL O & M EXPENSE	OM31	4,660	0	0	63,034	445,462	3			
8	TOTAL DEPRECIATION EXPENSE	DE41	8,287	0	0	1,581	216,073	0			
9	TOTAL OTHER TAX & MISC EXPENSE	L591	1,067	0	0	1,712	75,466	2			
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-23</u>	<u>0</u>	<u>0</u>	<u>-23</u>	<u>-1,542</u>	<u>-1</u>			
11	TOTAL OP EXP EX INC & REV TAX	OP61	13,991	0	0	66,304	735,459	4			
12	NET FED INCOME TAX ALLOWABLE	I879	2,882	0	0	-281	123,859	-3			
13	NET STATE INCOME TAX ALLOWABLE	J979	484	0	0	-43	20,887	-1			
14	<u>REVENUE TAX</u>	L033	<u>90</u>	<u>0</u>	<u>0</u>	<u>234</u>	<u>4,225</u>	<u>0</u>			
15	TOTAL OPERATING EXPENSE	OPEX	17,447	0	0	66,214	884,430	0			
16	RETURN ON RATE BASE	R751	8,063	0	0	-455	353,569	0			
17	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-304</u>	<u>-0</u>	<u>-0</u>	<u>17</u>	<u>-51,211</u>	<u>1</u>			
18	TOTAL ELECTRIC COST OF SERVICE	CS05	25,206	0	0	65,776	1,186,788	1			
19	<u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>25,206</u>	<u>0</u>	<u>0</u>	<u>65,775</u>	<u>1,186,788</u>	<u>1</u>			
20	TOTAL RETURN EARNED	RETE	8,063	0	0	-455	353,569	0			
21	RATE OF RETURN EARNED	RORE	0.09210	0.00000	0.00000	0.09218	0.09210	0.00000			
22	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210			
23	RETURN EARNED ON COMMON EQUITY	REOE	0.12541	-0.05703	-0.05703	0.12557	0.12541	-0.05703			
24	ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540			
25	<u>CLASS REVENUES=COST OF SERVICE</u>	R600	<u>25,206</u>	<u>0</u>	<u>0</u>	<u>65,775</u>	<u>1,186,788</u>	<u>1</u>			

132

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 1
 ADJS:

<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	2,310,575	2,310,575	0	0	0	0
3	INTERMEDIATE	P102 K202	119,276	119,276	0	0	0	0
4	PEAKING	P104 K204	285,136	285,136	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	2,714,987	2,714,987	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T100 K200	29,530	29,530	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	1,020	1,020	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	9,282	9,282	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	758,382	39,832	0	704,814	13,736	0
13	TOTAL PROD & TRANS PLANT	PT21	3,473,369	2,754,819	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	445,547
19	DISTRIBUTION PLANT IN SERVICE	D141	2,572,680	0	0	0	1,087,181	946,710
20	TOTAL TRANS & DIST PLANT	TD21	3,331,062	39,832	0	704,814	1,100,917	946,710
21	TOTAL GROSS PTD PLANT	PD21	6,046,049	2,754,819	0	704,814	1,100,917	946,710
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23	LABOR RELATED	G100 K627	310,433	110,048	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	-120,265	-42,634	-15,193	-6,550	-16,170	-13,970
27	GENERAL PLANT IN SERVICE	G121	302,869	67,414	24,025	10,356	69,379	22,090

133

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 2
 ADJs:

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	2,310,575	0
3	INTERMEDIATE	P102 K202	0	0	0	0	119,276	0
4	<u>PEAKING</u>	P104 K204	0	0	0	0	285,136	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	2,714,987	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T100 K200	0	0	0	0	29,530	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	0	0	0	0	1,020	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	0	0	0	0	9,282	0
10	TRANSMISSION	T106 K220	0	0	0	0	704,814	0
11	<u>DISTRIBUTION</u>	T108 K240	0	0	0	0	13,736	0
12	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	758,382	0
13	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	3,473,369	0
<u>14 DISTRIBUTION PLANT</u>								
15	PRIMARY	D100 K240	0	0	0	0	1,087,181	0
16	SECONDARY	D102 K242	0	0	0	0	946,710	0
17	SERVICES	D104 K244	0	0	0	0	445,547	0
18	<u>METERS</u>	D106 K246	93,242	0	0	0	93,242	0
19	DISTRIBUTION PLANT IN SERVICE	D141	93,242	0	0	0	2,572,680	0
20	TOTAL TRANS & DIST PLANT	TD21	93,242	0	0	0	3,331,062	0
21	TOTAL GROSS PTD PLANT	PD21	93,242	0	0	0	6,046,049	0
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23	LABOR RELATED	G100 K627	4,787	0	0	44,705	310,433	0
24	RETAIL CUSTOMER RELATED (CSS)	G102 K400	0	0	0	68,891	68,891	0
25	DISTRIBUTION PRIMARY RELATED	G106 K240	0	0	0	0	43,810	0
26	<u>ADJ D - CAPITAL LEASES</u>	G108 K627	-1,855	0	0	-17,319	-120,265	0
27	GENERAL PLANT IN SERVICE	G121	2,932	0	0	96,277	302,869	0

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 3
 ADJs:

<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	6,348,918	2,822,233	24,025	715,170	1,170,296	968,800	455,943

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 4
 ADJs:

<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	6,348,918	0

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 3
 PAGE: 1
 ADJs:

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	1,001,519	1,001,519	0	0	0	0	0
3	INTERMEDIATE	P152 P102	119,304	119,304	0	0	0	0	0
4	PEAKING	P154 P104	180,360	180,360	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	1,301,183	1,301,183	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T150 T100	10,373	10,373	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	436	436	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	2,577	2,577	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	221,453	13,386	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	75,479	26,757	9,536	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	170,013	26,757	9,536	4,111	51,644	8,768	4,126
24	TOTAL DEPRECIATION RESERVE	DR11	2,643,416	1,341,326	9,536	208,351	449,252	407,152	155,340

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 3
 PAGE: 2
 ADJS:

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	1,001,519	0
3	INTERMEDIATE	P152 P102	0	0	0	119,304	0
4	PEAKING	P154 P104	0	0	0	180,360	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	1,301,183	0
<u>6 TRANSMISSION PLANT</u>							
7	GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	10,373	0
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	0	0	0	436	0
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	0	0	0	2,577	0
10	TRANSMISSION	T156 T106	0	0	0	204,240	0
11	DISTRIBUTION	T158 T108	0	0	0	3,827	0
12	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	221,453	0
<u>13 DISTRIBUTION PLANT</u>							
14	PRIMARY	D150 D100	0	0	0	393,781	0
15	SECONDARY	D152 D102	0	0	0	398,384	0
16	SERVICES	D154 D104	0	0	0	151,214	0
17	METERS	D156 D106	7,388	0	0	7,388	0
18	TOTAL DISTRIB DEPREC RESERVE	D191	7,388	0	0	950,767	0
<u>19 GENERAL & INTANGIBLE PLANT</u>							
20	LABOR RELATED	G150 G100	1,164	0	0	10,870	75,480
21	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	53,038	53,038
22	DISTRIBUTION PRIMARY RELATED	G156 G106	0	0	0	41,496	0
23	TOTAL GENERAL DEPREC RESERVE	G171	1,164	0	0	63,908	170,014
24	TOTAL DEPRECIATION RESERVE	DR11	8,552	0	0	63,908	2,643,417

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 1
 ADJs:

<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	2,714,987	2,714,987	0	0	0	0	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-1,301,183</u>	<u>-1,301,183</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	1,413,804	1,413,804	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	758,382	39,832	0	704,814	13,736	0	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-221,453</u>	<u>-13,386</u>	<u>-0</u>	<u>-204,240</u>	<u>-3,827</u>	<u>-0</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	536,929	26,446	0	500,574	9,909	0	0
<u>9 DISTRIBUTION PLANT</u>									
10	DISTRIBUTION PLANT IN SERVICE	D141	2,572,680	0	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>-0</u>	<u>-393,781</u>	<u>-398,384</u>	<u>-151,214</u>
12	NET DISTRIBUTION PLANT	D241	1,621,913	0	0	0	693,400	548,326	294,333
13	NET PTD PLANT	NT31	3,572,646	1,440,250	0	500,574	703,309	548,326	294,333
14	NET TRANS & DIST PLANT	NT21	2,158,842	26,446	0	500,574	703,309	548,326	294,333
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	302,869	67,414	24,025	10,356	69,379	22,090	10,396
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-170,013</u>	<u>-26,757</u>	<u>-9,536</u>	<u>-4,111</u>	<u>-51,644</u>	<u>-8,768</u>	<u>-4,126</u>
18	NET GENERAL & INTANG PLANT	G221	132,856	40,657	14,489	6,245	17,735	13,322	6,270
19	NET ELECTRIC PLANT IN SERVICE	NP21	3,705,502	1,480,907	14,489	506,819	721,044	561,648	300,603

139

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 2
 ADJs:

NET ELECTRIC PLANT	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
<u>1 PRODUCTION PLANT</u>							
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	2,714,987	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	-0	-0	-0	-1,301,183	-0
4	NET PRODUCTION PLANT	P221	0	0	0	1,413,804	0
<u>5 TRANSMISSION PLANT</u>							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	758,382	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	-0	-0	-0	-221,453	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	536,929	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	-7,388	-0	-0	-950,767	-0
12	NET DISTRIBUTION PLANT	D241	85,854	0	0	1,621,913	0
13	NET PTD PLANT	NT31	85,854	0	0	3,572,646	0
14	NET TRANS & DIST PLANT	NT21	85,854	0	0	2,158,842	0
<u>15 GENERAL & INTANGIBLE PLANT</u>							
16	GENERAL PLANT IN SERVICE	G121	2,932	0	0	96,277	302,869
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	-1,164	-0	-0	-63,908	-170,014
18	NET GENERAL & INTANG PLANT	G221	1,768	0	0	32,369	132,855
19	NET ELECTRIC PLANT IN SERVICE	NP21	87,622	0	0	32,369	3,705,501

140

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 1
 ADJs:

RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<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	3,868	0	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	312,071	312,071	0	0	0	0
9	PRODUCTION - INTERMEDIATE	V236 P102	470	470	0	0	0	0
10	PRODUCTION - PEAKING	V238 P104	1,230	1,230	0	0	0	0
11	TRANSMISSION	V240 T106	76,686	0	0	76,686	0	0
12	DISTRIBUTION	V242 D141	23,539	0	0	9,947	8,662	4,077
13	GENERAL PLANT	V244 G100	25,067	8,886	3,167	1,365	3,370	2,912
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-291,033	-291,033	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	92,244	31,624	3,167	22,265	13,317	11,574
17	TOTAL ADDITIVE ADJUSTMENTS	V289	107,829	31,624	3,167	33,982	17,185	11,574
18	NET ORIGINAL COST RATE BASE	RB21	3,813,331	1,512,531	17,656	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>								

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 2
 ADJs:

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	312,071	0
9	PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	470	0
10	PRODUCTION - PEAKING	V238 P104	0	0	0	1,230	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	25,067	0
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	-291,033	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	92,244	0
17	TOTAL ADDITIVE ADJUSTMENTS	V289	1,240	0	3,610	107,829	0
18	NET ORIGINAL COST RATE BASE	RB21	88,862	0	35,979	3,813,330	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	209,379	0
23	TOTAL FUEL STOCKS	W641	0	0	0	209,379	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

142

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 3
 ADJs:

RATE BASE	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION		
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES		
1	AMOUNT ALLOCABLE	W642 GP19	134,387	59,738	509	15,138	24,772	20,507	9,651	
2	TOTAL PLANT MATERIALS & SUPPL	W659	134,387	59,738	509	15,138	24,772	20,507	9,651	
3	TOTAL MATERIALS & SUPPLIES	W661	343,766	59,738	209,888	15,138	24,772	20,507	9,651	
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>									
5	TOTAL PREPAYMENTS	W670 PD29	4,034	1,838	0	470	735	632	297	
6	TOTAL	W687	4,034	1,838	0	470	735	632	297	
7	<u>OTHER WORKING CAPITAL</u>									
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-4,156	-1,847	-16	-468	-766	-634	-298	
9	ADJ D- CAPITAL LEASES	W698 OM39	114,710	32,017	19,174	6,515	16,973	12,691	9,907	
10	TOTAL	W705	110,554	30,170	19,158	6,047	16,207	12,057	9,609	
11	TOTAL WORKING CASH	W721	110,554	30,170	19,158	6,047	16,207	12,057	9,609	
12	<u>MISCELLANEOUS WORKING CAPITAL</u>									
13	WTD O&M EXP	W730 OM39	-205,942	-57,482	-34,423	-11,697	-30,473	-22,785	-17,785	
14	DA RETAIL	W732 OM39	-229,253	-63,988	-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	-432,736	-121,470	-72,742	-24,718	-64,395	-48,149	-37,584	
17	TOTAL WORKING CAPITAL	WC71	25,618	-29,724	156,304	-3,063	-22,681	-14,953	-18,027	
18	<u>PRELIMINARY SUMMARY</u>									
19	TOTAL ADDITIVE ADJUSTMENTS	V289	107,829	31,624	3,167	33,982	17,185	11,574	5,447	
20	TOTAL WORKING CAPITAL	WC71	25,618	-29,724	156,304	-3,063	-22,681	-14,953	-18,027	
21	TOTAL RATE BASE ADJUSTMENTS	RB71	133,447	1,900	159,471	30,919	-5,496	-3,379	-12,580	
22	<u>RATE BASE CALCULATION</u>									
23	NET ELECTRIC PLANT IN SERVICE	NP21	3,705,502	1,480,907	14,489	506,819	721,044	561,648	300,603	
24	TOTAL RATE BASE ADJUSTMENTS	RB71	133,447	1,900	159,471	30,919	-5,496	-3,379	-12,580	

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 4
 ADJs:

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	134,389	-2
2	TOTAL PLANT MATERIALS & SUPPL	W659	2,036	0	0	2,038	134,389	-2
3	TOTAL MATERIALS & SUPPLIES	W661	2,036	0	0	2,038	343,768	-2
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5	TOTAL PREPAYMENTS	W670 PD29	62	0	0	0	4,034	0
6	TOTAL	W687	62	0	0	0	4,034	0
7	<u>OTHER WORKING CAPITAL</u>							
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-63	0	0	-63	-4,155	-1
9	ADJ D- CAPITAL LEASES	W698 OM39	1,200	0	0	16,232	114,709	1
10	TOTAL	W705	1,137	0	0	16,169	110,554	0
11	TOTAL WORKING CASH	W721	1,137	0	0	16,169	110,554	0
12	<u>MISCELLANEOUS WORKING CAPITAL</u>							
13	WTD O&M EXP	W730 OM39	-2,154	0	0	-29,141	-205,940	-2
14	DA RETAIL	W732 OM39	-2,398	0	0	-32,440	-229,251	-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	-432,732	-4
17	TOTAL WORKING CAPITAL	WC71	-1,317	0	0	-40,915	25,624	-6
18	<u>PRELIMINARY SUMMARY</u>							
19	TOTAL ADDITIVE ADJUSTMENTS	V289	1,240	0	0	3,610	107,829	0
20	TOTAL WORKING CAPITAL	WC71	-1,317	0	0	-40,915	25,624	-6
21	TOTAL RATE BASE ADJUSTMENTS	RB71	-77	0	0	-37,305	133,453	-6
22	<u>RATE BASE CALCULATION</u>							
23	NET ELECTRIC PLANT IN SERVICE	NP21	87,622	0	0	32,369	3,705,501	1
24	TOTAL RATE BASE ADJUSTMENTS	RB71	-77	0	0	-37,305	133,453	-6

144

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 5
 ADJs:

<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	3,838,949	1,482,807	173,960	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	353,569	136,567	16,022	49,526	65,902	51,417	26,527

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 6
 ADJs:

<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	3,838,954	-5
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	353,569	0

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 1
 ADJs:

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	<u>AMOUNT ALLOCABLE</u>	P310 K306	<u>51,892</u>	<u>0</u>	<u>51,892</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	53,643	53,643	0	0	0	0	0
9	INTERMEDIATE	P354 P102	4,173	4,173	0	0	0	0	0
10	<u>PEAKING</u>	P356 P104	<u>13,990</u>	<u>13,990</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	TOTAL DEMAND RELATED	P391	71,806	71,806	0	0	0	0	0
12	TOTAL PRODUCTION O & M	P451	128,563	71,806	56,757	0	0	0	0
<u>13 TRANSMISSION O & M</u>									
14	GEN. STEP-UP XFMR - BASE	T300 T100	640	640	0	0	0	0	0
15	GEN. STEP-UP XFMR - INTERMED	T302 T102	22	22	0	0	0	0	0
16	GEN. STEP-UP XFMR - PEAKING	T304 T104	201	201	0	0	0	0	0
17	TRANSMISSION	T306 T106	17,134	0	0	17,134	0	0	0
18	<u>DISTRIBUTION</u>	T308 T108	<u>303</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>303</u>	<u>0</u>	<u>0</u>
19	TOTAL TRANSMISSION O & M	T341	18,300	863	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	<u>METERS</u>	D306 D106	<u>1,275</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	94,659	0	0	0	41,829	28,744	22,811
<u>26 CUSTOMER ACCOUNTING</u>									

147

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 2
 ADJs:

O & M EXPENSES	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	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	3,551	0
4	DA RETAIL	P308 K306	0	0	0	1,314	0
5	<u>AMOUNT ALLOCABLE</u>	<u>P310 K306</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,892</u>	<u>0</u>
6	TOTAL ENERGY RELATED	P341	0	0	0	56,757	0
<u>7 PRODUCTION O&M- DEMAND RELATED</u>							
8	BASE	P352 P100	0	0	0	53,643	0
9	INTERMEDIATE	P354 P102	0	0	0	4,173	0
10	<u>PEAKING</u>	<u>P356 P104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,990</u>	<u>0</u>
11	TOTAL DEMAND RELATED	P391	0	0	0	71,806	0
12	TOTAL PRODUCTION O & M	P451	0	0	0	128,563	0
<u>13 TRANSMISSION O & M</u>							
14	GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	640	0
15	GEN. STEP-UP XFMR - INTERMED	T302 T102	0	0	0	22	0
16	GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	201	0
17	TRANSMISSION	T306 T106	0	0	0	17,134	0
18	<u>DISTRIBUTION</u>	<u>T308 T108</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>303</u>	<u>0</u>
19	TOTAL TRANSMISSION O & M	T341	0	0	0	18,300	0
<u>20 DISTRIBUTION O & M</u>							
21	PRIMARY	D300 D100	0	0	0	41,829	0
22	SECONDARY	D302 D102	0	0	0	28,744	0
23	SERVICES INCL RECON & DISCON	D304 D104	0	0	0	22,811	0
24	<u>METERS</u>	<u>D306 D106</u>	<u>1,275</u>	<u>0</u>	<u>0</u>	<u>1,275</u>	<u>0</u>
25	TOTAL DISTRIBUTION O & M	D341	1,275	0	0	94,659	0
<u>26 CUSTOMER ACCOUNTING</u>							

148

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 3
 ADJs:

<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	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 COMP	C306 K244	5,993	0	0	0	0	0	5,993
5	<u>UNCOLLECTIBLES</u>	C308 K400	<u>12,189</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	44,751	0	0	0	0	0	5,993
7 <u>CUSTOMER SERVICE & INFORMATION</u>									
8	<u>TOTAL</u>	C320 K400	<u>2,160</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	2,160	0	0	0	0	0	0
10 <u>SALES</u>									
11	TOTAL	S300 K400	1,489	0	0	0	0	0	0
12	<u>ADJ L- ECONOMIC DEVELOPMENT</u>	S302 K400	<u>-32</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13	TOTAL SALES EXPENSE	S317	1,457	0	0	0	0	0	0
14 <u>ADMINISTRATIVE & GENERAL</u>									
15	PRODUCTION - BASE RELATED	A300 P100	-107	-107	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	3,404	1,513	13	383	627	519	244
18	LABOR RELATED	A308 K627	143,999	51,047	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	-1,923	-682	-243	-105	-259	-223	-105
21	ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	1,438	639	5	162	265	219	103
22	ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-2,083	-738	-263	-113	-280	-242	-114
23	<u>ADJ M- INDUSTRY ASSOC DUES</u>	A322 K627	<u>-14</u>	<u>-5</u>	<u>-2</u>	<u>-1</u>	<u>-2</u>	<u>-2</u>	<u>-1</u>
24	TOTAL ADMINISTRATIVE & GENERAL	A337	155,575	51,667	17,702	8,168	23,782	20,542	9,667
25	TOTAL O & M EXPENSE	OM31	445,465	124,336	74,459	25,302	65,914	49,286	38,471

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 4
 ADJs:

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 <u>UNCOLLECTIBLES</u>	C308 K400	0	0	0	12,189	12,189	0	
6 TOTAL CUSTOMER ACCOUNTING EXP	C317	803	0	0	37,955	44,751	0	
7 <u>CUSTOMER SERVICE & INFORMATION</u>								
8 <u>TOTAL</u>	C320 K400	0	0	0	2,160	2,160	0	
9 TOTAL CUSTOMER SERVICE & INFO	C329	0	0	0	2,160	2,160	0	
10 <u>SALES</u>								
11 TOTAL	S300 K400	0	0	0	1,489	1,489	0	
12 <u>ADJ L- ECONOMIC DEVELOPMENT</u>	S302 K400	0	0	0	-32	-32	0	
13 TOTAL SALES EXPENSE	S317	0	0	0	1,457	1,457	0	
14 <u>ADMINISTRATIVE & GENERAL</u>								
15 PRODUCTION - BASE RELATED	A300 P100	0	0	0	0	-107	0	
16 DISTRIBUTION PLANT RELATED	A304 D141	349	0	0	0	9,631	0	
17 GROSS PLANT RELATED	A306 GP19	52	0	0	52	3,403	1	
18 LABOR RELATED	A308 K627	2,221	0	0	20,737	143,999	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	-1,924	1	
21 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	22	0	0	22	1,437	1	
22 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-32	0	0	-300	-2,082	-1	
23 <u>ADJ M- INDUSTRY ASSOC DUES</u>	A322 K627	0	0	0	-2	-15	1	
24 TOTAL ADMINISTRATIVE & GENERAL	A337	2,582	0	0	21,462	155,572	3	
25 TOTAL O & M EXPENSE	OM31	4,660	0	0	63,034	445,462	3	

150

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 7
 PAGE: 1
 ADJs:

<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	80,298	80,298	0	0	0	0	0
3	INTERMEDIATE P462 P102	5,296	5,296	0	0	0	0	0
4	PEAKING P464 P104	11,153	11,153	0	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP P481	96,747	96,747	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7	GEN. STEP-UP XFMR - BASE T460 T100	530	530	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	167	167	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	18,749	715	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	9,248	3,278	1,168	504	1,243	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	10,064	3,278	1,168	504	1,810	1,074	506
24	TOTAL DEPRECIATION EXPENSE DE41	216,073	100,740	1,168	17,968	36,464	36,671	13,194

151

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 7
 PAGE: 2
 ADJs:

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	80,298	0
3 INTERMEDIATE	P462 P102	0	0	0	0	5,296	0
4 <u>PEAKING</u>	P464 P104	0	0	0	0	11,153	0
5 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	96,747	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7 GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	0	530	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	167	0
10 TRANSMISSION	T466 T106	0	0	0	0	17,464	0
11 <u>DISTRIBUTION</u>	T468 T108	0	0	0	0	570	0
12 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	18,749	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 <u>METERS</u>	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	9,248	0
21 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	249	249	0
22 <u>DISTRIBUTION PRIMARY RELATED</u>	G466 G106	0	0	0	0	567	0
23 TOTAL GENERAL DEPREC EXPENSE	G481	143	0	0	1,581	10,064	0
24 TOTAL DEPRECIATION EXPENSE	DE41	8,287	0	0	1,581	216,073	0

152

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 1
 ADJs:

153

<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	28,629	28,629	0	0	0	0
4	PRODUCTION INTERMEDIATE	L502 K202	1,184	1,184	0	0	0	0
5	PRODUCTION PEAKING	L504 K204	2,830	2,830	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	DISTRIB 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>1,186</u>	<u>420</u>	<u>150</u>	<u>65</u>	<u>159</u>	<u>138</u>
11	TOTAL REAL EST & PROP TAX	L521	66,300	33,063	150	7,395	12,008	8,549
<u>12 PAYROLL TAX</u>								
13	<u>TOTAL</u>	<u>L530 K627</u>	<u>11,676</u>	<u>4,139</u>	<u>1,475</u>	<u>636</u>	<u>1,570</u>	<u>1,356</u>
14	TOTAL PAYROLL TAX	L551	11,676	4,139	1,475	636	1,570	1,356
<u>15 REVENUE TAXES</u>								
16	TOTAL	L560 R600	147,457	55,737	12,390	14,807	24,625	19,976
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-146,759	-55,474	-12,331	-14,737	-24,509	-19,881
18	RAF CALCULATED ON PRES CL REV	L564 R600	-648	-245	-54	-65	-108	-88
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	<u>L566 R600</u>	<u>-2,558</u>	<u>-967</u>	<u>-215</u>	<u>-257</u>	<u>-427</u>	<u>-347</u>
20	TOTAL REVENUE TAXES	L581	-2,508	-949	-210	-252	-419	-340
21	TOTAL OTHER TAX & MISC EXPENSE	L591	75,468	36,253	1,415	7,779	13,159	9,565
<u>22 OTHER TAXES & MISC EXPENSES</u>								
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	<u>M600 GP19</u>	<u>-1,543</u>	<u>-686</u>	<u>-6</u>	<u>-174</u>	<u>-284</u>	<u>-235</u>
24	MISC ALLOWABLE EXPENSES	M621	-1,543	-686	-6	-174	-284	-235
<u>25 PRELIMINARY SUMMARY</u>								

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 2
 ADJs:

<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	0	28,629	0
4	PRODUCTION INTERMEDIATE	L502 K202	0	0	0	0	1,184	0
5	PRODUCTION PEAKING	L504 K204	0	0	0	0	2,830	0
6	TRANSMISSION	L506 K220	0	0	0	0	7,330	0
7	DISTRIBUTION PRIMARY	L508 K240	0	0	0	0	11,849	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	0	0	0	12,370	0
9	DISTRIBUTION METERING	L514 K246	922	0	0	0	922	0
10	<u>LABOR RELATED</u>	<u>L516 K627</u>	<u>18</u>	<u>0</u>	<u>0</u>	<u>171</u>	<u>1,186</u>	<u>0</u>
11	TOTAL REAL EST & PROP TAX	L521	940	0	0	171	66,300	0
<u>12 PAYROLL TAX</u>								
13	<u>TOTAL</u>	<u>L530 K627</u>	<u>180</u>	<u>0</u>	<u>0</u>	<u>1,681</u>	<u>11,675</u>	<u>1</u>
14	TOTAL PAYROLL TAX	L551	180	0	0	1,681	11,675	1
<u>15 REVENUE TAXES</u>								
16	TOTAL	L560 R600	3,132	0	0	8,172	147,457	0
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-3,117	0	0	-8,134	-146,760	1
18	RAF CALCULATED ON PRES CL REV	L564 R600	-14	0	0	-36	-648	0
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	<u>L566 R600</u>	<u>-54</u>	<u>0</u>	<u>0</u>	<u>-142</u>	<u>-2,558</u>	<u>0</u>
20	TOTAL REVENUE TAXES	L581	-53	0	0	-140	-2,509	1
21	TOTAL OTHER TAX & MISC EXPENSE	L591	1,067	0	0	1,712	75,466	2
<u>22 OTHER TAXES & MISC EXPENSES</u>								
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	<u>M600 GP19</u>	<u>-23</u>	<u>0</u>	<u>0</u>	<u>-23</u>	<u>-1,542</u>	<u>-1</u>
24	MISC ALLOWABLE EXPENSES	M621	-23	0	0	-23	-1,542	-1
<u>25 PRELIMINARY SUMMARY</u>								

154

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 3
 ADJs:

	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1	TOTAL O & M EXPENSE	OM31	445,465	124,336	74,459	25,302	65,914	49,286	38,471
2	TOTAL DEPRECIATION EXPENSE	DE41	216,073	100,740	1,168	17,968	36,464	36,671	13,194
3	TOTAL OTHER TAX & MISC EXPENSE	L591	75,468	36,253	1,415	7,779	13,159	9,565	4,516
4	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-1,543</u>	<u>-686</u>	<u>-6</u>	<u>-174</u>	<u>-284</u>	<u>-235</u>	<u>-111</u>
5	TOTAL OP EXP EX INC & REV TAX	OP61	735,463	260,643	77,036	50,875	115,253	95,287	56,070

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 4
 ADJs:

OTHER TAXES & MISC EXPENSES	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 TOTAL O & M EXPENSE	OM31	4,660	0	0	63,034	445,462	3
2 TOTAL DEPRECIATION EXPENSE	DE41	8,287	0	0	1,581	216,073	0
3 TOTAL OTHER TAX & MISC EXPENSE	L591	1,067	0	0	1,712	75,466	2
4 MISC ALLOWABLE EXPENSES	M621	-23	0	0	-23	-1,542	-1
5 TOTAL OP EXP EX INC & REV TAX	OP61	13,991	0	0	66,304	735,459	4

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 1
 ADJs:

<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	<u>FEDERAL INCOME TAX</u>								
2	<u>FED INC TAX DEDUCTIONS</u>								
3	<u>INTEREST</u>								
4	TOTAL	Y760 RB91	157,906	60,992	7,155	22,119	29,432	22,963	11,847
5	<u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	<u>-48,150</u>	<u>-18,598</u>	<u>-2,182</u>	<u>-6,745</u>	<u>-8,975</u>	<u>-7,002</u>	<u>-3,613</u>
6	TOTAL OTHER INTEREST EXPENSE	Y781	109,756	42,394	4,973	15,374	20,457	15,961	8,234
7	TOTAL INTEREST EXPENSE	Y783	109,756	42,394	4,973	15,374	20,457	15,961	8,234
8	<u>ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-8,805	-3,914	-33	-992	-1,623	-1,344	-632
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	-13	-6	0	-1	-2	-2	-1
11	<u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	<u>-66,679</u>	<u>-29,640</u>	<u>-252</u>	<u>-7,511</u>	<u>-12,291</u>	<u>-10,175</u>	<u>-4,789</u>
12	TOTAL ADDITIONS	Y861	-75,497	-33,560	-285	-8,504	-13,916	-11,521	-5,422
13	NET DEDUCTIONS AND ADDITIONS	Y871	185,253	75,954	5,258	23,878	34,373	27,482	13,656
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	<u>21,340</u>	<u>9,486</u>	<u>81</u>	<u>2,404</u>	<u>3,934</u>	<u>3,256</u>	<u>1,533</u>
17	TOTAL FED PROV DEF IT	Z781	21,340	9,486	81	2,404	3,934	3,256	1,533
18	<u>INVESTMENT TAX CREDITS</u>								
19	<u>AMORTIZED INV TAX CREDIT</u>								
20	<u>AMORTIZATION</u>	Z804 GP19	<u>946</u>	<u>421</u>	<u>4</u>	<u>107</u>	<u>174</u>	<u>144</u>	<u>68</u>
21	TOTAL AMORTIZED ITC	Z813	946	421	4	107	174	144	68
22	<u>PRELIMINARY SUMMARY</u>								

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 2
 ADJs:

<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	157,906	0
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-1,098	0	0	62	-48,151	1
6	TOTAL OTHER INTEREST EXPENSE	Y781	2,503	0	0	-141	109,755	1
7	TOTAL INTEREST EXPENSE	Y783	2,503	0	0	-141	109,755	1
<u>8 ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-133	0	0	-134	-8,805	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	-66,679	0
12	TOTAL ADDITIONS	Y861	-1,143	0	0	-1,145	-75,496	-1
13	NET DEDUCTIONS AND ADDITIONS	Y871	3,646	0	0	1,004	185,251	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	21,341	-1
17	TOTAL FED PROV DEF IT	Z781	323	0	0	324	21,341	-1
<u>18 INVESTMENT TAX CREDITS</u>								
<u>19 AMORTIZED INV TAX CREDIT</u>								
20	AMORTIZATION	Z804 GP19	14	0	0	14	946	0
21	TOTAL AMORTIZED ITC	Z813	14	0	0	14	946	0
<u>22 PRELIMINARY SUMMARY</u>								

158

PROGRESS ENERGY FLORIDA
RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED 2010, FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
EXHIBIT:
SCHEDULE: 9
PAGE: 3
ADJs:

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	2781	21,340	9,486	81	2,404	3,934	3,256	1,533
2 TOTAL AMORTIZED ITC	2813	-946	-421	-4	-107	-174	-144	-68
3 TOTAL FEDERAL TAX ADJUSTMENTS	2863	20,394	9,065	77	2,297	3,760	3,112	1,465
<u>4 FEDERAL INCOME TAX COMPUTATION</u>								
5 RETURN ON RATE BASE	R751	353,569	136,567	16,022	49,526	65,902	51,417	26,527
6 NET DEDUCTIONS AND ADDITIONS	Y871	-185,253	-75,954	-5,258	-23,878	-34,373	-27,482	-13,656
7 TOTAL FEDERAL TAX ADJUSTMENTS	2863	20,394	9,065	77	2,297	3,760	3,112	1,465
8 TOTAL STATE PROV DEF IT(410.1)	Z911	3,433	1,526	13	387	633	524	247
9 BASE FOR FIT COMPUTATION	I865	192,143	71,204	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	103,462	38,341	5,844	15,256	19,343	14,846	7,852
12 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	20,394	9,065	77	2,297	3,760	3,112	1,465
13 NET FED INCOME TAX ALLOWABLE	I879	123,856	47,406	5,921	17,553	23,103	17,958	9,317
<u>14 FEDERAL INCOME TAX PAYABLE</u>								
15 PRELIM FEDERAL INCOME TAX	I869	103,462	38,341	5,844	15,256	19,343	14,846	7,852
16 NET FED INCOME TAX PAYABLE	I889	103,462	38,341	5,844	15,256	19,343	14,846	7,852
<u>17 STATE INCOME TAX</u>								
<u>18 DEDUCTIONS IN ADDITION TO Y871</u>								
19 REMOVE FEDERAL TIMING DIFF	Y890 GP19	-66,679	-29,640	-252	-7,511	-12,291	-10,175	-4,789
20 STATE TEMPORARY DIFFERENCES	Y892 GP19	62,428	27,751	236	7,032	11,507	9,526	4,483
21 DEDUCTIONS IN ADD TO Y843	Y911	-4,251	-1,889	-16	-479	-784	-649	-306
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)								

159

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 4
 ADJs:

INCOME TAX BASED ON RETURN	ITEM ALLO	INTERRUPTIBLE				CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	LIGHTING FACILITIES				
1 TOTAL FED PROV DEF IT	Z781	323	0	0	324	21,341	-1	
2 TOTAL AMORTIZED ITC	Z813	-14	-0	-0	-14	-946	-0	
3 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	309	0	0	310	20,395	-1	
<u>4 FEDERAL INCOME TAX COMPUTATION</u>								
5 RETURN ON RATE BASE	R751	8,063	0	0	-455	353,569	0	
6 NET DEDUCTIONS AND ADDITIONS	Y871	-3,646	-0	-0	-1,004	-185,251	-2	
7 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	309	0	0	310	20,395	-1	
8 TOTAL STATE PROV DEF IT (410.1)	Z911	52	0	0	52	3,434	-1	
9 BASE FOR FIT COMPUTATION	I865	4,778	0	0	-1,097	192,147	-4	
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	103,464	-2	
12 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	309	0	0	310	20,395	-1	
13 NET FED INCOME TAX ALLOWABLE	I879	2,882	0	0	-281	123,859	-3	
<u>14 FEDERAL INCOME TAX PAYABLE</u>								
15 PRELIM FEDERAL INCOME TAX	I869	2,573	0	0	-591	103,464	-2	
16 NET FED INCOME TAX PAYABLE	I889	2,573	0	0	-591	103,464	-2	
<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	-66,679	0	
20 STATE TEMPORARY DIFFERENCES	Y892 GP19	946	0	0	947	62,428	0	
21 DEDUCTIONS IN ADD TO Y843	Y911	-64	0	0	-64	-4,251	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>								

160

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 5
 ADJs:

INCOME TAX BASED ON RETURN	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 STATE DEFERRED INC TAX	Z890 GP19	3,433	1,526	13	387	633	524	247
2 TOTAL STATE PROV DEF IT(410.1)	Z911	3,433	1,526	13	387	633	524	247
3 TOTAL STATE INC TAX ADJUSTMENT	Z957	3,433	1,526	13	387	633	524	247
4 SUMMARY OF SIT CALCULATION								
5 RETURN ON RATE BASE	R751	353,569	136,567	16,022	49,526	65,902	51,417	26,527
6 NET FED INCOME TAX ALLOWABLE	I879	123,856	47,406	5,921	17,553	23,103	17,958	9,317
7 NET DEDUCTIONS AND ADDITIONS	Y871	-185,253	-75,954	-5,258	-23,878	-34,373	-27,482	-13,656
8 DEDUCTIONS IN ADD TO Y843	Y911	4,251	1,889	16	479	784	649	306
9 TOTAL STATE INC TAX ADJUSTMENT	Z957	3,433	1,526	13	387	633	524	247
10 BASE FOR SIT COMPUTATION	J965	299,856	111,434	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	17,453	6,486	973	2,565	3,262	2,506	1,324
13 TOTAL STATE INC TAX ADJUSTMENT	Z957	3,433	1,526	13	387	633	524	247
14 NET STATE INCOME TAX ALLOWABLE	J979	20,886	8,012	986	2,952	3,895	3,030	1,571
15 STATE INCOME TAX PAYABLE								
16 PRELIMINARY STATE INCOME TAX	J969	17,453	6,486	973	2,565	3,262	2,506	1,324
17 NET STATE INCOME TAX PAYABLE	J989	17,453	6,486	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

161

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 6
 ADJS:

INCOME TAX BASED ON RETURN	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	FACILITIES			
					BILLING/INFO	AT ISSUE	OTHER	
1	STATE DEFERRED INC TAX	Z890 GP19	52	0	0	52	3,434	-1
2	TOTAL STATE PROV DEF IT(410.1)	Z911	52	0	0	52	3,434	-1
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	52	0	0	52	3,434	-1
<u>4 SUMMARY OF SIT CALCULATION</u>								
5	RETURN ON RATE BASE	R751	8,063	0	0	-455	353,569	0
6	NET FED INCOME TAX ALLOWABLE	I879	2,882	0	0	-281	123,859	-3
7	NET DEDUCTIONS AND ADDITIONS	Y871	-3,646	-0	-0	-1,004	-185,251	-2
8	DEDUCTIONS IN ADD TO Y843	Y911	64	-0	-0	64	4,251	-0
9	TOTAL STATE INC TAX ADJUSTMENT	Z957	52	0	0	52	3,434	-1
10	BASE FOR SIT COMPUTATION	J965	7,415	0	0	-1,624	299,862	-6
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	17,453	0
13	TOTAL STATE INC TAX ADJUSTMENT	Z957	52	0	0	52	3,434	-1
14	NET STATE INCOME TAX ALLOWABLE	J979	484	0	0	-43	20,887	-1
<u>15 STATE INCOME TAX PAYABLE</u>								
16	PRELIMINARY STATE INCOME TAX	J969	432	0	0	-95	17,453	0
17	NET STATE INCOME TAX PAYABLE	J989	432	0	0	-95	17,453	0
18	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

162

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 1
 ADJs:

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	495	495	0	0	0	0	
3	TRANSMISSION RELATED	Q002 T106	295	0	0	295	0	0	
4	DISTRIBUTION PRIMARY RELATED	Q004 D100	8,181	0	0	0	8,181	0	
5	DISTRIBUTION SECONDARY RELATED	Q006 D102	5,551	0	0	0	0	5,551	
6	DISTRIBUTION SERVICES RELATED	Q008 D104	23,374	0	0	0	0	0	
7	<u>RATE BASE RELATED</u>	Q010 RB91	<u>13,314</u>	<u>5,143</u>	<u>603</u>	<u>1,865</u>	<u>2,482</u>	<u>1,936</u>	<u>999</u>
8	TOTAL REVENUE CREDITS	Q027	51,210	5,638	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	735,463	260,643	77,036	50,875	115,253	95,287	56,070
11	RETURN ON RATE BASE	R751	353,569	136,567	16,022	49,526	65,902	51,417	26,527
12	NET FED INCOME TAX ALLOWABLE	I879	123,856	47,406	5,921	17,553	23,103	17,958	9,317
13	NET STATE INCOME TAX ALLOWABLE	J979	20,886	8,012	986	2,952	3,895	3,030	1,571
14	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-51,210</u>	<u>-5,638</u>	<u>-603</u>	<u>-2,160</u>	<u>-10,663</u>	<u>-7,487</u>	<u>-24,373</u>
15	SUBTOTAL B	CS03	1,182,564	446,990	99,362	118,746	197,490	160,205	69,112
16	REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17	<u>REVENUE TAX</u>	L033	<u>4,225</u>	<u>1,597</u>	<u>355</u>	<u>424</u>	<u>706</u>	<u>572</u>	<u>247</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	1,186,789	448,587	99,717	119,170	198,196	160,777	69,359
19	CLASS REVENUES=COST OF SERVICE	R602	1,186,789	448,595	99,717	119,170	198,195	160,773	69,357
20	<u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-1,186,789</u>	<u>-448,587</u>	<u>-99,717</u>	<u>-119,170</u>	<u>-198,196</u>	<u>-160,777</u>	<u>-69,359</u>
21	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

163

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 2
 ADJs:

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	495	0	
3 TRANSMISSION RELATED	Q002 T106	0	0	0	0	295	0	
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	0	8,181	0	
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	0	5,551	0	
6 DISTRIBUTION SERVICES RELATED	Q008 D104	0	0	0	0	23,374	0	
7 <u>RATE BASE RELATED</u>	Q010 RB91	304	0	0	-17	13,315	-1	
8 TOTAL REVENUE CREDITS	Q027	304	0	0	-17	51,211	-1	
<u>9 COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	13,991	0	0	66,304	735,459	4	
11 RETURN ON RATE BASE	R751	8,063	0	0	-455	353,569	0	
12 NET FED INCOME TAX ALLOWABLE	I879	2,882	0	0	-281	123,859	-3	
13 NET STATE INCOME TAX ALLOWABLE	J979	484	0	0	-43	20,887	-1	
14 <u>TOTAL REVENUE CREDITS</u>	Q027	-304	-0	-0	17	-51,211	1	
15 SUBTOTAL B	CS03	25,116	0	0	65,542	1,182,563	1	
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	4,225	0	
18 TOTAL ELECTRIC COST OF SERVICE	CS05	25,206	0	0	65,776	1,186,788	1	
19 CLASS REVENUES=COST OF SERVICE	R602	25,206	0	0	65,775	1,186,788	1	
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-25,206	-0	-0	-65,776	-1,186,788	-1	
21 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575	

104

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 1
 ADJs:

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

165

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 2
 ADJs:

166

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
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 3
 ADJs:

<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 SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 4
 ADJs:

<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 SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

Docket Number: ER10RS25-000
 Exhibit:
 Schedule: 11
 Page: 5
 ADJs:

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
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 1
 ADJs:

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	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	36,490	36,490	0	0	0	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	4,922	4,922	0	0	0	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	5,190	5,190	0	0	0	0

170

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 2
 ADJs:

171

ALLOCATORS	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	FACILITIES			
					BILLING/INFO	AT ISSUE	OTHER	
<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	CLASS MWH ENERGY REQ- % * 1000	K306	0	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K307	0.00000	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	0
21	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
22	METER READING EXP - % * 1000	K410	100,000	0	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24	CUST RECORDS/COLL EXP - %*1000	K412	0	0	0	100,000	100,000	0
25	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26	BILLING/ACTG EXPENSE- % * 1000	K414	0	0	0	100,000	100,000	0
27	RATIO TO TOTAL ELECTRIC	K415	0.00000	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	0	36,490	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	0	4,922	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	0	5,190	0

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 3
 ADJs:

ALLOCATORS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1	PROD ENERGY - ALLOCABLE	K610 K306	16,753	0	16,753	0	0	0	0
2	TRANSMISSION	K612 T121	7,771	408	0	7,222	141	0	0
3	<u>DISTRIBUTION</u>	K614 D141	<u>41,859</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,689</u>	<u>15,404</u>	<u>7,249</u>
4	TOTAL PTD WAGES & SALARIES	K617	112,985	47,010	16,753	7,222	17,830	15,404	7,249
5	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.41607	0.14828	0.06392	0.15781	0.13634	0.06416
6	CUSTOMER ACCOUNTING	K620 K667	17,463	0	0	0	0	0	0
7	CUSTOMER SERV & INFO, SALES	K622 K400	848	0	0	0	0	0	0
8	<u>BCCR</u>	K624 K400	<u>1,314</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	132,610	47,010	16,753	7,222	17,830	15,404	7,249
10	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.35450	0.12633	0.05446	0.13445	0.11616	0.05466
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	<u>35,780</u>	<u>12,684</u>	<u>4,520</u>	<u>1,949</u>	<u>4,811</u>	<u>4,156</u>	<u>1,956</u>
12	TOTAL WAGES AND SALARIES EXP	K633	168,390	59,694	21,273	9,171	22,641	19,560	9,205
13	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.35450	0.12633	0.05446	0.13446	0.11616	0.05466
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>								
15	METER READING	K640 K410	803	0	0	0	0	0	0
16	CUSTOMER RECORDS	K642 K412	12,900	0	0	0	0	0	0
17	<u>BILLING</u>	K644 K414	<u>12,866</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	26,569	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>972,464</u>	<u>0</u>	<u>972,464</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
22	TOTAL RECOV FUEL ENERGY EXP	K697	972,464	0	972,464	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	946,710	0	0	0	0	946,710	0
26	<u>SERVICES</u>	K802 K244	<u>445,547</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>445,547</u>
27	TOTAL	K827	1,392,257	0	0	0	0	946,710	445,547
28	WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.67998	0.32002

172

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 4
 ADJs:

173

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	16,753	0	
2	TRANSMISSION	K612 T121	0	0	0	0	7,771	0	
3	<u>DISTRIBUTION</u>	K614 D141	1,517	0	0	0	41,859	0	
4	TOTAL PTD WAGES & SALARIES	K617	1,517	0	0	0	112,985	0	
5	WTD PTD WAGE & SAL RATIOS	K619	0.01343	0.00000	0.00000	0.00000	1.00000	0.00000	
6	CUSTOMER ACCOUNTING	K620 K667	528	0	0	16,935	17,463	0	
7	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	848	848	0	
8	<u>ECCR</u>	K624 K400	0	0	0	1,314	1,314	0	
9	TOTAL PTD CSS WAGES & SALARIES	K627	2,045	0	0	19,097	132,610	0	
10	WTD PTD CSS WAGE & SAL RATIOS	K629	0.01542	0.00000	0.00000	0.14401	1.00000	0.00000	
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	552	0	0	5,153	35,781	-1	
12	TOTAL WAGES AND SALARIES EXP	K633	2,597	0	0	24,250	168,391	-1	
13	WTD WAGE AND SALARY RATIOS	K639	0.01542	0.00000	0.00000	0.14401	1.00001	-0.00001	
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>								
15	METER READING	K640 K410	803	0	0	0	803	0	
16	CUSTOMER RECORDS	K642 K412	0	0	0	12,900	12,900	0	
17	<u>BILLING</u>	K644 K414	0	0	0	12,866	12,866	0	
18	TOTAL WEIGHTED CUST ACCTNG EXP	K667	803	0	0	25,766	26,569	0	
19	WTD RATIOS	K669	0.03022	0.00000	0.00000	0.96978	1.00000	0.00000	
20	<u>RECOVERABLE FUEL ENERGY EXP</u>								
21	<u>AMOUNT ALLOCABLE</u>	K672 K306	0	0	0	0	972,464	0	
22	TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	0	972,464	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	946,710	0	
26	<u>SERVICES</u>	K802 K244	0	0	0	0	445,547	0	
27	TOTAL	K827	0	0	0	0	1,392,257	0	
28	WTD RATIOS	K829	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 1
 ADJs:

<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	0.05252	0.00000	0.92937	0.01811	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.79313	0.00000	0.20292	0.00395	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	0.01196	0.00000	0.21159	0.33050	0.13376
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.45564	0.00000	0.11657	0.18209	0.07369
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.22258	0.07932	0.03419	0.22907	0.03433
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.44452	0.00378	0.11264	0.18433	0.07181
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.50742	0.00361	0.07882	0.16995	0.05876
<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	0.04925	0.00000	0.93229	0.01845	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	0.01225	0.00000	0.23187	0.32578	0.13634
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.30602	0.10906	0.04701	0.13349	0.04719
17	WTD NET PLANT RATIOS	NP29	1.00000	0.39965	0.00391	0.13677	0.19459	0.08112
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.17378	0.61055	0.04404	0.07206	0.02807
21	WTD RATIOS	W689	1.00000	0.45563	0.00000	0.11651	0.18220	0.07362
22	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.27290	0.17329	0.05470	0.14660	0.08692
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.28070	0.16810	0.05712	0.14881	0.08685
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-1.16028	6.10133	-0.11956	-0.88535	-0.70368
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.39664	0.00463	0.14182	0.19359	0.08026
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.38625	0.04531	0.14007	0.18639	0.07503
<u>28 O & M EXPENSES</u>								

174

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 2
 ADJs:

<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	0.02799	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.01542	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00968	0.00000	0.00000	0.31788	1.00000	0.00000
9	WTD GROSS PLANT RATIOS	GP19	0.01515	0.00000	0.00000	0.01516	1.00000	0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00324	0.00000	0.00000	0.02418	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	0.03977	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.01331	0.00000	0.00000	0.24364	0.99999	0.00001
17	WTD NET PLANT RATIOS	NP29	0.02365	0.00000	0.00000	0.00874	1.00000	0.00000
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	0.00592	0.00000	0.00000	0.00593	1.00001	-0.00001
21	WTD RATIOS	W689	0.01537	0.00000	0.00000	0.00000	1.00000	0.00000
22	WTD TOTAL WORKING CASH RATIOS	W729	0.01028	0.00000	0.00000	0.14625	1.00000	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.01052	0.00000	0.00000	0.13662	0.99999	0.00001
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.05141	0.00000	0.00000	-1.59712	1.00023	-0.00023
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.02330	0.00000	0.00000	0.00944	1.00000	0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.02280	0.00000	0.00000	-0.00129	1.00000	-0.00000
<u>28 O & M EXPENSES</u>								

175

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ERLORS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 3
 ADJs:

<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	0.04716	0.00000	0.93628	0.01656	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	0.33210	0.11378	0.05250	0.15287	0.13204	0.06214	
7 WTD O & M EXP RATIOS	OM39	1.00000	0.27912	0.16715	0.05680	0.14797	0.11064	0.08636	
<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	0.03814	0.00000	0.93146	0.03040	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	0.32572	0.11606	0.05008	0.17985	0.10672	0.05028	
13 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.46623	0.00541	0.08316	0.16876	0.16972	0.06106	
<u>14 OTHER TAXES & MISC EXPENSES</u>									
15 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.49869	0.00226	0.11154	0.18112	0.12894	0.06069	
16 WTD PAYROLL TAX RATIOS	L559	1.00000	0.35449	0.12633	0.05447	0.13446	0.11614	0.05464	
17 WTD MISC TAX RATIOS	L589	1.00000	0.37839	0.08373	0.10048	0.16707	0.13557	0.05821	
18 WTD OTHER TAX RATIOS	L599	1.00000	0.48038	0.01875	0.10308	0.17437	0.12674	0.05984	
19 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.44459	0.00389	0.11277	0.18406	0.15230	0.07194	
20 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.35439	0.10474	0.06917	0.15671	0.12956	0.07624	
<u>21 INCOME TAXES</u>									
22 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.37798	0.08402	0.10041	0.16700	0.13547	0.05844	
<u>23 OPERATING EXPENSES</u>									
24 WTD PROD O & M EXP RATIOS	P459	1.00000	0.55853	0.44147	0.00000	0.00000	0.00000	0.00000	
25 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.04716	0.00000	0.93628	0.01656	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
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 4
 ADJs:

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	0.01347	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	0.01660	0.00000	0.00000	0.13795	0.99998	0.00002	
7 WTD O & M EXP RATIOS	OM39	0.01046	0.00000	0.00000	0.14150	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	0.01421	0.00000	0.00000	0.15709	1.00000	0.00000	
13 WTD TOT DEPREC EXP RATIOS	DE49	0.03835	0.00000	0.00000	0.00732	1.00000	0.00000	
<u>14 OTHER TAXES & MISC EXPENSES</u>								
15 WTD REAL EST & PROP TAX RATIOS	L529	0.01418	0.00000	0.00000	0.00258	1.00000	0.00000	
16 WTD PAYROLL TAX RATIOS	L559	0.01542	0.00000	0.00000	0.14397	0.99991	0.00009	
17 WTD MISC TAX RATIOS	L589	0.02113	0.00000	0.00000	0.05582	1.00040	-0.00040	
18 WTD OTHER TAX RATIOS	L599	0.01414	0.00000	0.00000	0.02269	0.99997	0.00003	
19 WTD MISCELLANEOUS EXP RATIOS	M629	0.01491	0.00000	0.00000	0.01491	0.99935	0.00065	
20 WTD OP EXP EX INC & REV RATIOS	OP69	0.01902	0.00000	0.00000	0.09015	0.99999	0.00001	
<u>21 INCOME TAXES</u>								
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.02124	0.00000	0.00000	0.05542	1.00000	0.00000	
<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 SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 5
 ADJs:

<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	0.41607	0.14828	0.06392	0.15781	0.13634	0.06416
2 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.35450	0.12633	0.05446	0.13445	0.11616	0.05466
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.35450	0.12633	0.05446	0.13446	0.11616	0.05466
4 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 6
 ADJs:

<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 PTD WAGE & SAL RATIOS	K619	0.01343	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD PTDCSS WAGE & SAL RATIOS	K629	0.01542	0.00000	0.00000	0.14401	1.00000	0.00000
3 WTD WAGE AND SALARY RATIOS	K639	0.01542	0.00000	0.00000	0.14401	1.00001	-0.00001
4 WTD RATIOS	K669	0.03022	0.00000	0.00000	0.96978	1.00000	0.00000

PROGRESS ENERGY FLORIDA
RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
PROJECTED 2010, FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
EXHIBIT:
SCHEDULE: 14
PAGE: 1
ADJs:

<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	1,186,789	448,595	99,717	119,170	198,195	160,773	69,357
3 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>51,210</u>	<u>5,638</u>	<u>603</u>	<u>2,160</u>	<u>10,663</u>	<u>7,487</u>	<u>24,373</u>
4 TOTAL ELECTRIC REVENUE	CS07	1,237,999	454,233	100,320	121,330	208,858	168,260	93,730
5 TOTAL OP EXP EX INC & REV TAX	OP61	-735,463	-260,643	-77,036	-50,875	-115,253	-95,287	-56,070
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	<u>-4,225</u>	<u>-1,597</u>	<u>-355</u>	<u>-424</u>	<u>-706</u>	<u>-572</u>	<u>-247</u>
7 NET INCOME	NI01	498,311	191,993	22,929	70,031	92,899	72,401	37,413
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9 TOTAL INTEREST EXPENSE	Y783	-109,756	-42,394	-4,973	-15,374	-20,457	-15,961	-8,234
10 <u>TOTAL ADDITIONS</u>	Y861	<u>-75,497</u>	<u>-33,560</u>	<u>-285</u>	<u>-8,504</u>	<u>-13,916</u>	<u>-11,521</u>	<u>-5,422</u>
11 PRELIMINARY TAXABLE INCOME	TI01	313,058	116,039	17,671	46,153	58,526	44,919	23,757
<u>12 STATE INCOME TAX COMPUTATION</u>								
13 PRELIMINARY TAXABLE INCOME	TI01	313,058	116,039	17,671	46,153	58,526	44,919	23,757
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>4,251</u>	<u>1,889</u>	<u>16</u>	<u>479</u>	<u>784</u>	<u>649</u>	<u>306</u>
15 STATE TAXABLE INCOME	SI01	317,309	117,928	17,687	46,632	59,310	45,568	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 <u>PRELIM SIT = SI01 * K192</u>	ST01	<u>17,452</u>	<u>6,486</u>	<u>973</u>	<u>2,565</u>	<u>3,262</u>	<u>2,506</u>	<u>1,323</u>
19 STATE INC TAX PAYABLE	SP01	17,452	6,486	973	2,565	3,262	2,506	1,323
<u>20 SIT ALLOWABLE</u>								
21 STATE INC TAX PAYABLE	SP01	17,452	6,486	973	2,565	3,262	2,506	1,323
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>3,433</u>	<u>1,526</u>	<u>13</u>	<u>387</u>	<u>633</u>	<u>524</u>	<u>247</u>
23 NET STATE INC TAX ALLOWABLE	SA01	20,885	8,012	986	2,952	3,895	3,030	1,570
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25 PRELIMINARY TAXABLE INCOME	TI01	313,058	116,039	17,671	46,153	58,526	44,919	23,757
26 <u>STATE INC TAX PAYABLE</u>	SP01	<u>-17,452</u>	<u>-6,486</u>	<u>-973</u>	<u>-2,565</u>	<u>-3,262</u>	<u>-2,506</u>	<u>-1,323</u>
27 NET FEDERAL TAXABLE INCOME	FI01	295,606	109,553	16,698	43,588	55,264	42,413	22,434

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 2
 ADJs:

INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
<u>1 NET INCOME COMPUTATION</u>								
2	CLASS REVENUES-COST OF SERVICE	R600	25,206	0	0	65,775	1,186,788	1
3	<u>TOTAL REVENUE CREDITS</u>	Q027	304	0	0	-17	51,211	-1
4	TOTAL ELECTRIC REVENUE	CS07	25,510	0	0	65,758	1,237,999	0
5	TOTAL OP EXP EX INC & REV TAX	OP61	-13,991	-0	-0	-66,304	-735,459	-4
6	<u>FIRM SERVICE REVENUE TAX</u>	RTXP	-90	-0	-0	-234	-4,225	-0
7	NET INCOME	NI01	11,429	0	0	-780	498,315	-4
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9	TOTAL INTEREST EXPENSE	Y783	-2,503	-0	-0	141	-109,755	-1
10	<u>TOTAL ADDITIONS</u>	Y861	-1,143	0	0	-1,145	-75,496	-1
11	PRELIMINARY TAXABLE INCOME	TI01	7,783	0	0	-1,784	313,064	-6
<u>12 STATE INCOME TAX COMPUTATION</u>								
13	PRELIMINARY TAXABLE INCOME	TI01	7,783	0	0	-1,784	313,064	-6
14	<u>DEDUCTIONS IN ADD TO Y843</u>	Y911	64	-0	-0	64	4,251	-0
15	STATE TAXABLE INCOME	SI01	7,847	0	0	-1,720	317,315	-6
<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	432	0	0	-95	17,452	0
19	STATE INC TAX PAYABLE	SP01	432	0	0	-95	17,452	0
<u>20 SIT ALLOWABLE</u>								
21	STATE INC TAX PAYABLE	SP01	432	0	0	-95	17,452	0
22	<u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	52	0	0	52	3,434	-1
23	NET STATE INC TAX ALLOWABLE	SA01	484	0	0	-43	20,886	-1
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25	PRELIMINARY TAXABLE INCOME	TI01	7,783	0	0	-1,784	313,064	-6
26	<u>STATE INC TAX PAYABLE</u>	SP01	-432	-0	-0	95	-17,452	-0
27	NET FEDERAL TAXABLE INCOME	FI01	7,351	0	0	-1,689	295,612	-6

PROGRESS ENERGY FLORIDA
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 3
 ADJS:

	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	103,463	38,344	5,844	15,256	19,342	14,845	7,852
3	TOTAL FED PROV DEF IT	Z781	21,340	9,486	81	2,404	3,934	3,256	1,533
4	TOTAL AMORTIZED ITC	Z813	-946	-421	-4	-107	-174	-144	-68
5	NET FED INC TAX ALLOWABLE	FA01	123,857	47,409	5,921	17,553	23,102	17,957	9,317
6	FEDERAL INCOME TAX PAYABLE								
7	PRELIM FIT = FI01 * K190	FT01	103,463	38,344	5,844	15,256	19,342	14,845	7,852
8	FED INC TAX PAYABLE	FP01	103,463	38,344	5,844	15,256	19,342	14,845	7,852
9	PRELIMINARY SUMMARY								
10	NET INCOME	NI01	498,311	191,993	22,929	70,031	92,899	72,401	37,413
11	NET FED INC TAX ALLOWABLE	FA01	-123,857	-47,409	-5,921	-17,553	-23,102	-17,957	-9,317
12	NET STATE INC TAX ALLOWABLE	SA01	-20,885	-8,012	-986	-2,952	-3,895	-3,030	-1,570
13	OVERALL RETURN EARNED (SCH 14)	RETU	353,569	136,572	16,022	49,526	65,902	51,414	26,526
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
 RESIDENTIAL SERVICE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10RS25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 4
 ADJS:

INCOME TAX BASED ON REVENUE	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	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	2,573	0	0	-591	103,465	-2	
3 TOTAL FED PROV DEF IT	Z781	323	0	0	324	21,341	-1	
4 <u>TOTAL AMORTIZED ITC</u>	Z813	<u>-14</u>	<u>-0</u>	<u>-0</u>	<u>-14</u>	<u>-946</u>	<u>-0</u>	
5 NET FED INC TAX ALLOWABLE	PA01	2,882	0	0	-281	123,860	-3	
<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>103,465</u>	<u>-2</u>	
8 FED INC TAX PAYABLE	PP01	2,573	0	0	-591	103,465	-2	
<u>9 PRELIMINARY SUMMARY</u>								
10 NET INCOME	NI01	11,429	0	0	-780	498,315	-4	
11 NET FED INC TAX ALLOWABLE	FA01	-2,882	-0	-0	281	-123,860	3	
12 <u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-484</u>	<u>-0</u>	<u>-0</u>	<u>43</u>	<u>-20,886</u>	<u>1</u>	
13 OVERALL RETURN EARNED (SCH 14)	RETU	8,063	0	0	-456	353,569	0	
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.00000	0.00000	0.09238	0.09210	0.00000	

183

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 1
 ADJs:

<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>
<u>1 RATE BASE</u>								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	379,211	160,605	1,569	39,020	66,474	57,395	36,353
3 TOTAL DEPRECIATION RESERVE	DR11	-156,591	-76,333	-623	-11,367	-25,518	-24,121	-12,385
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>6,749</u>	<u>111</u>	<u>10,411</u>	<u>1,686</u>	<u>-312</u>	<u>-201</u>	<u>-1,003</u>
5 TOTAL RATE BASE	RB91	229,369	84,383	11,357	29,339	40,644	33,073	22,965
<u>6 OPERATING EXPENSES</u>								
7 TOTAL O & M EXPENSE	OM31	30,037	7,074	4,862	1,381	3,744	2,921	3,068
8 TOTAL DEPRECIATION EXPENSE	DE41	13,053	5,733	76	980	2,071	2,173	1,052
9 TOTAL OTHER TAX & MISC EXPENSE	LS91	4,522	2,055	90	424	744	563	358
10 <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>
11 TOTAL OP EXP EX INC & REV TAX	OP61	47,520	14,823	5,028	2,776	6,543	5,643	4,469
12 NET PED INCOME TAX ALLOWABLE	I879	7,399	2,698	387	957	1,313	1,063	743
13 NET STATE INCOME TAX ALLOWABLE	J979	1,247	456	65	161	221	179	126
14 <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>
15 TOTAL OPERATING EXPENSE	OPEX	56,430	18,068	5,503	3,917	8,117	6,919	5,358
16 RETURN ON RATE BASE	R751	21,125	7,772	1,046	2,702	3,743	3,046	2,115
17 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-3,497</u>	<u>-320</u>	<u>-39</u>	<u>-118</u>	<u>-606</u>	<u>-444</u>	<u>-1,944</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	74,058	25,520	6,510	6,501	11,254	9,521	5,529
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>74,060</u>	<u>25,519</u>	<u>6,510</u>	<u>6,501</u>	<u>11,255</u>	<u>9,521</u>	<u>5,529</u>
20 EXCESS REVENUES	XREV	2	-1	0	0	1	0	0
21 TOTAL RETURN EARNED	RETE	21,126	7,771	1,046	2,702	3,744	3,046	2,115
22 RATE OF RETURN EARNED	RORE	0.09210	0.09209	0.09210	0.09210	0.09212	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	0.12542	0.12539	0.12541	0.12540	0.12544	0.12541	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	74,060	25,519	6,510	6,501	11,255	9,521	5,529
27 REVENUE INCREASE JUSTIFIED	RIJD	-2	1	0	0	-1	0	0

184

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 2
 ADJs:

SUMMARY OF RESULTS	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	FACILITIES			
					BILLING/INFO	AT ISSUE	OTHER	
1 RATE BASE								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	10,136	0	0	7,660	379,212		-1
3 TOTAL DEPRECIATION RESERVE	DR11	-1,161	-0	-0	-5,083	-156,591		-0
4 TOTAL RATE BASE ADJUSTMENTS	RB71	-971	0	0	-2,973	6,748		1
5 TOTAL RATE BASE	RB91	8,004	0	0	-396	229,369		0
6 OPERATING EXPENSES								
7 TOTAL O & M EXPENSE	OM31	1,968	0	0	5,022	30,040		-3
8 TOTAL DEPRECIATION EXPENSE	DE41	842	0	0	126	13,053		0
9 TOTAL OTHER TAX & MISC EXPENSE	L591	155	0	0	135	4,524		-2
10 MISC ALLOWABLE EXPENSES	M621	-2	0	0	-2	-91		-1
11 TOTAL OP EXP EX INC & REV TAX	OP61	2,963	0	0	5,281	47,526		-6
12 NET FED INCOME TAX ALLOWABLE	I879	261	0	0	-22	7,400		-1
13 NET STATE INCOME TAX ALLOWABLE	J979	43	0	0	-4	1,247		0
14 REVENUE TAX	L033	14	0	0	19	264		0
15 TOTAL OPERATING EXPENSE	OPEX	3,281	0	0	5,274	56,437		-7
16 RETURN ON RATE BASE	R751	737	0	0	-36	21,125		0
17 TOTAL REVENUE CREDITS	Q027	-28	-0	-0	1	-3,498		1
18 TOTAL ELECTRIC COST OF SERVICE	CS05	3,990	0	0	5,239	74,064		-6
19 CLASS REVENUES=COST OF SERVICE	R602	3,990	0	0	5,239	74,064		-4
20 EXCESS REVENUES	XREV	0	0	0	0	0		2
21 TOTAL RETURN EARNED	RETE	737	0	0	-36	21,125		1
22 RATE OF RETURN EARNED	RORE	0.09208	0.00000	0.00000	0.09091	0.09210	** .*****	
23 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210	
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12537	-0.05703	-0.05703	0.12305	0.12541	** .*****	
25 ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540		0.12540	
26 CLASS REVENUES=COST OF SERVICE	R600	3,990	0	0	5,239	74,064		-4
27 REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	0		-2

185

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 3
 ADJs:

<u>SUMMARY OF RESULTS</u>		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
<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	0.00004	0.00000	0.00000	-0.00009	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 4
 ADJS:

<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	0.00000	0.50000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 1
 ADJs:

		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	131,489	131,489	0	0	0	0
3	INTERMEDIATE	P102 K202	6,788	6,788	0	0	0	0
4	PEAKING	P104 K204	16,226	16,226	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	154,503	154,503	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T100 K200	1,680	1,680	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	528	528	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	41,501	2,266	0	38,455	780	0
13	TOTAL PROD & TRANS PLANT	PT21	196,004	156,769	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	0
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	203,874	2,266	0	38,455	62,534	56,086
21	TOTAL GROSS PTD PLANT	PD21	358,377	156,769	0	38,455	62,534	56,086
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23	LABOR RELATED	G100 K627	21,008	6,262	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	-8,139	-2,426	-992	-357	-919	-828
27	GENERAL PLANT IN SERVICE	G121	20,834	3,836	1,569	565	3,940	1,309

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 2
 ADJs:

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	131,489	0
3	INTERMEDIATE P102 K202	0	0	0	0	6,788	0
4	PEAKING P104 K204	0	0	0	0	16,226	0
5	PRODUCTION PLANT IN SERVICE P121	0	0	0	0	154,503	0
<u>6 TRANSMISSION PLANT</u>							
7	GEN. STEP-UP XFMR - BASE T100 K200	0	0	0	0	1,680	0
8	GEN. STEP-UP XFMR - INTERM T102 K202	0	0	0	0	58	0
9	GEN. STEP-UP XFMR - PEAKING T104 K204	0	0	0	0	528	0
10	TRANSMISSION T106 K220	0	0	0	0	38,455	0
11	DISTRIBUTION T108 K240	0	0	0	0	780	0
12	TRANSMISSION PLANT IN SERVICE T121	0	0	0	0	41,501	0
13	TOTAL PROD & TRANS PLANT PT21	0	0	0	0	196,004	0
<u>14 DISTRIBUTION PLANT</u>							
15	PRIMARY D100 K240	0	0	0	0	61,754	0
16	SECONDARY D102 K242	0	0	0	0	56,086	0
17	SERVICES D104 K244	0	0	0	0	35,524	0
18	METERS D106 K246	9,009	0	0	0	9,009	0
19	DISTRIBUTION PLANT IN SERVICE D141	9,009	0	0	0	162,373	0
20	TOTAL TRANS & DIST PLANT TD21	9,009	0	0	0	203,874	0
21	TOTAL GROSS PTD PLANT PD21	9,009	0	0	0	358,377	0
<u>22 GENERAL & INTANGIBLE PLANT</u>							
23	LABOR RELATED G100 K627	1,840	0	0	3,563	21,009	-1
24	RETAIL CUSTOMER RELATED (CSS) G102 K400	0	0	0	5,477	5,477	0
25	DISTRIBUTION PRIMARY RELATED G106 K240	0	0	0	0	2,488	0
26	ADJ D - CAPITAL LEASES G108 K627	-713	0	0	-1,380	-8,139	0
27	GENERAL PLANT IN SERVICE G121	1,127	0	0	7,660	20,835	-1

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 3
 ADJs:

<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	379,211	160,605	1,569	39,020	66,474	57,395	36,353

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 4
 ADJs:

<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	379,212	-1

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 3
 PAGE: 1
 ADJS:

<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	56,994	56,994	0	0	0	0	0
3	INTERMEDIATE P152 P102	6,790	6,790	0	0	0	0	0
4	PEAKING P154 P104	10,264	10,264	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE P171	74,048	74,048	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE T150 T100	590	590	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	12,122	762	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	5,108	1,523	623	224	576	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	11,682	1,523	623	224	2,933	520	329
24	TOTAL DEPRECIATION RESERVE DR11	156,591	76,333	623	11,367	25,518	24,121	12,385

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 3
 PAGE: 2
 ADJs:

<u>DEPRECIATION RESERVE</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	P150 P100	0	0	0	0	56,994	0
3 INTERMEDIATE	P152 P102	0	0	0	0	6,790	0
4 <u>PEAKING</u>	<u>P154 P104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,264</u>	<u>0</u>
5 TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	74,048	0
<u>6 TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	590	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 <u>DISTRIBUTION</u>	<u>T158 T108</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>217</u>	<u>0</u>
12 TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	12,122	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 <u>METERS</u>	<u>D156 D106</u>	<u>714</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>714</u>	<u>0</u>
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	5,108	0
21 RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	4,217	4,217	0
22 <u>DISTRIBUTION PRIMARY RELATED</u>	<u>G156 G106</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,357</u>	<u>0</u>
23 TOTAL GENERAL DEPREC RESERVE	G171	447	0	0	5,083	11,682	0
24 TOTAL DEPRECIATION RESERVE	DR11	1,161	0	0	5,083	156,591	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 1
 ADJs:

NET ELECTRIC PLANT	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>1 PRODUCTION PLANT</u>								
2	PRODUCTION PLANT IN SERVICE	P121	154,503	154,503	0	0	0	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-74,048</u>	<u>-74,048</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	80,455	80,455	0	0	0	0
<u>5 TRANSMISSION PLANT</u>								
6	TRANSMISSION PLANT IN SERVICE	T121	41,501	2,266	0	38,455	780	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-12,122</u>	<u>-762</u>	<u>-0</u>	<u>-11,143</u>	<u>-217</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	29,379	1,504	0	27,312	563	0
<u>9 DISTRIBUTION PLANT</u>								
10	DISTRIBUTION PLANT IN SERVICE	D141	162,373	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>-22,368</u>	<u>-23,601</u>	<u>-12,056</u>
12	NET DISTRIBUTION PLANT	D241	103,634	0	0	39,386	32,485	23,468
13	NET PTD PLANT	NT31	213,468	81,959	0	27,312	39,949	23,468
14	NET TRANS & DIST PLANT	NT21	133,013	1,504	0	27,312	39,949	23,468
<u>15 GENERAL & INTANGIBLE PLANT</u>								
16	GENERAL PLANT IN SERVICE	G121	20,834	3,836	1,569	565	3,940	1,309
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-11,682</u>	<u>-1,523</u>	<u>-623</u>	<u>-224</u>	<u>-2,933</u>	<u>-520</u>
18	NET GENERAL & INTANG PLANT	G221	9,152	2,313	946	341	1,007	789
19	NET ELECTRIC PLANT IN SERVICE	NP21	222,620	84,272	946	27,653	40,956	33,274

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 2
 ADJs:

<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	154,503	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-74,048</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	0	0	0	0	80,455	0
<u>5 TRANSMISSION PLANT</u>								
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	41,501	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-12,122</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	0	0	0	0	29,379	0
<u>9 DISTRIBUTION PLANT</u>								
10	DISTRIBUTION PLANT IN SERVICE	D141	9,009	0	0	0	162,373	0
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	<u>-714</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-58,739</u>	<u>-0</u>
12	NET DISTRIBUTION PLANT	D241	8,295	0	0	0	103,634	0
13	NET PTD PLANT	NT31	8,295	0	0	0	213,468	0
14	NET TRANS & DIST PLANT	NT21	8,295	0	0	0	133,013	0
<u>15 GENERAL & INTANGIBLE PLANT</u>								
16	GENERAL PLANT IN SERVICE	G121	1,127	0	0	7,660	20,835	-1
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-447</u>	<u>-0</u>	<u>-0</u>	<u>-5,083</u>	<u>-11,682</u>	<u>-0</u>
18	NET GENERAL & INTANG PLANT	G221	680	0	0	2,577	9,153	-1
19	NET ELECTRIC PLANT IN SERVICE	NP21	8,975	0	0	2,577	222,621	-1

195

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 1
 ADJs:

RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<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
5	DISTRIBUTION	V226 D100	220	0	0	220	0	0
6	TOTAL LAND HELD FOR FUTURE USE	V233	859	0	0	639	220	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION - BASE	V234 P100	17,759	17,759	0	0	0	0
9	PRODUCTION - INTERMEDIATE	V236 P102	27	27	0	0	0	0
10	PRODUCTION - PEAKING	V238 P104	70	70	0	0	0	0
11	TRANSMISSION	V240 T106	4,184	0	0	4,184	0	0
12	DISTRIBUTION	V242 D141	1,486	0	0	565	513	325
13	GENERAL PLANT	V244 G100	1,696	506	207	74	191	173
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-16,562	-16,562	0	0	0	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-3,044	0	0	-3,044	0	0
16	TOTAL RATE BASE CWIP	V255	5,616	1,800	207	1,214	756	686
17	TOTAL ADDITIVE ADJUSTMENTS	V289	6,475	1,800	207	1,853	976	686
18	NET ORIGINAL COST RATE BASE	RB21	229,095	86,072	1,153	29,506	41,932	33,960
<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
23	TOTAL FUEL STOCKS	W641	13,670	0	13,670	0	0	0
<u>24 PLANT MATERIALS & SUPPLIES</u>								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 2
 ADJs:

<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	0	639	0
5	DISTRIBUTION V226 D100	0	0	0	0	220	0
6	TOTAL LAND HELD FOR FUTURE USE V233	0	0	0	0	859	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>							
8	PRODUCTION - BASE V234 P100	0	0	0	0	17,759	0
9	PRODUCTION - INTERMEDIATE V236 P102	0	0	0	0	27	0
10	PRODUCTION - PEAKING V238 P104	0	0	0	0	70	0
11	TRANSMISSION V240 T106	0	0	0	0	4,184	0
12	DISTRIBUTION V242 D141	82	0	0	0	1,485	1
13	GENERAL PLANT V244 G100	149	0	0	288	1,697	-1
14	ADJ B-ELIGIBLE/AFUDC PROD BASE V246 P100	0	0	0	0	-16,562	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM V248 T106	0	0	0	0	-3,044	0
16	TOTAL RATE BASE CWIP V255	231	0	0	288	5,616	0
17	TOTAL ADDITIVE ADJUSTMENTS V289	231	0	0	288	6,475	0
18	NET ORIGINAL COST RATE BASE RB21	9,206	0	0	2,865	229,096	-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	0	13,670	0
23	TOTAL FUEL STOCKS W641	0	0	0	0	13,670	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 3
 ADJs:

<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	AMOUNT ALLOCABLE	W642 GP19	8,027	3,400	33	826	1,407	1,215	770
2	TOTAL PLANT MATERIALS & SUPPL	W659	8,027	3,400	33	826	1,407	1,215	770
3	TOTAL MATERIALS & SUPPLIES	W661	21,697	3,400	13,703	826	1,407	1,215	770
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5	TOTAL PREPAYMENTS	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	-26	-43	-38	-24
9	ADJ D- CAPITAL LEASES	W698 OM39	7,735	1,822	1,252	356	964	752	790
10	TOTAL	W705	7,487	1,717	1,251	330	921	714	766
11	TOTAL WORKING CASH	W721	7,487	1,717	1,251	330	921	714	766
12	<u>MISCELLANEOUS WORKING CAPITAL</u>								
13	WTD O&M EXP	W730 OM39	-13,886	-3,270	-2,248	-638	-1,731	-1,350	-1,418
14	DA RETAIL	W732 OM39	-15,458	-3,641	-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	-29,149	-6,911	-4,750	-1,349	-3,658	-2,853	-2,997
17	TOTAL WORKING CAPITAL	WC71	274	-1,689	10,204	-167	-1,288	-887	-1,437
18	<u>PRELIMINARY SUMMARY</u>								
19	TOTAL ADDITIVE ADJUSTMENTS	V289	6,475	1,800	207	1,853	976	686	434
20	TOTAL WORKING CAPITAL	WC71	274	-1,689	10,204	-167	-1,288	-887	-1,437
21	TOTAL RATE BASE ADJUSTMENTS	RB71	6,749	111	10,411	1,686	-312	-201	-1,003
22	<u>RATE BASE CALCULATION</u>								
23	NET ELECTRIC PLANT IN SERVICE	NP21	222,620	84,272	946	27,653	40,956	33,274	23,968
24	TOTAL RATE BASE ADJUSTMENTS	RB71	6,749	111	10,411	1,686	-312	-201	-1,003

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 4
 ADJs:

<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	8,028	-1
2	TOTAL PLANT MATERIALS & SUPPL	W659	215	0	0	162	8,028	-1
3	TOTAL MATERIALS & SUPPLIES	W661	215	0	0	162	21,698	-1
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5	<u>TOTAL PREPAYMENTS</u>	W670 PD29	6	0	0	0	240	-1
6	TOTAL	W687	6	0	0	0	240	-1
7	<u>OTHER WORKING CAPITAL</u>							
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-7	0	0	-5	-249	1
9	<u>ADJ D- CAPITAL LEASES</u>	W698 OM39	507	0	0	1,293	7,736	-1
10	TOTAL	W705	500	0	0	1,288	7,487	0
11	TOTAL WORKING CASH	W721	500	0	0	1,288	7,487	0
12	<u>MISCELLANEOUS WORKING CAPITAL</u>							
13	WTD O&M EXP	W730 OM39	-910	0	0	-2,322	-13,887	1
14	DA RETAIL	W732 OM39	-1,013	0	0	-2,584	-15,460	2
15	<u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	0	0	0	195	195	0
16	TOTAL MISC WORK CAPITAL	W747	-1,923	0	0	-4,711	-29,152	3
17	TOTAL WORKING CAPITAL	WC71	-1,202	0	0	-3,261	273	1
18	<u>PRELIMINARY SUMMARY</u>							
19	TOTAL ADDITIVE ADJUSTMENTS	V289	231	0	0	288	6,475	0
20	<u>TOTAL WORKING CAPITAL</u>	WC71	-1,202	0	0	-3,261	273	1
21	TOTAL RATE BASE ADJUSTMENTS	RB71	-971	0	0	-2,973	6,748	1
22	<u>RATE BASE CALCULATION</u>							
23	NET ELECTRIC PLANT IN SERVICE	NP21	8,975	0	0	2,577	222,621	-1
24	TOTAL RATE BASE ADJUSTMENTS	RB71	-971	0	0	-2,973	6,748	1

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 5
 ADJs:

<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	229,369	84,383	11,357	29,339	40,644	33,073	22,965
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	21,125	7,772	1,046	2,702	3,743	3,046	2,115

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 6
 ADJs:

<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	8,004	0	0	-396	229,369	0
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	-36	21,125	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 1
 ADJS:

202

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	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	3,053	3,053	0	0	0	0
9	INTERMEDIATE	P354 P102	237	237	0	0	0	0
10	<u>PEAKING</u>	P356 P104	<u>796</u>	<u>796</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	TOTAL DEMAND RELATED	P391	4,086	4,086	0	0	0	0
12	TOTAL PRODUCTION O & M	P451	7,792	4,086	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>0</u>	<u>17</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>							1,819

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 2
 ADJs:

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	0	232	0
4 DA RETAIL	P308 K306	0	0	0	0	86	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	0	0	0	0	3,388	0
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	3,053	0
9 INTERMEDIATE	P354 P102	0	0	0	0	237	0
10 <u>PEAKING</u>	P356 P104	0	0	0	0	796	0
11 TOTAL DEMAND RELATED	P391	0	0	0	0	4,086	0
12 TOTAL PRODUCTION O & M	P451	0	0	0	0	7,792	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	0	0	0	0	17	0
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	123	0	0	0	123	0
25 TOTAL DISTRIBUTION O & M	D341	123	0	0	0	6,021	0
<u>26 CUSTOMER ACCOUNTING</u>							

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 3
 ADJs:

O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
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 UNCOLLECTIBLES	C308 K400	969	0	0	0	0	0	0
6 TOTAL CUSTOMER ACCOUNTING EXP	C317	4,475	0	0	0	0	0	478
7 <u>CUSTOMER SERVICE & INFORMATION</u>								
8 TOTAL	C320 K400	172	0	0	0	0	0	0
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 ADJ L- ECONOMIC DEVELOPMENT	S302 K400	-3	0	0	0	0	0	0
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	9,745	2,905	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 ADJ M- INDUSTRY ASSOC DUES	A322 K627	-1	0	0	0	0	0	0
24 TOTAL ADMINISTRATIVE & GENERAL	A337	10,462	2,940	1,156	446	1,351	1,218	771
25 TOTAL O & M EXPENSE	OM31	30,037	7,074	4,862	1,381	3,744	2,921	3,068

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 4
 ADJs:

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 COMP	C306 K244	0	0	0	0	478	0
5 <u>UNCOLLECTIBLES</u>	C308 K400	0	0	0	969	969	0
6 TOTAL CUSTOMER ACCOUNTING EXP	C317	973	0	0	3,024	4,475	0
<u>7 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
<u>10 SALES</u>							
11 TOTAL	S300 K400	0	0	0	118	118	0
12 <u>ADJ L- ECONOMIC DEVELOPMENT</u>	S302 K400	0	0	0	-3	-3	0
13 TOTAL SALES EXPENSE	S317	0	0	0	115	115	0
<u>14 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	854	0	0	1,653	9,747	-2
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 <u>ADJ M- INDUSTRY ASSOC DUES</u>	A322 K627	0	0	0	0	0	-1
24 TOTAL ADMINISTRATIVE & GENERAL	A337	872	0	0	1,711	10,465	-3
25 TOTAL O & M EXPENSE	OM31	1,968	0	0	5,022	30,040	-3

205

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 7
 PAGE: 1
 ADJs:

<u>DEPRECIATION EXPENSE</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 PRODUCTION DEPRECIATION</u>								
2	BASE	P460 P100	4,570	4,570	0	0	0	0
3	INTERMEDIATE	P462 P102	301	301	0	0	0	0
4	<u>PEAKING</u>	P464 P104	<u>635</u>	<u>635</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5	TOTAL PRODUCTION DEPREC EXP	P481	5,506	5,506	0	0	0	0
 <u>6 TRANSMISSION DEPRECIATION</u>								
7	GEN. STEP-UP XFMR - BASE	T460 T100	30	30	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T462 T102	1	1	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T464 T104	9	9	0	0	0	0
10	TRANSMISSION	T466 T106	953	0	0	953	0	0
11	<u>DISTRIBUTION</u>	T468 T108	<u>32</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32</u>	<u>0</u>
12	TOTAL TRANS DEPREC EXP	T481	1,025	40	0	953	32	0
 <u>13 DISTRIBUTION DEPRECIATION</u>								
14	PRIMARY	D460 D100	1,936	0	0	0	1,936	0
15	SECONDARY	D462 D102	2,109	0	0	0	0	2,109
16	SERVICES	D464 D104	1,012	0	0	0	0	0
17	<u>METERS</u>	D466 D106	<u>787</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18	TOTAL DIST DEPREC EXPENSE	D481	5,844	0	0	0	1,936	2,109
1,012								1,012
 <u>19 GENERAL DEPRECIATION</u>								
20	LABOR RELATED	G460 G100	626	187	76	27	71	64
21	RETAIL CUSTOMER RELATED (CSS)	G462 G102	20	0	0	0	0	0
22	<u>DISTRIBUTION PRIMARY RELATED</u>	G466 G106	<u>32</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32</u>	<u>0</u>
23	TOTAL GENERAL DEPREC EXPENSE	G481	678	187	76	27	103	64
40								40
24	TOTAL DEPRECIATION EXPENSE	DE41	13,053	5,733	76	980	2,071	2,173
1,052								1,052

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 7
 PAGE: 2
 ADJs:

<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	4,570	0
3 INTERMEDIATE	P462 P102	0	0	0	0	301	0
4 PEAKING	P464 P104	0	0	0	0	635	0
5 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	5,506	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	13,053	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 1
 ADJs:

208

<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	1,629	1,629	0	0	0	0	0
4	PRODUCTION INTERMEDIATE	L502 K202	67	67	0	0	0	0	0
5	PRODUCTION PEAKING	L504 K204	161	161	0	0	0	0	0
6	TRANSMISSION	L506 K220	400	0	0	400	0	0	0
7	DISTRIBUTION PRIMARY	L508 K240	673	0	0	0	673	0	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	814	0	0	0	0	498	316
9	DISTRIBUTION METERING	L514 K246	89	0	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>	<u>5</u>
11	TOTAL REAL EST & PROP TAX	L521	3,913	1,881	10	404	682	506	321
<u>12 PAYROLL TAX</u>									
13	<u>TOTAL</u>	<u>L530 K627</u>	<u>790</u>	<u>235</u>	<u>96</u>	<u>35</u>	<u>89</u>	<u>80</u>	<u>51</u>
14	TOTAL PAYROLL TAX	L551	790	235	96	35	89	80	51
<u>15 REVENUE TAXES</u>									
16	TOTAL	L560 R600	10,592	3,650	931	930	1,610	1,362	791
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-10,542	-3,632	-927	-925	-1,602	-1,355	-787
18	RAF CALCULATED ON PRES CL REV	L564 R600	-47	-16	-4	-4	-7	-6	-4
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>	<u>-14</u>
20	TOTAL REVENUE TAXES	L581	-181	-61	-16	-15	-27	-23	-14
21	TOTAL OTHER TAX & MISC EXPENSE	L591	4,522	2,055	90	424	744	563	358
<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>	<u>-9</u>
24	MISC ALLOWABLE EXPENSES	M621	-92	-39	0	-9	-16	-14	-9
<u>25 PRELIMINARY SUMMARY</u>									

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 2
 ADJs:

209

<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	1,629	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	<u>7</u>	<u>0</u>	<u>0</u>	<u>14</u>	<u>-1</u>
11	TOTAL REAL EST & PROP TAX	L521	96	0	0	3,914	-1
<u>12 PAYROLL TAX</u>							
13	<u>TOTAL</u>	L530 K627	<u>69</u>	<u>0</u>	<u>0</u>	<u>134</u>	<u>1</u>
14	TOTAL PAYROLL TAX	L551	69	0	0	134	1
<u>15 REVENUE TAXES</u>							
16	TOTAL	L560 R600	571	0	0	749	-2
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-568	0	0	-746	0
18	RAF CALCULATED ON PRES CL REV	L564 R600	-3	0	0	-3	0
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	<u>-10</u>	<u>0</u>	<u>0</u>	<u>-13</u>	<u>0</u>
20	TOTAL REVENUE TAXES	L581	-10	0	0	-13	-2
21	TOTAL OTHER TAX & MISC EXPENSE	L591	155	0	0	135	-2
<u>22 OTHER TAXES & MISC EXPENSES</u>							
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	<u>-2</u>	<u>0</u>	<u>0</u>	<u>-2</u>	<u>-1</u>
24	MISC ALLOWABLE EXPENSES	M621	-2	0	0	-2	-1
<u>25 PRELIMINARY SUMMARY</u>							

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 3
 ADJs:

	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1	TOTAL O & M EXPENSE	OM31	30,037	7,074	4,862	1,381	3,744	2,921	3,068
2	TOTAL DEPRECIATION EXPENSE	DE41	13,053	5,733	76	980	2,071	2,173	1,052
3	TOTAL OTHER TAX & MISC EXPENSE	L591	4,522	2,055	90	424	744	563	358
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	47,520	14,823	5,028	2,776	6,543	5,643	4,469

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 4
 ADJs:

OTHER TAXES & MISC EXPENSES	ITEM ALLO	INTERRUPTIBLE				LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER		
1 TOTAL O & M EXPENSE	OM31	1,968	0	0	5,022	30,040	-3		
2 TOTAL DEPRECIATION EXPENSE	DE41	842	0	0	126	13,053	0		
3 TOTAL OTHER TAX & MISC EXPENSE	L591	155	0	0	135	4,524	-2		
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	2,963	0	0	5,281	47,526	-6		

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 1
 ADJs:

INCOME TAX BASED ON RETURN	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES	
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST</u>									
4	TOTAL	Y760 RB91	9,435	3,471	467	1,207	1,672	1,360	945
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-2,877	-1,058	-142	-368	-510	-415	-288
6	TOTAL OTHER INTEREST EXPENSE	Y781	6,558	2,413	325	839	1,162	945	657
7	TOTAL INTEREST EXPENSE	Y783	6,558	2,413	325	839	1,162	945	657
<u>8 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	-3,983	-1,687	-16	-410	-698	-603	-382
12	TOTAL ADDITIONS	Y861	-4,510	-1,910	-18	-464	-790	-683	-432
13	NET DEDUCTIONS AND ADDITIONS	Y871	11,068	4,323	343	1,303	1,952	1,628	1,089
<u>14 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>15 FED PROV DEF INC TAX</u>									
16	NET FED DEFERRED INC TAX	Z760 GP19	1,275	540	5	131	224	193	122
17	TOTAL FED PROV DEF IT	Z781	1,275	540	5	131	224	193	122
<u>18 INVESTMENT TAX CREDITS</u>									
<u>19 AMORTIZED INV TAX CREDIT</u>									
20	AMORTIZATION	Z804 GP19	57	24	0	6	10	9	5
21	TOTAL AMORTIZED ITC	Z813	57	24	0	6	10	9	5
<u>22 PRELIMINARY SUMMARY</u>									

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 2
 ADJs:

213

<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	9,435	0
5	<u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	-100	0	0	5	-2,876	-1
6	TOTAL OTHER INTEREST EXPENSE	Y781	229	0	0	-11	6,559	-1
7	TOTAL INTEREST EXPENSE	Y783	229	0	0	-11	6,559	-1
<u>8 ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-14	0	0	-11	-526	0
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	0	0	0	0	0	-1
11	<u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	-106	0	0	-80	-3,982	-1
12	TOTAL ADDITIONS	Y861	-120	0	0	-91	-4,508	-2
13	NET DEDUCTIONS AND ADDITIONS	Y871	349	0	0	80	11,067	1
<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	34	0	0	26	1,275	0
17	TOTAL FED PROV DEF IT	Z781	34	0	0	26	1,275	0
<u>18 INVESTMENT TAX CREDITS</u>								
<u>19 AMORTIZED INV TAX CREDIT</u>								
20	<u>AMORTIZATION</u>	Z804 GP19	2	0	0	1	57	0
21	TOTAL AMORTIZED ITC	Z813	2	0	0	1	57	0
<u>22 PRELIMINARY SUMMARY</u>								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 3
 ADJs:

<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	1,275	540	5	131	224	193	122
2	TOTAL AMORTIZED ITC	Z813	-57	-24	-0	-6	-10	-9	-5
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,218	516	5	125	214	184	117
<u>4 FEDERAL INCOME TAX COMPUTATION</u>									
5	RETURN ON RATE BASE	R751	21,125	7,772	1,046	2,702	3,743	3,046	2,115
6	NET DEDUCTIONS AND ADDITIONS	Y871	-11,068	-4,323	-343	-1,303	-1,952	-1,628	-1,089
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,218	516	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	11,480	4,052	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	6,181	2,182	382	832	1,099	879	626
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	1,218	516	5	125	214	184	117
13	NET FED INCOME TAX ALLOWABLE	I879	7,399	2,698	387	957	1,313	1,063	743
<u>14 FEDERAL INCOME TAX PAYABLE</u>									
15	PRELIM FEDERAL INCOME TAX	I869	6,181	2,182	382	832	1,099	879	626
16	NET FED INCOME TAX PAYABLE	I889	6,181	2,182	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	-3,983	-1,687	-16	-410	-698	-603	-382
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	3,729	1,579	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 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 4
 ADJs:

INCOME TAX BASED ON RETURN	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL	
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
1	TOTAL FED PROV DEF IT	Z781	34	0	0	26	1,275	0
2	TOTAL AMORTIZED ITC	Z813	-2	-0	-0	-1	-57	-0
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	32	0	0	25	1,218	0
<u>4 FEDERAL INCOME TAX COMPUTATION</u>								
5	RETURN ON RATE BASE	R751	737	0	0	-36	21,125	0
6	NET DEDUCTIONS AND ADDITIONS	Y871	-349	-0	-0	-80	-11,067	-1
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	32	0	0	25	1,218	0
8	TOTAL STATE PROV DEF IT(410.1)	Z911	5	0	0	4	205	0
9	BASE FOR FIT COMPUTATION	I865	425	0	0	-87	11,481	-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	6,182	-1
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	32	0	0	25	1,218	0
13	NET FED INCOME TAX ALLOWABLE	I879	261	0	0	-22	7,400	-1
<u>14 FEDERAL INCOME TAX PAYABLE</u>								
15	PRELIM FEDERAL INCOME TAX	I869	229	0	0	-47	6,182	-1
16	NET FED INCOME TAX PAYABLE	I889	229	0	0	-47	6,182	-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	-3,982	-1
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	100	0	0	75	3,728	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	STATE PROV DEF INC TAX (410.1)							

215

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 5
 ADJs:

<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	<u>STATE DEFERRED INC TAX</u>	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	21,125	7,772	1,046	2,702	3,743	3,046	2,115
6	NET FED INCOME TAX ALLOWABLE	I879	7,399	2,698	387	957	1,313	1,063	743
7	NET DEDUCTIONS AND ADDITIONS	Y871	-11,068	-4,323	-343	-1,303	-1,952	-1,628	-1,089
8	DEDUCTIONS IN ADD TO Y843	Y911	254	108	1	26	44	39	25
9	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	205	87	1	21	36	31	20
10	BASE FOR SIT COMPUTATION	J965	17,915	6,342	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	1,042	369	64	140	185	148	106
13	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	205	87	1	21	36	31	20
14	NET STATE INCOME TAX ALLOWABLE	J979	1,247	456	65	161	221	179	126
<u>15 STATE INCOME TAX PAYABLE</u>									
16	<u>PRELIMINARY STATE INCOME TAX</u>	J969	1,042	369	64	140	185	148	106
17	NET STATE INCOME TAX PAYABLE	J989	1,042	369	64	140	185	148	106
18	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

216

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 6
 ADJs:

<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	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	-36	21,125	0
6	NET FED INCOME TAX ALLOWABLE	I879	261	0	0	-22	7,400	-1
7	NET DEDUCTIONS AND ADDITIONS	Y871	-349	-0	-0	-80	-11,067	-1
8	DEDUCTIONS IN ADD TO Y843	Y911	6	-0	-0	5	254	-0
9	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	<u>5</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>205</u>	<u>0</u>
10	BASE FOR SIT COMPUTATION	J965	660	0	0	-129	17,917	-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	1,042	0
13	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	<u>5</u>	<u>0</u>	<u>0</u>	<u>4</u>	<u>205</u>	<u>0</u>
14	NET STATE INCOME TAX ALLOWABLE	J979	43	0	0	-4	1,247	0
<u>15 STATE INCOME TAX PAYABLE</u>								
16	<u>PRELIMINARY STATE INCOME TAX</u>	J969	<u>38</u>	<u>0</u>	<u>0</u>	<u>-8</u>	<u>1,042</u>	<u>0</u>
17	NET STATE INCOME TAX PAYABLE	J989	38	0	0	-8	1,042	0
18	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

217

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 1
 ADJs:

<u>COST OF SERVICE COMPUTATION</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 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>	<u>Q010 RB91</u>	<u>795</u>	<u>292</u>	<u>39</u>	<u>102</u>	<u>141</u>	<u>115</u>	<u>80</u>
8	TOTAL REVENUE CREDITS	Q027	3,497	320	39	118	606	444	1,944
<u>9 COST OF SERVICE COMPUTATION</u>									
10	TOTAL OF EXP EX INC & REV TAX	OP61	47,520	14,823	5,028	2,776	6,543	5,643	4,469
11	RETURN ON RATE BASE	R751	21,125	7,772	1,046	2,702	3,743	3,046	2,115
12	NET FED INCOME TAX ALLOWABLE	I879	7,399	2,698	387	957	1,313	1,063	743
13	NET STATE INCOME TAX ALLOWABLE	J979	1,247	456	65	161	221	179	126
14	<u>TOTAL REVENUE CREDITS</u>	<u>Q027</u>	<u>-3,497</u>	<u>-320</u>	<u>-39</u>	<u>-118</u>	<u>-606</u>	<u>-444</u>	<u>-1,944</u>
15	SUBTOTAL B	CS03	73,794	25,429	6,487	6,478	11,214	9,487	5,509
16	REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17	<u>REVENUE TAX</u>	<u>L033</u>	<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	74,058	25,520	6,510	6,501	11,254	9,521	5,529
19	CLASS REVENUES=COST OF SERVICE	R602	74,060	25,519	6,510	6,501	11,255	9,521	5,529
20	<u>TOTAL ELECTRIC COST OF SERVICE</u>	<u>CS05</u>	<u>-74,058</u>	<u>-25,520</u>	<u>-6,510</u>	<u>-6,501</u>	<u>-11,254</u>	<u>-9,521</u>	<u>-5,529</u>
21	EXCESS REVENUES	XREV	2	-1	0	0	1	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	1	0	0

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED 2010, FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
EXHIBIT:
SCHEDULE: 10
PAGE: 2
ADJs:

COST OF SERVICE COMPUTATION	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	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>	<u>Q010 RB91</u>	<u>28</u>	<u>0</u>	<u>0</u>	<u>-1</u>	<u>796</u>	<u>-1</u>
8	TOTAL REVENUE CREDITS	Q027	28	0	0	-1	3,498	-1
<u>9 COST OF SERVICE COMPUTATION</u>								
10	TOTAL OF EXP EX INC & REV TAX	OP61	2,963	0	0	5,281	47,526	-6
11	RETURN ON RATE BASE	R751	737	0	0	-36	21,125	0
12	NET FED INCOME TAX ALLOWABLE	I879	261	0	0	-22	7,400	-1
13	NET STATE INCOME TAX ALLOWABLE	J979	43	0	0	-4	1,247	0
14	<u>TOTAL REVENUE CREDITS</u>	<u>Q027</u>	<u>-28</u>	<u>-0</u>	<u>-0</u>	<u>1</u>	<u>-3,498</u>	<u>1</u>
15	SUBTOTAL B	CS03	3,976	0	0	5,220	73,800	-6
16	REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357		0.00000
17	<u>REVENUE TAX</u>	<u>L033</u>	<u>14</u>	<u>0</u>	<u>0</u>	<u>19</u>	<u>264</u>	<u>0</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	3,990	0	0	5,239	74,064	-6
19	CLASS REVENUES=COST OF SERVICE	R602	3,990	0	0	5,239	74,064	-4
20	<u>TOTAL ELECTRIC COST OF SERVICE</u>	<u>CS05</u>	<u>-3,990</u>	<u>-0</u>	<u>-0</u>	<u>-5,239</u>	<u>-74,064</u>	<u>6</u>
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

219

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 1
 ADJs:

ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION 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

220

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 2
 ADJs:

<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

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 3
 ADJs:

<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
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 4
 ADJs:

<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
2 <u>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 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

Docket Number: ER10GS25-000
 Exhibit:
 Schedule: 11
 Page: 5
 ADJs:

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
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 1
 ADJs:

<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	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	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	2,077	2,077	0	0	0	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	280	280	0	0	0	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	295	295	0	0	0	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 2
 ADJs:

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	2,077	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	280	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	295	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 3
 ADJs:

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	2,642	0	0	0	1,005	913	578
4	TOTAL PTD WAGES & SALARIES	K617		6,813	2,675	1,094	394	1,013	913	578
5	WTD PTD WAGE & SAL RATIOS	K619		1.00000	0.39263	0.16058	0.05783	0.14869	0.13401	0.08484
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	104	0	0	0	0	0	0
9	TOTAL PTD CSS WAGES & SALARIES	K627		8,974	2,675	1,094	394	1,013	913	578
10	WTD PTD CSS WAGE & SAL RATIOS	K629		1.00000	0.29808	0.12191	0.04390	0.11288	0.10174	0.06441
11	<u>ADMINISTRATIVE & GENERAL</u>	K630	K627	2,421	722	295	106	273	246	156
12	TOTAL WAGES AND SALARIES EXP	K633		11,395	3,397	1,389	500	1,286	1,159	734
13	WTD WAGE AND SALARY RATIOS	K639		1.00000	0.29811	0.12190	0.04388	0.11286	0.10171	0.06441
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	1,026	0	0	0	0	0	0
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	63,491	0	63,491	0	0	0	0
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	35,524	0	0	0	0	0	35,524
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

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 4
 ADJS:

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	6,814	-1
5	WTD PTD WAGE & SAL RATIOS	K619	0.02158	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	8,975	-1
10	WTD PTDCSS WAGE & SAL RATIOS	K629	0.08759	0.00000	0.00000	0.16960	1.00011	-0.00011
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	212	0	0	411	2,421	0
12	TOTAL WAGES AND SALARIES EXP	K633	998	0	0	1,933	11,396	-1
13	WTD WAGE AND SALARY RATIOS	K639	0.08758	0.00000	0.00000	0.16964	1.00009	-0.00009
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

228

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 1
 ADJs:

<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	0.92660	0.01879	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.79983	0.00000	0.19619	0.00398	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	0.01111	0.00000	0.18862	0.30673	0.27510
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.43744	0.00000	0.10730	0.17449	0.15650
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.18412	0.07531	0.02712	0.18911	0.06283
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.42352	0.00414	0.10290	0.17530	0.15135
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.48747	0.00398	0.07259	0.16296	0.15404
<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	0.05119	0.00000	0.92964	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	0.01131	0.00000	0.20533	0.30034	0.24422
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.25273	0.10337	0.03726	0.11003	0.08621
17	WTD NET PLANT RATIOS	NP29	1.00000	0.37855	0.00425	0.12422	0.18397	0.14947
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.15670	0.63156	0.03807	0.06485	0.05600
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	0.22933	0.16709	0.04408	0.12301	0.09537
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.23709	0.16296	0.04628	0.12549	0.09788
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-6.16423	37.24088	-0.60949	-4.70073	-3.23723
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.37570	0.00503	0.12879	0.18303	0.14824
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.36789	0.04951	0.12791	0.17720	0.14419
<u>28 O & M EXPENSES</u>								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 2
 ADJs:

<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	0.02514	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.05409	0.00000	0.00000	0.36767	1.00005	-0.00005
9	WTD GROSS PLANT RATIOS	GP19	0.02673	0.00000	0.00000	0.02020	1.00000	-0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00741	0.00000	0.00000	0.03246	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	0.08004	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	0.07430	0.00000	0.00000	0.28158	1.00011	-0.00011
17	WTD NET PLANT RATIOS	NP29	0.04032	0.00000	0.00000	0.01158	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	0.00747	1.00005	-0.00005
21	WTD RATIOS	W689	0.02510	0.00000	0.00000	0.00000	1.00418	-0.00418
22	WTD TOTAL WORKING CASH RATIOS	W729	0.06678	0.00000	0.00000	0.17203	1.00000	0.00000
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.06597	0.00000	0.00000	0.16162	1.00010	-0.00010
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-4.38686	0.00000	0.00000	***.*****	0.99635	0.00365
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.04018	0.00000	0.00000	0.01251	1.00000	-0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.03490	0.00000	0.00000	-0.00173	1.00000	0.00000
<u>28 O & M EXPENSES</u>								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 3
 ADJs:

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	0.28102	0.11050	0.04263	0.12913	0.11642	0.07370
7	WTD O & M EXP RATIOS	OM39	1.00000	0.23551	0.16187	0.04598	0.12465	0.09725	0.10214
<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	0.43921	0.00582	0.07508	0.15866	0.16648	0.08059
<u>14 OTHER TAXES & MISC EXPENSES</u>									
15	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.48071	0.00256	0.10325	0.17429	0.12931	0.08203
16	WTD PAYROLL TAX RATIOS	L559	1.00000	0.29747	0.12152	0.04430	0.11266	0.10127	0.06456
17	WTD MISC TAX RATIOS	L589	1.00000	0.33702	0.08840	0.08287	0.14917	0.12707	0.07735
18	WTD OTHER TAX RATIOS	L599	1.00000	0.45444	0.01990	0.09376	0.16453	0.12450	0.07917
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	0.31193	0.10581	0.05842	0.13769	0.11875	0.09404
<u>21 INCOME TAXES</u>									
22	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.34459	0.08790	0.08778	0.15196	0.12856	0.07466
<u>23 OPERATING EXPENSES</u>									
24	WTD PROD O & M EXP RATIOS	P459	1.00000	0.52438	0.47562	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)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 4
 ADJs:

<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	0.02043	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	0.08335	0.00000	0.00000	0.16354	1.00029	-0.00029
7 WTD O & M EXP RATIOS	OM39	0.06552	0.00000	0.00000	0.16719	1.00010	-0.00010
<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	0.06451	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	0.02453	0.00000	0.00000	0.00358	1.00026	-0.00026
16 WTD PAYROLL TAX RATIOS	L559	0.08734	0.00000	0.00000	0.16962	0.99873	0.00127
17 WTD MISC TAX RATIOS	L589	0.05525	0.00000	0.00000	0.07182	0.98895	0.01105
18 WTD OTHER TAX RATIOS	L599	0.03428	0.00000	0.00000	0.02985	1.00044	-0.00044
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	0.06235	0.00000	0.00000	0.11113	1.00013	-0.00013
<u>21 INCOME TAXES</u>							
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.05388	0.00000	0.00000	0.07074	1.00008	-0.00008
<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

28 WAGES AND SALARIES (K600-K639)

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 5
 ADJs:

<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	0.39263	0.16058	0.05783	0.14869	0.13401	0.08484
2 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.29808	0.12191	0.04390	0.11288	0.10174	0.06441
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.29811	0.12190	0.04388	0.11286	0.10171	0.06441
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 CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 6
 ADJs:

<u>WEIGHTED RATIOS</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 WTD PTD WAGE & SAL RATIOS	K619	0.02158	0.00000	0.00000	0.00000	1.00015	-0.00015
2 WTD PTD CSS WAGE & SAL RATIOS	K629	0.08759	0.00000	0.00000	0.16960	1.00011	-0.00011
3 WTD WAGE AND SALARY RATIOS	K639	0.08758	0.00000	0.00000	0.16964	1.00009	-0.00009
4 WTD RATIOS	K669	0.32133	0.00000	0.00000	0.67867	1.00000	0.00000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 1
 ADJs:

<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	74,060	25,519	6,510	6,501	11,255	9,521	5,529
3	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>3,497</u>	<u>320</u>	<u>39</u>	<u>118</u>	<u>606</u>	<u>444</u>	<u>1,944</u>
4	TOTAL ELECTRIC REVENUE	CS07	77,557	25,839	6,549	6,619	11,861	9,965	7,473
5	TOTAL OP EXP EX INC & REV TAX	OP61	-47,520	-14,823	-5,028	-2,776	-6,543	-5,643	-4,469
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	29,773	10,925	1,498	3,820	5,278	4,288	2,984
<u>8 ADJUSTMENTS TO NET INCOME</u>									
9	TOTAL INTEREST EXPENSE	Y783	-6,558	-2,413	-325	-839	-1,162	-945	-657
10	<u>TOTAL ADDITIONS</u>	Y861	<u>-4,510</u>	<u>-1,910</u>	<u>-18</u>	<u>-464</u>	<u>-790</u>	<u>-683</u>	<u>-432</u>
11	PRELIMINARY TAXABLE INCOME	TI01	18,705	6,602	1,155	2,517	3,326	2,660	1,895
<u>12 STATE INCOME TAX COMPUTATION</u>									
13	PRELIMINARY TAXABLE INCOME	TI01	18,705	6,602	1,155	2,517	3,326	2,660	1,895
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	18,959	6,710	1,156	2,543	3,370	2,699	1,920
<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>1,042</u>	<u>369</u>	<u>64</u>	<u>140</u>	<u>185</u>	<u>148</u>	<u>106</u>
19	STATE INC TAX PAYABLE	SP01	1,042	369	64	140	185	148	106
<u>20 SIT ALLOWABLE</u>									
21	STATE INC TAX PAYABLE	SP01	1,042	369	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	1,247	456	65	161	221	179	126
<u>24 FEDERAL INCOME TAX COMPUTATION</u>									
25	PRELIMINARY TAXABLE INCOME	TI01	18,705	6,602	1,155	2,517	3,326	2,660	1,895
26	<u>STATE INC TAX PAYABLE</u>	SP01	<u>-1,042</u>	<u>-369</u>	<u>-64</u>	<u>-140</u>	<u>-185</u>	<u>-148</u>	<u>-106</u>
27	NET FEDERAL TAXABLE INCOME	FI01	17,663	6,233	1,091	2,377	3,141	2,512	1,789

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 2
 ADJs:

INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
<u>1 NET INCOME COMPUTATION</u>								
2	CLASS REVENUES=COST OF SERVICE	R600	3,990	0	0	5,239	74,064	-4
3	TOTAL REVENUE CREDITS	Q027	28	0	0	-1	3,498	-1
4	TOTAL ELECTRIC REVENUE	CS07	4,018	0	0	5,238	77,562	-5
5	TOTAL OP EXP EX INC & REV TAX	OP61	-2,963	-0	-0	-5,281	-47,526	6
6	FIRM SERVICE REVENUE TAX	RTXP	-14	-0	-0	-19	-264	-0
7	NET INCOME	NI01	1,041	0	0	-62	29,772	1
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9	TOTAL INTEREST EXPENSE	Y783	-229	-0	-0	11	-6,559	1
10	TOTAL ADDITIONS	Y861	-120	0	0	-91	-4,508	-2
11	PRELIMINARY TAXABLE INCOME	TI01	692	0	0	-142	18,705	0
<u>12 STATE INCOME TAX COMPUTATION</u>								
13	PRELIMINARY TAXABLE INCOME	TI01	692	0	0	-142	18,705	0
14	DEDUCTIONS IN ADD TO Y843	Y911	6	-0	-0	5	254	-0
15	STATE TAXABLE INCOME	SI01	698	0	0	-137	18,959	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	38	0	0	-8	1,042	0
19	STATE INC TAX PAYABLE	SP01	38	0	0	-8	1,042	0
<u>20 SIT ALLOWABLE</u>								
21	STATE INC TAX PAYABLE	SP01	38	0	0	-8	1,042	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	1,247	0
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25	PRELIMINARY TAXABLE INCOME	TI01	692	0	0	-142	18,705	0
26	STATE INC TAX PAYABLE	SP01	-38	-0	-0	8	-1,042	-0
27	NET FEDERAL TAXABLE INCOME	FI01	654	0	0	-134	17,663	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 3
 ADJs:

<u>INCOME TAX BASED ON REVENUE</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	FEDERAL INCOME TAX RATE	K190	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
2	PRELIM FIT = FI01 * K190	FT01	6,182	2,182	382	832	1,099	626
3	TOTAL FED PROV DEF IT	Z781	1,275	540	5	131	224	122
4	<u>TOTAL AMORTIZED ITC</u>	Z813	<u>-57</u>	<u>-24</u>	<u>-0</u>	<u>-6</u>	<u>-10</u>	<u>-5</u>
5	NET FED INC TAX ALLOWABLE	FA01	7,400	2,698	387	957	1,313	743
6	<u>FEDERAL INCOME TAX PAYABLE</u>							
7	<u>PRELIM FIT = FI01 * K190</u>	FT01	<u>6,182</u>	<u>2,182</u>	<u>382</u>	<u>832</u>	<u>1,099</u>	<u>626</u>
8	FED INC TAX PAYABLE	FP01	6,182	2,182	382	832	1,099	626
9	<u>PRELIMINARY SUMMARY</u>							
10	NET INCOME	NI01	29,773	10,925	1,498	3,820	5,278	2,984
11	NET FED INC TAX ALLOWABLE	FA01	-7,400	-2,698	-387	-957	-1,313	-743
12	<u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-1,247</u>	<u>-456</u>	<u>-65</u>	<u>-161</u>	<u>-221</u>	<u>-126</u>
13	OVERALL RETURN EARNED (SCH 14)	RETU	21,126	7,771	1,046	2,702	3,744	2,115
14	RATE OF RETURN EARNED (SCH 14)	RORX	0.09210	0.09209	0.09210	0.09210	0.09210	0.09210

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GS25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 4
 ADJs:

INCOME TAX BASED ON REVENUE	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		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	6,182	0
3	TOTAL FED PROV DEF IT	Z781	34	0	0	26	1,275	0
4	TOTAL AMORTIZED ITC	Z813	-2	-0	-0	-1	-57	-0
5	NET FED INC TAX ALLOWABLE	FA01	261	0	0	-22	7,400	0
<u>6 FEDERAL INCOME TAX PAYABLE</u>								
7	PRELIM FIT = FI01 * K190	FT01	229	0	0	-47	6,182	0
8	FED INC TAX PAYABLE	FP01	229	0	0	-47	6,182	0
<u>9 PRELIMINARY SUMMARY</u>								
10	NET INCOME	NI01	1,041	0	0	-62	29,772	1
11	NET FED INC TAX ALLOWABLE	FA01	-261	-0	-0	22	-7,400	-0
12	NET STATE INC TAX ALLOWABLE	SA01	-43	-0	-0	4	-1,247	-0
13	OVERALL RETURN EARNED (SCH 14)	RETU	737	0	0	-36	21,125	1
14	RATE OF RETURN EARNED (SCH 14)	RORX	0.09208	0.00000	0.00000	0.09091	0.09210	** .*****

238

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 1
 ADJs:

<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>
<u>1 RATE BASE</u>								
2 GROSS ELECTRIC PLT IN SERVICE	GP11	17,475	7,977	105	1,717	2,027	677	3,559
3 TOTAL DEPRECIATION RESERVE	DR11	-7,168	-3,791	-42	-500	-779	-284	-1,213
4 TOTAL RATE BASE ADJUSTMENTS	RB71	364	3	693	72	-10	-2	-98
5 TOTAL RATE BASE	RB91	10,671	4,189	756	1,289	1,238	391	2,248
<u>6 OPERATING EXPENSES</u>								
7 TOTAL O & M EXPENSE	OM31	1,720	353	324	62	114	34	300
8 TOTAL DEPRECIATION EXPENSE	DE41	594	284	5	43	63	26	103
9 TOTAL OTHER TAX & MISC EXPENSE	L591	214	102	6	19	24	7	35
10 MISC ALLOWABLE EXPENSES	M621	-4	-2	0	0	0	0	-1
11 TOTAL OP EXP EX INC & REV TAX	OP61	2,524	737	335	124	201	67	437
12 NET FED INCOME TAX ALLOWABLE	I879	346	136	25	43	41	12	73
13 NET STATE INCOME TAX ALLOWABLE	J979	58	23	4	7	7	2	12
14 REVENUE TAX	L033	14	5	2	1	1	0	2
15 TOTAL OPERATING EXPENSE	OPEX	2,942	901	366	175	250	81	524
16 RETURN ON RATE BASE	R751	987	388	70	119	115	36	208
17 TOTAL REVENUE CREDITS	Q027	-240	-16	-3	-5	-18	-5	-191
18 TOTAL ELECTRIC COST OF SERVICE	CS05	3,689	1,273	433	289	347	112	541
19 CLASS REVENUES=COST OF SERVICE	R602	3,682	1,273	433	289	346	112	541
20 EXCESS REVENUES	XREV	-7	0	0	0	-1	0	0
21 TOTAL RETURN EARNED	RETE	982	388	70	119	114	36	208
22 RATE OF RETURN EARNED	RORE	0.09203	0.09262	0.09259	0.09232	0.09208	0.09207	0.09253
23 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09260	0.09260	0.09260	0.09260	0.09260	0.09260
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12427	0.12545	0.12539	0.12485	0.12439	0.12436	0.12526
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	3,682	1,273	433	289	346	112	541
27 REVENUE INCREASE JUSTIFIED	RIJD	7	0	0	0	1	0	0

239

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 2
 ADJS:

<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	663	0	0	752	17,477	-2
3	TOTAL DEPRECIATION RESERVE	DR11	-61	-0	-0	-499	-7,169	1
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-5	0	0	-292	361	3
5	TOTAL RATE BASE	RB91	597	0	0	-39	10,669	2
6	<u>OPERATING EXPENSES</u>							
7	TOTAL O & M EXPENSE	OM31	39	0	0	493	1,719	1
8	TOTAL DEPRECIATION EXPENSE	DE41	57	0	0	12	593	1
9	TOTAL OTHER TAX & MISC EXPENSE	L591	7	0	0	13	213	1
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	0	0	0	0	-3	-1
11	TOTAL OF EXP EX INC & REV TAX	OP61	103	0	0	518	2,522	2
12	NET FED INCOME TAX ALLOWABLE	I879	19	0	0	-1	348	-2
13	NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	-1	57	1
14	<u>REVENUE TAX</u>	L033	1	0	0	2	14	0
15	TOTAL OPERATING EXPENSE	OPEX	126	0	0	518	2,941	1
16	RETURN ON RATE BASE	R751	55	0	0	-4	987	0
17	<u>TOTAL REVENUE CREDITS</u>	Q027	-2	-0	-0	-0	-240	-0
18	TOTAL ELECTRIC COST OF SERVICE	CS05	179	0	0	514	3,688	1
19	<u>CLASS REVENUES=COST OF SERVICE</u>	R602	179	0	0	514	3,687	-5
20	EXCESS REVENUES	XREV	0	0	0	0	-1	-6
21	TOTAL RETURN EARNED	RETE	55	0	0	-4	986	-4
22	RATE OF RETURN EARNED	RORE	0.09213	0.00000	0.00000	0.10256	0.09242	-2.00000
23	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09260	0.09260	0.09260	0.09260	0.09260	0.09260
24	RETURN EARNED ON COMMON EQUITY	REOE	0.12447	-0.05802	-0.05802	0.14514	0.12505	-4.01971
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	179	0	0	514	3,687	-5
27	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	1	6

240

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 3
 ADJs:

<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	0.00190	0.00000	0.00000	0.00000	0.00289	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 4
 ADJS:

<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>	
1	PER UNIT PRES REV	RIJP	0.00000	0.00000	0.00000	0.00000	0.00027	-1.20000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 1
 ADJs:

<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	6,532	6,532	0	0	0	0	0
3	INTERMEDIATE	P102 K202	337	337	0	0	0	0	0
4	<u>PEAKING</u>	<u>P104 K204</u>	<u>806</u>	<u>806</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5	PRODUCTION PLANT IN SERVICE	P121	7,675	7,675	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T100 K200	83	83	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	26	26	0	0	0	0	0
10	<u>TRANSMISSION</u>	<u>T106 K220</u>	<u>1,691</u>	<u>0</u>	<u>0</u>	<u>1,691</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	<u>DISTRIBUTION</u>	<u>T108 K240</u>	<u>24</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24</u>	<u>0</u>	<u>0</u>
12	TRANSMISSION PLANT IN SERVICE	T121	1,827	112	0	1,691	24	0	0
13	TOTAL PROD & TRANS PLANT	PT21	9,502	7,787	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	<u>METERS</u>	<u>D106 K246</u>	<u>638</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	DISTRIBUTION PLANT IN SERVICE	D141	6,660	0	0	0	1,882	661	3,479
20	TOTAL TRANS & DIST PLANT	TD21	8,487	112	0	1,691	1,906	661	3,479
21	TOTAL GROSS PTD PLANT	PD21	16,162	7,787	0	1,691	1,906	661	3,479
<u>22 GENERAL & INTANGIBLE PLANT</u>									
23	LABOR RELATED	G100 K627	1,142	311	171	42	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	<u>ADJ D - CAPITAL LEASES</u>	<u>G108 K627</u>	<u>-443</u>	<u>-121</u>	<u>-66</u>	<u>-16</u>	<u>-28</u>	<u>-10</u>	<u>-51</u>
27	GENERAL PLANT IN SERVICE	G121	1,313	190	105	26	121	16	80

243

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 2
 ADJS:

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	6,532	0
3	INTERMEDIATE	P102 K202	0	0	0	0	337	0
4	<u>PEAKING</u>	P104 K204	0	0	0	0	806	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	7,675	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T100 K200	0	0	0	0	83	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	26	0
10	TRANSMISSION	T106 K220	0	0	0	0	1,691	0
11	<u>DISTRIBUTION</u>	T108 K240	0	0	0	0	24	0
12	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	0	1,827	0
13	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	9,502	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	<u>METERS</u>	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	8,487	0
21	TOTAL GROSS PTD PLANT	PD21	638	0	0	0	16,162	0
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23	LABOR RELATED	G100 K627	40	0	0	349	1,143	-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	<u>ADJ D - CAPITAL LEASES</u>	G108 K627	-15	0	0	-135	-442	-1
27	GENERAL PLANT IN SERVICE	G121	25	0	0	752	1,315	-2

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 3
 ADJs:

<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	17,475	7,977	105	1,717	2,027	677	3,559

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 4
 ADJs:

<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	17,477	-2

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 3
 PAGE: 1
 ADJs:

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	2,831	2,831	0	0	0	0	0
3	INTERMEDIATE	P152 P102	337	337	0	0	0	0	0
4	PEAKING	P154 P104	510	510	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	3,678	3,678	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T150 T100	29	29	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	7	7	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	534	37	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	278	76	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	764	76	42	10	90	6	32
24	TOTAL DEPRECIATION RESERVE	DR11	7,168	3,791	42	500	779	284	1,213

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 3
 PAGE: 2
 ADJs:

<u>DEPRECIATION RESERVE</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	P150 P100	0	0	0	0	2,831	0
3	INTERMEDIATE	P152 P102	0	0	0	0	337	0
4	<u>PEAKING</u>	P154 P104	0	0	0	0	510	0
5	TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	3,678	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	29	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	7	0
10	TRANSMISSION	T156 T106	0	0	0	0	490	0
11	<u>DISTRIBUTION</u>	T158 T108	0	0	0	0	7	0
12	TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	534	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	<u>METERS</u>	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	279	-1
21	RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	414	414	0
22	<u>DISTRIBUTION PRIMARY RELATED</u>	G156 G106	0	0	0	0	72	0
23	TOTAL GENERAL DEPREC RESERVE	G171	10	0	0	499	765	-1
24	TOTAL DEPRECIATION RESERVE	DR11	61	0	0	499	7,169	-1

248

PROGRESS ENERGY FLORIDA
GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
PROJECTED 2010, FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
EXHIBIT:
SCHEDULE: 4
PAGE: 1
ADJs:

<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	7,675	7,675	0	0	0	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-3,678</u>	<u>-3,678</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	3,997	3,997	0	0	0	0
<u>5 TRANSMISSION PLANT</u>								
6	TRANSMISSION PLANT IN SERVICE	T121	1,827	112	0	1,691	24	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-534</u>	<u>-37</u>	<u>-0</u>	<u>-490</u>	<u>-7</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	1,293	75	0	1,201	17	0
<u>9 DISTRIBUTION PLANT</u>								
10	DISTRIBUTION PLANT IN SERVICE	D141	6,660	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>-682</u>	<u>-278</u>	<u>-1,181</u>
12	NET DISTRIBUTION PLANT	D241	4,468	0	0	1,200	383	2,298
13	NET PTD PLANT	NT31	9,758	4,072	0	1,201	1,217	2,298
14	NET TRANS & DIST PLANT	NT21	5,761	75	0	1,201	1,217	2,298
<u>15 GENERAL & INTANGIBLE PLANT</u>								
16	GENERAL PLANT IN SERVICE	G121	1,313	190	105	26	121	16
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-764</u>	<u>-76</u>	<u>-42</u>	<u>-10</u>	<u>-90</u>	<u>-6</u>
18	NET GENERAL & INTANG PLANT	G221	549	114	63	16	31	10
19	NET ELECTRIC PLANT IN SERVICE	NP21	10,307	4,186	63	1,217	1,248	2,346

249

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 2
 ADJs:

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	7,675	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	-0	-0	-0	-3,678	-0
4	NET PRODUCTION PLANT	P221	0	0	0	3,997	0
<u>5 TRANSMISSION PLANT</u>							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	1,827	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	-0	-0	-0	-534	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	1,293	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	-51	-0	-0	-2,192	-0
12	NET DISTRIBUTION PLANT	D241	587	0	0	4,468	0
13	NET PTD PLANT	NT31	587	0	0	9,758	0
14	NET TRANS & DIST PLANT	NT21	587	0	0	5,761	0
<u>15 GENERAL & INTANGIBLE PLANT</u>							
16	GENERAL PLANT IN SERVICE	G121	25	0	0	1,315	-2
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	-10	-0	-0	-499	1
18	NET GENERAL & INTANG PLANT	G221	15	0	0	550	-1
19	NET ELECTRIC PLANT IN SERVICE	NP21	602	0	0	10,308	-1

250

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 1
 ADJs:

251

<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	28	0	0	28	0	0
5	DISTRIBUTION	V226 D100	7	0	0	7	0	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	882	882	0	0	0	0
9	PRODUCTION - INTERMEDIATE	V236 P102	1	1	0	0	0	0
10	PRODUCTION - PEAKING	V238 P104	3	3	0	0	0	0
11	TRANSMISSION	V240 T106	184	0	0	184	0	0
12	DISTRIBUTION	V242 D141	61	0	0	0	17	32
13	GENERAL PLANT	V244 G100	92	25	14	3	6	2
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-823	-823	0	0	0	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	-134	0	0	-134	0	0
16	TOTAL RATE BASE CWIP	V255	266	88	14	53	23	8
17	TOTAL ADDITIVE ADJUSTMENTS	V289	301	88	14	81	30	8
18	NET ORIGINAL COST RATE BASE	RB21	10,608	4,274	77	1,298	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>								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 2
 ADJs:

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	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	882	0
9	PRODUCTION - INTERMEDIATE	V236 P102	0	0	0	1	0
10	PRODUCTION - PEAKING	V238 P104	0	0	0	3	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	92	0
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	0	0	0	-823	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM	V248 T106	0	0	0	-134	0
16	TOTAL RATE BASE CWIP	V255	9	0	0	266	0
17	TOTAL ADDITIVE ADJUSTMENTS	V289	9	0	0	301	0
18	NET ORIGINAL COST RATE BASE	RB21	611	0	0	10,609	-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	911	0
23	TOTAL FUEL STOCKS	W641	0	0	0	911	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

252

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 3
 ADJS:

RATE BASE	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION		
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES		
1	AMOUNT ALLOCABLE	W642 GP19	370	169	2	36	43	14	75	
2	TOTAL PLANT MATERIALS & SUPPL	W659	370	169	2	36	43	14	75	
3	TOTAL MATERIALS & SUPPLIES	W661	1,281	169	913	36	43	14	75	
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>									
5	TOTAL PREPAYMENTS	W670 PD29	11	5	0	1	1	0	2	
6	TOTAL	W687	11	5	0	1	1	0	2	
7	<u>OTHER WORKING CAPITAL</u>									
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-11	-5	0	-1	-1	0	-2	
9	ADJ D- CAPITAL LEASES	W698 OM39	443	91	83	16	29	9	77	
10	TOTAL	W705	432	86	83	15	28	9	75	
11	TOTAL WORKING CASH	W721	432	86	83	15	28	9	75	
12	<u>MISCELLANEOUS WORKING CAPITAL</u>									
13	WTD O&M EXP	W730 OM39	-795	-163	-150	-29	-53	-16	-139	
14	DA RETAIL	W732 OM39	-885	-182	-167	-32	-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	-1,661	-345	-317	-61	-112	-33	-293	
17	TOTAL WORKING CAPITAL	WC71	63	-85	679	-9	-40	-10	-141	
18	<u>PRELIMINARY SUMMARY</u>									
19	TOTAL ADDITIVE ADJUSTMENTS	V289	301	88	14	81	30	8	43	
20	TOTAL WORKING CAPITAL	WC71	63	-85	679	-9	-40	-10	-141	
21	TOTAL RATE BASE ADJUSTMENTS	RB71	364	3	693	72	-10	-2	-98	
22	<u>RATE BASE CALCULATION</u>									
23	NET ELECTRIC PLANT IN SERVICE	NP21	10,307	4,186	63	1,217	1,248	393	2,346	
24	TOTAL RATE BASE ADJUSTMENTS	RB71	364	3	693	72	-10	-2	-98	

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 4
 ADJs:

RATE BASE	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL	
		METERING	EQUIPMENT	FACILITIES	BILLING/INPO	AT ISSUE	OTHER	
1	AMOUNT ALLOCABLE	W642 GP19	14	0	0	16	369	1
2	TOTAL PLANT MATERIALS & SUPPL	W659	14	0	0	16	369	1
3	TOTAL MATERIALS & SUPPLIES	W661	14	0	0	16	1,280	1
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5	TOTAL PREPAYMENTS	W670 PD29	0	0	0	0	9	2
6	TOTAL	W687	0	0	0	0	9	2
7	<u>OTHER WORKING CAPITAL</u>							
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	0	0	0	0	-9	-2
9	ADJ D- CAPITAL LEASES	W698 OM39	10	0	0	127	442	1
10	TOTAL	W705	10	0	0	127	433	-1
11	TOTAL WORKING CASH	W721	10	0	0	127	433	-1
12	<u>MISCELLANEOUS WORKING CAPITAL</u>							
13	WTD O&M EXP	W730 OM39	-18	0	0	-228	-796	1
14	DA RETAIL	W732 OM39	-20	0	0	-254	-885	0
15	ADJ E- RETAIL RATE CASE EXP	W736 K400	0	0	0	19	19	0
16	TOTAL MISC WORK CAPITAL	W747	-38	0	0	-463	-1,662	1
17	TOTAL WORKING CAPITAL	WC71	-14	0	0	-320	60	3
18	<u>PRELIMINARY SUMMARY</u>							
19	TOTAL ADDITIVE ADJUSTMENTS	V289	9	0	0	28	301	0
20	TOTAL WORKING CAPITAL	WC71	-14	0	0	-320	60	3
21	TOTAL RATE BASE ADJUSTMENTS	RB71	-5	0	0	-292	361	3
22	<u>RATE BASE CALCULATION</u>							
23	NET ELECTRIC PLANT IN SERVICE	NP21	602	0	0	253	10,308	-1
24	TOTAL RATE BASE ADJUSTMENTS	RB71	-5	0	0	-292	361	3

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 5
 ADJs:

<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	10,671	4,189	756	1,289	1,238	391	2,248
2 TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09260	0.09260	0.09260	0.09260	0.09260	0.09260
3 RETURN ON RATE BASE	R751	987	388	70	119	115	36	208

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 6
 ADJs:

<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	10,669	2
2 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09260	0.09260	0.09260	0.09260		0.09260
3 RETURN ON RATE BASE	R751	55	0	0	-4	987	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 1
 ADJS:

257

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	15	0	15	0	0	0	0
4 DA RETAIL	P308 K306	6	0	6	0	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>	<u>0</u>
6 TOTAL ENERGY RELATED	P341	247	0	247	0	0	0	0
<u>7 PRODUCTION O&M- DEMAND RELATED</u>								
8 BASE	P352 P100	152	152	0	0	0	0	0
9 INTERMEDIATE	P354 P102	12	12	0	0	0	0	0
10 <u>PEAKING</u>	P356 P104	<u>40</u>	<u>40</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 TOTAL DEMAND RELATED	P391	204	204	0	0	0	0	0
12 TOTAL PRODUCTION O & M	P451	451	204	247	0	0	0	0
<u>13 TRANSMISSION O & M</u>								
14 GEN. STEP-UP XFMR - BASE	T300 T100	2	2	0	0	0	0	0
15 GEN. STEP-UP XFMR - PEAKING	T304 T104	1	1	0	0	0	0	0
16 TRANSMISSION	T306 T106	41	0	0	41	0	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>	<u>0</u>
18 TOTAL TRANSMISSION O & M	T341	45	3	0	41	1	0	0
<u>19 DISTRIBUTION O & M</u>								
20 PRIMARY	D300 D100	72	0	0	0	72	0	0
21 SECONDARY	D302 D102	20	0	0	0	0	20	0
22 SERVICES INCL RECON & DISCON	D304 D104	178	0	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>	<u>0</u>
24 TOTAL DISTRIBUTION O & M	D341	279	0	0	0	72	20	178
<u>25 CUSTOMER ACCOUNTING</u>								
26 METER READING	C300 K410	10	0	0	0	0	0	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 2
 ADJs:

258

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	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
<u>7 PRODUCTION O&M- DEMAND RELATED</u>							
8 BASE	P352 P100	0	0	0	0	152	0
9 INTERMEDIATE	P354 P102	0	0	0	0	12	0
10 <u>PEAKING</u>	P356 P104	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>40</u>	<u>0</u>
11 TOTAL DEMAND RELATED	P391	0	0	0	0	204	0
12 TOTAL PRODUCTION O & M	P451	0	0	0	0	451	0
<u>13 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
<u>19 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
<u>25 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 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 3
 ADJs:

O & M EXPENSES	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
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 COMP	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	9	4	0	1	1	0	2
15	LABOR RELATED	A308 K627	530	144	79	20	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	-1	0	-1
20	TOTAL ADMINISTRATIVE & GENERAL	A337	563	146	77	21	41	14	75
21	TOTAL O & M EXPENSE	OM31	1,720	353	324	62	114	34	300

259

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 4
 ADJs:

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	TOTAL	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	TOTAL	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	8	1
15	LABOR RELATED	A308 K627	18	0	0	162	530	0
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	-7	-1
20	TOTAL ADMINISTRATIVE & GENERAL	A337	20	0	0	168	562	1
21	TOTAL O & M EXPENSE	OM31	39	0	0	493	1,719	1

260

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 7
 PAGE: 1
 ADJs:

<u>DEPRECIATION EXPENSE</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 PRODUCTION DEPRECIATION</u>								
2	BASE	P460 P100	227	227	0	0	0	0
3	INTERMEDIATE	P462 P102	15	15	0	0	0	0
4	PEAKING	P464 P104	32	32	0	0	0	0
5	TOTAL PRODUCTION DEPREC EXP	P481	274	274	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7	GEN. STEP-UP XFMR - BASE	T460 T100	1	1	0	0	0	0
8	TRANSMISSION	T466 T106	42	0	0	42	0	0
9	DISTRIBUTION	T468 T108	1	0	0	0	1	0
10	TOTAL TRANS DEPREC EXP	T481	44	1	0	42	1	0
<u>11 DISTRIBUTION DEPRECIATION</u>								
12	PRIMARY	D460 D100	59	0	0	0	59	0
13	SECONDARY	D462 D102	25	0	0	0	0	25
14	SERVICES	D464 D104	99	0	0	0	0	0
15	METERS	D466 D106	56	0	0	0	0	0
16	TOTAL DIST DEPREC EXPENSE	D481	239	0	0	0	59	25
<u>17 GENERAL DEPRECIATION</u>								
18	LABOR RELATED	G460 G100	34	9	5	1	2	1
19	RETAIL CUSTOMER RELATED (CSS)	G462 G102	2	0	0	0	0	0
20	DISTRIBUTION PRIMARY RELATED	G466 G106	1	0	0	0	1	0
21	TOTAL GENERAL DEPREC EXPENSE	G481	37	9	5	1	3	1
22	TOTAL DEPRECIATION EXPENSE	DE41	594	284	5	43	63	26
								103

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 7
 PAGE: 2
 ADJs:

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	227	0
3 INTERMEDIATE	P462 P102	0	0	0	0	15	0
4 <u>PEAKING</u>	P464 P104	0	0	0	0	32	0
5 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	274	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7 GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	0	1	0
8 TRANSMISSION	T466 T106	0	0	0	0	42	0
9 <u>DISTRIBUTION</u>	T468 T108	0	0	0	0	1	0
10 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	44	0
<u>11 DISTRIBUTION DEPRECIATION</u>							
12 PRIMARY	D460 D100	0	0	0	0	59	0
13 SECONDARY	D462 D102	0	0	0	0	25	0
14 SERVICES	D464 D104	0	0	0	0	99	0
15 <u>METERS</u>	D466 D106	56	0	0	0	56	0
16 TOTAL DIST DEPREC EXPENSE	D481	56	0	0	0	239	0
<u>17 GENERAL DEPRECIATION</u>							
18 LABOR RELATED	G460 G100	1	0	0	10	33	1
19 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	2	2	0
20 <u>DISTRIBUTION PRIMARY RELATED</u>	G466 G106	0	0	0	0	1	0
21 TOTAL GENERAL DEPREC EXPENSE	G481	1	0	0	12	36	1
22 TOTAL DEPRECIATION EXPENSE	DE41	57	0	0	12	593	1

262

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 1
 ADJs:

<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	81	81	0	0	0	0
4	PRODUCTION INTERMEDIATE	L502 K202	3	3	0	0	0	0
5	PRODUCTION PEAKING	L504 K204	8	8	0	0	0	0
6	TRANSMISSION	L506 K220	18	0	0	18	0	0
7	DISTRIBUTION PRIMARY	L508 K240	21	0	0	0	21	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	37	0	0	0	0	6
9	DISTRIBUTION METERING	L514 K246	6	0	0	0	0	0
10	<u>LABOR RELATED</u>	L516 K627	<u>4</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	TOTAL REAL EST & PROP TAX	L521	178	93	1	18	21	6
12	<u>PAYROLL TAX</u>							
13	<u>TOTAL</u>	L530 K627	<u>43</u>	<u>12</u>	<u>6</u>	<u>2</u>	<u>3</u>	<u>1</u>
14	TOTAL PAYROLL TAX	L551	43	12	6	2	3	1
15	<u>REVENUE TAXES</u>							
16	TOTAL	L560 R600	432	149	51	34	41	13
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-430	-149	-51	-34	-40	-13
18	RAF CALCULATED ON PRES CL REV	L564 R600	-2	-1	0	0	0	0
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	<u>-7</u>	<u>-2</u>	<u>-1</u>	<u>-1</u>	<u>-1</u>	<u>0</u>
20	TOTAL REVENUE TAXES	L581	-7	-3	-1	-1	0	0
21	TOTAL OTHER TAX & MISC EXPENSE	L591	214	102	6	19	24	7
22	<u>OTHER TAXES & MISC EXPENSES</u>							
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	<u>-4</u>	<u>-2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
24	MISC ALLOWABLE EXPENSES	M621	-4	-2	0	0	0	0
25	<u>PRELIMINARY SUMMARY</u>							

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 2
 ADJs:

<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	81	0
4	PRODUCTION INTERMEDIATE	L502 K202	0	0	0	3	0
5	PRODUCTION PEAKING	L504 K204	0	0	0	8	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	0	0	0	3	1
11	TOTAL REAL EST & PROP TAX	L521	6	0	0	177	1
<u>12 PAYROLL TAX</u>							
13	<u>TOTAL</u>	L530 K627	1	0	0	13	0
14	TOTAL PAYROLL TAX	L551	1	0	0	43	0
<u>15 REVENUE TAXES</u>							
16	TOTAL	L560 R600	21	0	0	60	432
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-21	0	0	-60	-431
18	RAF CALCULATED ON PRES CL REV	L564 R600	0	0	0	0	-1
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	0	0	0	-1	-7
20	TOTAL REVENUE TAXES	L581	0	0	0	-1	-7
21	TOTAL OTHER TAX & MISC EXPENSE	L591	7	0	0	13	213
<u>22 OTHER TAXES & MISC EXPENSES</u>							
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	0	0	0	-3	-1
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 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 3
 ADJs:

<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	1,720	353	324	62	114	34	300
2 TOTAL DEPRECIATION EXPENSE	DE41	594	284	5	43	63	26	103
3 TOTAL OTHER TAX & MISC EXPENSE	L591	214	102	6	19	24	7	35
4 <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>
5 TOTAL OP EXP EX INC & REV TAX	OP61	2,524	737	335	124	201	67	437

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 4
 ADJs:

OTHER TAXES & MISC EXPENSES	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 TOTAL O & M EXPENSE	OM31	39	0	0	493	1,719	1
2 TOTAL DEPRECIATION EXPENSE	DE41	57	0	0	12	593	1
3 TOTAL OTHER TAX & MISC EXPENSE	L591	7	0	0	13	213	1
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	2,522	2

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 1
 ADJs:

<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>	
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST</u>									
4	TOTAL	Y760 RB91	439	172	31	53	51	16	92
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-134	-53	-9	-16	-16	-5	-28
6	TOTAL OTHER INTEREST EXPENSE	Y781	305	119	22	37	35	11	64
7	TOTAL INTEREST EXPENSE	Y783	305	119	22	37	35	11	64
<u>8 ADDITIONS</u>									
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-24	-11	0	-2	-3	-1	-5
10	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-184	-84	-1	-18	-21	-7	-37
11	TOTAL ADDITIONS	Y861	-208	-95	-1	-20	-24	-8	-42
12	NET DEDUCTIONS AND ADDITIONS	Y871	513	214	23	57	59	19	106
<u>13 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>14 FED PROV DEF INC TAX</u>									
15	NET FED DEFERRED INC TAX	Z760 GP19	59	27	0	6	7	2	12
16	TOTAL FED PROV DEF IT	Z781	59	27	0	6	7	2	12
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	AMORTIZATION	Z804 GP19	3	1	0	0	0	0	1
20	TOTAL AMORTIZED ITC	Z813	3	1	0	0	0	0	1
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT	Z781	59	27	0	6	7	2	12

267

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 2
 ADJs:

268

<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	25	0	0	-2	438	1
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-7	0	0	0	-134	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	18	0	0	-2	304	1
7	TOTAL INTEREST EXPENSE	Y783	18	0	0	-2	304	1
<u>8 ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-1	0	0	-1	-24	0
10	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-7	0	0	-8	-183	-1
11	TOTAL ADDITIONS	Y861	-8	0	0	-9	-207	-1
12	NET DEDUCTIONS AND ADDITIONS	Y871	26	0	0	7	511	2
<u>13 FEDERAL INCOME TAX ADJUSTMENTS</u>								
<u>14 FED PROV DEF INC TAX</u>								
15	NET FED DEFERRED INC TAX	Z760 GP19	2	0	0	3	59	0
16	TOTAL FED PROV DEF IT	Z781	2	0	0	3	59	0
<u>17 INVESTMENT TAX CREDITS</u>								
<u>18 AMORTIZED INV TAX CREDIT</u>								
19	AMORTIZATION	Z804 GP19	0	0	0	0	2	1
20	TOTAL AMORTIZED ITC	Z813	0	0	0	0	2	1
<u>21 PRELIMINARY SUMMARY</u>								
22	TOTAL FED PROV DEF IT	Z781	2	0	0	3	59	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 3
 ADJs:

<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 AMORTIZED ITC	Z813	-3	-1	-0	-0	-0	-0	-1
2	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	56	26	0	6	7	2	11
<u>3 FEDERAL INCOME TAX COMPUTATION</u>									
4	RETURN ON RATE BASE	R751	987	388	70	119	115	36	208
5	NET DEDUCTIONS AND ADDITIONS	Y871	-513	-214	-23	-57	-59	-19	-106
6	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	56	26	0	6	7	2	11
7	TOTAL STATE PROV DEF IT(410.1)	Z911	9	4	0	1	1	0	2
8	BASE FOR FIT COMPUTATION	I865	539	204	47	69	64	19	115
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	290	110	25	37	34	10	62
11	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	56	26	0	6	7	2	11
12	NET FED INCOME TAX ALLOWABLE	I879	346	136	25	43	41	12	73
<u>13 FEDERAL INCOME TAX PAYABLE</u>									
14	PRELIM FEDERAL INCOME TAX	I869	290	110	25	37	34	10	62
15	NET FED INCOME TAX PAYABLE	I889	290	110	25	37	34	10	62
<u>16 STATE INCOME TAX</u>									
<u>17 DEDUCTIONS IN ADDITION TO Y871</u>									
18	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-184	-84	-1	-18	-21	-7	-37
19	STATE TEMPORARY DIFFERENCES	Y892 GP19	172	79	1	17	20	7	35
20	DEDUCTIONS IN ADD TO Y843	Y911	-12	-5	0	-1	-1	0	-2
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	9	4	0	1	1	0	2

269

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 4
 ADJs:

	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
<u>INCOME TAX BASED ON RETURN</u>							
1	TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-2	-1
2	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	2	0	0	57	-1
<u>3 FEDERAL INCOME TAX COMPUTATION</u>							
4	RETURN ON RATE BASE	R751	55	0	0	987	0
5	NET DEDUCTIONS AND ADDITIONS	Y871	-26	-0	-0	-511	-2
6	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	2	0	0	57	-1
7	TOTAL STATE PROV DEF IT(410.1)	Z911	0	0	0	8	1
8	BASE FOR FIT COMPUTATION	I865	31	0	0	541	-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	291	-1
11	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	2	0	0	57	-1
12	NET FED INCOME TAX ALLOWABLE	I879	19	0	0	348	-2
<u>13 FEDERAL INCOME TAX PAYABLE</u>							
14	PRELIM FEDERAL INCOME TAX	I869	17	0	0	291	-1
15	NET FED INCOME TAX PAYABLE	I889	17	0	0	291	-1
<u>16 STATE INCOME TAX</u>							
<u>17 DEDUCTIONS IN ADDITION TO Y871</u>							
18	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-7	0	0	-183	-1
19	STATE TEMPORARY DIFFERENCES	Y892 GP19	7	0	0	173	-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
<u>22 STATE INCOME TAX ADJUSTMENTS</u>							
<u>23 STATE PROV DEF INC TAX (410.1)</u>							
24	STATE DEFERRED INC TAX	Z890 GP19	0	0	0	8	1

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 5
 ADJs:

INCOME TAX BASED ON RETURN	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	TOTAL STATE PROV DEF IT(410.1)	9	4	0	1	1	0	2
2	TOTAL STATE INC TAX ADJUSTMENT	9	4	0	1	1	0	2
<u>3 SUMMARY OF SIT CALCULATION</u>								
4	RETURN ON RATE BASE	987	388	70	119	115	36	208
5	NET FED INCOME TAX ALLOWABLE	346	136	25	43	41	12	73
6	NET DEDUCTIONS AND ADDITIONS	-513	-214	-23	-57	-59	-19	-106
7	DEDUCTIONS IN ADD TO Y843	12	5	-0	1	1	-0	2
8	TOTAL STATE INC TAX ADJUSTMENT	9	4	0	1	1	0	2
9	BASE FOR SIT COMPUTATION	841	319	72	107	99	29	179
10	SIT FACTOR K192/(1-K192)		0.05820	0.05820	0.05820	0.05820	0.05820	0.05820
11	PRELIMINARY STATE INCOME TAX	49	19	4	6	6	2	10
12	TOTAL STATE INC TAX ADJUSTMENT	9	4	0	1	1	0	2
13	NET STATE INCOME TAX ALLOWABLE	58	23	4	7	7	2	12
<u>14 STATE INCOME TAX PAYABLE</u>								
15	PRELIMINARY STATE INCOME TAX	49	19	4	6	6	2	10
16	NET STATE INCOME TAX PAYABLE	49	19	4	6	6	2	10
17	COMPOSITE TAX RATE		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

271

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 6
 ADJs:

INCOME TAX BASED ON RETURN	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	FACILITIES			
1	TOTAL STATE PROV DEF IT(410.1)	Z911	0	0	0	0	8	1
2	TOTAL STATE INC TAX ADJUSTMENT	Z957	0	0	0	0	8	1
3 SUMMARY OF SIT CALCULATION								
4	RETURN ON RATE BASE	R751	55	0	0	-4	987	0
5	NET FED INCOME TAX ALLOWABLE	I879	19	0	0	-1	348	-2
6	NET DEDUCTIONS AND ADDITIONS	Y871	-26	-0	-0	-7	-511	-2
7	DEDUCTIONS IN ADD TO Y843	Y911	-0	-0	-0	1	10	2
8	TOTAL STATE INC TAX ADJUSTMENT	Z957	0	0	0	0	8	1
9	BASE FOR SIT COMPUTATION	J965	48	0	0	-11	842	-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	49	0
12	TOTAL STATE INC TAX ADJUSTMENT	Z957	0	0	0	0	8	1
13	NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	-1	57	1
14 STATE INCOME TAX PAYABLE								
15	PRELIMINARY STATE INCOME TAX	J969	3	0	0	-1	49	0
16	NET STATE INCOME TAX PAYABLE	J989	3	0	0	-1	49	0
17	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

272

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.P. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 1
 ADJs:

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	1	1	0	0	0	0
3	TRANSMISSION RELATED	Q002 T106	1	0	0	1	0	0
4	DISTRIBUTION PRIMARY RELATED	Q004 D100	14	0	0	0	14	0
5	DISTRIBUTION SECONDARY RELATED	Q006 D102	4	0	0	0	0	4
6	DISTRIBUTION SERVICES RELATED	Q008 D104	183	0	0	0	0	0
7	<u>RATE BASE RELATED</u>	Q010 RB91	<u>37</u>	<u>15</u>	<u>3</u>	<u>4</u>	<u>4</u>	<u>1</u>
8	TOTAL REVENUE CREDITS	Q027	240	16	3	5	18	5
<u>9 COST OF SERVICE COMPUTATION</u>								
10	TOTAL OP EXP EX INC & REV TAX	OP61	2,524	737	335	124	201	67
11	RETURN ON RATE BASE	R751	987	388	70	119	115	36
12	NET FED INCOME TAX ALLOWABLE	I879	346	136	25	43	41	12
13	NET STATE INCOME TAX ALLOWABLE	J979	58	23	4	7	7	2
14	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-240</u>	<u>-16</u>	<u>-3</u>	<u>-5</u>	<u>-18</u>	<u>-5</u>
15	SUBTOTAL B	CS03	3,675	1,268	431	288	346	112
16	REVENUE TAX FACTOR	L031		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>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	3,689	1,273	433	289	347	112
19	CLASS REVENUES=COST OF SERVICE	R602	3,682	1,273	433	289	346	112
20	<u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-3,689</u>	<u>-1,273</u>	<u>-433</u>	<u>-289</u>	<u>-347</u>	<u>-112</u>
21	EXCESS REVENUES	XREV	-7	0	0	0	-1	0
22	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794
23	EXCESS TAX	XTAX	-2	0	0	0	0	0
24	EXCESS RETURN	XRET	-5	0	0	0	-1	0

273

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 2
 ADJs:

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	1	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	2	0	0	0	37	0	0	
8 TOTAL REVENUE CREDITS	Q027	2	0	0	0	240	0	0	
<u>9 COST OF SERVICE COMPUTATION</u>									
10 TOTAL OP EXP EX INC & REV TAX	OP61	103	0	0	518	2,522	2	2	
11 RETURN ON RATE BASE	R751	55	0	0	-4	987	0	0	
12 NET FED INCOME TAX ALLOWABLE	I879	19	0	0	-1	348	-2	-2	
13 NET STATE INCOME TAX ALLOWABLE	J979	3	0	0	-1	57	1	1	
14 <u>TOTAL REVENUE CREDITS</u>	Q027	-2	-0	-0	-0	-240	-0	-0	
15 SUBTOTAL B	CS03	178	0	0	512	3,674	1	1	
16 REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357		0.00000	0.00000	
17 <u>REVENUE TAX</u>	L033	1	0	0	2	14	0	0	
18 TOTAL ELECTRIC COST OF SERVICE	CS05	179	0	0	514	3,688	1	1	
19 CLASS REVENUES=COST OF SERVICE	R602	179	0	0	514	3,687	-5	-5	
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-179	-0	-0	-514	-3,688	-1	-1	
21 EXCESS REVENUES	XREV	0	0	0	0	-1	-6	-6	
22 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575	0.38575	
23 EXCESS TAX	XTAX	0	0	0	0	0	-2	-2	
24 EXCESS RETURN	XRET	0	0	0	0	-1	-4	-4	

274

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 1
 ADJs:

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	0.97440	0.97440	0.97440	0.97440	0.97440	0.97440
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	0.00056	0.00056	0.00056	0.00056	0.00056	0.00056
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

275

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 2
 ADJs:

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	0.97440	0.97440	0.97440	0.97440	0.97440
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	0.00056	0.00056	0.00056	0.00056	0.00056
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 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 3
 ADJs:

<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>
1	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.09260	0.09260	0.09260	0.09260	0.09260	0.09260
<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 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 4
 ADJs:

<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	INTERRUPTIBLE				TOTAL	ALL
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>LIGHTING</u>	<u>CUSTOMER</u>	<u>AT ISSUE</u>	<u>OTHER</u>
1 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09260	0.09260	0.09260	0.09260		0.09260
<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 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

Docket Number: ER10G225-000
 Exhibit:
 Schedule: 11
 Page: 5
 ADJs:

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	0.97440	0.00056
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		0.09260

279

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 1
 ADJs:

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	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	103	103	0	0	0	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	14	14	0	0	0	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	15	15	0	0	0	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 2
 ADJs:

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	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	103	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	14	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	15	0

281

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 3
 ADJs:

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	0
2	TRANSMISSION	K612 T121	19	1	0	18	0	0	0
3	<u>DISTRIBUTION</u>	K614 D141	108	0	0	0	31	11	56
4	TOTAL PTD WAGES & SALARIES	K617	332	133	73	18	31	11	56
5	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.40060	0.21988	0.05422	0.09337	0.03313	0.16867
6	CUSTOMER ACCOUNTING	K620 K667	139	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	10	0	0	0	0	0	0
9	TOTAL PTD CSS WAGES & SALARIES	K627	488	133	73	18	31	11	56
10	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.27254	0.14959	0.03689	0.06352	0.02254	0.11475
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	132	36	20	5	8	3	15
12	TOTAL WAGES AND SALARIES EXP	K633	620	169	93	23	39	14	71
13	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.27258	0.15000	0.03710	0.06290	0.02258	0.11452
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>								
15	METER READING	K640 K410	10	0	0	0	0	0	0
16	CUSTOMER RECORDS	K642 K412	101	0	0	0	0	0	0
17	<u>BILLING</u>	K644 K414	100	0	0	0	0	0	0
18	TOTAL WEIGHTED CUST ACCTNG EXP	K667	211	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	4,233	0	4,233	0	0	0	0
22	TOTAL RECOV FUEL ENERGY EXP	K697	4,233	0	4,233	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	661	0	0	0	0	661	0
26	<u>SERVICES</u>	K802 K244	3,479	0	0	0	0	0	3,479
27	TOTAL	K827	4,140	0	0	0	0	661	3,479
28	WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.15966	0.84034

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 4
 ADJs:

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	73	0
2	TRANSMISSION	K612 T121	0	0	0	19	0
3	<u>DISTRIBUTION</u>	K614 D141	10	0	0	108	0
4	TOTAL PTD WAGES & SALARIES	K617	10	0	0	332	0
5	WTD PTD WAGE & SAL RATIOS	K619	0.03012	0.00000	0.00000	1.00000	0.00000
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	0
10	WTD PTD CSS WAGE & SAL RATIOS	K629	0.03484	0.00000	0.00000	1.00000	0.00000
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	5	0	0	40	0
12	TOTAL WAGES AND SALARIES EXP	K633	22	0	0	189	0
13	WTD WAGE AND SALARY RATIOS	K639	0.03548	0.00000	0.00000	1.00000	0.00000
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	1.00000	0.00000
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

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.P. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 1
 ADJs:

<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	0.06130	0.00000	0.92556	0.01314	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.81951	0.00000	0.17796	0.00253	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	0.01320	0.00000	0.19925	0.22458	0.07788
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.48181	0.00000	0.10463	0.11793	0.04090
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.14471	0.07997	0.01980	0.09216	0.01219
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.45648	0.00601	0.09825	0.11599	0.03874
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.52888	0.00586	0.06975	0.10868	0.03962
<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	0.05800	0.00000	0.92885	0.01315	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	0.01302	0.00000	0.20847	0.21125	0.06648
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.20765	0.11475	0.02914	0.05647	0.01821
17	WTD NET PLANT RATIOS	NP29	1.00000	0.40613	0.00611	0.11808	0.12108	0.03813
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.13193	0.71272	0.02810	0.03357	0.01093
21	WTD RATIOS	W689	1.00000	0.45455	0.00000	0.09091	0.09091	0.00000
22	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.19907	0.19213	0.03472	0.06481	0.02083
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.20771	0.19085	0.03672	0.06743	0.01987
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-1.34921	10.77778	-0.14286	-0.63492	-0.15873
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.40290	0.00726	0.12236	0.12048	0.03780
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.39256	0.07085	0.12079	0.11602	0.03664
<u>28 O & M EXPENSES</u>								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 2
 ADJs:

<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	0.07517	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.03948	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.01904	0.00000	0.00000	0.57273	1.00152	-0.00152
9	WTD GROSS PLANT RATIOS	GP19	0.03794	0.00000	0.00000	0.04303	1.00011	-0.00011
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00851	0.00000	0.00000	0.06961	1.00014	-0.00014
<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	0.10189	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.02732	0.00000	0.00000	0.46084	1.00182	-0.00182
17	WTD NET PLANT RATIOS	NP29	0.05841	0.00000	0.00000	0.02455	1.00010	-0.00010
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	0.01093	0.00000	0.00000	0.01249	0.99922	0.00078
21	WTD RATIOS	W689	0.00000	0.00000	0.00000	0.00000	0.81818	0.18182
22	WTD TOTAL WORKING CASH RATIOS	W729	0.02315	0.00000	0.00000	0.29398	1.00231	-0.00231
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.02288	0.00000	0.00000	0.27875	1.00060	-0.00060
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.22222	0.00000	0.00000	-5.07937	0.95238	0.04762
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.05760	0.00000	0.00000	0.02649	1.00009	-0.00009
27	WTD TOTAL RATE BASE RATIOS	RB99	0.05595	0.00000	0.00000	-0.00365	0.99981	0.00019
<u>28 O & M EXPENSES</u>								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 3
 ADJs:

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	0.06667	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	0.25933	0.13677	0.03730	0.07282	0.02487
7	WTD O & M EXP RATIOS	OM39	1.00000	0.20523	0.18837	0.03605	0.06628	0.01977
<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	0.02273	0.00000	0.95455	0.02273	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	0.24324	0.13514	0.02703	0.08108	0.02703
13	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.47811	0.00842	0.07239	0.10606	0.04377
<u>14 OTHER TAXES & MISC EXPENSES</u>								
15	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.52247	0.00562	0.10112	0.11798	0.03371
16	WTD PAYROLL TAX RATIOS	L559	1.00000	0.27907	0.13953	0.04651	0.06977	0.02326
17	WTD MISC TAX RATIOS	L589	1.00000	0.42857	0.14286	0.14286	0.00000	0.00000
18	WTD OTHER TAX RATIOS	L599	1.00000	0.47664	0.02804	0.08879	0.11215	0.03271
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	0.29200	0.13273	0.04913	0.07964	0.02655
<u>21 INCOME TAXES</u>								
22	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.34508	0.11738	0.07834	0.09406	0.03036
<u>23 OPERATING EXPENSES</u>								
24	WTD PROD O & M EXP RATIOS	P459	1.00000	0.45233	0.54767	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)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 4
 ADJs:

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	0.03226	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	0.03552	0.00000	0.00000	0.29840	0.99822	0.00178
7	WTD O & M EXP RATIOS	OM39	0.02267	0.00000	0.00000	0.28663	0.99942	0.00058
<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	0.02703	0.00000	0.00000	0.32432	0.97297	0.02703
13	WTD TOT DEPREC EXP RATIOS	DE49	0.09596	0.00000	0.00000	0.02020	0.99832	0.00168
<u>14 OTHER TAXES & MISC EXPENSES</u>								
15	WTD REAL EST & PROP TAX RATIOS	L529	0.03371	0.00000	0.00000	0.00562	0.99438	0.00562
16	WTD PAYROLL TAX RATIOS	L559	0.02326	0.00000	0.00000	0.30233	1.00000	0.00000
17	WTD MISC TAX RATIOS	L589	0.00000	0.00000	0.00000	0.14286	1.00000	0.00000
18	WTD OTHER TAX RATIOS	L599	0.03271	0.00000	0.00000	0.06075	0.99533	0.00467
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	0.04081	0.00000	0.00000	0.20523	0.99921	0.00079
<u>21 INCOME TAXES</u>								
22	WTD TOTAL ELECTRIC REVENUE	CS09	0.04852	0.00000	0.00000	0.13933	0.99973	0.00027
<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 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 5
 ADJs:

<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	0.40060	0.21988	0.05422	0.09337	0.03313	0.16867
2 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.27254	0.14959	0.03689	0.06352	0.02254	0.11475
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.27258	0.15000	0.03710	0.06290	0.02258	0.11452
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)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 6
 ADJs:

<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	0.03012	0.00000	0.00000	0.00000	1.00000	0.00000	
2 WTD PTDCSS WAGE & SAL RATIOS	K629	0.03484	0.00000	0.00000	0.30533	1.00000	0.00000	
3 WTD WAGE AND SALARY RATIOS	K639	0.03548	0.00000	0.00000	0.30484	1.00000	0.00000	
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 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 1
 ADJs:

<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	3,682	1,273	433	289	346	112	541
3	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>240</u>	<u>16</u>	<u>3</u>	<u>5</u>	<u>18</u>	<u>5</u>	<u>191</u>
4	TOTAL ELECTRIC REVENUE	CS07	3,922	1,289	436	294	364	117	732
5	TOTAL OP EXP EX INC & REV TAX	OP61	-2,524	-737	-335	-124	-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	1,384	547	99	169	162	50	293
<u>8 ADJUSTMENTS TO NET INCOME</u>									
9	TOTAL INTEREST EXPENSE	Y783	-305	-119	-22	-37	-35	-11	-64
10	<u>TOTAL ADDITIONS</u>	Y861	<u>-208</u>	<u>-95</u>	<u>-1</u>	<u>-20</u>	<u>-24</u>	<u>-8</u>	<u>-42</u>
11	PRELIMINARY TAXABLE INCOME	TI01	871	333	76	112	103	31	187
<u>12 STATE INCOME TAX COMPUTATION</u>									
13	PRELIMINARY TAXABLE INCOME	TI01	871	333	76	112	103	31	187
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	883	338	76	113	104	31	189
<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>49</u>	<u>19</u>	<u>4</u>	<u>6</u>	<u>6</u>	<u>2</u>	<u>10</u>
19	STATE INC TAX PAYABLE	SP01	49	19	4	6	6	2	10
<u>20 SIT ALLOWABLE</u>									
21	STATE INC TAX PAYABLE	SP01	49	19	4	6	6	2	10
22	<u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>9</u>	<u>4</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>2</u>
23	NET STATE INC TAX ALLOWABLE	SA01	58	23	4	7	7	2	12
<u>24 FEDERAL INCOME TAX COMPUTATION</u>									
25	PRELIMINARY TAXABLE INCOME	TI01	871	333	76	112	103	31	187
26	<u>STATE INC TAX PAYABLE</u>	SP01	<u>-49</u>	<u>-19</u>	<u>-4</u>	<u>-6</u>	<u>-6</u>	<u>-2</u>	<u>-10</u>
27	NET FEDERAL TAXABLE INCOME	FI01	822	314	72	106	97	29	177

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 2
 ADJs:

291

<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	3,687	-5
3	<u>TOTAL REVENUE CREDITS</u>	Q027	2	0	0	0	240	0
4	TOTAL ELECTRIC REVENUE	CS07	181	0	0	514	3,927	-5
5	TOTAL OP EXP EX INC & REV TAX	OP61	-103	-0	-0	-518	-2,522	-2
6	<u>FIRM SERVICE REVENUE TAX</u>	RTXP	-1	-0	-0	-2	-14	-0
7	NET INCOME	NI01	77	0	0	-6	1,391	-7
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9	TOTAL INTEREST EXPENSE	Y783	-18	-0	-0	2	-304	-1
10	<u>TOTAL ADDITIONS</u>	Y861	-8	0	0	-9	-207	-1
11	PRELIMINARY TAXABLE INCOME	TI01	51	0	0	-13	880	-9
<u>12 STATE INCOME TAX COMPUTATION</u>								
13	PRELIMINARY TAXABLE INCOME	TI01	51	0	0	-13	880	-9
14	<u>DEDUCTIONS IN ADD TO Y843</u>	Y911	-0	-0	-0	1	10	2
15	STATE TAXABLE INCOME	SI01	51	0	0	-12	890	-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	3	0	0	-1	49	0
19	STATE INC TAX PAYABLE	SP01	3	0	0	-1	49	0
<u>20 SIT ALLOWABLE</u>								
21	STATE INC TAX PAYABLE	SP01	3	0	0	-1	49	0
22	<u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	0	0	0	0	8	1
23	NET STATE INC TAX ALLOWABLE	SA01	3	0	0	-1	57	1
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25	PRELIMINARY TAXABLE INCOME	TI01	51	0	0	-13	880	-9
26	<u>STATE INC TAX PAYABLE</u>	SP01	-3	-0	-0	1	-49	-0
27	NET FEDERAL TAXABLE INCOME	FI01	48	0	0	-12	831	-9

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 3
 ADJs:

		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		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
2	PRELIM FIT = FI01 * K190	288	110	25	37	34	10	62
3	TOTAL FED PROV DEF IT	59	27	0	6	7	2	12
4	<u>TOTAL AMORTIZED ITC</u>	<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	344	136	25	43	41	12	73
<u>6 FEDERAL INCOME TAX PAYABLE</u>								
7	<u>PRELIM FIT = FI01 * K190</u>	<u>288</u>	<u>110</u>	<u>25</u>	<u>37</u>	<u>34</u>	<u>10</u>	<u>62</u>
8	FED INC TAX PAYABLE	288	110	25	37	34	10	62
<u>9 PRELIMINARY SUMMARY</u>								
10	NET INCOME	1,384	547	99	169	162	50	293
11	NET FED INC TAX ALLOWABLE	-344	-136	-25	-43	-41	-12	-73
12	<u>NET STATE INC TAX ALLOWABLE</u>	<u>-58</u>	<u>-23</u>	<u>-4</u>	<u>-7</u>	<u>-7</u>	<u>-2</u>	<u>-12</u>
13	OVERALL RETURN EARNED (SCH 14)	982	388	70	119	114	36	208
14	RATE OF RETURN EARNED (SCH 14)	0.09203	0.09262	0.09259	0.09232	0.09208	0.09207	0.09253

292

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE NON-DEMAND 100% L.F. CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10G225-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 4
 ADJs:

<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	17	0	0	-4	291
3	TOTAL FED PROV DEF IT	Z781	2	0	0	3	59
4	<u>TOTAL AMORTIZED ITC</u>	Z813	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-2</u>
5	NET FED INC TAX ALLOWABLE	FA01	19	0	0	-1	348
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>291</u>
8	FED INC TAX PAYABLE	FP01	17	0	0	-4	291
9	<u>PRELIMINARY SUMMARY</u>						
10	NET INCOME	NI01	77	0	0	-6	1,391
11	NET FED INC TAX ALLOWABLE	FA01	-19	-0	-0	1	-348
12	<u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-3</u>	<u>-0</u>	<u>-0</u>	<u>1</u>	<u>-57</u>
13	OVERALL RETURN EARNED (SCH 14)	RETU	55	0	0	-4	986
14	RATE OF RETURN EARNED (SCH 14)	RORX	0.09213	0.00000	0.00000	0.10256	0.09242
							-2.00000

293

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 1
 ADJs:

<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 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	2,815,971	1,627,404	18,149	376,499	550,279	201,049	16,966
3	TOTAL DEPRECIATION RESERVE	DR11	-1,196,568	-773,457	-7,204	-109,685	-211,240	-84,494	-5,781
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>131,329</u>	<u>1,097</u>	<u>120,472</u>	<u>16,278</u>	<u>-2,583</u>	<u>-704</u>	<u>-468</u>
5	TOTAL RATE BASE	RB91	1,750,732	855,044	131,417	283,092	336,456	115,851	10,717
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	189,420	71,696	56,252	13,321	30,993	10,231	1,432
8	TOTAL DEPRECIATION EXPENSE	DE41	95,593	58,091	883	9,459	17,147	7,610	491
9	TOTAL OTHER TAX & MISC EXPENSE	L591	34,897	20,963	1,084	4,110	6,207	1,992	169
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-684</u>	<u>-395</u>	<u>-4</u>	<u>-91</u>	<u>-134</u>	<u>-49</u>	<u>-4</u>
11	TOTAL OP EXP EX INC & REV TAX	OP61	319,226	150,355	58,215	26,799	54,213	19,784	2,088
12	NET FED INCOME TAX ALLOWABLE	I879	56,578	27,337	4,472	9,241	10,864	3,728	345
13	NET STATE INCOME TAX ALLOWABLE	J979	9,537	4,620	745	1,554	1,832	629	58
14	<u>REVENUE TAX</u>	L033	<u>1,908</u>	<u>921</u>	<u>268</u>	<u>223</u>	<u>332</u>	<u>119</u>	<u>9</u>
15	TOTAL OPERATING EXPENSE	OPEX	387,249	183,233	63,700	37,817	67,241	24,260	2,500
16	RETURN ON RATE BASE	R751	161,244	78,750	12,104	26,073	30,988	10,670	987
17	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-12,382</u>	<u>-3,252</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	536,111	258,731	75,348	62,753	93,215	33,376	2,580
19	<u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>536,111</u>	<u>258,731</u>	<u>75,347</u>	<u>62,752</u>	<u>93,215</u>	<u>33,376</u>	<u>2,580</u>
20	TOTAL RETURN EARNED	RETE	161,244	78,750	12,104	26,073	30,988	10,670	987
21	RATE OF RETURN EARNED	RORE	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
22	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210	0.09210
23	RETURN EARNED ON COMMON EQUITY	REOE	0.12541	0.12541	0.12541	0.12541	0.12541	0.12541	0.12540
24	ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540	0.12540
25	CLASS REVENUES=COST OF SERVICE	R600	536,111	258,731	75,347	62,752	93,215	33,376	2,580

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED 2010, FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
EXHIBIT:
SCHEDULE: 1
PAGE: 2
ADJS:

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	22,032	0	0	3,595	2,815,973	-2
3	TOTAL DEPRECIATION RESERVE	DR11	-2,324	-0	-0	-2,385	-1,196,570	2
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>-1,369</u>	<u>0</u>	<u>0</u>	<u>-1,397</u>	<u>131,326</u>	<u>3</u>
5	TOTAL RATE BASE	RB91	18,339	0	0	-187	1,750,729	3
<u>6 OPERATING EXPENSES</u>								
7	TOTAL O & M EXPENSE	OM31	3,141	0	0	2,360	189,426	-6
8	TOTAL DEPRECIATION EXPENSE	DE41	1,854	0	0	59	95,594	-1
9	TOTAL OTHER TAX & MISC EXPENSE	L591	308	0	0	64	34,897	0
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-5</u>	<u>0</u>	<u>0</u>	<u>-1</u>	<u>-683</u>	<u>-1</u>
11	TOTAL OP EXP EX INC & REV TAX	OP61	5,298	0	0	2,482	319,234	-8
12	NET FED INCOME TAX ALLOWABLE	I879	602	0	0	-11	56,578	0
13	NET STATE INCOME TAX ALLOWABLE	J979	101	0	0	-1	9,538	-1
14	<u>REVENUE TAX</u>	L033	<u>27</u>	<u>0</u>	<u>0</u>	<u>9</u>	<u>1,908</u>	<u>0</u>
15	TOTAL OPERATING EXPENSE	OPEX	6,028	0	0	2,479	387,258	-9
16	RETURN ON RATE BASE	R751	1,689	0	0	-17	161,244	0
17	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-64</u>	<u>-0</u>	<u>-0</u>	<u>1</u>	<u>-12,383</u>	<u>1</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	7,653	0	0	2,463	536,119	-8
19	<u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>7,654</u>	<u>0</u>	<u>0</u>	<u>2,464</u>	<u>536,119</u>	<u>-8</u>
20	TOTAL RETURN EARNED	RETE	1,689	0	0	-17	161,244	0
21	RATE OF RETURN EARNED	RORE	0.09210	0.00000	0.00000	0.09091	0.09210	0.00000
22	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
23	RETURN EARNED ON COMMON EQUITY	REOE	0.12540	-0.05703	-0.05703	0.12305	0.12541	-0.05703
24	ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540		0.12540
25	CLASS REVENUES=COST OF SERVICE	R600	7,654	0	0	2,464	536,119	-8

295

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 1
 ADJs:

<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	1,332,363	1,332,363	0	0	0	0
3	INTERMEDIATE	P102 K202	68,779	68,779	0	0	0	0
4	PEAKING	P104 K204	164,420	164,420	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	1,565,562	1,565,562	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T100 K200	17,028	17,028	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	588	588	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	5,353	5,353	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	400,475	22,969	0	371,047	6,459	0
13	TOTAL PROD & TRANS PLANT	PT21	1,966,037	1,588,531	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	0
19	DISTRIBUTION PLANT IN SERVICE	D141	744,451	0	0	0	511,197	196,464
20	TOTAL TRANS & DIST PLANT	TD21	1,144,926	22,969	0	371,047	517,656	196,464
21	TOTAL GROSS PTD PLANT	PD21	2,710,488	1,588,531	0	371,047	517,656	196,464
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23	LABOR RELATED	G100 K627	134,370	63,456	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	-52,056	-24,583	-11,478	-3,448	-7,603	-2,899
27	GENERAL PLANT IN SERVICE	G121	105,483	38,873	18,149	5,452	32,623	4,585

296

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 2
 ADJs:

GROSS ELECTRIC PLT IN SERVICE	ITEM ALLO	INTERRUPTIBLE				CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT	LIGHTING FACILITIES				
<u>1 PRODUCTION PLANT</u>								
2	BASE	P100 K200	0	0	0	0	1,332,363	0
3	INTERMEDIATE	P102 K202	0	0	0	0	68,779	0
4	PEAKING	P104 K204	0	0	0	0	164,420	0
5	PRODUCTION PLANT IN SERVICE	P121	0	0	0	0	1,565,562	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T100 K200	0	0	0	0	17,028	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	0	0	0	0	588	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	0	0	0	0	5,353	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	400,475	0
13	TOTAL PROD & TRANS PLANT	PT21	0	0	0	0	1,966,037	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	1,144,926	0
21	TOTAL GROSS PTD PLANT	PD21	20,211	0	0	0	2,710,488	0
<u>22 GENERAL & INTANGIBLE PLANT</u>								
23	LABOR RELATED	G100 K627	2,973	0	0	1,674	134,372	-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	-52,056	0
27	GENERAL PLANT IN SERVICE	G121	1,821	0	0	3,595	105,485	-2

297

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 3
 ADJs:

<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	2,815,971	1,627,404	18,149	376,499	550,279	201,049	16,966

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 4
 ADJS:

<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	2,815,973	-2

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 3
 PAGE: 1
 ADJs:

<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	577,513	577,513	0	0	0	0	0
3	INTERMEDIATE	P152 P102	68,795	68,795	0	0	0	0	0
4	<u>PEAKING</u>	<u>P154 P104</u>	<u>104,002</u>	<u>104,002</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5	TOTAL PROD DEPREC RESERVE	P171	750,310	750,310	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T150 T100	5,981	5,981	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	251	251	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	1,486	1,486	0	0	0	0	0
10	TRANSMISSION	T156 T106	107,521	0	0	107,521	0	0	0
11	<u>DISTRIBUTION</u>	<u>T158 T108</u>	<u>1,799</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,799</u>	<u>0</u>	<u>0</u>
12	TOTAL TRANS DEPREC RESERVE	T171	117,038	7,718	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	<u>METERS</u>	<u>D156 D106</u>	<u>1,601</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	275,059	0	0	0	185,157	82,674	5,627
<u>19 GENERAL & INTANGIBLE PLANT</u>									
20	LABOR RELATED	G150 G100	32,671	15,429	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	<u>DISTRIBUTION PRIMARY RELATED</u>	<u>G156 G106</u>	<u>19,512</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>19,512</u>	<u>0</u>	<u>0</u>
23	TOTAL GENERAL DEPREC RESERVE	G171	54,161	15,429	7,204	2,164	24,284	1,820	154
24	TOTAL DEPRECIATION RESERVE	DR11	1,196,568	773,457	7,204	109,685	211,240	84,494	5,781

300

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 3
 PAGE: 2
 ADJs:

<u>DEPRECIATION RESERVE</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 P150 P100	0	0	0	0	577,513	0
3	INTERMEDIATE P152 P102	0	0	0	0	68,795	0
4	<u>PEAKING P154 P104</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>104,002</u>	<u>0</u>
5	TOTAL PROD DEPREC RESERVE P171	0	0	0	0	750,310	0
<u>6 TRANSMISSION PLANT</u>							
7	GEN. STEP-UP XFMR - BASE T150 T100	0	0	0	0	5,981	0
8	GEN. STEP-UP XFMR - INTERMED T152 T102	0	0	0	0	251	0
9	GEN. STEP-UP XFMR - PEAKING T154 T104	0	0	0	0	1,486	0
10	TRANSMISSION T156 T106	0	0	0	0	107,521	0
11	<u>DISTRIBUTION 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	117,038	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 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	32,673	-2
21	RETAIL CUSTOMER RELATED (CSS) G152 G102	0	0	0	1,978	1,978	0
22	<u>DISTRIBUTION PRIMARY RELATED 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	54,163	-2
24	TOTAL DEPRECIATION RESERVE DR11	2,324	0	0	2,385	1,196,570	-2

301

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 1
 ADJs:

<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	1,565,562	1,565,562	0	0	0	0	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-750,310</u>	<u>-750,310</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	815,252	815,252	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	400,475	22,969	0	371,047	6,459	0	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-117,038</u>	<u>-7,718</u>	<u>-0</u>	<u>-107,521</u>	<u>-1,799</u>	<u>-0</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	283,437	15,251	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	1,568,081	830,503	0	263,526	330,700	113,790	10,952
14	NET TRANS & DIST PLANT	NT21	752,829	15,251	0	263,526	330,700	113,790	10,952
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	105,483	38,873	18,149	5,452	32,623	4,585	387
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-54,161</u>	<u>-15,429</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	51,322	23,444	10,945	3,288	8,339	2,765	233
19	NET ELECTRIC PLANT IN SERVICE	NP21	1,619,403	853,947	10,945	266,814	339,039	116,555	11,185

302

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 2
 ADJS:

NET ELECTRIC PLANT	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
<u>1 PRODUCTION PLANT</u>							
2	PRODUCTION PLANT IN SERVICE	P121	0	0	0	1,565,562	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	-0	-0	-0	-750,310	-0
4	NET PRODUCTION PLANT	P221	0	0	0	815,252	0
<u>5 TRANSMISSION PLANT</u>							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	400,475	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	-0	-0	-0	-117,038	-0
8	NET TRANSMISSION PLANT	T221	0	0	0	283,437	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	-1,601	-0	-0	-275,059	-0
12	NET DISTRIBUTION PLANT	D241	18,610	0	0	469,392	0
13	NET PTD PLANT	NT31	18,610	0	0	1,568,081	0
14	NET TRANS & DIST PLANT	NT21	18,610	0	0	752,829	0
<u>15 GENERAL & INTANGIBLE PLANT</u>							
16	GENERAL PLANT IN SERVICE	G121	1,821	0	0	3,595	-2
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	-723	-0	-0	-2,385	2
18	NET GENERAL & INTANG PLANT	G221	1,098	0	0	51,322	0
19	NET ELECTRIC PLANT IN SERVICE	NP21	19,708	0	0	1,619,403	0

303

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 1
 ADJs:

RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<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	1,819	0	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	179,952	179,952	0	0	0	0
9	PRODUCTION - INTERMEDIATE	V236 P102	271	271	0	0	0	0
10	PRODUCTION - PEAKING	V238 P104	709	709	0	0	0	0
11	TRANSMISSION	V240 T106	40,371	0	0	40,371	0	0
12	DISTRIBUTION	V242 D141	6,811	0	0	4,677	1,797	152
13	GENERAL PLANT	V244 G100	10,850	5,124	2,392	719	1,585	604
14	ADJ B-ELIGIBLE/AFUDC PROD BASE	V246 P100	-167,820	-167,820	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	41,776	18,236	2,392	11,722	6,262	2,401
17	TOTAL ADDITIVE ADJUSTMENTS	V289	49,764	18,236	2,392	17,891	8,081	2,401
18	NET ORIGINAL COST RATE BASE	RB21	1,669,167	872,183	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>								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 2
 ADJs:

305

<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	0	6,169	0
5	DISTRIBUTION V226 D100	0	0	0	0	1,819	0
6	TOTAL LAND HELD FOR FUTURE USE V233	0	0	0	0	7,988	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>							
8	PRODUCTION - BASE V234 P100	0	0	0	0	179,952	0
9	PRODUCTION - INTERMEDIATE V236 P102	0	0	0	0	271	0
10	PRODUCTION - PEAKING V238 P104	0	0	0	0	709	0
11	TRANSMISSION V240 T106	0	0	0	0	40,371	0
12	DISTRIBUTION V242 D141	185	0	0	0	6,811	0
13	GENERAL PLANT V244 G100	240	0	0	135	10,850	0
14	ADJ B-ELIGIBLE/AFUDC PROD BASE V246 P100	0	0	0	0	-167,820	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM V248 T106	0	0	0	0	-29,368	0
16	TOTAL RATE BASE CWIP V255	425	0	0	135	41,776	0
17	TOTAL ADDITIVE ADJUSTMENTS V289	425	0	0	135	49,764	0
18	NET ORIGINAL COST RATE BASE RB21	20,133	0	0	1,345	1,669,167	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	0	158,178	0
23	TOTAL FUEL STOCKS W641	0	0	0	0	158,178	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 3
 ADJs:

<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	59,605	34,447	384	7,969	11,648	4,256	359
2	TOTAL PLANT MATERIALS & SUPPL	W659	59,605	34,447	384	7,969	11,648	4,256	359
3	TOTAL MATERIALS & SUPPLIES	W661	217,783	34,447	158,562	7,969	11,648	4,256	359
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5	<u>TOTAL PREPAYMENTS</u>	W670 PD29	1,809	1,060	0	248	345	131	11
6	TOTAL	W687	1,809	1,060	0	248	345	131	11
7	<u>OTHER WORKING CAPITAL</u>								
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-1,843	-1,065	-12	-246	-360	-132	-11
9	<u>ADJ D- CAPITAL LEASES</u>	W698 OM39	48,777	18,462	14,485	3,430	7,981	2,635	369
10	TOTAL	W705	46,934	17,397	14,473	3,184	7,621	2,503	358
11	TOTAL WORKING CASH	W721	46,934	17,397	14,473	3,184	7,621	2,503	358
12	<u>MISCELLANEOUS WORKING CAPITAL</u>								
13	WTD O&M EXP	W730 OM39	-87,570	-33,145	-26,006	-6,158	-14,328	-4,730	-662
14	DA RETAIL	W732 OM39	-97,483	-36,898	-28,949	-6,856	-15,950	-5,265	-737
15	<u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	92	0	0	0	0	0	0
16	TOTAL MISC WORK CAPITAL	W747	-184,961	-70,043	-54,955	-13,014	-30,278	-9,995	-1,399
17	TOTAL WORKING CAPITAL	WC71	81,565	-17,139	118,080	-1,613	-10,664	-3,105	-671
18	<u>PRELIMINARY SUMMARY</u>								
19	TOTAL ADDITIVE ADJUSTMENTS	V289	49,764	18,236	2,392	17,891	8,081	2,401	203
20	<u>TOTAL WORKING CAPITAL</u>	WC71	81,565	-17,139	118,080	-1,613	-10,664	-3,105	-671
21	TOTAL RATE BASE ADJUSTMENTS	RB71	131,329	1,097	120,472	16,278	-2,583	-704	-468
22	<u>RATE BASE CALCULATION</u>								
23	NET ELECTRIC PLANT IN SERVICE	NP21	1,619,403	853,947	10,945	266,814	339,039	116,555	11,185
24	TOTAL RATE BASE ADJUSTMENTS	RB71	131,329	1,097	120,472	16,278	-2,583	-704	-468

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 4
 ADJs:

<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	466	0	0	76	59,605	0
2	TOTAL PLANT MATERIALS & SUPPL	W659	466	0	0	76	59,605	0
3	TOTAL MATERIALS & SUPPLIES	W661	466	0	0	76	217,783	0
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5	<u>TOTAL PREPAYMENTS</u>	W670 PD29	13	0	0	0	1,808	1
6	TOTAL	W687	13	0	0	0	1,808	1
7	<u>OTHER WORKING CAPITAL</u>							
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-14	0	0	-2	-1,842	-1
9	ADJ D- CAPITAL LEASES	W698 OM39	809	0	0	608	48,779	-2
10	TOTAL	W705	795	0	0	606	46,937	-3
11	TOTAL WORKING CASH	W721	795	0	0	606	46,937	-3
12	<u>MISCELLANEOUS WORKING CAPITAL</u>							
13	WTD O&M EXP	W730 OM39	-1,452	0	0	-1,091	-87,572	2
14	DA RETAIL	W732 OM39	-1,616	0	0	-1,215	-97,486	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	-184,966	5
17	TOTAL WORKING CAPITAL	WC71	-1,794	0	0	-1,532	81,562	3
18	<u>PRELIMINARY SUMMARY</u>							
19	TOTAL ADDITIVE ADJUSTMENTS	V289	425	0	0	135	49,764	0
20	<u>TOTAL WORKING CAPITAL</u>	WC71	-1,794	0	0	-1,532	81,562	3
21	TOTAL RATE BASE ADJUSTMENTS	RB71	-1,369	0	0	-1,397	131,326	3
22	<u>RATE BASE CALCULATION</u>							
23	NET ELECTRIC PLANT IN SERVICE	NP21	19,708	0	0	1,210	1,619,403	0
24	TOTAL RATE BASE ADJUSTMENTS	RB71	-1,369	0	0	-1,397	131,326	3

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 5
 ADJs:

<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	1,750,732	855,044	131,417	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	161,244	78,750	12,104	26,073	30,988	10,670	987

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 6
 ADJs:

<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	1,750,729	3
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	161,244	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 1
 ADJs:

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	2,682	0	2,682	0	0	0
4	DA RETAIL	P308 K306	993	0	993	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>
6	TOTAL ENERGY RELATED	P341	42,878	0	42,878	0	0	0
<u>7 PRODUCTION O&M- DEMAND RELATED</u>								
8	BASE	P352 P100	30,932	30,932	0	0	0	0
9	INTERMEDIATE	P354 P102	2,406	2,406	0	0	0	0
10	<u>PEAKING</u>	P356 P104	<u>8,067</u>	<u>8,067</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	TOTAL DEMAND RELATED	P391	41,405	41,405	0	0	0	0
12	TOTAL PRODUCTION O & M	P451	84,283	41,405	42,878	0	0	0
<u>13 TRANSMISSION O & M</u>								
14	GEN. STEP-UP XFMR - BASE	T300 T100	369	369	0	0	0	0
15	GEN. STEP-UP XFMR - INTERMED	T302 T102	13	13	0	0	0	0
16	GEN. STEP-UP XFMR - PEAKING	T304 T104	116	116	0	0	0	0
17	TRANSMISSION	T306 T106	9,020	0	0	9,020	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>
19	TOTAL TRANSMISSION O & M	T341	9,660	498	0	9,020	142	0
<u>20 DISTRIBUTION O & M</u>								
21	PRIMARY	D300 D100	19,668	0	0	0	19,668	0
22	SECONDARY	D302 D102	5,965	0	0	0	0	5,965
23	SERVICES INCL RECON & DISCON	D304 D104	849	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>
25	TOTAL DISTRIBUTION O & M	D341	26,758	0	0	0	19,668	5,965
<u>26 CUSTOMER ACCOUNTING</u>								

310

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 2
 ADJs:

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	0	2,682	0
4 DA RETAIL	P308 K306	0	0	0	0	993	0
5 <u>AMOUNT ALLOCABLE</u>	P310 K306	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,203</u>	<u>0</u>
6 TOTAL ENERGY RELATED	P341	0	0	0	0	42,878	0
<u>7 PRODUCTION O&M- DEMAND RELATED</u>							
8 BASE	P352 P100	0	0	0	0	30,932	0
9 INTERMEDIATE	P354 P102	0	0	0	0	2,406	0
10 <u>PEAKING</u>	P356 P104	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,067</u>	<u>0</u>
11 TOTAL DEMAND RELATED	P391	0	0	0	0	41,405	0
12 TOTAL PRODUCTION O & M	P451	0	0	0	0	84,283	0
<u>13 TRANSMISSION O & M</u>							
14 GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	369	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	116	0
17 TRANSMISSION	T306 T106	0	0	0	0	9,020	0
18 <u>DISTRIBUTION</u>	T308 T108	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>142</u>	<u>0</u>
19 TOTAL TRANSMISSION O & M	T341	0	0	0	0	9,660	0
<u>20 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	<u>276</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>276</u>	<u>0</u>
25 TOTAL DISTRIBUTION O & M	D341	276	0	0	0	26,758	0
<u>26 CUSTOMER ACCOUNTING</u>							

311

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 3
 ADJs:

<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	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 CONP	C306 K244	223	0	0	0	0	0	223
5	<u>UNCOLLECTIBLES</u>	C308 K400	<u>455</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	3,074	0	0	0	0	0	223
7 <u>CUSTOMER SERVICE & INFORMATION</u>									
8	<u>TOTAL</u>	C320 K400	<u>81</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	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	<u>-1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13	TOTAL SALES EXPENSE	S317	55	0	0	0	0	0	0
14 <u>ADMINISTRATIVE & GENERAL</u>									
15	PRODUCTION - BASE RELATED	A300 P100	-62	-62	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	1,510	873	10	202	295	108	9
18	LABOR RELATED	A308 K627	62,330	29,435	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	-832	-393	-183	-55	-122	-46	-4
21	ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	638	369	4	85	125	46	4
22	ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-902	-426	-199	-60	-132	-50	-4
23	<u>ADJ M- INDUSTRY ASSOC DUES</u>	A322 K627	<u>-6</u>	<u>-3</u>	<u>-1</u>	<u>0</u>	<u>-1</u>	<u>0</u>	<u>0</u>
24	TOTAL ADMINISTRATIVE & GENERAL	A337	65,509	29,793	13,374	4,301	11,183	4,266	360
25	TOTAL O & M EXPENSE	OM31	189,420	71,696	56,252	13,321	30,993	10,231	1,432

312

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 4
 ADJs:

O & M EXPENSES	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL 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 COMP	C306 K244	0	0	0	0	223	0
5 UNCOLLECTIBLES	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 ADJ L- ECONOMIC DEVELOPMENT	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	-62	0
16 DISTRIBUTION PLANT RELATED	A304 D141	76	0	0	0	2,788	-1
17 GROSS PLANT RELATED	A306 GP19	12	0	0	2	1,511	-1
18 LABOR RELATED	A308 K627	1,379	0	0	776	62,331	-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	-831	-1
21 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	5	0	0	1	639	-1
22 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-20	0	0	-11	-902	0
23 ADJ M- INDUSTRY ASSOC DUES	A322 K627	0	0	0	0	-5	-1
24 TOTAL ADMINISTRATIVE & GENERAL	A337	1,434	0	0	804	65,515	-6
25 TOTAL O & M EXPENSE	OM31	3,141	0	0	2,360	189,426	-6

313

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 7
 PAGE: 1
 ADJs:

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	46,303	46,303	0	0	0	0	0
3 INTERMEDIATE	P462 P102	3,054	3,054	0	0	0	0	0
4 PEAKING	P464 P104	6,431	6,431	0	0	0	0	0
5 TOTAL PRODUCTION DEPREC EXP	P481	55,788	55,788	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	306	306	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	96	96	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	9,875	413	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	4,003	1,890	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	4,279	1,890	883	265	852	223	19
24 TOTAL DEPRECIATION EXPENSE	DE41	95,593	58,091	883	9,459	17,147	7,610	491

314

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 7
 PAGE: 2
 ADJs:

315

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	46,303	0	
3 INTERMEDIATE	P462 P102	0	0	0	0	3,054	0	
4 PEAKING	P464 P104	0	0	0	0	6,431	0	
5 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	55,788	0	
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	0	306	0	
8 GEN. STEP-UP XFMR - INTERMED	T462 T102	0	0	0	0	11	0	
9 GEN. STEP-UP XFMR - PEAKING	T464 T104	0	0	0	0	96	0	
10 TRANSMISSION	T466 T106	0	0	0	0	9,194	0	
11 DISTRIBUTION	T468 T108	0	0	0	0	268	0	
12 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	9,875	0	
<u>13 DISTRIBUTION DEPRECIATION</u>								
14 PRIMARY	D460 D100	0	0	0	0	16,027	0	
15 SECONDARY	D462 D102	0	0	0	0	7,387	0	
16 SERVICES	D464 D104	0	0	0	0	472	0	
17 METERS	D466 D106	1,765	0	0	0	1,765	0	
18 TOTAL DIST DEPREC EXPENSE	D481	1,765	0	0	0	25,651	0	
<u>19 GENERAL DEPRECIATION</u>								
20 LABOR RELATED	G460 G100	89	0	0	50	4,004	-1	
21 RETAIL CUSTOMER RELATED (CSS)	G462 G102	0	0	0	9	9	0	
22 DISTRIBUTION PRIMARY RELATED	G466 G106	0	0	0	0	267	0	
23 TOTAL GENERAL DEPREC EXPENSE	G481	89	0	0	59	4,280	-1	
24 TOTAL DEPRECIATION EXPENSE	DE41	1,854	0	0	59	95,594	-1	

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 1
 ADJs:

316

<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	16,509	16,509	0	0	0	0
4	PRODUCTION INTERMEDIATE	L502 K202	683	683	0	0	0	0
5	PRODUCTION PEAKING	L504 K204	1,632	1,632	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>	L516 K627	<u>513</u>	<u>242</u>	<u>113</u>	<u>34</u>	<u>75</u>	<u>29</u>
11	TOTAL REAL EST & PROP TAX	L521	30,860	19,066	113	3,893	5,646	1,775
<u>12 PAYROLL TAX</u>								
13	<u>TOTAL</u>	L530 K627	<u>5,054</u>	<u>2,387</u>	<u>1,114</u>	<u>335</u>	<u>738</u>	<u>281</u>
14	TOTAL PAYROLL TAX	L551	5,054	2,387	1,114	335	738	281
<u>15 REVENUE TAXES</u>								
16	TOTAL	L560 R600	59,791	28,856	8,403	6,999	10,396	3,722
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-59,508	-28,719	-8,363	-6,965	-10,347	-3,705
18	RAF CALCULATED ON PRES CL REV	L564 R600	-263	-127	-37	-31	-46	-16
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	<u>-1,037</u>	<u>-500</u>	<u>-146</u>	<u>-121</u>	<u>-180</u>	<u>-65</u>
20	TOTAL REVENUE TAXES	L581	-1,017	-490	-143	-118	-177	-64
21	TOTAL OTHER TAX & MISC EXPENSE	L591	34,897	20,963	1,084	4,110	6,207	1,992
<u>22 OTHER TAXES & MISC EXPENSES</u>								
23	ADJ A- GAIN/LOSS SALE PROPERTY	M600 GP19	-684	-395	-4	-91	-134	-49
24	MISC ALLOWABLE EXPENSES	M621	-684	-395	-4	-91	-134	-49
<u>25 PRELIMINARY SUMMARY</u>								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25¢ AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 2
 ADJs:

317

<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	0	16,509	0
4	PRODUCTION INTERMEDIATE	L502 K202	0	0	0	0	683	0
5	PRODUCTION PEAKING	L504 K204	0	0	0	0	1,632	0
6	TRANSMISSION	L506 K220	0	0	0	0	3,859	0
7	DISTRIBUTION PRIMARY	L508 K240	0	0	0	0	5,571	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	0	0	0	1,893	0
9	DISTRIBUTION METERING	L514 K246	200	0	0	0	200	0
10	<u>LABOR RELATED</u>	<u>L516 K627</u>	<u>11</u>	<u>0</u>	<u>0</u>	<u>6</u>	<u>512</u>	<u>1</u>
11	TOTAL REAL EST & PROP TAX	L521	211	0	0	6	30,859	1
<u>12 PAYROLL TAX</u>								
13	<u>TOTAL</u>	<u>L530 K627</u>	<u>112</u>	<u>0</u>	<u>0</u>	<u>63</u>	<u>5,054</u>	<u>0</u>
14	TOTAL PAYROLL TAX	L551	112	0	0	63	5,054	0
<u>15 REVENUE TAXES</u>								
16	TOTAL	L560 R600	854	0	0	275	59,793	-2
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-850	0	0	-274	-59,509	1
18	RAF CALCULATED ON PRES CL REV	L564 R600	-4	0	0	-1	-263	0
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	<u>L566 R600</u>	<u>-15</u>	<u>0</u>	<u>0</u>	<u>-5</u>	<u>-1,037</u>	<u>0</u>
20	TOTAL REVENUE TAXES	L581	-15	0	0	-5	-1,016	-1
21	TOTAL OTHER TAX & MISC EXPENSE	L591	308	0	0	64	34,897	0
<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>-683</u>	<u>-1</u>
24	MISC ALLOWABLE EXPENSES	M621	-5	0	0	-1	-683	-1
<u>25 PRELIMINARY SUMMARY</u>								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 3
 ADJs:

<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	189,420	71,696	56,252	13,321	30,993	10,231	1,432
2 TOTAL DEPRECIATION EXPENSE	DE41	95,593	58,091	883	9,459	17,147	7,610	491
3 TOTAL OTHER TAX & MISC EXPENSE	L591	34,897	20,963	1,084	4,110	6,207	1,992	169
4 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-684</u>	<u>-395</u>	<u>-4</u>	<u>-91</u>	<u>-134</u>	<u>-49</u>	<u>-4</u>
5 TOTAL OP EXP EX INC & REV TAX	OP61	319,226	150,355	58,215	26,799	54,213	19,784	2,088

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 4
 ADJs:

<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>			
1 TOTAL O & M EXPENSE	OM31	3,141	0	0	2,360	189,426	-6	
2 TOTAL DEPRECIATION EXPENSE	DE41	1,854	0	0	59	95,594	-1	
3 TOTAL OTHER TAX & MISC EXPENSE	L591	308	0	0	64	34,897	0	
4 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-5</u>	<u>0</u>	<u>0</u>	<u>-1</u>	<u>-683</u>	<u>-1</u>	
5 TOTAL OP EXP EX INC & REV TAX	OP61	5,298	0	0	2,482	319,234	-8	

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 1
 ADJs:

<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>	
<u>1 FEDERAL INCOME TAX</u>									
<u>2 FED INC TAX DEDUCTIONS</u>									
<u>3 INTEREST</u>									
4	TOTAL	Y760 RB91	72,012	35,170	5,406	11,644	13,839	4,765	441
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-21,959	-10,725	-1,648	-3,551	-4,220	-1,453	-134
6	TOTAL OTHER INTEREST EXPENSE	Y781	50,053	24,445	3,758	8,093	9,619	3,312	307
7	TOTAL INTEREST EXPENSE	Y783	50,053	24,445	3,758	8,093	9,619	3,312	307
<u>8 ADDITIONS</u>									
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-3,905	-2,257	-25	-522	-763	-279	-24
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	-6	-3	0	-1	-1	0	0
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-29,574	-17,091	-191	-3,954	-5,779	-2,111	-178
12	TOTAL ADDITIONS	Y861	-33,485	-19,351	-216	-4,477	-6,543	-2,390	-202
13	NET DEDUCTIONS AND ADDITIONS	Y871	83,538	43,796	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	9,465	5,470	61	1,265	1,850	676	57
17	TOTAL FED PROV DEF IT	Z781	9,465	5,470	61	1,265	1,850	676	57
<u>18 INVESTMENT TAX CREDITS</u>									
<u>19 AMORTIZED INV TAX CREDIT</u>									
20	AMORTIZATION	Z804 GP19	420	243	3	56	82	30	3
21	TOTAL AMORTIZED ITC	Z813	420	243	3	56	82	30	3
<u>22 PRELIMINARY SUMMARY</u>									

320

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 2
 ADJs:

<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	754	0	0	-8	72,011	1
5	<u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	-230	0	0	2	-21,959	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	524	0	0	-6	50,052	1
7	TOTAL INTEREST EXPENSE	Y783	524	0	0	-6	50,052	1
8	<u>ADDITIONS</u>							
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-31	0	0	-5	-3,906	1
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	0	0	0	0	-5	-1
11	<u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	-231	0	0	-38	-29,573	-1
12	TOTAL ADDITIONS	Y861	-262	0	0	-43	-33,484	-1
13	NET DEDUCTIONS AND ADDITIONS	Y871	786	0	0	37	83,536	2
14	<u>FEDERAL INCOME TAX ADJUSTMENTS</u>							
15	<u>FED PROV DEF INC TAX</u>							
16	<u>NET FED DEFERRED INC TAX</u>	2760 GP19	74	0	0	12	9,465	0
17	TOTAL FED PROV DEF IT	2781	74	0	0	12	9,465	0
18	<u>INVESTMENT TAX CREDITS</u>							
19	<u>AMORTIZED INV TAX CREDIT</u>							
20	<u>AMORTIZATION</u>	Z804 GP19	3	0	0	1	421	-1
21	TOTAL AMORTIZED ITC	Z813	3	0	0	1	421	-1
22	<u>PRELIMINARY SUMMARY</u>							

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 3
 ADJs:

<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	9,465	5,470	61	1,265	1,850	676	57
2	<u>TOTAL AMORTIZED ITC</u>	Z813	<u>-420</u>	<u>-243</u>	<u>-3</u>	<u>-56</u>	<u>-82</u>	<u>-30</u>	<u>-3</u>
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	9,045	5,227	58	1,209	1,768	646	54
<u>4 FEDERAL INCOME TAX COMPUTATION</u>									
5	RETURN ON RATE BASE	R751	161,244	78,750	12,104	26,073	30,988	10,670	987
6	NET DEDUCTIONS AND ADDITIONS	Y871	-83,538	-43,796	-3,974	-12,570	-16,162	-5,702	-509
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	9,045	5,227	58	1,209	1,768	646	54
8	<u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>1,523</u>	<u>880</u>	<u>10</u>	<u>204</u>	<u>298</u>	<u>109</u>	<u>9</u>
9	BASE FOR FIT COMPUTATION	I865	88,274	41,061	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	47,533	22,110	4,414	8,032	9,096	3,082	291
12	<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	<u>9,045</u>	<u>5,227</u>	<u>58</u>	<u>1,209</u>	<u>1,768</u>	<u>646</u>	<u>54</u>
13	NET FED INCOME TAX ALLOWABLE	I879	56,578	27,337	4,472	9,241	10,864	3,728	345
<u>14 FEDERAL INCOME TAX PAYABLE</u>									
15	<u>PRELIM FEDERAL INCOME TAX</u>	I869	<u>47,533</u>	<u>22,110</u>	<u>4,414</u>	<u>8,032</u>	<u>9,096</u>	<u>3,082</u>	<u>291</u>
16	NET FED INCOME TAX PAYABLE	I889	47,533	22,110	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	-29,574	-17,091	-191	-3,954	-5,779	-2,111	-178
20	<u>STATE TEMPORARY DIFFERENCES</u>	Y892 GP19	<u>27,689</u>	<u>16,002</u>	<u>178</u>	<u>3,702</u>	<u>5,411</u>	<u>1,977</u>	<u>167</u>
21	DEDUCTIONS IN ADD TO Y843	Y911	-1,885	-1,089	-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>									
24	<u>STATE PROV DEF INC TAX (410.1)</u>								

322

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 4
 ADJs:

INCOME TAX BASED ON RETURN	ITEM ALLO	INTERRUPTIBLE				LIGHTING		CUSTOMER		TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER				
1	TOTAL FED PROV DEF IT	Z781	74	0	0	12	9,465	0			
2	TOTAL AMORTIZED ITC	Z813	-3	-0	-0	-1	-421	1			
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	71	0	0	11	9,044	1			
<u>4 FEDERAL INCOME TAX COMPUTATION</u>											
5	RETURN ON RATE BASE	R751	1,689	0	0	-17	161,244	0			
6	NET DEDUCTIONS AND ADDITIONS	Y871	-786	-0	-0	-37	-83,536	-2			
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	71	0	0	11	9,044	1			
8	TOTAL STATE PROV DEF IT(410.1)	Z911	12	0	0	2	1,524	-1			
9	BASE FOR FIT COMPUTATION	I865	986	0	0	-41	88,276	-2			
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	47,534	-1			
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	71	0	0	11	9,044	1			
13	NET FED INCOME TAX ALLOWABLE	I879	602	0	0	-11	56,578	0			
<u>14 FEDERAL INCOME TAX PAYABLE</u>											
15	PRELIM FEDERAL INCOME TAX	I869	531	0	0	-22	47,534	-1			
16	NET FED INCOME TAX PAYABLE	I889	531	0	0	-22	47,534	-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	-29,573	-1			
20	STATE TEMPORARY DIFFERENCES	Y892 GP19	217	0	0	35	27,689	0			
21	DEDUCTIONS IN ADD TO Y843	Y911	-14	0	0	-3	-1,884	-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)										

323

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 5
 ADJs:

<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	1,523	880	10	204	298	109	9
2 TOTAL STATE PROV DEF IT(410.1)	Z911	1,523	880	10	204	298	109	9
3 TOTAL STATE INC TAX ADJUSTMENT	Z957	1,523	880	10	204	298	109	9
<u>4 SUMMARY OF SIT CALCULATION</u>								
5 RETURN ON RATE BASE	R751	161,244	78,750	12,104	26,073	30,988	10,670	987
6 NET FED INCOME TAX ALLOWABLE	I879	56,578	27,337	4,472	9,241	10,864	3,728	345
7 NET DEDUCTIONS AND ADDITIONS	Y871	-83,538	-43,796	-3,974	-12,570	-16,162	-5,702	-509
8 DEDUCTIONS IN ADD TO Y843	Y911	1,885	1,089	13	252	368	134	11
9 TOTAL STATE INC TAX ADJUSTMENT	Z957	1,523	880	10	204	298	109	9
10 BASE FOR SIT COMPUTATION	J965	137,692	64,260	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	8,014	3,740	735	1,350	1,534	520	49
13 TOTAL STATE INC TAX ADJUSTMENT	Z957	1,523	880	10	204	298	109	9
14 NET STATE INCOME TAX ALLOWABLE	J979	9,537	4,620	745	1,554	1,832	629	58
<u>15 STATE INCOME TAX PAYABLE</u>								
16 PRELIMINARY STATE INCOME TAX	J969	8,014	3,740	735	1,350	1,534	520	49
17 NET STATE INCOME TAX PAYABLE	J989	8,014	3,740	735	1,350	1,534	520	49
18 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

324

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 6
 ADJs:

<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	1,524	-1
2 TOTAL STATE PROV DEF IT(410.1)	Z911	12	0	0	2	1,524	-1
3 TOTAL STATE INC TAX ADJUSTMENT	Z957	12	0	0	2	1,524	-1
<u>4 SUMMARY OF SIT CALCULATION</u>							
5 RETURN ON RATE BASE	R751	1,689	0	0	-17	161,244	0
6 NET FED INCOME TAX ALLOWABLE	I879	602	0	0	-11	56,578	0
7 NET DEDUCTIONS AND ADDITIONS	Y871	-786	-0	-0	-37	-83,536	-2
8 DEDUCTIONS IN ADD TO Y843	Y911	14	-0	-0	3	1,884	1
9 TOTAL STATE INC TAX ADJUSTMENT	Z957	12	0	0	2	1,524	-1
10 BASE FOR SIT COMPUTATION	J965	1,531	0	0	-60	137,694	-2
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	8,014	0
13 TOTAL STATE INC TAX ADJUSTMENT	Z957	12	0	0	2	1,524	-1
14 NET STATE INCOME TAX ALLOWABLE	J979	101	0	0	-1	9,538	-1
<u>15 STATE INCOME TAX PAYABLE</u>							
16 PRELIMINARY STATE INCOME TAX	J969	89	0	0	-3	8,014	0
17 NET STATE INCOME TAX PAYABLE	J989	89	0	0	-3	8,014	0
18 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

325

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 1
 ADJs:

<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	286	286	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 <u>RATE BASE RELATED</u>	Q010 RB91	<u>6,072</u>	<u>2,966</u>	<u>456</u>	<u>982</u>	<u>1,167</u>	<u>402</u>	<u>37</u>
8 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>12,382</u>	<u>3,252</u>	<u>456</u>	<u>1,137</u>	<u>5,014</u>	<u>1,554</u>	<u>907</u>
<u>9 COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	319,226	150,355	58,215	26,799	54,213	19,784	2,088
11 RETURN ON RATE BASE	R751	161,244	78,750	12,104	26,073	30,988	10,670	987
12 NET FED INCOME TAX ALLOWABLE	I879	56,578	27,337	4,472	9,241	10,864	3,728	345
13 NET STATE INCOME TAX ALLOWABLE	J979	9,537	4,620	745	1,554	1,832	629	58
14 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-12,382</u>	<u>-3,252</u>	<u>-456</u>	<u>-1,137</u>	<u>-5,014</u>	<u>-1,554</u>	<u>-907</u>
15 <u>SUBTOTAL B</u>	CS03	<u>534,203</u>	<u>257,810</u>	<u>75,080</u>	<u>62,530</u>	<u>92,883</u>	<u>33,257</u>	<u>2,571</u>
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 <u>REVENUE TAX</u>	L033	<u>1,908</u>	<u>921</u>	<u>268</u>	<u>223</u>	<u>332</u>	<u>119</u>	<u>9</u>
18 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>536,111</u>	<u>258,731</u>	<u>75,348</u>	<u>62,753</u>	<u>93,215</u>	<u>33,376</u>	<u>2,580</u>
19 CLASS REVENUES-COST OF SERVICE	R602	536,111	258,731	75,347	62,752	93,215	33,376	2,580
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-536,111</u>	<u>-258,731</u>	<u>-75,348</u>	<u>-62,753</u>	<u>-93,215</u>	<u>-33,376</u>	<u>-2,580</u>
21 COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

326

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 2
 ADJs:

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	286	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 <u>RATE BASE RELATED</u>	Q010 RB91	64	0	0	-1	6,073	-1
8 TOTAL REVENUE CREDITS	Q027	64	0	0	-1	12,383	-1
<u>9 COST OF SERVICE COMPUTATION</u>							
10 TOTAL OP EXP EX INC & REV TAX	OP61	5,298	0	0	2,482	319,234	-8
11 RETURN ON RATE BASE	R751	1,689	0	0	-17	161,244	0
12 NET FED INCOME TAX ALLOWABLE	I879	602	0	0	-11	56,578	0
13 NET STATE INCOME TAX ALLOWABLE	J979	101	0	0	-1	9,538	-1
14 <u>TOTAL REVENUE CREDITS</u>	Q027	-64	-0	-0	1	-12,383	1
15 SUBTOTAL B	CS03	7,626	0	0	2,454	534,211	-8
16 REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357		0.00000
17 <u>REVENUE TAX</u>	L033	27	0	0	9	1,908	0
18 TOTAL ELECTRIC COST OF SERVICE	CS05	7,653	0	0	2,463	536,119	-8
19 CLASS REVENUES=COST OF SERVICE	R602	7,654	0	0	2,464	536,119	-8
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-7,653	-0	-0	-2,463	-536,119	8
21 COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

327

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 1
 ADJs:

<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>	<u>K114</u>	<u>-114,971</u>	<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	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
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 2
 ADJs:

<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

329

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 3
 ADJs:

<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

330

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 4
 ADJs:

<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	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
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

Docket Number: ER10GD25-000
 Exhibit:
 Schedule: 11
 Page: 5
 ADJs:

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

332

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 1
 ADJs:

333

<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	21,041	21,041	0	0	0	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	2,838	2,838	0	0	0	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	2,993	2,993	0	0	0	0

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 2
 ADJs:

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	CLASS MWH ENERGY REQ- % * 1000	K306	0	0	0	0	100,000	0
19	RATIO TO TOTAL ELECTRIC	K307	0.00000	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	0
21	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
22	METER READING EXP - % * 1000	K410	100,000	0	0	0	100,000	0
23	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24	CUST RECORDS/COLL EXP - %*1000	K412	0	0	0	100,000	100,000	0
25	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26	BILLING/ACTG EXPENSE- % * 1000	K414	0	0	0	100,000	100,000	0
27	RATIO TO TOTAL ELECTRIC	K415	0.00000	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	0	21,041	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	0	2,838	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	0	2,993	0

334

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 3
 ADJs:

335

ALLOCATORS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1	PROD ENERGY - ALLOCABLE	K610 K306	12,656	0	12,656	0	0	0	0
2	TRANSMISSION	K612 T121	4,103	235	0	3,802	66	0	0
3	<u>DISTRIBUTION</u>	K614 D141	<u>12,113</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,318</u>	<u>3,197</u>	<u>270</u>
4	TOTAL PTD WAGES & SALARIES	K617	55,744	27,107	12,656	3,802	8,384	3,197	270
5	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.48628	0.22704	0.06820	0.15040	0.05735	0.00484
6	CUSTOMER ACCOUNTING	K620 K667	1,575	0	0	0	0	0	0
7	CUSTOMER SERV & INFO, SALES	K622 K400	32	0	0	0	0	0	0
8	<u>ECCR</u>	K624 K400	<u>49</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	57,400	27,107	12,656	3,802	8,384	3,197	270
10	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.47225	0.22049	0.06624	0.14606	0.05570	0.00470
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	<u>15,487</u>	<u>7,314</u>	<u>3,415</u>	<u>1,026</u>	<u>2,262</u>	<u>863</u>	<u>73</u>
12	TOTAL WAGES AND SALARIES EXP	K633	72,887	34,421	16,071	4,828	10,646	4,060	343
13	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.47225	0.22049	0.06624	0.14606	0.05570	0.00471
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>								
15	METER READING	K640 K410	1,431	0	0	0	0	0	0
16	CUSTOMER RECORDS	K642 K412	483	0	0	0	0	0	0
17	<u>BILLING</u>	K644 K414	<u>482</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	2,396	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>734,663</u>	<u>0</u>	<u>734,663</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
22	TOTAL RECOV FUEL ENERGY EXP	K697	734,663	0	734,663	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	196,464	0	0	0	0	196,464	0
26	<u>SERVICES</u>	K802 K244	<u>16,579</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,579</u>
27	TOTAL	K827	213,043	0	0	0	0	196,464	16,579
28	WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.92218	0.07782

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 4
 ADJS:

336

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	12,656	0
2	TRANSMISSION	K612 T121	0	0	0	4,103	0
3	<u>DISTRIBUTION</u>	K614 D141	329	0	0	12,114	-1
4	TOTAL PTD WAGES & SALARIES	K617	329	0	0	55,745	-1
5	WTD PTD WAGE & SAL RATIOS	K619	0.00590	0.00000	0.00000	1.00002	-0.00002
6	CUSTOMER ACCOUNTING	K620 K667	941	0	0	634	1,575
7	CUSTOMER SERV & INFO, SALES	K622 K400	0	0	0	32	32
8	<u>ECCR</u>	K624 K400	0	0	0	49	49
9	TOTAL PTD CSS WAGES & SALARIES	K627	1,270	0	0	715	57,401
10	WTD PTD CSS WAGE & SAL RATIOS	K629	0.02213	0.00000	0.00000	0.01246	1.00002
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	343	0	0	193	15,489
12	TOTAL WAGES AND SALARIES EXP	K633	1,613	0	0	908	72,890
13	WTD WAGE AND SALARY RATIOS	K639	0.02213	0.00000	0.00000	0.01246	1.00004
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>						
15	METER READING	K640 K410	1,431	0	0	0	1,431
16	CUSTOMER RECORDS	K642 K412	0	0	0	483	483
17	<u>BILLING</u>	K644 K414	0	0	0	482	482
18	TOTAL WEIGHTED CUST ACCTNG EXP	K667	1,431	0	0	965	2,396
19	WTD RATIOS	K669	0.59725	0.00000	0.00000	0.40275	1.00000
20	<u>RECOVERABLE FUEL ENERGY EXP</u>						
21	<u>AMOUNT ALLOCABLE</u>	K672 K306	0	0	0	0	734,663
22	TOTAL RECOV FUEL ENERGY EXP	K697	0	0	0	0	734,663
23	WTD RATIOS	K699	0.00000	0.00000	0.00000	0.00000	1.00000
24	<u>PR TX DST SEC/SERV/LS EPIS WTD</u>						
25	SECONDARY	K800 K242	0	0	0	0	196,464
26	<u>SERVICES</u>	K802 K244	0	0	0	0	16,579
27	TOTAL	K827	0	0	0	0	213,043
28	WTD RATIOS	K829	0.00000	0.00000	0.00000	0.00000	1.00000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 1
 ADJs:

<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	0.05735	0.00000	0.92652	0.01613	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.80799	0.00000	0.18873	0.00329	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	0.02006	0.00000	0.32408	0.45213	0.17160
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.58607	0.00000	0.13689	0.19098	0.07248
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.36852	0.17206	0.05169	0.30927	0.04347
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.57792	0.00645	0.13370	0.19541	0.07140
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.64640	0.00602	0.09167	0.17654	0.07061
<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	0.05381	0.00000	0.92975	0.01644	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	0.02026	0.00000	0.35005	0.43928	0.15115
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.45680	0.21326	0.06407	0.16248	0.05388
17	WTD NET PLANT RATIOS	NP29	1.00000	0.52732	0.00676	0.16476	0.20936	0.07197
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.15817	0.72807	0.03659	0.05348	0.01954
21	WTD RATIOS	W689	1.00000	0.58596	0.00000	0.13709	0.19071	0.07242
22	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.37067	0.30837	0.06784	0.16238	0.05333
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.37869	0.29712	0.07036	0.16370	0.05404
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-0.21013	1.44768	-0.01978	-0.13074	-0.03807
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.52253	0.00799	0.17057	0.20796	0.07127
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.48839	0.07506	0.16170	0.19218	0.06617
<u>28 O & M EXPENSES</u>								

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 2
 ADJs:

<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	0.01765	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00746	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.01726	0.00000	0.00000	0.03408	1.00002	-0.00002
9	WTD GROSS PLANT RATIOS	GP19	0.00782	0.00000	0.00000	0.00128	1.00000	-0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00194	0.00000	0.00000	0.00199	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	0.02472	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.02139	0.00000	0.00000	0.02358	1.00000	0.00000
17	WTD NET PLANT RATIOS	NP29	0.01217	0.00000	0.00000	0.00075	1.00000	0.00000
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	0.00214	0.00000	0.00000	0.00035	1.00000	0.00000
21	WTD RATIOS	W689	0.00719	0.00000	0.00000	0.00000	0.99945	0.00055
22	WTD TOTAL WORKING CASH RATIOS	W729	0.01694	0.00000	0.00000	0.01291	1.00006	-0.00006
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.01659	0.00000	0.00000	0.01197	1.00003	-0.00003
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.02199	0.00000	0.00000	-0.01878	0.99996	0.00004
<u>25 RATE BASE</u>								
26	WTD NET OCRE RATIOS	RB29	0.01206	0.00000	0.00000	0.00081	1.00000	0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.01048	0.00000	0.00000	-0.00011	1.00000	0.00000

28 O & M EXPENSES

02/28/09 08:50:22

338

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 3
 ADJs:

339

<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	0.05155	0.00000	0.93375	0.01470	0.00000	0.00000
3 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.73503	0.22292	0.03173
4 WTD CUST ACCT EXP RATIOS	C319	1.00000	0.00000	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	0.00000
6 WTD A & G EXP RATIOS	A339	1.00000	0.45479	0.20416	0.06566	0.17071	0.06512	0.00550
7 WTD O & M EXP RATIOS	OM39	1.00000	0.37850	0.29697	0.07033	0.16362	0.05401	0.00756
<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	0.04182	0.00000	0.93104	0.02714	0.00000	0.00000
11 WTD DIST DEPREC EXP RATIOS	D489	1.00000	0.00000	0.00000	0.00000	0.62481	0.28798	0.01840
12 WTD GENERAL DEPREC EXP RATIOS	G489	1.00000	0.44169	0.20636	0.06193	0.19911	0.05211	0.00444
13 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.60769	0.00924	0.09895	0.17938	0.07961	0.00514
<u>14 OTHER TAXES & MISC EXPENSES</u>								
15 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.61782	0.00366	0.12615	0.18296	0.05752	0.00483
16 WTD PAYROLL TAX RATIOS	L559	1.00000	0.47230	0.22042	0.06628	0.14602	0.05560	0.00475
17 WTD MISC TAX RATIOS	L589	1.00000	0.48181	0.14061	0.11603	0.17404	0.06293	0.00393
18 WTD OTHER TAX RATIOS	L599	1.00000	0.60071	0.03106	0.11778	0.17787	0.05708	0.00484
19 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.57749	0.00585	0.13304	0.19591	0.07164	0.00585
20 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.47100	0.18236	0.08395	0.16983	0.06197	0.00654
<u>21 INCOME TAXES</u>								
22 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.48261	0.14055	0.11705	0.17387	0.06226	0.00481
<u>23 OPERATING EXPENSES</u>								
24 WTD PROD O & M EXP RATIOS	P459	1.00000	0.49126	0.50874	0.00000	0.00000	0.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.05155	0.00000	0.93375	0.01470	0.00000	0.00000
26 WTD DIST O & M EXP RATIOS	D349	1.00000	0.00000	0.00000	0.00000	0.73503	0.22292	0.03173
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 DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 4
 ADJs:

340

WEIGHTED RATIOS	ITEM ALLO	INTERRUPTIBLE		LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT				
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	0.02189	0.00000	0.00000	0.01227	1.00009	-0.00009
7 WTD O & M EXP RATIOS	OM39	0.01658	0.00000	0.00000	0.01246	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	0.02080	0.00000	0.00000	0.01379	1.00023	-0.00023
13 WTD TOT DEPREC EXP RATIOS	DE49	0.01939	0.00000	0.00000	0.00062	1.00001	-0.00001
<u>14 OTHER TAXES & MISC EXPENSES</u>							
15 WTD REAL EST & PROP TAX RATIOS	L529	0.00684	0.00000	0.00000	0.00019	0.99997	0.00003
16 WTD PAYROLL TAX RATIOS	L559	0.02216	0.00000	0.00000	0.01247	1.00000	0.00000
17 WTD MISC TAX RATIOS	L589	0.01475	0.00000	0.00000	0.00492	0.99902	0.00098
18 WTD OTHER TAX RATIOS	L599	0.00883	0.00000	0.00000	0.00183	1.00000	0.00000
19 WTD MISCELLANEOUS EXP RATIOS	M629	0.00731	0.00000	0.00000	0.00146	0.99854	0.00146
20 WTD OP EXP EX INC & REV RATIOS	OP69	0.01660	0.00000	0.00000	0.00778	1.00003	-0.00003
<u>21 INCOME TAXES</u>							
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.01428	0.00000	0.00000	0.00459	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>							

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 5
 ADJs:

<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	0.48628	0.22704	0.06820	0.15040	0.05735	0.00484
2 WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.47225	0.22049	0.06624	0.14606	0.05570	0.00470
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.47225	0.22049	0.06624	0.14606	0.05570	0.00471
4 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 6
 ADJs:

<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 PTD WAGE & SAL RATIOS	K619	0.00590	0.00000	0.00000	0.00000	1.00002	-0.00002
2 WTD PTDCSS WAGE & SAL RATIOS	K629	0.02213	0.00000	0.00000	0.01246	1.00002	-0.00002
3 WTD WAGE AND SALARY RATIOS	K639	0.02213	0.00000	0.00000	0.01246	1.00004	-0.00004
4 WTD RATIOS	K669	0.59725	0.00000	0.00000	0.40275	1.00000	0.00000

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 1
 ADJs:

<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	536,111	258,731	75,347	62,752	93,215	33,376	2,580
3 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>12,382</u>	<u>3,252</u>	<u>456</u>	<u>1,137</u>	<u>5,014</u>	<u>1,554</u>	<u>907</u>
4 TOTAL ELECTRIC REVENUE	CS07	548,493	261,983	75,803	63,889	98,229	34,930	3,487
5 TOTAL OP EXP EX INC & REV TAX	OP61	-319,226	-150,355	-58,215	-26,799	-54,213	-19,784	-2,088
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	<u>-1,908</u>	<u>-921</u>	<u>-268</u>	<u>-223</u>	<u>-332</u>	<u>-119</u>	<u>-9</u>
7 NET INCOME	NI01	227,359	110,707	17,320	36,867	43,684	15,027	1,390
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9 TOTAL INTEREST EXPENSE	Y783	-50,053	-24,445	-3,758	-8,093	-9,619	-3,312	-307
10 <u>TOTAL ADDITIONS</u>	Y861	<u>-33,485</u>	<u>-19,351</u>	<u>-216</u>	<u>-4,477</u>	<u>-6,543</u>	<u>-2,390</u>	<u>-202</u>
11 PRELIMINARY TAXABLE INCOME	TI01	143,821	66,911	13,346	24,297	27,522	9,325	881
<u>12 STATE INCOME TAX COMPUTATION</u>								
13 PRELIMINARY TAXABLE INCOME	TI01	143,821	66,911	13,346	24,297	27,522	9,325	881
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>1,885</u>	<u>1,089</u>	<u>13</u>	<u>252</u>	<u>368</u>	<u>134</u>	<u>11</u>
15 STATE TAXABLE INCOME	SI01	145,706	68,000	13,359	24,549	27,890	9,459	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>8,014</u>	<u>3,740</u>	<u>735</u>	<u>1,350</u>	<u>1,534</u>	<u>520</u>	<u>49</u>
19 STATE INC TAX PAYABLE	SP01	8,014	3,740	735	1,350	1,534	520	49
<u>20 SIT ALLOWABLE</u>								
21 STATE INC TAX PAYABLE	SP01	8,014	3,740	735	1,350	1,534	520	49
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>1,523</u>	<u>880</u>	<u>10</u>	<u>204</u>	<u>298</u>	<u>109</u>	<u>9</u>
23 NET STATE INC TAX ALLOWABLE	SA01	9,537	4,620	745	1,554	1,832	629	58
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25 PRELIMINARY TAXABLE INCOME	TI01	143,821	66,911	13,346	24,297	27,522	9,325	881
26 <u>STATE INC TAX PAYABLE</u>	SP01	<u>-8,014</u>	<u>-3,740</u>	<u>-735</u>	<u>-1,350</u>	<u>-1,534</u>	<u>-520</u>	<u>-49</u>
27 NET FEDERAL TAXABLE INCOME	FI01	135,807	63,171	12,611	22,947	25,988	8,805	832

PROGRESS ENERGY FLORIDA
GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
PROJECTED 2010, FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
EXHIBIT:
SCHEDULE: 14
PAGE: 2
ADJs:

<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	7,654	0	0	2,464	536,119	-8
3	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>64</u>	<u>0</u>	<u>0</u>	<u>-1</u>	<u>12,383</u>	<u>-1</u>
4	TOTAL ELECTRIC REVENUE	CS07	7,718	0	0	2,463	548,502	-9
5	TOTAL OP EXP EX INC & REV TAX	OP61	-5,298	-0	-0	-2,482	-319,234	8
6	<u>FIRM SERVICE REVENUE TAX</u>	RTXP	<u>-27</u>	<u>-0</u>	<u>-0</u>	<u>-9</u>	<u>-1,908</u>	<u>-0</u>
7	NET INCOME	NI01	2,393	0	0	-28	227,360	-1
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9	TOTAL INTEREST EXPENSE	Y783	-524	-0	-0	6	-50,052	-1
10	<u>TOTAL ADDITIONS</u>	Y861	<u>-262</u>	<u>0</u>	<u>0</u>	<u>-43</u>	<u>-33,484</u>	<u>-1</u>
11	PRELIMINARY TAXABLE INCOME	TI01	1,607	0	0	-65	143,824	-3
<u>12 STATE INCOME TAX COMPUTATION</u>								
13	PRELIMINARY TAXABLE INCOME	TI01	1,607	0	0	-65	143,824	-3
14	<u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>14</u>	<u>-0</u>	<u>-0</u>	<u>3</u>	<u>1,884</u>	<u>1</u>
15	STATE TAXABLE INCOME	SI01	1,621	0	0	-62	145,708	-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	<u>PRELIM SIT = SI01 * K192</u>	ST01	<u>89</u>	<u>0</u>	<u>0</u>	<u>-3</u>	<u>8,014</u>	<u>0</u>
19	STATE INC TAX PAYABLE	SP01	89	0	0	-3	8,014	0
<u>20 SIT ALLOWABLE</u>								
21	STATE INC TAX PAYABLE	SP01	89	0	0	-3	8,014	0
22	<u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>12</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>1,524</u>	<u>-1</u>
23	NET STATE INC TAX ALLOWABLE	SA01	101	0	0	-1	9,538	-1
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25	PRELIMINARY TAXABLE INCOME	TI01	1,607	0	0	-65	143,824	-3
26	<u>STATE INC TAX PAYABLE</u>	SP01	<u>-89</u>	<u>-0</u>	<u>-0</u>	<u>3</u>	<u>-8,014</u>	<u>-0</u>
27	NET FEDERAL TAXABLE INCOME	FI01	1,518	0	0	-62	135,810	-3

344

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 3
 ADJs:

<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	47,532	22,110	4,414	8,031	9,096	3,082	291
3 TOTAL FED PROV DEF IT	Z781	9,465	5,470	61	1,265	1,850	676	57
4 <u>TOTAL AMORTIZED ITC</u>	Z813	<u>-420</u>	<u>-243</u>	<u>-3</u>	<u>-56</u>	<u>-82</u>	<u>-30</u>	<u>-3</u>
5 NET FED INC TAX ALLOWABLE	FA01	56,577	27,337	4,472	9,240	10,864	3,728	345
6 <u>FEDERAL INCOME TAX PAYABLE</u>								
7 <u>PRELIM FIT = FI01 * K190</u>	FT01	<u>47,532</u>	<u>22,110</u>	<u>4,414</u>	<u>8,031</u>	<u>9,096</u>	<u>3,082</u>	<u>291</u>
8 FED INC TAX PAYABLE	FP01	47,532	22,110	4,414	8,031	9,096	3,082	291
9 <u>PRELIMINARY SUMMARY</u>								
10 NET INCOME	NI01	227,359	110,707	17,320	36,867	43,684	15,027	1,390
11 NET FED INC TAX ALLOWABLE	FA01	-56,577	-27,337	-4,472	-9,240	-10,864	-3,728	-345
12 <u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-9,537</u>	<u>-4,620</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	161,245	78,750	12,103	26,073	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

345

PROGRESS ENERGY FLORIDA
 GENERAL SERVICE DEMAND CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10GD25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 4
 ADJs:

<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	47,533	-1
3 TOTAL FED PROV DEF IT	Z781	74	0	0	12	9,465	0
4 <u>TOTAL AMORTIZED ITC</u>	<u>Z813</u>	<u>-3</u>	<u>-0</u>	<u>-0</u>	<u>-1</u>	<u>-421</u>	<u>1</u>
5 NET FED INC TAX ALLOWABLE	FA01	602	0	0	-11	56,577	0
6 <u>FEDERAL INCOME TAX PAYABLE</u>							
7 <u>PRELIM FIT = FI01 * K190</u>	<u>FT01</u>	<u>531</u>	<u>0</u>	<u>0</u>	<u>-22</u>	<u>47,533</u>	<u>-1</u>
8 FED INC TAX PAYABLE	FP01	531	0	0	-22	47,533	-1
9 <u>PRELIMINARY SUMMARY</u>							
10 NET INCOME	NI01	2,393	0	0	-28	227,360	-1
11 NET FED INC TAX ALLOWABLE	FA01	-602	-0	-0	11	-56,577	-0
12 <u>NET STATE INC TAX ALLOWABLE</u>	<u>SA01</u>	<u>-101</u>	<u>-0</u>	<u>-0</u>	<u>1</u>	<u>-9,538</u>	<u>1</u>
13 OVERALL RETURN EARNED (SCH 14)	RETU	1,690	0	0	-16	161,245	0
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09215	0.00000	0.00000	0.08556	0.09210	0.00000

346

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 1
 ADJs:

SUMMARY OF RESULTS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	397,695	261,396	3,258	57,595	70,075	1,845	15
3	TOTAL DEPRECIATION RESERVE	DR11	-171,017	-124,235	-1,293	-16,779	-26,899	-776	-5
4	TOTAL RATE BASE ADJUSTMENTS	RB71	23,904	179	21,631	2,489	-330	-7	-1
5	TOTAL RATE BASE	RB91	250,582	137,340	23,596	43,305	42,846	1,062	9
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	27,943	11,515	10,100	2,039	3,947	94	1
8	TOTAL DEPRECIATION EXPENSE	DE41	13,364	9,331	159	1,447	2,183	70	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	5,050	3,373	196	630	794	18	0
10	MISC ALLOWABLE EXPENSES	M621	-97	-64	-1	-14	-17	0	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	46,260	24,155	10,454	4,102	6,907	182	1
12	NET FED INCOME TAX ALLOWABLE	I879	8,105	4,391	804	1,413	1,385	34	1
13	NET STATE INCOME TAX ALLOWABLE	J979	1,365	742	134	237	233	6	0
14	REVENUE TAX	L033	275	148	48	34	42	1	0
15	TOTAL OPERATING EXPENSE	OPEX	56,005	29,436	11,440	5,786	8,567	223	2
16	RETURN ON RATE BASE	R751	23,079	12,649	2,173	3,988	3,946	98	1
17	TOTAL REVENUE CREDITS	Q027	-1,441	-522	-82	-174	-639	-15	-1
18	TOTAL ELECTRIC COST OF SERVICE	CS05	77,643	41,563	13,531	9,600	11,874	306	2
19	CLASS REVENUES=COST OF SERVICE	R602	77,643	41,564	13,532	9,600	11,874	306	2
20	EXCESS REVENUES	XREV	0	1	1	0	0	0	0
21	TOTAL RETURN EARNED	RETE	23,079	12,650	2,174	3,988	3,946	98	1
22	RATE OF RETURN EARNED	RORE	0.09210	0.09211	0.09213	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	0.12541	0.12542	0.12548	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	77,643	41,564	13,532	9,600	11,874	306	2
27	REVENUE INCREASE JUSTIFIED	RIJD	0	-1	-1	0	0	0	0

347

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 2
 ADJs:

348

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	1,230	2,271	0	8	397,693		2
3 TOTAL DEPRECIATION RESERVE	DR11	-116	-908	-0	-5	-171,016		-1
4 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>-22</u>	<u>-31</u>	<u>0</u>	<u>-3</u>	<u>23,905</u>		<u>-1</u>
5 TOTAL RATE BASE	RB91	1,092	1,332	0	0	250,582		0
<u>6 OPERATING EXPENSES</u>								
7 TOTAL O & M EXPENSE	OM31	94	147	0	4	27,941		2
8 TOTAL DEPRECIATION EXPENSE	DE41	105	70	0	0	13,365		-1
9 TOTAL OTHER TAX & MISC EXPENSE	L591	15	23	0	0	5,049		1
10 <u>MISC ALLOWABLE EXPENSES</u>	M621	<u>0</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>-97</u>		<u>0</u>
11 TOTAL OP EXP EX INC & REV TAX	OP61	214	239	0	4	46,258		2
12 NET FED INCOME TAX ALLOWABLE	I879	36	44	0	0	8,108		-3
13 NET STATE INCOME TAX ALLOWABLE	J979	6	7	0	0	1,365		0
14 <u>REVENUE TAX</u>	L033	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>275</u>		<u>0</u>
15 TOTAL OPERATING EXPENSE	OPEX	257	291	0	4	56,006		-1
16 RETURN ON RATE BASE	R751	101	123	0	0	23,079		0
17 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-4</u>	<u>-5</u>	<u>-0</u>	<u>-0</u>	<u>-1,442</u>		<u>1</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	354	409	0	4	77,643		0
19 <u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>354</u>	<u>408</u>	<u>0</u>	<u>4</u>	<u>77,644</u>		<u>-1</u>
20 EXCESS REVENUES	XREV	0	-1	0	0	1		-1
21 TOTAL RETURN EARNED	RETE	101	122	0	0	23,080		-1
22 RATE OF RETURN EARNED	RORE	0.09249	0.09159	0.00000	0.00000	0.09211		**.*****
23 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210			0.09210
24 RETURN EARNED ON COMMON EQUITY	REOE	0.12618	0.12440	-0.05703	-0.05703	0.12542		**.*****
25 ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540			0.12540
26 CLASS REVENUES=COST OF SERVICE	R600	354	408	0	4	77,644		-1
27 REVENUE INCREASE JUSTIFIED	RIJD	0	1	0	0	-1		1

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 3
 ADJS:

<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	0.00000	-0.00002	-0.00007	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 4
 ADJs:

<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>
1	PER UNIT PRES REV	0.00000	0.00245	0.00000	0.00000	-0.00001	-1.00000

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 1
 ADJs:

SUMMARY OF RESULTS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1 RATE BASE									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	397,695	261,396	3,258	57,595	70,075	1,845	15
3	TOTAL DEPRECIATION RESERVE	DR11	-171,017	-124,235	-1,293	-16,779	-26,899	-776	-5
4	TOTAL RATE BASE ADJUSTMENTS	RB71	23,904	179	21,631	2,489	-330	-7	-1
5	TOTAL RATE BASE	RB91	250,582	137,340	23,596	43,305	42,846	1,062	9
6 OPERATING EXPENSES									
7	TOTAL O & M EXPENSE	OM31	27,943	11,515	10,100	2,039	3,947	94	1
8	TOTAL DEPRECIATION EXPENSE	DE41	13,364	9,331	159	1,447	2,183	70	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	5,050	3,373	196	630	794	18	0
10	MISC ALLOWABLE EXPENSES	M621	-97	-64	-1	-14	-17	0	0
11	TOTAL OP EXP EX INC & REV TAX	OP61	46,260	24,155	10,454	4,102	6,907	182	1
12	NET FED INCOME TAX ALLOWABLE	I879	8,105	4,391	804	1,413	1,385	34	1
13	NET STATE INCOME TAX ALLOWABLE	J979	1,365	742	134	237	233	6	0
14	REVENUE TAX	L033	275	148	48	34	42	1	0
15	TOTAL OPERATING EXPENSE	OPEX	56,005	29,436	11,440	5,786	8,567	223	2
16	RETURN ON RATE BASE	R751	23,079	12,649	2,173	3,988	3,946	98	1
17	TOTAL REVENUE CREDITS	Q027	-1,441	-522	-82	-174	-639	-15	-1
18	TOTAL ELECTRIC COST OF SERVICE	CS05	77,643	41,563	13,531	9,600	11,874	306	2
19	CLASS REVENUES=COST OF SERVICE	R602	77,643	41,563	13,531	9,600	11,874	306	2
20	EXCESS REVENUES	XREV	0	0	0	0	0	0	0
21	TOTAL RETURN EARNED	RETE	23,079	12,649	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	0.09210
24	RETURN EARNED ON COMMON EQUITY	REOE	0.12541	0.12541	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	0.12540
26	CLASS REVENUES=COST OF SERVICE	R600	77,643	41,563	13,531	9,600	11,874	306	2
27	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	0	0	0

351

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NP25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 2
 ADJs:

352

SUMMARY OF RESULTS	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	FACILITIES			
<u>1 RATE BASE</u>								
2	GROSS ELECTRIC PLT IN SERVICE	GP11	1,230	2,271	0	8	397,693	2
3	TOTAL DEPRECIATION RESERVE	DR11	-116	-908	-0	-5	-171,016	-1
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>-22</u>	<u>-31</u>	<u>0</u>	<u>-3</u>	<u>23,905</u>	<u>-1</u>
5	TOTAL RATE BASE	RB91	1,092	1,332	0	0	250,582	0
<u>6 OPERATING EXPENSES</u>								
7	TOTAL O & M EXPENSE	OM31	94	147	0	4	27,941	2
8	TOTAL DEPRECIATION EXPENSE	DE41	105	70	0	0	13,365	-1
9	TOTAL OTHER TAX & MISC EXPENSE	L591	15	22	0	0	5,048	2
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>0</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>-97</u>	<u>0</u>
11	TOTAL OP EXP EX INC & REV TAX	OP61	214	238	0	4	46,257	3
12	NET FED INCOME TAX ALLOWABLE	I879	36	44	0	0	8,108	-3
13	NET STATE INCOME TAX ALLOWABLE	J979	6	7	0	0	1,365	0
14	<u>REVENUE TAX</u>	L033	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>275</u>	<u>0</u>
15	TOTAL OPERATING EXPENSE	OPEX	257	290	0	4	56,005	0
16	RETURN ON RATE BASE	R751	101	123	0	0	23,079	0
17	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-4</u>	<u>-5</u>	<u>-0</u>	<u>-0</u>	<u>-1,442</u>	<u>1</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	354	408	0	4	77,642	1
19	<u>CLASS REVENUES-COST OF SERVICE</u>	R602	<u>354</u>	<u>409</u>	<u>0</u>	<u>4</u>	<u>77,643</u>	<u>0</u>
20	EXCESS REVENUES	XREV	0	1	0	0	1	-1
21	TOTAL RETURN EARNED	RETE	101	124	0	0	23,080	-1
22	RATE OF RETURN EARNED	RORE	0.09249	0.09309	0.00000	0.00000	0.09211	** ,*****
23	TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
24	RETURN EARNED ON COMMON EQUITY	REOE	0.12618	0.12737	-0.05703	-0.05703	0.12542	** ,*****
25	ALLOWED RETURN ON COM EQUITY	AROE	0.12540	0.12540	0.12540	0.12540		0.12540
26	CLASS REVENUES-COST OF SERVICE	R600	354	409	0	4	77,643	0
27	REVENUE INCREASE JUSTIFIED	RIJD	0	-1	0	0	-1	1

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 3
 ADJs:

<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

353

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 4
 ADJs:

<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	-0.00001	**,*****

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 1
 ADJs:

			TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
	ITEM ALLO		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
<u>1 PRODUCTION PLANT</u>									
2	BASE	P100 K200	214,005	214,005	0	0	0	0	0
3	INTERMEDIATE	P102 K202	11,047	11,047	0	0	0	0	0
4	<u>PEAKING</u>	P104 K204	26,409	26,409	0	0	0	0	0
5	PRODUCTION PLANT IN SERVICE	P121	251,461	251,461	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T100 K200	2,735	2,735	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	95	95	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	860	860	0	0	0	0	0
10	TRANSMISSION	T106 K220	56,761	0	0	56,761	0	0	0
11	<u>DISTRIBUTION</u>	T108 K240	822	0	0	0	822	0	0
12	TRANSMISSION PLANT IN SERVICE	T121	61,273	3,690	0	56,761	822	0	0
13	TOTAL PROD & TRANS PLANT	PT21	312,734	255,151	0	56,761	822	0	0
<u>14 DISTRIBUTION PLANT</u>									
15	PRIMARY	D100 K240	65,100	0	0	0	65,100	0	0
16	SECONDARY	D102 K242	1,803	0	0	0	0	1,803	0
17	SERVICES	D104 K244	15	0	0	0	0	0	15
18	METERS	D106 K246	1,172	0	0	0	0	0	0
19	<u>IS CONTROL EQUIPMENT</u>	D110 K252	2,220	0	0	0	0	0	0
20	DISTRIBUTION PLANT IN SERVICE	D141	70,310	0	0	0	65,100	1,803	15
21	TOTAL TRANS & DIST PLANT	TD21	131,583	3,690	0	56,761	65,922	1,803	15
22	TOTAL GROSS PTD PLANT	PD21	383,044	255,151	0	56,761	65,922	1,803	15
<u>23 GENERAL & INTANGIBLE PLANT</u>									
24	LABOR RELATED	G100 K627	19,624	10,195	5,319	1,362	2,498	68	0
25	RETAIL CUSTOMER RELATED (CSS)	G102 K400	7	0	0	0	0	0	0
26	DISTRIBUTION PRIMARY RELATED	G106 K240	2,623	0	0	0	2,623	0	0
27	ADJ D - CAPITAL LEASES	G108 K627	-7,603	-3,950	-2,061	-528	-968	-26	0

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 2
 ADJs:

356

<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	214,005	0
3	INTERMEDIATE P102 K202	0	0	0	0	11,047	0
4	<u>PEAKING P104 K204</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,409</u>	<u>0</u>
5	PRODUCTION PLANT IN SERVICE P121	0	0	0	0	251,461	0
<u>6 TRANSMISSION PLANT</u>							
7	GEN. STEP-UP XFMR - BASE T100 K200	0	0	0	0	2,735	0
8	GEN. STEP-UP XFMR - INTERM T102 K202	0	0	0	0	95	0
9	GEN. STEP-UP XFMR - PEAKING T104 K204	0	0	0	0	860	0
10	TRANSMISSION T106 K220	0	0	0	0	56,761	0
11	<u>DISTRIBUTION T108 K240</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>822</u>	<u>0</u>
12	TRANSMISSION PLANT IN SERVICE T121	0	0	0	0	61,273	0
13	TOTAL PROD & TRANS PLANT PT21	0	0	0	0	312,734	0
<u>14 DISTRIBUTION PLANT</u>							
15	PRIMARY D100 K240	0	0	0	0	65,100	0
16	SECONDARY D102 K242	0	0	0	0	1,803	0
17	SERVICES D104 K244	0	0	0	0	15	0
18	METERS D106 K246	1,172	0	0	0	1,172	0
19	<u>IS CONTROL EQUIPMENT D110 K252</u>	<u>0</u>	<u>2,220</u>	<u>0</u>	<u>0</u>	<u>2,220</u>	<u>0</u>
20	DISTRIBUTION PLANT IN SERVICE D141	1,172	2,220	0	0	70,310	0
21	TOTAL TRANS & DIST PLANT TD21	1,172	2,220	0	0	131,583	0
22	TOTAL GROSS PTD PLANT PD21	1,172	2,220	0	0	383,044	0
<u>23 GENERAL & INTANGIBLE PLANT</u>							
24	LABOR RELATED G100 K627	94	84	0	2	19,622	2
25	RETAIL CUSTOMER RELATED (CSS) G102 K400	0	0	0	7	7	0
26	DISTRIBUTION PRIMARY RELATED G106 K240	0	0	0	0	2,623	0
27	ADJ D - CAPITAL LEASES G108 K627	-36	-33	0	-1	-7,603	0

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 3
 ADJs:

<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	14,651	6,245	3,258	834	4,153	42	0
2 GROSS ELECTRIC PLT IN SERVICE	GP11	397,695	261,396	3,258	57,595	70,075	1,845	15

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 4
 ADJs:

<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 GENERAL PLANT IN SERVICE	G121	58	51	0	8	14,649	2
2 GROSS ELECTRIC PLT IN SERVICE	GP11	1,230	2,271	0	8	397,693	2

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 3
 PAGE: 1
 ADJs:

<u>DEPRECIATION RESERVE</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 PRODUCTION PLANT</u>								
2	BASE	P150 P100	92,760	92,760	0	0	0	0
3	INTERMEDIATE	P152 P102	11,050	11,050	0	0	0	0
4	PEAKING	P154 P104	16,705	16,705	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171	120,515	120,515	0	0	0	0
<u>6 TRANSMISSION PLANT</u>								
7	GEN. STEP-UP XFMR - BASE	T150 T100	961	961	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152 T102	41	41	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154 T104	239	239	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	17,918	1,241	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	4,771	2,479	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	7,260	2,479	1,293	331	3,091	17
25	TOTAL DEPRECIATION RESERVE	DR11	171,017	124,235	1,293	16,779	26,899	776

359

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 3
 PAGE: 2
 ADJs:

<u>DEPRECIATION RESERVE</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 P150 P100	0	0	0	0	92,760	0
3	INTERMEDIATE P152 P102	0	0	0	0	11,050	0
4	PEAKING P154 P104	0	0	0	0	16,705	0
5	TOTAL PROD DEPREC RESERVE P171	0	0	0	0	120,515	0
<u>6 TRANSMISSION PLANT</u>							
7	GEN. STEP-UP XFMR - BASE T150 T100	0	0	0	0	961	0
8	GEN. STEP-UP XFMR - INTERMED T152 T102	0	0	0	0	41	0
9	GEN. STEP-UP XFMR - PEAKING T154 T104	0	0	0	0	239	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	17,918	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	4,770	1
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	7,259	1
25	TOTAL DEPRECIATION RESERVE DR11	116	908	0	5	171,016	1

360

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 1
 ADJS:

<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	251,461	251,461	0	0	0	0	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-120,515</u>	<u>-120,515</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	130,946	130,946	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	61,273	3,690	0	56,761	822	0	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-17,918</u>	<u>-1,241</u>	<u>-0</u>	<u>-16,448</u>	<u>-229</u>	<u>-0</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	43,355	2,449	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	219,287	133,395	0	40,313	42,114	1,044	10
14	NET TRANS & DIST PLANT	NT21	88,341	2,449	0	40,313	42,114	1,044	10
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	14,651	6,245	3,258	834	4,153	42	0
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-7,260</u>	<u>-2,479</u>	<u>-1,293</u>	<u>-331</u>	<u>-3,091</u>	<u>-17</u>	<u>-0</u>
18	NET GENERAL & INTANG PLANT	G221	7,391	3,766	1,965	503	1,062	25	0
19	NET ELECTRIC PLANT IN SERVICE	NP21	226,678	137,161	1,965	40,816	43,176	1,069	10

391

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 2
 ADJs:

<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	251,461	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-120,515</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	0	0	0	130,946	0
<u>5 TRANSMISSION PLANT</u>							
6	TRANSMISSION PLANT IN SERVICE	T121	0	0	0	61,273	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-17,918</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	0	0	0	43,355	0
<u>9 DISTRIBUTION PLANT</u>							
10	DISTRIBUTION PLANT IN SERVICE	D141	1,172	2,220	0	70,310	0
11	<u>TOTAL DISTRIB DEPREC RESERVE</u>	D191	<u>-93</u>	<u>-888</u>	<u>-0</u>	<u>-25,324</u>	<u>-0</u>
12	NET DISTRIBUTION PLANT	D241	1,079	1,332	0	44,986	0
13	NET PTD PLANT	NT31	1,079	1,332	0	219,287	0
14	NET TRANS & DIST PLANT	NT21	1,079	1,332	0	88,341	0
<u>15 GENERAL & INTANGIBLE PLANT</u>							
16	GENERAL PLANT IN SERVICE	G121	58	51	0	14,649	2
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-23</u>	<u>-20</u>	<u>-0</u>	<u>-7,259</u>	<u>-1</u>
18	NET GENERAL & INTANG PLANT	G221	35	31	0	7,390	1
19	NET ELECTRIC PLANT IN SERVICE	NP21	1,114	1,363	0	226,677	1

362

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 1
 ADJs:

RATE BASE	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<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	0
5	DISTRIBUTION V226 D100	232	0	0	0	232	0	0
6	TOTAL LAND HELD FOR FUTURE USE V233	1,176	0	0	944	232	0	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION - BASE V234 P100	28,904	28,904	0	0	0	0	0
9	PRODUCTION - INTERMEDIATE V236 P102	44	44	0	0	0	0	0
10	PRODUCTION - PEAKING V238 P104	114	114	0	0	0	0	0
11	TRANSMISSION V240 T106	6,176	0	0	6,176	0	0	0
12	DISTRIBUTION V242 D141	643	0	0	0	595	16	0
13	GENERAL PLANT V244 G100	1,585	823	430	110	202	5	0
14	ADJ B-ELIGIBLE/AFUDC PROD BASE V246 P100	-26,955	-26,955	0	0	0	0	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM V248 T106	-4,493	0	0	-4,493	0	0	0
16	TOTAL RATE BASE CWIP V255	6,018	2,930	430	1,793	797	21	0
17	TOTAL ADDITIVE ADJUSTMENTS V289	7,194	2,930	430	2,737	1,029	21	0
18	NET ORIGINAL COST RATE BASE RB21	233,872	140,091	2,395	43,553	44,205	1,090	10
<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	0
23	TOTAL FUEL STOCKS W641	28,400	0	28,400	0	0	0	0
<u>24 PLANT MATERIALS & SUPPLIES</u>								

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 2
 ADJs:

<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	0	944	0
5	DISTRIBUTION V226 D100	0	0	0	0	232	0
6	TOTAL LAND HELD FOR FUTURE USE V233	0	0	0	0	1,176	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>							
8	PRODUCTION - BASE V234 P100	0	0	0	0	28,904	0
9	PRODUCTION - INTERMEDIATE V236 P102	0	0	0	0	44	0
10	PRODUCTION - PEAKING V238 P104	0	0	0	0	114	0
11	TRANSMISSION V240 T106	0	0	0	0	6,176	0
12	DISTRIBUTION V242 D141	11	20	0	0	642	1
13	GENERAL PLANT V244 G100	8	7	0	0	1,585	0
14	ADJ B-ELIGIBLE/AFUDC PROD BASE V246 P100	0	0	0	0	-26,955	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM V248 T106	0	0	0	0	-4,493	0
16	TOTAL RATE BASE CWIP V255	19	27	0	0	6,017	1
17	TOTAL ADDITIVE ADJUSTMENTS V289	19	27	0	0	7,193	1
18	NET ORIGINAL COST RATE BASE RB21	1,133	1,390	0	3	233,870	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	0	28,400	0
23	TOTAL FUEL STOCKS W641	0	0	0	0	28,400	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

364

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 3
 ADJs:

RATE BASE	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1	AMOUNT ALLOCABLE	W642 GP19	8,418	5,533	69	1,219	1,483	39	0
2	TOTAL PLANT MATERIALS & SUPPL	W659	8,418	5,533	69	1,219	1,483	39	0
3	TOTAL MATERIALS & SUPPLIES	W661	36,818	5,533	28,469	1,219	1,483	39	0
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5	TOTAL PREPAYMENTS	W670 PD29	256	171	0	38	44	1	0
6	TOTAL	W687	256	171	0	38	44	1	0
7	<u>OTHER WORKING CAPITAL</u>								
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	-260	-171	-2	-38	-46	-1	0
9	ADJ D- CAPITAL LEASES	W698 OM39	7,195	2,965	2,601	525	1,016	24	0
10	TOTAL	W705	6,935	2,794	2,599	487	970	23	0
11	TOTAL WORKING CASH	W721	6,935	2,794	2,599	487	970	23	0
12	<u>MISCELLANEOUS WORKING CAPITAL</u>								
13	WTD O&M EXP	W730 OM39	-12,918	-5,323	-4,669	-943	-1,825	-43	0
14	DA RETAIL	W732 OM39	-14,381	-5,926	-5,198	-1,049	-2,031	-48	-1
15	TOTAL MISC WORK CAPITAL	W747	-27,299	-11,249	-9,867	-1,992	-3,856	-91	-1
16	TOTAL WORKING CAPITAL	WC71	16,710	-2,751	21,201	-248	-1,359	-28	-1
17	<u>PRELIMINARY SUMMARY</u>								
18	TOTAL ADDITIVE ADJUSTMENTS	V289	7,194	2,930	430	2,737	1,029	21	0
19	TOTAL WORKING CAPITAL	WC71	16,710	-2,751	21,201	-248	-1,359	-28	-1
20	TOTAL RATE BASE ADJUSTMENTS	RB71	23,904	179	21,631	2,489	-330	-7	-1
21	<u>RATE BASE CALCULATION</u>								
22	NET ELECTRIC PLANT IN SERVICE	NP21	226,678	137,161	1,965	40,816	43,176	1,069	10
23	TOTAL RATE BASE ADJUSTMENTS	RB71	23,904	179	21,631	2,489	-330	-7	-1
24	TOTAL RATE BASE	RB91	250,582	137,340	23,596	43,305	42,846	1,062	9

365

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 4
 ADJs:

<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	26	48	0	0	8,417	1
2	<u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	26	48	0	0	8,417	1
3	<u>TOTAL MATERIALS & SUPPLIES</u>	W661	26	48	0	0	36,817	1
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5	<u>TOTAL PREPAYMENTS</u>	W670 PD29	1	1	0	0	256	0
6	<u>TOTAL</u>	W687	1	1	0	0	256	0
7	<u>OTHER WORKING CAPITAL</u>							
8	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-1	-1	0	0	-260	0
9	<u>ADJ D- CAPITAL LEASES</u>	W698 OM39	24	38	0	1	7,194	1
10	<u>TOTAL</u>	W705	23	37	0	1	6,934	1
11	<u>TOTAL WORKING CASH</u>	W721	23	37	0	1	6,934	1
12	<u>MISCELLANEOUS WORKING CAPITAL</u>							
13	<u>WTD O&M EXP</u>	W730 OM39	-43	-68	0	-2	-12,916	-2
14	<u>DA RETAIL</u>	W732 OM39	-48	-76	0	-2	-14,379	-2
15	<u>TOTAL MISC WORK CAPITAL</u>	W747	-91	-144	0	-4	-27,295	-4
16	<u>TOTAL WORKING CAPITAL</u>	WC71	-41	-58	0	-3	16,712	-2
17	<u>PRELIMINARY SUMMARY</u>							
18	<u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	19	27	0	0	7,193	1
19	<u>TOTAL WORKING CAPITAL</u>	WC71	-41	-58	0	-3	16,712	-2
20	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-22	-31	0	-3	23,905	-1
21	<u>RATE BASE CALCULATION</u>							
22	<u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	1,114	1,363	0	3	226,677	1
23	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	-22	-31	0	-3	23,905	-1
24	<u>TOTAL RATE BASE</u>	RB91	1,092	1,332	0	0	250,582	0

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 5
 ADJs:

<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	23,079	12,649	2,173	3,988	3,946	98	1

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 6
 ADJs:

<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	23,079	0

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 1
 ADJs:

369

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	482	0	482	0	0	0	0
4	DA RETAIL P308 K306	178	0	178	0	0	0	0
5	<u>AMOUNT ALLOCABLE P310 K306</u>	<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	4,968	4,968	0	0	0	0	0
9	INTERMEDIATE P354 P102	386	386	0	0	0	0	0
10	<u>PEAKING P356 P104</u>	<u>1,296</u>	<u>1,296</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11	TOTAL DEMAND RELATED P391	6,650	6,650	0	0	0	0	0
12	TOTAL PRODUCTION O & M P451	14,349	6,650	7,699	0	0	0	0
<u>13 TRANSMISSION O & M</u>								
14	GEN. STEP-UP XFMR - BASE T300 T100	59	59	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	19	19	0	0	0	0	0
17	TRANSMISSION T306 T106	1,380	0	0	1,380	0	0	0
18	<u>DISTRIBUTION T308 T108</u>	<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	1,478	80	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 D310 K252</u>	<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 COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 2
 ADJs:

370

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	0	482	0
4	DA RETAIL	P308 K306	0	0	0	0	178	0
5	<u>AMOUNT ALLOCABLE</u>	P310 K306	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,039</u>	<u>0</u>
6	TOTAL ENERGY RELATED	P341	0	0	0	0	7,699	0
<u>7 PRODUCTION O&M- DEMAND RELATED</u>								
8	BASE	P352 P100	0	0	0	0	4,968	0
9	INTERMEDIATE	P354 P102	0	0	0	0	386	0
10	<u>PEAKING</u>	P356 P104	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,296</u>	<u>0</u>
11	TOTAL DEMAND RELATED	P391	0	0	0	0	6,650	0
12	TOTAL PRODUCTION O & M	P451	0	0	0	0	14,349	0
<u>13 TRANSMISSION O & M</u>								
14	GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	59	0
15	GEN. STEP-UP XFMR - INTERMED	T302 T102	0	0	0	0	2	0
16	GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	0	19	0
17	TRANSMISSION	T306 T106	0	0	0	0	1,380	0
18	<u>DISTRIBUTION</u>	T308 T108	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>18</u>	<u>0</u>
19	TOTAL TRANSMISSION O & M	T341	0	0	0	0	1,478	0
<u>20 DISTRIBUTION O & M</u>								
21	PRIMARY	D300 D100	0	0	0	0	2,505	0
22	SECONDARY	D302 D102	0	0	0	0	55	0
23	SERVICES INCL RECON & DISCON	D304 D104	0	0	0	0	1	0
24	METERS	D306 D106	16	0	0	0	16	0
25	<u>IS CONTROL EQUIPMENT</u>	D310 K252	<u>0</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>0</u>
26	TOTAL DISTRIBUTION O & M	D341	16	100	0	0	2,677	0
<u>27 CUSTOMER ACCOUNTING</u>								

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 3
 ADJs:

O & M EXPENSES	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
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
6 <u>ADMINISTRATIVE & GENERAL</u>								
7 PRODUCTION - BASE RELATED	A300 P100	-10	-10	0	0	0	0	0
8 DISTRIBUTION PLANT RELATED	A304 D141	263	0	0	0	244	7	0
9 GROSS PLANT RELATED	A306 GP19	213	140	2	31	38	1	0
10 LABOR RELATED	A308 K627	9,103	4,729	2,467	632	1,159	31	0
11 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-122	-63	-33	-8	-16	0	0
12 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	90	59	1	13	16	0	0
13 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-132	-69	-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	9,404	4,785	2,401	659	1,424	39	0
16 TOTAL O & M EXPENSE	OM31	27,943	11,515	10,100	2,039	3,947	94	1

371

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 4
 ADJs:

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 <u>UNCOLLECTIBLES</u>	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	-10	0
8 DISTRIBUTION PLANT RELATED	A304 D141	4	8	0	0	263	0
9 GROSS PLANT RELATED	A306 GP19	1	1	0	0	214	-1
10 LABOR RELATED	A308 K627	43	39	0	1	9,101	2
11 ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-1	-1	0	0	-122	0
12 ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	0	1	0	0	90	0
13 ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-1	-1	0	0	-133	1
14 <u>ADJ M- INDUSTRY ASSOC DUES</u>	A322 K627	0	0	0	0	-1	0
15 TOTAL ADMINISTRATIVE & GENERAL	A337	46	47	0	1	9,402	2
16 TOTAL O & M EXPENSE	OM31	94	147	0	4	27,941	2

372

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
PROJECTED 2010, FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
EXHIBIT:
SCHEDULE: 7
PAGE: 1
ADJs:

<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	7,437	7,437	0	0	0	0	0
3 INTERMEDIATE	P462 P102	491	491	0	0	0	0	0
4 <u>PEAKING</u>	P464 P104	<u>1,033</u>	<u>1,033</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5 TOTAL PRODUCTION DEPREC EXP	P481	8,961	8,961	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	49	49	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	15	15	0	0	0	0	0
10 TRANSMISSION	T466 T106	1,406	0	0	1,406	0	0	0
11 <u>DISTRIBUTION</u>	T468 T108	<u>34</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34</u>	<u>0</u>	<u>0</u>
12 TOTAL TRANS DEPREC EXP	T481	1,506	66	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 <u>IS CONTROL EQUIPMENT</u>	D470 K252	<u>67</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	585	304	159	41	74	2	0
21 <u>DISTRIBUTION PRIMARY RELATED</u>	G466 G106	<u>34</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34</u>	<u>0</u>	<u>0</u>
22 TOTAL GENERAL DEPREC EXPENSE	G481	619	304	159	41	108	2	0
23 TOTAL DEPRECIATION EXPENSE	DE41	13,364	9,331	159	1,447	2,183	70	0

373

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 7
 PAGE: 2
 ADJs:

374

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	7,437	0
3 INTERMEDIATE	P462 P102	0	0	0	0	491	0
4 PEAKING	P464 P104	0	0	0	0	1,033	0
5 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	8,961	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7 GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	0	49	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	15	0
10 TRANSMISSION	T466 T106	0	0	0	0	1,406	0
11 DISTRIBUTION	T468 T108	0	0	0	0	34	0
12 TOTAL TRANS DEPREC EXP	T481	0	0	0	0	1,506	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 IS CONTROL EQUIPMENT	D470 K252	0	67	0	0	67	0
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	586	-1
21 DISTRIBUTION PRIMARY RELATED	G466 G106	0	0	0	0	34	0
22 TOTAL GENERAL DEPREC EXPENSE	G481	3	3	0	0	620	-1
23 TOTAL DEPRECIATION EXPENSE	DE41	105	70	0	0	13,365	-1

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 1
 ADJs:

375

<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	2,652	2,652	0	0	0	0	0
4	PRODUCTION INTERMEDIATE	L502 K202	110	110	0	0	0	0	0
5	PRODUCTION PEAKING	L504 K204	262	262	0	0	0	0	0
6	TRANSMISSION	L506 K220	590	0	0	590	0	0	0
7	DISTRIBUTION PRIMARY	L508 K240	710	0	0	0	710	0	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	36	0	0	0	0	16	0
9	DISTRIBUTION METERING	L514 K246	12	0	0	0	0	0	0
10	<u>LABOR RELATED</u>	L516 K627	<u>75</u>	<u>39</u>	<u>20</u>	<u>5</u>	<u>10</u>	<u>0</u>	<u>0</u>
11	TOTAL REAL EST & PROP TAX	L521	4,447	3,063	20	595	720	16	0
<u>12 PAYROLL TAX</u>									
13	<u>TOTAL</u>	L530 K627	<u>738</u>	<u>383</u>	<u>200</u>	<u>51</u>	<u>94</u>	<u>3</u>	<u>0</u>
14	TOTAL PAYROLL TAX	L551	738	383	200	51	94	3	0
<u>15 REVENUE TAXES</u>									
16	TOTAL	L560 R600	7,925	4,242	1,381	980	1,212	31	0
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-7,888	-4,223	-1,375	-975	-1,206	-31	0
18	RAF CALCULATED ON PRES CL REV	L564 R600	-35	-19	-6	-4	-5	0	0
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	L566 R600	<u>-137</u>	<u>-73</u>	<u>-24</u>	<u>-17</u>	<u>-21</u>	<u>-1</u>	<u>0</u>
20	TOTAL REVENUE TAXES	L581	-135	-73	-24	-16	-20	-1	0
21	TOTAL OTHER TAX & MISC EXPENSE	L591	5,050	3,373	196	630	794	18	0
<u>22 OTHER TAXES & MISC EXPENSES</u>									
23	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	<u>-97</u>	<u>-64</u>	<u>-1</u>	<u>-14</u>	<u>-17</u>	<u>0</u>	<u>0</u>
24	MISC ALLOWABLE EXPENSES	M621	-97	-64	-1	-14	-17	0	0
<u>25 PRELIMINARY SUMMARY</u>									

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 2
 ADJs:

376

<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	0	2,652	0
4	PRODUCTION INTERMEDIATE	L502 K202	0	0	0	0	110	0
5	PRODUCTION PEAKING	L504 K204	0	0	0	0	262	0
6	TRANSMISSION	L506 K220	0	0	0	0	590	0
7	DISTRIBUTION PRIMARY	L508 K240	0	0	0	0	710	0
8	DISTRIB SEC/SERV/LIGHT/IS EQ	L510 K827	0	20	0	0	36	0
9	DISTRIBUTION METERING	L514 K246	12	0	0	0	12	0
10	<u>LABOR RELATED</u>	<u>L516 K627</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>74</u>	<u>1</u>
11	TOTAL REAL EST & PROP TAX	L521	12	20	0	0	4,446	1
<u>12 PAYROLL TAX</u>								
13	<u>TOTAL</u>	<u>L530 K627</u>	<u>4</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>738</u>	<u>0</u>
14	TOTAL PAYROLL TAX	L551	4	3	0	0	738	0
<u>15 REVENUE TAXES</u>								
16	TOTAL	L560 R600	36	42	0	0	7,924	1
17	ADJ H- FRANCHISE FEES & GRT	L562 R600	-36	-42	0	0	-7,888	0
18	RAF CALCULATED ON PRES CL REV	L564 R600	0	0	0	0	-34	-1
19	<u>UNCOLL EXP CALC ON PRES CL REV</u>	<u>L566 R600</u>	<u>-1</u>	<u>-1</u>	<u>0</u>	<u>0</u>	<u>-138</u>	<u>1</u>
20	TOTAL REVENUE TAXES	L581	-1	-1	0	0	-136	1
21	TOTAL OTHER TAX & MISC EXPENSE	L591	15	22	0	0	5,048	2
<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>0</u>	<u>-97</u>	<u>0</u>
24	MISC ALLOWABLE EXPENSES	M621	0	-1	0	0	-97	0

25 PRELIMINARY SUMMARY

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 3
 ADJs:

<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 O & M EXPENSE	OM31	27,943	11,515	10,100	2,039	3,947	94	1
2 TOTAL DEPRECIATION EXPENSE	DE41	13,364	9,331	159	1,447	2,183	70	0
3 TOTAL OTHER TAX & MISC EXPENSE	L591	5,050	3,373	196	630	794	18	0
4 <u>MISC ALLOWABLE EXPENSES</u>	M621	-97	-64	-1	-14	-17	0	0
5 TOTAL OP EXP EX INC & REV TAX	OP61	46,260	24,155	10,454	4,102	6,907	182	1

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 4
 ADJs:

<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	94	147	0	4	27,941	2
2 TOTAL DEPRECIATION EXPENSE	DE41	105	70	0	0	13,365	-1
3 TOTAL OTHER TAX & MISC EXPENSE	L591	15	22	0	0	5,048	2
4 <u>MISC ALLOWABLE EXPENSES</u>	M621	0	-1	0	0	-97	0
5 TOTAL OP EXP EX INC & REV TAX	OP61	214	238	0	4	46,257	3

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 1
 ADJS:

<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	10,307	5,649	971	1,781	1,762	44	0
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-3,143	-1,723	-296	-543	-537	-13	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	7,164	3,926	675	1,238	1,225	31	0
7	TOTAL INTEREST EXPENSE	Y783	7,164	3,926	675	1,238	1,225	31	0
<u>8 ADDITIONS</u>									
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-552	-363	-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	-4,177	-2,745	-34	-605	-736	-19	0
12	TOTAL ADDITIONS	Y861	-4,730	-3,109	-39	-685	-833	-22	0
13	NET DEDUCTIONS AND ADDITIONS	Y871	11,894	7,035	714	1,923	2,058	53	0
<u>14 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>15 FED PROV DEF INC TAX</u>									
16	NET FED DEFERRED INC TAX	Z760 GP19	1,337	879	11	194	236	6	0
17	TOTAL FED PROV DEF IT	Z781	1,337	879	11	194	236	6	0
<u>18 INVESTMENT TAX CREDITS</u>									
<u>19 AMORTIZED INV TAX CREDIT</u>									
20	AMORTIZATION	Z804 GP19	59	39	0	9	10	0	0
21	TOTAL AMORTIZED ITC	Z813	59	39	0	9	10	0	0
<u>22 PRELIMINARY SUMMARY</u>									

379

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 2
 ADJS:

<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	45	55	0	0	10,307	0
5	ADJ N- INC TAX SYNCHRONIZATION	Y762 RB91	-14	-17	0	0	-3,143	0
6	TOTAL OTHER INTEREST EXPENSE	Y781	31	38	0	0	7,164	0
7	TOTAL INTEREST EXPENSE	Y783	31	38	0	0	7,164	0
<u>8 ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-2	-3	0	0	-553	1
10	ADJUSTMENT R -AFUDC DEBT	Y826 GP19	0	0	0	0	-1	0
11	TEMPORARY DIFFERENCE - FEDERAL	Y828 GP19	-13	-24	0	0	-4,176	-1
12	TOTAL ADDITIONS	Y861	-15	-27	0	0	-4,730	0
13	NET DEDUCTIONS AND ADDITIONS	Y871	46	65	0	0	11,894	0
<u>14 FEDERAL INCOME TAX ADJUSTMENTS</u>								
<u>15 FED PROV DEF INC TAX</u>								
16	NET FED DEFERRED INC TAX	Z760 GP19	4	8	0	0	1,338	-1
17	TOTAL FED PROV DEF IT	Z781	4	8	0	0	1,338	-1
<u>18 INVESTMENT TAX CREDITS</u>								
<u>19 AMORTIZED INV TAX CREDIT</u>								
20	AMORTIZATION	Z804 GP19	0	0	0	0	58	1
21	TOTAL AMORTIZED ITC	Z813	0	0	0	0	58	1
<u>22 PRELIMINARY SUMMARY</u>								

380

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 3
 ADJs:

<u>INCOME TAX BASED ON RETURN</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>
1	TOTAL FED PROV DEF IT	Z781		1,337	879	11	194	236	6	0
2	TOTAL AMORTIZED ITC	Z813		-59	-39	-0	-9	-10	-0	-0
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		1,278	840	11	185	226	6	0
<u>4 FEDERAL INCOME TAX COMPUTATION</u>										
5	RETURN ON RATE BASE	R751		23,079	12,649	2,173	3,988	3,946	98	1
6	NET DEDUCTIONS AND ADDITIONS	Y871		-11,894	-7,035	-714	-1,923	-2,058	-53	-0
7	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		1,278	840	11	185	226	6	0
8	TOTAL STATE PROV DEF IT(410.1)	Z911		215	141	2	31	38	1	0
9	BASE FOR FIT COMPUTATION	I865		12,678	6,595	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		6,827	3,551	793	1,228	1,159	28	1
12	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		1,278	840	11	185	226	6	0
13	NET FED INCOME TAX ALLOWABLE	I879		8,105	4,391	804	1,413	1,385	34	1
<u>14 FEDERAL INCOME TAX PAYABLE</u>										
15	PRELIM FEDERAL INCOME TAX	I869		6,827	3,551	793	1,228	1,159	28	1
16	NET FED INCOME TAX PAYABLE	I889		6,827	3,551	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		-4,177	-2,745	-34	-605	-736	-19	0
20	STATE TEMPORARY DIFFERENCES	Y892 GP19		3,911	2,571	32	566	689	18	0
21	DEDUCTIONS IN ADD TO Y843	Y911		-266	-174	-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)									

381

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 4
 ADJs:

INCOME TAX BASED ON RETURN	ITEM ALLO	INTERRUPTIBLE				LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT						
1 TOTAL FED PROV DEF IT	Z781	4	8		0	0	1,338	-1	
2 TOTAL AMORTIZED ITC	Z813	-0	-0		-0	-0	-58	-1	
3 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	4	8		0	0	1,280	-2	
<u>4 FEDERAL INCOME TAX COMPUTATION</u>									
5 RETURN ON RATE BASE	R751	101	123		0	0	23,079	0	
6 NET DEDUCTIONS AND ADDITIONS	Y871	-46	-65		-0	-0	-11,894	-0	
7 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	4	8		0	0	1,280	-2	
8 TOTAL STATE PROV DEF IT(410.1)	Z911	1	1		0	0	215	0	
9 BASE FOR FIT COMPUTATION	I865	60	67		0	0	12,680	-2	
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	6,828	-1	
12 TOTAL FEDERAL TAX ADJUSTMENTS	Z863	4	8		0	0	1,280	-2	
13 NET FED INCOME TAX ALLOWABLE	I879	36	44		0	0	8,108	-3	
<u>14 FEDERAL INCOME TAX PAYABLE</u>									
15 PRELIM FEDERAL INCOME TAX	I869	32	36		0	0	6,828	-1	
16 NET FED INCOME TAX PAYABLE	I889	32	36		0	0	6,828	-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	-4,176	-1	
20 STATE TEMPORARY DIFFERENCES	Y892 GP19	12	22		0	0	3,910	1	
21 DEDUCTIONS IN ADD TO Y843	Y911	-1	-2		0	0	-266	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 STATE PROV DEF INC TAX (410.1)									

382

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 5
 ADJs:

<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	<u>STATE DEFERRED INC TAX</u>	Z890 GP19	215	141	2	31	38	1	0
2	TOTAL STATE PROV DEF IT(410.1)	Z911	215	141	2	31	38	1	0
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	215	141	2	31	38	1	0
4	<u>SUMMARY OF SIT CALCULATION</u>								
5	RETURN ON RATE BASE	R751	23,079	12,649	2,173	3,988	3,946	98	1
6	NET FED INCOME TAX ALLOWABLE	I879	8,105	4,391	804	1,413	1,385	34	1
7	NET DEDUCTIONS AND ADDITIONS	Y871	-11,894	-7,035	-714	-1,923	-2,058	-53	-0
8	DEDUCTIONS IN ADD TO Y843	Y911	266	174	2	39	47	1	-0
9	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	215	141	2	31	38	1	0
10	BASE FOR SIT COMPUTATION	J965	19,771	10,320	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	1,150	601	132	206	195	5	0
13	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	215	141	2	31	38	1	0
14	NET STATE INCOME TAX ALLOWABLE	J979	1,365	742	134	237	233	6	0
15	<u>STATE INCOME TAX PAYABLE</u>								
16	<u>PRELIMINARY STATE INCOME TAX</u>	J969	1,150	601	132	206	195	5	0
17	NET STATE INCOME TAX PAYABLE	J989	1,150	601	132	206	195	5	0
18	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

383

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 6
 ADJs:

<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	215	0
2	TOTAL STATE PROV DEF IT(410.1)	Z911	1	1	0	0	215	0
3	TOTAL STATE INC TAX ADJUSTMENT	Z957	1	1	0	0	215	0
4	<u>SUMMARY OF SIT CALCULATION</u>							
5	RETURN ON RATE BASE	R751	101	123	0	0	23,079	0
6	NET FED INCOME TAX ALLOWABLE	I879	36	44	0	0	8,108	-3
7	NET DEDUCTIONS AND ADDITIONS	Y871	-46	-65	-0	-0	-11,894	-0
8	DEDUCTIONS IN ADD TO Y843	Y911	1	2	-0	-0	266	-0
9	TOTAL STATE INC TAX ADJUSTMENT	Z957	1	1	0	0	215	0
10	BASE FOR SIT COMPUTATION	J965	93	105	0	0	19,774	-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	1,150	0
13	TOTAL STATE INC TAX ADJUSTMENT	Z957	1	1	0	0	215	0
14	NET STATE INCOME TAX ALLOWABLE	J979	6	7	0	0	1,365	0
15	<u>STATE INCOME TAX PAYABLE</u>							
16	PRELIMINARY STATE INCOME TAX	J969	5	6	0	0	1,150	0
17	NET STATE INCOME TAX PAYABLE	J989	5	6	0	0	1,150	0
18	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

384

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 1
 ADJs:

385

<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	46	46	0	0	0	0	0
3 TRANSMISSION RELATED	Q002 T106	24	0	0	24	0	0	0
4 DISTRIBUTION PRIMARY RELATED	Q004 D100	490	0	0	0	490	0	0
5 DISTRIBUTION SECONDARY RELATED	Q006 D102	11	0	0	0	0	11	0
6 DISTRIBUTION SERVICES RELATED	Q008 D104	1	0	0	0	0	0	1
7 <u>RATE BASE RELATED</u>	Q010 RB91	<u>869</u>	<u>476</u>	<u>82</u>	<u>150</u>	<u>149</u>	<u>4</u>	<u>0</u>
8 TOTAL REVENUE CREDITS	Q027	1,441	522	82	174	639	15	1
<u>9 COST OF SERVICE COMPUTATION</u>								
10 TOTAL OP EXP EX INC & REV TAX	OP61	46,260	24,155	10,454	4,102	6,907	182	1
11 RETURN ON RATE BASE	R751	23,079	12,649	2,173	3,988	3,946	98	1
12 NET FED INCOME TAX ALLOWABLE	I879	8,105	4,391	804	1,413	1,385	34	1
13 NET STATE INCOME TAX ALLOWABLE	J979	1,365	742	134	237	233	6	0
14 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>-1,441</u>	<u>-522</u>	<u>-82</u>	<u>-174</u>	<u>-639</u>	<u>-15</u>	<u>-1</u>
15 SUBTOTAL B	CS03	77,368	41,415	13,483	9,566	11,832	305	2
16 REVENUE TAX FACTOR	L031		0.00357	0.00357	0.00357	0.00357	0.00357	0.00357
17 <u>REVENUE TAX</u>	L033	<u>275</u>	<u>148</u>	<u>48</u>	<u>34</u>	<u>42</u>	<u>1</u>	<u>0</u>
18 TOTAL ELECTRIC COST OF SERVICE	CS05	77,643	41,563	13,531	9,600	11,874	306	2
19 CLASS REVENUES=COST OF SERVICE	R602	77,643	41,563	13,531	9,600	11,874	306	2
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	<u>-77,643</u>	<u>-41,563</u>	<u>-13,531</u>	<u>-9,600</u>	<u>-11,874</u>	<u>-306</u>	<u>-2</u>
21 EXCESS REVENUES	XREV	0	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 RETURN	XRET	0	0	0	0	0	0	0

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25+ AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 2
 ADJs:

COST OF SERVICE COMPUTATION	ITEM ALLO	INTERRUPTIBLE				CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING	FACILITIES			
					BILLING/INFO	AT ISSUE	OTHER	
<u>1 REVENUE CREDITS</u>								
2	PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	46	0
3	TRANSMISSION RELATED	Q002 T106	0	0	0	0	24	0
4	DISTRIBUTION PRIMARY RELATED	Q004 D100	0	0	0	0	490	0
5	DISTRIBUTION SECONDARY RELATED	Q006 D102	0	0	0	0	11	0
6	DISTRIBUTION SERVICES RELATED	Q008 D104	0	0	0	0	1	0
7	<u>RATE BASE RELATED</u>	Q010 RB91	4	5	0	0	870	-1
8	TOTAL REVENUE CREDITS	Q027	4	5	0	0	1,442	-1
<u>9 COST OF SERVICE COMPUTATION</u>								
10	TOTAL OP EXP EX INC & REV TAX	OP61	214	238	0	4	46,257	3
11	RETURN ON RATE BASE	R751	101	123	0	0	23,079	0
12	NET FED INCOME TAX ALLOWABLE	I879	36	44	0	0	8,108	-3
13	NET STATE INCOME TAX ALLOWABLE	J979	6	7	0	0	1,365	0
14	<u>TOTAL REVENUE CREDITS</u>	Q027	-4	-5	-0	-0	-1,442	1
15	SUBTOTAL B	CS03	353	407	0	4	77,367	1
16	REVENUE TAX FACTOR	L031	0.00357	0.00357	0.00357	0.00357		0.00000
17	<u>REVENUE TAX</u>	L033	1	1	0	0	275	0
18	TOTAL ELECTRIC COST OF SERVICE	CS05	354	408	0	4	77,642	1
19	CLASS REVENUES=COST OF SERVICE	R602	354	409	0	4	77,643	0
20	<u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-354	-408	-0	-4	-77,642	-1
21	EXCESS REVENUES	XREV	0	1	0	0	1	-1
22	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575
23	EXCESS RETURN	XRET	0	1	0	0	1	-1

386

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 1
 ADJs:

<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
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 2
 ADJs:

ROR, TAX RATES & SPEC FACTORS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL 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	<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

388

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 3
 ADJS:

<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
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 4
 ADJs:

<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
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

Docket Number: ER10NF25-000
 Exhibit:
 Schedule: 11
 Page: 5
 ADJs:

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

391

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 1
 ADJs:

<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>
<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	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	3,380	3,380	0	0	0	0

392

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 2
 ADJs:

393

<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>
1	<u>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	NO. OF IS CUSTOMERS	K252	0	148	0	148	0
19	RATIO TO TOTAL ELECTRIC	K253	0.00000	1.00000	0.00000	1.00000	0.00000
20	CLASS MWH ENERGY REQ- % * 1000	K306	0	0	0	100,000	0
21	RATIO TO TOTAL ELECTRIC	K307	0.00000	0.00000	0.00000	1.00000	0.00000
22	NUMBER OF RETAIL CUSTOMERS	K400	0	0	0	1,649,728	0
23	RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	1.00000	0.00000
24	METER READING EXP - % * 1000	K410	100,000	0	0	100,000	0
25	RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	1.00000	0.00000
26	CUST RECORDS/COLL EXP - %*1000	K412	0	0	0	100,000	0
27	RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	0.00000
28	BILLING/ACTG EXPENSE- % * 1000	K414	0	0	0	100,000	0
29	RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	0.00000
30	<u>WAGES AND SALARIES</u>						
31	PRODUCTION DEMAND - BASE	K600 K200	0	0	0	3,380	0

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 3
 ADJs:

ALLOCATORS	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
1	PRODUCTION DEMAND - INTERMED	K602 K202	456	456	0	0	0	0
2	PRODUCTION DEMAND - PEAKING	K604 K204	481	481	0	0	0	0
3	PROD ENERGY - ALLOCABLE	K610 K306	2,272	0	2,272	0	0	0
4	TRANSMISSION	K612 T121	628	38	0	582	8	0
5	<u>DISTRIBUTION</u>	K614 D141	1,144	0	0	0	1,059	29
6	TOTAL PTD WAGES & SALARIES	K617	8,361	4,355	2,272	582	1,067	29
7	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.52087	0.27174	0.06961	0.12762	0.00347
8	<u>CUSTOMER ACCOUNTING</u>	K620 K667	22	0	0	0	0	0
9	TOTAL PTDCSS WAGES & SALARIES	K627	8,383	4,355	2,272	582	1,067	29
10	WTD PTDCSS WAGE & SAL RATIOS	K629	1.00000	0.51950	0.27102	0.06943	0.12728	0.00346
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	2,262	1,175	613	157	288	8
12	TOTAL WAGES AND SALARIES EXP	K633	10,645	5,530	2,885	739	1,355	37
13	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.51949	0.27102	0.06942	0.12729	0.00348
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

394

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 4
 ADJs:

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	456	0
2	PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	0	481	0
3	PROD ENERGY - ALLOCABLE	K610 K306	0	0	0	0	2,272	0
4	TRANSMISSION	K612 T121	0	0	0	0	628	0
5	<u>DISTRIBUTION</u>	K614 D141	19	36	0	0	1,143	1
6	TOTAL PTD WAGES & SALARIES	K617	19	36	0	0	8,360	1
7	WTD PTD WAGE & SAL RATIOS	K619	0.00227	0.00431	0.00000	0.00000	0.99988	0.00012
8	<u>CUSTOMER ACCOUNTING</u>	K620 K667	21	0	0	1	22	0
9	TOTAL PTD CSS WAGES & SALARIES	K627	40	36	0	1	8,382	1
10	WTD PTD CSS WAGE & SAL RATIOS	K629	0.00477	0.00429	0.00000	0.00012	0.99988	0.00012
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	11	10	0	0	2,262	0
12	TOTAL WAGES AND SALARIES EXP	K633	51	46	0	1	10,644	1
13	WTD WAGE AND SALARY RATIOS	K639	0.00479	0.00432	0.00000	0.00009	0.99991	0.00009
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 COST OF SERVICE \$(000)
PROJECTED 2010, FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
EXHIBIT:
SCHEDULE: 12
PAGE: 5
ADJs:

<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>
-------------------	------------------	---------------------------------	--------------------------------------	------------------------------------	--	---------------------------------------	---	--

PROGRESS ENERGY FLORIDA
CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
PROJECTED 2010, FULLY ADJUSTED
PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
EXHIBIT:
SCHEDULE: 12
PAGE: 6
ADJs:

<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>
-------------------	------------------	-----------------	------------------------------------	--------------------------------	----------------------------------	---------------------------	----------------------

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 1
 ADJs:

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	0.06022	0.00000	0.92636	0.01342	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.81587	0.00000	0.18150	0.00263	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	0.02804	0.00000	0.43137	0.50099	0.01370
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.66611	0.00000	0.14818	0.17210	0.00471
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.42625	0.22237	0.05692	0.28346	0.00287
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.65728	0.00819	0.14482	0.17620	0.00464
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.72645	0.00756	0.09811	0.15729	0.00454
<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	0.05649	0.00000	0.92984	0.01368	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	0.02772	0.00000	0.45633	0.47672	0.01182
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.50954	0.26586	0.06806	0.14369	0.00338
17	WTD NET PLANT RATIOS	NP29	1.00000	0.60509	0.00867	0.18006	0.19047	0.00472
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.15028	0.77324	0.03311	0.04028	0.00106
21	WTD RATIOS	W689	1.00000	0.66797	0.00000	0.14844	0.17188	0.00391
22	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.40288	0.37477	0.07022	0.13987	0.00332
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.41207	0.36144	0.07297	0.14125	0.00333
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-0.16463	1.26876	-0.01484	-0.08133	-0.00168
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.59901	0.01024	0.18623	0.18901	0.00466
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.54808	0.09416	0.17282	0.17099	0.00424
<u>28 O & M EXPENSES</u>								

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 2
 ADJs:

<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	0.01667	0.03157	0.00000	0.00000	1.00000	0.00000
6	WTD GROSS TRANS & DIST RATIOS	TD29	0.00891	0.01687	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00306	0.00580	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00396	0.00348	0.00000	0.00055	0.99986	0.00014
9	WTD GROSS PLANT RATIOS	GP19	0.00309	0.00571	0.00000	0.00002	0.99999	0.00001
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00068	0.00531	0.00000	0.00003	0.99999	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	0.02399	0.02961	0.00000	0.00000	1.00000	0.00000
15	NET TRANS & DIST PLANT RATIOS	NT29	0.01221	0.01508	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00474	0.00419	0.00000	0.00041	0.99986	0.00014
17	WTD NET PLANT RATIOS	NP29	0.00491	0.00601	0.00000	0.00001	1.00000	0.00000
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	0.00071	0.00130	0.00000	0.00000	0.99997	0.00003
21	WTD RATIOS	W689	0.00391	0.00391	0.00000	0.00000	1.00000	0.00000
22	WTD TOTAL WORKING CASH RATIOS	W729	0.00332	0.00534	0.00000	0.00014	0.99986	0.00014
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00333	0.00527	0.00000	0.00015	0.99985	0.00015
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.00245	-0.00347	0.00000	-0.00018	1.00012	-0.00012
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.00484	0.00594	0.00000	0.00001	0.99999	0.00001
27	WTD TOTAL RATE BASE RATIOS	RB99	0.00436	0.00532	0.00000	0.00000	1.00000	0.00000
<u>28 O & M EXPENSES</u>								

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 3
 ADJs:

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	0.05413	0.00000	0.93369	0.01218	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	0.50883	0.25532	0.07008	0.15142	0.00415	0.00000
6	WTD O & M EXP RATIOS	OM39	1.00000	0.41209	0.36145	0.07297	0.14125	0.00336	0.00004
<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	0.04382	0.00000	0.93360	0.02258	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	0.49111	0.25687	0.06624	0.17447	0.00323	0.00000
12	WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.69822	0.01190	0.10828	0.16335	0.00524	0.00000
<u>13 OTHER TAXES & MISC EXPENSES</u>									
14	WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.68878	0.00450	0.13380	0.16191	0.00360	0.00000
15	WTD PAYROLL TAX RATIOS	L559	1.00000	0.51897	0.27100	0.06911	0.12737	0.00407	0.00000
16	WTD MISC TAX RATIOS	L589	1.00000	0.54074	0.17778	0.11852	0.14815	0.00741	0.00000
17	WTD OTHER TAX RATIOS	L599	1.00000	0.66792	0.03881	0.12475	0.15723	0.00356	0.00000
18	WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.65979	0.01031	0.14433	0.17526	0.00000	0.00000
19	WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.52216	0.22598	0.08867	0.14931	0.00393	0.00002
<u>20 INCOME TAXES</u>									
21	WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.53531	0.17427	0.12364	0.15293	0.00394	0.00003
<u>22 OPERATING EXPENSES</u>									
23	WTD PROD O & M EXP RATIOS	P459	1.00000	0.46345	0.53655	0.00000	0.00000	0.00000	0.00000
24	WTD TRANS O & M EXP RATIOS	T349	1.00000	0.05413	0.00000	0.93369	0.01218	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	0.52087	0.27174	0.06961	0.12762	0.00347	0.00000

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 4
 ADJs:

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	0.00489	0.00500	0.00000	0.00011	0.99979	0.00021
6 WTD O & M EXP RATIOS	OM39	0.00336	0.00526	0.00000	0.00014	0.99993	0.00007
<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	0.00485	0.00485	0.00000	0.00000	1.00162	-0.00162
12 WTD TOT DEPREC EXP RATIOS	DE49	0.00786	0.00524	0.00000	0.00000	1.00007	-0.00007
<u>13 OTHER TAXES & MISC EXPENSES</u>							
14 WTD REAL EST & PROP TAX RATIOS	L529	0.00270	0.00450	0.00000	0.00000	0.99978	0.00022
15 WTD PAYROLL TAX RATIOS	L559	0.00542	0.00407	0.00000	0.00000	1.00000	0.00000
16 WTD MISC TAX RATIOS	L589	0.00741	0.00741	0.00000	0.00000	1.00741	-0.00741
17 WTD OTHER TAX RATIOS	L599	0.00297	0.00436	0.00000	0.00000	0.99960	0.00040
18 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.01031	0.00000	0.00000	1.00000	0.00000
19 WTD OP EXP EX INC & REV RATIOS	OP69	0.00463	0.00514	0.00000	0.00009	0.99994	0.00006
<u>20 INCOME TAXES</u>							
21 WTD TOTAL ELECTRIC REVENUE	CS09	0.00456	0.00525	0.00000	0.00005	0.99999	0.00001
<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	0.00227	0.00431	0.00000	0.00000	0.99988	0.00012

401

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 5
 ADJs:

<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	0.51950	0.27102	0.06943	0.12728	0.00346	0.00000
2 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.51949	0.27102	0.06942	0.12729	0.00348	0.00000
3 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 6
 ADJs:

<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 PTDCSS WAGE & SAL RATIOS	K629	0.00477	0.00429	0.00000	0.00012	0.99988	0.00012
2 WTD WAGE AND SALARY RATIOS	K639	0.00479	0.00432	0.00000	0.00009	0.99991	0.00009
3 WTD RATIOS	K669	0.94118	0.00000	0.00000	0.05882	1.00000	0.00000

403

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 1
 ADJs:

<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	77,643	41,563	13,531	9,600	11,874	306	2
3 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>1,441</u>	<u>522</u>	<u>82</u>	<u>174</u>	<u>639</u>	<u>15</u>	<u>1</u>
4 TOTAL ELECTRIC REVENUE	CS07	79,084	42,085	13,613	9,774	12,513	321	3
5 TOTAL OP EXP EX INC & REV TAX	OP61	-46,260	-24,155	-10,454	-4,102	-6,907	-182	-1
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	<u>-275</u>	<u>-148</u>	<u>-48</u>	<u>-34</u>	<u>-42</u>	<u>-1</u>	<u>-0</u>
7 NET INCOME	NI01	32,549	17,782	3,111	5,638	5,564	138	2
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9 TOTAL INTEREST EXPENSE	Y783	-7,164	-3,926	-675	-1,238	-1,225	-31	-0
10 <u>TOTAL ADDITIONS</u>	Y861	<u>-4,730</u>	<u>-3,109</u>	<u>-39</u>	<u>-685</u>	<u>-833</u>	<u>-22</u>	<u>0</u>
11 PRELIMINARY TAXABLE INCOME	TI01	20,655	10,747	2,397	3,715	3,506	85	2
<u>12 STATE INCOME TAX COMPUTATION</u>								
13 PRELIMINARY TAXABLE INCOME	TI01	20,655	10,747	2,397	3,715	3,506	85	2
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>266</u>	<u>174</u>	<u>2</u>	<u>39</u>	<u>47</u>	<u>1</u>	<u>-0</u>
15 STATE TAXABLE INCOME	SI01	20,921	10,921	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 <u>PRELIM SIT = SI01 * K192</u>	ST01	<u>1,150</u>	<u>601</u>	<u>132</u>	<u>206</u>	<u>195</u>	<u>5</u>	<u>0</u>
19 STATE INC TAX PAYABLE	SP01	1,150	601	132	206	195	5	0
<u>20 SIT ALLOWABLE</u>								
21 STATE INC TAX PAYABLE	SP01	1,150	601	132	206	195	5	0
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>215</u>	<u>141</u>	<u>2</u>	<u>31</u>	<u>38</u>	<u>1</u>	<u>0</u>
23 NET STATE INC TAX ALLOWABLE	SA01	1,365	742	134	237	233	6	0
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25 PRELIMINARY TAXABLE INCOME	TI01	20,655	10,747	2,397	3,715	3,506	85	2
26 <u>STATE INC TAX PAYABLE</u>	SP01	<u>-1,150</u>	<u>-601</u>	<u>-132</u>	<u>-206</u>	<u>-195</u>	<u>-5</u>	<u>-0</u>
27 NET FEDERAL TAXABLE INCOME	FI01	19,505	10,146	2,265	3,509	3,311	80	2

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 2
 ADJs:

405

<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	409	0	4	77,643	0
3 <u>TOTAL REVENUE CREDITS</u>	Q027	<u>4</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>1,442</u>	<u>-1</u>
4 TOTAL ELECTRIC REVENUE	CS07	358	414	0	4	79,085	-1
5 TOTAL OP EXP EX INC & REV TAX	OP61	-214	-238	-0	-4	-46,257	-3
6 <u>FIRM SERVICE REVENUE TAX</u>	RTXP	<u>-1</u>	<u>-1</u>	<u>-0</u>	<u>-0</u>	<u>-275</u>	<u>-0</u>
7 NET INCOME	NI01	143	175	0	0	32,553	-4
<u>8 ADJUSTMENTS TO NET INCOME</u>							
9 TOTAL INTEREST EXPENSE	Y783	-31	-38	-0	-0	-7,164	-0
10 <u>TOTAL ADDITIONS</u>	Y861	<u>-15</u>	<u>-27</u>	<u>0</u>	<u>0</u>	<u>-4,730</u>	<u>0</u>
11 PRELIMINARY TAXABLE INCOME	TI01	97	110	0	0	20,659	-4
<u>12 STATE INCOME TAX COMPUTATION</u>							
13 PRELIMINARY TAXABLE INCOME	TI01	97	110	0	0	20,659	-4
14 <u>DEDUCTIONS IN ADD TO Y843</u>	Y911	<u>1</u>	<u>2</u>	<u>-0</u>	<u>-0</u>	<u>266</u>	<u>-0</u>
15 STATE TAXABLE INCOME	SI01	98	112	0	0	20,925	-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 <u>PRELIM SIT = SI01 * K192</u>	ST01	<u>5</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>1,150</u>	<u>0</u>
19 STATE INC TAX PAYABLE	SP01	5	6	0	0	1,150	0
<u>20 SIT ALLOWABLE</u>							
21 STATE INC TAX PAYABLE	SP01	5	6	0	0	1,150	0
22 <u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>215</u>	<u>0</u>
23 NET STATE INC TAX ALLOWABLE	SA01	6	7	0	0	1,365	0
<u>24 FEDERAL INCOME TAX COMPUTATION</u>							
25 PRELIMINARY TAXABLE INCOME	TI01	97	110	0	0	20,659	-4
26 <u>STATE INC TAX PAYABLE</u>	SP01	<u>-5</u>	<u>-6</u>	<u>-0</u>	<u>-0</u>	<u>-1,150</u>	<u>-0</u>
27 NET FEDERAL TAXABLE INCOME	FI01	92	104	0	0	19,509	-4

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 3
 ADJs:

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	6,827	3,551	793	1,228	1,159	28	1
3	TOTAL FED PROV DEF IT	Z781	1,337	879	11	194	236	6	0
4	<u>TOTAL AMORTIZED ITC</u>	Z813	<u>-59</u>	<u>-39</u>	<u>-0</u>	<u>-9</u>	<u>-10</u>	<u>-0</u>	<u>-0</u>
5	NET FED INC TAX ALLOWABLE	FA01	8,105	4,391	804	1,413	1,385	34	1
6	<u>FEDERAL INCOME TAX PAYABLE</u>								
7	<u>PRELIM FIT = FI01 * K190</u>	FT01	<u>6,827</u>	<u>3,551</u>	<u>793</u>	<u>1,228</u>	<u>1,159</u>	<u>28</u>	<u>1</u>
8	FED INC TAX PAYABLE	FP01	6,827	3,551	793	1,228	1,159	28	1
9	<u>PRELIMINARY SUMMARY</u>								
10	NET INCOME	NI01	32,549	17,782	3,111	5,638	5,564	138	2
11	NET FED INC TAX ALLOWABLE	FA01	-8,105	-4,391	-804	-1,413	-1,385	-34	-1
12	<u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-1,365</u>	<u>-742</u>	<u>-134</u>	<u>-237</u>	<u>-233</u>	<u>-6</u>	<u>-0</u>
13	OVERALL RETURN EARNED (SCH 14)	RETU	23,079	12,649	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

406

PROGRESS ENERGY FLORIDA
 CURTAILABLE/INTERRUPTIBLE CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10NF25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 4
 ADJs:

INCOME TAX BASED ON REVENUE	ITEM ALLO	INTERRUPTIBLE				LIGHTING FACILITIES	CUSTOMER BILLING/INPO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT						
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	6,828	-1	
3	TOTAL FED PROV DEF IT	Z781	4	8	0	0	1,338	-1	
4	<u>TOTAL AMORTIZED ITC</u>	Z813	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-58</u>	<u>-1</u>	
5	NET FED INC TAX ALLOWABLE	FA01	36	44	0	0	8,108	-3	
6 <u>FEDERAL INCOME TAX PAYABLE</u>									
7	<u>PRELIM FIT = FI01 * K190</u>	FT01	<u>32</u>	<u>36</u>	<u>0</u>	<u>0</u>	<u>6,828</u>	<u>-1</u>	
8	FED INC TAX PAYABLE	FP01	32	36	0	0	6,828	-1	
9 <u>PRELIMINARY SUMMARY</u>									
10	NET INCOME	NI01	143	175	0	0	32,553	-4	
11	NET FED INC TAX ALLOWABLE	FA01	-36	-44	-0	-0	-8,108	3	
12	<u>NET STATE INC TAX ALLOWABLE</u>	SA01	<u>-6</u>	<u>-7</u>	<u>-0</u>	<u>-0</u>	<u>-1,365</u>	<u>-0</u>	
13	OVERALL RETURN EARNED (SCH 14)	RETU	101	124	0	0	23,080	-1	
14	RATE OF RETURN EARNED (SCH 14)	RORX	0.09249	0.09309	0.00000	0.00000	0.09211	** .*****	

407

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 1
 ADJS:

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	36,859	15,419	424	1,454	17,073	566	189
3	TOTAL DEPRECIATION RESERVE	DR11	-15,677	-7,329	-168	-424	-6,554	-238	-65
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>1,503</u>	<u>12</u>	<u>2,821</u>	<u>63</u>	<u>-80</u>	<u>-2</u>	<u>-4</u>
5	TOTAL RATE BASE	RB91	22,685	8,102	3,077	1,093	10,439	326	120
<u>6 OPERATING EXPENSES</u>									
7	TOTAL O & M EXPENSE	OM31	5,145	676	1,316	52	960	29	15
8	TOTAL DEPRECIATION EXPENSE	DE41	1,225	551	21	37	531	22	5
9	TOTAL OTHER TAX & MISC EXPENSE	L591	510	197	26	16	194	6	2
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>-9</u>	<u>-4</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	6,871	1,420	1,363	105	1,681	57	22
12	NET FED INCOME TAX ALLOWABLE	I879	734	260	104	37	337	11	5
13	NET STATE INCOME TAX ALLOWABLE	J979	124	44	17	6	57	1	1
14	<u>REVENUE TAX</u>	L033	<u>34</u>	<u>9</u>	<u>6</u>	<u>1</u>	<u>10</u>	<u>0</u>	<u>0</u>
15	TOTAL OPERATING EXPENSE	OPEX	7,763	1,733	1,490	149	2,085	69	28
16	RETURN ON RATE BASE	R751	2,089	746	283	101	961	30	11
17	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-215</u>	<u>-31</u>	<u>-11</u>	<u>-5</u>	<u>-155</u>	<u>-4</u>	<u>-10</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	9,637	2,448	1,762	245	2,891	95	29
19	<u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>9,637</u>	<u>2,449</u>	<u>1,762</u>	<u>245</u>	<u>2,890</u>	<u>95</u>	<u>29</u>
20	EXCESS REVENUES	XREV	0	1	0	0	-1	0	0
21	TOTAL RETURN EARNED	RETE	2,089	747	283	101	960	30	11
22	RATE OF RETURN EARNED	RORE	0.09209	0.09220	0.09197	0.09241	0.09196	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	0.12538	0.12560	0.12516	0.12601	0.12514	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	9,637	2,449	1,762	245	2,890	95	29
27	REVENUE INCREASE JUSTIFIED	RIJD	0	-1	0	0	1	0	0

408

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 2
 ADJs:

409

SUMMARY OF RESULTS	ITEM ALLO	INTERRUPTIBLE				LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER
		METERING	EQUIPMENT						
<u>1 RATE BASE</u>									
2	GROSS ELECTRIC PLT IN SERVICE	GP11	46	0	0	0	1,688	36,859	0
3	TOTAL DEPRECIATION RESERVE	DR11	-6	-0	-0	-0	-893	-15,677	-0
4	<u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	<u>-9</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-1,296</u>	<u>1,505</u>	<u>-2</u>
5	TOTAL RATE BASE	RB91	31	0	0	0	-501	22,687	-2
<u>6 OPERATING EXPENSES</u>									
7	TOTAL O & M EXPENSE	OM31	16	0	0	0	2,078	5,142	3
8	TOTAL DEPRECIATION EXPENSE	DE41	3	0	0	0	55	1,225	0
9	TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	0	70	512	-2
10	<u>MISC ALLOWABLE EXPENSES</u>	M621	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-8</u>	<u>-1</u>
11	TOTAL OP EXP EX INC & REV TAX	OP61	20	0	0	0	2,203	6,871	0
12	NET FED INCOME TAX ALLOWABLE	I879	1	0	0	0	-18	737	-3
13	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	0	-3	123	1
14	<u>REVENUE TAX</u>	L033	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>34</u>	<u>0</u>
15	TOTAL OPERATING EXPENSE	OPEX	21	0	0	0	2,190	7,765	-2
16	RETURN ON RATE BASE	R751	3	0	0	0	-46	2,089	0
17	<u>TOTAL REVENUE CREDITS</u>	Q027	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>2</u>	<u>-214</u>	<u>-1</u>
18	TOTAL ELECTRIC COST OF SERVICE	CS05	24	0	0	0	2,146	9,640	-3
19	<u>CLASS REVENUES=COST OF SERVICE</u>	R602	<u>24</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,147</u>	<u>9,641</u>	<u>-4</u>
20	EXCESS REVENUES	XREV	0	0	0	0	1	1	-1
21	TOTAL RETURN EARNED	RETE	3	0	0	0	-45	2,090	-1
22	RATE OF RETURN EARNED	RORE	0.09677	0.00000	0.00000	0.00000	0.08982	0.09212	0.50000
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	0.13467	-0.05703	-0.05703	-0.05703	0.12089	0.12545	0.93339
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.	24	0	0	0	2,147	9,641	-4
27	REVENUE INCREASE JUSTIFIED	RIJD	0	0	0	0	-1	-1	1

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 3
 ADJs:

<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	-0.00041	0.00000	0.00000	0.00035	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 1
 PAGE: 4
 ADJs:

<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	-0.00047	-0.00010	-0.25000

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 1
 ADJs:

<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	12,624	12,624	0	0	0	0	0
3	INTERMEDIATE	P102 K202	652	652	0	0	0	0	0
4	<u>PEAKING</u>	P104 K204	<u>1,558</u>	<u>1,558</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5	PRODUCTION PLANT IN SERVICE	P121	14,834	14,834	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>									
7	GEN. STEP-UP XFMR - BASE	T100 K200	161	161	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERM	T102 K202	6	6	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T104 K204	51	51	0	0	0	0	0
10	TRANSMISSION	T106 K220	1,433	0	0	1,433	0	0	0
11	<u>DISTRIBUTION</u>	T108 K240	<u>200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>0</u>
12	TRANSMISSION PLANT IN SERVICE	T121	1,851	218	0	1,433	200	0	0
13	TOTAL PROD & TRANS PLANT	PT21	16,685	15,052	0	1,433	200	0	0
<u>14 DISTRIBUTION PLANT</u>									
15	PRIMARY	D100 K240	15,861	0	0	0	15,861	0	0
16	SECONDARY	D102 K242	553	0	0	0	0	553	0
17	SERVICES	D104 K244	185	0	0	0	0	0	185
18	<u>METERS</u>	D106 K246	<u>37</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	DISTRIBUTION PLANT IN SERVICE	D141	16,636	0	0	0	15,861	553	185
20	TOTAL TRANS & DIST PLANT	TD21	18,487	218	0	1,433	16,061	553	185
21	TOTAL GROSS PTD PLANT	PD21	33,321	15,052	0	1,433	16,061	553	185
<u>22 GENERAL & INTANGIBLE PLANT</u>									
23	LABOR RELATED	G100 K627	3,755	599	693	35	609	21	7
24	RETAIL CUSTOMER RELATED (CSS)	G102 K400	599	0	0	0	0	0	0
25	DISTRIBUTION PRIMARY RELATED	G106 K240	639	0	0	0	639	0	0
26	<u>ADJ D - CAPITAL LEASES</u>	G108 K627	<u>-1,455</u>	<u>-232</u>	<u>-269</u>	<u>-14</u>	<u>-236</u>	<u>-8</u>	<u>-3</u>
27	GENERAL PLANT IN SERVICE	G121	3,538	367	424	21	1,012	13	4

412

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 2
 ADJs:

<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	12,624	0
3	INTERMEDIATE P102 K202	0	0	0	0	652	0
4	<u>PEAKING P104 K204</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,558</u>	<u>0</u>
5	PRODUCTION PLANT IN SERVICE P121	0	0	0	0	14,834	0
<u>6 TRANSMISSION PLANT</u>							
7	GEN. STEP-UP XFMR - BASE T100 K200	0	0	0	0	161	0
8	GEN. STEP-UP XFMR - INTERM T102 K202	0	0	0	0	6	0
9	GEN. STEP-UP XFMR - PEAKING T104 K204	0	0	0	0	51	0
10	TRANSMISSION T106 K220	0	0	0	0	1,433	0
11	<u>DISTRIBUTION T108 K240</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>200</u>	<u>0</u>
12	TRANSMISSION PLANT IN SERVICE T121	0	0	0	0	1,851	0
13	TOTAL PROD & TRANS PLANT PT21	0	0	0	0	16,685	0
<u>14 DISTRIBUTION PLANT</u>							
15	PRIMARY D100 K240	0	0	0	0	15,861	0
16	SECONDARY D102 K242	0	0	0	0	553	0
17	SERVICES D104 K244	0	0	0	0	185	0
18	<u>METERS D106 K246</u>	<u>37</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>37</u>	<u>0</u>
19	DISTRIBUTION PLANT IN SERVICE D141	37	0	0	0	16,636	0
20	TOTAL TRANS & DIST PLANT TD21	37	0	0	0	18,487	0
21	TOTAL GROSS PTD PLANT PD21	37	0	0	0	33,321	0
<u>22 GENERAL & INTANGIBLE PLANT</u>							
23	LABOR RELATED G100 K627	14	0	0	1,777	3,755	0
24	RETAIL CUSTOMER RELATED (CSS) G102 K400	0	0	0	599	599	0
25	DISTRIBUTION PRIMARY RELATED G106 K240	0	0	0	0	639	0
26	<u>ADJ D - CAPITAL LEASES G108 K627</u>	<u>-5</u>	<u>0</u>	<u>0</u>	<u>-688</u>	<u>-1,455</u>	<u>0</u>
27	GENERAL PLANT IN SERVICE G121	9	0	0	1,688	3,538	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 3
 ADJs:

<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	36,859	15,419	424	1,454	17,073	566	189

414

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 2
 PAGE: 4
 ADJs:

<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	36,859	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 3
 PAGE: 1
 ADJs:

<u>DEPRECIATION RESERVE</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 PRODUCTION PLANT</u>										
2	BASE	P150	P100	5,472	5,472	0	0	0	0	0
3	INTERMEDIATE	P152	P102	652	652	0	0	0	0	0
4	<u>PEAKING</u>	P154	P104	985	985	0	0	0	0	0
5	TOTAL PROD DEPREC RESERVE	P171		7,109	7,109	0	0	0	0	0
<u>6 TRANSMISSION PLANT</u>										
7	GEN. STEP-UP XFMR - BASE	T150	T100	57	57	0	0	0	0	0
8	GEN. STEP-UP XFMR - INTERMED	T152	T102	3	3	0	0	0	0	0
9	GEN. STEP-UP XFMR - PEAKING	T154	T104	14	14	0	0	0	0	0
10	TRANSMISSION	T156	T106	415	0	0	415	0	0	0
11	<u>DISTRIBUTION</u>	T158	T108	56	0	0	0	56	0	0
12	TOTAL TRANS DEPREC RESERVE	T171		545	74	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	3	0	0	0	0	0	0
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	913	146	168	9	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	605	0	0	0	605	0	0
23	TOTAL GENERAL DEPREC RESERVE	G171		1,979	146	168	9	753	5	2
24	TOTAL DEPRECIATION RESERVE	DR11		15,677	7,329	168	424	6,554	238	65

416

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 3
 PAGE: 2
 ADJs:

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	5,472	0
3 INTERMEDIATE	P152 P102	0	0	0	0	652	0
4 <u>PEAKING</u>	P154 P104	0	0	0	0	985	0
5 TOTAL PROD DEPREC RESERVE	P171	0	0	0	0	7,109	0
<u>6 TRANSMISSION PLANT</u>							
7 GEN. STEP-UP XFMR - BASE	T150 T100	0	0	0	0	57	0
8 GEN. STEP-UP XFMR - INTERMED	T152 T102	0	0	0	0	3	0
9 GEN. STEP-UP XFMR - PEAKING	T154 T104	0	0	0	0	14	0
10 TRANSMISSION	T156 T106	0	0	0	0	415	0
11 <u>DISTRIBUTION</u>	T158 T108	0	0	0	0	56	0
12 TOTAL TRANS DEPREC RESERVE	T171	0	0	0	0	545	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 <u>METERS</u>	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	913	0
21 RETAIL CUSTOMER RELATED (CSS)	G152 G102	0	0	0	461	461	0
22 <u>DISTRIBUTION PRIMARY RELATED</u>	G156 G106	0	0	0	0	605	0
23 TOTAL GENERAL DEPREC RESERVE	G171	3	0	0	893	1,979	0
24 TOTAL DEPRECIATION RESERVE	DR11	6	0	0	893	15,677	0

417

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 1
 ADJs:

<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	14,834	14,834	0	0	0	0	0
3	<u>TOTAL PROD DEPREC RESERVE</u>	P171	<u>-7,109</u>	<u>-7,109</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>
4	NET PRODUCTION PLANT	P221	7,725	7,725	0	0	0	0	0
<u>5 TRANSMISSION PLANT</u>									
6	TRANSMISSION PLANT IN SERVICE	T121	1,851	218	0	1,433	200	0	0
7	<u>TOTAL TRANS DEPREC RESERVE</u>	T171	<u>-545</u>	<u>-74</u>	<u>-0</u>	<u>-415</u>	<u>-56</u>	<u>-0</u>	<u>-0</u>
8	NET TRANSMISSION PLANT	T221	1,306	144	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	19,623	7,869	0	1,018	10,260	320	122
14	NET TRANS & DIST PLANT	NT21	11,898	144	0	1,018	10,260	320	122
<u>15 GENERAL & INTANGIBLE PLANT</u>									
16	GENERAL PLANT IN SERVICE	G121	3,538	367	424	21	1,012	13	4
17	<u>TOTAL GENERAL DEPREC RESERVE</u>	G171	<u>-1,979</u>	<u>-146</u>	<u>-168</u>	<u>-9</u>	<u>-753</u>	<u>-5</u>	<u>-2</u>
18	NET GENERAL & INTANG PLANT	G221	1,559	221	256	12	259	8	2
19	NET ELECTRIC PLANT IN SERVICE	NP21	21,182	8,090	256	1,030	10,519	328	124

418

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 4
 PAGE: 2
 ADJs:

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	0	14,834	0
3	<u>TOTAL PROD DEPREC RESERVE P171</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-7,109</u>	<u>-0</u>
4	NET PRODUCTION PLANT P221	0	0	0	0	7,725	0
<u>5 TRANSMISSION PLANT</u>							
6	TRANSMISSION PLANT IN SERVICE T121	0	0	0	0	1,851	0
7	<u>TOTAL TRANS DEPREC RESERVE T171</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-545</u>	<u>-0</u>
8	NET TRANSMISSION PLANT T221	0	0	0	0	1,306	0
<u>9 DISTRIBUTION PLANT</u>							
10	DISTRIBUTION PLANT IN SERVICE D141	37	0	0	0	16,636	0
11	<u>TOTAL DISTRIB DEPREC RESERVE D191</u>	<u>-3</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-6,044</u>	<u>-0</u>
12	NET DISTRIBUTION PLANT D241	34	0	0	0	10,592	0
13	NET PTD PLANT NT31	34	0	0	0	19,623	0
14	NET TRANS & DIST PLANT NT21	34	0	0	0	11,898	0
<u>15 GENERAL & INTANGIBLE PLANT</u>							
16	GENERAL PLANT IN SERVICE G121	9	0	0	1,688	3,538	0
17	<u>TOTAL GENERAL DEPREC RESERVE G171</u>	<u>-3</u>	<u>-0</u>	<u>-0</u>	<u>-893</u>	<u>-1,979</u>	<u>-0</u>
18	NET GENERAL & INTANG PLANT G221	6	0	0	795	1,559	0
19	NET ELECTRIC PLANT IN SERVICE NP21	40	0	0	795	21,182	0

419

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 1
 ADJs:

<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	0
5	DISTRIBUTION V226 D100	56	0	0	0	56	0	0
6	TOTAL LAND HELD FOR FUTURE USE V233	80	0	0	24	56	0	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>								
8	PRODUCTION - BASE V234 P100	1,705	1,705	0	0	0	0	0
9	PRODUCTION - INTERMEDIATE V236 P102	3	3	0	0	0	0	0
10	PRODUCTION - PEAKING V238 P104	7	7	0	0	0	0	0
11	TRANSMISSION V240 T106	156	0	0	156	0	0	0
12	DISTRIBUTION V242 D141	152	0	0	0	145	5	2
13	GENERAL PLANT V244 G100	303	48	56	3	49	2	1
14	ADJ B-ELIGIBLE/AFUDC PROD BASE V246 P100	-1,590	-1,590	0	0	0	0	0
15	ADJ B-ELIGIBLE/AFUDC TRANSM V248 T106	-113	0	0	-113	0	0	0
16	TOTAL RATE BASE CWIP V255	623	173	56	46	194	7	3
17	TOTAL ADDITIVE ADJUSTMENTS V289	703	173	56	70	250	7	3
18	NET ORIGINAL COST RATE BASE RB21	21,885	8,263	312	1,100	10,769	335	127
<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	0
23	TOTAL FUEL STOCKS W641	3,703	0	3,703	0	0	0	0
<u>24 PLANT MATERIALS & SUPPLIES</u>								

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 2
 ADJs:

<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	0	24	0
5	<u>DISTRIBUTION V226 D100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>56</u>	<u>0</u>
6	TOTAL LAND HELD FOR FUTURE USE V233	0	0	0	0	80	0
<u>7 CONSTRUCTION WORK IN PROGRESS</u>							
8	PRODUCTION - BASE V234 P100	0	0	0	0	1,705	0
9	PRODUCTION - INTERMEDIATE V236 P102	0	0	0	0	3	0
10	PRODUCTION - PEAKING V238 P104	0	0	0	0	7	0
11	TRANSMISSION V240 T106	0	0	0	0	156	0
12	DISTRIBUTION V242 D141	0	0	0	0	152	0
13	GENERAL PLANT V244 G100	1	0	0	143	303	0
14	ADJ B-ELIGIBLE/AFUDC PROD BASE V246 P100	0	0	0	0	-1,590	0
15	<u>ADJ B-ELIGIBLE/AFUDC TRANSM V248 T106</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-113</u>	<u>0</u>
16	TOTAL RATE BASE CWIP V255	1	0	0	143	623	0
17	TOTAL ADDITIVE ADJUSTMENTS V289	1	0	0	143	703	0
18	NET ORIGINAL COST RATE BASE RB21	41	0	0	938	21,885	0
<u>19 WORKING CAPITAL</u>							
<u>20 MATERIALS AND SUPPLIES</u>							
<u>21 FUEL SUPPLIES</u>							
22	<u>AMOUNT ALLOCABLE V630 K306</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,703</u>	<u>0</u>
23	TOTAL FUEL STOCKS W641	0	0	0	0	3,703	0
<u>24 PLANT MATERIALS & SUPPLIES</u>							

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 3
 ADJs:

<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	780	326	9	31	361	12	4
2 <u>TOTAL PLANT MATERIALS & SUPPL</u>	W659	780	326	9	31	361	12	4
3 <u>TOTAL MATERIALS & SUPPLIES</u>	W661	4,483	326	3,712	31	361	12	4
4 <u>PREPAYMENTS & OTHER W.C. ITEMS</u>								
5 <u>TOTAL PREPAYMENTS</u>	W670 PD29	22	10	0	1	11	0	0
6 <u>TOTAL</u>	W687	22	10	0	1	11	0	0
7 <u>OTHER WORKING CAPITAL</u>								
8 <u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	W696 GP19	-24	-10	0	-1	-11	0	0
9 <u>ADJ D- CAPITAL LEASES</u>	W698 OM39	1,325	174	339	13	247	7	4
10 <u>TOTAL</u>	W705	1,301	164	339	12	236	7	4
11 <u>TOTAL WORKING CASH</u>	W721	1,301	164	339	12	236	7	4
12 <u>MISCELLANEOUS WORKING CAPITAL</u>								
13 <u>WTD O&M EXP</u>	W730 OM39	-2,379	-313	-609	-24	-444	-13	-7
14 <u>DA RETAIL</u>	W732 OM39	-2,648	-348	-677	-27	-494	-15	-8
15 <u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	21	0	0	0	0	0	0
16 <u>TOTAL MISC WORK CAPITAL</u>	W747	-5,006	-661	-1,286	-51	-938	-28	-15
17 <u>TOTAL WORKING CAPITAL</u>	WC71	800	-161	2,765	-7	-330	-9	-7
18 <u>PRELIMINARY SUMMARY</u>								
19 <u>TOTAL ADDITIVE ADJUSTMENTS</u>	V289	703	173	56	70	250	7	3
20 <u>TOTAL WORKING CAPITAL</u>	WC71	800	-161	2,765	-7	-330	-9	-7
21 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	1,503	12	2,821	63	-80	-2	-4
22 <u>RATE BASE CALCULATION</u>								
23 <u>NET ELECTRIC PLANT IN SERVICE</u>	NP21	21,182	8,090	256	1,030	10,519	328	124
24 <u>TOTAL RATE BASE ADJUSTMENTS</u>	RB71	1,503	12	2,821	63	-80	-2	-4

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 4
 ADJs:

RATE BASE	ITEM ALLO	INTERRUPTIBLE			LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER	
1	<u>AMOUNT ALLOCABLE</u>	W642 GP19	1	0	0	36	780	0
2	TOTAL PLANT MATERIALS & SUPPL	W659	1	0	0	36	780	0
3	TOTAL MATERIALS & SUPPLIES	W661	1	0	0	36	4,483	0
4	<u>PREPAYMENTS & OTHER W.C. ITEMS</u>							
5	<u>TOTAL PREPAYMENTS</u>	W670 PD29	0	0	0	0	22	0
6	TOTAL	W687	0	0	0	0	22	0
7	<u>OTHER WORKING CAPITAL</u>							
8	ADJ A- GAIN/LOSS SALE PROPERTY	W696 GP19	0	0	0	-1	-23	-1
9	<u>ADJ D- CAPITAL LEASES</u>	W698 OM39	4	0	0	535	1,323	2
10	TOTAL	W705	4	0	0	534	1,300	1
11	TOTAL WORKING CASH	W721	4	0	0	534	1,300	1
12	<u>MISCELLANEOUS WORKING CAPITAL</u>							
13	WTD O&M EXP	W730 OM39	-7	0	0	-961	-2,378	-1
14	DA RETAIL	W732 OM39	-8	0	0	-1,069	-2,646	-2
15	<u>ADJ E- RETAIL RATE CASE EXP</u>	W736 K400	0	0	0	21	21	0
16	TOTAL MISC WORK CAPITAL	W747	-15	0	0	-2,009	-5,003	-3
17	TOTAL WORKING CAPITAL	WC71	-10	0	0	-1,439	802	-2
18	<u>PRELIMINARY SUMMARY</u>							
19	TOTAL ADDITIVE ADJUSTMENTS	V289	1	0	0	143	703	0
20	<u>TOTAL WORKING CAPITAL</u>	WC71	-10	0	0	-1,439	802	-2
21	TOTAL RATE BASE ADJUSTMENTS	RB71	-9	0	0	-1,296	1,505	-2
22	<u>RATE BASE CALCULATION</u>							
23	NET ELECTRIC PLANT IN SERVICE	NP21	40	0	0	795	21,182	0
24	TOTAL RATE BASE ADJUSTMENTS	RB71	-9	0	0	-1,296	1,505	-2

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 5
 ADJs:

<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	22,685	8,102	3,077	1,093	10,439	326	120
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	2,089	746	283	101	961	30	11

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 5
 PAGE: 6
 ADJs:

<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	31	0	0	-501	22,687	-2
2 TOTAL RATE OF RETURN ALLOWABLE	RORA	0.09210	0.09210	0.09210	0.09210		0.09210
3 RETURN ON RATE BASE	R751	3	0	0	-46	2,089	0

425

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 1
 ADJs:

O & M EXPENSES	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
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
4	DA RETAIL	P308 K306	23	0	23	0	0	0
5	<u>AMOUNT ALLOCABLE</u>	P310 K306	918	0	918	0	0	0
6	TOTAL ENERGY RELATED	P341	1,004	0	1,004	0	0	0
7	<u>PRODUCTION O&M- DEMAND RELATED</u>							
8	BASE	P352 P100	293	293	0	0	0	0
9	INTERMEDIATE	P354 P102	23	23	0	0	0	0
10	<u>PEAKING</u>	P356 P104	76	76	0	0	0	0
11	TOTAL DEMAND RELATED	P391	392	392	0	0	0	0
12	TOTAL PRODUCTION O & M	P451	1,396	392	1,004	0	0	0
13	<u>TRANSMISSION O & M</u>							
14	GEN. STEP-UP XFMR - BASE	T300 T100	3	3	0	0	0	0
15	GEN. STEP-UP XFMR - PEAKING	T304 T104	1	1	0	0	0	0
16	TRANSMISSION	T306 T106	35	0	0	35	0	0
17	<u>DISTRIBUTION</u>	T308 T108	4	0	0	0	4	0
18	TOTAL TRANSMISSION O & M	T341	43	4	0	35	4	0
19	<u>DISTRIBUTION O & M</u>							
20	PRIMARY	D300 D100	610	0	0	0	610	0
21	SECONDARY	D302 D102	17	0	0	0	0	17
22	SERVICES INCL RECON & DISCON	D304 D104	9	0	0	0	0	9
23	<u>METERS</u>	D306 D106	1	0	0	0	0	0
24	TOTAL DISTRIBUTION O & M	D341	637	0	0	0	610	17
25	<u>CUSTOMER ACCOUNTING</u>							
26	METER READING	C300 K410	8	0	0	0	0	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 2
 ADJs:

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	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	293	0
9 INTERMEDIATE	P354 P102	0	0	0	0	23	0
10 <u>PEAKING</u>	P356 P104	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>76</u>	<u>0</u>
11 TOTAL DEMAND RELATED	P391	0	0	0	0	392	0
12 TOTAL PRODUCTION O & M	P451	0	0	0	0	1,396	0
<u>13 TRANSMISSION O & M</u>							
14 GEN. STEP-UP XFMR - BASE	T300 T100	0	0	0	0	3	0
15 GEN. STEP-UP XFMR - PEAKING	T304 T104	0	0	0	0	1	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	43	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

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 3
 ADJs:

428

O & M EXPENSES	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	CUSTOMER RECORDS	C302 K412	564	0	0	0	0	0
2	BILLING	C304 K414	563	0	0	0	0	0
3	SERVICE WORK FOR CONP	C306 K244	2	0	0	0	0	2
4	UNCOLLECTIBLES	C308 K400	106	0	0	0	0	0
5	TOTAL CUSTOMER ACCOUNTING EXP	C317	1,243	0	0	0	0	2
6	<u>CUSTOMER SERVICE & INFORMATION</u>							
7	TOTAL	C320 K400	19	0	0	0	0	0
8	TOTAL CUSTOMER SERVICE & INFO	C329	19	0	0	0	0	0
9	<u>SALES</u>							
10	TOTAL	S300 K400	13	0	0	0	0	0
11	TOTAL SALES EXPENSE	S317	13	0	0	0	0	0
12	<u>ADMINISTRATIVE & GENERAL</u>							
13	PRODUCTION - BASE RELATED	A300 P100	-1	-1	0	0	0	0
14	DISTRIBUTION PLANT RELATED	A304 D141	62	0	0	0	59	2
15	GROSS PLANT RELATED	A306 GP19	20	8	0	1	9	0
16	LABOR RELATED	A308 K627	1,742	278	321	16	282	10
17	ADJ E- RETAIL RATE CASE EXP	A314 K400	11	0	0	0	0	0
18	ADJ G-CORP AIRCRAFT ALLOCATION	A316 K627	-23	-4	-4	0	-4	0
19	ADJ J- INTEREST TAX DEFICIENCY	A318 GP19	8	3	0	0	4	0
20	ADJ K- IMAGE BLDG ADVERTISING	A320 K627	-25	-4	-5	0	-4	0
21	TOTAL ADMINISTRATIVE & GENERAL	A337	1,794	280	312	17	346	12
22	TOTAL O & M EXPENSE	OM31	5,145	676	1,316	52	960	29

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 6
 PAGE: 4
 ADJs:

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	UNCOLLECTIBLES	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	TOTAL	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	TOTAL	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	19	1
16	LABOR RELATED	A308 K627	7	0	0	824	1,741	1
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	-23	0
19	ADJ J- INTEREST TAX DEPCIENCY	A318 GP19	0	0	0	0	7	1
20	ADJ K- IMAGE BLDG ADVERTISING	A320 K627	0	0	0	-12	-25	0
21	TOTAL ADMINISTRATIVE & GENERAL	A337	7	0	0	813	1,791	3
22	TOTAL O & M EXPENSE	OM31	16	0	0	2,078	5,142	3

429

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 7
 PAGE: 1
 ADJs:

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	439	439	0	0	0	0	0
3 INTERMEDIATE	P462 P102	29	29	0	0	0	0	0
4 PEAKING	P464 P104	61	61	0	0	0	0	0
5 TOTAL PRODUCTION DEPREC EXP	P481	529	529	0	0	0	0	0
<u>6 TRANSMISSION DEPRECIATION</u>								
7 GEN. STEP-UP XFMR - BASE	T460 T100	3	3	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	48	4	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	112	18	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	122	18	21	1	26	1	0
23 TOTAL DEPRECIATION EXPENSE	DE41	1,225	551	21	37	531	22	5

430

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 7
 PAGE: 2
 ADJs:

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	439	0
3 INTERMEDIATE	P462 P102	0	0	0	0	29	0
4 PEAKING	P464 P104	0	0	0	0	61	0
5 TOTAL PRODUCTION DEPREC EXP	P481	0	0	0	0	529	0
<u>6 TRANSMISSION DEPRECIATION</u>							
7 GEN. STEP-UP XFMR - BASE	T460 T100	0	0	0	0	3	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	48	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	112	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	122	0
23 TOTAL DEPRECIATION EXPENSE	DE41	3	0	0	55	1,225	0

431

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 1
 ADJs:

<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	156	156	0	0	0	0	0
4	PRODUCTION INTERMEDIATE	L502 K202	6	6	0	0	0	0	0
5	PRODUCTION PEAKING	L504 K204	15	15	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>	L516 K627	<u>14</u>	<u>2</u>	<u>3</u>	<u>0</u>	<u>2</u>	<u>0</u>	<u>0</u>
10	TOTAL REAL EST & PROP TAX	L521	386	179	3	15	175	5	2
<u>11 PAYROLL TAX</u>									
12	<u>TOTAL</u>	L530 K627	<u>141</u>	<u>23</u>	<u>26</u>	<u>1</u>	<u>23</u>	<u>1</u>	<u>0</u>
13	TOTAL PAYROLL TAX	L551	141	23	26	1	23	1	0
<u>14 REVENUE TAXES</u>									
15	TOTAL	L560 R600	1,019	259	186	26	306	10	3
16	ADJ H- FRANCHISE FEES & GRT	L562 R600	-1,014	-258	-185	-26	-304	-10	-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>	L566 R600	<u>-18</u>	<u>-5</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	-4	0	0
20	TOTAL OTHER TAX & MISC EXPENSE	L591	510	197	26	16	194	6	2
<u>21 OTHER TAXES & MISC EXPENSES</u>									
22	<u>ADJ A- GAIN/LOSS SALE PROPERTY</u>	M600 GP19	<u>-9</u>	<u>-4</u>	<u>0</u>	<u>0</u>	<u>-4</u>	<u>0</u>	<u>0</u>
23	MISC ALLOWABLE EXPENSES	M621	-9	-4	0	0	-4	0	0
<u>24 PRELIMINARY SUMMARY</u>									
25	TOTAL O & M EXPENSE	OM31	5,145	676	1,316	52	960	29	15

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 2
 ADJs:

433

<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	156	0
4	PRODUCTION INTERMEDIATE	L502 K202	0	0	0	6	0
5	PRODUCTION PEAKING	L504 K204	0	0	0	15	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>0</u>
10	TOTAL REAL EST & PROP TAX	L521	0	0	0	386	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>-1</u>
13	TOTAL PAYROLL TAX	L551	1	0	0	142	-1
<u>14 REVENUE TAXES</u>							
15	TOTAL	L560 R600	3	0	0	1,020	-1
16	ADJ H- FRANCHISE FEES & GRT	L562 R600	-3	0	0	-226	1
17	RAF CALCULATED ON PRES CL REV	L564 R600	0	0	0	-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>-4</u>	<u>-1</u>
19	TOTAL REVENUE TAXES	L581	0	0	0	-16	-1
20	TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	512	-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>-8</u>	<u>-1</u>
23	MISC ALLOWABLE EXPENSES	M621	0	0	0	-8	-1
<u>24 PRELIMINARY SUMMARY</u>							
25	TOTAL O & M EXPENSE	OM31	16	0	0	2,078	3

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 3
 ADJs:

OTHER TAXES & MISC EXPENSES	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1 TOTAL DEPRECIATION EXPENSE	DE41	1,225	551	21	37	531	22	5
2 TOTAL OTHER TAX & MISC EXPENSE	L591	510	197	26	16	194	6	2
3 MISC ALLOWABLE EXPENSES	M621	-9	-4	0	0	-4	0	0
4 TOTAL OP EXP EX INC & REV TAX	OP61	6,871	1,420	1,363	105	1,681	57	22

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 8
 PAGE: 4
 ADJs:

OTHER TAXES & MISC EXPENSES	ITEM ALLO	INTERRUPTIBLE		LIGHTING	CUSTOMER	TOTAL	ALL
		METERING	EQUIPMENT	FACILITIES	BILLING/INFO	AT ISSUE	OTHER
1 TOTAL DEPRECIATION EXPENSE	DE41	3	0	0	55	1,225	0
2 TOTAL OTHER TAX & MISC EXPENSE	L591	1	0	0	70	512	-2
3 MISC ALLOWABLE EXPENSES	M621	0	0	0	0	-8	-1
4 TOTAL OP EXP EX INC & REV TAX	OP61	20	0	0	2,203	6,871	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 1
 ADJs:

<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	933	333	127	45	429	13	5
5	<u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	-285	-102	-39	-14	-131	-4	-2
6	TOTAL OTHER INTEREST EXPENSE	Y781	648	231	88	31	298	9	3
7	TOTAL INTEREST EXPENSE	Y783	648	231	88	31	298	9	3
<u>8 ADDITIONS</u>									
9	PERMANENT DIFF - FED & STATE	Y824 GP19	-51	-21	-1	-2	-24	-1	0
10	<u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	-387	-162	-4	-15	-179	-6	-2
11	TOTAL ADDITIONS	Y861	-438	-183	-5	-17	-203	-7	-2
12	NET DEDUCTIONS AND ADDITIONS	Y871	1,086	414	93	48	501	16	5
<u>13 FEDERAL INCOME TAX ADJUSTMENTS</u>									
<u>14 FED PROV DEF INC TAX</u>									
15	<u>NET FED DEFERRED INC TAX</u>	Z760 GP19	124	52	1	5	57	2	1
16	TOTAL FED PROV DEF IT	Z781	124	52	1	5	57	2	1
<u>17 INVESTMENT TAX CREDITS</u>									
<u>18 AMORTIZED INV TAX CREDIT</u>									
19	<u>AMORTIZATION</u>	Z804 GP19	5	2	0	0	2	0	0
20	TOTAL AMORTIZED ITC	Z813	5	2	0	0	2	0	0
<u>21 PRELIMINARY SUMMARY</u>									
22	TOTAL FED PROV DEF IT	Z781	124	52	1	5	57	2	1

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 2
 ADJs:

<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	932	1
5	<u>ADJ N- INC TAX SYNCHRONIZATION</u>	Y762 RB91	0	0	0	6	-286	1
6	TOTAL OTHER INTEREST EXPENSE	Y781	1	0	0	-15	646	2
7	TOTAL INTEREST EXPENSE	Y783	1	0	0	-15	646	2
<u>8 ADDITIONS</u>								
9	PERMANENT DIFF - FED & STATE	Y824 GP19	0	0	0	-2	-51	0
10	<u>TEMPORARY DIFFERENCE - FEDERAL</u>	Y828 GP19	0	0	0	-18	-386	-1
11	TOTAL ADDITIONS	Y861	0	0	0	-20	-437	-1
12	NET DEDUCTIONS AND ADDITIONS	Y871	1	0	0	5	1,083	3
<u>13 FEDERAL INCOME TAX ADJUSTMENTS</u>								
<u>14 FED PROV DEF INC TAX</u>								
15	<u>NET FED DEFERRED INC TAX</u>	Z760 GP19	0	0	0	6	124	0
16	TOTAL FED PROV DEF IT	Z781	0	0	0	6	124	0
<u>17 INVESTMENT TAX CREDITS</u>								
<u>18 AMORTIZED INV TAX CREDIT</u>								
19	<u>AMORTIZATION</u>	Z804 GP19	0	0	0	0	4	1
20	TOTAL AMORTIZED ITC	Z813	0	0	0	0	4	1
<u>21 PRELIMINARY SUMMARY</u>								
22	TOTAL FED PROV DEF IT	Z781	0	0	0	6	124	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 3
 ADJs:

<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 AMORTIZED ITC	Z813	-5	-2	-0	-0	-2	-0	-0
2	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	119	50	1	5	55	2	1
<u>3 FEDERAL INCOME TAX COMPUTATION</u>									
4	RETURN ON RATE BASE	R751	2,089	746	283	101	961	30	11
5	NET DEDUCTIONS AND ADDITIONS	Y871	-1,086	-414	-93	-48	-501	-16	-5
6	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	119	50	1	5	55	2	1
7	TOTAL STATE PROV DEF IT(410.1)	Z911	20	8	0	1	9	0	0
8	BASE FOR FIT COMPUTATION	I865	1,142	390	191	59	524	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	615	210	103	32	282	9	4
11	TOTAL FEDERAL TAX ADJUSTMENTS	Z863	119	50	1	5	55	2	1
12	NET FED INCOME TAX ALLOWABLE	I879	734	260	104	37	337	11	5
<u>13 FEDERAL INCOME TAX PAYABLE</u>									
14	PRELIM FEDERAL INCOME TAX	I869	615	210	103	32	282	9	4
15	NET FED INCOME TAX PAYABLE	I889	615	210	103	32	282	9	4
<u>16 STATE INCOME TAX</u>									
<u>17 DEDUCTIONS IN ADDITION TO Y871</u>									
18	REMOVE FEDERAL TIMING DIFF	Y890 GP19	-387	-162	-4	-15	-179	-6	-2
19	STATE TEMPORARY DIFFERENCES	Y892 GP19	362	151	4	14	168	6	2
20	DEDUCTIONS IN ADD TO Y843	Y911	-25	-11	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>									
23	STATE PROV DEF INC TAX (410.1)								
24	STATE DEFERRED INC TAX	Z890 GP19	20	8	0	1	9	0	0

438

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 4
 ADJs:

<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	-4	-1
2	<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	0	0	0	120	-1
3	<u>FEDERAL INCOME TAX COMPUTATION</u>						
4	RETURN ON RATE BASE	R751	3	0	0	2,089	0
5	NET DEDUCTIONS AND ADDITIONS	Y871	-1	-0	-0	-1,083	-3
6	<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	0	0	0	120	-1
7	<u>TOTAL STATE PROV DEF IT(410.1)</u>	Z911	0	0	0	19	1
8	BASE FOR FIT COMPUTATION	I865	2	0	0	1,145	-3
9	FIT FACTOR K190/(1-K190)	I867	0.53846	0.53846	0.53846		0.53846
10	PRELIM FEDERAL INCOME TAX	I869	1	0	0	617	-2
11	<u>TOTAL FEDERAL TAX ADJUSTMENTS</u>	Z863	0	0	0	120	-1
12	NET FED INCOME TAX ALLOWABLE	I879	1	0	0	737	-3
13	<u>FEDERAL INCOME TAX PAYABLE</u>						
14	<u>PRELIM FEDERAL INCOME TAX</u>	I869	1	0	0	617	-2
15	NET FED INCOME TAX PAYABLE	I889	1	0	0	617	-2
16	<u>STATE INCOME TAX</u>						
17	<u>DEDUCTIONS IN ADDITION TO Y871</u>						
18	REMOVE FEDERAL TIMING DIFF	Y890 GP19	0	0	0	-386	-1
19	<u>STATE TEMPORARY DIFFERENCES</u>	Y892 GP19	0	0	0	362	0
20	DEDUCTIONS IN ADD TO Y843	Y911	0	0	0	-24	-1
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	19	1

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 5
 ADJS:

INCOME TAX BASED ON RETURN	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
1	TOTAL STATE PROV DEF IT(410.1)	Z911	20	8	0	1	9	0	0
2	TOTAL STATE INC TAX ADJUSTMENT	Z957	20	8	0	1	9	0	0
<u>3 SUMMARY OF SIT CALCULATION</u>									
4	RETURN ON RATE BASE	R751	2,089	746	283	101	961	30	11
5	NET FED INCOME TAX ALLOWABLE	I879	734	260	104	37	337	11	5
6	NET DEDUCTIONS AND ADDITIONS	Y871	-1,086	-414	-93	-48	-501	-16	-5
7	DEDUCTIONS IN ADD TO Y843	Y911	25	11	-0	1	11	-0	-0
8	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	<u>20</u>	<u>8</u>	<u>0</u>	<u>1</u>	<u>9</u>	<u>0</u>	<u>0</u>
9	BASE FOR SIT COMPUTATION	J965	1,782	611	294	92	817	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	104	36	17	5	48	1	1
12	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	<u>20</u>	<u>8</u>	<u>0</u>	<u>1</u>	<u>9</u>	<u>0</u>	<u>0</u>
13	NET STATE INCOME TAX ALLOWABLE	J979	124	44	17	6	57	1	1
<u>14 STATE INCOME TAX PAYABLE</u>									
15	<u>PRELIMINARY STATE INCOME TAX</u>	J969	<u>104</u>	<u>36</u>	<u>17</u>	<u>5</u>	<u>48</u>	<u>1</u>	<u>1</u>
16	NET STATE INCOME TAX PAYABLE	J989	104	36	17	5	48	1	1
17	COMPOSITE TAX RATE	CTAX		0.38794	0.38794	0.38794	0.38794	0.38794	0.38794

440

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 9
 PAGE: 6
 ADJS:

INCOME TAX BASED ON RETURN	ITEM ALLO	INTERRUPTIBLE				TOTAL	ALL	
		METERING	EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO			
1	TOTAL STATE PROV DEF IT(410.1)	Z911	0	0	0	1	19	1
2	TOTAL STATE INC TAX ADJUSTMENT	Z957	0	0	0	1	19	1
<u>3 SUMMARY OF SIT CALCULATION</u>								
4	RETURN ON RATE BASE	R751	3	0	0	-46	2,089	0
5	NET FED INCOME TAX ALLOWABLE	I879	1	0	0	-18	737	-3
6	NET DEDUCTIONS AND ADDITIONS	Y871	-1	-0	-0	-5	-1,083	-3
7	DEDUCTIONS IN ADD TO Y843	Y911	-0	-0	-0	1	24	1
8	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>19</u>	<u>1</u>
9	BASE FOR SIT COMPUTATION	J965	3	0	0	-67	1,786	-4
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	104	0
12	<u>TOTAL STATE INC TAX ADJUSTMENT</u>	Z957	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>19</u>	<u>1</u>
13	NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	-3	123	1
<u>14 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>104</u>	<u>0</u>
16	NET STATE INCOME TAX PAYABLE	J989	0	0	0	-4	104	0
17	COMPOSITE TAX RATE	CTAX	0.38794	0.38794	0.38794	0.38794		0.38575

441

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 1
 ADJS:

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	3	3	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	79	28	11	4	36	1	0
8	TOTAL REVENUE CREDITS	Q027	215	31	11	5	155	4	10
<u>9 COST OF SERVICE COMPUTATION</u>									
10	TOTAL OP EXP EX INC & REV TAX	OP61	6,871	1,420	1,363	105	1,681	57	22
11	RETURN ON RATE BASE	R751	2,089	746	283	101	961	30	11
12	NET FED INCOME TAX ALLOWABLE	I879	734	260	104	37	337	11	5
13	NET STATE INCOME TAX ALLOWABLE	J979	124	44	17	6	57	1	1
14	<u>TOTAL REVENUE CREDITS</u>	Q027	-215	-31	-11	-5	-155	-4	-10
15	SUBTOTAL B	CS03	9,603	2,439	1,756	244	2,881	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	34	9	6	1	10	0	0
18	TOTAL ELECTRIC COST OF SERVICE	CS05	9,637	2,448	1,762	245	2,891	95	29
19	CLASS REVENUES=COST OF SERVICE	R602	9,637	2,449	1,762	245	2,890	95	29
20	<u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-9,637	-2,448	-1,762	-245	-2,891	-95	-29
21	EXCESS REVENUES	XREV	0	1	0	0	-1	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	-1	0	0

442

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 10
 PAGE: 2
 ADJS:

COST OF SERVICE COMPUTATION	ITEM ALLO	INTERRUPTIBLE				TOTAL	ALL
		METERING	EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO		
<u>1 REVENUE CREDITS</u>							
2 PRODUCTION DEMAND RELATED	Q000 P121	0	0	0	0	3	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	78	1
8 TOTAL REVENUE CREDITS	Q027	0	0	0	-2	214	1
<u>9 COST OF SERVICE COMPUTATION</u>							
10 TOTAL OP EXP EX INC & REV TAX	OP61	20	0	0	2,203	6,871	0
11 RETURN ON RATE BASE	R751	3	0	0	-46	2,089	0
12 NET FED INCOME TAX ALLOWABLE	I879	1	0	0	-18	737	-3
13 NET STATE INCOME TAX ALLOWABLE	J979	0	0	0	-3	123	1
14 <u>TOTAL REVENUE CREDITS</u>	Q027	-0	-0	-0	2	-214	-1
15 SUBTOTAL B	CS03	24	0	0	2,138	9,606	-3
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	34	0
18 TOTAL ELECTRIC COST OF SERVICE	CS05	24	0	0	2,146	9,640	-3
19 CLASS REVENUES=COST OF SERVICE	R602	24	0	0	2,147	9,641	-4
20 <u>TOTAL ELECTRIC COST OF SERVICE</u>	CS05	-24	-0	-0	-2,146	-9,640	3
21 EXCESS REVENUES	XREV	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	1	1	-1

443

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 1
 ADJs:

444

<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

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 2
 ADJS:

445

<u>ROR, TAX RATES & SPEC FACTORS</u>	<u>ITEM ALLO</u>	<u>INTERRUPTIBLE</u>				<u>TOTAL</u>	<u>ALL</u>
		<u>METERING</u>	<u>EQUIPMENT</u>	<u>LIGHTING FACILITIES</u>	<u>CUSTOMER BILLING/INFO</u>	<u>AT ISSUE</u>	<u>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
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 3
 ADJs:

<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

446

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 11
 PAGE: 4
 ADJs:

<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
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

Docket Number: ER10LS25-000
 Exhibit:
 Schedule: 11
 Page: 5
 ADJs:

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

448

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: BR10LS25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 1
 ADJs:

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	199	199	0	0	0	0
30	PRODUCTION DEMAND - INTERMED	K602 K202	27	27	0	0	0	0
31	PRODUCTION DEMAND - PEAKING	K604 K204	28	28	0	0	0	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 2
 ADJs:

<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>
1 <u>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 CLASS MWH ENERGY REQ- % * 1000	K306	0	0	0	0	100,000	0
19 RATIO TO TOTAL ELECTRIC	K307	0.00000	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	0
21 RATIO TO TOTAL ELECTRIC	K401	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
22 METER READING EXP - % * 1000	K410	100,000	0	0	0	100,000	0
23 RATIO TO TOTAL ELECTRIC	K411	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000
24 CUST RECORDS/COLL EXP - %*1000	K412	0	0	0	100,000	100,000	0
25 RATIO TO TOTAL ELECTRIC	K413	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
26 BILLING/ACTG EXPENSE- % * 1000	K414	0	0	0	100,000	100,000	0
27 RATIO TO TOTAL ELECTRIC	K415	0.00000	0.00000	0.00000	1.00000	1.00000	0.00000
28 <u>WAGES AND SALARIES</u>							
29 PRODUCTION DEMAND - BASE	K600 K200	0	0	0	0	199	0
30 PRODUCTION DEMAND - INTERMED	K602 K202	0	0	0	0	27	0
31 PRODUCTION DEMAND - PEAKING	K604 K204	0	0	0	0	28	0

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 3
 ADJs:

ALLOCATORS	ITEM ALLO	TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION
		ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES
1	PROD ENERGY - ALLOCABLE	K610 K306	296	0	296	0	0	0
2	TRANSMISSION	K612 T121	19	2	0	15	2	0
3	<u>DISTRIBUTION</u>	K614 D141	271	0	0	0	258	3
4	TOTAL PTD WAGES & SALARIES	K617	840	256	296	15	260	3
5	WTD PTD WAGE & SAL RATIOS	K619	1.00000	0.30476	0.35238	0.01786	0.30952	0.00357
6	CUSTOMER ACCOUNTING	K620 K667	746	0	0	0	0	0
7	CUSTOMER SERV & INFO, SALES	K622 K400	7	0	0	0	0	0
8	<u>ECCR</u>	K624 K400	11	0	0	0	0	0
9	TOTAL PTD CSS WAGES & SALARIES	K627	1,604	256	296	15	260	3
10	WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.15960	0.18454	0.00935	0.16209	0.00187
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	433	69	80	4	70	1
12	TOTAL WAGES AND SALARIES EXP	K633	2,037	325	376	19	330	4
13	WTD WAGE AND SALARY RATIOS	K639	1.00000	0.15955	0.18459	0.00933	0.16200	0.00196
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>							
15	METER READING	K640 K410	8	0	0	0	0	0
16	CUSTOMER RECORDS	K642 K412	564	0	0	0	0	0
17	<u>BILLING</u>	K644 K414	563	0	0	0	0	0
18	TOTAL WEIGHTED CUST ACCTNG EXP	K667	1,135	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	17,200	0	17,200	0	0	0
22	TOTAL RECOV FUEL ENERGY EXP	K697	17,200	0	17,200	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	553	0	0	0	0	553
26	<u>SERVICES</u>	K802 K244	185	0	0	0	0	185
27	TOTAL	K827	738	0	0	0	0	553
28	WTD RATIOS	K829	1.00000	0.00000	0.00000	0.00000	0.00000	0.74932

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 12
 PAGE: 4
 ADJs:

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	296	0
2	TRANSMISSION	K612 T121	0	0	0	19	0
3	<u>DISTRIBUTION</u>	K614 D141	1	0	0	271	0
4	TOTAL PTD WAGES & SALARIES	K617	1	0	0	840	0
5	WTD PTD WAGE & SAL RATIOS	K619	0.00119	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	<u>ECCR</u>	K624 K400	0	0	0	11	0
9	TOTAL PTD CSS WAGES & SALARIES	K627	6	0	0	759	1,604
10	WTD PTD CSS WAGE & SAL RATIOS	K629	0.00374	0.00000	0.00000	0.47319	1.00000
11	<u>ADMINISTRATIVE & GENERAL</u>	K630 K627	2	0	0	205	433
12	TOTAL WAGES AND SALARIES EXP	K633	8	0	0	964	2,037
13	WTD WAGE AND SALARY RATIOS	K639	0.00393	0.00000	0.00000	0.47324	1.00000
14	<u>WEIGHTED CUST ACCOUNTG EXPENSE</u>						
15	METER READING	K640 K410	8	0	0	8	0
16	CUSTOMER RECORDS	K642 K412	0	0	0	564	0
17	<u>BILLING</u>	K644 K414	0	0	0	563	563
18	TOTAL WEIGHTED CUST ACCTING EXP	K667	8	0	0	1,127	1,135
19	WTD RATIOS	K669	0.00705	0.00000	0.00000	0.99295	1.00000
20	<u>RECOVERABLE FUEL ENERGY EXP</u>						
21	<u>AMOUNT ALLOCABLE</u>	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	<u>PR TX DST SEC/SERV/LS EPIS WTD</u>						
25	SECONDARY	K800 K242	0	0	0	553	0
26	<u>SERVICES</u>	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 SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 1
 ADJs:

<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	0.11777	0.00000	0.77418	0.10805	0.00000
4	WTD GROSS P & T PLT RATIOS	PT29	1.00000	0.90213	0.00000	0.08589	0.01199	0.00000
5	WTD GROSS DIST PLANT RATIOS	D149	1.00000	0.00000	0.00000	0.00000	0.95341	0.03324
6	WTD GROSS TRANS & DIST RATIOS	TD29	1.00000	0.01179	0.00000	0.07751	0.86877	0.02991
7	WTD GROSS PTD PLT RATIOS	PD29	1.00000	0.45173	0.00000	0.04301	0.48201	0.01660
8	WTD GROSS G & I PLT RATIOS	G129	1.00000	0.10373	0.11984	0.00594	0.28604	0.00367
9	WTD GROSS PLANT RATIOS	GP19	1.00000	0.41832	0.01150	0.03945	0.46320	0.01536
10	WTD TOTAL DEPREC RES RATIOS	DR19	1.00000	0.46750	0.01072	0.02705	0.41806	0.01518
<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	0.11026	0.00000	0.77948	0.11026	0.00000
14	WTD NET DIST PLANT RATIOS	D249	1.00000	0.00000	0.00000	0.00000	0.95506	0.03021
15	NET TRANS & DIST PLANT RATIOS	NT29	1.00000	0.01210	0.00000	0.08556	0.86233	0.02690
16	WTD NET G & I PLANT RATIOS	G229	1.00000	0.14176	0.16421	0.00770	0.16613	0.00513
17	WTD NET PLANT RATIOS	NP29	1.00000	0.38193	0.01209	0.04863	0.49660	0.01548
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	1.00000	0.07272	0.82802	0.00692	0.08053	0.00268
21	WTD RATIOS	W689	1.00000	0.45455	0.00000	0.04545	0.50000	0.00000
22	WTD TOTAL WORKING CASH RATIOS	W729	1.00000	0.12606	0.26057	0.00922	0.18140	0.00538
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	1.00000	0.13204	0.25689	0.01019	0.18738	0.00559
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	1.00000	-0.20125	3.45625	-0.00875	-0.41250	-0.01125
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	1.00000	0.37756	0.01426	0.05026	0.49207	0.01531
27	WTD TOTAL RATE BASE RATIOS	RB99	1.00000	0.35715	0.13564	0.04818	0.46017	0.01437
<u>28 O & M EXPENSES</u>								

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 2
 ADJs:

<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	0.00200	0.00000	0.00000	0.00000	1.00000	0.00000
7	WTD GROSS PTD PLT RATIOS	PD29	0.00111	0.00000	0.00000	0.00000	1.00000	0.00000
8	WTD GROSS G & I PLT RATIOS	G129	0.00254	0.00000	0.00000	0.47711	1.00000	0.00000
9	WTD GROSS PLANT RATIOS	GP19	0.00125	0.00000	0.00000	0.04580	1.00000	0.00000
10	WTD TOTAL DEPREC RES RATIOS	DR19	0.00038	0.00000	0.00000	0.05696	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	0.00286	0.00000	0.00000	0.00000	1.00000	0.00000
16	WTD NET G & I PLANT RATIOS	G229	0.00385	0.00000	0.00000	0.50994	1.00000	0.00000
17	WTD NET PLANT RATIOS	NP29	0.00189	0.00000	0.00000	0.03753	1.00000	0.00000
<u>18 RATE BASE ADJUSTMENTS</u>								
<u>19 WORKING CAPITAL</u>								
20	WTD MATERIAL & SUPPLY RATIOS	W669	0.00022	0.00000	0.00000	0.00803	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	0.00307	0.00000	0.00000	0.41045	0.99923	0.00077
23	WTD TOTAL MISC WRKNG CAP RATIO	W749	0.00300	0.00000	0.00000	0.40132	0.99940	0.00060
24	WTD TOTAL WRKNG CAPITAL RATIOS	WC79	-0.01250	0.00000	0.00000	-1.79875	1.00250	-0.00250
<u>25 RATE BASE</u>								
26	WTD NET OCRB RATIOS	RB29	0.00187	0.00000	0.00000	0.04286	1.00000	0.00000
27	WTD TOTAL RATE BASE RATIOS	RB99	0.00137	0.00000	0.00000	-0.02209	1.00009	-0.00009
<u>28 O & M EXPENSES</u>								

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 3
 ADJs:

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	0.09302	0.00000	0.81395	0.09302	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	0.15608	0.17391	0.00948	0.19287	0.00669	0.00223
7 WTD O & M EXP RATIOS	OM39	1.00000	0.13139	0.25578	0.01011	0.18659	0.00564	0.00292
<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	0.08333	0.00000	0.75000	0.16667	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	0.14754	0.17213	0.00820	0.21311	0.00820	0.00000
13 WTD TOT DEPREC EXP RATIOS	DE49	1.00000	0.44980	0.01714	0.03020	0.43347	0.01796	0.00408
<u>14 OTHER TAXES & MISC EXPENSES</u>								
15 WTD REAL EST & PROP TAX RATIOS	L529	1.00000	0.46373	0.00777	0.03886	0.45337	0.01295	0.00518
16 WTD PAYROLL TAX RATIOS	L559	1.00000	0.16312	0.18440	0.00709	0.16312	0.00709	0.00000
17 WTD MISC TAX RATIOS	L589	1.00000	0.29412	0.17647	0.00000	0.23529	0.00000	0.00000
18 WTD OTHER TAX RATIOS	L599	1.00000	0.38627	0.05098	0.03137	0.38039	0.01176	0.00392
19 WTD MISCELLANEOUS EXP RATIOS	M629	1.00000	0.44444	0.00000	0.00000	0.44444	0.00000	0.00000
20 WTD OP EXP EX INC & REV RATIOS	OP69	1.00000	0.20667	0.19837	0.01528	0.24465	0.00830	0.00320
<u>21 INCOME TAXES</u>								
22 WTD TOTAL ELECTRIC REVENUE	CS09	1.00000	0.25402	0.18284	0.02542	0.29999	0.00986	0.00301
<u>23 OPERATING EXPENSES</u>								
24 WTD PROD O & M EXP RATIOS	P459	1.00000	0.28080	0.71920	0.00000	0.00000	0.00000	0.00000
25 WTD TRANS O & M EXP RATIOS	T349	1.00000	0.09302	0.00000	0.81395	0.09302	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
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 4
 ADJs:

456

WEIGHTED RATIOS	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL 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	0.00157	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	0.00390	0.00000	0.00000	0.45318	0.99833	0.00167
7 WTD O & M EXP RATIOS	OM39	0.00311	0.00000	0.00000	0.40389	0.99942	0.00058
<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	0.45082	1.00000	0.00000
13 WTD TOT DEPREC EXP RATIOS	DE49	0.00245	0.00000	0.00000	0.04490	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	0.01813	1.00000	0.00000
16 WTD PAYROLL TAX RATIOS	L559	0.00709	0.00000	0.00000	0.47518	1.00709	-0.00709
17 WTD MISC TAX RATIOS	L589	0.00000	0.00000	0.00000	0.23529	0.94118	0.05882
18 WTD OTHER TAX RATIOS	L599	0.00196	0.00000	0.00000	0.13725	1.00392	-0.00392
19 WTD MISCELLANEOUS EXP RATIOS	M629	0.00000	0.00000	0.00000	0.00000	0.88889	0.11111
20 WTD OP EXP EX INC & REV RATIOS	OP69	0.00291	0.00000	0.00000	0.32062	1.00000	0.00000
<u>21 INCOME TAXES</u>							
22 WTD TOTAL ELECTRIC REVENUE	CS09	0.00249	0.00000	0.00000	0.22268	1.00031	-0.00031
<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 SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 5
 ADJs:

<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	0.30476	0.35238	0.01786	0.30952	0.01071	0.00357
2 WTD PTD CSS WAGE & SAL RATIOS	K629	1.00000	0.15960	0.18454	0.00935	0.16209	0.00561	0.00187
3 WTD WAGE AND SALARY RATIOS	K639	1.00000	0.15955	0.18459	0.00933	0.16200	0.00540	0.00196
4 WTD RATIOS	K669	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 13
 PAGE: 6
 ADJs:

<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 PTD WAGE & SAL RATIOS	K619	0.00119	0.00000	0.00000	0.00000	1.00000	0.00000
2 WTD PTDCSS WAGE & SAL RATIOS	K629	0.00374	0.00000	0.00000	0.47319	1.00000	0.00000
3 WTD WAGE AND SALARY RATIOS	K639	0.00393	0.00000	0.00000	0.47324	1.00000	0.00000
4 WTD RATIOS	K669	0.00705	0.00000	0.00000	0.99295	1.00000	0.00000

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 1
 ADJs:

		TOTAL	PRODUCTION	PRODUCTION	TRANSMISSION	DISTRIBUTION	DISTRIBUTION	DISTRIBUTION	
	ITEM ALLO	ELECTRIC	CAPACITY	ENERGY	CAPACITY	PRIMARY	SECONDARY	SERVICES	
<u>1 NET INCOME COMPUTATION</u>									
2	CLASS REVENUES=COST OF SERVICE	R600	9,637	2,449	1,762	245	2,890	95	29
3	TOTAL REVENUE CREDITS	Q027	215	31	11	5	155	4	10
4	TOTAL ELECTRIC REVENUE	CS07	9,852	2,480	1,773	250	3,045	99	39
5	TOTAL OP EXP EX INC & REV TAX	OP61	-6,871	-1,420	-1,363	-105	-1,681	-57	-22
6	FIRM SERVICE REVENUE TAX	RTXP	-34	-9	-6	-1	-10	-0	-0
7	NET INCOME	NI01	2,947	1,051	404	144	1,354	42	17
<u>8 ADJUSTMENTS TO NET INCOME</u>									
9	TOTAL INTEREST EXPENSE	Y783	-648	-231	-88	-31	-298	-9	-3
10	TOTAL ADDITIONS	Y861	-438	-183	-5	-17	-203	-7	-2
11	PRELIMINARY TAXABLE INCOME	TI01	1,861	637	311	96	853	26	12
<u>12 STATE INCOME TAX COMPUTATION</u>									
13	PRELIMINARY TAXABLE INCOME	TI01	1,861	637	311	96	853	26	12
14	DEDUCTIONS IN ADD TO Y843	Y911	25	11	-0	1	11	-0	-0
15	STATE TAXABLE INCOME	SI01	1,886	648	311	97	864	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	PRELIM SIT = SI01 * K192	ST01	104	36	17	5	48	1	1
19	STATE INC TAX PAYABLE	SP01	104	36	17	5	48	1	1
<u>20 SIT ALLOWABLE</u>									
21	STATE INC TAX PAYABLE	SP01	104	36	17	5	48	1	1
22	TOTAL STATE PROV DEF IT(410.1)	Z911	20	8	0	1	9	0	0
23	NET STATE INC TAX ALLOWABLE	SA01	124	44	17	6	57	1	1
<u>24 FEDERAL INCOME TAX COMPUTATION</u>									
25	PRELIMINARY TAXABLE INCOME	TI01	1,861	637	311	96	853	26	12
26	STATE INC TAX PAYABLE	SP01	-104	-36	-17	-5	-48	-1	-1
27	NET FEDERAL TAXABLE INCOME	FI01	1,757	601	294	91	805	25	11

459

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 2
 ADJs:

460

INCOME TAX BASED ON REVENUE	ITEM ALLO	METERING	INTERRUPTIBLE EQUIPMENT	LIGHTING FACILITIES	CUSTOMER BILLING/INFO	TOTAL AT ISSUE	ALL OTHER	
<u>1 NET INCOME COMPUTATION</u>								
2	CLASS REVENUES=COST OF SERVICE	R600	24	0	0	2,147	9,641	-4
3	TOTAL REVENUE CREDITS	Q027	0	0	0	-2	214	1
4	TOTAL ELECTRIC REVENUE	CS07	24	0	0	2,145	9,855	-3
5	TOTAL OP EXP EX INC & REV TAX	OP61	-20	-0	-0	-2,203	-6,871	-0
6	FIRM SERVICE REVENUE TAX	RTXP	-0	-0	-0	-8	-34	-0
7	NET INCOME	NI01	4	0	0	-66	2,950	-3
<u>8 ADJUSTMENTS TO NET INCOME</u>								
9	TOTAL INTEREST EXPENSE	Y783	-1	-0	-0	15	-646	-2
10	TOTAL ADDITIONS	Y861	0	0	0	-20	-437	-1
11	PRELIMINARY TAXABLE INCOME	TI01	3	0	0	-71	1,867	-6
<u>12 STATE INCOME TAX COMPUTATION</u>								
13	PRELIMINARY TAXABLE INCOME	TI01	3	0	0	-71	1,867	-6
14	DEDUCTIONS IN ADD TO Y843	Y911	-0	-0	-0	1	24	1
15	STATE TAXABLE INCOME	SI01	3	0	0	-70	1,891	-5
<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	104	0
19	STATE INC TAX PAYABLE	SP01	0	0	0	-4	104	0
<u>20 SIT ALLOWABLE</u>								
21	STATE INC TAX PAYABLE	SP01	0	0	0	-4	104	0
22	TOTAL STATE PROV DEF IT(410.1)	Z911	0	0	0	1	19	1
23	NET STATE INC TAX ALLOWABLE	SA01	0	0	0	-3	123	1
<u>24 FEDERAL INCOME TAX COMPUTATION</u>								
25	PRELIMINARY TAXABLE INCOME	TI01	3	0	0	-71	1,867	-6
26	STATE INC TAX PAYABLE	SP01	-0	-0	-0	4	-104	-0
27	NET FEDERAL TAXABLE INCOME	FI01	3	0	0	-67	1,763	-6

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 3
 ADJs:

	ITEM ALLO	TOTAL ELECTRIC	PRODUCTION CAPACITY	PRODUCTION ENERGY	TRANSMISSION CAPACITY	DISTRIBUTION PRIMARY	DISTRIBUTION SECONDARY	DISTRIBUTION SERVICES
<u>INCOME TAX BASED ON REVENUE</u>								
1	FEDERAL INCOME TAX RATE	K190		0.35000	0.35000	0.35000	0.35000	0.35000
2	PRELIM FIT = FI01 * K190	PT01	616	210	103	32	282	9
3	TOTAL FED PROV DEF IT	2781	124	52	1	5	57	2
4	TOTAL AMORTIZED ITC	Z813	-5	-2	-0	-0	-2	-0
5	NET FED INC TAX ALLOWABLE	FA01	735	260	104	37	337	11
<u>6 FEDERAL INCOME TAX PAYABLE</u>								
7	PRELIM FIT = FI01 * K190	FT01	616	210	103	32	282	9
8	FED INC TAX PAYABLE	FP01	616	210	103	32	282	9
<u>9 PRELIMINARY SUMMARY</u>								
10	NET INCOME	NI01	2,947	1,051	404	144	1,354	42
11	NET FED INC TAX ALLOWABLE	FA01	-735	-260	-104	-37	-337	-11
12	NET STATE INC TAX ALLOWABLE	SA01	-124	-44	-17	-6	-57	-1
13	OVERALL RETURN EARNED (SCH 14)	RETU	2,088	747	283	101	960	30
14	RATE OF RETURN EARNED (SCH 14)	RORX	0.09204	0.09220	0.09197	0.09241	0.09196	0.09202

461

PROGRESS ENERGY FLORIDA
 LIGHTING SERVICES ENERGY CLASS COST OF SERVICE \$(000)
 PROJECTED 2010, FULLY ADJUSTED
 PRODUCTION CAPACITY ALLOCATION METHOD: 12 CP & 25% AD

DOCKET NUMBER: ER10LS25-000
 EXHIBIT:
 SCHEDULE: 14
 PAGE: 4
 ADJs:

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	1	0	0	-23	618	-2
3 TOTAL FED PROV DEF IT	Z781	0	0	0	6	124	0
4 TOTAL AMORTIZED ITC	Z813	-0	-0	-0	-0	-4	-1
5 NET FED INC TAX ALLOWABLE	FA01	1	0	0	-17	738	-3
6 FEDERAL INCOME TAX PAYABLE							
7 PRELIM FIT = FI01 * K190	FT01	1	0	0	-23	618	-2
8 FED INC TAX PAYABLE	FP01	1	0	0	-23	618	-2
9 PRELIMINARY SUMMARY							
10 NET INCOME	NI01	4	0	0	-66	2,950	-3
11 NET FED INC TAX ALLOWABLE	FA01	-1	-0	-0	17	-738	3
12 NET STATE INC TAX ALLOWABLE	SA01	-0	-0	-0	3	-123	-1
13 OVERALL RETURN EARNED (SCH 14)	RETU	3	0	0	-46	2,089	-1
14 RATE OF RETURN EARNED (SCH 14)	RORX	0.09677	0.00000	0.00000	0.09182	0.09208	0.50000

462

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.