

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

THOMAS G. FOSTER

ON BEHALF OF

PROGRESS ENERGY FLORIDA

DOCKET NO. 090007-EI

AUGUST 3, 2009

**Q. Please state your name and business address.**

A. My name is Thomas G. Foster. My business address is 299 First Avenue North, St. Petersburg, FL 33701.

**Q. By whom are you employed and in what capacity?**

A. I am employed by Progress Energy Service Company, LLC as Supervisor of Regulatory Planning Florida.

**Q. What are your responsibilities in that position?**

A. I am responsible for regulatory planning and cost recovery for Progress Energy Florida, Inc. ("PEF"). These responsibilities include: regulatory financial reports; and analysis of state, federal and local regulations and their impact on PEF. In this capacity, I am also responsible for the Environmental Cost Recovery Clause (ECRC) Actual/Estimated filing, made as part of Docket No.090007.

DOCUMENT NUMBER-DATE  
07935 AUG-3 8  
FPSC-COMMISSION CLERK

- 1   **Q.    Please describe your educational background and professional experience.**
- 2    A.    I joined Progress Energy on October 31, 2005 as a Senior Financial analyst in  
3        the Regulatory group. In that capacity I supported the preparation of testimony  
4        and exhibits associated with various Dockets. In late 2008, I was promoted to  
5        Supervisor Regulatory Planning. Prior to working at Progress I was the  
6        Supervisor in the Fixed Asset group at Eckerd Drug. In this role I was  
7        responsible for ensuring proper accounting for all fixed assets as well as various  
8        other accounting responsibilities. I have 6 years of experience related to the  
9        operation and maintenance of power plants obtained while serving in the United  
10       States Navy as a Nuclear operator. I received a Bachelors of Science degree in  
11       *Nuclear Engineering Technology* from *Thomas Edison State College*. I received  
12       a Masters of Business Administration with a focus on finance from the  
13       University of South Florida and I am a Certified Public Accountant in the State  
14       of Florida.
- 15
- 16   **Q.    What is the purpose of your testimony?**
- 17    A.    The purpose of my testimony is to present, for Commission review and  
18        approval, Progress Energy Florida's Estimated/Actual True-up costs associated  
19        with Environmental Compliance activities for the period January 2009 through  
20        December 2009.
- 21
- 22
- 23

1 **Q. Have you prepared or caused to be prepared under your direction,**  
2 **supervision or control any exhibits in this proceeding?**

3 A. Yes. I am sponsoring the following exhibits:

- 4 1. Exhibit No. \_\_TGF-1, which consists of PSC Forms 42-1E through 42-  
5 8E; and
- 6 2. Exhibit No. \_\_TGF-2, which provides details of capital projects by site.

7 These forms provide a summary and detail of the Estimated/Actual True-up  
8 O&M and Capital Environmental costs and revenue requirements for the period  
9 January 2009 through December 2009.

10

11 **Q. What is the Estimated/Actual True-up amount for which PEF is requesting**  
12 **recovery for the period of January 2009 through December 2009?**

13 A. The Estimated/Actual True-up amount for 2009 is an over-recovery, including  
14 interest, of \$24,075,581 as shown in Exhibit No. \_\_ (TGF-1), Form 42-1E, Line  
15 4. This amount will be added to the final true-up under-recovery of \$4,320,606  
16 for 2008 shown on Form 42-2E, Line 7-a, resulting in a net over-recovery of  
17 \$19,754,975 as shown on Form 42-2E, Line 11. The detailed calculations  
18 supporting the estimated true-up for 2009 are contained in Forms 42-1E through  
19 42-8E.

20

21

1 **Q. Are any of the costs listed in Forms 42-1E through 42-8E attributable to**  
2 **Environmental Compliance projects that have not previously been**  
3 **approved by the Commission?**

4 A. No, with the exception of a new environmental program related to development  
5 of a new Total Maximum Daily Limits for Mercury in State waters and rules  
6 regulating mercury emissions from various sources including, potentially, coal-  
7 fired power plants. This new program is discussed and supported in the  
8 testimony of Ms. Patricia Q. West.

9  
10 **Q. Please explain the purpose of Form 42-8E p.10 ?**

11 A. This schedule is simply a breakout of the return on the reagent inventory and  
12 associated reagent and byproduct expenses due to the CAIR projects. These  
13 costs are included in Form 42-5E and 42-7E as appropriate. The expected costs  
14 associated with these reagents and byproducts had previously been presented in  
15 the 2009 projection on Form 42-2P.

16  
17 **Q. How do the Estimated/Actual O&M expenditures for January 2009**  
18 **through December 2009 compare with original projections?**

19 A. Form 42-4E shows that total O&M project costs are projected to be \$22,720,636  
20 or 24% lower than originally projected. Following are variance explanations for  
21 those O&M projects with significant variances. Individual project variances are  
22 provided on Form 42-4E.

23

1 **O&M Project Variances:**

2 **1. Transmission and Distribution Substation Environmental Investigation,**  
3 **Remediation, and Pollution Prevention (Project #1) - O&M**

4 Total O&M project costs are estimated to be \$2,728,164 or 40% lower than  
5 previously projected. As discussed in the testimony of Corey Zeigler, this  
6 variance is primarily attributable to variance in the recent scope changes to  
7 the remediation taking place at the West Lake Wales substation site.

8

9 **5. Emissions Allowances (Project #5) – O&M**

10 SO<sub>2</sub> expenses are estimated to be \$19,338,701 or 27% lower than originally  
11 projected. As discussed in the testimony of Joseph McCallister, this  
12 variance is primarily being driven by lower projected tons of emissions. The  
13 decrease in tons is attributable to lower SO<sub>2</sub> content in fuel, as well as lower  
14 energy requirements than projected.

15

16 **8. CAIR/CAMR Crystal River (Project #7.4) – O&M**

17 Total O&M project costs are estimated to be \$532,581 or 13% lower than  
18 originally projected. As discussed in the testimony of Patricia West, this  
19 variance is mainly attributable to an outage scheduling adjustment from May  
20 2009 to June 2009 of the Crystal River Selective Catalytic Reduction (SCR)  
21 (7.4c) project, and Crystal River Urea to Ammonia System (project 7.4d)  
22 resulting in lower than projected ammonia consumption.

23

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22

**9. Arsenic Groundwater Standard (Project #8) – O&M**

Total O&M project costs are estimated to be \$77,669 or 100% lower than originally forecasted. This variance is due to the work being postponed until finalization of a compliance plan and schedule with FDEP. This project is further discussed in Ms. West’s testimony.

**10. Greenhouse Gas Inventory and Reporting (Project #12) – O&M**

Total O&M project costs are estimated to be \$42,680 or 75% lower than originally forecasted. As discussed in the testimony of Patricia West, this variance is mainly attributable to the result of preparing the inventory report with internal resources rather than external consultants during the first two quarters of the year.

**11. Mercury Total Daily Maximum Loads Monitoring (Project #13)**

**- O&M**

Total O&M project costs are estimated to be \$92,164 or 100% higher than originally forecasted. As discussed in the testimony of Patricia West, PEF filed a petition requesting recovery of costs associated with development of a new Total Daily Maximum Load for mercury in State waters and rules regulating mercury emissions from various sources including, potentially, coal-fired power plants.

1 **Q. How do the Estimated/Actual Capital recoverable investments for January**  
2 **2009 through December 2009 compare with PEF's original projections?**

3 **A.** Total recoverable capital investments itemized on Form 42-6E, are projected to  
4 be \$10,273,396 or 23% lower than originally projected. Below are variance  
5 explanations for those approved Capital Investment Projects with significant  
6 variances. Individual project variances are provided on Form 42-6E. Return on  
7 Capital Investment, Depreciation and Taxes for each project for the  
8 Estimated/Actual period are provided on Form 42-8E, pages 1 through 14.

9  
10 **Capital Investment Project Variances:**

11 **1. Above Ground Tank Secondary Containment (Project #4.x) – Capital**  
12 Capital expenditures are expected to be \$872,377 or 65% higher than  
13 projected, resulting in an increase in revenue requirements of \$143,986, due  
14 to the decision to upgrade Turner Tank 7 rather than retire it. This project is  
15 further discussed in Ms. West's testimony.

16  
17 **2. Emissions Allowances (Project #5) – Capital**  
18 The revenue requirements on the inventory of sulfur dioxide (SO<sub>2</sub>) and  
19 nitrogen oxide (NO<sub>x</sub>) emission allowances are estimated to be \$681,439 or  
20 10% higher than originally projected. As discussed in the testimony of  
21 Joseph McCallister the revenue requirements were higher due to the larger  
22 inventory balance that is reprojected throughout the year attributable to the

1 lower power demand and fuel switching from coal-fired generation to gas-  
2 fired generation when economically feasible.

3

4 **3. CAIR/CAMR (Project #7.x) – Capital**

5 Project revenue requirements are estimated to be \$11,069,225 or 31% lower  
6 than originally projected. This variance is primarily attributable to the  
7 change of in-service dates of the Unit 5 SCR and FGD projects. This project  
8 is further discussed in Dale Wilterdink's testimony.

9

10 **Q. Does this conclude your testimony?**

11 **A. Yes, it does.**

Witness: T.G. Foster  
Exhibit\_\_(TGF-1)

**PROGRESS ENERGY FLORIDA, INC.  
ENVIRONMENTAL COST RECOVERY  
COMMISSION FORMS 42-1E THROUGH 42-8E**

**JANUARY 2009 - DECEMBER 2009**

Calculation of the Current Period Estimated/Actual Amount  
Actuals for the period of January through June 2009  
Estimated for the period of July through December 2009  
**DOCKET NO. 090007-EI**

**PROGRESS ENERGY FLORIDA**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Estimated/Actual Amount  
**January 2009 through December 2009**  
(in Dollars)

Form 42-1E

<u>Line</u>	<u>Period Amount</u>
1 Over/(Under) Recovery for the Period (Form 42-2E, Line 5)	\$ 24,048,806
2 Interest Provision (Form 42-2E, Line 6)	26,775
3 Sum of Current Period Adjustments (Form 42-2E, Line 10)	<u>0</u>
4 Current Period True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2009 to December 2009 (Lines 1 + 2 + 3)	<u>\$ 24,075,581</u>

**PROGRESS ENERGY FLORIDA**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Estimated/Actual Amount  
 January 2009 through December 2009

End-of-Period True-Up Amount  
 (in Dollars)

Line	Description	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	ECRC Revenues (net of Revenue Taxes)	\$9,341,113	\$10,005,241	\$8,865,089	\$8,944,162	\$9,976,839	\$11,667,770	\$12,284,738	\$13,557,651	\$13,721,854	\$11,870,704	\$10,322,832	\$10,065,650	\$130,623,643
2	True-Up Provision	(359,143)	(359,143)	(359,143)	(359,143)	(359,143)	(359,143)	(359,143)	(359,143)	(359,143)	(359,143)	(359,143)	(359,143)	(4,309,712)
3	ECRC Revenues Applicable to Period (Lines 1 + 2)	8,981,970	9,646,098	8,505,946	8,585,019	9,617,696	11,308,627	11,925,596	13,198,509	13,362,712	11,511,561	9,963,689	9,706,508	126,313,931
4	Jurisdictional ECRC Costs													
a.	O & M Activities (Form 42-5E, Line 9)	5,079,856	4,901,564	4,490,451	4,178,262	6,932,024	7,553,417	7,323,499	7,967,326	6,546,086	5,739,613	4,661,632	4,410,921	69,794,651
b.	Capital Investment Projects (Form 42-7E, Line 9)	1,293,974	1,301,474	1,295,301	1,267,463	1,256,962	1,874,230	2,888,054	3,270,500	3,213,494	3,163,626	3,121,727	8,533,669	32,480,474
c.	Total Jurisdictional ECRC Costs	6,373,830	6,203,038	5,785,752	5,445,725	8,188,986	9,427,647	10,211,553	11,237,826	9,759,580	8,903,239	7,783,369	12,944,590	102,265,125
5	Over/(Under) Recovery (Line 3 - Line 4c)	2,608,141	3,443,060	2,720,194	3,139,294	1,428,710	1,880,980	1,714,043	1,960,683	3,603,132	2,608,322	2,180,330	(3,238,082)	24,048,806
6	Interest Provision (Form 42-3E, Line 10)	(3,931)	(2,410)	(177)	1,184	1,626	2,058	2,836	3,474	4,386	5,392	6,192	6,145	26,775
7	Beginning Balance True-Up & Interest Provision	(4,309,712)	(1,346,360)	2,453,433	5,532,593	9,032,214	10,821,692	13,063,873	15,139,896	17,463,194	21,429,854	24,402,711	26,948,376	(4,309,712)
a.	Deferred True-Up from January 2008 to December 2008 (Order No. PSC-08-0775-FOF-EI)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)	(4,320,606)
8	True-Up Collected/(Refunded) (see Line 2)	359,143	359,143	359,143	359,143	359,143	359,143	359,143	359,143	359,143	359,143	359,143	359,143	4,309,712
9	End of Period Total True-Up (Lines 5+6+7+8)	(5,666,966)	(1,867,173)	1,211,987	4,711,608	6,501,086	8,743,270	10,819,289	13,142,588	17,109,248	20,082,105	22,627,770	19,754,975	19,754,975
10	Adjustments to Period Total True-Up Including Interest	0	0	0	0	0	0	0	0	0	0	0	0	0
11	End of Period Total True-Up (Lines 9 + 10)	(\$5,666,966)	(\$1,867,173)	\$1,211,987	\$4,711,608	\$6,501,086	\$8,743,270	\$10,819,289	\$13,142,588	\$17,109,248	\$20,082,105	\$22,627,770	\$19,754,975	\$19,754,975

**PROGRESS ENERGY FLORIDA**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Estimated/Actual Amount  
 January 2009 through December 2009

Line	Description	Interest Provision (in Dollars)												End of Period Total
		Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	
1	Beginning True-Up Amount (Form 42-2E, Line 7 + 7a + 10)	(\$8,630,318)	(\$5,666,966)	(\$1,867,173)	\$1,211,987	\$4,711,608	\$6,501,086	\$8,743,267	\$10,819,289	\$13,142,588	\$17,109,248	\$20,082,105	\$22,627,770	
2	Ending True-Up Amount Before Interest (Line 1 + Form 42-2E, Lines 5 + 8)	(5,663,036)	(1,864,763)	1,212,164	4,710,424	6,499,460	8,741,209	10,816,453	13,139,114	17,104,862	20,076,713	22,621,578	19,748,830	
3	Total of Beginning & Ending True-Up (Lines 1 + 2)	(14,293,353)	(7,531,728)	(655,009)	5,922,410	11,211,068	15,242,295	19,559,719	23,958,403	30,247,451	37,185,961	42,703,683	42,376,600	
4	Average True-Up Amount (Line 3 x 1/2)	(7,146,677)	(3,765,864)	(327,505)	2,961,205	5,605,534	7,621,148	9,779,860	11,979,202	15,123,726	18,592,981	21,351,842	21,188,300	
5	Interest Rate (First Day of Reporting Business Month)	0.54%	0.79%	0.75%	0.55%	0.40%	0.30%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	
6	Interest Rate (First Day of Subsequent Business Month)	0.79%	0.75%	0.55%	0.40%	0.30%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	
7	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	1.33%	1.54%	1.30%	0.95%	0.70%	0.65%	0.70%	0.70%	0.70%	0.70%	0.70%	0.70%	
8	Average Interest Rate (Line 7 x 1/2)	0.665%	0.770%	0.650%	0.475%	0.350%	0.325%	0.350%	0.350%	0.350%	0.350%	0.350%	0.350%	
9	Monthly Average Interest Rate (Line 8 x 1/12)	0.055%	0.064%	0.054%	0.040%	0.029%	0.027%	0.029%	0.029%	0.029%	0.029%	0.029%	0.029%	
10	Interest Provision for the Month (Line 4 x Line 9)	(\$3,931)	(\$2,410)	(\$177)	\$1,184	\$1,626	\$2,058	\$2,836	\$3,474	\$4,386	\$5,392	\$6,192	\$6,145	\$26,775



**PROGRESS ENERGY FLORIDA**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Estimated/Actual Amount  
 January 2009 through December 2009

		O&M Activities (in Dollars)												End of Period Total
Line	Description	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	
1	Description of O&M Activities													
1	Transmission Substation Environmental Investigation, Remediation, and Pollution Prevention	\$310,544	\$231,198	\$112,097	\$172,601	\$174,868	\$338,708	\$173,026	\$173,026	\$173,026	\$173,026	\$173,026	\$173,026	\$2,378,173
1a	Distribution Substation Environmental Investigation, Remediation, and Pollution Prevention	96,799	201,026	154,349	393,125	188,128	93,748	99,621	99,621	99,621	99,621	99,621	99,621	1,724,902
2	Distribution System Environmental Investigation, Remediation, and Pollution Prevention	586,740	640,834	798,795	587,011	1,184,896	932,243	711,000	758,500	742,000	842,500	427,000	29,000	8,240,519
3	Pipeline Integrity Management, Review/Update Plan and Risk Assessments - Intm	(120,417)	67,763	(4,034)	12,164	54,775	43,095	60,715	80,715	127,896	384,896	212,896	180,536	1,101,000
4	Above Ground Tank Secondary Containment - Pkg	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SO2 & NOx Emissions Allowances - Energy	4,416,716	3,996,452	3,547,922	3,170,590	4,725,862	5,603,579	5,242,537	5,796,052	5,136,181	3,989,011	3,635,800	3,376,773	52,637,496
6	Phase II Cooling Water Intake 316(b) - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
6a	Phase II Cooling Water Intake 316(b) - Intm	0	0	1,288	(1,288)	0	0	0	0	0	0	0	0	0
7.2	CAIR/CAMR - Peaking	0	0	39,069	1,288	4,819	0	0	0	0	0	0	0	45,176
7.4	CAIR/CAMR Crystal River - Base	0	0	0	4,284	39,769	44,100	215,485	215,485	215,485	215,485	256,872	256,872	1,463,838
7.4	CAIR/CAMR Crystal River - Energy	0	0	0	0	0	0	336,662	357,280	363,463	370,622	132,047	530,741	2,080,814
7.4	CAIR/CAMR Crystal River - A&G	572	1,011	1,158	2,280	465	1,883	1,228	1,228	1,228	1,228	1,228	1,228	14,737
8	Arsenic Groundwater Standard - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Sea Turtle - Coastal Street Lighting - Distrib	0	0	0	0	0	0	833	833	833	833	833	833	5,000
11	Modular Cooling Towers - Base	0	0	0	0	834,188	834,188	834,188	834,188	0	0	0	0	3,336,752
12	Greenhouse Gas Inventory and Reporting - Energy	0	0	0	0	0	0	2,333	2,333	2,333	2,333	2,333	2,333	14,000
13	Mercury Total Daily Maximum Loads Monitoring - Energy	0	0	0	0	0	0	0	46,082	23,041	0	0	23,041	92,164
2	Total of O&M Activities	5,290,954	5,138,284	4,650,644	4,342,055	7,207,790	7,891,544	7,677,629	8,365,344	6,875,107	6,079,557	4,941,657	4,674,006	\$73,134,571
3	Recoverable Costs Allocated to Energy	4,416,716	3,996,452	3,547,922	3,170,590	4,725,862	5,603,579	5,581,532	6,201,748	5,515,017	4,361,967	3,770,180	3,932,889	54,824,475
4	Recoverable Costs Allocated to Demand - Transm	310,544	231,198	112,097	172,601	174,868	338,708	173,026	173,026	173,026	173,026	173,026	173,026	2,378,173
	Recoverable Costs Allocated to Demand - Distrib	683,539	841,860	953,144	980,136	1,373,024	1,025,991	811,455	858,955	842,455	942,955	527,455	129,455	9,970,421
	Recoverable Costs Allocated to Demand - Prod-Base	0	0	0	4,284	873,957	878,288	1,049,673	1,049,673	215,485	215,485	256,872	256,872	4,800,590
	Recoverable Costs Allocated to Demand - Prod-Intm	(120,417)	67,763	(2,746)	10,876	54,775	43,095	60,715	80,715	127,896	384,896	212,896	180,536	1,101,000
	Recoverable Costs Allocated to Demand - Prod-Peaking	0	0	39,069	1,288	4,819	0	0	0	0	0	0	0	45,176
	Recoverable Costs Allocated to Demand - A&G	572	1,011	1,158	2,280	465	1,883	1,228	1,228	1,228	1,228	1,228	1,228	14,737
5	Retail Energy Jurisdictional Factor	0.96780	0.96220	0.96630	0.96650	0.96780	0.96960	0.96030	0.95790	0.95750	0.95620	0.95590	0.95990	
6	Retail Transmission Demand Jurisdictional Factor	0.70597	0.70597	0.70597	0.70597	0.70597	0.70597	0.70597	0.70597	0.70597	0.70597	0.70597	0.70597	0.70597
	Retail Distribution Demand Jurisdictional Factor	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597
	Retail Production Demand Jurisdictional Factor - Base	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753
	Retail Production Demand Jurisdictional Factor - Intm	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046
	Retail Production Demand Jurisdictional Factor - Peaking	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979
	Retail Production Demand Jurisdictional Factor - A&G	0.91670	0.91670	0.91670	0.91670	0.91670	0.91670	0.91670	0.91670	0.91670	0.91670	0.91670	0.91670	0.91670
7	Jurisdictional Energy Recoverable Costs (A)	4,274,498	3,845,387	3,428,357	3,064,376	4,573,709	5,433,231	5,359,945	5,940,654	5,280,629	4,170,913	3,603,915	3,775,180	52,750,794
8	Jurisdictional Demand Recoverable Costs - Transm (B)	219,235	163,219	79,137	121,851	123,452	239,118	122,151	122,151	122,151	122,151	122,151	122,151	1,678,918
	Jurisdictional Demand Recoverable Costs - Distrib (B)	680,784	838,467	949,303	976,186	1,367,491	1,021,856	806,184	855,493	839,059	939,154	525,329	129,933	9,930,239
	Jurisdictional Demand Recoverable Costs - Prod-Base (B)	0	0	0	4,016	819,361	823,421	984,100	984,100	202,024	202,024	240,825	240,825	4,500,696
	Jurisdictional Demand Recoverable Costs - Prod-Intm (B)	(95,185)	53,564	(2,171)	8,597	43,297	34,065	47,993	63,802	101,097	304,245	168,286	142,706	870,296
	Jurisdictional Demand Recoverable Costs - Prod-Peaking (B)	0	0	34,763	1,146	4,288	0	0	0	0	0	0	0	40,197
	Jurisdictional Demand Recoverable Costs - A&G (B)	524	927	1,062	2,090	426	1,726	1,126	1,126	1,126	1,126	1,126	1,126	13,511
9	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$5,079,856	\$4,901,564	\$4,490,451	\$4,178,262	\$6,932,024	\$7,553,417	\$7,323,499	\$7,967,326	\$6,546,086	\$5,739,613	\$4,661,632	\$4,410,921	\$69,784,651

Notes:  
 (A) Line 3 x Line 5  
 (B) Line 4 x Line 6



**PROGRESS ENERGY FLORIDA**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Estimated/Actual Amount  
 January 2009 through December 2009

Capital Investment Projects-Recoverable Costs  
 (in Dollars)

Line	Description	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Description of Investment Projects (A)													
3	Pipeline Integrity Management - Bartow/Anclote Pipeline-Intermediate	\$48,725	\$48,351	\$48,671	\$48,800	\$48,813	\$48,679	\$48,545	\$48,410	\$48,276	\$48,143	\$48,008	\$47,873	\$581,294
4.1	Above Ground Tank Secondary Containment - Peaking	98,857	103,069	104,497	105,927	111,749	115,907	117,039	118,577	120,199	122,558	122,234	124,294	1,362,907
4.2	Above Ground Tank Secondary Containment - Base	26,972	28,378	29,241	29,187	29,133	29,080	29,026	28,971	28,917	28,863	28,809	28,756	345,333
4.3	Above Ground Tank Secondary Containment - Intermediate	4,032	4,022	4,014	4,004	3,996	3,987	3,977	3,969	3,960	3,951	3,942	3,933	47,787
5	SO2/NOX Emissions Allowances - Energy	815,098	814,229	808,418	781,925	739,597	689,577	637,428	576,716	516,588	466,400	424,463	385,894	7,656,333
7.1	CAIR/CAMR Anclote- Intermediate	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2	CAIR CT's - Peaking	25,784	25,742	25,704	25,662	25,621	25,581	25,542	25,501	25,461	25,420	25,380	25,340	306,738
7.3	CAMR Crystal River - Base	3,165	3,172	3,179	3,180	3,180	3,180	3,180	3,180	3,180	3,180	3,180	3,180	38,137
7.4	CAIR/CAMR Crystal River AFUDC - Base	327,095	335,936	329,460	325,670	351,772	1,056,879	2,196,867	2,666,418	2,664,403	2,659,866	2,655,200	2,650,717	24,033,283
7.4	CAIR/CAMR Crystal River AFUDC - Energy	0	0	0	0	0	0	870	1,740	3,307	6,442	8,010	8,010	28,378
9	Sea Turtle - Coastal Street Lighting - Distribution	156	156	155	155	155	153	172	208	271	326	362	424	2,692
10.1	Underground Storage Tanks-Base	2,370	2,366	2,360	2,355	2,350	2,344	2,340	2,335	2,330	2,325	2,320	2,315	28,108
10.2	Underground Storage Tanks-Intermediate	1,043	1,041	1,038	1,036	1,034	1,032	1,029	1,027	1,025	1,023	1,021	1,018	12,366
11	Modular Cooling Towers - Base	15,357	15,235	15,113	14,991	14,869	14,747	14,625	14,503	14,381	14,259	14,137	14,016	176,235
11.1	Thermal Discharge Permanent Cooling Tower - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Total Investment Projects - Recoverable Costs	1,368,654	1,381,897	1,371,850	1,342,892	1,332,269	1,991,145	3,080,640	3,491,555	3,432,299	3,380,756	3,337,085	9,108,770	34,619,592
3	Recoverable Costs Allocated to Energy	815,098	814,229	808,418	781,925	739,597	689,577	638,298	578,455	519,895	472,842	432,473	393,904	7,684,711
	Recoverable Costs Allocated to Demand - Distribution	156	156	155	155	155	153	172	208	271	326	362	424	2,692
4	Recoverable Costs Allocated to Demand - Production - Base	374,959	385,087	379,353	375,383	401,304	1,106,230	2,246,038	2,715,407	2,713,211	2,708,493	2,703,646	8,511,983	24,621,097
	Recoverable Costs Allocated to Demand - Production - Intermediate	53,800	53,414	53,723	53,840	53,843	53,698	53,551	53,406	53,261	53,117	52,971	52,824	641,447
	Recoverable Costs Allocated to Demand - Production - Peaking	124,641	128,811	130,201	131,589	137,370	141,488	142,581	144,078	145,660	145,978	147,614	149,634	1,669,645
5	Retail Energy Jurisdictional Factor	0.96780	0.96220	0.96630	0.96650	0.96780	0.96960	0.96030	0.95790	0.95750	0.95620	0.95590	0.95990	
	Retail Distribution Demand Jurisdictional Factor	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	
6	Retail Demand Jurisdictional Factor - Production - Base	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	
	Retail Demand Jurisdictional Factor - Production - Intermediate	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	
	Retail Demand Jurisdictional Factor - Production - Peaking	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	
7	Jurisdictional Energy Recoverable Costs (B)	788,852	783,451	781,174	755,731	715,782	668,614	612,957	554,102	497,800	452,131	413,401	378,108	7,402,104
	Jurisdictional Demand Recoverable Costs - Distribution (B)	156	156	154	154	154	152	171	207	270	325	360	423	2,681
8	Jurisdictional Demand Recoverable Costs - Production - Base (C)	351,535	361,031	355,855	351,933	376,235	1,037,124	2,105,728	2,545,776	2,543,717	2,539,294	2,534,749	7,980,240	23,083,017
	Jurisdictional Demand Recoverable Costs - Production - Intermediate (C)	42,527	42,221	42,468	42,558	42,561	42,446	42,330	42,215	42,101	41,987	41,871	41,756	507,039
	Jurisdictional Demand Recoverable Costs - Production - Peaking (C)	110,904	114,615	115,852	117,087	122,230	125,895	126,867	128,199	129,607	129,890	131,345	133,143	1,485,633
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	\$1,293,974	\$1,301,474	\$1,295,301	\$1,267,463	\$1,256,962	\$1,874,230	\$2,888,054	\$3,270,500	\$3,213,494	\$3,163,826	\$3,121,727	\$9,533,669	\$32,480,473

Notes:

- (A) Each project's Total System Recoverable Expenses on Form 42-8E, Line 9
- (B) Line 3 x Line 5
- (C) Line 4 x Line 6

**PROGRESS ENERGY FLORIDA**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Estimated/Actual Amount  
January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes  
For Project: PIPELINE INTEGRITY MANAGEMENT - Bartow/Anclo Pipeline (Project 3.1)  
(In Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments														
	a. Expenditures/Additions		(\$187,531)	\$82,276	\$0	\$27,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$78,151)
	b. Clearings to Plant		(187,531)	82,276	0	27,105	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$3,657,886	3,470,356	3,552,631	3,552,631	3,579,735	3,579,735	3,579,735	3,579,735	3,579,735	3,579,735	3,579,735	3,579,735	3,579,735	3,579,735
3	Less: Accumulated Depreciation	(419,544)	(431,372)	(443,481)	(455,590)	(467,792)	(479,994)	(492,196)	(504,398)	(516,600)	(528,802)	(541,004)	(553,206)	(565,408)	(565,408)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	3,238,343	3,038,983	3,109,150	3,097,041	3,111,944	3,099,742	3,087,540	3,075,338	3,063,136	3,050,934	3,038,732	3,026,530	3,014,328	
6	Average Net Investment		3,138,663	3,074,067	3,103,096	3,104,492	3,105,843	3,093,641	3,081,439	3,069,237	3,057,035	3,044,833	3,032,631	3,020,429	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	11.16%	29,189	28,588	28,858	28,873	28,885	28,771	28,657	28,544	28,430	28,317	28,203	28,090	343,405
	b. Debt Component (Line 6 x 2.04% x 1/12)	2.04%	5,336	5,226	5,276	5,278	5,279	5,259	5,239	5,217	5,197	5,177	5,156	5,134	62,774
	c. Other														
8	Investment Expenses														
	a. Depreciation (C)		11,828	12,109	12,109	12,202	12,202	12,202	12,202	12,202	12,202	12,202	12,202	12,202	145,864
	b. Amortization		-	-	-	-	-	-	-	-	-	-	-	-	-
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		2,372	2,428	2,428	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	2,447	29,251
	e. Other		-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total System Recoverable Expenses (Lines 7 + 8)		48,725	48,351	48,671	48,800	48,813	48,679	48,545	48,410	48,276	48,143	48,008	47,873	581,294
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	-
	b. Recoverable Costs Allocated to Demand		48,725	48,351	48,671	48,800	48,813	48,679	48,545	48,410	48,276	48,143	48,008	47,873	581,294
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Intermediate)		0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046
12	Retail Energy-Related Recoverable Costs (E)		-	-	-	-	-	-	-	-	-	-	-	-	0
13	Retail Demand-Related Recoverable Costs (F)		38,515	38,220	38,472	38,574	38,585	38,479	38,373	38,266	38,160	38,055	37,948	37,842	459,490
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$38,515	\$38,220	\$38,472	\$38,574	\$38,585	\$38,479	\$38,373	\$38,266	\$38,160	\$38,055	\$37,948	\$37,842	\$459,490

**Notes:**

- (A) N/A
- (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI.
- (C) Depreciation calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Rate based on Exhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI.
- (D) Lines 2 x 89% @ .008313 x 1/12 + 11% @ .007299 x 1/12. Ratio from Property Tax Administration Department, based on plant allocation reported and 2008 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

**PROGRESS ENERGY FLORIDA**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Estimated/Actual Amount  
January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes  
For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - PEAKING (Project 4.1)  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$625,159	\$161,761	\$118,706	\$166,669	\$40,105	\$90,116	\$10,005	\$310,000	\$25,000	\$80,000	\$265,000	\$150,000	\$2,042,521
	b. Clearings to Plant		5,180	9,882	11,146	1,682	2,934,831	344,696	5	-	-	-	-	-	-
	c. Retirements		-	-	-	-	-	-	-	-	-	-	-	-	-
	d. Other (A)		-	-	-	-	(18,099)	-	-	-	-	-	-	-	-
2	Plant-in-Service/Depreciation Base	\$5,267,973	5,273,153	5,283,034	5,294,181	5,295,863	8,230,694	8,575,390	8,575,395	8,575,395	8,575,395	8,575,395	8,575,395	8,575,395	8,575,395
3	Less: Accumulated Depreciation	(276,408)	(289,476)	(302,564)	(315,674)	(328,787)	(344,574)	(363,834)	(383,892)	(403,950)	(424,008)	(444,066)	(464,124)	(484,182)	(484,182)
4	CWIP - Non-Interest Bearing	2,158,040	2,778,019	2,929,899	3,037,458	3,202,445	289,620	35,039	45,039	355,039	380,039	460,039	725,039	875,039	875,039
5	Net Investment (Lines 2 + 3 + 4)	7,149,605	7,761,696	7,910,369	8,015,965	8,169,521	8,175,740	8,246,595	8,236,542	8,526,484	8,531,426	8,591,368	8,836,310	8,966,252	
6	Average Net Investment		7,455,651	7,836,033	7,963,167	8,092,743	8,172,630	8,211,167	8,241,568	8,381,513	8,528,955	8,561,397	8,713,839	8,901,281	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	11.16%	89,337	72,876	74,058	75,263	76,006	76,364	76,647	77,948	79,318	79,622	81,038	82,781	921,258
	b. Debt Component (Line 6 x 2.04% x 1/12)	2.04%	12,676	13,321	13,537	13,757	13,894	13,959	14,010	14,247	14,499	14,554	14,814	15,131	168,399
	c. Other		-	-	-	-	-	-	-	-	-	-	-	-	-
8	Investment Expenses														
	a. Depreciation (C)		13,068	13,088	13,110	13,113	15,787	19,260	20,058	20,058	20,058	20,058	20,058	20,058	207,774
	b. Amortization		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		3,776	3,784	3,792	3,794	6,061	6,324	6,324	6,324	6,324	6,324	6,324	6,324	65,475
	e. Other		-	-	-	-	-	-	-	-	-	-	-	-	-
9	Total System Recoverable Expenses (Lines 7 + 8)		98,857	103,069	104,497	105,927	111,749	115,907	117,039	118,577	120,199	120,558	122,234	124,294	1,362,907
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		98,857	103,069	104,497	105,927	111,749	115,907	117,039	118,577	120,199	120,558	122,234	124,294	1,362,907
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0
11	Demand Jurisdictional Factor - Production (Peaking)		0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979
12	Retail Energy-Related Recoverable Costs (E)		-	-	-	-	-	-	-	-	-	-	-	-	-
13	Retail Demand-Related Recoverable Costs (F)		87,962	91,710	92,980	94,253	99,433	103,133	104,140	105,509	106,952	107,271	108,763	110,596	1,212,701
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$87,962	\$91,710	\$92,980	\$94,253	\$99,433	\$103,133	\$104,140	\$105,509	\$106,952	\$107,271	\$108,763	\$110,596	\$1,212,701

**Notes:**

- (A) N/A
- (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Rate based on Exhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

**PROGRESS ENERGY FLORIDA**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Estimated/Actual Amount  
January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes  
For Project: **ABOVE GROUND TANK SECONDARY CONTAINMENT - Base (Project 4.2)**  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$166,822	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$166,856
	b. Clearings to Plant		-	166,822	34	-	-	-	-	-	-	-	-	-	-
	c. Retirements		-	-	-	-	-	-	-	-	-	-	-	-	-
	d. Other (A)		-	-	-	-	-	-	-	-	-	-	-	-	-
2	Plant-in-Service/Depreciation Base	\$1,901,933	1,901,933	2,068,756	2,068,790	2,068,790	2,068,790	2,068,790	2,068,790	2,068,790	2,068,790	2,068,790	2,068,790	2,068,790	2,068,790
3	Less: Accumulated Depreciation	(9,419)	(13,937)	(18,849)	(23,761)	(28,673)	(33,585)	(38,497)	(43,409)	(48,321)	(53,233)	(58,145)	(63,057)	(67,969)	(67,969)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	1,892,515	1,887,997	2,049,907	2,045,029	2,040,117	2,035,205	2,030,293	2,025,381	2,020,469	2,015,557	2,010,645	2,005,733	2,000,821	2,000,821
6	Average Net Investment		1,890,256	1,968,952	2,047,468	2,042,573	2,037,661	2,032,749	2,027,837	2,022,925	2,018,013	2,013,101	2,008,189	2,003,277	24,113,004
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	11.16%	17,579	18,311	19,041	18,996	18,950	18,905	18,859	18,813	18,768	18,722	18,676	18,631	224,251
	b. Debt Component (Line 6 x 2.04% x 1/12)	2.04%	3,214	3,348	3,481	3,472	3,464	3,456	3,448	3,439	3,430	3,422	3,414	3,406	40,994
	c. Other		-	-	-	-	-	-	-	-	-	-	-	-	0
8	Investment Expenses														
	a. Depreciation (C)		4,518	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	4,912	58,550
	b. Amortization		-	-	-	-	-	-	-	-	-	-	-	-	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		1,661	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	21,538
	e. Other		-	-	-	-	-	-	-	-	-	-	-	-	0
9	Total System Recoverable Expenses (Lines 7 + 8)		26,972	28,378	29,241	29,187	29,133	29,080	29,026	28,971	28,917	28,863	28,809	28,756	345,333
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		26,972	28,378	29,241	29,187	29,133	29,080	29,026	28,971	28,917	28,863	28,809	28,756	345,333
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Base)		0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753
12	Retail Energy-Related Recoverable Costs (E)		-	-	-	-	-	-	-	-	-	-	-	-	0
13	Retail Demand-Related Recoverable Costs (F)		25,287	26,605	27,414	27,364	27,313	27,263	27,213	27,161	27,111	27,060	27,009	26,960	323,760
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$25,287	\$26,605	\$27,414	\$27,364	\$27,313	\$27,263	\$27,213	\$27,161	\$27,111	\$27,060	\$27,009	\$26,960	\$323,760

**Notes:**

- (A) N/A
- (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Rate based on Exhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

**PROGRESS ENERGY FLORIDA**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Estimated/Actual Amount  
January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes  
For Project: **ABOVE GROUND TANK SECONDARY CONTAINMENT - Intermediate (Project 4.3)**  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		-	-	-	-	-	-	-	-	-	-	-	-	-
	c. Retirements		-	-	-	-	-	-	-	-	-	-	-	-	-
	d. Other (A)		-	-	-	-	-	-	-	-	-	-	-	-	-
2	Plant-in-Service/Depreciation Base	\$290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297
3	Less: Accumulated Depreciation	(12,922)	(13,330)	(14,138)	(14,946)	(15,754)	(16,562)	(17,370)	(18,178)	(18,986)	(19,794)	(20,602)	(21,410)	(22,218)	(22,218)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2+ 3 + 4)	277,776	276,968	276,160	275,352	274,544	273,736	272,928	272,120	271,312	270,504	269,696	268,888	268,080	
6	Average Net Investment		277,372	276,564	275,756	274,948	274,140	273,332	272,524	271,716	270,908	270,100	269,292	268,484	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B) 11.16%		2,580	2,572	2,565	2,557	2,550	2,542	2,534	2,527	2,519	2,512	2,504	2,497	30,459
	b. Debt Component (Line 6 x 2.04% x 1/12) 2.04%		472	470	469	467	466	465	463	462	461	459	458	456	5,568
	c. Other		-	-	-	-	-	-	-	-	-	-	-	-	-
8	Investment Expenses														
	a. Depreciation (C)		808	808	808	808	808	808	808	808	808	808	808	808	9,696
	b. Amortization		-	-	-	-	-	-	-	-	-	-	-	-	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		172	172	172	172	172	172	172	172	172	172	172	172	2,064
	e. Other		-	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		4,032	4,022	4,014	4,004	3,996	3,987	3,977	3,969	3,960	3,951	3,942	3,933	47,787
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		4,032	4,022	4,014	4,004	3,996	3,987	3,977	3,969	3,960	3,951	3,942	3,933	47,787
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Intermediate)		0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		3,187	3,179	3,173	3,165	3,159	3,152	3,144	3,137	3,130	3,123	3,116	3,109	37,774
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3,187	\$3,179	\$3,173	\$3,165	\$3,159	\$3,152	\$3,144	\$3,137	\$3,130	\$3,123	\$3,116	\$3,109	\$37,774

**Notes:**

- (A) N/A
- (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Rate based on Exhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

**PROGRESS ENERGY FLORIDA**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Estimated/Actual Amount  
January 2009 through December 2009

Schedule of Amortization and Return  
Deferred Gain on Sales of Emissions Allowances (Project 5)  
(In Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Working Capital Dr (Cr)														
	a. 1581001 SO <sub>2</sub> Emission Allowance Inventory	\$11,191,196	\$10,756,806	\$10,416,782	\$10,103,171	\$9,810,743	\$9,478,854	\$9,110,149	\$8,722,409	\$8,277,816	\$7,857,535	\$7,461,599	\$7,162,229	\$6,902,143	\$6,902,143
	b. 25401FL Auctioned SO <sub>2</sub> Allowance	(2,063,254)	(2,051,459)	(2,039,664)	(2,027,869)	(2,016,074)	(2,085,825)	(2,062,381)	(2,038,936)	(2,015,491)	(1,992,047)	(1,968,602)	(1,945,158)	(1,921,713)	(1,921,713)
	c. 1581002 NOX Emission Allowance Inventory	\$5,510,820	\$4,855,450	\$6,103,726	\$4,429,120	\$1,869,163	\$7,415,302	\$3,521,483	\$48,643,241	\$43,268,337	\$38,528,993	\$34,912,474	\$31,552,600	\$28,412,468	\$28,412,468
2	Total Working Capital	\$74,638,763	\$73,560,797	\$74,480,844	\$72,504,423	\$69,663,832	\$64,808,331	\$60,569,251	\$55,326,714	\$49,530,662	\$44,394,481	\$40,405,470	\$36,769,671	\$33,392,897	\$33,392,897
3	Average Net Investment		74,099,780	74,020,821	73,492,634	71,084,127	67,236,081	62,688,791	57,947,983	52,428,688	46,962,572	42,399,976	38,587,570	35,081,284	
4	Return on Average Net Working Capital Balance														
	a. Equity Component Grossed Up For Taxes (A)	11.16%	689,128	688,394	683,481	661,082	625,296	583,006	538,916	487,587	436,752	394,320	358,864	326,256	\$6,473,082
	b. Debt Component (Line 3 x 2.04% x 1/12)	2.04%	125,970	125,835	124,937	120,843	114,301	106,571	98,512	89,129	79,836	72,080	65,599	59,638	1,183,252
5	Total Return Component (B)		815,098	814,229	808,419	781,925	739,597	689,577	637,428	576,716	516,588	466,400	424,463	385,894	7,656,333
6	Expense Dr (Cr)														
	a. 5090001 SO <sub>2</sub> allowance expense		434,390	340,024	313,610	292,429	331,889	368,705	\$387,741	\$444,592	\$420,281	\$395,937	\$299,370	\$260,086	4,289,054
	b. 4074004 Amortization Expense		(\$11,795)	(\$11,795)	(\$11,795)	(\$11,795)	(\$61,868)	(\$23,445)	(\$23,445)	(\$23,445)	(\$23,445)	(\$23,445)	(\$23,445)	(\$23,445)	(\$273,159)
	c. 5090003 NOx Allowance Expense		\$3,994,120	3,668,223	3,246,107	2,889,957	4,455,861	5,252,069	\$4,878,241	\$5,374,904	\$4,739,344	\$3,616,519	\$3,359,874	\$3,140,132	\$48,615,352
	d. Other		\$0	0	0	0	0	6,250	\$0	\$0	\$0	\$0	\$0	\$0	\$6,250
7	Net Expense (C)		4,416,716	3,996,452	3,547,922	3,170,590	4,725,882	5,603,579	5,242,537	5,796,052	5,136,181	3,969,011	3,635,800	3,376,773	52,637,496
8	Total System Recoverable Expenses (Lines 5 + 7)		5,231,813	4,810,681	4,356,341	3,952,516	5,465,479	6,293,156	5,879,965	6,372,768	5,652,769	4,455,411	4,060,263	3,762,667	60,293,830
	a. Recoverable costs allocated to Energy		5,231,813	4,810,681	4,356,341	3,952,516	5,465,479	6,293,156	5,879,965	6,372,768	5,652,769	4,455,411	4,060,263	3,762,667	60,293,830
	b. Recoverable costs allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Energy Jurisdictional Factor		0.96780	0.96220	0.96630	0.96650	0.96780	0.96960	0.96030	0.95790	0.95750	0.95620	0.95590	0.95990	
10	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Retail Energy-Related Recoverable Costs (D)		5,063,349	4,628,838	4,209,533	3,820,106	5,289,491	6,101,844	5,646,530	6,104,474	5,412,526	4,260,264	3,881,205	3,611,784	58,029,945
12	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)		\$ 5,063,349	\$ 4,628,838	\$ 4,209,533	\$ 3,820,106	\$ 5,289,491	\$ 6,101,844	\$ 5,646,530	\$ 6,104,474	\$ 5,412,526	\$ 4,260,264	\$ 3,881,205	\$ 3,611,784	\$ 58,029,945

**Notes:**  
 (A) Lines 3 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 Rate Case Settlement in Dkt. 050078-El.  
 (B) Line 5 is reported on Capital Schedule  
 (C) Line 7 is reported on O&M Schedule  
 (D) Line 8a x Line 9.  
 (E) Line 8b x Line 10.

**PROGRESS ENERGY FLORIDA**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Estimated/Actual Amount  
 January 2009 through December 2009

Form 42-8E  
 Page 6 of 15

Return on Capital Investments, Depreciation and Taxes  
 For Project: CAIR/CAMR - Intermediate (Project 7.1 - Anclote Low Nox Burners and SOFA)  
 (In Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	11.16%	0	0	0	0	0	0	0	0	0	0	0	0	\$0
	b. Debt Component (Line 6 x 2.57% x 1/12)	2.04%	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	2.21%	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.007299	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Intm)		0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:  
 (A) N/A  
 (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI.  
 (C) Line 2 x rate x 1/12. Depreciation rate based on 2005 rates on Exhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI.  
 (D) Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost.  
 (E) Line 9a x Line 10  
 (F) Line 9b x Line 11

**PROGRESS ENERGY FLORIDA**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Estimated/Actual Amount  
 January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes  
 For Project: CAIR/CAMR - Peaking (Project 7.2 - CT Emission Monitoring Systems)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,934,400	1,934,400	1,934,400	1,934,400	1,934,400	1,934,400	1,934,400	1,934,400	1,934,400	1,934,400	1,934,400	1,934,400	1,934,400	1,934,400
3	Less: Accumulated Depreciation	(47,164)	(50,819)	(54,474)	(58,129)	(61,784)	(65,439)	(69,094)	(72,749)	(76,404)	(80,059)	(83,714)	(87,369)	(91,024)	(91,024)
4	CWIP - Non-Interest Bearing	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,887,236	1,883,582	1,879,927	1,876,272	1,872,617	1,868,962	1,865,307	1,861,652	1,857,997	1,854,342	1,850,687	1,847,032	1,843,377	
6	Average Net Investment		1,885,409	1,881,754	1,878,099	1,874,444	1,870,789	1,867,134	1,863,479	1,859,824	1,856,169	1,852,514	1,848,859	1,845,204	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	11.16%	17,535	17,500	17,467	17,433	17,397	17,364	17,331	17,296	17,262	17,228	17,194	17,161	208,168
	b. Debt Component (Line 6 x 2.04% x 1/12)	2.04%	3,206	3,199	3,194	3,186	3,181	3,174	3,168	3,162	3,156	3,149	3,143	3,136	38,054
	c. Other		-	-	-	-	-	-	-	-	-	-	-	-	0
8	Investment Expenses														
	a. Depreciation (C)		3,655	3,655	3,655	3,655	3,655	3,655	3,655	3,655	3,655	3,655	3,655	3,655	43,860
	b. Amortization		-	-	-	-	-	-	-	-	-	-	-	-	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	16,656
	e. Other		-	-	-	-	-	-	-	-	-	-	-	-	0
9	Total System Recoverable Expenses (Lines 7 + 8)		25,784	25,742	25,704	25,662	25,621	25,581	25,542	25,501	25,461	25,420	25,380	25,340	306,738
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		25,784	25,742	25,704	25,662	25,621	25,581	25,542	25,501	25,461	25,420	25,380	25,340	306,738
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Peaking)		0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	0.88979	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		22,942	22,905	22,871	22,834	22,797	22,762	22,727	22,691	22,655	22,618	22,583	22,547	272,932
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$22,942	\$22,905	\$22,871	\$22,834	\$22,797	\$22,762	\$22,727	\$22,691	\$22,655	\$22,618	\$22,583	\$22,547	\$272,932

Notes:  
 (A) N/A  
 (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI.  
 (C) Depreciation calculated in CAIR CTs section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Rate based on Exhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI.  
 (D) Property tax calculated in CAIR CTs section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost.  
 (E) Line 9a x Line 10  
 (F) Line 9b x Line 11

**PROGRESS ENERGY FLORIDA**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Estimated/Actual Amount  
 January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes  
 For Project: CAMR - Crystal River - Base (Project 7.3 - Continuous Mercury Monitoring Systems)  
 (In Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments		\$243	\$1,094	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,538
a.	Expenditures/Additions														
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	<b>287,589</b>	287,812	288,907	289,106	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107
5	Net Investment (Lines 2 + 3 + 4)	<b>287,589</b>	287,812	288,907	289,106	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107
6	Average Net Investment		287,691	288,360	289,007	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107	289,107
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)	11.16%	2,676	2,682	2,688	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	2,689	\$32,243
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	489	490	491	491	491	491	491	491	491	491	491	491	5,894
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation (C)	3.19%	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes (D)	0.010707	0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		3,165	3,172	3,179	3,180	3,180	3,180	3,180	3,180	3,180	3,180	3,180	3,180	38,137
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		3,165	3,172	3,179	3,180	3,180	3,180	3,180	3,180	3,180	3,180	3,180	3,180	38,137
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Base)		0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		2,967	2,974	2,980	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	2,982	35,755
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		<b>2,967</b>	<b>2,974</b>	<b>2,980</b>	<b>2,982</b>	<b>2,982</b>	<b>2,982</b>	<b>2,982</b>	<b>2,982</b>	<b>2,982</b>	<b>2,982</b>	<b>2,982</b>	<b>2,982</b>	<b>35,755</b>

- Notes:**  
 (A) N/A  
 (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI.  
 (C) Line 2 x rate x 1/12. Depreciation rate based on 2005 rates on Exhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI.  
 (D) Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost.  
 (E) Line 9a x Line 10  
 (F) Line 9b x Line 11

**PROGRESS ENERGY FLORIDA**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Estimated/Actual Amount  
 January 2009 through December 2008

Form 42-8E  
 Page 9 of 15

Return on Capital Investments, Depreciation and Taxes  
 For Project: CAIR/CAMR - Base - AFUDC (Project 7.4 - Crystal River FGD and SCR)  
 (In Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$26,212,349	\$27,108,153	\$23,020,640	\$22,851,091	\$16,544,690	\$17,360,816	14,749,560	15,480,095	8,538,220	12,931,151	15,519,896	15,456,092	\$215,772,754
	b. Clearings to Plant		1,596,194	82,031	(672,773)	64,021	3,030,400	91,324,148	70,480,087	465,714	44,167	20,833	20,833	769,456,210	
	c. Retirements														
	d. Other (A)		5,541,202	5,796,238	6,022,014	6,242,666	6,438,213	6,127,257	6,091,140	6,227,289	6,332,845	6,406,644	6,483,057	1,372,262	69,080,828
			<b>6.848%</b>												
2	Plant-in-Service/Depreciation Base	\$21,762,063	23,358,277	23,440,309	22,767,536	22,831,557	25,861,957	117,186,105	187,666,192	188,131,906	188,176,073	188,196,906	188,217,739	957,673,949	
3	Less: Accumulated Depreciation	(341,009)	(403,639)	(466,498)	(527,397)	(588,470)	(656,690)	(832,656)	(1,200,122)	(1,651,029)	(2,102,040)	(2,553,100)	(3,004,209)	(4,362,660)	
4	CWIP - AFUDC-Interest Bearing	889,261,457	899,418,815	932,241,174	961,956,601	990,986,337	1,010,938,840	943,102,765	893,463,378	914,705,048	929,531,946	948,848,908	970,831,029	218,203,174	284,853,582
5	Net Investment (Lines 2 + 3 + 4)	890,682,532	922,373,453	955,214,985	984,196,740	1,013,229,424	1,036,144,107	1,059,456,215	1,079,929,448	1,101,185,925	1,115,605,979	1,134,492,714	1,156,044,559	1,171,514,463	
6	Average Net Investment		906,527,992	938,794,219	969,705,862	998,713,082	1,024,686,766	1,047,800,161	1,069,692,831	1,090,557,687	1,108,395,952	1,125,049,347	1,145,268,637	1,163,779,511	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	11.16%	206,347	213,567	210,245	206,847	220,635	658,247	1,408,110	1,734,203	1,732,360	1,728,487	1,724,486	5,298,455	15,342,009
	b. Debt Component (Line 6 x 2.04% x 1/12)	2.04%	37,719	39,039	38,432	37,811	40,331	120,324	257,396	317,006	316,672	315,961	315,228	968,535	2,804,454
	c. Other														
8	Investment Expenses														
	a. Depreciation (C)		62,630	62,859	60,899	61,073	68,220	175,966	367,466	450,907	451,011	451,060	451,109	1,359,546	4,022,746
	b. Amortization														
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	d. Property Taxes (D)		20,399	20,471	19,884	19,939	22,586	102,342	163,895	164,302	164,340	164,358	164,377	837,181	1,864,074
	e. Other														
9	Total System Recoverable Expenses (Lines 7 + 8)		327,095	335,936	329,460	325,670	351,772	1,056,879	2,196,867	2,666,418	2,664,403	2,659,866	2,655,200	8,463,717	24,033,283
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		327,095	335,936	329,460	325,670	351,772	1,056,879	2,196,867	2,666,418	2,664,403	2,659,866	2,655,200	8,463,717	24,033,283
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)		0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	
12	Retail Energy-Related Recoverable Costs		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs		306,661	314,950	308,879	305,325	329,797	990,856	2,059,629	2,499,847	2,497,958	2,493,704	2,489,330	7,934,989	22,531,924
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$306,661	\$314,950	\$308,879	\$305,325	\$329,797	\$990,856	\$2,059,629	\$2,499,847	\$2,497,958	\$2,493,704	\$2,489,330	\$7,934,989	\$22,531,924

Notes:  
 (A) AFUDC calculation based on 2005 Rate Case Settlement in Dkt. 050078-EI.  
 (B) Return on equity and debt calculated only on assets placed in service which appear in CAIR Crystal River AFUDC section of Capital Program Detail file. Calculated on that schedule as Line 6 x rate x 1/12. Rate based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI.  
 (C) Depreciation calculated only on assets placed in service which appear in CAIR Crystal River AFUDC section of Capital Program Detail file. Calculated on that schedule as Line 2 x rate x 1/12. Rate based on Exhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI.  
 (D) Property taxes calculated only on assets placed in service which appear in CAIR Crystal River AFUDC section of Capital Program Detail file. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost.

**PROGRESS ENERGY FLORIDA**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Current Period Estimated/Actual Amount  
 January 2009 through December 2009

Schedule of Amortization and Return  
 For Project: CAIR/CAMR - Base - AFUDC (Project 7.4 - Reagents and By-products)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Working Capital Dr (Cr)														
	a. 1544001 Ammonia Inventory	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158,148	\$158,148	\$158,148	\$158,148	\$158,148	\$158,148	\$158,148
	b. 1544004 Limestone Inventory	0	0	0	0	0	0	0	285,000	0	570,000	570,000	570,000	570,000	570,000
2	Total Working Capital	\$0	0	0	0	0	0	0	158,148	158,148	443,148	728,148	728,148	728,148	728,148
3	Average Net Investment		0	0	0	0	0	0	79,074	158,148	300,648	585,648	728,148	728,148	
4	Return on Average Net Working Capital Balance														
	a. Equity Component Grossed Up For Taxes (A)	11.16%	0	0	0	0	0	0	735	1,471	2,796	5,447	6,772	6,772	\$23,992
	b. Debt Component (Line 3 x 2.04% x 1/12)	2.04%	0	0	0	0	0	0	134	269	511	996	1,238	1,238	4,386
5	Total Return Component (B)		0	0	0	0	0	0	870	1,740	3,307	6,442	8,010	8,010	28,378
6	Expense Dr (Cr)														
	a. 5020011 Ammonia expense		0	0	0	0	0	0	221,096	241,714	237,897	255,057	16,481	227,374	1,199,619
	c. 5020012 Limestone Expense		0	0	0	0	0	0	0	0	0	0	0	48,296	48,296
	d. 5020003 Gypsum Disposal/Sale		0	0	0	0	0	0	0	0	0	0	0	139,505	139,505
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Net Expense (C)		0	0	0	0	0	0	221,096	241,714	237,897	255,057	16,481	415,175	1,387,420
8	Total System Recoverable Expenses (Lines 5 + 7)		0	0	0	0	0	0	221,966	243,454	241,204	261,499	24,491	423,185	1,415,798
	a. Recoverable costs allocated to Energy		0	0	0	0	0	0	221,966	243,454	241,204	261,499	24,491	423,185	1,415,798
	b. Recoverable costs allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Energy Jurisdictional Factor		0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	
10	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Retail Energy-Related Recoverable Costs (D)		0	0	0	0	0	0	208,099	228,245	226,136	245,163	22,961	396,749	1,327,353
12	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208,099	\$ 228,245	\$ 226,136	\$ 245,163	\$ 22,961	\$ 396,749	\$ 1,327,353

**Notes:**

- (A) Lines 3 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 Rate Case Settlement in Dkt. 050078-EI.
- (B) Line 5 is reported on Capital Schedule
- (C) Line 7 is reported on O&M Schedule
- (D) Line 8a x Line 9.
- (E) Line 8b x Line 10.

**PROGRESS ENERGY FLORIDA**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Estimated/Actual Amount  
January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes  
For Project: SEA TURTLE - COASTAL STREET LIGHTING - (Project 9)  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$3,333	\$3,333	\$3,333	\$3,333	\$3,333	\$3,333	\$20,000
b.	Clearings to Plant		0	0	0	0	0	0	0	0	10,000	-	0	0	10,000
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	20,146	20,146	20,146	20,146	90,146
3	Less: Accumulated Depreciation	(232)	(271)	(310)	(349)	(388)	(427)	(466)	(505)	(544)	(602)	(679)	(756)	(852)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	3,333	6,667	0	3,333	6,667	0	
5	Net Investment (Lines 2 + 3 + 4)	\$9,914	9,875	9,836	9,797	9,758	9,719	9,680	12,974	16,269	19,544	22,800	26,057	29,294	
6	Average Net Investment		9,895	9,856	9,817	9,778	9,739	9,700	11,327	14,622	17,906	21,172	24,429	27,675	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)	11.16%	92	92	91	91	91	90	105	136	167	197	227	257	\$1,636
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	17	17	17	17	17	16	19	25	30	36	42	47	299
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation (C) 4.59%		39	39	39	39	39	39	39	39	58	77	77	96	620
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes (D) 0.009400		8	8	8	8	8	8	8	8	16	16	16	24	136
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		156	155	155	155	154	154	172	208	271	326	362	424	2,691
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		156	155	155	155	154	154	172	208	271	326	362	424	2,691
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - (Distribution)		0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597	0.99597
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		155	155	154	154	154	153	171	207	270	325	360	423	2,680
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$155	\$155	\$154	\$154	\$154	\$153	\$171	\$207	\$270	\$325	\$360	\$423	\$2,680

Notes:  
(A) N/A  
(B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI.  
(C) Line 2 x rate x 1/12. Depreciation rate based on 2005 rates on Exhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI.  
(D) Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost.  
(E) Line 9a x Line 10  
(F) Line 9b x Line 11

**PROGRESS ENERGY FLORIDA**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Estimated/Actual Amount  
January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes  
For Project: UNDERGROUND STORAGE TANKS - BASE (Project 10.1)  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$188,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941
3	Less: Accumulated Depreciation	(8,512)	(8,972)	(9,432)	(9,892)	(10,352)	(10,812)	(11,272)	(11,732)	(12,192)	(12,652)	(13,112)	(13,572)	(14,032)	(14,032)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$160,429	159,969	159,509	159,049	158,589	158,129	157,669	157,209	156,749	156,289	155,829	155,369	154,909	
6	Average Net Investment		160,199	159,739	159,279	158,819	158,359	157,899	157,439	156,979	156,519	156,059	155,599	155,139	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	11.16%	1,490	1,486	1,481	1,477	1,473	1,468	1,464	1,460	1,456	1,451	1,447	1,443	\$17,596
	b. Debt Component (Line 6 x 2.04% x 1/12)	2.04%	272	272	271	270	269	268	268	267	266	265	264	264	3,216
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	3.27%	460	460	460	460	460	460	460	460	460	460	460	460	5,520
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.010480	148	148	148	148	148	148	148	148	148	148	148	148	1,776
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		2,370	2,365	2,360	2,355	2,350	2,345	2,340	2,335	2,330	2,325	2,320	2,315	28,108
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		2,370	2,365	2,360	2,355	2,350	2,345	2,340	2,335	2,330	2,325	2,320	2,315	28,108
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Base)		0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		2,222	2,217	2,213	2,208	2,203	2,198	2,194	2,189	2,184	2,179	2,175	2,170	26,352
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,222	\$2,217	\$2,213	\$2,208	\$2,203	\$2,198	\$2,194	\$2,189	\$2,184	\$2,179	\$2,175	\$2,170	\$26,352

- Notes:  
(A) N/A  
(B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI.  
(C) Line 2 x rate x 1/12. Depreciation rate based on 2005 rates on Exhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI.  
(D) Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost.  
(E) Line 9a x Line 10  
(F) Line 9b x Line 11

**PROGRESS ENERGY FLORIDA**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Estimated/Actual Amount  
January 2009 through December 2008

Return on Capital Investments, Depreciation and Taxes  
For Project: **UNDERGROUND STORAGE TANKS - INTERMEDIATE (10.2)**  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006
3	Less: Accumulated Depreciation	(4,745)	(4,947)	(5,149)	(5,351)	(5,553)	(5,755)	(5,957)	(6,159)	(6,361)	(6,563)	(6,765)	(6,967)	(7,169)	(7,169)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$71,261	71,059	70,857	70,655	70,453	70,251	70,049	69,847	69,645	69,443	69,241	69,039	68,837	68,837
6	Average Net Investment		71,160	70,958	70,756	70,554	70,352	70,150	69,948	69,746	69,544	69,342	69,140	68,938	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)	11.16%	662	660	658	656	654	652	651	649	647	645	643	641	\$7,817
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	121	121	120	120	120	119	119	119	118	118	118	117	1,429
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation (C)	3.19%	202	202	202	202	202	202	202	202	202	202	202	202	2,424
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes (D)	0.009130	58	58	58	58	58	58	58	58	58	58	58	58	696
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,043	1,041	1,038	1,036	1,034	1,032	1,029	1,027	1,025	1,023	1,021	1,018	12,366
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		1,043	1,041	1,038	1,036	1,034	1,032	1,029	1,027	1,025	1,023	1,021	1,018	12,366
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Intermediate)		0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046	0.79046
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		824	823	821	819	817	815	814	812	810	808	807	805	9,775
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$824	\$823	\$821	\$819	\$817	\$815	\$814	\$812	\$810	\$808	\$807	\$805	\$9,775

**Notes:**  
 (A) N/A  
 (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI.  
 (C) Line 2 x rate x 1/12. Depreciation rate based on 2005 rates on Exhibit 2 in the 2005 rate case settlement in Dkt. 050078-EI.  
 (D) Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost.  
 (E) Line 9a x Line 10  
 (F) Line 9b x Line 11

**PROGRESS ENERGY FLORIDA**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Estimated/Actual Amount  
January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes  
For Project: **MODULAR COOLING TOWERS - BASE (Project 11)**  
**(in Dollars)**

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$665,141	665,141	665,141	665,141	665,141	665,141	665,141	665,141	665,141	665,141	665,141	665,141	665,141	
3	Less: Accumulated Depreciation	(324,147)	(335,233)	(346,319)	(357,405)	(368,491)	(379,577)	(390,663)	(401,749)	(412,835)	(423,921)	(435,007)	(446,093)	(457,179)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$340,994	329,908	318,822	307,736	296,650	285,564	274,478	263,392	252,306	241,220	230,134	219,048	207,962	
6	Average Net Investment		335,451	324,365	313,279	302,193	291,107	280,021	268,935	257,849	246,763	235,677	224,591	213,505	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	11.16%	3,120	3,017	2,913	2,810	2,707	2,604	2,501	2,398	2,295	2,192	2,089	1,986	\$30,632
	b. Debt Component (Line 6 x 2.04% x 1/12)	2.04%	570	551	533	514	495	476	457	438	419	401	382	363	5,599
	c. Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	20.00%	11,086	11,086	11,086	11,086	11,086	11,086	11,086	11,086	11,086	11,086	11,086	11,086	133,032
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.010480	581	581	581	581	581	581	581	581	581	581	581	581	6,972
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		15,357	15,235	15,113	14,991	14,869	14,747	14,625	14,503	14,381	14,259	14,137	14,016	176,235
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		15,357	15,235	15,113	14,991	14,869	14,747	14,625	14,503	14,381	14,259	14,137	14,016	176,235
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Base)		0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		14,398	14,283	14,169	14,055	13,940	13,826	13,712	13,597	13,483	13,369	13,254	13,140	165,226
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$14,398	\$14,283	\$14,169	\$14,055	\$13,940	\$13,826	\$13,712	\$13,597	\$13,483	\$13,369	\$13,254	\$13,140	\$165,226

- Notes:  
 (A) N/A  
 (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI.  
 (C) Line 2 x rate x 1/12. Depreciation rate based on 5 year life of project, as stated in Dkt. 060162-EI.  
 (D) Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost.  
 (E) Line 9a x Line 10  
 (F) Line 9b x Line 11

**PROGRESS ENERGY FLORIDA**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-up Amount  
 January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes  
 For Project: Crystal River Thermal Discharge Compliance Project - AFUDC - Base (Project 11.1)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual January 09	Actual February 09	Actual March 09	Actual April 09	Actual May 09	Actual June 09	Estimated July 09	Estimated August 09	Estimated September 09	Estimated October 09	Estimated November 09	Estimated December 09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$10,944	\$5,686	\$116,839	\$601,002	\$118,007	\$348,477	\$2,846,056	\$2,460,588	\$1,023,529	\$693,288	\$133,548	\$601,224	\$9,159,188
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other (A)		0	0	2,742	6,155	10,645	16,140	27,967	46,978	59,662	66,171	69,571	72,669	378,700
2	Plant-In-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	0	10,944	16,630	136,212	943,369	1,072,021	1,436,638	4,310,661	6,818,226	7,901,417	8,660,876	8,863,995	9,537,888	
5	Net Investment (Lines 2 + 3 + 4)	\$0	10,944	16,630	136,212	943,369	1,072,021	1,436,638	4,310,661	6,818,226	7,901,417	8,660,876	8,863,995	9,537,888	
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes (B)	11.16%	0	0	0	0	0	0	0	0	0	0	0	0	\$0
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation (C) 20.00%		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes (D) 0.010480		0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Base)		0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753	0.93753
12	Retail Energy-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Notes:**  
 (A) AFUDC calculation based on 2005 Rate Case Settlement in Dkt. 050078-EI.  
 (B) Line 6 x 11.16% x 1/12. Based on ROE of 11.75%, weighted cost of equity component of capital structure of 6.85%, and statutory income tax rate of 38.575% (expansion factor of 1.628002). Based on 2005 rate case settlement in Dkt. 050078-EI.  
 (C) Line 2 x rate x 1/12. Depreciation rate based on 5 year life of project, as stated in Dkt. 060162-EI.  
 (D) Line 2 x rate x 1/12. Based on 2008 Effective Tax Rate on original cost.  
 (E) Line 9a x Line 10  
 (F) Line 9b x Line 11

**PROGRESS ENERGY FLORIDA**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Current Period Estimated/Actual Amount  
January 2009 through December 2009

Variance Report of Capital Investment Activities  
(In Dollars)

<u>Line</u>	(1) Estimated/ Actual	(2) Original Projection	(3) Variance Amount	(4) Percent
<b>1</b>	<b>Description of Investment Projects</b>			
3				
4.1				
4.2				
4.3				
5				
7.1				
7.2				
7.3				
7.4				
9				
10.1				
10.2				
11				
11.1				
<b>2</b>				

Notes:

(A) Working Capital

Witness: T.G. Foster  
Exhibit\_\_(TGF-2)

**PROGRESS ENERGY FLORIDA, INC.  
ENVIRONMENTAL COST RECOVERY  
CAPITAL PROGRAM DETAIL**

**JANUARY 2009 - DECEMBER 2009**

**DOCKET NO. 090007-EI**

For Project: PIPELINE INTEGRITY MANAGEMENT - Alderman Road Fence (Project 3.1a)  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952	33,952
3	Less: Accumulated Depreciation	(4,453)	(4,540)	(4,627)	(4,714)	(4,801)	(4,888)	(4,975)	(5,062)	(5,149)	(5,236)	(5,323)	(5,410)	(5,497)	(5,497)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$29,500	29,413	29,326	29,239	29,152	29,065	28,978	28,891	28,804	28,717	28,630	28,543	28,456	
6	Average Net Investment		29,456	29,369	29,282	29,195	29,108	29,021	28,934	28,847	28,760	28,673	28,586	28,499	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	274	273	272	272	271	270	269	268	267	267	266	265	\$3,234
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	50	50	50	50	49	49	49	49	49	49	49	48	591
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	3.07%	87	87	87	87	87	87	87	87	87	87	87	87	1,044
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.006201	23	23	23	23	23	23	23	23	23	23	23	23	276
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		434	433	432	432	430	429	428	427	426	426	425	423	5,145
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		434	433	432	432	430	429	428	427	426	426	425	423	5,145

For Project: PIPELINE INTEGRITY MANAGEMENT - Pipeline Leak Detection (Project 3.1b)  
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,640,636	2,640,636	2,640,636	2,640,636	2,640,636	2,640,636	2,640,636	2,640,636	2,640,636	2,640,636	2,640,636	2,640,636	2,640,636	2,640,636
3	Less: Accumulated Depreciation	(413,411)	(422,433)	(431,455)	(440,477)	(449,499)	(458,521)	(467,543)	(476,565)	(485,587)	(494,609)	(503,631)	(512,653)	(521,675)	(521,675)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$2,227,225	2,218,203	2,209,181	2,200,159	2,191,137	2,182,115	2,173,093	2,164,071	2,155,049	2,146,027	2,137,005	2,127,983	2,118,961	
6	Average Net Investment		2,222,714	2,213,692	2,204,670	2,195,648	2,186,626	2,177,604	2,168,582	2,159,560	2,150,538	2,141,516	2,132,494	2,123,472	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	20,671	20,587	20,503	20,420	20,336	20,252	20,168	20,084	20,000	19,916	19,832	19,748	\$242,517
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	3,779	3,763	3,748	3,733	3,717	3,702	3,687	3,671	3,656	3,641	3,625	3,610	44,332
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	4.10%	9,022	9,022	9,022	9,022	9,022	9,022	9,022	9,022	9,022	9,022	9,022	9,022	108,264
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.006201	1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805	21,660
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		35,277	35,177	35,078	34,980	34,880	34,781	34,682	34,582	34,483	34,384	34,284	34,185	416,773
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		35,277	35,177	35,078	34,980	34,880	34,781	34,682	34,582	34,483	34,384	34,284	34,185	416,773

For Project: PIPELINE INTEGRITY MANAGEMENT - Pipeline Controls Upgrade (Project 3.1c)  
(In Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		(\$187,531)	\$82,276	\$0	\$27,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$78,151)
b.	Clearings to Plant		(187,531)	82,276	0	27,105	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$883,296	795,767	878,043	878,043	905,147	905,147	905,147	905,147	905,147	905,147	905,147	905,147	905,147	905,147
3	Less: Accumulated Depreciation	(1,680)	(4,399)	(7,399)	(10,399)	(13,492)	(16,585)	(19,678)	(22,771)	(25,864)	(28,957)	(32,050)	(35,143)	(38,236)	
4	CWIP - Non-Interest Bearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5	Net Investment (Lines 2 + 3 + 4)	\$981,616	791,368	870,643	867,643	891,655	888,562	885,469	882,376	879,283	876,190	873,097	870,004	866,911	
6	Average Net Investment		886,493	831,005	869,143	879,649	890,109	887,016	883,923	880,830	877,737	874,644	871,551	868,458	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes 11.16%		8,244	7,728	8,083	8,181	8,278	8,249	8,220	8,192	8,163	8,134	8,105	8,077	\$97,654
b.	Debt Component (Line 6 x 2.04% x 1/12) 2.04%		1,507	1,413	1,478	1,495	1,513	1,508	1,503	1,497	1,492	1,487	1,482	1,476	17,851
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation 4.10%		2,719	3,000	3,000	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	36,556
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes 0.008201		544	600	600	619	619	619	619	619	619	619	619	619	7,315
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		13,014	12,741	13,161	13,388	13,503	13,469	13,435	13,401	13,367	13,333	13,299	13,265	159,376
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		13,014	12,741	13,161	13,388	13,503	13,469	13,435	13,401	13,367	13,333	13,299	13,265	159,376

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - TURNER CTs (Project 4.1a)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$241,385	\$45,946	\$102,360	\$34,750	\$0	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$424,631
b.	Clearings to Plant		0	0	0	0	903,126	190	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	(18,099)	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,051,183	1,051,183	1,051,183	1,051,183	1,051,183	1,954,309	1,954,499	1,954,499	1,954,499	1,954,499	1,954,499	1,954,499	1,954,499	
3	Less: Accumulated Depreciation	(5,658)	(7,291)	(8,924)	(10,557)	(12,190)	(14,524)	(17,560)	(20,596)	(23,632)	(26,668)	(29,704)	(32,740)	(35,776)	
4	CWIP - Non-Interest Bearing	496,784	738,169	784,115	886,475	921,225	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5	Net Investment (Lines 2 + 3 + 4)	\$1,542,310	1,782,061	1,826,375	1,927,101	1,960,218	1,939,785	1,936,939	1,933,903	1,930,867	1,927,831	1,924,795	1,921,759	1,918,723	
6	Average Net Investment		1,662,186	1,804,218	1,876,738	1,943,660	1,950,002	1,938,362	1,935,421	1,932,385	1,929,349	1,926,313	1,923,277	1,920,241	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	15,458	16,779	17,454	18,076	18,135	18,027	17,999	17,971	17,943	17,915	17,886	17,858	\$211,501
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	2,826	3,067	3,190	3,304	3,315	3,295	3,290	3,285	3,280	3,275	3,270	3,264	38,661
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	1.66%	1,633	1,633	1,633	1,633	2,335	3,036	3,036	3,036	3,036	3,036	3,036	3,036	30,119
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.009270	812	812	812	812	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	15,328
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		20,729	22,291	23,089	23,825	25,295	25,868	25,835	25,802	25,769	25,736	25,702	25,668	295,609
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		20,729	22,291	23,089	23,825	25,295	25,868	25,835	25,802	25,769	25,736	25,702	25,668	295,609

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - BARTOW CTs (Project 4.1b)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$4,994	\$4,980	\$874	\$3,281	\$0	\$3,586	\$10,000	\$310,000	\$25,000	\$80,000	\$265,000	\$150,000	\$857,716
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$153,698	153,698	153,698	153,698	153,698	153,698	153,698	153,698	153,698	153,698	153,698	153,698	153,698	
3	Less: Accumulated Depreciation	(30,596)	(31,020)	(31,444)	(31,868)	(32,292)	(32,716)	(33,140)	(33,564)	(33,988)	(34,412)	(34,836)	(35,260)	(35,684)	
4	CWIP - Non-Interest Bearing	17,325	22,319	27,299	28,173	31,454	31,454	35,040	45,040	355,040	380,040	460,040	725,040	875,040	
5	Net Investment (Lines 2 + 3 + 4)	\$140,427	144,997	149,553	150,003	152,861	152,437	155,599	165,175	474,751	499,327	578,903	843,479	993,055	
6	Average Net Investment		142,712	147,275	149,778	151,432	152,849	154,018	160,387	319,963	487,039	539,115	711,191	918,287	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	1,327	1,370	1,393	1,408	1,420	1,432	1,492	2,976	4,529	5,014	6,614	8,540	\$37,515
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	243	250	255	257	260	262	273	544	828	916	1,209	1,561	6,858
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	3.31%	424	424	424	424	424	424	424	424	424	424	424	424	5,088
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.009130	117	117	117	117	117	117	117	117	117	117	117	117	1,404
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		2,111	2,161	2,189	2,206	2,221	2,235	2,306	4,061	5,898	6,471	8,364	10,642	50,865
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		2,111	2,161	2,189	2,206	2,221	2,235	2,306	4,061	5,898	6,471	8,364	10,642	50,865

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - CRYSTAL RIVER 1 & 2 (Project 4.2)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of Period Total
			Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
1	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092
3	Less: Accumulated Depreciation	(7,216)	(7,326)	(7,437)	(7,548)	(7,659)	(7,770)	(7,881)	(7,992)	(8,103)	(8,214)	(8,325)	(8,436)	(8,547)	(8,658)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$25,877	25,766	25,655	25,544	25,433	25,322	25,211	25,100	24,989	24,878	24,767	24,656	24,545	24,434
6	Average Net Investment		25,821	25,710	25,599	25,488	25,377	25,266	25,155	25,044	24,933	24,822	24,711	24,600	24,489
7	Return on Average Net Investment		240	239	238	237	236	235	234	233	232	231	230	229	228
a.	Equity Component Grossed Up For Taxes	11.18%	44	44	44	43	43	43	43	43	42	42	42	42	41
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses		111	111	111	111	111	111	111	111	111	111	111	111	111
a.	Depreciation	4.03%	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
c.	Dismantlement		29	29	29	29	29	29	29	29	29	29	29	29	29
d.	Property Taxes	0.010480	0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		424	423	422	420	419	418	417	416	414	413	412	411	410
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		424	423	422	420	419	418	417	416	414	413	412	411	410

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - INTERCESSION CITY CTs (Project 4.1c)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of Period Total
			Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
1	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664
3	Less: Accumulated Depreciation	(119,795)	(124,489)	(129,183)	(133,877)	(138,571)	(143,265)	(147,959)	(152,653)	(157,347)	(162,041)	(166,735)	(171,429)	(176,123)	(180,817)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,541,869	1,537,175	1,532,481	1,527,787	1,523,093	1,518,399	1,513,706	1,509,011	1,504,317	1,499,623	1,494,929	1,490,235	1,485,541	1,480,847
6	Average Net Investment		1,539,522	1,534,828	1,530,134	1,525,440	1,520,746	1,516,052	1,511,358	1,506,664	1,501,970	1,497,276	1,492,582	1,487,888	1,483,194
7	Return on Average Net Investment		14,318	14,274	14,230	14,187	14,143	14,099	14,056	14,012	13,968	13,925	13,881	13,837	13,794
a.	Equity Component Grossed Up For Taxes	11.16%	2,617	2,609	2,601	2,593	2,585	2,577	2,569	2,561	2,553	2,545	2,537	2,529	2,521
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses		4,694	4,694	4,694	4,694	4,694	4,694	4,694	4,694	4,694	4,694	4,694	4,694	4,694
a.	Depreciation	3.39%	0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Amortization		N/A												
c.	Dismantlement		1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072
d.	Property Taxes	0.007740	0	0	0	0	0	0	0	0	0	0	0	0	0
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		22,701	22,649	22,597	22,546	22,494	22,442	22,391	22,339	22,287	22,236	22,184	22,132	22,081
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		22,701	22,649	22,597	22,546	22,494	22,442	22,391	22,339	22,287	22,236	22,184	22,132	22,081

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - AVON PARK CTs (Project 4.1d)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of Period Total
			Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	
3	Less: Accumulated Depreciation	(14,821)	(15,441)	(15,961)	(16,481)	(17,001)	(17,521)	(18,041)	(18,561)	(19,081)	(19,601)	(20,121)	(20,641)	(21,161)	
4	CWIP - Non-Interest Bearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5	Net Investment (Lines 2 + 3 + 4)	\$164,017	163,497	162,977	162,457	161,937	161,417	160,897	160,377	159,857	159,337	158,817	158,297	157,777	
6	Average Net Investment		163,757	163,237	162,717	162,197	161,677	161,157	160,637	160,117	159,597	159,077	158,557	158,037	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	1,523	1,518	1,513	1,508	1,504	1,499	1,494	1,489	1,484	1,479	1,475	1,470	\$17,956
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	278	278	277	276	275	274	273	272	271	270	270	269	3,283
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	3.49%	520	520	520	520	520	520	520	520	520	520	520	520	6,240
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.008760	131	131	131	131	131	131	131	131	131	131	131	131	1,572
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		2,452	2,447	2,441	2,435	2,430	2,424	2,418	2,412	2,406	2,400	2,396	2,390	29,051
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		2,452	2,447	2,441	2,435	2,430	2,424	2,418	2,412	2,406	2,400	2,396	2,390	29,051

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - BAYBORO CTs (Project 4.1e)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of Period Total
			Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	(285)	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$730,580	730,580	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	
3	Less: Accumulated Depreciation	(28,168)	(27,787)	(29,406)	(31,025)	(32,644)	(34,263)	(35,882)	(37,501)	(39,120)	(40,739)	(42,358)	(43,977)	(45,596)	
4	CWIP - Non-Interest Bearing	(285)	(285)	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$704,127	702,508	700,889	699,270	697,651	696,032	694,413	692,794	691,175	689,556	687,937	686,318	684,699	
6	Average Net Investment		703,318	701,699	700,080	698,461	696,842	695,223	693,604	691,985	690,366	688,747	687,128	685,509	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	6,541	6,526	6,511	6,496	6,481	6,466	6,451	6,435	6,420	6,405	6,390	6,375	\$77,497
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	1,196	1,193	1,190	1,187	1,185	1,182	1,179	1,176	1,174	1,171	1,168	1,165	14,166
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.66%	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	1,619	19,428
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.009130	556	556	556	556	556	556	556	556	556	556	556	556	6,672
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		9,912	9,894	9,876	9,858	9,841	9,823	9,805	9,786	9,769	9,751	9,733	9,715	117,763
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		9,912	9,894	9,876	9,858	9,841	9,823	9,805	9,786	9,769	9,751	9,733	9,715	117,763

PROGRESS ENERGY FLORIDA  
Environmental Cost Recovery Clause (ECRC)  
Capital Programs Debt Support - January 2008 through December 2009  
Pipeline Integrity Management (Project 3 Recap)

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - SUWANNEE CTs (Project 4.1f)  
(In Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199
3	Less: Accumulated Depreciation	(51,168)	(53,934)	(56,700)	(59,466)	(62,232)	(64,998)	(67,764)	(70,530)	(73,296)	(76,062)	(78,828)	(81,594)	(84,360)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$986,031	983,265	980,499	977,733	974,967	972,201	969,435	966,669	963,903	961,137	958,371	955,605	952,839	
6	Average Net Investment		984,648	981,882	979,116	976,350	973,584	970,818	968,052	965,286	962,520	959,754	956,988	954,222	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	9,157	9,132	9,106	9,080	9,054	9,029	9,003	8,977	8,951	8,926	8,900	8,874	\$108,189
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	1,874	1,669	1,684	1,660	1,655	1,650	1,646	1,641	1,636	1,632	1,627	1,622	19,776
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	3.20%	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	33,192
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.007850	679	679	679	679	679	679	679	679	679	679	679	679	8,148
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		14,276	14,246	14,215	14,185	14,154	14,124	14,094	14,063	14,032	14,003	13,972	13,941	169,305
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		14,276	14,246	14,215	14,185	14,154	14,124	14,094	14,063	14,032	14,003	13,972	13,941	169,305

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - DeBARY CTs (Project 4.1g)  
(In Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$378,780	\$10,227	\$13,121	\$13,535	\$0	\$618	\$0	\$0	\$0	\$0	\$0	\$0	\$416,280
b.	Clearings to Plant		5,180	10,187	11,148	1,682	2,031,706	618	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$313,275	318,455	328,622	339,768	341,450	2,373,155	2,373,773	2,373,773	2,373,773	2,373,773	2,373,773	2,373,773	2,373,773	
3	Less: Accumulated Depreciation	(304)	(922)	(1,560)	(2,220)	(2,883)	(5,519)	(10,128)	(14,737)	(19,346)	(23,955)	(28,564)	(33,173)	(37,782)	
4	CWIP - Non-Interest Bearing	1,644,217	2,017,817	2,017,877	2,019,852	2,031,705	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5	Net Investment (Lines 2 + 3 + 4)	\$1,957,188	2,335,350	2,344,939	2,357,400	2,370,272	2,367,636	2,363,645	2,359,036	2,354,427	2,349,818	2,345,209	2,340,600	2,335,991	
6	Average Net Investment		2,146,269	2,340,145	2,351,169	2,363,836	2,368,954	2,365,641	2,361,341	2,356,732	2,352,123	2,347,514	2,342,905	2,338,296	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	19,960	21,763	21,866	21,984	22,031	22,000	21,960	21,918	21,875	21,832	21,789	21,746	\$260,724
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	3,649	3,978	3,997	4,019	4,027	4,022	4,014	4,006	3,999	3,991	3,983	3,975	47,860
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.33%	618	638	660	663	2,636	4,609	4,609	4,609	4,609	4,609	4,609	4,609	37,478
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.009270	246	254	262	264	1,833	1,834	1,834	1,834	1,834	1,834	1,834	1,834	15,697
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		24,473	26,633	26,785	26,930	30,527	32,465	32,417	32,367	32,317	32,266	32,215	32,164	361,559
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		24,473	26,633	26,785	26,930	30,527	32,465	32,417	32,367	32,317	32,266	32,215	32,164	361,559

PROGRESS ENERGY FLORIDA  
 Environmental Cost Recovery Clause (ECRC)  
 Capital Programs Death Support - January 2009 through December 2009  
 Pipeline Integrity Management (Project 3 Recap)

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - University of Florida (Project 4.1h)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435
3	Less: Accumulated Depreciation	(27,798)	(28,592)	(29,386)	(30,180)	(30,974)	(31,768)	(32,562)	(33,356)	(34,150)	(34,944)	(35,738)	(36,532)	(37,326)	(37,326)
4	CWIP - Non-Interest Bearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	Net Investment (Lines 2 + 3 + 4)	\$113,636	112,842	112,048	111,254	110,460	109,666	108,872	108,078	107,284	106,490	105,696	104,902	104,108	104,108
6	Average Net Investment		113,239	112,445	111,651	110,857	110,063	109,269	108,475	107,681	106,887	106,093	105,299	104,505	104,505
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	1,053	1,046	1,038	1,031	1,024	1,016	1,009	1,001	994	987	979	972	\$12,150
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	193	191	190	188	187	186	184	183	182	180	179	178	2,221
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	6.74%	794	794	794	794	794	794	794	794	794	794	794	794	9,528
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.013790	163	163	163	163	163	163	163	163	163	163	163	163	1,956
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		2,203	2,194	2,185	2,176	2,168	2,159	2,150	2,141	2,133	2,124	2,115	2,107	25,855
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		2,203	2,194	2,185	2,176	2,168	2,159	2,150	2,141	2,133	2,124	2,115	2,107	25,855

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Anclote (Project 4.3)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297
3	Less: Accumulated Depreciation	(\$12,622)	(13,330)	(14,138)	(14,946)	(15,754)	(16,562)	(17,370)	(18,178)	(18,986)	(19,794)	(20,602)	(21,410)	(22,218)	(22,218)
4	CWIP - Non-Interest Bearing	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$277,776	276,968	276,160	275,352	274,544	273,736	272,928	272,120	271,312	270,504	269,696	268,888	268,080	268,080
6	Average Net Investment		277,372	276,564	275,756	274,948	274,140	273,332	272,524	271,716	270,908	270,100	269,292	268,484	268,484
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	2,580	2,572	2,565	2,557	2,550	2,542	2,534	2,527	2,519	2,512	2,504	2,497	\$30,459
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	472	470	469	467	466	465	463	462	461	459	458	456	5,588
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	3.34%	808	808	808	808	808	808	808	808	808	808	808	808	9,696
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.007100	172	172	172	172	172	172	172	172	172	172	172	172	2,064
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		4,032	4,022	4,014	4,004	3,996	3,987	3,977	3,969	3,960	3,951	3,942	3,933	47,787
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		4,032	4,022	4,014	4,004	3,996	3,987	3,977	3,969	3,960	3,951	3,942	3,933	47,787

PROGRESS ENERGY FLORIDA  
 Environmental Cost Recovery Clause (ECRC)  
 Capital Programs Detail Support - January 2008 through December 2009  
 Pipeline Integrity Management (Project 3 Recap)

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - CRYSTAL RIVER 4 & 5 (Project 4.2a)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of Period Total
			Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
1	Investments														
a.	Expenditures/Additions		\$0	\$166,822	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$166,856
b.	Clearings to Plant		0	166,822	34	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,868,841	1,868,841	2,035,664	2,035,698	2,035,698	2,035,698	2,035,698	2,035,698	2,035,698	2,035,698	2,035,698	2,035,698	2,035,698	2,035,698
3	Less: Accumulated Depreciation	(2,204)	(6,611)	(11,412)	(16,213)	(21,014)	(25,815)	(30,616)	(35,417)	(40,218)	(45,019)	(49,820)	(54,621)	(59,422)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,866,638	1,862,231	2,024,252	2,019,485	2,014,684	2,009,883	2,005,082	2,000,281	1,995,480	1,990,679	1,985,878	1,981,077	1,976,276	
6	Average Net Investment		1,864,435	1,943,242	2,021,869	2,017,085	2,012,284	2,007,483	2,002,682	1,997,881	1,993,080	1,988,279	1,983,478	1,978,677	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	17,339	18,072	18,803	18,759	18,714	18,670	18,625	18,580	18,536	18,491	18,446	18,402	\$221,437
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	3,170	3,304	3,437	3,429	3,421	3,413	3,405	3,396	3,388	3,380	3,372	3,364	40,479
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.83%	4,407	4,801	4,801	4,801	4,801	4,801	4,801	4,801	4,801	4,801	4,801	4,801	57,218
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A												
d.	Property Taxes	0.010480	1,632	1,778	1,778	1,778	1,778	1,778	1,778	1,778	1,778	1,778	1,778	1,778	21,190
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		26,548	27,955	28,819	28,767	28,714	28,662	28,609	28,555	28,503	28,450	28,397	28,345	340,324
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		26,548	27,955	28,819	28,767	28,714	28,662	28,609	28,555	28,503	28,450	28,397	28,345	340,324

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Higgins (Project 4.11)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of Period Total
			Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	
1	Investments														
a.	Expenditures/Additions		\$0	\$100,608	\$2,351	\$115,103	\$40,105	\$85,722	\$5	\$0	\$0	\$0	\$0	\$0	\$343,894
b.	Clearings to Plant		0	0	0	0	0	343,888	5	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	343,888	343,893	343,893	343,893	343,893	343,893	343,893	343,893
3	Less: Accumulated Depreciation	0	0	0	0	0	0	(798)	(2,394)	(3,990)	(5,586)	(7,182)	(8,778)	(10,374)	
4	CWIP - Non-Interest Bearing	0	0	100,608	102,959	218,062	258,167	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	100,608	102,959	218,062	258,167	343,090	341,499	339,903	338,307	336,711	335,115	333,519	
6	Average Net Investment		0	50,304	101,783	160,510	238,114	300,628	342,294	340,701	339,105	337,509	335,913	334,317	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	0	468	947	1,493	2,214	2,796	3,183	3,169	3,154	3,139	3,124	3,109	\$26,796
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	0	86	173	273	405	511	582	579	576	574	571	568	4,898
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	5.57%	0	0	0	0	0	798	1,596	1,596	1,596	1,596	1,596	1,596	10,374
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.009130	0	0	0	0	0	262	262	262	262	262	262	262	1,834
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	554	1,120	1,766	2,619	4,367	5,623	5,606	5,588	5,571	5,553	5,535	43,902
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	554	1,120	1,766	2,619	4,367	5,623	5,606	5,588	5,571	5,553	5,535	43,902

For Project: CAIR CTs - AVON PARK (Project 7.2a)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754
3	Less: Accumulated Depreciation	(2,417)	(2,595)	(2,773)	(2,951)	(3,129)	(3,307)	(3,485)	(3,663)	(3,841)	(4,019)	(4,197)	(4,375)	(4,553)	(4,553)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$159,337	159,159	158,981	158,803	158,625	158,447	158,269	158,091	157,913	157,735	157,557	157,379	157,201	157,201
6	Average Net Investment		159,248	159,070	158,892	158,714	158,536	158,358	158,180	158,002	157,824	157,646	157,468	157,290	157,290
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	1,481	1,479	1,478	1,476	1,474	1,473	1,471	1,469	1,468	1,466	1,464	1,463	\$17,662
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	271	270	270	270	270	269	269	269	268	268	268	267	3,229
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	1.32%	178	178	178	178	178	178	178	178	178	178	178	178	2,136
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.008760	118	118	118	118	118	118	118	118	118	118	118	118	1,416
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		2,048	2,045	2,044	2,042	2,040	2,038	2,036	2,034	2,032	2,030	2,028	2,026	24,443
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		2,048	2,045	2,044	2,042	2,040	2,038	2,036	2,034	2,032	2,030	2,028	2,026	24,443

For Project: CAIR CTs - BARTOW (Project 7.2b)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347
3	Less: Accumulated Depreciation	(10,166)	(10,924)	(11,683)	(12,442)	(13,201)	(13,960)	(14,719)	(15,478)	(16,237)	(16,996)	(17,755)	(18,514)	(19,273)	(19,273)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$265,182	264,423	263,664	262,905	262,146	261,387	260,628	259,869	259,110	258,351	257,592	256,833	256,074	256,074
6	Average Net Investment		264,803	264,044	263,285	262,526	261,767	261,008	260,249	259,490	258,731	257,972	257,213	256,454	256,454
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	2,463	2,456	2,449	2,441	2,434	2,427	2,420	2,413	2,406	2,399	2,392	2,385	\$29,085
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	450	449	448	446	445	444	442	441	440	439	437	436	5,317
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	3.31%	759	759	759	759	759	759	759	759	759	759	759	759	9,108
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.008130	209	209	209	209	209	209	209	209	209	209	209	209	2,508
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		3,881	3,873	3,865	3,855	3,847	3,839	3,830	3,822	3,814	3,806	3,797	3,789	46,018
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		3,881	3,873	3,865	3,855	3,847	3,839	3,830	3,822	3,814	3,806	3,797	3,789	46,018

For Project: CAIR CTs - BAYBORO (Project 7.2c)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988
3	Less: Accumulated Depreciation	(5,647)	(6,283)	(6,719)	(7,155)	(7,591)	(8,027)	(8,463)	(8,899)	(9,335)	(9,771)	(10,207)	(10,643)	(11,079)	(11,079)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$193,341	192,705	192,269	191,833	191,397	190,961	190,525	190,089	189,653	189,217	188,781	188,345	187,909	
6	Average Net Investment		192,923	192,487	192,051	191,615	191,179	190,743	190,307	189,871	189,435	188,999	188,563	188,127	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	1,794	1,790	1,786	1,782	1,778	1,774	1,770	1,766	1,762	1,758	1,754	1,750	\$21,264
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	328	327	326	326	325	324	324	323	322	321	321	320	3,887
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.63%	436	436	436	436	436	436	436	436	436	436	436	436	5,232
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.009130	151	151	151	151	151	151	151	151	151	151	151	151	1,812
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		2,709	2,704	2,699	2,695	2,690	2,685	2,681	2,676	2,671	2,666	2,662	2,657	32,195
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		2,709	2,704	2,699	2,695	2,690	2,685	2,681	2,676	2,671	2,666	2,662	2,657	32,195

For Project: CAIR CTs - DeBARY (Project 7.2d)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667
3	Less: Accumulated Depreciation	(3,399)	(3,647)	(3,895)	(4,143)	(4,391)	(4,639)	(4,887)	(5,135)	(5,383)	(5,631)	(5,879)	(6,127)	(6,375)	(6,375)
4	CWIP - Non-Interest Bearing	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	Net Investment (Lines 2 + 3 + 4)	\$84,268	84,020	83,772	83,524	83,276	83,028	82,780	82,532	82,284	82,036	81,788	81,540	81,292	
6	Average Net Investment		84,144	83,896	83,648	83,400	83,152	82,904	82,656	82,408	82,160	81,912	81,664	81,416	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	783	780	778	776	773	771	769	766	764	762	759	757	\$9,238
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	143	143	142	142	141	141	141	140	140	139	139	138	1,689
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	3.39%	248	248	248	248	248	248	248	248	248	248	248	248	2,976
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.009270	68	68	68	68	68	68	68	68	68	68	68	68	816
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,242	1,239	1,236	1,234	1,230	1,228	1,226	1,222	1,220	1,217	1,214	1,211	14,719
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		1,242	1,239	1,236	1,234	1,230	1,228	1,226	1,222	1,220	1,217	1,214	1,211	14,719

For Project: CAIR CTa - HIGGINS (Project 7.2a)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$345,490	345,490	345,490	345,490	345,490	345,490	345,490	345,490	345,490	345,490	345,490	345,490	345,490	
3	Less: Accumulated Depreciation	(3,241)	(3,529)	(3,817)	(4,105)	(4,393)	(4,681)	(4,969)	(5,257)	(5,545)	(5,833)	(6,121)	(6,409)	(6,697)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$342,249	341,961	341,673	341,385	341,097	340,808	340,521	340,233	339,945	339,657	339,369	339,081	338,793	
6	Average Net Investment		342,105	341,817	341,529	341,241	340,953	340,665	340,377	340,089	339,801	339,513	339,225	338,937	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	3,162	3,179	3,175	3,174	3,171	3,168	3,166	3,163	3,160	3,157	3,155	3,152	\$38,003
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	582	581	581	580	580	579	579	578	578	577	577	576	6,948
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	1.00%	288	288	288	288	288	288	288	288	288	288	288	288	3,456
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.009130	263	263	263	263	263	263	263	263	263	263	263	263	3,156
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		4,315	4,311	4,308	4,305	4,302	4,298	4,296	4,292	4,289	4,285	4,283	4,279	51,563
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		4,315	4,311	4,308	4,305	4,302	4,298	4,296	4,292	4,289	4,285	4,283	4,279	51,563

For Project: CAIR CTa - INTERCESSION CITY (Project 7.2f)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	
3	Less: Accumulated Depreciation	(10,267)	(11,033)	(11,799)	(12,565)	(13,331)	(14,097)	(14,863)	(15,629)	(16,395)	(17,161)	(17,927)	(18,693)	(19,459)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$339,317	338,551	337,785	337,019	336,253	335,487	334,721	333,955	333,189	332,423	331,657	330,891	330,125	
6	Average Net Investment		338,934	338,168	337,402	336,636	335,870	335,104	334,338	333,572	332,806	332,040	331,274	330,508	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	3,152	3,145	3,138	3,131	3,124	3,116	3,109	3,102	3,095	3,088	3,081	3,074	\$37,355
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	578	575	574	572	571	570	568	567	566	564	563	562	6,828
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.83%	766	766	766	766	766	766	766	766	766	766	766	766	9,192
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.007740	225	225	225	225	225	225	225	225	225	225	225	225	2,700
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		4,719	4,711	4,703	4,694	4,686	4,677	4,668	4,660	4,652	4,643	4,635	4,627	56,075
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		4,719	4,711	4,703	4,694	4,686	4,677	4,668	4,660	4,652	4,643	4,635	4,627	56,075

For Project: CAIR CTs - TURNER (Project 7.2g)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012	134,012
3	Less: Accumulated Depreciation	(4,095)	(4,401)	(4,707)	(5,013)	(5,319)	(5,625)	(5,931)	(6,237)	(6,543)	(6,849)	(7,155)	(7,461)	(7,767)	(7,767)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$129,917	129,611	129,305	128,999	128,693	128,387	128,081	127,775	127,469	127,163	126,857	126,551	126,245	
6	Average Net Investment		129,764	129,458	129,152	128,846	128,540	128,234	127,928	127,622	127,316	127,010	126,704	126,398	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	1,207	1,204	1,201	1,198	1,195	1,193	1,190	1,187	1,184	1,181	1,178	1,176	\$14,294
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	221	220	220	219	219	218	217	217	216	216	215	215	2,613
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.74%	306	306	306	306	306	306	306	306	306	306	306	306	3,672
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.009270	104	104	104	104	104	104	104	104	104	104	104	104	1,248
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,838	1,834	1,831	1,827	1,824	1,821	1,817	1,814	1,810	1,807	1,803	1,801	21,827
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		1,838	1,834	1,831	1,827	1,824	1,821	1,817	1,814	1,810	1,807	1,803	1,801	21,827

For Project: CAIR CTs - SUWANNEE (Project 7.2h)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560
3	Less: Accumulated Depreciation	(7,734)	(8,408)	(9,082)	(9,756)	(10,430)	(11,104)	(11,778)	(12,452)	(13,126)	(13,800)	(14,474)	(15,148)	(15,822)	(15,822)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$373,826	373,152	372,478	371,804	371,130	370,456	369,782	369,108	368,434	367,760	367,086	366,412	365,738	
6	Average Net Investment		373,489	372,815	372,141	371,467	370,793	370,119	369,445	368,771	368,097	367,423	366,749	366,075	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	3,473	3,467	3,461	3,455	3,448	3,442	3,436	3,430	3,423	3,417	3,411	3,404	\$41,267
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	635	634	633	631	630	629	628	627	626	625	623	622	7,543
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.12%	674	674	674	674	674	674	674	674	674	674	674	674	8,088
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.007850	250	250	250	250	250	250	250	250	250	250	250	250	3,000
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		5,032	5,025	5,018	5,010	5,002	4,995	4,988	4,981	4,973	4,966	4,958	4,950	59,898
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		5,032	5,025	5,018	5,010	5,002	4,995	4,988	4,981	4,973	4,966	4,958	4,950	59,898

For Project: CAIR/CAMR Crystal River AFUDC - Access Road and Vehicle Barrier System (Project 7.4a)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$77,700	(\$799,917)	\$49,876	\$48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$672,293)
b.	Clearings to Plant			77,700	(799,917)	49,876	48	0	0	0	0	0	0	0	0
c.	Retirements			0	0	0	0	0	0	0	0	0	0	0	0
d.	Other			0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$16,162,675	16,162,675	16,240,375	15,440,458	15,490,334	15,490,382	15,490,382	15,490,382	15,490,382	15,490,382	15,490,382	15,490,382	15,490,382	15,490,382
3	Less: Accumulated Depreciation	(334,407)	(380,067)	(425,946)	(469,565)	(513,325)	(557,085)	(600,845)	(644,605)	(688,365)	(732,125)	(775,885)	(819,645)	(863,405)	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$15,828,268	15,782,608	15,814,429	14,970,894	14,977,009	14,933,297	14,889,537	14,845,777	14,802,017	14,758,257	14,714,497	14,670,737	14,626,977	
6	Average Net Investment		15,805,438	15,798,519	15,392,662	14,973,952	14,955,153	14,911,417	14,867,657	14,823,897	14,780,137	14,736,377	14,692,617	14,648,857	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	146,991	146,926	143,152	139,258	139,083	138,676	138,269	137,862	137,455	137,048	136,641	136,234	\$1,677,595
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	26,869	26,867	26,168	25,458	25,424	25,349	25,275	25,201	25,126	25,052	24,977	24,903	306,657
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	3.39%	45,660	45,879	43,619	43,760	43,760	43,760	43,760	43,760	43,760	43,760	43,760	43,760	528,998
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.010480	14,115	14,183	13,485	13,528	13,528	13,528	13,528	13,528	13,528	13,528	13,528	13,528	163,535
e.	Property Insurance		0	0	0	0	0	0	0	0	0	0	0	0	0
f.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		233,635	233,845	226,424	222,002	221,795	221,313	220,832	220,351	219,869	219,388	218,906	218,425	2,676,785
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		233,635	233,845	226,424	222,002	221,795	221,313	220,832	220,351	219,869	219,388	218,906	218,425	2,676,785

For Project: CAIR/CAMR Crystal River AFUDC - UNIT 4 LNB/AH (Project 7.4b)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$1,596,194	\$4,331	\$127,144	\$14,146	\$3,030,352	\$50,405	\$0	\$0	\$0	\$0	\$0	\$0	\$4,822,572
b.	Clearings to Plant		1,596,194	4,331	127,144	14,146	3,030,352	50,405	0	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$5,599,409	7,195,602	7,199,934	7,327,077	7,341,223	10,371,575	10,421,981	10,421,981	10,421,981	10,421,981	10,421,981	10,421,981	10,421,981	10,421,981
3	Less: Accumulated Depreciation	(8,803)	(23,573)	(40,553)	(57,833)	(75,146)	(99,606)	(124,185)	(148,764)	(173,343)	(197,922)	(222,501)	(247,080)	(271,659)	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$5,592,806	7,172,030	7,159,381	7,269,245	7,266,078	10,271,970	10,297,796	10,273,217	10,248,638	10,224,059	10,199,480	10,174,901	10,150,322	
6	Average Net Investment		6,382,418	7,165,706	7,214,313	7,267,861	8,789,024	10,284,883	10,285,506	10,260,927	10,236,348	10,211,789	10,187,190	10,162,611	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	59,356	66,641	67,093	67,589	81,552	95,649	95,655	95,427	95,198	94,969	94,741	94,512	\$1,008,382
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	10,850	12,182	12,264	12,355	14,907	17,484	17,485	17,444	17,402	17,360	17,318	17,276	184,327
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.83%	16,970	16,980	17,280	17,313	24,460	24,579	24,579	24,579	24,579	24,579	24,579	24,579	265,056
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.010480	6,284	6,288	6,399	6,411	9,058	9,102	9,102	9,102	9,102	9,102	9,102	9,102	96,154
e.	Property Insurance		0	0	0	0	0	0	0	0	0	0	0	0	0
f.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		83,460	102,091	103,036	103,668	129,977	146,814	146,821	146,552	146,281	146,010	145,740	145,469	1,555,919
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		83,460	102,091	103,036	103,668	129,977	146,814	146,821	146,552	146,281	146,010	145,740	145,469	1,555,919

For Project: CAIR/CAMR Crystal River AFUDC - Selective Catalytic Reduction CR5 (Project 7.4c)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$91,273,742	848,614	465,714	44,167	20,833	20,833	20,833	\$92,494,737
b.	Clearings to Plant		0	0	0	0	0	91,273,742	848,614	465,714	44,167	20,833	20,833	20,833	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	91,273,742	91,922,356	92,388,070	92,432,237	92,453,070	92,473,903	92,494,737	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	(107,627)	(324,411)	(542,283)	(760,279)	(978,314)	(1,196,398)	(1,414,531)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	91,166,115	91,597,945	91,845,777	91,671,958	91,474,756	91,277,505	91,080,206	
6	Average Net Investment		0	0	0	0	0	45,583,058	91,382,030	91,721,861	91,758,867	91,573,357	91,376,131	91,178,856	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	0	0	0	0	0	423,922	849,853	853,013	853,357	851,632	849,798	847,963	\$5,529,538
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	0	0	0	0	0	77,491	155,349	155,927	155,990	155,675	155,339	155,004	1,010,775
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.83%	0	0	0	0	0	107,627	216,784	217,882	217,986	218,035	218,084	218,133	1,414,531
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.010480	0	0	0	0	0	79,712	80,279	80,686	80,724	80,742	80,761	80,779	563,683
e.	Property Insurance		0	0	0	0	0	0	0	0	0	0	0	0	0
f.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	688,752	1,302,265	1,307,508	1,308,057	1,306,084	1,303,982	1,301,879	8,518,527
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	688,752	1,302,265	1,307,508	1,308,057	1,306,084	1,303,982	1,301,879	8,518,527

For Project: CAIR/CAMR Crystal River AFUDC - FGD Common (Project 7.4d)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$634,421,721	\$634,421,721
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	634,421,721
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	634,421,721
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	(748,089)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	633,673,632
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	316,836,816
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.18%	0	0	0	0	0	0	0	0	0	0	0	0	2,946,582
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	0	0	0	0	0	0	0	0	0	0	0	0	538,623
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.83%	0	0	0	0	0	0	0	0	0	0	0	0	748,089
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.010480	0	0	0	0	0	0	0	0	0	0	0	0	554,062
e.	Property Insurance		0	0	0	0	0	0	0	0	0	0	0	0	0
f.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	4,787,356
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	4,787,356

For Project: CAIR/CAMR Crystal River AFUDC - SCR Common Items (Project 7.4e)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	69,831,473	\$0	\$0	\$0	\$0	\$0	\$69,831,473
b.	Clearings to Plant		0	0	0	0	0	0	69,831,473	0	0	0	0	0	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	69,831,473	69,831,473	69,831,473	69,831,473	69,831,473	69,831,473	69,831,473
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(82,343)	(247,029)	(411,715)	(576,401)	(741,087)	(905,773)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	69,749,130	69,584,444	69,419,758	69,255,072	69,090,386	68,925,700	
6	Average Net Investment		0	0	0	0	0	0	34,874,565	69,666,787	69,502,101	69,337,415	69,172,729	69,006,043	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	0	0	0	0	0	0	324,333	647,901	646,370	644,838	643,306	641,775	\$3,548,523
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	0	0	0	0	0	0	59,287	118,434	118,154	117,874	117,594	117,314	648,657
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.83%	0	0	0	0	0	0	82,343	164,686	164,686	164,686	164,686	164,686	905,773
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.010480	0	0	0	0	0	0	60,986	60,986	60,986	60,986	60,986	60,986	365,916
e.	Property Insurance		0	0	0	0	0	0	0	0	0	0	0	0	0
f.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	526,949	992,007	990,196	988,384	986,572	984,761	5,468,669
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	526,949	992,007	990,196	988,384	986,572	984,761	5,468,669

For Project: CAIR/CAMR Crystal River AFUDC - Flue Gas Desulfurization CR5 (Project 7.4f)  
 (in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	135,013,655	\$135,013,655
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	135,013,655	
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	135,013,655
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	(159,204)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	134,854,452
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	67,427,226
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	0	0	0	0	0	0	0	0	0	0	0	0	627,073
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	0	0	0	0	0	0	0	0	0	0	0	0	114,626
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.83%	0	0	0	0	0	0	0	0	0	0	0	0	159,204
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.010480	0	0	0	0	0	0	0	0	0	0	0	0	117,912
e.	Property Insurance		0	0	0	0	0	0	0	0	0	0	0	0	0
f.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	1,018,815
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	1,018,815
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0

For Project: CAIR/CAMR Crystal River AFUDC - CRS Sootblower & Intelligent Soot Blowing Controls(Project 7.4g)  
 (In Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Estimated Jul-09	Estimated Aug-09	Estimated Sep-09	Estimated Oct-09	Estimated Nov-09	Estimated Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$929,220
b.	Cleanings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	929,220
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	929,220
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,096)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	926,125
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	464,062
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	0	0	0	0	0	0	0	0	0	0	0	0	4,316
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	0	0	0	0	0	0	0	0	0	0	0	0	789
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.83%	0	0	0	0	0	0	0	0	0	0	0	0	1,096
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A						
d.	Property Taxes	0.010480	0	0	0	0	0	0	0	0	0	0	0	0	812
e.	Property Insurance		0	0	0	0	0	0	0	0	0	0	0	0	0
f.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	7,013
a.	Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
b.	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	7,013