

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

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

WILL GARRETT

ON BEHALF OF

PROGRESS ENERGY FLORIDA

DOCKET NO. 100007-EI

April 1, 2010

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

**A.** My name is Will Garrett. 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 Controller of Progress Energy Florida (PEF).

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

**A.** As legal entity Controller for PEF, I am responsible for all accounting matters that impact the reported financial results of this Progress Energy Corporation entity. I have direct management and oversight of the employees involved in PEF Regulatory Accounting, Property Plant and Materials Accounting, and PEF Financial Reporting and General Accounting.

COM 5  
APA 1  
ECR 6  
GCL 1  
RAD 1  
SSC  
ADM  
OPC  
CLK 1

DOCUMENT NUMBER-DATE  
02422 APR-1 2010  
TPSC-COMMISSION CLERK

1 **Q. Please describe your educational background and professional experience.**

2 **A.** I joined the company as Controller of PEF on November 7, 2005. My direct  
3 relevant experience includes over 2 years as the Corporate Controller for DPL, Inc.  
4 and its major subsidiary, Dayton Power and Light, headquartered in Dayton, Ohio.  
5 Prior to this position, I held a number of finance and accounting positions for 8  
6 years at Niagara Mohawk Power Corporation, Inc. (NMPC) in Syracuse, New  
7 York, including Executive Director of Financial Operations, Director of Finance  
8 and Assistant Controller. As the Director of Finance and Assistant Controller, my  
9 responsibilities included regulatory proceedings, rates, financial planning, and  
10 providing testimony on a variety of matters before the New York Public Service  
11 Commission. Prior to joining NMPC, I was a Senior Audit Manager at Price  
12 Waterhouse (PW) in upstate New York, with 10 years of direct experience with  
13 investor owned utilities and publicly traded companies. I am a graduate of the State  
14 University of New York in Binghamton, with a Bachelor of Science in Accounting  
15 and I am a Certified Public Accountant in the State of New York.

16  
17 **Q. Have you previously filed testimony before this Commission in connection**  
18 **with Progress Energy Florida's Environmental Cost Recovery Clause**  
19 **(ECRC)?**

20 **A.** Yes.

21

1 **Q. What is the purpose of your testimony?**

2 **A.** The purpose of my testimony is to present for Commission review and approval,  
3 Progress Energy Florida's Actual True-up costs associated with Environmental  
4 Compliance activities for the period January 2009 through December 2009.

5

6 **Q. Are you sponsoring any exhibits in support of your testimony?**

7 **A.** Yes. I am sponsoring Exhibit No. \_\_ (WG-1), which consists of eight forms and  
8 Exhibit No. \_\_ (WG-2), which provides details of five capital projects by site.

9

10 Exhibit No. \_\_ (WG-1) consists of the following:

- 11 • Form 42-1A reflects the final true-up for the period January 2009 through  
12 December 2009.
- 13 • Form 42-2A reflects the final true-up calculation for the period.
- 14 • Form 42-3A reflects the calculation of the Interest Provision for the period.
- 15 • Form 42-4A reflects the calculation of variances between actual and  
16 estimated/actual costs for O&M activities.
- 17 • Form 42-5A presents a summary of actual monthly costs for the period of  
18 O&M activities.
- 19 • Form 42-6A reflects the calculation of variances between actual and  
20 estimated/actual costs for Capital Investment Projects.
- 21 • Form 42-7A presents a summary of actual monthly costs for the period for  
22 Capital Investment Projects.

- 1           ● Form 42-8A, pages 1 through 15, consist of the calculation of depreciation  
2           expense, property tax expense, and return on capital investment for each  
3           project that is being recovered through the ECRC.

4

5           Exhibit No. \_\_ (WG-2) consists of detailed support for the following capital  
6           projects:

- 7           ● Pipeline Integrity Management (Capital Program Detail (“CPD”), pages 1  
8           through 2)
- 9           ● Above Ground Storage Tank Secondary Containment (CPD, pages 3  
10          through 8)
- 11          ● Clean Air Interstate Rule (“CAIR”) Combustion Turbines (“CTs”)(CPD,  
12          pages 9 through 12)
- 13          ● Clean Air Interstate Rule (“CAIR”) (CPD, pages 13 through 18)
- 14          ● Thermal Discharge Permanent Cooling Tower (CPD, page 19)

15

16   **Q.    What is the source of the data that you will present by way of testimony or**  
17   **exhibits in this proceeding?**

18   **A.    The actual data is taken from the books and records of PEF. The books and records**  
19   **are kept in the regular course of our business in accordance with generally accepted**  
20   **accounting principles and practices, and provisions of the Uniform System of**  
21   **Accounts as prescribed by Federal Energy Regulatory Commission (FERC) and any**  
22   **accounting rules and orders established by this Commission.**

23

1 **Q. What is the final true-up amount for which PEF is requesting for the period**  
2 **January 2009 through December 2009?**

3 **A.** PEF is requesting approval of an over-recovery amount of \$28,628,108 for the  
4 calendar period ending December 31, 2009. This amount is shown on Form 42-1A,  
5 Line 1.

6  
7 **Q. What is the net true-up amount PEF is requesting for the January 2009**  
8 **through December 2009 period which is to be applied in the calculation of the**  
9 **environmental cost recovery factors to be refunded/recovered in the next**  
10 **projection period?**

11 **A.** PEF has calculated and is requesting approval of an over-recovery amount of  
12 \$4,562,177 reflected on Line 3 of Form 42-1A, as the adjusted net true-up amount  
13 for the January 2009 through December 2009 period. This amount is the difference  
14 between the actual over-recovery amount of \$28,628,108 and the actual/estimated  
15 over-recovery of \$24,065,931, as approved in Order PSC-09-0759-FOF-EI, for the  
16 period of January 2009 through December 2009.

17  
18 **Q. Are all costs listed in Forms 42-1A through 42-8A attributable to**  
19 **environmental compliance projects approved by the Commission?**

20 **A.** Yes, they are.

21

22

1 **Q. How did actual O&M expenditures for January 2009 through December 2009**  
2 **compare with PEF's estimated/actual projections as presented in previous**  
3 **testimony and exhibits?**

4 **A.** Form 42-4A shows that total O&M project variance was \$7,156,828 or 10% lower  
5 than projected. Following are variance explanations for those O&M projects with  
6 significant variances. Individual project variances are provided on Form 42-4A.

7 **O&M Project Variances**

8 **1. Substation Environmental Investigation, Remediation, and Pollution**

9 **Prevention (Project No. 1):** The project expenditure variance was \$1,715,483  
10 or 42% higher than projected. This variance is primarily attributable to higher  
11 amounts of subsurface contamination encountered during remediation of  
12 substations that was not evident during the preliminary environmental  
13 inspections. This project is discussed in Corey Zeigler's testimony.

14  
15 **2. Distribution System Environmental Investigation, Remediation, and**

16 **Pollution Prevention (Project No. 2):** The project expenditure variance was  
17 \$746,703 or 9% higher than projected. This increase is driven by a higher unit  
18 cost associated with remediation sites that took longer than one day (as  
19 originally projected) to complete because of soil conditions or extent of the  
20 contamination. This project is discussed in Corey Zeigler's testimony.

21

22

1           **3. Pipeline Integrity Management (Project No. 3):** The project expenditure  
2           variance was \$660,240 or 60% lower than projected. This variance is primarily  
3           attributable to the Smart PIG inspection contractor costs coming in lower than  
4           originally expected. This project is further discussed in Patricia West's  
5           testimony.

6  
7           **4. SO<sub>2</sub> Emissions Allowances Program (Project No. 5):** The SO<sub>2</sub> Emissions  
8           Allowances O&M project expenditures variance was \$7,368,704 or 14% lower  
9           than projected. This variance is attributable to the overall lower fuel usage due  
10          to lower actual power usage than forecasted, and fuel switching opportunities  
11          over the course of the year.

12  
13          **5. CAIR Crystal River (Project No. 7.4):** The CAIR Crystal River O&M  
14          expenditures were \$1,604,241 or 45% lower for this program than originally  
15          projected. This variance is attributable the delay of service and maintenance  
16          agreements associated with the delay of the limestone and gypsum handling  
17          system, lower than projected labor costs and the truck scale maintenance  
18          expenses not occurring during 2009 as originally anticipated. This project is  
19          further discussed in Patricia West's testimony.

20  
21  
22

1 **Q. How did actual Capital recoverable expenditures for January 2009 through**  
2 **December 2009 compare with PEF's estimated/actual projections as presented**  
3 **in previous testimony and exhibits?**

4 **A.** Form 42-6A shows that the total Capital Investment project recoverable costs  
5 variance was \$362,443 or 1% lower than projected for an immaterial difference  
6 from projected. Actual costs and variance by individual project are provided on  
7 Form 42-6A. Return on Capital Investment, Depreciation, and Taxes for each  
8 project for the period are provided on Form 42-8A, pages 1 through 15.

9  
10 **Q. How did actual Crystal River CAIR – Base (Project No. 7.4) capital**  
11 **expenditures for January 2009 through December 2009 compare with PEF's**  
12 **estimated/actual projections as presented in previous testimony and exhibits?**

13 **A.** These capital expenditures qualify for Allowance for Funds Used During  
14 Construction ("AFUDC") and therefore will not be included in the capital  
15 recoverable costs until the associated pollution controls are placed in service. PEF  
16 reprojected total capital expenditures to be \$215,772,754 in 2009 (PSC-09-0759-  
17 FOF-EI, Exhibit TGF-1 Schedule 42-8E pg.9) as part of the Estimated/Actual  
18 filing. Actual expenditures in 2009 were \$213,583,188 or \$2,189,566 (1%) lower  
19 than projected. This variance is primarily due to an unused contingency within the  
20 project. This project is further discussed in Kevin Murray's testimony.

21  
22  
23  
24



1 **Q. Where any major CAIR assets placed into service during 2009?**

2 **A.** Yes. Over the past year, PEF has placed the following major projects into service:

- 3           • Crystal River Unit 5 SCR was placed in-service in June 2009 (see Capital  
4           Program Details; page 14 of 19), which corresponds with the 2009  
5           Est/Actual filing;
- 6           • Crystal River SCR Common was placed in-service in July 2009(see  
7           Capital Program Details; page 15 of 19), which is in line with the  
8           estimated in-service date of June 2009 in the Est/Actual filing; and;
- 9           • Crystal River Unit 5 FGD was placed in-service in December 2009 (see  
10          Capital Program Details; page 14 of 19), which corresponds with the  
11          2009 Est/Actual filing.

12           These projects are further discussed in Kevin Murray's testimony.

13

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

15 **A.** Yes, it does.

Docket No. 100007-EI  
Progress Energy Florida  
Witness: Will Garrett  
Exhibit No. \_\_ (WG-1)

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

**JANUARY 2009 - DECEMBER 2009  
FINAL TRUE-UP  
DOCKET NO. 100007-EI**

---

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

Form 42-1A

<u>Line</u>	<u>Period Amount</u>
1 Over/(Under) Recovery for the Period January 2009 through December 2009 (Form 42-2A, Line 5 + 6 + 10)	\$ 28,628,108
2 Estimated/Actual True-Up over-recovered amount approved for the period January 2009 through December 2009 (Order No. PSC-09-0759-FOF-EI)	<u>24,065,931</u>
3 Final True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2010 to December 2010 (Lines 1 - 2)	<u>\$ 4,562,177</u>

**PROGRESS ENERGY FLORIDA**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-up 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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual 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	\$12,845,627	\$12,042,371	\$12,557,861	\$11,662,999	\$10,940,709	\$9,417,604	\$128,267,385
2	True-Up Provision	(\$359,943)	(359,943)	(359,943)	(359,943)	(359,943)	(359,943)	(359,943)	(359,943)	(359,943)	(359,943)	(359,943)	(359,943)	(4,319,314)
3	ECRC Revenues Applicable to Period (Lines 1 + 2)	\$8,981,170	9,645,298	8,505,146	8,584,219	9,616,897	11,307,827	12,485,685	11,682,428	12,197,918	11,303,056	10,580,766	9,057,661	123,948,071
4	Jurisdictional ECRC Costs													
a.	O & M Activities (Form 42-5A, Line 9)	\$5,079,858	4,901,564	4,490,452	4,176,262	6,932,023	7,553,417	7,256,290	6,325,997	4,221,578	4,952,805	3,177,699	4,094,703	63,164,548
b.	Capital Investment Projects (Form 42-7A, Line 9)	\$1,293,974	\$1,301,474	\$1,295,301	\$1,267,463	\$1,256,962	\$1,874,230	\$2,851,501	\$3,186,962	\$3,139,510	\$3,103,734	\$3,077,243	\$8,527,080	32,175,434
c.	Other													
c.	Total Jurisdictional ECRC Costs	\$6,373,832	6,203,038	5,785,753	5,445,725	8,188,985	9,427,647	10,107,791	9,512,859	7,361,088	8,056,539	6,254,942	12,621,783	95,339,982
5	Over/(Under) Recovery (Line 3 - Line 4c)	\$2,607,339	3,442,260	2,719,393	3,138,494	1,427,911	1,880,180	2,377,893	2,169,569	4,836,830	3,246,517	4,325,824	(3,564,122)	28,608,089
6	Interest Provision (Form 42-3A, Line 10)	(\$3,936)	(2,416)	(182)	1,181	1,623	2,055	2,728	2,930	3,321	3,782	4,529	4,404	20,019
7	Beginning Balance True-Up & Interest Provision	(\$4,319,314)	(1,355,969)	2,443,818	5,522,972	9,022,591	10,812,068	13,054,246	15,794,810	18,327,252	23,527,346	27,137,587	31,827,884	(4,319,314)
a.	Deferred True-Up from January 2009 to December 2009 (Order No. PSC-09-0759-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)	\$359,943	359,943	359,943	359,943	359,943	359,943	359,943	359,943	359,943	359,943	359,943	359,943	4,319,314
9	End of Period Total True-Up (Lines 5+6+7+7a+8)	(\$5,676,575)	(1,876,788)	1,202,366	4,701,986	6,491,464	8,733,643	11,474,207	14,006,646	19,206,740	22,816,981	27,507,278	24,307,503	24,307,502
10	Adjustments to Period Total True-Up Including Interest (a)	\$0	0	0	0	0	0	0	0	0	0	0	0	0
11	End of Period Total True-Up (Lines 9 + 10)	(\$5,676,575)	(1,876,788)	\$1,202,366	\$4,701,986	\$6,491,464	\$8,733,643	\$11,474,207	\$14,006,646	\$19,206,740	\$22,816,981	\$27,507,278	\$24,307,503	\$24,307,502

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

Form 42-3A

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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual December 09	
1	Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10)	(\$8,639,920)	(\$5,676,575)	(\$1,876,788)	\$1,202,366	\$4,701,985	\$6,491,482	\$8,733,640	\$11,474,204	\$14,006,646	\$19,206,740	\$22,816,981	\$27,507,278	
2	Ending True-Up Amount Before Interest (Line 1 + Form 42-2A, Lines 5 + 8)	(5,672,639)	(1,874,372)	1,202,548	4,700,804	6,489,839	8,731,585	11,471,476	14,003,716	19,203,419	22,813,199	27,502,749	24,303,098	
3	Total of Beginning & Ending True-Up (Lines 1 + 2)	(14,312,559)	(7,550,946)	(674,239)	5,903,170	11,191,824	15,223,047	20,205,116	25,477,920	33,210,064	42,019,939	50,319,730	51,810,375	
4	Average True-Up Amount (Line 3 x 1/2)	(7,156,280)	(3,776,473)	(337,120)	2,951,585	5,595,912	7,611,524	10,102,558	12,738,960	16,605,032	21,009,970	25,159,865	25,905,188	
5	Interest Rate (First Day of Reporting Business Month)	0.54%	0.79%	0.75%	0.55%	0.40%	0.30%	0.35%	0.30%	0.25%	0.22%	0.22%	0.20%	
6	Interest Rate (First Day of Subsequent Business Month)	0.79%	0.75%	0.56%	0.40%	0.30%	0.35%	0.30%	0.25%	0.22%	0.22%	0.20%	0.20%	
7	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	1.33%	1.54%	1.30%	0.95%	0.70%	0.65%	0.65%	0.55%	0.47%	0.44%	0.42%	0.40%	
8	Average Interest Rate (Line 7 x 1/2)	0.665%	0.770%	0.650%	0.475%	0.350%	0.325%	0.325%	0.275%	0.235%	0.220%	0.210%	0.200%	
9	Monthly Average Interest Rate (Line 8 x 1/12)	0.055%	0.064%	0.054%	0.040%	0.029%	0.027%	0.027%	0.023%	0.020%	0.018%	0.018%	0.017%	
10	Interest Provision for the Month (Line 4 x Line 9)	(\$3,936)	(\$2,416)	(\$182)	\$1,181	\$1,623	\$2,055	\$2,728	\$2,930	\$3,321	\$3,782	\$4,529	\$4,404	
										\$3,321	\$3,782	\$4,529	\$4,404	
													\$20,019	

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

Form 42 4A

Variance Report of O&M Activities  
 (In Dollars)

<u>Line</u>	(1) Actual	(2) Estimated/ Actual	(3) Variance Amount	(4) Percent
<b>1</b>	<b>Description of O&amp;M Activities</b>			
1	Transmission Substation Environmental Investigation, Remediation, and Pollution Prevention			
	\$2,917,538	\$2,378,173	\$539,365	23%
1a	Distribution Substation Environmental Investigation, Remediation, and Pollution Prevention			
	2,901,020	1,724,902	1,176,118	68%
2	Distribution System Environmental Investigation, Remediation, and Pollution Prevention			
	8,987,222	8,240,519	746,703	9%
3	Pipeline Integrity Management			
	440,760	1,101,000	(660,240)	-60%
4	Above Ground Tank Secondary Containment			
	0	0	0	N/A
5	SO2 Emissions Allowances			
	45,268,792	52,637,496	(7,368,704)	-14%
6	Phase II Cooling Water Intake			
	0	0	0	N/A
6.a	Phase II Cooling Water Intake 316(b) - Intm			
	0	0	0	N/A
7.2	CAIR - Peaking			
	57,045	45,176	11,869	26%
7.4	CAIR Crystal River - Base			
	1,149,644	1,463,838	(314,194)	-21%
7.4	CAIR Crystal River - Energy			
	778,461	2,080,814	(1,302,353)	-63%
7.4	CAIR Crystal River - A&G			
	27,043	14,737	12,306	84%
8	Arsenic Groundwater Standard - Base			
	0	0	0	N/A
9	Sea Turtle - Coastal Street Lighting - Distrib			
	5,526	5,000	526	11%
11	Modular Cooling Towers - Base			
	3,336,752	3,336,752	0	0%
12	Greenhouse Gas Inventory and Reporting - Energy			
	15,774	14,000	1,774	13%
13	Mercury Total Daily Maximum Loads Monitoring - Energy			
	92,165	92,164	1	0%
<b>2</b>	<b>Total O&amp;M Activities - Recoverable Costs</b>			
	<b>\$65,977,743</b>	<b>\$73,134,571</b>	<b>(\$7,156,828)</b>	<b>-10%</b>
<b>3</b>	<b>Recoverable Costs Allocated to Energy</b>			
	<b>46,155,192</b>	<b>54,824,474</b>	<b>(7,368,704)</b>	<b>-13%</b>
<b>4</b>	<b>Recoverable Costs Allocated to Demand</b>			
	<b>19,822,551</b>	<b>18,310,097</b>	<b>211,876</b>	<b>1%</b>

Notes:

Column (1) is the End of Period Totals on Form 42-5A  
 Column (2) = Estimated actual  
 Column (3) = Column (1) - Column (2)  
 Column (4) = Column (3) / Column (2)

**PROGRESS ENERGY FLORIDA**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-up 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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual 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	\$132,145	\$257,964	\$380,794	\$116,087	\$244,658	\$445,874	\$2,917,538
1a	Distribution Substation Environmental Investigation, Remediation, and Pollution Prevention	96,799	201,026	154,349	393,125	188,128	93,748	297,512	136,408	451,387	276,562	188,466	423,510	2,901,020
2	Distribution System Environmental Investigation, Remediation, and Pollution Prevention	586,740	640,834	798,795	587,011	1,184,896	932,243	1,081,809	647,557	490,287	743,607	735,142	558,301	8,987,222
3	Pipeline Integrity Management, Review/Update Plan and Risk Assessments - Intm	(120,417)	67,763	(4,034)	12,164	54,775	43,095	37,369	19,302	36,720	212,761	56,759	24,505	440,760
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	4,416,718	3,996,452	3,547,922	3,170,590	4,725,882	5,603,579	5,040,597	4,409,749	2,808,820	3,467,048	1,901,441	2,179,995	45,268,792
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 - Peaking	0	0	39,069	1,288	4,819	0	3,364	0	0	0	0	8,505	57,045
7.4	CAIR Crystal River - Base	0	0	0	4,284	39,769	44,100	13,853	147,583	134,591	130,885	188,839	445,740	1,149,844
7.4	CAIR Crystal River - Energy	0	0	0	0	0	0	34,963	176,752	144,690	179,015	18,744	226,298	778,461
7.4	CAIR Crystal River - A&G	572	1,011	1,158	2,280	465	1,883	1,999	3,606	1,789	5,112	5,462	1,707	27,043
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	452	575	1,319	2,298	0	881	5,526
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	74	662	1,908	6,171	4,400	2,559	15,774
13	Mercury Total Daily Maximum Loads Monitoring - Energy	0	0	0	0	0	0	46,083	0	0	23,041	0	23,041	92,165
2	Total of O&M Activities	5,290,955	5,138,284	4,650,645	4,342,054	7,207,790	7,891,545	7,524,408	6,634,345	4,452,305	5,162,587	3,341,910	4,340,915	\$65,977,743
3	Recoverable Costs Allocated to Energy	4,416,716	3,996,452	3,547,922	3,170,590	4,725,882	5,603,579	5,121,717	4,587,163	2,955,418	3,675,275	1,922,585	2,431,892	46,155,192
4	Recoverable Costs Allocated to Demand - Transm	310,544	231,198	112,097	172,601	174,868	338,708	132,145	257,964	380,794	116,087	244,658	445,874	2,917,538
	Recoverable Costs Allocated to Demand - Distrib	683,539	841,860	953,145	980,136	1,373,024	1,025,991	1,379,774	784,540	942,993	1,022,467	923,608	982,692	11,893,768
	Recoverable Costs Allocated to Demand - Prod-Base	0	0	0	4,284	873,957	878,288	848,041	981,771	134,591	130,885	188,839	445,740	4,486,396
	Recoverable Costs Allocated to Demand - Prod-Intm	(120,417)	67,763	(2,746)	10,876	54,775	43,095	37,369	19,302	36,720	212,761	56,759	24,505	440,760
	Recoverable Costs Allocated to Demand - Prod-Peaking	0	0	39,069	1,288	4,819	0	3,364	0	0	0	0	8,505	57,045
	Recoverable Costs Allocated to Demand - A&G	572	1,011	1,158	2,280	465	1,883	1,999	3,606	1,789	5,112	5,462	1,707	27,043
5	Retail Energy Jurisdictional Factor	0.96780	0.96220	0.96630	0.96650	0.96780	0.96960	0.96830	0.96430	0.96660	0.96780	0.96650	0.96830	
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	4,959,359	4,423,401	2,856,707	3,556,931	1,858,178	2,354,801	44,628,935
8	Jurisdictional Demand Recoverable Costs - Transm (B)	219,235	163,219	78,137	121,851	123,452	239,118	93,290	182,115	268,829	81,954	172,721	314,774	2,059,695
	Jurisdictional Demand Recoverable Costs - Distrib (B)	680,785	838,467	949,303	976,186	1,367,490	1,021,856	1,374,213	781,378	939,193	1,018,346	919,886	978,732	11,845,835
	Jurisdictional Demand Recoverable Costs - Prod-Base (B)	0	0	0	4,016	819,361	823,421	795,064	920,440	126,184	122,709	177,042	417,895	4,206,132
	Jurisdictional Demand Recoverable Costs - Prod-Intm (B)	(95,185)	53,564	(2,171)	8,597	43,298	34,065	29,538	15,257	29,025	168,179	44,865	19,370	348,402
	Jurisdictional Demand Recoverable Costs - Prod-Peaking (B)	0	0	34,764	1,146	4,287	0	2,994	0	0	0	0	7,567	50,758
	Jurisdictional Demand Recoverable Costs - A&G	525	927	1,062	2,090	426	1,726	1,832	3,306	1,640	4,686	5,007	1,564	24,791
9	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	\$5,079,858	\$4,901,564	\$4,490,452	\$4,178,262	\$6,932,023	\$7,553,417	\$7,256,290	\$6,325,897	\$4,221,578	\$4,952,805	\$3,177,699	\$4,094,703	\$63,164,548

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

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

Variance Report of Capital Investment Activities  
 (In Dollars)

<u>Line</u>	(1) YTD Actual	(2) Estimated/ Actual	(3) Variance Amount	(4) Percent	
<b>1</b>	<b>Description of Capital Investment Activities</b>				
3.x	Pipeline Integrity Management - Bartow/Anclole Pipeline-Intermediate	\$581,294	\$581,294	\$0	0%
4.x	Above Ground Tank Secondary Containment	1,775,559	1,756,027	19,532	1%
5	SO2 Emissions Allowances	7,937,565	7,656,333	281,232	4%
7.x	CAIR	23,735,531	24,406,536	(671,005)	-3%
9	Sea Turtle - Coastal Street Lighting -Distribution	1,841	2,692	(851)	-32%
10.x	Underground Storage Tanks-Base	40,477	40,475	2	0%
11	Modular Cooling Towers - Base	176,235	176,235	0	0%
11.1	Thermal Discharge Permanent Cooling Tower - Base - Demand	8,647	0	8,647	N/A
<b>2</b>	<b>Total Capital Investment Activities - Recoverable Costs</b>	<b>34,257,149</b>	<b>34,619,592</b>	<b>(\$362,443)</b>	<b>-1%</b>
<b>3</b>	<b>Recoverable Costs Allocated to Energy</b>	<b>7,954,139</b>	<b>7,656,333</b>	<b>\$281,232</b>	<b>4%</b>
<b>4</b>	<b>Recoverable Costs Allocated to Demand</b>	<b>\$26,303,010</b>	<b>\$26,963,259</b>	<b>(\$643,675)</b>	<b>-2%</b>

## Notes:

Column (1) is the End of Period Totals on Form 42-7A  
 Column (2) = Estimated actual  
 Column (3) = Column (1) - Column (2)  
 Column (4) = Column (3) / Column (2)



**PROGRESS ENERGY FLORIDA**  
 Environmental Cost Recovery Clause (ECRC)  
 Calculation of the Final True-up 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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual December 09	End of Period Total
1	Description of Investment Projects (A)													
3.1	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	117,708	117,995	119,932	122,056	122,939	124,344	1,364,980
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	35,353	39,671	362,792
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	643,877	597,240	557,955	523,856	494,329	471,464	7,937,565
7.1	CAIR 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	38,136
7.4	CAIR Crystal River AFUDC - Base	327,095	335,936	329,460	325,670	351,772	1,056,879	2,144,781	2,552,477	2,539,777	2,533,784	2,524,965	8,351,487	23,374,083
7.4	CAIR Crystal River AFUDC - Energy	0	0	0	0	0	0	1,233	2,118	1,752	2,374	4,142	4,954	16,574
9	Sea Turtle - Coastal Street Lighting -Distribution	156	156	155	155	155	153	153	152	152	152	151	151	1,841
10.1	Underground Storage Tanks-Base	2,370	2,366	2,360	2,355	2,350	2,344	2,340	2,335	2,330	2,324	2,320	2,315	28,109
10.2	Underground Storage Tanks-Intermediate	1,043	1,041	1,038	1,036	1,034	1,031	1,030	1,028	1,025	1,023	1,021	1,018	12,368
11	Modular Cooling Towers - Base	15,357	15,235	15,113	14,991	14,869	14,747	14,625	14,503	14,381	14,260	14,138	14,016	176,235
11.1	Crystal River Thermal Discharge Compliance Project - Base	0	0	0	0	0	0	0	0	0	0	2,869	5,778	8,647
2	Total Investment Projects - Recoverable Costs	1,368,654	1,381,697	1,371,850	1,342,892	1,332,269	1,991,145	3,036,017	3,397,879	3,347,098	3,309,386	3,282,737	9,095,524	34,257,149
3	Recoverable Costs Allocated to Energy	815,098	814,229	808,418	781,925	739,597	689,577	645,110	599,358	559,707	526,230	498,471	476,418	7,954,139
	Recoverable Costs Allocated to Demand	156	156	155	155	155	153	153	152	152	152	151	151	1,841
4	Recoverable Costs Allocated to Demand - Production - Base	374,959	385,087	379,353	375,383	401,304	1,106,230	2,193,952	2,601,466	2,588,585	2,582,411	2,582,825	8,416,447	23,988,002
	Recoverable Costs Allocated to Demand - Production - Intermediate	53,800	53,414	53,723	53,840	53,843	53,897	53,552	53,407	53,261	53,117	52,971	52,824	641,449
	Recoverable Costs Allocated to Demand - Production - Peaking	124,841	128,811	130,201	131,589	137,370	141,488	143,250	143,496	145,393	147,476	148,319	149,584	1,671,718
5	Retail Energy Jurisdictional Factor	0.96780	0.96220	0.96630	0.96650	0.96760	0.96960	0.96830	0.96430	0.96660	0.96780	0.96650	0.96830	0.96830
	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
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	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	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	0.88979
7	Jurisdictional Energy Recoverable Costs (B)	788,852	783,451	781,174	755,731	715,782	668,614	624,660	577,961	541,013	509,285	481,772	461,316	7,689,611
	Jurisdictional Demand Recoverable Costs (B)	155	155	154	154	154	152	152	151	151	151	150	150	1,834
8	Jurisdictional Demand Recoverable Costs - Production - Base (C)	351,535	361,031	355,655	351,933	376,235	1,037,124	2,056,896	2,438,952	2,426,876	2,421,088	2,421,476	7,890,672	22,489,472
	Jurisdictional Demand Recoverable Costs - Production - Intermediate (C)	42,527	42,222	42,466	42,558	42,561	42,445	42,331	42,216	42,101	41,987	41,871	41,755	507,040
	Jurisdictional Demand Recoverable Costs - Production - Peaking (C)	110,904	114,615	115,852	117,087	122,230	125,895	127,462	127,881	129,369	131,223	131,973	133,187	1,487,478
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	\$2,851,501	\$3,186,962	\$3,139,510	\$3,103,734	\$3,077,243	\$8,527,080	\$32,175,434

**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: PIPELINE INTEGRITY MANAGEMENT - Bartow/Anclole 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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual 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	3,470,355	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)	
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	3,074,066	3,103,095	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		0	0	0	0	0	0	0	0	0	0	0	0	0
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		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)		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		0	0	0	0	0	0	0	0	0	0	0	0	0
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	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	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		38,515	38,220	38,472	38,574	38,585	38,479	38,373	38,268	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	\$38,268	\$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) Property tax 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. 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: **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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual December 09	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$625,159	\$161,761	\$118,706	\$166,669	\$40,105	\$90,115	\$71,499	\$21,988	\$370,535	\$56,136	\$145,148	\$150,936	\$2,018,758
	b. Clearings to Plant		5,180	9,882	11,146	1,682	2,934,831	344,696	71,499	101	0	0	0	0	
	c. Retirements		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	
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	8,646,889	8,646,990	8,646,990	8,646,990	8,646,990	8,646,990	
3	Less: Accumulated Depreciation	(\$276,408)	(289,478)	(302,564)	(315,874)	(328,787)	(344,574)	(363,834)	(384,169)	(404,504)	(424,839)	(445,174)	(465,509)	(485,844)	
4	CWIP - Non-Interest Bearing	2,158,040	2,778,019	2,929,899	3,037,458	3,202,445	289,620	35,039	35,039	56,926	427,461	483,598	628,746	779,682	
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	8,297,759	8,299,413	8,649,613	8,685,414	8,810,227	8,940,829	
6	Average Net Investment		7,455,651	7,836,033	7,963,166	8,092,743	8,172,632	8,211,167	8,272,177	8,298,585	8,474,512	8,667,513	8,747,820	8,875,528	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (A) 11.16%		69,337	72,876	74,058	75,263	76,006	76,364	76,932	77,175	78,812	80,608	81,354	82,542	921,327
	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	14,062	14,106	14,406	14,734	14,871	15,088	168,411
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (B)		13,068	13,088	13,110	13,113	15,787	19,260	20,335	20,335	20,335	20,335	20,335	20,335	209,436
	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 (C)		3,776	3,784	3,792	3,794	6,061	6,324	6,379	6,379	6,379	6,379	6,379	6,379	65,805
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		98,857	103,069	104,497	105,927	111,749	115,907	117,708	117,995	119,932	122,056	122,939	124,344	1,364,980
	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	117,708	117,995	119,932	122,056	122,939	124,344	1,364,980
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 (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (E)		87,962	91,710	92,980	94,253	99,433	103,133	104,735	104,991	106,714	108,604	109,390	110,640	1,214,546
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$87,962	\$91,710	\$92,980	\$94,253	\$99,433	\$103,133	\$104,735	\$104,991	\$106,714	\$108,604	\$109,390	\$110,640	\$1,214,546

**Notes:**  
 (A) 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.  
 (B) 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.  
 (C) 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.  
 (D) Line 9a x Line 10  
 (E) 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: 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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual December 09	End of Period Total
1	Investments		\$29,961	\$166,822	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,662	\$29,961	\$947,479
	a. Expenditures/Additions		\$29,961	\$166,822	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,662	\$29,961	
	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	\$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	\$2,819,452	\$2,849,412	
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)	(64,827)	(71,580)	
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)	\$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	2,754,625	2,777,833	
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	2,382,635	2,766,229	0
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	22,159	25,726	234,829
	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	4,050	4,703	42,927
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	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	6,682	6,753	62,161
	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)		1,661	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	2,462	2,489	22,875
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	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	35,353	39,671	362,792
	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	35,353	39,671	362,792
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 (E)		0	0	0	0	0	0	0	0	0	0	0	0	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	33,144	37,193	340,128
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	\$33,144	\$37,193	\$340,128

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 Final True-up 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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual 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	\$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	(\$12,522)	(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	0
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		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		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. Diamantlement		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	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	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)		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 Final True-up 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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual 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	\$8,739,174	\$8,375,322	\$8,137,817	\$7,768,622	\$7,547,406	\$7,312,132	\$7,312,132
	b. 25401FL Auctioned SO <sub>2</sub> Allowance	(2,063,254)	(2,051,459)	(2,039,664)	(2,027,869)	(2,016,074)	(2,005,825)	(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	65,510,820	64,855,450	66,103,726	64,429,120	61,889,163	57,415,302	53,521,483	49,799,166	45,729,825	43,211,024	40,089,726	38,386,057	36,341,932	(5,390,664)
	d. Other	0	0	0	0	0	0	0	0	0	0	0	0	0	(245)
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	56,499,404	52,089,655	49,356,794	45,869,746	43,988,305	41,732,351	
3	Average Net Investment		74,099,780	74,020,821	73,492,634	71,084,127	67,236,081	62,688,791	58,534,328	54,294,530	50,723,225	47,623,270	44,939,025	42,860,328	
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	544,369	504,939	471,726	442,896	417,933	398,601	\$6,710,851
	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	99,508	92,301	86,229	80,960	76,396	72,863	1,226,714
5	Total Return Component (B)		815,098	814,229	808,418	781,925	739,597	689,577	643,877	597,240	557,955	523,856	494,329	471,464	7,937,565
6	Expense Dr (Cr)														
	a. 5090001 SO <sub>2</sub> allowance expense		434,390	340,024	313,610	292,429	331,889	368,705	370,975	363,852	237,505	369,195	221,216	235,274	3,879,064
	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	4,693,066	4,069,341	2,594,759	3,121,298	1,703,669	2,044,125	41,732,596
	d. Other		\$0	0	0	0	0	6,250	0	0	0	0	0	(75,959)	
7	Net Expense (C)		4,416,716	3,996,452	3,547,922	3,170,590	4,725,882	5,603,579	5,040,597	4,409,749	2,808,820	3,467,048	1,901,441	2,179,995	45,268,792
8	Total System Recoverable Expenses (Lines 5 + 7)		5,231,814	4,810,681	4,356,340	3,952,515	5,465,479	6,293,156	5,684,474	5,006,989	3,366,775	3,990,904	2,395,770	2,651,459	53,206,357
	a. Recoverable costs allocated to Energy		5,231,814	4,810,681	4,356,340	3,952,515	5,465,479	6,293,156	5,684,474	5,006,989	3,366,775	3,990,904	2,395,770	2,651,459	53,206,357
	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	0.96830	0.96430	0.96660	0.96780	0.96650	0.96830	
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	4,209,532	3,820,106	5,289,491	6,101,844	5,504,276	4,828,240	3,254,325	3,862,397	2,315,512	2,567,407	51,445,316
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	\$ 4,209,532	\$ 3,820,106	\$ 5,289,491	\$ 6,101,844	\$ 5,504,276	\$ 4,828,240	\$ 3,254,325	\$ 3,862,397	\$ 2,315,512	\$ 2,567,407	\$ 51,445,316

**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 Final True-up Amount  
 January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes  
 For Project: CAIR - 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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual 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	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
4	CWIP - Non-Interest Bearing	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
5	Net Investment (Lines 2 + 3 + 4)	\$	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
6	Average Net Investment		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
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)	0.007100	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 (Intrm)		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 Final True-up Amount  
 January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes  
 For Project: CAIR - 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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual December 09	End of Period Total
1	Investments														\$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 (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)	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)	\$1,887,237	1,883,581	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		1,885,410	1,881,755	1,878,100	1,874,445	1,870,790	1,867,135	1,863,480	1,859,825	1,856,170	1,852,515	1,848,860	1,845,205	
7	Return on Average Net Investment														208,168
	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	38,054
	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	0
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														43,860
	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	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)		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	0	0	0	0	0	0	0	0	0	0	0	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 Final True-up Amount  
 January 2008 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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual December 09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$243	\$1,094	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,538
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	287,569	287,813	288,907	289,107	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)	287,569	287,813	288,907	289,107	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	\$32,247
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	5,889
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) 0.010480		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)		3,165	3,172	3,179	3,180	3,180	3,180	3,180	3,180	3,180	3,180	3,180	3,180	38,136
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	38,136
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	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	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	2,981	2,981	2,981	2,981	2,981	2,981	2,981	2,981	2,981	35,754
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,967	\$2,974	\$2,980	\$2,981	\$2,981	\$2,981	\$2,981	\$2,981	\$2,981	\$2,981	\$2,981	\$2,981	\$35,754

- 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 Final True-up Amount  
 January 2009 through December 2009

Return on Capital Investments, Depreciation and Taxes  
 For Project: CAIR - 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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual 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	\$16,925,960	\$14,572,382	\$15,820,148	\$13,581,395	\$9,143,208	\$10,442,356	\$213,563,188
	b. Clearings to Plant		1,596,194	82,031	(672,773)	64,021	3,030,400	91,324,147	63,386,978	(1,038,045)	(258,602)	18,398	(480,802)	773,108,238	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		5,541,202	5,796,238	6,022,014	6,242,666	6,438,213	6,127,257	6,142,959	5,562,230	5,944,239	6,080,469	6,227,827	4,912,924	71,038,238
2	Plant-in-Service/Depreciation Base	\$21,762,083	23,358,277	23,440,309	22,767,536	22,831,557	25,861,957	117,186,104	180,573,082	179,535,038	179,276,435	179,294,834	178,814,031	951,922,269	
3	Less: Accumulated Depreciation	(341,009)	(403,639)	(466,498)	(527,397)	(588,470)	(656,690)	(832,856)	(1,193,202)	(1,623,784)	(2,053,756)	(2,483,771)	(2,912,653)	(4,253,156)	
4	CWIP - AFUDC-Interest Bearing	\$74,860,866	905,018,224	937,840,583	967,556,010	996,585,746	1,016,538,249	948,702,175	908,384,117	929,556,774	951,579,763	971,223,228	987,075,065	229,322,107	284,621,426
5	Net Investment (Lines 2 + 3 + 4)	\$ 890,682,532	927,972,862	960,814,394	989,796,149	1,018,828,833	1,041,743,516	1,065,055,624	1,087,763,997	1,107,468,027	1,128,802,442	1,148,034,290	1,162,976,443	1,176,991,220	
6	Average Net Investment		909,327,697	944,393,628	975,305,271	1,004,312,491	1,030,286,175	1,053,399,570	1,076,409,810	1,097,616,012	1,118,135,235	1,138,418,365	1,155,505,367	1,169,983,832	
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	1,375,161	1,661,403	1,651,373	1,646,257	1,640,113	5,224,603	14,814,685
	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	251,374	303,698	301,864	300,928	299,806	955,035	2,708,061
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		62,630	62,859	60,899	61,073	68,220	175,966	360,546	430,582	429,972	430,015	428,882	1,340,503	3,886,730
	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)		20,399	20,471	19,894	19,939	22,586	102,342	157,700	156,794	156,568	156,584	156,164	831,346	1,702,824
	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)		327,095	335,936	329,460	325,670	351,772	1,056,879	2,144,781	2,552,477	2,539,777	2,533,784	2,524,965	8,351,487	23,112,300
	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	2,144,781	2,552,477	2,539,777	2,533,784	2,524,965	8,351,487	23,112,300
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		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	2,010,797	2,393,024	2,381,117	2,375,499	2,367,230	7,829,770	21,913,904
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$306,661	\$314,950	\$308,879	\$305,325	\$329,797	\$990,856	\$2,010,797	\$2,393,024	\$2,381,117	\$2,375,499	\$2,367,230	\$7,829,770	\$21,913,904

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 - 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	\$224,174	\$160,962	\$128,917	\$68,256	\$74,011	\$10,615	\$10,615
	b. 1544004 Limestone Inventory	0	0	0	0	0	0	0	0	0	28,690	205,755	405,109	411,061	411,061
2	Total Working Capital	\$0	0	0	0	0	0	0	224,174	160,962	157,607	274,020	479,120	421,677	421,677
3	Average Net Investment		0	0	0	0	0	0	112,087	192,568	159,284	215,814	376,570	450,398	
4	Return on Average Net Working Capital Balance														
	a. Equity Component Grossed Up For Taxes (A)	11.16%	0	0	0	0	0	0	1,042	1,791	1,481	2,007	3,502	4,189	\$14,013
	b. Debt Component (Line 3 x 2.04% x 1/12)	2.04%	0	0	0	0	0	0	191	327	271	367	640	766	2,561
5	Total Return Component (B)		0	0	0	0	0	0	1,233	2,118	1,752	2,374	4,142	4,954	16,574
6	Expense Dr (Cr)														
	a. 5020011 Ammonia expense		0	0	0	0	0	0	34,963	176,752	144,690	179,015	16,744	159,855	712,018
	b. 5020012 Limestone Expense		0	0	0	0	0	0	0	0	0	0	0	66,443	66,443
	c. 5020003 Gypsum Dispos/Sale		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
7	Net Expense (C)		0	0	0	0	0	0	34,963	176,752	144,690	179,015	16,744	226,298	778,461
8	Total System Recoverable Expenses (Lines 5 + 7)		0	0	0	0	0	0	36,196	178,870	146,442	181,389	20,886	231,252	795,035
	a. Recoverable costs allocated to Energy		0	0	0	0	0	0	36,196	178,870	146,442	181,389	20,886	231,252	795,035
	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	0.96830	0.96430	0.96660	0.96780	0.96650	0.96830	
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	35,049	172,484	141,551	175,548	20,186	223,922	768,740
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)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,049	\$ 172,484	\$ 141,551	\$ 175,548	\$ 20,186	\$ 223,922	\$ 768,740

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 Final True-up 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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual 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	\$10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146	10,146
3	Less: Accumulated Depreciation	(232)	(271)	(310)	(349)	(388)	(427)	(466)	(505)	(544)	(583)	(622)	(661)	(700)	(700)
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)	\$9,914	9,875	9,836	9,797	9,758	9,719	9,680	9,641	9,602	9,563	9,524	9,485	9,446	9,446
6	Average Net Investment		9,895	9,856	9,817	9,778	9,739	9,700	9,661	9,622	9,583	9,544	9,505	9,466	
7	Return on Average Net Investment														
	a. Equity Component Grossed Up For Taxes (B)	11.16%	92	92	91	91	91	90	90	89	89	89	88	88	\$1,080
	b. Debt Component (Line 6 x 2.04% x 1/12)	2.04%	17	17	17	17	17	16	16	16	16	16	16	16	197
	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	39	39	39	39	468
	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)	0.009423	8	8	8	8	8	8	8	8	8	8	8	8	96
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		156	156	155	155	155	153	153	152	152	152	151	151	1,841
	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	156	155	155	155	153	153	152	152	152	151	151	1,841
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 - (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	
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	152	152	151	151	151	150	150	1,834
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$155	\$155	\$154	\$154	\$154	\$152	\$152	\$151	\$151	\$151	\$150	\$150	\$1,834

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 Final True-up 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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual 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	\$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)	
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)	\$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)	11.18%	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	265	264	3,217
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	2,366	2,360	2,355	2,350	2,344	2,340	2,335	2,330	2,324	2,320	2,315	28,109
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	2,366	2,360	2,355	2,350	2,344	2,340	2,335	2,330	2,324	2,320	2,315	28,109
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 (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)		2,222	2,218	2,213	2,208	2,203	2,198	2,194	2,189	2,184	2,179	2,175	2,170	26,353
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,222	\$2,218	\$2,213	\$2,208	\$2,203	\$2,198	\$2,194	\$2,189	\$2,184	\$2,179	\$2,175	\$2,170	\$26,353

**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 Final True-up Amount  
 January 2009 through December 2009

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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual 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	\$7,818
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	1,430
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	1,031	1,030	1,028	1,025	1,023	1,021	1,018	12,368
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	1,031	1,030	1,028	1,025	1,023	1,021	1,018	12,368
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)		824	823	820	819	817	815	814	813	810	809	807	805	9,776
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$824	\$823	\$820	\$819	\$817	\$815	\$814	\$813	\$810	\$809	\$807	\$805	\$9,776

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 Final True-up 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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual 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)	\$340,993	329,907	318,821	307,735	296,649	285,563	274,477	263,391	252,305	241,219	230,133	219,047	207,961	
6	Average Net Investment		335,450	324,364	313,278	302,192	291,106	280,020	268,934	257,848	246,762	235,676	224,590	213,504	
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)	0.010460	581	581	581	581	581	581	581	581	581	581	581	581	6,972
e.	Other (G)		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	14,260	14,138	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	14,260	14,138	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	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	13,711	13,597	13,483	13,369	13,255	13,140	165,226
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$14,398	\$14,283	\$14,169	\$14,055	\$13,940	\$13,826	\$13,711	\$13,597	\$13,483	\$13,369	\$13,255	\$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  
 (G) Beginning in July, this schedule only includes a credit for depreciation expense that is included in base rates for breakers that were replaced by upgraded breakers to compensate for increased load due to the Modular Cooling Towers. It was determined that only a credit for depreciation expense is required per Order No. PSC-99-2513-FOF-EI so the return and property tax credits for January to June 2008 were reversed in July.

**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	Actual July 09	Actual August 09	Actual September 09	Actual October 09	Actual November 09	Actual December 09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$10,944	\$5,686	\$116,839	\$801,002	\$118,007	\$348,477	\$898,072	\$689,901	\$351,042	\$2,288,194	\$411,321	\$941,412	\$6,980,899
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	330,828	30,907	0
c.	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Other (A)		0	0	1,755	3,939	6,813	10,328	14,569	19,179	54,942	25,994	34,142	43,699	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	330,828	361,735	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	(764)	(2,434)
4	CWIP - Non-Interest Bearing	0	10,944	16,630	133,469	934,472	1,052,479	1,400,956	2,299,028	2,988,929	3,339,971	5,628,166	5,708,658	6,619,164	0
5	Net Investment (Lines 2 + 3 + 4)	\$0	10,944	16,630	133,469	934,472	1,052,479	1,400,956	2,299,028	2,988,929	3,339,971	5,628,166	5,038,723	6,978,465	0
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	165,032	344,683	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	1,535	3,206	\$4,741
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	0	0	0	0	0	0	0	0	0	0	281	586	867
c.	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation (C)		0	0	0	0	0	0	0	0	0	0	764	1,670	2,434
b.	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes (D) 0.010480		0	0	0	0	0	0	0	0	0	0	0	0	N/A
e.	Other (G)		0	0	0	0	0	0	0	0	0	0	289	316	605
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	2,869	5,778	8,647
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	2,869	5,778	8,647
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	\$2,690	\$5,417	\$8,107

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



Docket No. 100007-EI  
Progress Energy Florida  
Witness: Will Garrett  
Exhibit No. \_\_ (WG-2)

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

**JANUARY 2009 - DECEMBER 2009**

**DOCKET NO. 100007-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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	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	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	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008201	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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	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	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	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008201	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

Docket No. 100007-El  
 Progress Energy Florida  
 Witness: Will Garrett  
 Exhibit No. (W/G-2)  
 Page 1 of 19

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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions														
b.	Clearings to Plant		(\$187,531)	\$82,276	\$0	\$27,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
c.	Retirements		(187,531)	82,276	0	27,105	0	0	0	0	0	0	0	0	
d.	Other		0	0	0	0	0	0	0	0	0	0	0	0	(\$78,151)
2	Plant-in-Service/Depreciation Base														
3	Less: Accumulated Depreciation	\$983,298	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
4	CWIP - Non-Interest Bearing	(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)	905,147
5	Net Investment (Lines 2 + 3 + 4)	\$981,618	791,368	870,643	867,643	891,655	888,562	885,469	882,376	879,283	876,190	873,097	870,004	866,911	(0)
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	11.18%	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	1,476	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%													
b.	Amortization		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
c.	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d.	Property Taxes		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
e.	Other		544	600	600	619	619	619	619	619	619	619	619	619	7,315
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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$241,385	\$45,946	\$102,360	\$34,750	\$0	\$190	\$0	\$2,781	\$5,757	\$26,354	\$15,935	\$29,984	\$505,441
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	(18,089)	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	1,854,499	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)	(35,776)
4	CWIP - Non-Interest Bearing	496,784	738,169	784,115	886,475	921,225	(0)	(0)	(0)	2,780	8,537	34,891	50,827	80,810	80,810
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	1,933,648	1,935,369	1,859,687	1,872,586	1,999,534	
6	Average Net Investment		1,862,186	1,804,218	1,876,738	1,943,680	1,950,002	1,938,382	1,936,421	1,933,775	1,935,008	1,948,028	1,966,136	1,986,060	
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	17,984	17,996	18,117	18,285	18,470	\$212,780
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	3,287	3,290	3,312	3,342	3,376	38,894
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	1.86%	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	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	25,817	25,832	25,975	26,173	26,392	297,121
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	25,817	25,832	25,975	26,173	26,392	297,121

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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$4,994	\$4,980	\$874	\$3,281	\$0	\$3,586	\$0	\$19,106	\$364,778	\$29,782	\$129,213	\$120,953	\$681,648
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	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)	(35,684)
4	CWIP - Non-Interest Bearing	17,325	22,319	27,298	28,173	31,454	31,454	35,040	35,040	54,146	418,924	448,707	577,920	696,872	696,872
5	Net Investment (Lines 2 + 3 + 4)	\$140,427	144,997	149,553	150,003	152,861	152,437	155,598	155,174	173,857	538,211	567,589	696,358	816,887	
6	Average Net Investment		142,712	147,275	149,778	151,432	152,849	154,017	155,386	164,515	356,034	552,890	631,964	756,623	
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	1,445	1,530	3,311	5,142	5,877	7,037	\$32,692
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	243	250	255	257	260	262	264	280	605	940	1,074	1,286	5,976
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	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	2,250	2,351	4,457	6,623	7,492	8,864	45,160
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	2,250	2,351	4,457	6,623	7,492	8,864	45,160

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	Actual	Actual	Actual	Actual	Actual	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	
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		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	
3	Less: Accumulated Depreciation	(7,215)	(7,326)	(7,437)	(7,548)	(7,659)	(7,770)	(7,881)	(7,992)	(8,103)	(8,214)	(8,325)	(8,436)	(8,547)	
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)	\$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	
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	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	240	239	238	237	236	235	234	233	232	231	230	229	\$2,814
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	44	44	44	43	43	43	43	43	42	42	42	42	515
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	4.03%	111	111	111	111	111	111	111	111	111	111	111	111	1,332
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	0.010480	29	29	29	29	29	29	29	29	29	29	29	29	348
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	5,009
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	5,009

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	Actual	Actual	Actual	Actual	Actual	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	
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		\$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	
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)	
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)	\$1,541,869	1,537,175	1,532,481	1,527,787	1,523,093	1,518,399	1,513,705	1,509,011	1,504,317	1,499,623	1,494,929	1,490,235	1,485,541	
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	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	14,318	14,274	14,230	14,187	14,143	14,099	14,056	14,012	13,968	13,925	13,881	13,837	\$168,930
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	2,617	2,609	2,601	2,593	2,585	2,577	2,569	2,561	2,553	2,545	2,537	2,529	30,876
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses														
a.	Depreciation	3.39%	4,694	4,694	4,694	4,694	4,694	4,694	4,694	4,694	4,694	4,694	4,694	4,694	56,328
b.	Amortization		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	
d.	Property Taxes	0.007740	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	1,072	12,864	
e.	Other		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	268,998
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	268,998

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - AVON PARK CTs (Project 4.1d)  
 (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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	\$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	178,938
3	Less: Accumulated Depreciation	(14,921)	(15,441)	(15,961)	(16,481)	(17,001)	(17,521)	(18,041)	(18,561)	(19,081)	(19,601)	(20,121)	(20,641)	(21,161)	(21,161)
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)	\$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	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.098760	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	2,398	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 Jan-09	Actual Feb-09	Actual Mar-09	Actual Apr-09	Actual May-09	Actual Jun-09	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	(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	730,295
3	Less: Accumulated Depreciation	(28,168)	(27,787)	(28,406)	(31,025)	(32,844)	(34,263)	(35,882)	(37,501)	(39,120)	(40,739)	(42,358)	(43,977)	(45,596)	(45,596)
4	CWIP - Non-Interest Bearing	(285)	(285)	0	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	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

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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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%	1,674	1,669	1,664	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	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	169,306
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	169,306

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Debarry 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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$378,780	\$10,227	\$13,121	\$13,535	\$0	\$618	\$20,425	\$97	\$0	\$0	\$0	\$0	\$436,801
b.	Clearings to Plant		5,180	10,167	11,146	1,682	2,031,705	618	20,425	97	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	\$313,275	318,455	328,622	339,768	341,450	2,373,155	2,373,772	2,394,197	2,394,294	2,394,294	2,394,294	2,394,294	2,394,294	
3	Less: Accumulated Depreciation	(304)	(922)	(1,560)	(2,220)	(2,883)	(5,519)	(10,128)	(14,777)	(19,426)	(24,075)	(28,724)	(33,373)	(38,022)	
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	2,379,420	2,374,868	2,370,219	2,365,570	2,360,921	2,356,272	
6	Average Net Investment		2,146,269	2,340,145	2,351,169	2,363,836	2,368,954	2,365,840	2,371,532	2,377,144	2,372,543	2,367,894	2,363,245	2,358,596	
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	22,055	22,107	22,065	22,021	21,978	21,935	\$261,765
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	4,032	4,041	4,033	4,025	4,018	4,010	47,851
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	4,649	4,649	4,649	4,649	4,649	4,649	37,718
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	0.009270	246	254	262	264	1,833	1,834	1,850	1,850	1,850	1,850	1,850	1,850	15,793
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	32,586	32,647	32,597	32,545	32,495	32,444	363,127
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	32,586	32,647	32,597	32,545	32,495	32,444	363,127

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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	\$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)	(29,396)	(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	
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	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	1,063	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	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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	\$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	(\$12,522)	(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	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	5,566
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	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



For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - CRYSTAL RIVER 4 & 5 (Project 4.2a)  
 (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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09	End of Period Total
1	Investments		\$0	\$166,822	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$750,662	\$29,961	\$947,479
a.	Expenditures/Additions		0	166,822	34	0	0	0	0	0	0	0	750,662	29,961	
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		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$1,868,841	1,868,841	2,036,664	2,035,698	2,035,698	2,035,698	2,035,698	2,035,698	2,035,698	2,035,698	2,035,698	2,786,360	2,816,320	
3	Less: Accumulated Depreciation	(2,204)	(6,611)	(11,412)	(16,213)	(21,014)	(25,815)	(30,516)	(35,417)	(40,218)	(45,019)	(49,820)	(56,391)	(63,033)	
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)	\$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	2,729,970	2,753,288	
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	2,367,924	2,741,629	
7	Return on Average Net Investment														\$232,015
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	21,929	25,497	
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	4,008	4,661	
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses														60,829
a.	Depreciation	2.83%	4,407	4,801	4,801	4,801	4,801	4,801	4,801	4,801	4,801	4,801	6,571	6,642	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	2,433	2,460	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	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)		26,548	27,955	28,819	28,767	28,714	28,662	28,609	28,555	28,503	28,450	34,941	39,260	357,783
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	34,941	39,260	357,783

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Higgins (Project 4.1)  
 (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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09	End of Period Total
1	Investments		\$0	\$100,608	\$2,351	\$115,103	\$40,105	\$85,722	\$51,075	\$5	\$0	\$0	\$0	\$0	\$394,968
a.	Expenditures/Additions		0	100,608	2,351	115,103	40,105	85,722	51,075	5	0	0	0	0	
b.	Clearings to Plant		0	0	0	0	0	343,888	51,075	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	\$0	0	0	0	0	0	343,888	394,963	394,968	394,968	394,968	394,968	394,968	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	(796)	(2,631)	(4,464)	(6,297)	(8,130)	(9,963)	(11,796)	
4	CWIP - Non-Interest Bearing	0	0	100,608	102,959	218,062	258,167	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$0	0	100,608	102,959	218,062	258,167	343,091	382,332	390,504	388,671	386,838	385,005	383,172	
6	Average Net Investment		0	50,304	101,783	160,510	238,115	300,629	367,712	391,418	389,587	387,754	385,921	384,088	
7	Return on Average Net Investment														\$29,368
a.	Equity Component Grossed Up For Taxes	11.16%	0	468	947	1,483	2,214	2,798	3,420	3,640	3,623	3,606	3,589	3,572	
b.	Debt Component (Line 6 x 2.57% x 1/12)	2.04%	0	86	173	273	405	511	625	665	662	659	656	653	
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses														11,796
a.	Depreciation	5.57%	0	0	0	0	0	798	1,833	1,833	1,833	1,833	1,833	1,833	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	0.009130	0	0	0	0	0	262	301	301	301	301	301	301	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	554	1,120	1,786	2,619	4,367	6,179	6,439	6,419	6,399	6,379	6,359	48,600
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	1,786	2,619	4,367	6,179	6,439	6,419	6,399	6,379	6,359	48,600

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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	268	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	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.008780	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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	N/A	N/A	N/A	N/A	N/A	N/A
d.	Property Taxes	0.009130	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

Docket No. 100007-EI  
 Progress Energy Florida  
 Witness: Will Garrett  
 Exhibit No. (WG-2)  
 Page 9 of 19

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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	\$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	(5,847)	(6,283)	(6,719)	(7,155)	(7,591)	(8,027)	(8,463)	(8,899)	(9,335)	(9,771)	(10,207)	(10,643)	(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)	\$193,141	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	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 - Debarry (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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	\$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)	
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)	\$84,269	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	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

Docket No. 100007-EI  
 Progress Energy Florida  
 Witness: Will Garrett  
 Exhibit No. (WG-2)  
 Page 10 of 19

For Project: CAIR CTs - 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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	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)	(6,985)
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	340,809	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%	3,182	3,179	3,176	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	N/A	N/A	N/A	N/A	N/A	0
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 CTs - 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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	349,583
3	Less: Accumulated Depreciation	(10,267)	(11,033)	(11,799)	(12,565)	(13,331)	(14,097)	(14,863)	(15,629)	(16,396)	(17,161)	(17,927)	(18,693)	(19,459)	(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%	576	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	2.63%	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	N/A	N/A	N/A	N/A	N/A	0
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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	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	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	N/A	N/A	N/A	N/A	N/A	0
d.	Property Taxes	0.009270	104	104	104	104	104	104	104	104	104	104	104	104	N/A
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	1,248
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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	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	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	N/A	N/A	N/A	N/A	N/A	0
d.	Property Taxes	0.007850	250	250	250	250	250	250	250	250	250	250	250	250	N/A
e.	Other		0	0	0	0	0	0	0	0	0	0	0	0	3,000
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

Docket No. 100007-EI  
 Progress Energy Florida  
 Witness: Will Garrett  
 Exhibit No. (WG-2)  
 Page 12 of 19

For Project: CAIR 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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$77,700	(\$799,917)	\$49,876	\$48	\$0	(\$139)	(\$109,094)	\$0	\$0	\$0	\$0	(\$781,525)
b.	Clearings to Plant		0	77,700	(799,917)	49,876	48	0	(139)	(109,094)	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	\$16,162,675	16,162,675	16,240,375	15,440,458	15,490,334	15,490,382	15,490,382	15,490,243	15,381,150	15,381,150	15,381,150	15,381,150	15,381,150	15,381,150
3	Less: Accumulated Depreciation	(334,407)	(380,067)	(425,946)	(489,565)	(513,325)	(557,085)	(600,845)	(644,606)	(688,057)	(731,509)	(774,961)	(818,413)	(861,865)	(861,865)
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	14,933,298	14,889,538	14,845,639	14,693,093	14,649,641	14,606,189	14,562,737	14,519,285	14,519,285
6	Average Net Investment		15,805,438	15,798,519	15,392,662	14,973,952	14,955,154	14,911,418	14,867,588	14,769,366	14,671,367	14,627,915	14,584,463	14,541,011	14,541,011
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	137,355	136,444	136,040	135,636	135,231	\$1,673,061
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	26,869	26,857	26,168	25,466	25,424	25,349	25,275	25,108	24,941	24,867	24,794	24,720	305,828
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	43,452	43,452	43,452	43,452	43,452	527,458
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	0.010480	14,115	14,183	13,485	13,528	13,528	13,528	13,528	13,433	13,433	13,433	13,433	13,433	163,060
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	233,645	226,424	222,002	221,795	221,313	220,832	219,348	218,270	217,792	217,315	216,836	2,669,407
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	233,645	226,424	222,002	221,795	221,313	220,832	219,348	218,270	217,792	217,315	216,836	2,669,407

For Project: CAIR Crystal River AFUDC - UNIT 4 LNG/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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	\$325,703	(\$167,483)	\$0	\$0	\$0	\$0	\$4,980,791
b.	Clearings to Plant		1,596,194	4,331	127,144	14,146	3,030,352	50,405	325,703	(167,483)	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	10,421,980	10,747,683	10,580,200	10,580,200	10,580,200	10,580,200	10,580,200	10,580,200
3	Less: Accumulated Depreciation	(6,603)	(23,573)	(40,553)	(57,833)	(75,146)	(99,606)	(124,196)	(149,532)	(174,484)	(199,436)	(224,388)	(249,340)	(274,292)	(274,292)
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	10,271,969	10,297,795	10,598,152	10,405,716	10,380,764	10,355,812	10,330,860	10,305,908	10,305,908
6	Average Net Investment		6,382,418	7,165,706	7,214,313	7,267,661	8,769,024	10,284,882	10,447,973	10,501,934	10,393,240	10,368,288	10,343,336	10,318,384	10,318,384
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	97,166	97,668	96,657	96,425	96,193	95,961	\$1,017,950
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	17,782	17,853	17,689	17,826	17,584	17,541	186,077
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	2.63%	16,970	16,980	17,280	17,313	24,460	24,579	25,347	24,952	24,952	24,952	24,952	24,952	267,689
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	0.010480	6,284	6,288	6,399	6,411	9,058	9,102	9,388	9,240	9,240	9,240	9,240	9,240	0
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)		93,460	102,091	103,036	103,668	129,977	146,814	149,661	149,713	148,518	148,243	147,969	147,694	1,471,716
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		93,460	102,091	103,036	103,668	129,977	146,814	149,661	149,713	148,518	148,243	147,969	147,694	1,471,716

For Project: CAIR Crystal River AFUDC - Selective Catalytic Reduction CR6 (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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09	End of Period Total
1	Investments		\$0	\$0	\$0	\$0	\$0	\$91,273,742	\$1,547,694	(\$761,467)	(\$18,691)	\$18,398	(\$480,802)	(\$1,381)	\$91,577,493
a.	Expenditures/Additions		0	0	0	0	0	91,273,742	1,547,694	(761,467)	(18,691)	18,398	(480,802)	(1,381)	
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	\$0	0	0	0	0	0	91,273,742	92,821,436	92,069,969	92,041,277	92,069,676	91,578,873	91,577,493	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	(107,627)	(326,531)	(543,639)	(760,703)	(977,810)	(1,193,784)	(1,409,754)	
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	91,166,115	92,494,905	91,516,330	91,280,574	91,081,866	90,385,089	90,167,739	
6	Average Net Investment		0	0	0	0	0	45,583,058	91,830,510	92,005,617	91,398,452	91,181,220	90,733,477	90,276,414	
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	0	0	0	0	0	423,922	864,024	855,652	850,006	847,985	843,821	839,571	\$5,514,981
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	0	0	0	0	0	77,491	156,112	156,410	155,377	155,008	154,247	153,470	1,006,115
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	218,904	217,108	217,064	217,107	215,974	215,970	1,409,754
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	0.010480	0	0	0	0	0	79,712	81,064	80,399	80,383	80,399	79,979	79,978	561,914
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	1,310,104	1,309,569	1,302,830	1,300,499	1,294,021	1,288,989	8,494,764
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	1,310,104	1,309,569	1,302,830	1,300,499	1,294,021	1,288,989	8,494,764

For Project: CAIR 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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09	End of Period Total
1	Investments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$617,790,388
a.	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	617,790,388
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	\$0	0	0	0	0	0	0	0	0	0	0	0	0	617,790,388
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	(728,478)
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	617,061,910
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	308,530,955
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	2,869,338
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	524,503
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	728,478
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	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	539,537
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	4,661,856
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	4,661,856

PROGRESS ENERGY FLORIDA  
 Environmental Cost Recovery Clause (ECRC)  
 Capital Programs Detail Support - January 2006 through December 2008  
 CAIR/CAIR Crystal River AFUDC (Project 7.4 Recap)

For Project: CAIR 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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$61,513,719	\$0	(\$239,911)	\$0	\$0	\$0	\$61,273,808
b.	Clearings to Plant		0	0	0	0	0	0	61,513,719	0	(239,911)	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	61,513,719	61,513,719	61,273,808	61,273,808	61,273,808	61,273,808	61,273,808
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	(72,535)	(217,605)	(362,109)	(506,613)	(651,117)	(795,621)	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	61,441,184	61,296,114	60,911,699	60,767,195	60,622,691	60,478,187	0
6	Average Net Investment		0	0	0	0	0	0	30,720,592	61,368,849	61,103,907	60,839,447	60,694,943	60,550,439	0
7	Return on Average Net Investment														
a.	Equity Component Grossed Up For Taxes	11.16%	0	0	0	0	0	0	285,702	570,728	568,266	565,807	564,463	563,119	\$3,118,085
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	0	0	0	0	0	0	52,225	104,327	103,877	103,427	103,181	102,936	569,973
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	72,535	145,070	144,504	144,504	144,504	144,504	795,621
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	0.010480	0	0	0	0	0	0	53,722	53,722	53,512	53,512	53,512	53,512	321,492
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	464,184	873,847	870,159	867,250	865,660	864,071	4,805,171
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	464,184	873,847	870,159	867,250	865,660	864,071	4,805,171

For Project: CAIR 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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133,764,089	\$133,764,089
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	133,764,089	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	0	0	0	0	0	133,764,089	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	(157,730)	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	133,606,359	0
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	66,803,179	0
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	621,270	\$621,270
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	0	0	0	0	0	0	0	0	0	0	0	113,565	113,565
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	157,730	157,730
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	0.010480	0	0	0	0	0	0	0	0	0	0	0	116,821	116,821
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	1,009,386	1,009,386
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	1,009,386	1,009,386



PROGRESS ENERGY FLORIDA  
 Environmental Cost Recovery Clause (ECRC)  
 Capital Programs Detail Support - January 2008 through December 2008  
 CAIR/CAIR Crystal River AFUDC (Project 7.4 Recap)

For Project: CAIR Crystal River AFUDC - CR5 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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	\$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	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		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	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	0.010480	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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

For Project: CAIR Crystal River AFUDC - CR4 Sootblower & Intelligent Soot Blowing Controls (Project 7.4h)  
 (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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	\$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	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		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	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	0.010480	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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

For Project: CAIR Crystal River AFUDC - CR4 SCR (Project 7.4)  
 (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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	\$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	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		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	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	0.010480	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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

For Project: CAIR Crystal River AFUDC - CR4 FGD (Project 7.4)  
 (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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	\$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	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		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	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	0.010480	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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

Docket No. 100007-EI  
 Progress Energy Florida  
 William W. Garrett  
 Exhibit No. (W/G-2)  
 Page 17 of 19

For Project: CAIR Crystal River AFUDC - Gypsum Handling (Project 7.4k)  
 (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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,555,142
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	21,555,142
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	21,555,142
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	(25,417)
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	21,529,725
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	10,764,863
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	100,113
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	18,300
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	25,417
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	0.010480	0	0	0	0	0	0	0	0	0	0	0	0	18,825
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	162,655
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	162,655

For Project: CAIR Crystal River AFUDC - CR5 Acid Mist Mitigation Controls (Project 7.4i)  
 (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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	\$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	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		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	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	0.010480	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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

For Project: Crystal River Thermal Discharge Compliance Project AFUDC - Point of Discharge (POD) Cooling Tower (Project 11.1a)  
 (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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual 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	\$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	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		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	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	0.010480	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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

For Project: Crystal River Thermal Discharge Compliance Project AFUDC - MET Tower (Project 11.1b)  
 (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	Actual Jul-09	Actual Aug-09	Actual Sep-09	Actual Oct-09	Actual Nov-09	Actual Dec-09	End of Period Total
1	Investments														
a.	Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$330,828	\$30,907	\$361,735
b.	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	330,828	30,907	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	0	0	0	0	330,828	361,735	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	(764)	(2,434)	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	330,065	359,302	0
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	166,032	344,683	0
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	1,535	3,206	\$4,741
b.	Debt Component (Line 6 x 2.04% x 1/12)	2.04%	0	0	0	0	0	0	0	0	0	0	281	586	867
c.	Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a.	Depreciation	5.54%	0	0	0	0	0	0	0	0	0	0	764	1,670	2,434
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	0.010480	0	0	0	0	0	0	0	0	0	0	289	316	0
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	2,869	5,778	8,042
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	2,869	5,778	8,042