Ruth Nettles

080677-EI

From: Lynette Tenace [ltenace@kagmlaw.com]
Sent: Thursday, April 01, 2010 4:31 PM
To: Filings@psc.state.fl.us
Cc: Lisa Bennett; Anna Williams; Jean Hartman; Theresa Walsh; Martha Brown; mcglothlin.joseph@leg.state.fl.us; swright@yvlaw.net; kwiseman@andrewskurth.com; linomendiola@andrewskurth.com; meghangriffiths@andrewskurth.com; jenniferspina@andrewskurth.com; Wade_litchfield@fpl.com; John.Butler@fpl.com; tperdue@aif.com; barmstrong@ngnlaw.com; Cecilia.bradley@myfloridalegal.com; sda@trippscott.com; sugarman@sugarmansusskind.com; MBraswell@sugarmansusskind.com; shayla.mcneill@tyndall.af.mil; richardb@gtlaw.com; tips@fpscreports.com; Mary.Smallwood@Ruden.com; Jack.leon@fpl.com; jmcwhirter@mac-law.com
Subject: Docket No. 080677-EI and 090130-EI
Attachments: FIPUG Motion for Reconsideration of Order No. PSC-10-0153-FOF-EI 04.01.10.pdf

In accordance with the electronic filing procedures of the Florida Public Service Commission, the following filing is made:

a. The name, address, telephone number and email for the person responsible for the filing is:

Vicki Gordon Kaufman
Jon C. Moyle, Jr.
Keefe Anchors Gordon & Moyle
118 North Gadsden Street
Tallahassee, FL 32301
(850) 681-3828
vkaufman@kagmlaw.com
jmoyle@kagmlaw.com

b. This filing is made in Docket No. 080677-EI, In re: Petition for increase in rates by Florida Power & Light Company; and Docket No. 090130-EI, In re: 2009 depreciation and dismantlement study by Florida Power & Light Company.

c. The document is filed on behalf of Florida Industrial Power Users Group.

d. The total pages in the document are 13 pages.

e. The attached document is FIPUG's Motion for Reconsideration of Order No. PSC-10-0153-FOF-EI.

Lynette Tenace

ltenace@kagmlaw.com

KA GM Keefe, Anchors Gordon & Moyle

Keefe, Anchors, Gordon and Moyle, P.A.
The Perkins House
118 N. Gadsden St.
Tallahassee, FL 32301
850-681-3828 (Voice)
850-681-8788 (Fax)
www.kagmlaw.com

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for increase in rates by Florida Power & Light Company.	DOCKET NO. 080677-EI
In re: 2009 depreciation and dismantlement study by Florida Power & Light Company	DOCKET NO. 090130-EI FILED: April 1, 2010

FLORIDA INDUSTRIAL POWER USERS GROUP'S MOTION FOR RECONSIDERATION OF ORDER NO. PSC-10-0153-FOF-EI

The Florida Industrial Power Users Group (FIPUG), pursuant to rule 25-22.060, Florida Administrative Code, files this Motion for Reconsideration of Order No. PSC-10-0153-FOF-EI (Rate Case Order). The Commission should reconsider that portion of its Rate Case Order in which it bases the application of its gradualism policy, which limits rate increases to no greater than 1.5 times the system average, on total revenues rather than base revenues. Application of the 1.5 system average policy to base revenues *and* adjustment clause revenues distorts the purpose of the policy and results in certain classes receiving a disportionate share of the revenue increase. As grounds therefor, FIPUG states:

I. INTRODUCTION

On March 18, 2009, Florida Power & Light Company (FPL) filed a petition for an increase in its base rates. FIPUG intervened in the proceeding and its petition was granted on April 29, 2009.[1] The Commission held a hearing on FPL's request in August, September and October 2009. The Rate Case Order in the case was issued on March 17, 2010.

II. STANDARD FOR RECONSIDERATION

The standard of review for a motion for reconsideration is whether the motion identifies a

[1] Order No. PSC-09-0281-PCO-EI.

point of fact or law which was overlooked or which the Commission failed to consider. *Stewart Bonded Warehouse, Inc. v. Bevis*, 294 So.2d 315 (Fla. 1974); *Diamond Cab Co. v. King*, 146 So.2d 889 (Fla. 1962); *Pingree v. Quaintance*, 394 So.2d 161 (Fla. 1st DCA 1981).

As the court found in *State ex. Rel. Jaytex Realty Co. v. Green*, 105 So.2d 817 (Fla. 1st DCA 1959), the purpose of reconsideration is to "call to the attention of the court some fact, precedent or rule of law which the court has overlooked in rendering its decision." That is what FIPUG has done in its motion.

FIPUG's motion does not reargue matters that were already considered by the Commission. To the contrary, the matter raised in this motion was not considered or brought to the Commission's attention. Thus, the issue FIPUG has raised in this motion meets the reconsideration standard.

III. GROUNDS FOR RECONSIDERATION

In its Rate Case Order, the Commission considered how any change in revenue requirements would be distributed among the rate classes. In the Rate Case Order, the Commission stated:

> The average system percentage increase is 0.8 percent. Consistent with our decision that no rate class shall receive an increase greater than 1.5 times the system average percentage increase in total, each class's percentage increase was limited to 1.2 percent (0.8% x 1.5 = 1.2%).[2]

However, the Rate Case Order also states:

> Consistent with the Commission's decision in more recent electric rate cases, no class should receive an increase greater than 1.5 times the system average percentage increase *in total, i.e., with adjustment clauses*, and no class should receive a decrease. When calculating the percentage increase, FPL should use the approved 2010 adjustment clause factors.[3]

[2] Rate Case Order at 193.
[3] Rate Case Order at 179, emphasis supplied.

It is the italicized language which FIPUG asks the Commission to reconsider. This language is inconsistent with the Commission's decisions in more recent electric rate cases, which limited base rate increases to 1.5 times the system average base rate increase (i.e., excluding adjustment clause revenues). The result of the Rate Case Order in this case would be a dramatic departure from past policy and would result in 16 classes receiving base rate increases of more than 1.5 times the system average, while five classes would receive rate decreases.[4] This can be seen in Schedule E-13a of FPL's compliance filing, attached hereto as Exhibit No. 1.

Schedule E-13a shows the base rate increases by rate. FPL was awarded a $76.1 million or 1.9% base rate increase. Consistent with more recent cases, no class should have received an increase more than 2.9% (1.5 x 1.9%). As can be seen, the increases to the following classes would exceed 2.9%: CILC-1D, CILC-T, CS-2, GSD-1, GSLDT-3, GST-1, HLFT-2, MET, RST-1, SDTR-1A, SDTR-1B, SDTR-2A, SDTR-2B, SDTR-2B, SDTR-3B, SST-1D, SST-3D, and WIES. Four of these classes (CILC-1D, CILC-T, CS-2, and RST-1) would receive increases that are three to five times the system average. These are extreme departures from Commission policy.

The Commission has a long-standing policy in rate cases of moving classes gradually to cost of service parity[5] to prevent any particular class from receiving an overly large increase and the resultant rate shock. In FPL's 1981 rate case, the Commission explained this policy:

> To balance the objective of moving the individual rate schedules toward the overall authorized rate of return with the goal of equity and continuity of rate design, we have adopted criteria to govern the extent of increases in this case. Specifically, revenue increases have been allocated with the objective of moving each class within plus or minus 20% of the overall rate of return. However, we have placed a constraint upon his objective, in that no class shall be

[4] In addition to limiting the size of the increase, the Commission has also ruled that no class should receive a rate decrease.

[5] This principle is generally known as gradualism.

> increased by an amount exceeding 1.5 times the system average increase.[6]

This policy was again articulated in the most recent rate case order in which the Commission addressed this issue.[7] In the Tampa Electric rate case order, the Commission said:

> No class should receive an increase greater than 1.5 times the system average percentage increase in total, and no class should receive a decrease.[8]

FIPUG is a proponent of gradualism and the theory which supports it.[9] However, this policy should apply to *base rate* revenue increases. In applying the 1.5 system average increase policy, adjustment clause revenues should not be included. Only base rate revenues are subject to change in a rate case. And, gradualism is only applied in base rate cases, not in annual adjustment clause proceedings.

A. The Most Recent Commission Rate Case Decision Does Not Apply the 1.5 Times Policy to Adjustment Clause Revenues.

The Commission erred in concluding that its most recent rate case decisions apply the 1.5 times policy to include adjustment clause revenues. The most recent rate case decision to address this issue, prior to the FPL Rate Case Order, was in the Tampa Electric rate case. This final rate case order was entered on April 30, 2009.[10]

As noted above, in the TECO rate case, the Commission articulated its long-held view that no class should receive an increase greater than 1.5 times the system average percentage

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[6] *In re: Petition of Florida Power & Light Company for Authority to Increase Its Rates and Charges,* Docket No. 810002-EU (CR), Order No. 10306 (Sept. 23, 1981).

[7] Because no increase was granted to Progress Energy Florida in its recent rate case, Order No. PSC-10-0131-FOF-EI, the 1.5 times policy was inapplicable and thus not discussed in that order.

[8] *In re: Petition for rate increase by Tampa Electric Company*, Docket No. 080317-EI, Order No. PSC-09-0283-FOF-EI at 87.

[9] *See,* testimony of FIPUG witness Pollock, Tr., vol. 22, p.2985. (All transcript references are to the FPL rate case hearing in this docket unless otherwise indicated.).

[10] *In re: Petition for rate increase by Tampa Electric Company,* Docket No. 080317-EI, Order No. PSC-09-0283-FOF-EI (April 30, 2009). Motions for reconsideration were filed in that case and the case is currently on appeal. However, neither the motions nor the appeal relate to the issue raised in this motion.

increase in total. In its decision in that case, the Commission applied the 1.5 times policy *only* to base rates. A review of TECO's approved study illustrates that the 1.5 times policy was applied only to base revenues.[11]

In the recent Progress Energy (PEF) rate case,[12] PEF described its understanding of the 1.5 times policy. PEF witness Slusser testified that "the Company has proposed to limit the percentage revenue increase for a number of rate classes to 1.5 times the overall percentage increase."[13] That PEF's intended its proposed increase to apply only to the base rate increase request is illustrated in PEF's MFR E-13a.[14]

Application of the 1.5 times policy to include adjustment clause revenues defeats the purpose of the policy and leads to anomalous results.

B. The 1.5 Times Policy Should Not Apply to Clause Adjustment Revenues Which Change Every Year Outside of a Rate Case.

Clause revenues should not be included in the gradualism calculation for two reasons. First, rate cases do not occur every year but rather occur sporadically. In the case of FPL, prior to this docket, it had been over 20 years since FPL had a fully litigated rate case. In contrast, the costs that flow through the fuel and other adjustment clauses change every year (and sometimes more often) and are highly volatile – in fact, that is the reason that such adjustment clauses are used. As this Commission has stated:

> [F]uel costs are a highly volatile cost item unlike other costs of the utilities, such as wages and maintenance. When the volatility factor is coupled with the magnitude of fuel costs, one can readily conclude that the fuel adjustment clause is both a necessary and proper regulatory tool to insure that both the customer and the utility receive the benefits of responsive recognition to changes in

[11] *See,* TECO Schedule, Development of Target Final Class Sales Revenues at p. 10, filed on March 26, 2009, as part of TECO's Compliance Study. Exhibit No. 2.

[12] *In re: Petition for increase in rates by Progress Energy Florida, Inc.* Docket No. 090079-EI.

[13] PEF Hearing Transcript, Tr., vol. 11, p. 1486.

[14] Exhibit No. 3.

the cost of generating electricity.[15]

The Commission has also stated that: "It should be noted that this volatility is the fundamental reason fuel costs are recovered through a clause and not through base rates."[16] As Mr. Pollock testified:

> [Fuel clause] changes have nothing to do whatsoever with setting base rates as they are recovered annually outside of any rate case proceeding. Further, gradualism is not a consideration in setting the cost recovery clauses.[17]

The Commission agreed, finding that:

> We agree with Witness Pollock that cost recovery clauses can have a positive or negative impact on bills, and FPL's projection of a decrease in fuel prices for 2010 is not a valid reason to not apply the concept of gradualism.[18]

Thus, while base rates may go years without a change, the fuel prices collected by FPL change annually and sometimes more often if a mid-course correction occurs. The gradualism calculation should not be based on a snap shot of costs (in this case for 2010) which actually fluctuate dramatically between rate cases.

C. Application of the 1.5 times policy to include adjustment clause revenues is inconsistent with other decisions.

The decision to apply the 1.5 times policy to clause adjustment revenues is in marked contrast to and inconsistent with the Commission's decision in the PEF rate case to allocate the approved interim increase *only* across base rates and not as to other items.[19] This allocation method meant that interruptible customers saw no increase in their interruptible credit (since the increase applied only to base rates). Consequently, in the PEF case, interruptible customers will

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[15] *In re: General Investigation of Fuel Adjustment Clauses of Electric Companies*, Docket No. 74680-CI, Order No. 6357 (Nov. 26, 1974).
[16] *In re: Fuel and Purchased Power Cost Recovery Clause*, Docket No. 960001-EI, Order No. PSC-96-0735-CFO-EI (June 4, 1996). FPL witness Deaton agreed that fuel is a very volatile commodity. (Tr., vol. 32, p. 4298).
[17] Tr., vol. 11, p. 2989.
[18] Rate Case Order at 178.
[19] Order No. PSC-09-0413-PCO-EI.

see a much larger percentage increase in their overall rates than other customer classes if this error is not corrected. The Commission should employ procedures in ratemaking which result in consistency and fairness for all customers.

Second, in the last Gulf Power rate case, no customer class received a base rate increase more than 1.4 times the system average base rate increase.[20] In stark contrast, as illustrated in this motion, application of the 1.5 times policy in this case has the effect of imposing larger increases on certain classes in contradiction of the purpose of the policy. Where it is the Commission's intent to restrain any increase to 1.5% of the system average (in this case 1.2%),[21] no class should receive a 6.8% increase, such as that allocated to the CILC-1T class.[22] Such a disproportionate increase obviates the underpinnings of the policy the Commission wishes to promote.

IV. CONCLUSION

Wherefore, the Commission should reconsider its decision and apply its 1.5 times system average policy to the base revenue increase only.

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[20] *See,* Order No. PSC-02-0787-FOF-COL in Docket No. 010949-EI at 108. Gulf received a 15.2% base rate increase. No class received a base rate decrease and the largest base rate increase was 20.6%, which was 1.36 times the system average.

[21] See Rate Case Order at 193.

[22] In *In re: Request for rate increase by Gulf Power Company,* Docket No. 010949-EI, Order No. PSC-02-0787-FOF-EI, p. 108, Gulf received a 15.2% base rate increase. The highest base rate increase authorized for any class in the Gulf case was 20.6%, which is 1.36 times the system average.

s/ Vicki Gordon Kaufman

Vicki Gordon Kaufman
Jon C. Moyle, Jr.
Keefe, Anchors, Gordon & Moyle, PA
118 North Gadsden Street
Tallahassee, FL 32301
(850) 681-3828 (Voice)
(850) 681-8788 (Facsimile)
vkaufman@kagmlaw.com
jmoyle@kagmlaw.com

John W. McWhirter, Jr.
P.O. Box 3350
Tampa, FL 33601-3350
(813) 505-8055 (Voice)
(813) 221-1854 (Facsimile)
jmcwhirter@mac-law.com

Attorneys for Florida Industrial Power Users Group

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Florida Industrial Power Users Group's Motion for Reconsideration of Order No. PSC-10-0153-FOF-EI was served via Electronic Mail and First Class United States Mail this 1st day of April, 2010, to the following:

Lisa Bennett, Theresa Farley Walsh
Anna Williams, Jean Hartman, Martha Brown
FPSC Division of Legal Services
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850
lbennett@psc.state.fl.us
tfwalsh@psc.state.fl.us
anwillia@psc.state.fl.us
jhartman@psc.state.fl.us
mbrown@psc.state.fl.us

J.R Kelly/Joseph McGlothlin
Office of Public Counsel
111 West Madison Street
Room 812
Tallahassee, Florida 32399
mcglothlin.joseph@leg.state.fl.us

Robert Scheffel Wright/John T. LaVia, III
Young van Assenderp, P.A.
225 South Adams Street, Suite 200
Tallahassee, Florida 32301
swright@yvlaw.net

Brian P. Armstrong/Marlene K. Stern
City of South Daytona
c/o Nabors Law Firm
1500 Mahan Drive, Suite 200
Tallahassee, FL 32308
barmstrong@ngnlaw.com

Barry Richard
Greenberg Traurig, P.A.
101 East College Avenue
Tallahassee, FL 32301
richardb@gtlaw.com

K. Wiseman
Andrews Kurth LLP
1350 I Street NW
Suite 1100
Washington, DC 20005
kwiseman@andrewskurth.com

Wade Litchfield
Florida Power & Light Company
215 South Monroe Street
Suite 810
Tallahassee, FL 32301-1859
Wade_litchfield@fpl.com

John T. Butler
Florida Power & Light Company
700 Universe Blvd.
Juno Beach, FL 33408-0420
John.Butler@fpl.com

D. Marcus Braswell, Jr., Esq.
Robert A. Sugarman
I.B.E.W. System Council U-4
c/o Sugarman Law Firm
100 Miracle Mile
Suite 300
Coral Gables, FL 33134
MBraswell@sugarmansusskind.com
sugarman@sugarmansusskind.com

Bill McCollum/Cecilia Bradley
The Capitol – PL01
Tallahassee, FL 32399-1050
Cecilia.bradley@myfloridalegal.com

Stephanie Alexander
Tripp Scott, P.A.
200 West College Avenue, Suite 216
Tallahassee, FL 32301
sda@trippscott.com

Tamela Ivey Perdue, Esq.
Associated Industries of Florida
516 North Adams Street
Tallahassee, FL 32301
tperdue@aif.com

Captain Shayla L. McNeill
AFLOA/JACL-ULT
AFCESA
139 Barnes Drive, Suite1
Tyndall Air Force Base, FL 32403
Shayla.mcneill@tyndall.af.mil

Mary Smallwood, Esq.
Ruden, McClosky, Smith, Schuster
& Russell, P.A.
215 South Monroe Street
Suite 815
Tallahassee, FL 32301
Mary.Smallwood@Ruden.com

s/Vicki Gordon Kaufman
Vicki Gordon Kaufman

Exhibit 1

REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 080677-EI

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/10
____ Prior Year Ended ___/___/___
____ Historical Test Year Ended ___/___/___

Witness: Renae B. Deaton

($000)

Line No.	(1) Rate	(2) Base Revenue at Present Rates*	(3) Base Revenue at Proposed Rates	Increase (4) Dollars (3) - (2)	Increase (5) Percent (4) / (2)
1	CILC-1D	$51,694,388	$54,142,522	$2,448,134	4.7%
2	CILC-1G	$4,487,872	$4,570,588	$82,716	1.8%
3	CILC-1T	$15,739,262	$16,809,970	$1,070,708	6.8%
4	CS-1	$4,045,013	$4,158,706	$113,693	2.8%
5	CS-2	$870,405	$915,383	$44,979	5.2%
6	CST-1	$981,842	$958,119	($23,723)	-2.4%
7	CST-2	$1,030,081	$995,321	($34,759)	-3.4%
8	GS-1	$291,746,077	$294,950,168	$3,204,091	1.1%
9	GSCU-1	$1,440,987	$1,460,107	$19,120	1.3%
10	GSD-1	$737,902,098	$760,884,875	$22,982,777	3.1%
11	GSDT-1	$11,031,085	$10,947,925	($83,160)	-0.8%
12	GSLD-1	$123,958,358	$127,586,071	$3,627,713	2.9%
13	GSLD-2	$11,918,570	$11,912,385	($6,185)	-0.1%
14	GSLD-3	$663,856	$682,182	$18,325	2.8%
15	GSLDT-1	$18,111,951	$18,028,253	($83,698)	-0.5%
16	GSLDT-2	$7,947,019	$8,063,512	$116,493	1.5%
17	GSLDT-3	$3,894,483	$4,074,008	$179,526	4.6%
18	GST-1	$879,525	$942,324	$62,799	7.1%
19	HLFT-1	$33,146,098	$33,369,627	$223,529	0.7%
20	HLFT-2	$111,550,802	$116,109,799	$4,558,997	4.1%
21	HLFT-3	$23,625,939	$24,301,263	$675,324	2.9%
22	MET	$2,836,074	$2,922,307	$86,234	3.0%
23	OL-1	$11,733,403	$11,801,297	$67,894	0.6%
24	OS-2	$860,634	$881,483	$20,849	2.4%
25	RS-1	$2,337,837,525	$2,372,960,236	$35,122,711	1.5%
26	RST-1	$227,891	$251,941	$24,050	10.6%
27	SDTR-1A	$15,385,928	$15,867,470	$481,542	3.1%
28	SDTR-1B	$138,346	$151,868	$13,522	9.8%
29	SDTR-2A	$15,189,595	$15,644,939	$455,343	3.0%
30	SDTR-2B	$513,129	$557,080	$43,951	8.6%
31	SDTR-3A	$1,057,410	$1,050,902	($6,508)	-0.6%
32	SDTR-3B	$638,586	$671,589	$33,003	5.2%
33	SL-1	$69,456,343	$69,915,103	$458,760	0.7%
34	SL-2	$1,112,458	$1,128,381	$15,924	1.4%
35	SST-1	$3,782,762	$3,887,832	$105,071	2.8%
36	SST-1D	$23,077	$23,776	$699	3.0%
37	SST-3D	$232,897	$240,073	$7,177	3.1%
38	WIES	$3,525	$7,091	$3,566	101.2%
39					
40	Total Retail Adjusted Base Revenue	$3,917,695,294	$3,993,826,478	$76,131,184	1.9%
41					
42					

Supporting Schedules: E-13c

Recap Schedules:

Exhibit 2

TAMPA ELECTRIC COMPANY
TEST PERIOD: PROJECTED CALENDAR YEAR 2009
DEVELOPMENT OF TARGET FINAL CLASS SALES REVENUES
IN $(000)

Line No.	Rate Class	(A) Cost of Service w/ Other Oper.Rev. Cr. Prod. Cap. Alloc.: 12 CP & 25% AD	(B) Additional Revenue Credits (a)	(C) Class Sales Revenue Requirement (A) - (B)	(D) Revision of Base Revenues for IS Restructuring: Present Class Revenue	(E) Revision of Base Revenues for IS Restructuring: Change for IS Restructuring (b)	(F) Revision of Base Revenues for IS Restructuring: Restructured Present Class Revenue (D) + (E)	(G) Present Class Revenue Deficiency / (Surplus): $ (C) - (F)	(H) Present Class Revenue Deficiency / (Surplus): % (G) / (F)	(I) Allocated Class Sales Revenue Increase: $ (d)	(J) Allocated Class Sales Revenue Increase: % (I) / (F)	(K) Target Final Class Sales Revenue: Total (F) + (I)	(M) Target Final Class Sales Revenue: Unbilled Revenue Change (e)	(N) Target Final Class Sales Revenue: Billed Sales Revenue (K) - (M)		
3	I. Residential (RS)	512,944	6,094	506,850	454,812	(11,914)	442,898									
5	II. General Service -															
6	Non-Demand (GS)	57,783	835	56,948	53,970	(1,366)	52,604									
8	Total: I + II	570,727	6,929	563,798	508,782	(13,280)	495,502	68,296	13.8% (c)	60,150	12.1%	555,652	(67)	555,719		
11	III. General Service -															
12	Demand (GSD)	298,141	188	297,953	266,206	(8,198)	258,008	39,945	15.5%	35,181	13.6%	293,189	(54)	293,243		
14						22,698										
15	IV. Interruptible					(1,134)										
16	General Service (IS)	37,374	1	37,373	21,915	21,564	43,479	(6,106)	-14.0%	-	0.0% (g)	43,479	(9)	43,488	6,114	0.14062
19	V. Lighting Service (LS)															
20	A. Energy	6,147	-	6,147	4,683	(86)	4,597	1,550	33.7%	800	17.4% (g)	5,396	(2)	5,398		
21	B. Facilities	29,731	-	29,731	36,265	-	36,265	(6,534)	-18.0%	1,022	2.8% (f)	37,287	-	37,287		
22	Total: V.	35,878	-	35,878	40,948	(86)	40,862	(4,984)	-12.2%	1,822	4.5%	42,683	(2)	42,685		
27	Total	942,120	7,117	935,003	837,851	(0)	837,851	97,152	11.6%	97,152	11.6%	935,003	(132)	935,135		

Revenue Reconciliation Check

Line No.				
33	Present Operating Revenues			
34	Sales Revenu	$	837,851	Per Original Filing
35	Other Oper. Rev.	$	27,508	Per Original Filing
36	Total Pres. Rev.	$	865,359	
37	Plus:			
38	Revenue Increase	$	104,269	FPSC Decision
39	Equals: Final Revenues	$	969,628	
41	Summary of Final Revenue Development:			
42	Sales Revenue	$	935,135	Col. (N), L. 27
43	Other Oper. Revenue	$	27,508	Per Original Filing
44	Plus:Addtnl. Serv. Chg. Rev.	$	7,117	Col. (B), L.27
45	Plus:Addtnl. Unbilled Rev.	$	(132)	Col. (M), L.27
46	Equals: Final Revenues	$	969,628	

Notes:

(a) Additional revenue credits from increase in service charges allocated in proportion to present service charge revenue allocation in COS.

(b) Under the approved IS Rate Restructuring, class revenues must be restated to reflect a revenue neutral implementation of IS as a DSM program with demand credits recoverable through the ECCR clause. The off-setting change in base revenues reflect payments of $ 22,698,235 to interruptible customers and recovery from all rate classes on the basis of the 12 CP and 25% AD production capacity allocation method.

13465
2606
2932
2568
21571

(c) Revenues of rate classes I. and II. have been combined for increase determination since rate charges of each class are set effectively the same.

(d) Class Revenue Increases determined by: (1) assigning FPSC approved revenue changes to class V.B., Lighting Facilities, (2) limiting class V.A., Lighting Energy, to 1.5 times total average percentage increase per FPSC policy, (3) setting no change to class IV. revenues per FPSC policy, and (4) allocating remainder of revenue increase to combined classes' I & II and class III. in proportion to these classes revenue deficiencies.

(e) Additional total unbilled revenue amount calculated as total base rate increase of 11.6% applied to total unbilled revenue amount valued at present rates and allocated to rate classes on basis of class MWH requirements. [11.6% x ($1,139) = ($132)]

(f) Reflects revenue effect of lighting facility and maintenance changes in accordance with Issue 93 as approved.

(g) Set per Commission Policy: No class should receive an increase greater than 1.5 times the system average percentage increase in total, and no class should receive a decrease.

32324	18703	13621	3660
209	123	168	290
0	-166	86	
7051	3391	13875	3950
731	441		
5814	3859		
5219	3064		
51348	29433	21915	
	27,670		

SCHEDULE E-13a REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PROGRESS ENERGY FLORIDA, INC

DOCKET NO.: 090079-EI

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification.

Type of Data Shown:
___Historical Test Year Ended __/__/__
_X_ Projected Test Year Ended 12/31/10
___Prior Year Ended __/__/__
Witness: Slusser

2010 REVENUE BY RATE SCHEDULE ($000)

Line No.	Rate Schedule	(1) Base Revenue $000's Present Rates: Billed Revenues per E-13c	(2) Unbilled Revenues per E-12	(3) Total Revenues	(4) Increase / (Decrease) Base Revenue $000's Proposed Rates: Billed Revenues per E-13c	(5) Unbilled Revenues per E-12	(6) Total Revenues	(7) Base Rate Increase / (Decrease) $000's (6)-(3)	(8) % (7) / (3)
1	RS-1	$ 900,317	$ 269	$ 900,586	$ 1,158,832	$ 328	$ 1,159,161	$ 258,575	28.71%
2									
3	GS-1	64,638	53	64,691	85,226	65	85,291	20,600	31.84%
4									
5	GS-2	2,638	1	2,639	3,824	2	3,826	1,186	44.95%
6									
7	GSD-1	346,153	364	346,518	527,783	545	528,329	181,811	52.47%
8									
9	GSD Transferred to GS	18,137	11	18,148	23,664	23	23,687	5,539	30.52%
10									
11	CS-1, CS-2	3,777	5	3,781	4,905	6	4,911	1,130	29.88%
12									
13	IS-1, IS-2	41,295	49	41,344	64,069	77	64,146	22,802	55.15%
14									
15	SS-1	506	1	507	648	1	649	142	28.12%
16									
17	SS-2	2,933	4	2,937	3,644	5	3,649	712	24.24%
18									
19	SS-3	340	1	341	568	1	569	228	66.92%
20									
21	LS-1	6,221	4	6,225	9,418	5	9,423	3,198	51.37%
22									
23	Lighting Facilities	60,750	-	60,750	60,750	-	60,750	-	0.00%
24									
25	TOTAL	$ 1,447,705	$ 762	$ 1,448,466	$ 1,943,332	$ 1,058	$ 1,944,390	$ 495,924	34.24%
26									
27									
28	Summary By Rate Class:								
29	RS (1)			$ 900,586			$ 1,159,161		
30	GS - Non-Demand (3)			64,691			85,291		
31	GS - 100% LF (5)			2,639			3,826		
32	GSD (7+9+15)			365,172			552,665		
33	CS/IS (11+13+17+19)			48,403			73,275		
34	LS:								
35	Energy (21)			6,225			9,423		
36	Facilities (23)			60,750			60,750		
37	TOTAL			$ 1,448,466			$ 1,944,390		

Supporting Schedules: Recap Schedules:

Exhibit 3