

Mail Stop 3561

November 16, 2006

By U.S. Mail

Mr. Robert McGehee
Chief Executive Officer
Progress Energy Inc.
410 South Wilmington Street
Raleigh, NC 27601-1748

**Re: Progress Energy Inc.
Form 10-K for the year ended December 31, 2005
Filed March 10, 2006
File No. 1-15929**

**Carolina Power and Light Company
File No. 1-03382**

**Florida Power Corp
File No. 1-03274**

Dear Mr. McDonald,

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran, Esq.
Branch Chief