

Mail Stop 3561

November 27, 2007

By Facsimile and U.S. Mail

William D. Johnson  
President and Chief Operating Officer  
Progress Energy, Inc.  
410 South Wilmington Street  
Raleigh, NC 27601-1748

**Re: Progress Energy, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 1, 2007  
File No. 001-15929**

**Carolina Power & Light Company  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 1, 2007  
File No. 001-03382**

**Florida Power Corporation  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 1, 2007  
File No. 001-03274**

Dear Mr. Johnson:

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

Sincerely,

Michael Moran  
Accounting Branch Chief

