

Mail Stop 3561

August 31, 2009

By Facsimile and U.S. Mail

Progress Energy, Inc.
Carolina Power & Light Company
410 South Wilmington Street
Raleigh, North Carolina 27601-1748

Florida Power Corporation
299 First Avenue North
St. Petersburg, Florida 33701

Attention: Mr. Jeffrey M. Stone, Chief Accounting Officer

**Re: Progress Energy, Inc.
Carolina Power & Light Company
Florida Power Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 2, 2009
Form 10-Q for the Period Ended June 30, 2009
Filed August 7, 2009
File No. 001-15929**

**Progress Energy, Inc.
Definitive Proxy Statement on Schedule 14A
Filed March 31, 2009
File No. 001-15929**

**Carolina Power & Light Company
Definitive Proxy Statement on Schedule 14A
Filed March 31, 2009
File No. 001-03382**

Dear Mr. Stone:

We have completed our review of your Annual Report on Form 10-K for the fiscal year ended December 31, 2008 and related filings and have no further comments at this time.

Sincerely,

Mara Ransom
Legal Branch Chief