Matthew R. Bernier
Senior Counsel
Duke Energy Florida, LLC

August 31, 2015

VIA ELECTRONIC FILING

Ms. Carlotta Stauffer, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: *Environmental Cost Recovery Clause; Docket No. 150007-EI*

Dear Ms. Stauffer:

On behalf of Duke Energy Florida, LLC ("DEF"), please find attached for electronic filing in the above referenced docket:

- DEF's Petition for Approval of Environmental Cost Recovery True-Up and 2016 Environmental Cost Recovery Clause Factors;
- Pre-filed Direct Testimony of Thomas G. Foster and Exhibit Nos. ___ (TGF-5) and ____(TGF-6);
- Pre-filed Direct Testimony of Patricia Q. West;
- Pre-filed Direct Testimony of Mike Delowery;
- Pre-filed Direct Testimony of Garry Miller;
- Pre-filed Direct Testimony of Jeffrey Swartz and Exhibit No. ___(JS-1); and
- Corrected Form 42-8E, page 6 of 19 of the Actual Estimated Filing filed on July 31, 2015. Lines 2 through 5 of the schedule were revised to correct an error in the previously submitted form. Please replace the initial filing page with the corrected page.

Thank you for your assistance in this matter. Please feel free to call me at (850) 521-1428 should you have any questions concerning this filing.

Respectfully,

*s/Matthew R. Bernier*_____
Matthew R. Bernier
Senior Counsel
Matthew.Bernier@duke-energy.com

MRB/mw
Enclosures

Duke Energy Florida, LLC

Docket No.: 150007

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail to the following this 31st day of August, 2015.

*s/Matthew R. Bernier*_____
Attorney

Charles Murphy, Esq. Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850 cmurphy@psc.state.fl.us James D. Beasley, Esq. Jeffry Wahlen, Esq. Ausley & McMullen Law Firm P.O. Box 391 Tallahassee, FL 32302 jbeasley@ausley.com jwahlen@ausley.com adaniels@ausley.com John T. Butler, Esq. Florida Power & Light Co. 700 Universe Boulevard Juno Beach, FL 33408 John.butler@fpl.com Kenneth Hoffman Florida Power & Light 215 S. Monroe Street, Ste. 810 Tallahassee, FL 32301-1859 Ken.hoffman@fpl.com Ms. Paula K. Brown Tampa Electric Company P.O. Box 111 Tampa, FL 33601 regdept@tecoenergy.com Mr. Robert L. McGee Gulf Power Company One Energy Place Pensacola, FL 32520-0780 rlmcgee@southernco.com	J.R. Kelly Charles Rehwinkel Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, #812 Tallahassee, FL 32399 Kelly.jr@leg.state.fl.us Rehwinkel.charles@leg.state.fl.us James W. Brew Owen J. Kopon Laura A. Wynn Stone Matheis Xenopoulos & Brew, PC 1025 Thomas Jefferson Street NW 8th Floor, West Tower Washington, DC 20007 jbrew@smxblaw.com ojk@smxblaw.com laura.wynn@smxblaw.com Jon C. Moyle, Jr. Esq. Moyle Law Firm, PA 118 North Gadsden Street Tallahassee, FL 32301 jmoyle@moylelaw.com Jeffrey A. Stone, Esq. Russell A. Badders, Esq. Steven R. Griffin Beggs & Lane Law Firm P.O. Box 12950 Pensacola, FL 32591 jas@beggslane.com rab@beggslane.com srg@beggslane.com Gary V. Perko Hopping Green & Sams P.O. Box 6526 Tallahassee, FL 32314 gperko@hgslaw.com

BEFORE THE PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery Clause	Docket No. 150007-EI
	Dated: August 31, 2015

DUKE ENERGY FLORIDA'S PETITION FOR APPROVAL OF ENVIRONMENTAL COST RECOVERY TRUE-UP AND 2016 ENVIRONMENTAL COST RECOVERY CLAUSE FACTORS

Duke Energy Florida, LLC. ("DEF" or the "Company"), hereby petitions for approval of its environmental cost recovery true-up and proposed Environmental Cost Recovery Clause ("ECRC") factors for the period January 2016 to December 2016. In support, the Company states:

1. The total true-up applicable for this period is an over-recovery of approximately $0.6 million. This consists of the final true-up over-recovery of approximately $1.4 million for the period from January 2014 through December 2014 and an estimated true-up under-recovery of approximately $0.8 million for the current period of January 2015 through December 2015. Documentation supporting the total true-up over-recovery is provided in the testimony of Thomas G. Foster and Exhibit No. __ (TGF-3) submitted on July 31, 2015, and Mr. Foster's testimony and Exhibit No. __ (TGF-5) submitted contemporaneously with this Petition. Additional cost information for specific ECRC programs for the period January 2015 through December 2015 are presented in the pre-filed testimony of Michael Delowery, Garry Miller, Jeffrey Swartz and Patricia Q. West filed on July 31, 2015.

2. As explained Mr. Foster's testimony submitted with this Petition and shown on Form 42-1P of Mr. Foster's Exhibit No. __ (TGF-5), the total projected jurisdictional capital and O&M costs for the period January 2016 through December 2016 are approximately $69.4

million. Projected costs for specific ECRC programs for the period January 2016 through December 2016 are presented in the pre-filed testimony of Mr. Delowery, Mr. Foster, Mr. Miller, Mr. Swartz and Ms. West submitted with this Petition.

3. DEF's proposed ECRC factors for the period January 2016 to December 2016, which are designed to recover the 2014 final true-up, 2015 actual/estimated true-up, and projected 2016 costs, are presented for the Commission's review and approval in Mr. Foster's testimony and supporting exhibits submitted with this Petition.

4. The environmental cost recovery true-up and proposed ECRC factors presented in Mr. Foster's testimony and exhibits are consistent with the provisions of Section 366.8255, Florida Statutes, and with prior rulings by the Commission.

WHEREFORE, DEF respectfully requests that the Commission approve the Company's environmental cost recovery true-up and proposed ECRC factors for the period January 2016 through December 2016 as set forth in the testimony and supporting exhibits of Mr. Foster filed contemporaneously with this Petition.

RESPECTFULLY SUBMITTED this 31st day of August, 2015.

s/Matthew R. Bernier
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Attorneys for Duke Energy Florida, LLC

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail to the following this 31st day of August, 2015.

s/Matthew R. Bernier
Attorney

Charles Murphy, Esq. Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850 cmurphy@psc.state.fl.us James D. Beasley/J. Jeffry Wahlen/Ashley M. Daniels Ausley Law Firm P.O. Box 391 Tallahassee, FL 32302 jbeasley@ausley.com jwahlen@ausley.com adaniels@ausley.com Jeffrey A. Stone/Russell A. Badders/Steven R. Griffin Beggs & Lane P.O. Box 12950 Pensacola, FL 32591 jas@beggslane.com rab@beggslane.com srg@beggslane.com Jon C. Moyle, Jr., Esq. Moyle Law Firm, P.A. 118 North Gadsden Street Tallahassee, FL 32301 jmoyle@moylelaw.com Kenneth Hoffman Florida Power & Light Company 215 S. Monroe Street, Suite 810 Tallahassee, FL 32301-1858 Ken.Hoffman@fpl.com Gary V. Perko, Esq. Hopping Green & Sams P.O. Box 6526 Tallahassee, FL 32314 gperko@hgslaw.com	John T. Butler, Esq. Florida Power & Light Company 700 Universe Blvd. (LAW/JB) Juno Beach, FL 33408-0420 john.butler@fpl.com Robert L. McGee, Jr. Gulf Power Company One Energy Place Pensacola, FL 32520-0780 rlmcgee@southernco.com Charles J. Rehwinkel J.R. Kelly Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 rehwinkel.charles@leg.state.fl.us kelly.jr@leg.state.fl.us James W. Brew / Owen J. Kopon / Laura A. Wynn Stone Matheis Xenopoulos & Brew, PC 1025 Thomas Jefferson Street NW 8th Floor, West Tower Washington, DC 20007 jbrew@smxblaw.com ojk@smxblaw.com laura.wynn@smxblaw.com Ms. Paula K. Brown Tampa Electric Company P.O. Box 111 Tampa, FL 33601 regdept@tecoenergy.com

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

THOMAS G. FOSTER

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC.

DOCKET NO. 150007-EI

August 31, 2015

Q. Please state your name and business address.

A. My name is Thomas G. Foster. My business address is 299 First Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 150007-EI?

A: Yes. I provided direct testimony on April 1, 2015 and July 31, 2015.

Q. Has your job description, education, background or professional experience changed since that time?

A: No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present, for Commission review and approval, Duke Energy Florida, LLC's ("DEF" or "Company") calculation of

revenue requirements and Environmental Cost Recovery Clause ("ECRC") factors for customer billings for the period January 2016 through December 2016. My testimony also addresses capital and O&M expenses for DEF's environmental compliance activities for the year 2016.

Q. Have you prepared or caused to be prepared under your direction, supervision, or control any exhibits in this proceeding?

A. Yes. I am sponsoring the following exhibits:

1. Exhibit No. __(TGF-5), which consists of PSC Forms 42-1P through 42-8P; and
2. Exhibit No. __(TGF-6), which provides details of capital projects.

The individuals listed below are co-sponsors of Forms 42-5P pages 1-4 and 6-22 as indicated in their direct testimony. I am sponsoring Form 42-5P page 5.

- Ms. West will co-sponsor Forms 42-5P pages 1-4, 6 and 8-19.
- Mr. Swartz and Ms. West will co-sponsor Form 42-5P page 7.
- Mr. Delowery will co-sponsor Form 42-5P page 20.
- Mr. Swartz will co-sponsor Form 42-5P page 21.
- Mr. Miller will co-sponsor Form 42-5P page 22.

Q. Please summarize your testimony.

A. My testimony supports the approval of an average ECRC billing factor of 0.182 cents per kWh which includes projected jurisdictional capital and O&M revenue requirements for the period January 2016 through December 2016 of

approximately $69.4 million associated with a total of 18 environmental projects, and a true-up over-recovery provision of approximately $0.6 million from prior periods. My testimony also supports that projected environmental expenditures for 2016 are appropriate for recovery through the ECRC.

Q. What is the total recoverable revenue requirement for the period January 2016 through December 2016?

A. The total recoverable revenue requirement including true-up amounts and revenue taxes is approximately $68.8 million as shown on Form 42-1P line 5 of Exhibit No. __(TGF-5).

Q. What is the total true-up to be applied for the period January 2016 through December 2016?

A. The total true-up applicable to this period is an over-recovery of approximately $0.6 million. This amount consists of the final true-up over-recovery of approximately $1.4 million for the period January 2014 through December 2014, and an estimated true-up under-recovery of approximately $0.8 million for the current period of January 2015 through December 2015. The detailed calculation supporting the 2015 estimated true-up was provided on Forms 42-1E through 42-8E of Exhibit No. __ (TGF-3) filed with the Commission on July 31, 2015.

Q. Are all the costs listed on Forms 42-1P through 42-7P attributable to environmental compliance programs previously approved by the Commission?

A. Yes, except for the Coal Combustion Residual Program (Project 18) for which DEF is seeking approval for recovery in this Docket. The following ECRC programs were previously approved by the Commission:

The Substation and Distribution System Programs (Project 1 & 2) were previously approved in Order No. PSC-02-1735-FOF-EI.

The Pipeline Integrity Management Program (Project 3) and the Above Ground Tank Secondary Containment Program (Project 4) were previously approved in Order No. PSC-03-1348-FOF-EI.

The recovery of sulfur dioxide (SO_2) Emission Allowances (Project 5) was previously approved in Order No. PSC-95-0450-FOF-EI, however, the costs were moved to the ECRC docket from the Fuel docket beginning January 1, 2004 at the request of Staff to be consistent with the other Florida investor owned utilities.

As explained in my July 31, 2015 direct testimony, DEF has unusable NOx emission allowances due to the expiration of the Clean Interstate Rule ("CAIR") on December 31, 2014. CAIR was replaced by the Cross-State Air pollution

Rule on January 1, 2105. Consistent with Order No. PSC-11-0553-FOF-EI, DEF is treating the costs associated with unusable NOx emission allowances as a regulatory asset and amortizing it over three (3) years, beginning January 1, 2015, until fully recovered by December 31, 2017, with a return on the unamortized investment.

The Phase II Cooling Water Intake 316(b) Program (Project 6) was previously approved in Order No. PSC-04-0990-PAA-EI.

DEF's Integrated Clean Air Compliance Plan (Project 7) was approved by the Commission as a prudent and reasonable means of complying with the Clean Air Interstate Rule and related regulatory requirements in Order No. PSC-07-0922-FOF-EI.

The Arsenic Groundwater Standard Program (Project 8), Sea Turtle Lighting Program (Project 9) and Underground Storage Tanks Program (Project 10) were previously approved in Order No. PSC-05-1251-FOF-EI.

The Modular Cooling Tower Project (Project 11) was previously approved in Order No. PSC-07-0722-FOF-EI.

The Crystal River Thermal Discharge Compliance Project (Project 11.1) and Greenhouse Gas Inventory and Reporting Project (Project 12) were previously approved in Order Nos. PSC-08-0775-FOF-EI.

The Mercury Total Maximum Loads Monitoring Program (Project 13) was previously approved in Order No. PSC-09-0759-FOF-EI.

The Hazardous Air Pollutants (HAPs) ICR Program (Project 14) was previously approved in Order No. PSC-10-0099-PAA-EI.

The Effluent Limitations Guidelines ICR Program (Project 15) was previously approved in Order No. PSC-10-0683-PAA-EI.

The National Pollutant Discharge Elimination System (NPDES) Program (Project 16) was previously approved in Order No. PSC-11-0553-FOF-EI.

The Mercury & Air Toxic Standards (MATS) Program (Project 17) which replaces Maximum Achievable Control Technology (MACT) was previously approved in Order Nos. PSC-11-0553-FOF-EI, PSC-12-0432-PAA-EI and PSC-14-0173-PAA-EI.

Q. What capital structure, components and cost rates did DEF rely on to calculate the revenue requirement rate of return for the period January 2016 through December 2016?

A. DEF used the capital structure, components and cost rates consistent with the language in Order No. PSC-12-0425-PAA-EU. As such, DEF used the rates contained in its May 2015 Earnings Surveillance Report Weighted Average Cost of Capital. These rates are shown on Form 42-8P, Exhibit No. ___(TGF-5). Form 42-8P includes the derivation of debt and equity components used in the Return on Average Net Investment, Form 42-4P lines 7a and b.

Q. Have you prepared schedules showing the calculation of the recoverable O&M project costs for 2016?

A. Yes. Form 42-2P of Exhibit No. __ (TGF-5) summarizes recoverable jurisdictional O&M cost estimates for these projects of approximately $44.2 million.

Q. Have you prepared schedules showing the calculation of the recoverable capital project costs for 2016?

A. Yes. Form 42-3P of Exhibit No. __ (TGF-5) summarizes recoverable jurisdictional capital cost estimates for these projects of approximately $25.2 million. Form 42-4P pages 1 through 16 shows detailed calculations of these costs.

Q. Have you prepared schedules providing progress reports for all environmental compliance projects?

A. Yes. Form 42-5P pages 1 through 22 of Exhibit No. __ (TGF-5) provide a description, progress summary and recoverable cost estimates for each project.

Q. What are the total projected jurisdictional costs for environmental compliance projects for the year 2016?

A. The total jurisdictional capital and O&M costs to be recovered through the ECRC are approximately $69.4 million. The costs are calculated on Form 42-1P line 1c of Exhibit No. __ (TGF-5).

Q. Please describe how the proposed ECRC factors are developed.

A. The ECRC factors are calculated on Forms 42-6P and 42-7P of Exhibit No. __(TGF-5). The demand component of class allocation factors is calculated by determining the percentage each rate class contributes to monthly system peaks adjusted for losses for each rate class which is obtained from DEF's load research study filed with the Commission in July 2015. The energy allocation factors are calculated by determining the percentage each rate class contributes to total kilowatt-hour sales adjusted for losses for each rate class. Form 42-7P presents the calculation of the proposed ECRC billing factors by rate class.

Q. What are DEF's proposed 2016 ECRC billing factors by the various rate classes and delivery voltages?

A. The calculation of DEF's proposed ECRC factors for 2016 customer billings is shown on Form 42-7P in Exhibit No. __(TGF-5) as follows:

RATE CLASS	ECRC FACTORS 12CP & 1/13AD
Residential	0.184 cents/kWh
General Service Non-Demand	
@ Secondary Voltage	0.181 cents/kWh
@ Primary Voltage	0.179 cents/kWh
@ Transmission Voltage	0.177 cents/kWh
General Service 100% Load Factor	0.178 cents/kWh
General Service Demand	
@ Secondary Voltage	0.180 cents/kWh
@ Primary Voltage	0.178 cents/kWh
@ Transmission Voltage	0.176 cents/kWh
Curtailable	
@ Secondary Voltage	0.173 cents/kWh
@ Primary Voltage	0.171 cents/kWh
@ Transmission Voltage	0.170 cents/kWh
Interruptible	
@ Secondary Voltage	0.175 cents/kWh
@ Primary Voltage	0.173 cents/kWh
@ Transmission Voltage	0.172 cents/kWh
Lighting	0.173 cents/kWh

Q. When is DEF requesting that the proposed ECRC billing factors be effective?

A. DEF is requesting that its proposed ECRC billing factors be effective with the first bill group for January 2016 and continue through the last bill group for December 2016.

Q. Does this conclude your testimony?

A. Yes.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Commission Forms 42-1P Through 42-8P

January 2016 - December 2016
Calculation of Projected Period Amount

Docket No. 150007-EI

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2016 - December 2016

Line		Energy ($)	Transmission Demand ($)	Distribution Demand ($)	Production Demand ($)	Total ($)
1	Total Jurisdictional Rev Req for the Projected Period					
a	Projected O&M Activities (Form 42-2P, Lines 7 through 9)	$42,339,858	$329,256	$621,710	$876,120	$44,166,944
b	Projected Capital Projects (Form 42-3P, Lines 7 through 9)	22,049,877	0	1,414	3,176,702	25,227,993
c	Total Jurisdictional Rev Req for the Projected Period (Lines 1a + 1b)	64,389,735	329,256	623,124	4,052,822	69,394,937
2	True-up for Estimated Over/(Under) Recovery for the Current Period January 2015 - December 2015 (Form 42-2E, Line 5 + 6 + 10)	(1,720,135)	(350,923)	885,148	406,308	(779,602)
3	Final True-up for the Period January 2014 - December 2014 (Form 42-1A, Line 3)	1,428,470	(98,371)	4,238	84,706	1,419,043
4	Total Jurisdictional Amount to Be Recovered/(Refunded) in the Projection Period January 2016 - December 2016 (Line 1 - Line 2 - Line 3)	64,681,400	778,551	(266,263)	3,561,808	68,755,496
5	Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier of 1.00072)	$64,727,970	$779,111	($266,454)	$3,564,373	$68,805,000

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2016 - December 2016

O&M Activities
(in Dollars)

Line		Description	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	End of Period Total
1		O&M Activities - System													
	1	Transmission Substation Environmental Investigation, Remediation and Pollution Prevention	$39,083	$39,083	$39,083	$39,083	$39,083	$39,083	$39,083	$39,083	$39,083	$39,083	$39,083	$39,083	$469,000
	1a	Distribution Substation Environmental Investigation, Remediation and Pollution Prevention	51,750	51,750	51,750	51,750	51,750	51,750	51,750	51,750	51,750	51,750	51,750	51,750	621,000
	2	Distribution System Environmental Investigation, Remediation and Pollution Prevention	3,000	0	0	0	0	0	0	0	0	0	0	0	3,000
	3	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intm	61,098	61,098	61,098	61,098	61,098	61,098	61,098	61,098	51,723	51,723	51,723	51,723	695,676
	4	Above Ground Tank Secondary Containment - Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
	5	SO2/NOx Emissions Allowances - Energy	8,824	8,824	10,978	8,657	9,562	9,661	9,921	9,934	9,931	8,793	7,740	8,223	111,050
	5	NOx Emissions Allowances Regulatory Asset	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	3,629,156
	6	Phase II Cooling Water Intake 316(b) - Base	12,500	12,500	37,500	12,500	12,500	37,500	12,500	12,500	37,500	12,500	12,500	37,500	250,000
	6a	Phase II Cooling Water Intake 316(b) - Intm	20,500	20,500	20,500	20,500	20,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	190,000
	7.2	CAIR/CAMR - Peaking	0	36,500	0	0	0	0	0	0	31,850	0	66,109	0	134,459
	7.4	CAIR/CAMR Crystal River - Base	1,119,721	3,452,919	1,914,869	1,317,818	1,346,472	1,114,151	1,120,802	1,088,803	1,326,571	1,200,915	1,221,061	1,105,970	17,330,071
	7.4	CAIR/CAMR Crystal River - Energy	1,421,824	1,336,488	1,001,927	1,382,142	1,426,980	1,465,949	1,456,055	1,483,137	1,483,419	1,514,175	1,311,791	1,499,939	16,783,826
	7.4	CAIR/CAMR Crystal River - A&G	11,766	11,766	11,766	11,766	11,766	11,766	11,766	11,766	11,766	11,766	11,766	11,766	141,192
	7.4	CAIR/CAMR Crystal River - Conditions of Certification - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	100	100	100	50	50	50	0	0	450
	11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
	12	Greenhouse Gas Inventory and Reporting - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	13	Mercury Total Daily Maximum Loads Monitoring - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	14	Hazardous Air Pollutants (HAPs) ICR Program - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	15	Effluent Limitation Guidelines ICR Program - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	16	National Pollutant Discharge Elimination System (NPDES) - Energy	0	0	18,232	0	4,290	7,500	0	0	18,232	0	4,290	7,500	60,044
	17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	43,283	43,283	43,283	43,283	43,283	43,283	43,283	43,283	48,283	48,283	43,283	43,283	529,400
	17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	266,003	266,003	406,003	542,253	366,003	266,003	302,253	266,003	266,003	302,253	266,003	266,003	3,780,792
	18	Coal Combustion Residual (CCR) Rule - Energy (C)	150,333	75,333	75,333	294,083	294,083	294,083	294,083	75,333	75,333	75,333	50,333	50,333	1,804,000
2		Total O&M Activities - Recoverable Costs	$3,512,115	$5,718,478	$3,994,753	$4,087,364	$3,989,901	$3,716,858	$3,717,624	$3,457,671	$3,766,426	$3,631,555	$3,452,362	$3,488,005	$46,533,115
3		Recoverable Costs Allocated to Energy	1,890,267	1,729,932	1,555,758	2,270,419	2,144,202	2,086,481	2,105,596	1,877,691	1,901,203	1,948,838	1,683,441	1,875,283	23,069,111
		Recoverable Costs Allocated to Energy - NOx Regulatory Asset	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	3,629,156
4		Recoverable Costs Allocated to Demand - Transm	39,083	39,083	39,083	39,083	39,083	39,083	39,083	39,083	39,083	39,083	39,083	39,083	469,000
		Recoverable Costs Allocated to Demand - Distrib	54,750	51,750	51,750	51,750	51,850	51,850	51,850	51,800	51,800	51,800	51,750	51,750	624,450
		Recoverable Costs Allocated to Demand - Prod-Base	1,132,221	3,465,419	1,952,369	1,330,318	1,358,972	1,151,651	1,133,302	1,101,303	1,364,071	1,213,415	1,233,561	1,143,470	17,580,071
		Recoverable Costs Allocated to Demand - Prod-Intm	81,598	81,598	81,598	81,598	81,598	73,598	73,598	73,598	64,223	64,223	64,223	64,223	885,676
		Recoverable Costs Allocated to Demand - Prod-Peaking	0	36,500	0	0	0	0	0	0	31,850	0	66,109	0	134,459
		Recoverable Costs Allocated to Demand - A&G	11,766	11,766	11,766	11,766	11,766	11,766	11,766	11,766	11,766	11,766	11,766	11,766	141,192
5		Retail Energy Jurisdictional Factor	0.97826	0.97645	0.98325	0.97796	0.97202	0.97058	0.96757	0.96503	0.96654	0.96701	0.96666	0.97673	
		Retail Energy Jurisdictional Factor - NOx Regulatory Asset	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	
6		Retail Transmission Demand Jurisdictional Factor	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	
		Retail Distribution Demand Jurisdictional Factor	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
		Retail Production Demand Jurisdictional Factor - Base	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
		Retail Production Demand Jurisdictional Factor - Intm	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
		Retail Production Demand Jurisdictional Factor - Peaking	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
		Retail Production Demand Jurisdictional Factor - A&G	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	
7		Jurisdictional Energy Recoverable Costs (A)	1,849,176	1,689,187	1,529,691	2,220,389	2,084,201	2,025,099	2,037,318	1,812,034	1,837,596	1,884,537	1,627,322	1,831,640	22,428,190
		Retail Energy Jurisdictional Factor - NOx Regulatory Asset (A)	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	3,554,033
8		Jurisdictional Demand Recoverable Costs - Transm (B)	27,438	27,438	27,438	27,438	27,438	27,438	27,438	27,438	27,438	27,438	27,438	27,438	329,256
		Jurisdictional Demand Recoverable Costs - Distrib (B)	54,510	51,523	51,523	51,523	51,622	51,622	51,622	51,573	51,573	51,573	51,523	51,523	621,710
		Jurisdictional Demand Recoverable Costs - Prod-Base (B)	1,051,663	3,218,854	1,813,458	1,235,666	1,262,281	1,069,711	1,052,667	1,022,945	1,267,018	1,127,081	1,145,793	1,062,112	16,329,249
		Jurisdictional Demand Recoverable Costs - Prod-Intm (B)	59,324	59,324	59,324	59,324	59,324	53,508	53,508	53,508	46,692	46,692	46,692	46,692	643,912
		Jurisdictional Demand Recoverable Costs - Prod-Peaking (B)	0	35,012	0	0	0	0	0	0	30,552	0	63,414	0	128,978
		Jurisdictional Demand Recoverable Costs - A&G (B)	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	10,968	131,616
9		Total Jurisdictional Recoverable Costs - O&M Activities (Lines 7 + 8)	$3,349,248	$5,388,475	$3,788,571	$3,901,477	$3,792,003	$3,534,515	$3,529,690	$3,274,635	$3,568,006	$3,444,458	$3,269,319	$3,326,542	$44,166,944

Notes:

(A) Line 3 x Line 5

(B) Line 4 x Line 6

(C) As explained in the testimony of Garry Miller, $75K of 2015 temporary dust mitigation resulting from shift of permanent capital solution from October 2015 to October 2016 is included in Jan-16.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2016 - December 2016

Capital Investment Projects-Recoverable Costs
(in Dollars)

Form 42-3P

Docket No. 150007-EI
Duke Energy Florida, LLC
Witness: T. G. Foster
Exh. No. __ (TGF-5)

Line	Description	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	End of Period Total
1	Investment Projects - System (A)													
3.1	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intm	$23,591	$23,539	$23,492	$23,444	$23,394	$23,345	$23,298	$23,248	$23,200	$23,151	$23,102	$23,056	$279,860
4.1	Above Ground Tank Secondary Containment - Peaking	116,357	116,069	115,781	115,496	115,208	114,921	114,635	114,348	114,060	113,774	113,486	113,199	1,377,334
4.2	Above Ground Tank Secondary Containment - Base	24,937	24,911	24,885	24,858	24,832	24,806	24,780	24,754	24,728	24,702	24,676	24,649	297,518
4.3	Above Ground Tank Secondary Containment - Intm	2,700	2,696	2,691	2,687	2,683	2,678	2,674	2,669	2,664	2,660	2,655	2,650	32,107
5	SO2/NOX Emissions Allowances - Energy	90,075	87,387	84,690	81,995	79,305	76,610	73,915	71,217	68,521	65,828	63,146	60,466	903,155
7.1	CAIR/CAMR Anclote- Intm	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2	CAIR/CAMR - Peaking	18,804	18,775	18,745	18,711	18,684	18,651	18,622	18,590	18,558	18,531	18,499	18,468	223,638
7.3	CAMR Crystal River - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
7.4	CAIR/CAMR Crystal River AFUDC - Base	42,190	43,219	43,666	44,115	44,563	45,007	45,456	45,904	46,348	46,797	47,246	47,692	542,203
7.4	CAIR/CAMR Crystal River AFUDC - Energy	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	112,443
7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Sea Turtle - Coastal Street Lighting -Distrib	115	116	116	116	116	117	118	119	120	123	122	122	1,420
10.1	Underground Storage Tanks - Base	1,569	1,567	1,564	1,562	1,559	1,557	1,554	1,552	1,548	1,546	1,543	1,541	18,662
10.2	Underground Storage Tanks - Intm	733	731	730	728	726	725	722	721	720	717	716	714	8,683
11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
11.1	Crystal River Thermal Discharge Compliance Project - Base (Post 2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
11.1	Crystal River Thermal Discharge Compliance Project - Base (2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
16	National Pollutant Discharge Elimination System (NPDES) - Intm	154,003	153,692	153,383	153,073	152,763	152,453	152,143	151,833	151,523	151,214	150,903	150,593	1,827,576
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	37,668	37,612	37,555	37,499	37,443	37,386	37,330	37,273	37,217	37,160	37,103	37,047	448,291
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion -	1,430,070	1,427,963	1,425,857	1,423,751	1,421,646	1,419,540	1,417,433	1,415,327	1,413,221	1,411,115	1,409,009	1,406,902	17,021,828
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	246,827	250,632	257,005	262,083	263,275	279,122	278,455	277,789	277,122	276,456	275,790	275,123	3,219,684
18	Coal Combustion Residual (CCR) Rule - Energy	(56,167)	4,608	7,680	10,753	13,824	16,896	19,968	23,041	26,113	29,184	35,878	37,137	168,915
2	Total Investment Projects - Recoverable Costs	$2,142,842	$2,202,887	$2,207,210	$2,210,241	$2,209,391	$2,223,184	$2,220,473	$2,217,755	$2,215,033	$2,212,328	$2,213,244	$2,208,729	$26,483,317
3	Recoverable Costs Allocated to Energy	1,757,843	1,817,572	1,822,157	1,825,451	1,824,863	1,838,924	1,836,471	1,834,017	1,831,564	1,829,113	1,830,296	1,826,045	21,874,316
	Recoverable Costs Allocated to Distribution Demand	115	116	116	116	116	117	118	119	120	123	122	122	1,420
4	Recoverable Costs Allocated to Demand - Production - Base	68,696	69,697	70,115	70,535	70,954	71,370	71,790	72,210	72,624	73,045	73,465	73,882	858,383
	Recoverable Costs Allocated to Demand - Production - Intermediate	181,027	180,658	180,296	179,932	179,566	179,201	178,837	178,471	178,107	177,742	177,376	177,013	2,148,226
	Recoverable Costs Allocated to Demand - Production - Peaking	135,161	134,844	134,526	134,207	133,892	133,572	133,257	132,938	132,618	132,305	131,985	131,667	1,600,972
	Recoverable Costs Allocated to Demand - Production - Base (2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Retail Energy Jurisdictional Factor	0.97826	0.97645	0.98325	0.97796	0.97202	0.97058	0.96757	0.96503	0.96654	0.96701	0.96666	0.97673	
	Retail Distribution Demand Jurisdictional Factor	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
6	Retail Demand Jurisdictional Factor - Production - Base	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
	Retail Demand Jurisdictional Factor - Production - Intermediate	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
	Retail Demand Jurisdictional Factor - Production - Peaking	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
	Retail Demand Jurisdictional Factor - Production - Base (2012)	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	
7	Jurisdictional Energy Recoverable Costs (B)	1,719,630	1,774,762	1,791,627	1,785,225	1,773,798	1,784,825	1,776,920	1,769,887	1,770,287	1,768,762	1,769,281	1,783,548	21,268,554
	Jurisdictional Demand Recoverable Costs - Distribution (B)	114	115	115	115	115	116	117	118	119	122	121	121	1,414
8	Jurisdictional Demand Recoverable Costs - Production - Base (C)	63,808	64,738	65,126	65,516	65,906	66,292	66,682	67,072	67,457	67,848	68,238	68,625	797,309
	Jurisdictional Demand Recoverable Costs - Production - Intermediate (C)	131,612	131,344	131,081	130,816	130,550	130,285	130,020	129,754	129,489	129,224	128,958	128,694	1,561,825
	Jurisdictional Demand Recoverable Costs - Production - Peaking (C)	129,652	129,348	129,043	128,737	128,435	128,128	127,825	127,519	127,212	126,912	126,605	126,300	1,535,716
	Jurisdictional Demand Recoverable Costs - Production - Base (2012) (C)	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total Jurisdictional Recoverable Costs - Investment Projects (Lines 7 + 8)	$2,044,817	$2,100,308	$2,116,992	$2,110,410	$2,098,803	$2,109,646	$2,101,565	$2,094,351	$2,094,565	$2,092,869	$2,093,204	$2,107,289	$25,164,818

Notes:

(A) Each project's Total System Recoverable Expenses on Form 42-8E, Line 9; Form 42-8E, Line 5 for Projects 5 - Emission Allowances and Project 7. 4 - Reagents.
(B) Line 3 x Line 5
(C) Line 4 x Line 6

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2016 - December 2016

Docket No. 150007-EI
Duke Energy Florida, LLC
Witness: T. G. Foster
Exh. No. __ (TGF-5)
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Return on Capital Investments, Depreciation and Taxes
For Project: PIPELINE INTEGRITY MANAGEMENT - Bartow/Anclote Pipeline - Intermediate (Project 3.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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	$2,614,704	$2,614,704	$2,614,704	$2,614,704	$2,614,704	$2,614,704	$2,614,704	$2,614,704	$2,614,704	$2,614,704	$2,614,704	$2,614,704	$2,614,704	
3	Less: Accumulated Depreciation	(777,505)	(783,149)	(788,793)	(794,437)	(800,081)	(805,725)	(811,369)	(817,013)	(822,657)	(828,301)	(833,945)	(839,589)	(845,233)	
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)	$1,837,200	$1,831,556	$1,825,912	$1,820,268	$1,814,624	$1,808,980	$1,803,336	$1,797,692	$1,792,048	$1,786,404	$1,780,760	$1,775,116	$1,769,472	
6	Average Net Investment		$1,834,378	$1,828,734	$1,823,090	$1,817,446	$1,811,802	$1,806,158	$1,800,514	$1,794,870	$1,789,226	$1,783,582	$1,777,938	$1,772,294	
7	Return on Average Net Investment (B)														
	a. Debt Component		3,098	3,087	3,078	3,069	3,059	3,050	3,040	3,031	3,021	3,012	3,002	2,994	36,541
	b. Equity Component Grossed Up For Taxes		12,742	12,701	12,663	12,624	12,584	12,544	12,507	12,466	12,428	12,388	12,349	12,311	150,307
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	5,644	67,728
	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	N/A
	d. Property Taxes (D)		2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	2,107	25,284
	e. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		$23,591	$23,539	$23,492	$23,444	$23,394	$23,345	$23,298	$23,248	$23,200	$23,151	$23,102	$23,056	$279,860
	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		$23,591	$23,539	$23,492	$23,444	$23,394	$23,345	$23,298	$23,248	$23,200	$23,151	$23,102	$23,056	$279,860
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)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
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)		17,151	17,114	17,079	17,044	17,008	16,973	16,938	16,902	16,867	16,831	16,796	16,762	203,467
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$17,151	$17,114	$17,079	$17,044	$17,008	$16,973	$16,938	$16,902	$16,867	$16,831	$16,796	$16,762	$203,467

Notes:

(A) N/A
(B) Line 6 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.12% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
(C) Depreciation calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
(D) Property tax calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets in- service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2014 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2016 - December 2016

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	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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	$11,301,803	$11,301,803	$11,301,803	$11,301,803	$11,301,803	$11,301,803	$11,301,803	$11,301,803	$11,301,803	$11,301,803	$11,301,803	$11,301,803	$11,301,803	
3	Less: Accumulated Depreciation	(2,805,915)	(2,839,142)	(2,872,369)	(2,905,596)	(2,938,823)	(2,972,050)	(3,005,277)	(3,038,504)	(3,071,731)	(3,104,958)	(3,138,185)	(3,171,412)	(3,204,639)	
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)	$8,495,889	$8,462,662	$8,429,435	$8,396,208	$8,362,981	$8,329,754	$8,296,527	$8,263,300	$8,230,073	$8,196,846	$8,163,619	$8,130,392	$8,097,165	
6	Average Net Investment		$8,479,275	$8,446,048	$8,412,821	$8,379,594	$8,346,367	$8,313,140	$8,279,913	$8,246,686	$8,213,459	$8,180,232	$8,147,005	$8,113,778	
7	Return on Average Net Investment (B)														
	a. Debt Component		14,317	14,261	14,205	14,148	14,093	14,037	13,980	13,924	13,867	13,812	13,755	13,699	168,098
	b. Equity Component Grossed Up For Taxes		58,896	58,664	58,432	58,204	57,971	57,740	57,511	57,280	57,049	56,818	56,587	56,356	691,508
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		33,227	33,227	33,227	33,227	33,227	33,227	33,227	33,227	33,227	33,227	33,227	33,227	398,724
	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	N/A
	d. Property Taxes (D)		9,917	9,917	9,917	9,917	9,917	9,917	9,917	9,917	9,917	9,917	9,917	9,917	119,004
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		$116,357	$116,069	$115,781	$115,496	$115,208	$114,921	$114,635	$114,348	$114,060	$113,774	$113,486	$113,199	$1,377,334
	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		$116,357	$116,069	$115,781	$115,496	$115,208	$114,921	$114,635	$114,348	$114,060	$113,774	$113,486	$113,199	$1,377,334
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)		0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
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)		111,614	111,338	111,062	110,788	110,512	110,237	109,962	109,687	109,411	109,137	108,860	108,585	1,321,194
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$111,614	$111,338	$111,062	$110,788	$110,512	$110,237	$109,962	$109,687	$109,411	$109,137	$108,860	$108,585	$1,321,194

Notes:

(A) N/A
(B) Line 6 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.12% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
(C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
(D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2014 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Duke Energy Florida, LLC
Witness: T. G. Foster
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DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
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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	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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	$2,399,039	$2,399,039	$2,399,039	$2,399,039	$2,399,039	$2,399,039	$2,399,039	$2,399,039	$2,399,039	$2,399,039	$2,399,039	$2,399,039	$2,399,039	
3	Less: Accumulated Depreciation	100,001	96,969	93,937	90,905	87,873	84,841	81,809	78,777	75,745	72,713	69,681	66,649	63,617	
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)	$2,499,040	$2,496,008	$2,492,976	$2,489,944	$2,486,912	$2,483,880	$2,480,848	$2,477,816	$2,474,784	$2,471,752	$2,468,720	$2,465,688	$2,462,656	
6	Average Net Investment		$2,497,524	$2,494,492	$2,491,460	$2,488,428	$2,485,396	$2,482,364	$2,479,332	$2,476,300	$2,473,268	$2,470,236	$2,467,204	$2,464,172	
7	Return on Average Net Investment (B)														
	a. Debt Component		4,217	4,212	4,207	4,201	4,196	4,191	4,186	4,181	4,177	4,171	4,166	4,161	50,266
	b. Equity Component Grossed Up For Taxes		17,347	17,326	17,305	17,284	17,263	17,242	17,221	17,200	17,178	17,158	17,137	17,115	206,776
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	36,384
	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	N/A
	d. Property Taxes (D)		341	341	341	341	341	341	341	341	341	341	341	341	4,092
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		$24,937	$24,911	$24,885	$24,858	$24,832	$24,806	$24,780	$24,754	$24,728	$24,702	$24,676	$24,649	$297,518
	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		$24,937	$24,911	$24,885	$24,858	$24,832	$24,806	$24,780	$24,754	$24,728	$24,702	$24,676	$24,649	$297,518
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)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
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)		23,163	23,139	23,114	23,089	23,065	23,041	23,017	22,993	22,969	22,944	22,920	22,895	276,350
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$23,163	$23,139	$23,114	$23,089	$23,065	$23,041	$23,017	$22,993	$22,969	$22,944	$22,920	$22,895	$276,350

Notes:

(A) N/A
(B) Line 6 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.12% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
(C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
(D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2014 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
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Docket No. 150007-EI
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Witness: T. G. Foster
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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	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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	$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	(60,186)	(60,711)	(61,236)	(61,761)	(62,286)	(62,811)	(63,336)	(63,861)	(64,386)	(64,911)	(65,436)	(65,961)	(66,486)	
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)	$230,112	$229,587	$229,062	$228,537	$228,012	$227,487	$226,962	$226,437	$225,912	$225,387	$224,862	$224,337	$223,812	
6	Average Net Investment		$229,849	$229,324	$228,799	$228,274	$227,749	$227,224	$226,699	$226,174	$225,649	$225,124	$224,599	$224,074	
7	Return on Average Net Investment (B)														
	a. Debt Component		388	387	386	385	385	384	383	382	381	380	379	378	4,598
	b. Equity Component Grossed Up For Taxes		1,596	1,593	1,589	1,586	1,582	1,578	1,575	1,571	1,567	1,564	1,560	1,556	18,917
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		525	525	525	525	525	525	525	525	525	525	525	525	6,300
	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)		191	191	191	191	191	191	191	191	191	191	191	191	2,292
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		$2,700	$2,696	$2,691	$2,687	$2,683	$2,678	$2,674	$2,669	$2,664	$2,660	$2,655	$2,650	$32,107
	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		$2,700	$2,696	$2,691	$2,687	$2,683	$2,678	$2,674	$2,669	$2,664	$2,660	$2,655	$2,650	$32,107
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)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
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)		1,963	1,960	1,956	1,954	1,951	1,947	1,944	1,940	1,937	1,934	1,930	1,927	23,343
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$1,963	$1,960	$1,956	$1,954	$1,951	$1,947	$1,944	$1,940	$1,937	$1,934	$1,930	$1,927	$23,343

Notes:

(A) N/A
(B) Line 6 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.12% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
(C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
(D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2014 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Duke Energy Florida, LLC
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DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
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SO2 and NOx EMISSIONS ALLOWANCES - Energy (Project 5)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	End of Period Total
1	Working Capital Dr (Cr)															
	a. 0158150 SO_2 Emission Allowance Inventory		$3,333,608	$3,324,785	$3,315,961	$3,304,982	$3,296,584	$3,287,013	$3,277,343	$3,267,414	$3,257,471	$3,247,532	$3,238,730	$3,230,982	$3,222,750	$3,222,750
	b. 0254020 Auctioned SO_2 Allowance		(4,039)	(4,039)	(4,039)	(4,039)	(4,298)	(4,289)	(4,281)	(4,272)	(4,264)	(4,256)	(4,247)	(4,239)	(4,230)	(4,230)
	c. 0158170 NOx Emission Allowance Inventory		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		7,258,313	6,955,883	6,653,453	6,351,024	6,048,594	5,746,164	5,443,735	5,141,305	4,838,875	4,536,446	4,234,016	3,931,586	3,629,156	3,629,156
2	Total Working Capital		$10,587,882	$10,276,629	$9,965,375	$9,651,967	$9,340,880	$9,028,888	$8,716,797	$8,404,447	$8,092,083	$7,779,722	$7,468,499	$7,158,329	$6,847,676	$6,847,676
3	Average Net Investment			$10,432,255	$10,121,002	$9,808,671	$9,496,424	$9,184,884	$8,872,843	$8,560,622	$8,248,265	$7,935,902	$7,624,110	$7,313,414	$7,003,003	
4	Return on Average Net Working Capital Balance (B)															
	a. Debt Component	2.03%		17,615	17,089	16,562	16,035	15,509	14,982	14,455	13,927	13,400	12,873	12,349	11,825	176,621
	b. Equity Component Grossed Up For Taxes	8.33%		72,460	70,298	68,128	65,960	63,796	61,628	59,460	57,290	55,121	52,955	50,797	48,641	726,534
5	Total Return Component (C)			$90,075	$87,387	$84,690	$81,995	$79,305	$76,610	$73,915	$71,217	$68,521	$65,828	$63,146	$60,466	903,155
6	Expense Dr (Cr)															
	a. 0509030 SO_2 Allowance Expense			$8,824	$8,824	$10,978	$8,399	$9,571	$9,670	$9,929	$9,943	$9,940	$8,802	$7,748	$8,232	110,858
	b. 0407426 Amortization Expense			0	0	0	259	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	191
	c. 0 509212 NOx Allowance Expense			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 (D)			8,824	8,824	10,978	8,657	9,562	9,661	9,921	9,934	9,931	8,793	7,740	8,223	111,050
8	Amortization of NOx CAIR Emission Allowances (A)			$302,430	$302,430	$302,430	$302,430	$302,430	$302,430	$302,430	$302,430	$302,430	$302,430	$302,430	$302,430	3,629,156
9	Total System Recoverable Expenses (Lines 5 + 7)			$401,328	$398,641	$398,098	$393,082	$391,297	$388,701	$386,265	$383,581	$380,882	$377,051	$373,316	$371,119	
	a. Recoverable Costs Allocated to Energy			98,899	96,211	95,668	90,652	88,867	86,271	83,836	81,151	78,452	74,621	70,886	68,689	
	b. Recoverable Costs Allocated to Energy - NOx CAIR Emisssion Allowances (A)			302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	
10	a. Energy Jurisdictional Factor			0.97826	0.97645	0.98325	0.97796	0.97202	0.97058	0.96757	0.96503	0.96654	0.96701	0.96666	0.97673	
	b. NOx Regulatory Asset Energy Factor (12/2014) (A)			0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	
11	Retail Energy-Related Recoverable Costs (E)			$96,749	$93,945	$94,065	$88,654	$86,381	$83,733	$81,117	$78,314	$75,828	$72,159	$68,523	$67,091	986,559
12	Retail Demand-Related Recoverable Costs (F)			296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	3,554,033
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)			$ 392,918	$ 390,114	$ 390,235	$ 384,824	$ 382,550	$ 379,903	$ 377,287	$ 374,483	$ 371,997	$ 368,329	$ 364,692	$ 363,260	$ 4,540,592

Notes:

(A) Unusable NOx emission allowances due expiration of Clean Air Interstate Rule (CAIR) on 12/31/14 replaced by Cross State Air Pollution Rule (CSAPR) on 1/1/15. DEF is treating these costs as a regulatory asset and amortizing these costs over 3 years conisistent with Order No. PSC-11-0553-FOF-EI.

(B) Line 3 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.12% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.

(C) Line 5 is reported on Capital Schedule

(D) Line 7 is reported on O&M Schedule

(E) Line 9a x Line 10a

(F) Line 9b x Line 10b

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
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Return on Capital Investments, Depreciation and Taxes
For Project: CAIR/CAMR - Peaking (Project 7.2 - CT Emission Monitoring Systems)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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	$1,936,108	$1,936,108	$1,936,108	$1,936,108	$1,936,108	$1,936,108	$1,936,108	$1,936,108	$1,936,108	$1,936,108	$1,936,108	$1,936,108	$1,936,108	
3	Less: Accumulated Depreciation	(346,416)	(349,966)	(353,516)	(357,066)	(360,616)	(364,166)	(367,716)	(371,266)	(374,816)	(378,366)	(381,916)	(385,466)	(389,016)	
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)	$1,589,692	$1,586,142	$1,582,592	$1,579,042	$1,575,492	$1,571,942	$1,568,392	$1,564,842	$1,561,292	$1,557,742	$1,554,192	$1,550,642	$1,547,092	
6	Average Net Investment		$1,587,917	$1,584,367	$1,580,817	$1,577,267	$1,573,717	$1,570,167	$1,566,617	$1,563,067	$1,559,517	$1,555,967	$1,552,417	$1,548,867	
7	Return on Average Net Investment (B)														
	a. Debt Component		2,680	2,675	2,670	2,662	2,658	2,651	2,646	2,639	2,632	2,629	2,621	2,614	31,777
	b. Equity Component Grossed Up For Taxes		11,029	11,005	10,980	10,954	10,931	10,905	10,881	10,856	10,831	10,807	10,783	10,759	130,721
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	42,600
	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	N/A
	d. Property Taxes (D)		1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	18,540
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		$18,804	$18,775	$18,745	$18,711	$18,684	$18,651	$18,622	$18,590	$18,558	$18,531	$18,499	$18,468	223,638
	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		$18,804	$18,775	$18,745	$18,711	$18,684	$18,651	$18,622	$18,590	$18,558	$18,531	$18,499	$18,468	223,638
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)		0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
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)		18,038	18,010	17,981	17,948	17,922	17,891	17,863	17,832	17,802	17,776	17,745	17,715	214,523
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$18,038	$18,010	$17,981	$17,948	$17,922	$17,891	$17,863	$17,832	$17,802	$17,776	$17,745	$17,715	$214,523

Notes:

(A) N/A
(B) Line 6 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.12% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
(C) Depreciation calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
(D) Property tax calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2014 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2016 - December 2016

Docket No. 150007-EI
Duke Energy Florida, LLC
Witness: T. G. Foster
Exh. No. __ (TGF-5)
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Return on Capital Investments, Depreciation and Taxes
For Project: CAIR/CAMR - Base (Project 7.4 - Crystal River)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	End of Period Total
1	Investments														
	a. Expenditures/Additions		$59,427	$59,427	$59,427	$59,427	$59,427	$59,427	$59,427	$59,427	$59,427	$59,427	$59,427	$59,427	$713,122
	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	$3,950,867	$3,950,867	$3,950,867	$3,950,867	$3,950,867	$3,950,867	$3,950,867	$3,950,867	$3,950,867	$3,950,867	$3,950,867	$3,950,867	$3,950,867	
3	Less: Accumulated Depreciation	(106,469)	(114,097)	(121,725)	(129,353)	(136,981)	(144,609)	(152,237)	(159,865)	(167,493)	(175,121)	(182,749)	(190,377)	(198,005)	
4	CWIP - Non-Interest Bearing	0	59,427	118,854	178,281	237,707	297,134	356,561	415,988	475,415	534,842	594,268	653,695	713,122	
5	Net Investment (Lines 2 + 3 + 4)	$3,844,399	$3,896,197	$3,947,996	$3,999,795	$4,051,594	$4,103,393	$4,155,192	$4,206,990	$4,258,789	$4,310,588	$4,362,387	$4,414,186	$4,465,985	
6	Average Net Investment		$3,870,298	$3,922,097	$3,973,896	$4,025,694	$4,077,493	$4,129,292	$4,181,091	$4,232,890	$4,284,689	$4,336,487	$4,388,286	$4,440,085	
7	Return on Average Net Investment (B)														
	a. Debt Component		6,649	6,850	6,938	7,026	7,114	7,199	7,288	7,376	7,462	7,550	7,638	7,725	86,815
	b. Equity Component Grossed Up For Taxes		27,352	28,180	28,539	28,900	29,260	29,619	29,979	30,339	30,697	31,058	31,419	31,778	357,120
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		7,628	7,628	7,628	7,628	7,628	7,628	7,628	7,628	7,628	7,628	7,628	7,628	91,536
	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)		561	561	561	561	561	561	561	561	561	561	561	561	6,732
	e. Other		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
9	Total System Recoverable Expenses (Lines 7 + 8)		$42,190	$43,219	$43,666	$44,115	$44,563	$45,007	$45,456	$45,904	$46,348	$46,797	$47,246	$47,692	542,203
	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		$42,190	$43,219	$43,666	$44,115	$44,563	$45,007	$45,456	$45,904	$46,348	$46,797	$47,246	$47,692	542,203
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)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
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)		39,188	40,144	40,559	40,976	41,392	41,805	42,222	42,638	43,050	43,467	43,884	44,299	503,625
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$39,188	$40,144	$40,559	$40,976	$41,392	$41,805	$42,222	$42,638	$43,050	$43,467	$43,884	$44,299	$503,625

Notes:

(A) N/A
(B) Line 6 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.12% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
(C) Depreciation calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
(D) Property taxes calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2014 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2016 - December 2016

Docket No. 150007-EI
Duke Energy Florida, LLC
Witness: T. G. Foster
Exh. No. __ (TGF-5)
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Schedule of Amortization and Return
For Project: CAIR/CAMR - Energy (Project 7.4 - Reagents and By-Products)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	End of Period Total
1	Working Capital Dr (Cr)															
	a. 0154401 Ammonia Inventory		$185,206	$185,206	$185,206	$185,206	$185,206	$185,206	$185,206	$185,206	$185,206	$185,206	$185,206	$185,206	$185,206	185,206
	b. 0154200 Limestone Inventory		900,036	900,036	900,036	900,036	900,036	900,036	900,036	900,036	900,036	900,036	900,036	900,036	900,036	900,036
2	Total Working Capital		$1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	1,085,242
3	Average Net Investment			1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	1,085,242	
4	Return on Average Net Working Capital Balance (A)															
	a. Debt Component	2.03%		1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	1,832	$21,989
	b. Equity Component Grossed Up For Taxes	8.33%		7,538	7,538	7,538	7,538	7,538	7,538	7,538	7,538	7,538	7,538	7,538	7,538	90,454
5	Total Return Component (B)			9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	9,370	112,443
6	Expense Dr (Cr)															
	a. 0502010 Ammonia Expense			455,485	425,538	297,964	432,747	455,824	459,359	470,739	467,246	474,561	484,937	413,592	472,009	5,310,002
	b. 0502040 Limestone Expense			447,356	418,943	294,169	428,890	452,848	457,804	470,373	468,108	476,919	488,404	417,340	476,024	5,297,179
	c. 0502050 Dibasic Acid Expense			0	0	22,000	0	0	22,000	0	22,000	0	0	0	22,000	88,000
	d. 0502070 Gypsum Disposal/Sale			101,740	99,311	99,311	123,599	102,010	106,867	85,008	99,311	99,311	99,311	99,311	99,311	1,214,400
	e. 0502040 Hydrated Lime Expense			392,243	367,696	263,483	371,906	391,298	394,918	404,935	401,472	407,628	416,522	356,548	405,595	4,574,245
	f. 0502300 Caustic Expense			25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
7	Net Expense (C)			1,421,824	1,336,488	1,001,927	1,382,142	1,426,980	1,465,949	1,456,055	1,483,137	1,483,419	1,514,175	1,311,791	1,499,939	16,783,826
8	Total System Recoverable Expenses (Lines 5 + 7)			$1,431,194	$1,345,858	$1,011,298	$1,391,513	$1,436,350	$1,475,319	$1,465,425	$1,492,507	$1,492,790	$1,523,545	$1,321,161	$1,509,309	$16,896,268
	a. Recoverable Costs Allocated to Energy			1,431,194	1,345,858	1,011,298	1,391,513	1,436,350	1,475,319	1,465,425	1,492,507	1,492,790	1,523,545	1,321,161	1,509,309	16,896,268
	b. Recoverable Costs Allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	Energy Jurisdictional Factor			0.97826	0.97645	0.98325	0.97796	0.97202	0.97058	0.96757	0.96503	0.96654	0.96701	0.96666	0.97673	
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)			1,400,082	1,314,159	994,353	1,360,849	1,396,157	1,431,917	1,417,906	1,440,318	1,442,847	1,473,276	1,277,119	1,474,184	16,423,168
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)			$ 1,400,082	$ 1,314,159	$ 994,353	$ 1,360,849	$ 1,396,157	$ 1,431,917	$ 1,417,906	$ 1,440,318	$ 1,442,847	$ 1,473,276	$ 1,277,119	$ 1,474,184	$ 16,423,168

Notes:

(A) Line 3 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.12% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-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

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
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Docket No. 150007-EI
Duke Energy Florida, LLC
Witness: T. G. Foster
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Return on Capital Investments, Depreciation and Taxes
For Project: SEA TURTLE - COASTAL STREET LIGHTING - (Project 9)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	End of Period Total
1	Investments														
	a. Expenditures/Additions		$0	$0	$0	$0	$150	$150	$150	$150	$150	$0	$0	$0	$750
	b. Clearings to Plant		300	0	0	0	0	0	0	0	750	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	$11,324	11,624	11,624	11,624	11,624	11,624	11,624	11,624	11,624	12,374	12,374	12,374	12,374	
3	Less: Accumulated Depreciation	(2,655)	(2,684)	(2,714)	(2,744)	(2,774)	(2,804)	(2,834)	(2,864)	(2,894)	(2,924)	(2,956)	(2,988)	(3,020)	
4	CWIP - Non-Interest Bearing	300	0	0	0	0	150	300	450	600	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	$8,969	$8,940	$8,910	$8,880	$8,850	$8,970	$9,090	$9,210	$9,330	$9,450	$9,418	$9,386	$9,354	
6	Average Net Investment		$8,954	$8,925	$8,895	$8,865	$8,910	$9,030	$9,150	$9,270	$9,390	$9,434	$9,402	$9,370	
7	Return on Average Net Investment (B)														
	a. Debt Component 2.03%		15	15	15	15	15	15	15	16	16	16	16	16	185
	b. Equity Component Grossed Up For Taxes 8.33%		62	62	62	62	62	63	64	64	65	66	65	65	762
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) 3.0658%		29	30	30	30	30	30	30	30	30	32	32	32	365
	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) 0.009035		9	9	9	9	9	9	9	9	9	9	9	9	108
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		$115	$116	$116	$116	$116	$117	$118	$119	$120	$123	$122	$122	1,420
	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		$115	$116	$116	$116	$116	$117	$118	$119	$120	$123	$122	$122	1,420
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)		0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
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)		114	115	115	115	115	116	117	118	119	122	121	121	1,414
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$114	$115	$115	$115	$115	$116	$117	$118	$119	$122	$121	$121	$1,414

Notes:

(A) N/A
(B) Line 6 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.12% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
(C) Line 2 x rate x 1/12. Depreciation Rate based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2014 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2016 - December 2016

Docket No. 150007-EI
Duke Energy Florida, LLC
Witness: T. G. Foster
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Return on Capital Investments, Depreciation and Taxes
For Project: UNDERGROUND STORAGE TANKS - Base (Project 10.1)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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		$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		(35,344)	(35,640)	(35,936)	(36,232)	(36,528)	(36,824)	(37,120)	(37,416)	(37,712)	(38,008)	(38,304)	(38,600)	(38,896)	
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)		$133,597	$133,301	$133,005	$132,709	$132,413	$132,117	$131,821	$131,525	$131,229	$130,933	$130,637	$130,341	$130,045	
6	Average Net Investment			$133,449	$133,153	$132,857	$132,561	$132,265	$131,969	$131,673	$131,377	$131,081	$130,785	$130,489	$130,193	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.03%		225	225	224	224	223	223	222	222	221	221	220	220	2,670
	b. Equity Component Grossed Up For Taxes	8.33%		927	925	923	921	919	917	915	913	910	908	906	904	10,988
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	2.1000%		296	296	296	296	296	296	296	296	296	296	296	296	3,552
	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)	0.008573		121	121	121	121	121	121	121	121	121	121	121	121	1,452
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$1,569	$1,567	$1,564	$1,562	$1,559	$1,557	$1,554	$1,552	$1,548	$1,546	$1,543	$1,541	18,662
	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			$1,569	$1,567	$1,564	$1,562	$1,559	$1,557	$1,554	$1,552	$1,548	$1,546	$1,543	$1,541	18,662
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)			0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
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)			1,457	1,456	1,453	1,451	1,448	1,446	1,443	1,442	1,438	1,436	1,433	1,431	17,334
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$1,457	$1,456	$1,453	$1,451	$1,448	$1,446	$1,443	$1,442	$1,438	$1,436	$1,433	$1,431	$17,334

Notes:

(A) N/A
(B) Line 6 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.12% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2014 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

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Duke Energy Florida, LLC
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DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2016 - December 2016

Return on Capital Investments, Depreciation and Taxes
For Project: UNDERGROUND STORAGE TANKS - Intermediate (10.2)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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		$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		(21,785)	(21,988)	(22,191)	(22,394)	(22,597)	(22,800)	(23,003)	(23,206)	(23,409)	(23,612)	(23,815)	(24,018)	(24,221)	
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)		$54,221	$54,018	$53,815	$53,612	$53,409	$53,206	$53,003	$52,800	$52,597	$52,394	$52,191	$51,988	$51,785	
6	Average Net Investment			$54,120	$53,917	$53,714	$53,511	$53,308	$53,105	$52,902	$52,699	$52,496	$52,293	$52,090	$51,887	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.03%		91	91	91	90	90	90	89	89	89	88	88	88	1,074
	b. Equity Component Grossed Up For Taxes	8.33%		376	374	373	372	370	369	367	366	365	363	362	360	4,417
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	3.2000%		203	203	203	203	203	203	203	203	203	203	203	203	2,436
	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 (D)	0.009890		63	63	63	63	63	63	63	63	63	63	63	63	756
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$733	$731	$730	$728	$726	$725	$722	$721	$720	$717	$716	$714	8,683
	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			$733	$731	$730	$728	$726	$725	$722	$721	$720	$717	$716	$714	8,683
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)			0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
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)			533	531	531	529	528	527	525	524	523	521	521	519	6,313
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$533	$531	$531	$529	$528	$527	$525	$524	$523	$521	$521	$519	$6,313

Notes:

(A) N/A
(B) Line 6 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.12% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2014 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2016 - December 2016

Docket No. 150007-EI
Duke Energy Florida, LLC
Witness: T. G. Foster
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Return on Capital Investments, Depreciation and Taxes
For Project: NPDES - Intermediate (Project 16)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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		$12,922,573	12,922,573	12,922,573	12,922,573	12,922,573	12,922,573	12,922,573	12,922,573	12,922,573	12,922,573	12,922,573	12,922,573	12,922,573	
3	Less: Accumulated Depreciation		(431,137)	(467,033)	(502,929)	(538,825)	(574,721)	(610,617)	(646,513)	(682,409)	(718,305)	(754,201)	(790,097)	(825,993)	(861,889)	
4	CWIP - Non-Interest Bearing		(28,062)	(28,062)	(28,062)	(28,062)	(28,062)	(28,062)	(28,062)	(28,062)	(28,062)	(28,062)	(28,062)	(28,062)	(28,062)	
5	Net Investment (Lines 2 + 3 + 4)		$12,463,374	$12,427,478	$12,391,582	$12,355,686	$12,319,790	$12,283,894	$12,247,998	$12,212,102	$12,176,206	$12,140,310	$12,104,414	$12,068,518	$12,032,622	
6	Average Net Investment			$12,445,426	$12,409,530	$12,373,634	$12,337,738	$12,301,842	$12,265,946	$12,230,050	$12,194,154	$12,158,258	$12,122,362	$12,086,466	$12,050,570	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.03%		21,014	20,953	20,893	20,832	20,772	20,711	20,650	20,590	20,529	20,469	20,408	20,347	248,168
	b. Equity Component Grossed Up For Taxes	8.33%		86,443	86,193	85,944	85,695	85,445	85,196	84,947	84,697	84,448	84,199	83,949	83,700	1,020,856
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	3.3333%		35,896	35,896	35,896	35,896	35,896	35,896	35,896	35,896	35,896	35,896	35,896	35,896	430,752
	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)	0.009890		10,650	10,650	10,650	10,650	10,650	10,650	10,650	10,650	10,650	10,650	10,650	10,650	127,800
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$154,003	$153,692	$153,383	$153,073	$152,763	$152,453	$152,143	$151,833	$151,523	$151,214	$150,903	$150,593	1,827,576
	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			$154,003	$153,692	$153,383	$153,073	$152,763	$152,453	$152,143	$151,833	$151,523	$151,214	$150,903	$150,593	1,827,576
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)			0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
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)			111,965	111,739	111,514	111,289	111,063	110,838	110,613	110,387	110,162	109,937	109,711	109,486	1,328,703
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$111,965	$111,739	$111,514	$111,289	$111,063	$110,838	$110,613	$110,387	$110,162	$109,937	$109,711	$109,486	$1,328,703

Notes:

(A) N/A
(B) Line 6 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.12% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 1
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2014 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2016 - December 2016

Docket No. 150007-EI
Duke Energy Florida, LLC
Witness: T. G. Foster
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Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - CRYSTAL RIVER UNITS 4 & 5 - Energy (Project 17)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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		$3,664,943	3,664,943	3,664,943	3,664,943	3,664,943	3,664,943	3,664,943	3,664,943	3,664,943	3,664,943	3,664,943	3,664,943	3,664,943	
3	Less: Accumulated Depreciation		(47,336)	(53,873)	(60,411)	(66,948)	(73,486)	(80,023)	(86,561)	(93,098)	(99,636)	(106,173)	(112,710)	(119,248)	(125,785)	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3)		$3,617,607	$3,611,069	$3,604,532	$3,597,994	$3,591,457	$3,584,919	$3,578,382	$3,571,845	$3,565,307	$3,558,770	$3,552,232	$3,545,695	$3,539,157	
6	Average Net Investment			$3,614,338	$3,607,801	$3,601,263	$3,594,726	$3,588,188	$3,581,651	$3,575,113	$3,568,576	$3,562,038	$3,555,501	$3,548,963	$3,542,426	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.03%		6,103	6,092	6,081	6,070	6,059	6,048	6,037	6,026	6,015	6,003	5,992	5,981	72,507
	b. Equity Component Grossed Up For Taxes	8.33%		25,104	25,059	25,013	24,968	24,923	24,877	24,832	24,786	24,741	24,696	24,650	24,605	298,254
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	Blended		6,537	6,537	6,537	6,537	6,537	6,537	6,537	6,537	6,537	6,537	6,537	6,537	78,449
	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)	0.001703		520	520	520	520	520	520	520	520	520	520	520	520	6,241
	e. Other (E)			(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(7,160)
9	Total System Recoverable Expenses (Lines 7 + 8)			$37,668	$37,612	$37,555	$37,499	$37,443	$37,386	$37,330	$37,273	$37,217	$37,160	$37,103	$37,047	448,291
	a. Recoverable Costs Allocated to Energy			37,668	37,612	37,555	37,499	37,443	37,386	37,330	37,273	37,217	37,160	37,103	37,047	448,291
	b. Recoverable Costs Allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10	Energy Jurisdictional Factor			0.97826	0.97645	0.98325	0.97796	0.97202	0.97058	0.96757	0.96503	0.96654	0.96701	0.96666	0.97673	
11	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	
12	Retail Energy-Related Recoverable Costs (F)			$36,849	$36,726	$36,926	$36,673	$36,395	$36,286	$36,119	$35,970	$35,972	$35,934	$35,866	$36,185	$435,901
13	Retail Demand-Related Recoverable Costs (G)			0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$36,849	$36,726	$36,926	$36,673	$36,395	$36,286	$36,119	$35,970	$35,972	$35,934	$35,866	$36,185	$435,901

Notes:

(A) N/A
(B) Line 6 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.12% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2014 Effective Tax Rate on original cost.
(E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 990007-EI, Order No. PSC-99-2513-FOF-EI.
(F) Line 9a x Line 10
(G) Line 9b x Line 11

Docket No. 150007-EI
Duke Energy Florida, LLC
Witness: T. G. Foster
Exh. No. __ (TGF-5)
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DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2016 - December 2016

Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - ANCLOTE GAS CONVERSION - Energy (Project 17.1)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other - AFUDC (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$134,750,275	134,750,275	134,750,275	134,750,275	134,750,275	134,750,275	134,750,275	134,750,275	134,750,275	134,750,275	134,750,275	134,750,275	134,750,275	
3	Less: Accumulated Depreciation		(5,824,679)	(6,068,599)	(6,312,519)	(6,556,439)	(6,800,359)	(7,044,279)	(7,288,199)	(7,532,119)	(7,776,039)	(8,019,959)	(8,263,879)	(8,507,799)	(8,751,719)	
4	CWIP - AFUDC Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3)		$128,925,596	$128,681,676	$128,437,756	$128,193,836	$127,949,916	$127,705,996	$127,462,076	$127,218,156	$126,974,236	$126,730,316	$126,486,396	$126,242,476	$125,998,556	
6	Average Net Investment			$128,803,636	$128,559,716	$128,315,796	$128,071,876	$127,827,956	$127,584,036	$127,340,116	$127,096,196	$126,852,276	$126,608,356	$126,364,436	$126,120,516	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.03%		217,485	217,073	216,661	216,249	215,838	215,426	215,014	214,602	214,190	213,778	213,366	212,954	2,582,636
	b. Equity Component Grossed Up For Taxes	8.33%		894,636	892,941	891,247	889,553	887,859	886,165	884,470	882,776	881,082	879,388	877,694	875,999	10,623,810
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	2.1722%		243,920	243,920	243,920	243,920	243,920	243,920	243,920	243,920	243,920	243,920	243,920	243,920	2,927,040
	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)	0.007910		88,823	88,823	88,823	88,823	88,823	88,823	88,823	88,823	88,823	88,823	88,823	88,823	1,065,876
	e. Other (E)			(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(177,534)
9	Total System Recoverable Expenses (Lines 7 + 8)			$1,430,070	$1,427,963	$1,425,857	$1,423,751	$1,421,646	$1,419,540	$1,417,433	$1,415,327	$1,413,221	$1,411,115	$1,409,009	$1,406,902	17,021,828
	a. Recoverable Costs Allocated to Energy			1,430,070	1,427,963	1,425,857	1,423,751	1,421,646	1,419,540	1,417,433	1,415,327	1,413,221	1,411,115	1,409,009	1,406,902	17,021,828
	b. Recoverable Costs Allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10	Energy Jurisdictional Factor			0.97826	0.97645	0.98325	0.97796	0.97202	0.97058	0.96757	0.96503	0.96654	0.96701	0.96666	0.97673	
11	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	
12	Retail Energy-Related Recoverable Costs (F)			$1,398,982	$1,394,329	$1,401,967	$1,392,377	$1,381,864	$1,377,778	$1,371,470	$1,365,837	$1,365,940	$1,364,555	$1,362,038	$1,374,159	$16,551,296
13	Retail Demand-Related Recoverable Costs (G)			0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$1,398,982	$1,394,329	$1,401,967	$1,392,377	$1,381,864	$1,377,778	$1,371,470	$1,365,837	$1,365,940	$1,364,555	$1,362,038	$1,374,159	$16,551,296

Notes:

(A) N/A
(B) Line 6 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.12% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2014 Effective Tax Rate on original cost.
(E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 990007-EI, Order No. PSC-99-2513-FOF-EI.
(F) Line 9a x Line 10
(G) Line 9b x Line 11

Docket No. 150007-EI
Duke Energy Florida, LLC
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DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
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Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - CRYSTAL RIVER UNITS 1 & 2 - Energy (Project 17.2)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	End of Period Total
1	Investments															
	a. Expenditures/Additions			$600,000	$600,000	$1,000,000	$300,000	$100,000	$0	$0	$0	$0	$0	$0	$0	$2,600,000
	b. Clearings to Plant			0	0	0	0	4,965,495	0	0	0	0	0	0	0	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			(194,715)	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$20,070,225	20,070,225	20,070,225	20,070,225	20,070,225	25,035,719	25,035,719	25,035,719	25,035,719	25,035,719	25,035,719	25,035,719	25,035,719	
3	Less: Accumulated Depreciation		(491,482)	(553,365)	(615,248)	(677,131)	(739,014)	(800,897)	(878,090)	(955,283)	(1,032,476)	(1,109,669)	(1,186,862)	(1,264,055)	(1,341,248)	
4	CWIP - Non-Interest Bearing		2,560,209	2,965,495	3,565,495	4,565,495	4,865,495	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3)		$22,138,952	$22,482,354	$23,020,471	$23,958,588	$24,196,705	$24,234,822	$24,157,629	$24,080,436	$24,003,243	$23,926,050	$23,848,857	$23,771,664	$23,694,471	
6	Average Net Investment			$22,310,653	$22,751,413	$23,489,530	$24,077,647	$24,215,764	$24,196,226	$24,119,033	$24,041,840	$23,964,647	$23,887,454	$23,810,261	$23,733,068	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.03%		37,672	38,416	39,662	40,655	40,888	40,855	40,725	40,595	40,464	40,334	40,204	40,073	480,543
	b. Equity Component Grossed Up For Taxes	8.33%		154,964	158,025	163,152	167,237	168,196	168,061	167,524	166,988	166,452	165,916	165,380	164,844	1,976,739
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	3.7000%		61,883	61,883	61,883	61,883	61,883	77,193	77,193	77,193	77,193	77,193	77,193	77,193	849,766
	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)	0.001703		2,848	2,848	2,848	2,848	2,848	3,553	3,553	3,553	3,553	3,553	3,553	3,553	39,111
	e. Other (E)			(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(126,475)
9	Total System Recoverable Expenses (Lines 7 + 8)			$246,827	$250,632	$257,005	$262,083	$263,275	$279,122	$278,455	$277,789	$277,122	$276,456	$275,790	$275,123	3,219,684
	a. Recoverable Costs Allocated to Energy			246,827	250,632	257,005	262,083	263,275	279,122	278,455	277,789	277,122	276,456	275,790	275,123	3,219,684
	b. Recoverable Costs Allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10	Energy Jurisdictional Factor			0.97826	0.97645	0.98325	0.97796	0.97202	0.97058	0.96757	0.96503	0.96654	0.96701	0.96666	0.97673	
11	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	
12	Retail Energy-Related Recoverable Costs (F)			$241,462	$244,729	$252,699	$256,308	$255,908	$270,911	$269,426	$268,076	$267,851	$267,335	$266,597	$268,720	$3,130,022
13	Retail Demand-Related Recoverable Costs (G)			0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$241,462	$244,729	$252,699	$256,308	$255,908	$270,911	$269,426	$268,076	$267,851	$267,335	$266,597	$268,720	$3,130,022

Notes:

(A) N/A
(B) Line 6 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.12% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2014 Effective Tax Rate on original cost.
(E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 990007-EI, Order No. PSC-99-2513-FOF-EI.
(F) Line 9a x Line 10
(G) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2016 - December 2016

Docket No. 150007-EI
Duke Energy Florida, LLC
Witness: T. G. Foster
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Return on Capital Investments, Depreciation and Taxes
For Project: COAL COMBUSTION RESIDUAL (CCR) RULE - Energy (Project 18)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	End of Period Total
1	Investments															
	a. Expenditures/Additions			$355,800	$355,800	$355,800	$355,800	$355,800	$355,800	$355,800	$355,800	$355,800	$355,800	$150,000	$150,000	$3,858,000
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	2,058,000	0	1,800,000	
	c. Retirements			0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)			(1,600,000)	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$1,600,000	0	0	0	0	0	0	0	0	0	2,058,000	2,058,000	3,858,000	
3	Less: Accumulated Depreciation (A)		(7,204)	0	0	0	0	0	0	0	0	0	0	(4,236)	(8,472)	
4	CWIP - Non-Interest Bearing		0	355,800	711,600	1,067,400	1,423,200	1,779,000	2,134,800	2,490,600	2,846,400	3,202,200	1,500,000	1,650,000	0	
5	Net Investment (Lines 2 + 3)		$1,592,796	$355,800	$711,600	$1,067,400	$1,423,200	$1,779,000	$2,134,800	$2,490,600	$2,846,400	$3,202,200	$3,558,000	$3,703,764	$3,849,528	
6	Average Net Investment			$974,298	$533,700	$889,500	$1,245,300	$1,601,100	$1,956,900	$2,312,700	$2,668,500	$3,024,300	$3,380,100	$3,630,882	$3,776,646	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.03%		1,645	901	1,502	2,103	2,703	3,304	3,905	4,506	5,107	5,707	6,131	6,377	43,891
	b. Equity Component Grossed Up For Taxes	8.33%		6,767	3,707	6,178	8,650	11,121	13,592	16,063	18,535	21,006	23,477	25,219	26,232	180,547
	c. Other (A)			(56,879)	0	0	0	0	0	0	0	0	0	0	0	(56,879)
8	Investment Expenses															
	a. Depreciation (C)	2.4700%		0	0	0	0	0	0	0	0	0	0	4,236	4,236	8,472
	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)	0.001703		0	0	0	0	0	0	0	0	0	0	292	292	584
	e. Other (A)			(7,700)	0	0	0	0	0	0	0	0	0	0	0	(7,700)
9	Total System Recoverable Expenses (Lines 7 + 8)			($56,167)	$4,608	$7,680	$10,753	$13,824	$16,896	$19,968	$23,041	$26,113	$29,184	$35,878	$37,137	168,915
	a. Recoverable Costs Allocated to Energy			(56,167)	4,608	7,680	10,753	13,824	16,896	19,968	23,041	26,113	29,184	35,878	37,137	168,915
	b. Recoverable Costs Allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10	Energy Jurisdictional Factor			0.97826	0.97645	0.98325	0.97796	0.97202	0.97058	0.96757	0.96503	0.96654	0.96701	0.96666	0.97673	
11	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	
12	Retail Energy-Related Recoverable Costs (E)			($54,946)	$4,499	$7,551	$10,516	$13,437	$16,399	$19,321	$22,235	$25,239	$28,221	$34,682	$36,273	$163,427
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)			($54,946)	$4,499	$7,551	$10,516	$13,437	$16,399	$19,321	$22,235	$25,239	$28,221	$34,682	$36,273	$163,427

Notes:

(A) As explained in the testimony of Garry Miller, DEF has revised the permanent dust mitigation in-service date from October 2015 to October 2016 and determined vegetation management compliance can be achived without the 2015 capital investment. As a result, DEF has made these adjustments to ensure that the revenue requirement impact to customers is neutral.
(B) Line 6 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.12% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2014 Effective Tax Rate on original cost.
(E) Line 9a x Line 10
(F) Line 9b x Line 11

Project Title: **Substation Environmental Investigation, Remediation and Pollution Prevention**
Project No. 1

Project Description:
Chapter 376 Florida Statutes requires that any person discharging a prohibited pollutant shall undertake to contain, remove and abate the discharge to the satisfaction of the FDEP. Similarly, Chapter 403 Florida Statutes provides that it is prohibited to cause pollution so as to harm or injure human health or welfare, animal, plant, or aquatic life or property. For DEF to comply with these statutes, it is actively conducting remediation and pollution prevention activities at its substation sites to remove the existence of pollutant discharges. Activities also include development and implementation of best management and pollution prevention measures at these sites.

Project Accomplishments:
As of 2nd Qtr end 2015, a total of 260 substation remediations are completed out of 279 slated for clean-up. DEF expects to remediate 3 more substations during the remainder of 2015.

Project Fiscal Expenditures:
2015 expenditures are estimated to be $405k lower than originally projected due to remediation work delays at the Consolidated Rock, Holder and Kenneth City substations.

Project Progress Summary:
DEF continues to remediate substation sites in accordance with the approved Substation Assessment and Remedial Action Plan (SARAP).

Project Projections:
2016 estimated expenditures are $1.1M.

Project Title: **Distribution System Environmental Investigation, Remediation and Pollution Prevention**
Project No. 2

Project Description:
Chapter 376 Florida Statutes requires that any person discharging a prohibited pollutant shall undertake to contain, remove and abate the discharge to the satisfaction of the FDEP. Similarly, Chapter 403 Florida Statutes provides that it is prohibited to cause pollution so as to harm or injure human health or welfare, animal, plant, or aquatic life or property. For DEF to comply with these statutes, it is actively conducting remediation and pollution prevention activities at its distribution sites to remove the existence of pollutant discharges. Activities also include development and implementation of best management and pollution prevention measures at these sites.

Project Accomplishments:
As of 2nd Qtr end 2015, there are 3 remaining Transformer Replacement and Inspection Program (TRIP) sites.

Project Fiscal Expenditures:
2015 expenditures are estimated to be $42k higher than originally projected due to costs to remove additional impacted soil at the three remaining sites.

Project Progress Summary:
This project is on schedule according to the approved Distribution System Investigation, Remediation and Pollution Prevention Program.

Project Projections:
2016 estimated expenditures are $3k.

Project Title: **Pipeline Integrity Management (PIM) - Bartow/Anclote Pipeline**
Project No. 3

Project Description:
The U.S. Department of Transportation (USDOT) Regulation 49 CFR Part 195, as amended effective 2/15/02, and the new regulation published at 67 Federal Register 2136 on 1/16/02, requires DEF to implement a PIM program. Prior to the 2/15/02 amendments, the USDOT's PIM regulations applied only to operators with 500 miles or more of hazardous liquid and carbon dioxide pipelines that could affect high consequence areas. The amendments which became effective on 2/15/02, extended the requirements for implementing integrity management to operators who have less than 500 miles of regulated pipelines. As such, DEF must maintain the integrity of pipeline systems in order to protect public safety and the environment, and comply with continual assessment and evaluation of pipeline systems integrity through inspection or testing, data integration and analysis, and follow up with remedial, preventative, and mitigative actions. DEF owns one hazardous liquid pipeline, Bartow/Anclote 14-inch hot oil pipeline, extending 33.3 miles from the Company's Bartow Plant north of St. Petersburg to the Anclote Plant in Holiday, that is subject to PIM regulations.

Effective 2/2010, amendments to 49 CFR 195 were finalized to improve opportunities to reduce risk through more effective control of pipelines. Compliance with these amendments will enhance pipeline safety by coupling strengthened control room management with improved controller training and fatigue management. On 6/16/11, the USDOT published in the Federal Register (V0l. 76, 35130-35136), a final rule effective 8/15/11, that expedites the program implementation deadlines in the Control Room Management/Human Factors regulations in order to realize the safety benefits sooner than established in the original rule. This final rule amends the program implementation deadlines for different procedures to no later than 10/21/11 and 8/1/12.

Project Accomplishments:
Since the Bartow Anclote Pipeline (BAP) contains a small quantity of #6 fuel oil, the PIM program under 49CFR195 continues to be maintained. Third party projects by Florida Department of Transportation (FDOT), Florida Gas Transmission, Pinellas County, The City of Pinellas Park, and others have been evaluated for their risk to BAP integrity. Risk mitigation measures have been completed per 49CFR195.450. The BAP Risk Analysis has been updated. The Annual Report and National Pipeline Mapping System (NPMS) annual review have been completed. Reviews and evaluations are also being completed for Advisory Bulletins 11-04, 13-02, 15-01, and 15-02, relating to flooding and hurricanes. BAP personnel have participated in US Department of Transportation Pipeline and Hazardous Material Safety Administration (PHMSA), utility owners groups, damage prevention groups, and FDOT workshops and training. Pipeline accidents and PHMSA enforcement actions have been reviewed for conditions that are applicable to the BAP and appropriate changes to BAP practices and procedures have been implemented. Pipeline records are being organized and stored with the conversion to electronic storage now essentially complete.

Project Fiscal Expenditures:
2015 O&M expenditures are estimated to be $19k higher than originally projected due to increased costs to comply with PIM regulations. No capital expenditures are estimated for 2015.

Project Progress Summary:
Ongoing regulatory compliance activities will continue until pipeline is sold or retired.

Project Projections:
2016 estimated O&M expenditures are $696k. No capital expenditures are expected in 2016.

Project Title: **Above Ground Storage Tank Secondary Containment**
Project No. 4

Project Description:
FDEP Rule 62-761.510(3) states that DEF is required to make improvements to its above ground petroleum storage tanks in order to comply with those provisions. Subsection (d) of the rule requires all internally lined single bottom above ground storage tanks to be upgraded with secondary containment, including secondary containment for piping in contact with the soil. Rule 62-761.500(1)(e) also requires that dike field area containment for pre-1998 tanks be upgraded, if needed, to comply with the requirement.

Project Accomplishments:
DEF has completed work at Debary 1 and 2, Turner 7, Turner 8, Higgins 1, and Bartow 6 as well as Turner P-1 and P-2 piping work.

Project Fiscal Expenditures:
No project expenditures are expected in 2015.

Project Progress Summary:
DEF continually evaluates its compliance program, including project prioritization, schedule and technology applications.

Project Projections:
No project expenditures are expected in 2016.

Project Title: **SO_2 and NOx Emissions Allowances**
Project No. 5

Project Description:
In accordance with the Acid Rain Program in Title IV of the Clean Air Act, CFR 40 Part 73 and Part 76, Florida Administrative Code Rule 62-214 and the Clean Air Interstate Rule (CAIR), DEF manages sulfur dioxide (SO_2) and nitrogen oxide (NOx)allowance inventory to offset emissions. On 7/6/11, the EPA issued the Cross-State Air Pollution Rule (CSAPR) to replace the CAIR. The CSAPR significantly alters SO_2 and NOx allowance programs. Under the CAIR, Florida has to comply with annual SO_2 and NOx emission requirements, and seasonal NOx emission requirements. Under the CSAPR, Florida is no longer required to comply with annual emissions requirements, only ozone seasonal limits. On 8/8/11, the final CSAPR was published in the Federal Register. The CSAPR sets state-level annual and seasonal SO_2 and NOx emission allowance requirements effective 1/1/12.

On 8/21/12, the D.C. Circuit Court vacated the CSAPR. It also directed the EPA to continue administering the CAIR which requires additional reductions in SO_2 and NOx emissions beginning in 2015. On 4/29/14, the U.S. Supreme Court reversed the D.C. Circuit Court decision finding that with CSAPR the EPA reasonably interpreted the good neighbor provision of the Clean Air Act. The case was then remanded to the D.C. Circuit Court for further proceedings, and the EPA requested the court lift the CSAPR stay and direct it to take effect on 1/1/15. On 10/23/14 the D.C. Circuit Court lifted the CSAPR stay. On 1/1/15, the CSAPR replaced the CAIR. The CSAPR took effect in Florida on 5/1/15. Consequently, CAIR NOx emission allowances have no value; however, SO2 emission allowances can continue to be used to comply with the Acid Rain Program. DEF is treating its unused NOx costs as a regulatory asset amortizing it over 3 years, as approved by the Commission in Order No. PSC-11-0553-FOF-EI.

Project Accomplishments:
Air quality compliance costs are administered by an authorized account representative who evaluates a variety of resources and options. Activities performed include purchases of SO2 and NOx emissions allowances as well as auctions and transfers of SO2 emissions allowances.

Project Fiscal Expenditures:
2015 emission allowance expenditures are estimated to be $1.5M higher than originally projected due to unusable NOx emission allowances as a result of the expiration of the CAIR. CAIR was replaced by the CSAPR on 1/1/15. Consistent with Order No. PSC-11-0553-FOF-EI, DEF is treating costs associated with its unusable CAIR NOx emission allowances as a regulatory asset amortizing it over 3 years, beginning 1/1/15 until fully recovered by 12/31/17, with a return on the unamortized investment.

Project Progress Summary:
DEF continually evaluates the status of emission rules to maximize the cost effectiveness of its compliance strategy.

Project Projections:
2016 estimated expenditures are $111k. 2016 amortization of the CAIR NOx regulatory asset is approximately $3.6M.

Project Title: **Phase II Cooling Water Intake**
Project No. 6

Project Description:
Section 316(b) of the Federal Clean Water Act requires that the location, design, construction, and capacity of cooling water intake structures reflect the best technology available for minimizing adverse environmental impact. 33 U.S.C. Section 1326. On 5/19/14, the EPA Administrator signed a final 316(b) rule to protect fish and aquatic life drawn into cooling systems at power plant and factories. The rule aims to minimize impingement (aquatic life pinned against cooling water intake structures) and entrainment (aquatic life drawn into cooling water systems). The regulation became effective on October 14, 2014, 60 days after publication in the Federal Register which was 8/15/14.

Project Accomplishments:
DEF is currently evaluating the 316(b) rule to determine potential study requirements, operating and cost impacts to its generating stations. Site specific strategic plans are under development to ensure compliance with all applicable requirements of the rule.

Project Fiscal Expenditures:
2015 project expenditures are estimated to be $43k lower than originally projected as methods used to allocate costs to analyze 316(b) compliance strategies at each affected Duke Energy station were adjusted to reflect present configurations and operations. DEF intends to implement a consistent approach across its entire fleet of regulated units to focus on full compliance with applicable 316(b) requirements through the development of facility specific strategic plans.

Project Progress Summary:
Initial steps in site specific plan development have been completed. Work continues on plans for implementation, decision milestones, compliance approaches, and study requirements.

Project Projections:
2016 estimated O&M expenditures are $440k. No capital expenditures are expected in 2016.

Project Title: **Integrated Clean Air Compliance Plan - Clean Air Interstate Rule (CAIR)**
Project Nos. (7.2, 7.3 & 7.4)

Project Description:
The Clean Air Interstate Rule (CAIR), 40 CFR 24, 262, imposes significant restrictions on emissions of SO_2 and NOx from power plants in 28 eastern states, including Florida and the District of Columbia. The CAIR rule apportions region-wide SO_2 and NOx emission reduction requirements to the individual states, and further requires each affected state to revise its State Implementation Plans (SIPs) to include measures necessary to achieve its emission reduction budget within prescribed deadlines.

The Cross-State air pollution Rule (CSAPR) replaced CAIR on 1/1/15. Under the CSAPR, the State of Florida is not longer required to comply with annual emission requirements, only NOx ozone seasonal limits. The CSAPR requirements took effect in Florida on 5/1/15, the beginning of the ozone season. NOx emission allowances under CAIR have no value; however, DEF will continue to use its SO2 emission allowances to comply with the Acid Rain Program. (see Project No. 5 - SO2 and NOx Emission Allowances Project Sheet for more information)

Project Accomplishments:
The reclaimed water reuse system project was placed in-service in July 2015. This project will provide DEF with up to 1 1/2 million gallons per day of reclaimed water from the City of Crystal River to supplement well water use. This project has positive environmental impacts as it reduces aquifer use.

Project Fiscal Expenditures:
2015 estimated O&M expenditures are estimated to be $661k higher than originally projected due to a $710 decrease in CAIR Crystal River Project 7.4 - Base costs and $1.4 million increase in CAIR Crystal River Project 7.4 - Energy costs. The $710k is due to lower base routine project costs. The $1.4M is due to higher ammonia and hydrated lime costs offset by lower limestone and gypsum costs. 2015 estimated capital expenditures are expected to be $124k higher than originally projected due to a shift in spending from 2014 to 2015 in order to align with the City of Crystal River reclaimed water reuse project timeline.

Project Progress Summary:
DEF continues to comply with the CAIR, CSAPR and the Acid Rain Program.

Project Projections:
2016 estimated O&M and capital expenditures are $34.4M and $713k, respectively.

Project Title: **Best Available Retrofit Technology (BART)**
Project No. 7.5

Project Description:
On 5/25/12, the EPA proposed a partial disapproval of Florida's proposed Regional Haze State Implementation Plan (SIP) because the proposed SIP relies on CAIR to satisfy BART requirements for SO_2 and NOx emissions. CAIR remained in effect while litigation against the Cross State Air Pollution Rule (CSAPR) proceeded, and the EPA incorporated the CSAPR in place of CAIR into Regional Haze SIPs, including Florida. DEF worked with the FDEP to develop specific BART and Reasonable Progress permits for affected units that were incorporated into Florida's revised SIP submittal, which was filed with EPA on 9/17/12. The final BART permit applications for Crystal River fossil units were submitted to EPA on 10/15/12 as a supplement to the 9/17/12 submittal. Permitting was finalized in 2013 with an effective date of January 1, 2014.

Project Accomplishments:
DEF performed required emissions modeling and associated BART analysis for Crystal River 1&2 (CR1&2) and Anclote plants, developed and submitted a Reasonable Progress evaluation for Crystal River 4&5, developed and submitted necessary BART Implementation Plans and air construction permit applications in support of the FDEP's work to amend its SIP as directed by the EPA. Permitting actions were completed in 2013 with the effective date of the CR 1& 2 permit being January 1, 2014.

Project Fiscal Expenditures:
No project expenditures are expected in 2015.

Project Progress Summary:
DEF performed required emissions modeling and associated BART analysis for CR1&2 and Anclote, developed and submitted a Reasonable Progress evaluation for Crystal River 4&5, developed and submitted necessary BART Implementation Plans and air construction permit applications needed in support of the FDEP ongoing work to amend its State Implementation Plan as directed by the EPA. Based on the revised Regional Haze SIP incorporating the provisions of Crystal River's BART permits for SO_2 and NOx, EPA on 12/10/12 proposed approval of the SIP. In August 2013, EPA finalized the full approval of the SIP. The Crystal River South BART permit became effective on January 1, 2014 and DEF is now operating under the terms of that permit.

Project Projections:
No project expenditures are expected in 2016.

Project Title: **Arsenic Groundwater Standard**
Project No. 8

Project Description:
On 1/22/01, the EPA adopted a new maximum contaminant level (MCL) for arsenic in drinking water replacing the previous standard of 0.050 mg/L (50ppb) with a new MCL of 0.010 mg/L (10ppb). Effective 1/1/05, the FDEP established the USEPA MCL as Florida's drinking water standard. See Rule 62-550, F.A.C. The new standard has implications for land application and water reuse projects in Florida because the drinking water standard has been established as the groundwater standard by Rule 62-520.420(1), F.A.C. Lowering the arsenic standard will require new analytical methods for sampling groundwater at numerous DEF sites.

Project Accomplishments:
DEF has completed required monitoring as directed by the FDEP.

Project Fiscal Expenditures:
2015 O&M expenditures are estimated to be $23k higher than originally projected due to consultant costs to evaluate the source of arsenic exceedances and issue a summery report in compliance with FDEP Consent Order No. 09-3463C executed on 11/21/11. The Consent Order was issued by the FDEP for exceedance of the arsenic groundwater limit when the EPA lowered the arsenic maximum containment level from 50ppb to 10 ppb.

Project Progress Summary:
DEF is evaluating monitoring data and other options to achieve compliance in accordance to Consent Order.

Project Projections:
No project expenditures are expected in 2016.

Project Title: **Sea Turtle - Coastal Street Lighting**
Project No. 9

Project Description:
DEF owns and leases high pressure sodium streetlights throughout its service territory, including areas along the Florida coast. Pursuant to Section 161.163, Florida Statutes, the FDEP, in collaboration with the Florida Fish and Wildlife Conservation Commission (FFWCC) and the U.S. Fish & Wildlife Service (USFWS), has developed a model Sea Turtle lighting ordinance. The model ordinance is used by the local governments to develop and implement ordinances within its jurisdiction. To date, Sea Turtle lighting ordinances have been adopted in Franklin County, Gulf County, City of Mexico Beach in Bay County and Pinellas County, all of which are within DEF's service territory. Since 2004, officials from the various local governments, as well as the FDEP, FFWC, and USFWS, have advised DEF that lighting it owns and leases is affecting turtle nesting areas that fall within the scope of these ordinances. As a result, local governments require DEF to take additional measures to satisfy new criteria being applied to ensure compliance with the sea turtle ordinances.

Project Accomplishments:
DEF continues to work with Franklin County, Gulf County, City of Mexico Beach in Bay County, and Pinellas County to mitigate any potential sea turtle nesting issues by retrofitting existing street lights, placing amber shields on existing HPS street lights and monitoring street lights for effectiveness in complying with sea turtle ordinances.

Project Fiscal Expenditures:
2015 capital expenditures are estimated to be $3k lower than originally projected. No new street lighting has been required in Franklin County, the City of Mexico Beach in Bay county or GULF County as DEF is in compliance with sea turtle ordinances. Also, the Don Cesar lighting project is delayed from 2014 to late 4th quarter 2015 due to scheduling conflicts.

Project Progress Summary:
DEF is on schedule with activities identified for this program.

Project Projections:
2016 estimated project O&M and capital expenditures are $450 and $750, respectively.

Project Title: **Underground Storage Tanks**
Project No. 10

Project Description:
FDEP regulations require that underground pollutant storage tanks and small diameter piping be upgraded with secondary containment by 12/31/09. See Rule 62-761.510(5), F.A.C. DEF identified four tanks that must comply with this rule: two at Crystal River Plant and two at Bartow Plant.

Project Accomplishments:
Work on Crystal River and Bartow USTs was completed in 4th Qtr 2006.

Project Fiscal Expenditures:
There are no 2015 estimated expenditures for this project.

Project Progress Summary:
DEF continually evaluates its compliance program, including project prioritization, schedule and technology applications.

Project Projections:
No 2016 expenditures are expected for this project.

Project Title: **Modular Cooling Towers**
Project No. 11

Project Description:
This project involves installation and operation of modular cooling towers in the summer months to minimize de-rates of Crystal River 1&2 (CR1&2) necessary to comply with the NPDES permit limit for the temperature of cooling water discharged from the units.

Project Accomplishments:
Vendors of modular cooling towers were evaluated regarding cost of installation and operation. The FDEP reviewed the project and approved operation. A vendor was selected and the towers were installed during the 2nd Qtr 2006.

Project Fiscal Expenditures:
There are no 2015 estimated expenditures for this project.

Project Progress Summary:
The modular cooling towers began operation in June 2006 and successfully minimized de-rates of CR 1&2. The towers were removed during the first half of 2012. This project is complete.

Project Projections:
No 2016 expenditures are expected for this project.

Project Title: **Crystal River Thermal Discharge Compliance Project**
Project No. 11.1

Project Description:
This project was to evaluate and implement the best long term solution to maintain compliance with the thermal discharge limit in the FDEP industrial wastewater permit for Crystal River Units 1,2&3 that was being addressed in the short term by the Modular Cooling Towers approved in Docket No. 060162-EI. Due to DEF's decision to retire CR3, this project is no longer necessary and will not be implemented.

Project Accomplishments:
The study phase of the project was completed with a recommendation to replace the leased modular cooling towers in coordination with the cooling solution for the CR3 Extended Power Uprate (EPU) discharge canal cooling solution. The new cooling tower associated with the CR3 EPU was to be sized to mitigate both increased temperatures from the EPU as well as replace the modular cooling towers, which were removed in 2012. The design contract for the CR3 EPU cooling tower was awarded and a vendor selected. In February 2013, DEF decided to retire CR3; therefore, the project will not proceed.

Project Fiscal Expenditures:
There are no 2015 estimated expenditures for this project.

Project Progress Summary:
Crystal River Units 1,2&3 utilize a once-through cooling water process to cool and condense turbine exhaust steam back to water. The cooling water is removed from the Gulf of Mexico via an intake canal and discharged to a common discharge canal shared by all of the generating units. DEF has a NPDES industrial wastewater permit from the FDEP to discharge this cooling water from CR 1,2&3 into the Gulf of Mexico. The FDEP NPDES permit includes a limit on the temperature of the cooling water discharge (96.5 degrees Fahrenheit on a three-hour rolling average) measured at the point of discharge to the Gulf of Mexico. The new cooling towers were being added as a long term solution to the issue of higher ambient water temperatures previously being addressed by the modular cooling towers and added heat rejection due to the estimated 180MWe Uprate of CR3. With the retirement of CR3, the heat rejection associated with the entire unit is removed and therefore the new cooling tower is not necessary for the continued operation of CR 1&2 within the NPDES permit limits.

Project Projections:
No 2016 expenditures are expected for this project.

Project Title: **Greenhouse Gas (GHG) Inventory and Reporting**
Project No. 12

Project Description:
The GHG Inventory and Reporting Program was created in response to Chapter 2008-277, Florida Laws, which established the Florida Climate Protection Act to be codified at section 403.44, Florida Statutes. Among other things, this legislation authorizes the FDEP to establish a cap and trade program for GHG emissions from power plants. Utilities subject to the program, including DEF, will be required to use The Climate Registry for purposes of GHG emission registration and reporting. The requirement to report to The Climate Registry was repealed during the 2010 legislative session; however, the EPA GHG Reporting Rule (40 CFR 98) does require DEF to submit 2010 GHG data to the EPA no later than 9/30/2011.

Project Accomplishments:
In 2009, DEF joined The Climate Registry and submitted 2008 GHG inventory data. 2009 data was submitted during the third quarter of 2010. Both 2008 and 2009 data was validated by a third party as required by The Climate Registry. 2010 GHG inventory data was submitted to EPA on 9/30/11 and EPA does not require data validation by a third party. DEF has discontinued its membership with The Climate Registry. Since third party validation is not required by the EPA, no future expenditures will be incurred by DEF resulting in the completion of this project.

Project Fiscal Expenditures:
There are no 2015 estimated expenditures for this project.

Project Progress Summary:
DEF submits GHG inventory data directly to EPA which does not require third party validation. Membership with The Climate Registry has been discontinued.

Project Projections:
No 2016 expenditures are expected for this project.

Project Title: **Mercury Total Daily Maximum Loads Monitoring (TMDL)**
Project No. 13

Project Description:
Section 303(d) of the Federal Clean Water Act requires each state to identify state waters not meeting water quality standards and establish a TMDL for the pollutant or pollutants causing the failure to meet standards. Under a 1999 federal consent decree, TMDLs for over 100 Florida water bodies listed as impaired for mercury must be established by 9/12/12. The FDEP has initiated a research program to provide necessary information for setting appropriate TMDLs for mercury. Among other things, the study will assess the relative contributions of mercury-emitting sources, such as coal-fired power plants, to mercury levels in surface waters.

Project Accomplishments:
Atmospheric & Environmental Research, Inc (AER) completed the literature review on mercury deposition in Florida. This document was sent to the FDEP Division of Air Resource Management and the TMDL team for review in February 2009. In addition, the Florida Electric Power Coordinating Group (FCG) Mercury Task Force met with FDEP Division of Air Resource Management to discuss the review in January 2010. AER performed Florida mercury deposition modeling for the Division of Air Resource Management. The FCG Mercury Task Force contracted with Tetra Tech to conduct aquatic field sampling, including an aquatics modeling report, to develop a "Conceptual Model for the Florida Mercury TMDL." This document was finalized and submitted to the FDEP in December 2010. Key personnel from AER were employed by Environ in 2011 and FCG established a contract with Environ to ensure continuity of the project. FCG used Environ and Tetra Tech to review and critique FDEP's aquatic cycling and atmospheric modeling analyses. The FDEP developed a mercury TMDL report in the spring and summer of 2012, and it proposed a TMDL in September 2012. The EPA approved Florida's statewide mercury TMDL in a letter dated October 18, 2013. Florida's mercury TMDL covers 441 waters listed as impaired for mercury based on fish tissue mercury levels. EPA's approval letter states that if FDEP identifies any new waters to be listed as impaired for mercury, a new TMDL will not be required if the listing is caused by the factors addressed in the approved TMDL. Conversely, a new TMDL, addressing the newly listed water body, would be required if "local emission or effluent sources" are determined to be the cause of the elevated fish tissue levels that required the new listing.

Project Fiscal Expenditures:
There are no 2015 estimated expenditures for this project.

Project Progress Summary:
The mercury TMDL study concluded in 2012.

Project Projections:
No 2016 expenditures are expected for this project.

Project Title: **Hazardous Air Pollutants (HAPs) ICR Program**
Project No. 14

Project Description:
In 2009, the EPA initiated efforts to develop an Information Collection Request (ICR), which requires that owners/operators of all coal- and oil-fired electric utility steam generating units provide information that will allow the EPA to assess emissions of hazardous air pollutants from each such unit. The intention of the ICR is to assist the Administrator of the EPA in developing national emission standards for hazardous air pollutants under Section 112(d) of the Clean Air Act, 42 U.S.C. 7412. Pursuant to those efforts, by letter dated 12/24/09, the EPA formally requested DEF comply with certain data collection and emissions testing requirements for several of its steam electric generating units. The EPA letter states that initial submittal of existing information must be made within 90 days, and that the remaining data must be submitted within 8 months. Collection and submittal of the requested information is mandatory under Section 114 of the Clean Air Act, 42 U.S.C. 7414.

Project Accomplishments:
DEF completed and submitted the ICR to EPA during 2010. The HAPS ICR project is complete.

Project Fiscal Expenditures:
There are no 2015 estimated expenditures for this project.

Project Progress Summary:
DEF completed and submitted the ICR to EPA during 2010.

Project Projections:
No 2016 expenditures are expected for this project.

Project Title: **Effluent Limitation Guidelines ICR Program**
Project No. 15

Project Description:
The Effluent Limitation Guidelines ICR Program was created in response to Section 304 of the Federal Clean Water Act which directs the EPA to develop and periodically review regulations, called effluent guidelines, to limit the amount of pollutants that are discharged to surface waters from various point source categories. 33 U.S.C. §13 14(b). In October 2009, the EPA announced that it intended to update the effluent guidelines for the steam electric power generating point source category, which were last updated in 1982. DEF is required to complete the ICR and submit responses to the EPA within 90 days. Collection and submittal of the requested information is mandatory under Section 308 of the Clean Water Act.

Project Accomplishments:
DEF completed and submitted the ICR to the EPA in September 2010. The Effluent Limitation Guidelines ICR Program is complete.

Project Fiscal Expenditures:
There are no 2015 estimated expenditures for this project.

Project Progress Summary:
DEF completed and submitted the ICR to EPA in September 2010.

Project Projections:
No 2016 expenditures are expected for this project.

Project Title: **National Pollutant Discharge Elimination System (NPDES)**
Project No. 16

Project Description:
Pursuant to the Federal Clean Water Act, 33 U.S.C. § 1342, all point source discharges to navigable waters from industrial facilities must obtain permits under the NPDES Program. The FDEP administers the NPDES program in Florida. DEF's Anclote, Bartow, and Crystal River North, Crystal River South, and Suwannee NPDES permits were issued on 1/14/11, 2/14/11, 7/18/11,4/7/14 and 11/28/11, respectively. All facilities are required to meet new permitting conditions. In Docket No. 110007-EI, the Commission approved recovery of costs associated with new requirements included or expected to be included in the new renewal permits, including: thermal studies, aquatic organism return studies and implementation, whole effluent toxicity testing, dissolved oxygen (DO) studies (Bartow only), and freeboard limitation related studies (Bartow only). As noted in DEF's 2/8/12 program update, on 12/14/11, the FDEP issued a final NPDES renewal permit and associated Administrative Order (AO) for the Suwannee Plant. The AO includes a new requirement to assess copper discharges that DEF did not anticipate when it filed its petition in 2011.

Project Accomplishments:
DEF continues to perform thermal studies and whole effluent toxicity testing as required in accordance to NPDES permit requirements. Bartow freeboard limitation study was completed in May 2011 and submitted to FDEP on 6/23/11. The FDEP approved DEF's corrective action plan and Bartow is in compliance with Administrative Order as of December 2014. The copper discharge study at the Suwannee plant has been completed and a final report was submitted to the FDEP in June 2014.

Project Fiscal Expenditures:
2015 O&M expenditures are estimated to be $54k lower than originally projected due to lower than expected 316(a) thermal study costs at the Anclote and Bartow stations. 2015 capital expenditures are expected to be $86k lower than originally projected due to a vendor reimbursement payment.

Project Progress Summary:
DEF has begun complying with the requirements of the NPDES permits. Aquatic organism return study requirements have been postponed to align with the final EPA 316(b) rule requirements (Bartow/Anclote Plants) which was published 8/15/14. The aquatic organism return requirement is not a requirement in the Crystal River North NPDES permit. The dissolved oxygen study of cooling water intake and discharge at the Bartow plant was completed and the results of the study demonstrated there is no negative impact on DO due to the plant's operation. The final DO report was submitted to the FDEP on November 20, 2012, and the Department has not required any additional action. DEF continues to work with FDEP to resolve the copper issue at the Suwannee station.

Project Projections:
2016 estimated O&M expenditures are $60k. No capital expenditures are expected in 2016.

Project Title: **Mercury & Air Toxic Standards (MATS) CR4 & CR5**
Project No. 17

Project Description:
The Commission approved ECRC recovery of DEF's costs for compliance with new hazardous air pollutant standards at Crystal River Units 4 & 5 (CR4&5) in Order No. PSC-11-0553-FOF-EI. The final MATS rule was issued by the EPA on 12/21/11. The FDEP granted a limited, one-year extension for the mercury-related requirements on 3/12/15. DEF will utilize the co-benefits of the existing FGD and SCR systems as the primary MATS compliance measures. Additional monitoring and emissions reduction technologies will be installed in 2014 & 2015.

Project Accomplishments:
DEF installed ORP probes and particulate matter continuous emissions monitoring systems (PM CEMS) in 2014. In addition, a mercury characterization study was performed in late 2014, and temporary mercury re-emission control systems were installed in early 2015. DEF continues to monitor mercury emissions with Appendix K sorbent trap systems.

Project Fiscal Expenditures:
2015 O&M expenditures are estimated to be $153k higher than originally projected due to the addition of a temporary chemical injection system to control mercury emissions, and the cancellation of preliminary engineering for a fuel additive system to improve mercury oxidation. 2015 capital expenditures are expected to be $1.3M higher than originally projected driven by the installation of continuous emission monitoring systems (CEMS) for mercury monitoring, compliance demonstration and feedback to the re-emission control system.

Project Progress Summary:
Installation of mercury CEMS and permanent mercury re-emission control systems is scheduled in the third quarter of 2015. Certification and commissioning activities are expected to be completed by the end of the year.

Project Projections:
2016 estimated O&M is $529k. No capital expenditures are expected in 2016.

Project Title: **Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion**
Project No. 17.1

Project Description:
Convert existing Anclote Units to use 100% natural gas to be in compliance with MATS as approved by the Commission in Order No. PSC-12-0432-PAA-EI.

Project Accomplishments:
Unit 1 and Unit 2 gas conversions were completed 7/13/13 and 12/2/13, respectively. Unit 1 and Unit 2 Forced Draft (FD) fan modification work was completed 5/22/14 and 11/17/14, respectively.

Project Fiscal Expenditures:
2015 capital expenditures are estimated to be $314k lower than originally projected due to earlier than expected completion of Unit 2 FD fan work in November 2013 versus December 2014. There are no recoverable O&M costs for this project.

Project Progress Summary:
This project is in-service.

Project Projections:
No 2016 expenditures are expected for this project.

Project Title: **Mercury & Air Toxic Standards (MATS) CR1 & CR2**
Project No. 17.2

Project Description:
DEF is implementing its CR1&2 MATS Compliance Plan as approved by the Commission in Order No. PSC-14-0173-PAA-EI. DEF will make modifications to the electrostatic precipitators to improve particulate collection efficiency, as well as install reagent injection systems to reduce HCl and mercury emissions.

Project Accomplishments:
DEF finalized its CR1&2 MATS Compliance Plan in December 2013 and began implementation in early 2014.

Project Fiscal Expenditures:
2015 O&M expenditures are expected to be $51k lower than expected. Capital expenditures are estimated to be $4.2M higher than originally projected due to an additional project related to the Unit 1 electrostatic precipitator (ESP).

Project Progress Summary:
Implementation of the CR1&2 MATS Compliance Plan will be completed by April 2016.

Project Projections:
2016 estimated O&M and capital expenditures are $3.8M and $2.6M, respectively.

Project Title: **Coal Combustion Residual (CCR) Rule**
Project No. 18

Project Description:
The Coal Combustion Residual (CCR) Rule was published in the Federal Register on 4/17/15 and is effective 10/19/15. this rule regulates the disposal of CCR as non-hazardous solid waste, and contains new requirements for CCR landfills and CCR surface impoundments. It also specifies implementation guidelines for compliance. The CCR compliance deadlines vary, with compliance obligations required as early as 10/19/15. the rule is self-implementing, meaning that affected facilities must comply with the new regulations irrespective of whether the rule is adopted by the State of Florida. The rule has specific impacts on the ash landfill, Flue Gas Desulfurization (FGD) lined blowdown ponds and temporary gypsum pad at the Crystal River site. No other DEF operating facilities are impacted by the CCR rule.

Project Accomplishments:
DEF began defining and implementing of its CCR Rule compliance strategy.

Project Fiscal Expenditures:
2015 estimated O&M and capital expenditures are $391k and $1.6M, respectively.

Project Progress Summary:
Ash Landfill: Two engineering firms are studying Crystal River ash landfill stability and ash placement.
Temporary Gypsum Pad: Efforts are underway to address fugitive dust mitigation at the CCR gypsum stack-out.
FGD Blowdown Ponds: A definitive assessment and action plan is being developed.
Emergency Action Plan: A determination if the CCR requires an EPA for the FGD Blowdown Ponds is in process.
Vegetation Mgt & Inspection Work: More frequent mowing and inspection work is planned to comply with the CCR Rule.

Project Projections:
2016 estimated O&M and capital expenditures are $1.8M and $3.9M, respectively. See the August 31, 2015 direct testimony of Mr. Miller for 2015 CCR compliance strategy change.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of the Energy & Demand Allocation % by Rate Class
January 2016 - December 2016

Rate Class	(1) Average 12CP Load Factor at Meter (%)	(2) Sales at Meter (mWh)	(3) Avg 12 CP at Meter (MW) (2)/(8784hrsx(1))	(4) NCP Class Max Load Factor	(5) Delivery Efficiency Factor	(6) Sales at Source (Generation) (mWh) (2)/(5)	(7) Avg 12 CP at Source (MW) (3)/(5)	7(a) Sales at Source (Distrib Svc Only) (mWh)	(8) Class Max MW at Source Level (Distrib Svc) (7a)/(8784hrs/(4))	(9) mWh Sales at Source Energy Allocator (%)	(10) 12CP Demand Transmission Allocator (%)	(11) 12CP & 1/13 AD Demand Allocator (%)	(12) NCP Distribution Allocator (%)
Residential													
RS-1, RST-1, RSL-1, RSL-2, RSS-1													
Secondary	0.518	19,482,925	4,282.48	0.401	0.9463589	20,587,248	4,525.22	20,587,248	5,851.4	51.568%	61.617%	60.844%	61.780%
General Service Non-Demand													
GS-1, GST-1													
Secondary	0.682	1,547,422	258.45	0.491	0.9463589	1,635,132	273.10	1,635,132	378.9	4.096%	3.719%	3.748%	4.000%
Primary	0.682	8,546	1.43	0.491	0.9766343	8,750	1.46	8,750	2.0	0.022%	0.020%	0.020%	0.021%
Transmission	0.682	3,571	0.60	0.491	0.9866343	3,619	0.60	0	0.0	0.009%	0.008%	0.008%	0.000%
										4.127%	3.747%	3.776%	4.021%
General Service													
GS-2 Secondary	1.000	161,981	18.44	1.000	0.9463589	171,162	19.49	171,162	19.5	0.429%	0.265%	0.278%	0.206%
General Service Demand													
GSD-1, GSDT-1													
Secondary	0.749	11,824,122	1,797.93	0.594	0.9463589	12,494,332	1,899.84	12,494,332	2,394.0	31.296%	25.869%	26.286%	25.277%
Primary	0.749	2,313,813	351.83	0.594	0.9766343	2,369,170	360.25	2,369,170	454.0	5.934%	4.905%	4.984%	4.793%
Secondary Del/ Primary Mtr	0.749	46,245	7.03	0.594	0.9766343	47,351	7.20	47,351	9.1	0.119%	0.098%	0.100%	0.096%
Transm Del/ Primary Mtr	0.749	1,419	0.22	0.594	0.9766343	1,453	0.22	0	0.0	0.004%	0.003%	0.003%	0.000%
Transmission	0.749	0	0.00	0.594	0.9866343	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
SS-1 Primary	1.166	5,602	0.55	0.093	0.9766343	5,736	0.56	5,736	7.0	0.014%	0.008%	0.008%	0.074%
Transm Del/ Transm Mtr	1.166	11,127	1.09	0.093	0.9866343	11,278	1.10	0	0.0	0.028%	0.015%	0.016%	0.000%
Transm Del/ Primary Mtr	1.166	3,474	0.34	0.093	0.9766343	3,557	0.35	0	0.0	0.009%	0.005%	0.005%	0.000%
										37.404%	30.902%	31.403%	30.240%
Curtailable													
CS-1, CST-1, CS-2, CST-2, SS-3													
Secondary	1.305	0	0.00	0.456	0.9463589	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
Primary	1.305	121,852	10.63	0.456	0.9766343	124,767	10.88	124,767	31.2	0.313%	0.148%	0.161%	0.329%
SS-3 Primary	0.583	3,604	0.70	0.077	0.9766343	3,690	0.72	3,690	5.5	0.009%	0.010%	0.010%	0.058%
										0.322%	0.158%	0.171%	0.387%
Interruptible													
IS-1, IST-1, IS-2, IST-2													
Secondary	1.009	88,539	9.99	0.707	0.9463589	93,558	10.55	93,558	15.1	0.234%	0.144%	0.151%	0.159%
Sec Del/Primary Mtr	1.009	4,449	0.50	0.707	0.9766343	4,555	0.51	4,555	0.7	0.011%	0.007%	0.007%	0.008%
Primary Del / Primary Mtr	1.009	1,229,525	138.66	0.707	0.9766343	1,258,941	141.98	1,258,941	202.9	3.153%	1.933%	2.027%	2.142%
Primary Del / Transm Mtr	1.009	9,117	1.03	0.707	0.9866343	9,241	1.04	9,241	1.5	0.023%	0.014%	0.015%	0.016%
Transm Del/ Transm Mtr	1.009	222,224	25.06	0.707	0.9866343	225,234	25.40	0	0.0	0.564%	0.346%	0.363%	0.000%
Transm Del/ Primary Mtr	1.009	269,448	30.39	0.707	0.9766343	275,894	31.11	0	0.0	0.691%	0.424%	0.444%	0.000%
SS-2 Primary	0.870	9,262	1.21	0.380	0.9766343	9,484	1.24	9,484	2.8	0.024%	0.017%	0.017%	0.030%
Transm Del/ Transm Mtr	0.870	92,038	12.05	0.380	0.9866343	93,285	12.21	0	0.0	0.234%	0.166%	0.171%	0.000%
Transm Del/ Primary Mtr	0.870	80,335	10.52	0.380	0.9766343	82,257	10.77	0	0.0	0.206%	0.147%	0.151%	0.000%
										5.141%	3.197%	3.347%	2.354%
Lighting													
LS-1 (Secondary)	5.506	381,551	7.89	0.479	0.9463589	403,178	8.34	403,178	95.8	1.010%	0.114%	0.182%	1.012%
		37,922,191	6,969.01			39,922,874	7,344.16	39,226,296	9,471.2	100.000%	100.000%	100.000%	100.000%

Notes:

(1) Average 12CP load factor based on load research study filed July 31, 2015
(2) Projected kWh sales for the period January 2016 to December 2016
(3) Calculated: Column 2 / (8,784 hours x Column 1)
(4) NCP load factor based on load research study filed July 31, 2015
(5) Based on system average line loss analysis for 2014
(6) Column 2 / Column 5
(7) Column 3 / Column 5
(7a) Column 6 excluding transmission service
(8) Calculated: Column 7a / (8,784 hours/ Column 4)
(9) Column 6/ Total Column 6
(10) Column 7/ Total Column 7
(11) Column 9 x 1/13 + Column 10 x 12/13
(12) Column 8/ Total Column 8

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Environmental Cost Recovery Clause Rate Factors by Rate Class
January 2016 - December 2016

Rate Class	(1) mWh Sales at Source Energy Allocator (%)	(2) 12CP Transmission Demand Allocator (%)	(3) 12CP & 1/13th AD Demand Allocator (%)	(4) NCP Distribution Allocator (%)	(5) Energy-Related Costs ($)	(6) Transmission Demand Costs ($)	(8) Production Demand Costs ($)	(7) Distribution Demand Costs ($)	(9) Total Environmental Costs ($)	(10) Projected Effective Sales at Meter Level (mWh)	**(11) Environmental Cost Recovery Factors (cents/kWh)**
Residential											
RS-1, RST-1, RSL-1, RSL-2, RSS-1											
Secondary	51.568%	61.617%	60.844%	61.780%	$33,378,628	$480,062	$2,168,692	($164,617)	$35,862,765	19,482,925	**0.184**
General Service Non-Demand											
GS-1, GST-1											
Secondary										1,547,422	**0.181**
Primary										8,461	**0.179**
Transmission										3,500	**0.177**
TOTAL GS	4.127%	3.747%	3.776%	4.021%	$2,671,137	$29,191	$134,590	($10,715)	$2,824,203	**1,559,382**	
General Service											
GS-2 Secondary	0.429%	0.265%	0.278%	0.206%	$277,510	$2,067	$9,905.12	($548.19)	$288,934	161,981	**0.178**
General Service Demand											
GSD-1, GSDT-1, SS-1											
Secondary										11,824,122	**0.180**
Primary										2,346,847	**0.178**
Transmission										10,904	**0.176**
TOTAL GSD	37.404%	30.902%	31.403%	30.240%	$24,211,054	$240,764	$1,119,303	($80,575)	$25,490,546	**14,181,874**	
Curtailable											
CS-1, CST-1, CS-2, CST-2, CS-3, CST-3, SS-3											
Secondary										-	**0.173**
Primary										124,201	**0.171**
Transmission										-	**0.170**
TOTAL CS	0.322%	0.158%	0.171%	0.387%	$208,271	$1,231	$6,081	($1,030)	$214,553	**124,201**	
Interruptible											
IS-1, IST-1, IS-2, IST-2, SS-2											
Secondary										88,539	**0.175**
Primary										1,577,089	**0.173**
Transmission										316,911	**0.172**
TOTAL IS	5.141%	3.197%	3.347%	2.354%	$3,327,687	$24,912	$119,299	($6,274)	$3,465,624	**1,982,539**	
Lighting											
LS-1 Secondary	1.010%	0.114%	0.182%	1.012%	$653,683	$884	$6,503.57	($2,695.78)	$658,375	381,551	**0.173**
	100.000%	100.000%	100.000%	100.000%	$64,727,970	$779,111	$3,564,373	($266,454)	$68,805,000	37,874,454	**0.182**

Notes:
(1) From Form 42-6P, Column 9
(2) From Form 42-6P, Column 10
(3) From Form 42-6P, Column 11
(4) From Form 42-6P, Column 12
(5) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5
(6) Column 2 x Total Transmission Demand Jurisdictional Dollars from Form 42-1P, line 5
(7) Column 4 x Total Distribution Demand Jurisdictional Dollars from Form 42-1P, line 5
(8) Column 3 x Total Production Demand Jurisdictional Dollars from Form 42-1P, line 5
(9) Column 5 + Column 6 + Column 7 + Column 8
(10) Projected kWh sales at secondary voltage level for the period January 2016 to December 2016
(11) (Column 9/ Column 10)/10

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2016 - December 2016

Capital Structure and Cost Rates

Class of Capital		Retail Amount	Ratio	Cost Rate	Weighted Cost Rate	PreTax Weighted Cost Rate
CE	$	4,681,853	48.76%	0.10500	5.120%	8.335%
PS		-	0.00%	0.00000	0.000%	0.000%
LTD		3,672,596	38.25%	0.05187	1.984%	1.984%
STD		(90,568)	-0.94%	0.00170	-0.002%	-0.002%
CD-Active		182,163	1.90%	0.02306	0.044%	0.044%
CD-Inactive		1,306	0.01%	0.00000	0.000%	0.000%
ADIT		1,318,615	13.73%	0.00000	0.000%	0.000%
FAS 109		(164,391)	-1.71%	0.00000	0.000%	0.000%
ITC		498	0.01%	0.00000	0.000%	0.000%
Total	$	9,602,073	100.00%		7.146%	10.361%
				Total Debt	2.026%	2.026%
				Total Equity	5.120%	8.335%

May 2015 DEF Surveillance Report capital structure and cost rates. See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Docket 120007-EI.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Capital Program Detail

January 2016 - December 2016

Docket No. 150007-EI

For Project: PIPELINE INTEGRITY MANAGEMENT - Alderman Road Fence (Project 3.1a)
(in Dollars)

NERGY FLORIDA, LLC

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$33,952	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			(9,337)	(9,390)	(9,443)	(9,496)	(9,549)	(9,602)	(9,655)	(9,708)	(9,761)	(9,814)	(9,867)	(9,920)	(9,973)	
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)			$24,616	$24,563	$24,510	$24,457	$24,404	$24,351	$24,298	$24,245	$24,192	$24,139	$24,086	$24,033	$23,980	
6	Average Net Investment				24,589	24,536	24,483	24,430	24,377	24,324	24,271	24,218	24,165	24,112	24,059	24,006	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		42	41	41	41	41	41	41	41	41	41	41	41	493
	b. Equity Component Grossed Up For Taxes		8.33%		171	170	170	170	169	169	169	168	168	167	167	167	2,025
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	1.8857%			53	53	53	53	53	53	53	53	53	53	53	53	636
	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	0.009672			27	27	27	27	27	27	27	27	27	27	27	27	324
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$293	$291	$291	$291	$290	$290	$290	$289	$289	$288	$288	$288	$3,478
	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				$293	$291	$291	$291	$290	$290	$290	$289	$289	$288	$288	$288	$3,478

For Project: PIPELINE INTEGRITY MANAGEMENT - Pipeline Leak Detection (Project 3.1b)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$1,536,272	$1,536,272	$1,536,272	$1,536,272	$1,536,272	$1,536,272	$1,536,272	$1,536,272	$1,536,272	$1,536,272	$1,536,272	$1,536,272	$1,536,272	
3	Less: Accumulated Depreciation			(571,437)	(574,712)	(577,987)	(581,262)	(584,537)	(587,812)	(591,087)	(594,362)	(597,637)	(600,912)	(604,187)	(607,462)	(610,737)	
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)			$964,835	$961,560	$958,285	$955,010	$951,735	$948,460	$945,185	$941,910	$938,635	$935,360	$932,085	$928,810	$925,535	
6	Average Net Investment				963,198	959,923	956,648	953,373	950,098	946,823	943,548	940,273	936,998	933,723	930,448	927,173	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		1,626	1,621	1,615	1,610	1,604	1,599	1,593	1,588	1,582	1,577	1,571	1,566	19,152
	b. Equity Component Grossed Up For Taxes		8.33%		6,690	6,667	6,645	6,622	6,599	6,576	6,554	6,531	6,508	6,485	6,463	6,440	78,780
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.5579%			3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	3,275	39,300
	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	0.009672			1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	14,856
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$12,829	$12,801	$12,773	$12,745	$12,716	$12,688	$12,660	$12,632	$12,603	$12,575	$12,547	$12,519	$152,088
	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				$12,829	$12,801	$12,773	$12,745	$12,716	$12,688	$12,660	$12,632	$12,603	$12,575	$12,547	$12,519	$152,088

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: PIPELINE INTEGRITY MANAGEMENT - Pipeline Controls Upgrade (Project 3.1c)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	909,407	
3	Less: Accumulated Depreciation			(178,396)	(180,334)	(182,272)	(184,210)	(186,148)	(188,086)	(190,024)	(191,962)	(193,900)	(195,838)	(197,776)	(199,714)	(201,652)	
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)			$731,011	$729,073	$727,135	$725,197	$723,259	$721,321	$719,383	$717,445	$715,507	$713,569	$711,631	$709,693	$707,755	
6	Average Net Investment				730,042	728,104	726,166	724,228	722,290	720,352	718,414	716,476	714,538	712,600	710,662	708,724	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		1,233	1,229	1,226	1,223	1,220	1,216	1,213	1,210	1,206	1,203	1,200	1,197	14,576
	b. Equity Component Grossed Up For Taxes		8.33%		5,071	5,057	5,044	5,030	5,017	5,003	4,990	4,976	4,963	4,950	4,936	4,923	59,960
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.5579%			1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	23,256
	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	0.009672			733	733	733	733	733	733	733	733	733	733	733	733	8,796
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$8,975	$8,957	$8,941	$8,924	$8,908	$8,890	$8,874	$8,857	$8,840	$8,824	$8,807	$8,791	$106,588
	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				$8,975	$8,957	$8,941	$8,924	$8,908	$8,890	$8,874	$8,857	$8,840	$8,824	$8,807	$8,791	$106,588

For Project: PIPELINE INTEGRITY MANAGEMENT - Control Room Management (Project 3.1d)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	
3	Less: Accumulated Depreciation			(18,336)	(18,714)	(19,092)	(19,470)	(19,848)	(20,226)	(20,604)	(20,982)	(21,360)	(21,738)	(22,116)	(22,494)	(22,872)	
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)			$116,738	$116,360	$115,982	$115,604	$115,226	$114,848	$114,470	$114,092	$113,714	$113,336	$112,958	$112,580	$112,202	
6	Average Net Investment				116,549	116,171	115,793	115,415	115,037	114,659	114,281	113,903	113,525	113,147	112,769	112,391	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		197	196	196	195	194	194	193	192	192	191	190	190	2,320
	b. Equity Component Grossed Up For Taxes		8.33%		810	807	804	802	799	796	794	791	789	786	783	781	9,542
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	3.3596%			378	378	378	378	378	378	378	378	378	378	378	378	4,536
	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	0.009672			109	109	109	109	109	109	109	109	109	109	109	109	1,308
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$1,494	$1,490	$1,487	$1,484	$1,480	$1,477	$1,474	$1,470	$1,468	$1,464	$1,460	$1,458	$17,706
	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				$1,494	$1,490	$1,487	$1,484	$1,480	$1,477	$1,474	$1,470	$1,468	$1,464	$1,460	$1,458	$17,706

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - TURNER CTs (Project 4.1a)
(in Dollars)

DUKE ENERGY FLORIDA, LLC

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	2,066,600	
3	Less: Accumulated Depreciation			(405,663)	(410,821)	(415,979)	(421,137)	(426,295)	(431,453)	(436,611)	(441,769)	(446,927)	(452,085)	(457,243)	(462,401)	(467,559)	
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)			$1,660,937	$1,655,779	$1,650,621	$1,645,463	$1,640,305	$1,635,147	$1,629,989	$1,624,831	$1,619,673	$1,614,515	$1,609,357	$1,604,199	$1,599,041	
6	Average Net Investment				1,658,358	1,653,200	1,648,042	1,642,884	1,637,726	1,632,568	1,627,410	1,622,252	1,617,094	1,611,936	1,606,778	1,601,620	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		2,800	2,791	2,783	2,774	2,765	2,757	2,748	2,739	2,730	2,722	2,713	2,704	33,026
	b. Equity Component Grossed Up For Taxes		8.33%		11,519	11,483	11,447	11,411	11,375	11,339	11,304	11,268	11,232	11,196	11,160	11,124	135,858
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	Blended			5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	5,158	61,896
	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	0.011680			2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	24,132
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$21,488	$21,443	$21,399	$21,354	$21,309	$21,265	$21,221	$21,176	$21,131	$21,087	$21,042	$20,997	$254,912
	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				$21,488	$21,443	$21,399	$21,354	$21,309	$21,265	$21,221	$21,176	$21,131	$21,087	$21,042	$20,997	$254,912

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - BARTOW CTs (Project 4.1b)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	
3	Less: Accumulated Depreciation			(292,551)	(296,236)	(299,921)	(303,606)	(307,291)	(310,976)	(314,661)	(318,346)	(322,031)	(325,716)	(329,401)	(333,086)	(336,771)	
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)			$1,181,250	$1,177,565	$1,173,880	$1,170,195	$1,166,510	$1,162,825	$1,159,140	$1,155,455	$1,151,770	$1,148,085	$1,144,400	$1,140,715	$1,137,030	
6	Average Net Investment				1,179,407	1,175,722	1,172,037	1,168,352	1,164,667	1,160,982	1,157,297	1,153,612	1,149,927	1,146,242	1,142,557	1,138,872	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		1,991	1,985	1,979	1,973	1,967	1,960	1,954	1,948	1,942	1,935	1,929	1,923	23,486
	b. Equity Component Grossed Up For Taxes		8.33%		8,192	8,166	8,141	8,115	8,089	8,064	8,038	8,013	7,987	7,961	7,936	7,910	96,612
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	3.0000%			3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	44,220
	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	0.009890			1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	14,580
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$15,083	$15,051	$15,020	$14,988	$14,956	$14,924	$14,892	$14,861	$14,829	$14,796	$14,765	$14,733	$178,898
	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				$15,083	$15,051	$15,020	$14,988	$14,956	$14,924	$14,892	$14,861	$14,829	$14,796	$14,765	$14,733	$178,898

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - INTERCESSION CITY CTs (Project 4.1c)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			(834,131)	(843,270)	(852,409)	(861,548)	(870,687)	(879,826)	(888,965)	(898,104)	(907,243)	(916,382)	(925,521)	(934,660)	(943,799)	
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)			$827,533	$818,394	$809,255	$800,116	$790,977	$781,838	$772,699	$763,560	$754,421	$745,282	$736,143	$727,004	$717,865	
6	Average Net Investment				822,964	813,825	804,686	795,547	786,408	777,269	768,130	758,991	749,852	740,713	731,574	722,435	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		1,390	1,374	1,359	1,343	1,328	1,312	1,297	1,282	1,266	1,251	1,235	1,220	15,657
	b. Equity Component Grossed Up For Taxes		8.33%		5,716	5,653	5,589	5,526	5,462	5,399	5,335	5,272	5,208	5,145	5,081	5,018	64,404
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	6.6000%			9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	109,668
	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	0.008700			1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	14,460
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$17,450	$17,371	$17,292	$17,213	$17,134	$17,055	$16,976	$16,898	$16,818	$16,740	$16,660	$16,582	$204,189
	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				$17,450	$17,371	$17,292	$17,213	$17,134	$17,055	$16,976	$16,898	$16,818	$16,740	$16,660	$16,582	$204,189

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - AVON PARK CTs (Project 4.1d)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$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			(72,713)	(73,429)	(74,145)	(74,861)	(75,577)	(76,293)	(77,009)	(77,725)	(78,441)	(79,157)	(79,873)	(80,589)	(81,305)	
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)			$106,225	$105,509	$104,793	$104,077	$103,361	$102,645	$101,929	$101,213	$100,497	$99,781	$99,065	$98,349	$97,633	
6	Average Net Investment				105,867	105,151	104,435	103,719	103,003	102,287	101,571	100,855	100,139	99,423	98,707	97,991	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		179	178	176	175	174	173	172	170	169	168	167	165	2,066
	b. Equity Component Grossed Up For Taxes		8.33%		735	730	725	720	715	710	705	701	696	691	686	681	8,495
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	4.8000%			716	716	716	716	716	716	716	716	716	716	716	716	8,592
	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	0.009380			140	140	140	140	140	140	140	140	140	140	140	140	1,680
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$1,770	$1,764	$1,757	$1,751	$1,745	$1,739	$1,733	$1,727	$1,721	$1,715	$1,709	$1,702	$20,833
	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				$1,770	$1,764	$1,757	$1,751	$1,745	$1,739	$1,733	$1,727	$1,721	$1,715	$1,709	$1,702	$20,833

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - BAYBORO CTs (Project 4.1e)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$730,295	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			(176,876)	(178,698)	(180,520)	(182,342)	(184,164)	(185,986)	(187,808)	(189,630)	(191,452)	(193,274)	(195,096)	(196,918)	(198,740)	
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)			$553,419	$551,597	$549,775	$547,953	$546,131	$544,309	$542,487	$540,665	$538,843	$537,021	$535,199	$533,377	$531,555	
6	Average Net Investment				552,508	550,686	548,864	547,042	545,220	543,398	541,576	539,754	537,932	536,110	534,288	532,466	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		933	930	927	924	921	918	914	911	908	905	902	899	10,992
	b. Equity Component Grossed Up For Taxes		8.33%		3,838	3,825	3,812	3,800	3,787	3,774	3,762	3,749	3,736	3,724	3,711	3,698	45,216
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.9936%			1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	21,864
	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	0.009890			602	602	602	602	602	602	602	602	602	602	602	602	7,224
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$7,195	$7,179	$7,163	$7,148	$7,132	$7,116	$7,100	$7,084	$7,068	$7,053	$7,037	$7,021	$85,296
	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				$7,195	$7,179	$7,163	$7,148	$7,132	$7,116	$7,100	$7,084	$7,068	$7,053	$7,037	$7,021	$85,296

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - SUWANNEE CTs (Project 4.1f)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$1,037,199	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			(289,704)	(292,556)	(295,408)	(298,260)	(301,112)	(303,964)	(306,816)	(309,668)	(312,520)	(315,372)	(318,224)	(321,076)	(323,928)	
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)			$747,495	$744,643	$741,791	$738,939	$736,087	$733,235	$730,383	$727,531	$724,679	$721,827	$718,975	$716,123	$713,271	
6	Average Net Investment				746,069	743,217	740,365	737,513	734,661	731,809	728,957	726,105	723,253	720,401	717,549	714,697	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		1,260	1,255	1,250	1,245	1,240	1,236	1,231	1,226	1,221	1,216	1,212	1,207	14,799
	b. Equity Component Grossed Up For Taxes		8.33%		5,182	5,162	5,142	5,123	5,103	5,083	5,063	5,043	5,024	5,004	4,984	4,964	60,877
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	3.3000%			2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	34,224
	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	0.008630			746	746	746	746	746	746	746	746	746	746	746	746	8,952
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$10,040	$10,015	$9,990	$9,966	$9,941	$9,917	$9,892	$9,867	$9,843	$9,818	$9,794	$9,769	$118,852
	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				$10,040	$10,015	$9,990	$9,966	$9,941	$9,917	$9,892	$9,867	$9,843	$9,818	$9,794	$9,769	$118,852

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - DeBARY CTs (Project 4.1g)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	
3	Less: Accumulated Depreciation			(539,978)	(547,815)	(555,652)	(563,489)	(571,326)	(579,163)	(587,000)	(594,837)	(602,674)	(610,511)	(618,348)	(626,185)	(634,022)	
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)			$3,076,926	$3,069,089	$3,061,252	$3,053,415	$3,045,578	$3,037,741	$3,029,904	$3,022,067	$3,014,230	$3,006,393	$2,998,556	$2,990,719	$2,982,882	
6	Average Net Investment				3,073,007	3,065,170	3,057,333	3,049,496	3,041,659	3,033,822	3,025,985	3,018,148	3,010,311	3,002,474	2,994,637	2,986,800	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		5,189	5,176	5,162	5,149	5,136	5,123	5,109	5,096	5,083	5,070	5,056	5,043	61,392
	b. Equity Component Grossed Up For Taxes		8.33%		21,344	21,290	21,235	21,181	21,127	21,072	21,018	20,963	20,909	20,854	20,800	20,746	252,539
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.6000%			7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	94,044
	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	0.011680			3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520	3,520	42,240
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$37,890	$37,823	$37,754	$37,687	$37,620	$37,552	$37,484	$37,416	$37,349	$37,281	$37,213	$37,146	$450,215
	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				$37,890	$37,823	$37,754	$37,687	$37,620	$37,552	$37,484	$37,416	$37,349	$37,281	$37,213	$37,146	$450,215

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - University of Florida (Project 4.1h)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$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			(54,558)	(54,799)	(55,040)	(55,281)	(55,522)	(55,763)	(56,004)	(56,245)	(56,486)	(56,727)	(56,968)	(57,209)	(57,450)	
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)			$86,876	$86,635	$86,394	$86,153	$85,912	$85,671	$85,430	$85,189	$84,948	$84,707	$84,466	$84,225	$83,984	
6	Average Net Investment				86,756	86,515	86,274	86,033	85,792	85,551	85,310	85,069	84,828	84,587	84,346	84,105	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		146	146	146	145	145	144	144	144	143	143	142	142	1,730
	b. Equity Component Grossed Up For Taxes		8.33%		603	601	599	598	596	594	593	591	589	588	586	584	7,122
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.0482%			241	241	241	241	241	241	241	241	241	241	241	241	2,892
	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	0.012880			152	152	152	152	152	152	152	152	152	152	152	152	1,824
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$1,142	$1,140	$1,138	$1,136	$1,134	$1,131	$1,130	$1,128	$1,125	$1,124	$1,121	$1,119	$13,568
	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				$1,142	$1,140	$1,138	$1,136	$1,134	$1,131	$1,130	$1,128	$1,125	$1,124	$1,121	$1,119	$13,568

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Higgins (Project 4.1i)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	
3	Less: Accumulated Depreciation			(139,740)	(141,517)	(143,294)	(145,071)	(146,848)	(148,625)	(150,402)	(152,179)	(153,956)	(155,733)	(157,510)	(159,287)	(161,064)	
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)			$255,228	$253,451	$251,674	$249,897	$248,120	$246,343	$244,566	$242,789	$241,012	$239,235	$237,458	$235,681	$233,904	
6	Average Net Investment				254,339	252,562	250,785	249,008	247,231	245,454	243,677	241,900	240,123	238,346	236,569	234,792	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		429	426	423	420	417	414	411	408	405	402	399	396	4,950
	b. Equity Component Grossed Up For Taxes		8.33%		1,767	1,754	1,742	1,730	1,717	1,705	1,693	1,680	1,668	1,655	1,643	1,631	20,385
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	5.4000%			1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	21,324
	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	0.009890			326	326	326	326	326	326	326	326	326	326	326	326	3,912
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$4,299	$4,283	$4,268	$4,253	$4,237	$4,222	$4,207	$4,191	$4,176	$4,160	$4,145	$4,130	$50,571
	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				$4,299	$4,283	$4,268	$4,253	$4,237	$4,222	$4,207	$4,191	$4,176	$4,160	$4,145	$4,130	$50,571

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - CRYSTAL RIVER 1 & 2 (Project 4.2)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			(15,891)	(15,993)	(16,095)	(16,197)	(16,299)	(16,401)	(16,503)	(16,605)	(16,707)	(16,809)	(16,911)	(17,013)	(17,115)	
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)			$17,201	$17,099	$16,997	$16,895	$16,793	$16,691	$16,589	$16,487	$16,385	$16,283	$16,181	$16,079	$15,977	
6	Average Net Investment				17,150	17,048	16,946	16,844	16,742	16,640	16,538	16,436	16,334	16,232	16,130	16,028	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		29	29	29	28	28	28	28	28	28	27	27	27	336
	b. Equity Component Grossed Up For Taxes		8.33%		119	118	118	117	116	116	115	114	113	113	112	111	1,382
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	3.7000%			102	102	102	102	102	102	102	102	102	102	102	102	1,224
	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	0.001703			5	5	5	5	5	5	5	5	5	5	5	5	60
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$255	$254	$254	$252	$251	$251	$250	$249	$248	$247	$246	$245	$3,002
	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				$255	$254	$254	$252	$251	$251	$250	$249	$248	$247	$246	$245	$3,002

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - CRYSTAL RIVER 4 & 5 (Project 4.2a)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	
3	Less: Accumulated Depreciation			115,892	112,962	110,032	107,102	104,172	101,242	98,312	95,382	92,452	89,522	86,592	83,662	80,732	
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)			$2,481,840	$2,478,910	$2,475,980	$2,473,050	$2,470,120	$2,467,190	$2,464,260	$2,461,330	$2,458,400	$2,455,470	$2,452,540	$2,449,610	$2,446,680	
6	Average Net Investment				2,480,375	2,477,445	2,474,515	2,471,585	2,468,655	2,465,725	2,462,795	2,459,865	2,456,935	2,454,005	2,451,075	2,448,145	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		4,188	4,183	4,178	4,173	4,168	4,163	4,158	4,153	4,149	4,144	4,139	4,134	49,930
	b. Equity Component Grossed Up For Taxes		8.33%		17,228	17,208	17,187	17,167	17,147	17,126	17,106	17,086	17,065	17,045	17,025	17,004	205,394
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	1.4860%			2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	35,160
	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	0.001703			336	336	336	336	336	336	336	336	336	336	336	336	4,032
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$24,682	$24,657	$24,631	$24,606	$24,581	$24,555	$24,530	$24,505	$24,480	$24,455	$24,430	$24,404	$294,516
	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				$24,682	$24,657	$24,631	$24,606	$24,581	$24,555	$24,530	$24,505	$24,480	$24,455	$24,430	$24,404	$294,516

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Anclote (Project 4.3)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$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			($60,186)	(60,711)	(61,236)	(61,761)	(62,286)	(62,811)	(63,336)	(63,861)	(64,386)	(64,911)	(65,436)	(65,961)	(66,486)	
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)			$230,112	$229,587	$229,062	$228,537	$228,012	$227,487	$226,962	$226,437	$225,912	$225,387	$224,862	$224,337	$223,812	
6	Average Net Investment				229,849	229,324	228,799	228,274	227,749	227,224	226,699	226,174	225,649	225,124	224,599	224,074	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		388	387	386	385	385	384	383	382	381	380	379	378	4,598
	b. Equity Component Grossed Up For Taxes		8.33%		1,596	1,593	1,589	1,586	1,582	1,578	1,575	1,571	1,567	1,564	1,560	1,556	18,917
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.1722%			525	525	525	525	525	525	525	525	525	525	525	525	6,300
	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	0.007910			191	191	191	191	191	191	191	191	191	191	191	191	2,292
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$2,700	$2,696	$2,691	$2,687	$2,683	$2,678	$2,674	$2,669	$2,664	$2,660	$2,655	$2,650	$32,107
	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				$2,700	$2,696	$2,691	$2,687	$2,683	$2,678	$2,674	$2,669	$2,664	$2,660	$2,655	$2,650	$32,107

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: CAIR CTs - AVON PARK (Project 7.2a)
(in Dollars)

:NERGY FLORIDA, LLC

Line	Description		Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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		$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		(33,641)	(34,045)	(34,449)	(34,853)	(35,257)	(35,661)	(36,065)	(36,469)	(36,873)	(37,277)	(37,681)	(38,085)	(38,489)	
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)		$128,113	$127,709	$127,305	$126,901	$126,497	$126,093	$125,689	$125,285	$124,881	$124,477	$124,073	$123,669	$123,265	
6	Average Net Investment			127,911	127,507	127,103	126,699	126,295	125,891	125,487	125,083	124,679	124,275	123,871	123,467	
7	Return on Average Net Investment (A)															
	a. Debt Component	2.03%		216	215	215	214	213	213	212	211	211	210	209	208	2,547
	b. Equity Component Grossed Up For Taxes	8.33%		888	886	883	880	877	874	872	869	866	863	860	858	10,476
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation	3.0000%		404	404	404	404	404	404	404	404	404	404	404	404	4,848
	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	0.009380		126	126	126	126	126	126	126	126	126	126	126	126	1,512
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$1,634	$1,631	$1,628	$1,624	$1,620	$1,617	$1,614	$1,610	$1,607	$1,603	$1,599	$1,596	$19,383
	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			$1,634	$1,631	$1,628	$1,624	$1,620	$1,617	$1,614	$1,610	$1,607	$1,603	$1,599	$1,596	$19,383

For Project: CAIR CTs - BARTOW (Project 7.2b)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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		$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		(45,265)	(45,623)	(45,981)	(46,339)	(46,697)	(47,055)	(47,413)	(47,771)	(48,129)	(48,487)	(48,845)	(49,203)	(49,561)	
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)		$230,082	$229,724	$229,366	$229,008	$228,650	$228,292	$227,934	$227,576	$227,218	$226,860	$226,502	$226,144	$225,786	
6	Average Net Investment			229,903	229,545	229,187	228,829	228,471	228,113	227,755	227,397	227,039	226,681	226,323	225,965	
7	Return on Average Net Investment (A)															
	a. Debt Component	2.03%		388	388	387	386	386	385	385	384	383	383	382	382	4,619
	b. Equity Component Grossed Up For Taxes	8.33%		1,597	1,594	1,592	1,589	1,587	1,584	1,582	1,579	1,577	1,574	1,572	1,569	18,996
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation	1.5610%		358	358	358	358	358	358	358	358	358	358	358	358	4,296
	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	0.009890		227	227	227	227	227	227	227	227	227	227	227	227	2,724
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$2,570	$2,567	$2,564	$2,560	$2,558	$2,554	$2,552	$2,548	$2,545	$2,542	$2,539	$2,536	$30,635
	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			$2,570	$2,567	$2,564	$2,560	$2,558	$2,554	$2,552	$2,548	$2,545	$2,542	$2,539	$2,536	$30,635

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: CAIR CTs - BAYBORO (Project 7.2c)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$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			(38,655)	(39,039)	(39,423)	(39,807)	(40,191)	(40,575)	(40,959)	(41,343)	(41,727)	(42,111)	(42,495)	(42,879)	(43,263)	
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)			$160,333	$159,949	$159,565	$159,181	$158,797	$158,413	$158,029	$157,645	$157,261	$156,877	$156,493	$156,109	$155,725	
6	Average Net Investment				160,141	159,757	159,373	158,989	158,605	158,221	157,837	157,453	157,069	156,685	156,301	155,917	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		270	270	269	268	268	267	267	266	265	265	264	263	3,202
	b. Equity Component Grossed Up For Taxes		8.33%		1,112	1,110	1,107	1,104	1,102	1,099	1,096	1,094	1,091	1,088	1,086	1,083	13,172
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.3149%			384	384	384	384	384	384	384	384	384	384	384	384	4,608
	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	0.009890			164	164	164	164	164	164	164	164	164	164	164	164	1,968
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$1,930	$1,928	$1,924	$1,920	$1,918	$1,914	$1,911	$1,908	$1,904	$1,901	$1,898	$1,894	$22,950
	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				$1,930	$1,928	$1,924	$1,920	$1,918	$1,914	$1,911	$1,908	$1,904	$1,901	$1,898	$1,894	$22,950

For Project: CAIR CTs - DeBARY (Project 7.2d)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$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			(22,143)	(22,362)	(22,581)	(22,800)	(23,019)	(23,238)	(23,457)	(23,676)	(23,895)	(24,114)	(24,333)	(24,552)	(24,771)	
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)			$65,524	$65,305	$65,086	$64,867	$64,648	$64,429	$64,210	$63,991	$63,772	$63,553	$63,334	$63,115	$62,896	
6	Average Net Investment				65,414	65,195	64,976	64,757	64,538	64,319	64,100	63,881	63,662	63,443	63,224	63,005	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		110	110	110	109	109	109	108	108	107	107	107	106	1,300
	b. Equity Component Grossed Up For Taxes		8.33%		454	453	451	450	448	447	445	444	442	441	439	438	5,352
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	3.0000%			219	219	219	219	219	219	219	219	219	219	219	219	2,628
	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	0.011680			85	85	85	85	85	85	85	85	85	85	85	85	1,020
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$868	$867	$865	$863	$861	$860	$857	$856	$853	$852	$850	$848	$10,300
	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				$868	$867	$865	$863	$861	$860	$857	$856	$853	$852	$850	$848	$10,300

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: CAIR CTs - HIGGINS (Project 7.2e)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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		$347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	
3	Less: Accumulated Depreciation		(67,041)	(67,880)	(68,719)	(69,558)	(70,397)	(71,236)	(72,075)	(72,914)	(73,753)	(74,592)	(75,431)	(76,270)	(77,109)	
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)		$280,157	$279,318	$278,479	$277,640	$276,801	$275,962	$275,123	$274,284	$273,445	$272,606	$271,767	$270,928	$270,089	
6	Average Net Investment			279,737	278,898	278,059	277,220	276,381	275,542	274,703	273,864	273,025	272,186	271,347	270,508	
7	Return on Average Net Investment (A)															
	a. Debt Component	2.03%		472	471	470	468	467	465	464	462	461	460	458	457	5,575
	b. Equity Component Grossed Up For Taxes	8.33%		1,943	1,937	1,931	1,925	1,920	1,914	1,908	1,902	1,896	1,891	1,885	1,879	22,931
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation	2.9000%		839	839	839	839	839	839	839	839	839	839	839	839	10,068
	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	0.009890		286	286	286	286	286	286	286	286	286	286	286	286	3,432
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$3,540	$3,533	$3,526	$3,518	$3,512	$3,504	$3,497	$3,489	$3,482	$3,476	$3,468	$3,461	$42,006
	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			$3,540	$3,533	$3,526	$3,518	$3,512	$3,504	$3,497	$3,489	$3,482	$3,476	$3,468	$3,461	$42,006

For Project: CAIR CTs - INTERCESSION CITY (Project 7.2f)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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		$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		($76,123)	(76,910)	(77,697)	(78,484)	(79,271)	(80,058)	(80,845)	(81,632)	(82,419)	(83,206)	(83,993)	(84,780)	(85,567)	
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)		$273,461	$272,674	$271,887	$271,100	$270,313	$269,526	$268,739	$267,952	$267,165	$266,378	$265,591	$264,804	$264,017	
6	Average Net Investment			273,067	272,280	271,493	270,706	269,919	269,132	268,345	267,558	266,771	265,984	265,197	264,410	
7	Return on Average Net Investment (A)															
	a. Debt Component	2.03%		461	460	458	457	456	454	453	452	450	449	448	446	5,444
	b. Equity Component Grossed Up For Taxes	8.33%		1,897	1,891	1,886	1,880	1,875	1,869	1,864	1,858	1,853	1,847	1,842	1,837	22,399
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation	2.7000%		787	787	787	787	787	787	787	787	787	787	787	787	9,444
	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	0.008700		253	253	253	253	253	253	253	253	253	253	253	253	3,036
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$3,398	$3,391	$3,384	$3,377	$3,371	$3,363	$3,357	$3,350	$3,343	$3,336	$3,330	$3,323	$40,323
	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			$3,398	$3,391	$3,384	$3,377	$3,371	$3,363	$3,357	$3,350	$3,343	$3,336	$3,330	$3,323	$40,323

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: CAIR CTs - TURNER (Project 7.2g)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$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			(17,511)	(17,647)	(17,783)	(17,919)	(18,055)	(18,191)	(18,327)	(18,463)	(18,599)	(18,735)	(18,871)	(19,007)	(19,143)	
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)			$116,501	$116,365	$116,229	$116,093	$115,957	$115,821	$115,685	$115,549	$115,413	$115,277	$115,141	$115,005	$114,869	
6	Average Net Investment				116,433	116,297	116,161	116,025	115,889	115,753	115,617	115,481	115,345	115,209	115,073	114,937	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		197	196	196	196	196	195	195	195	195	195	194	194	2,344
	b. Equity Component Grossed Up For Taxes		8.33%		809	808	807	806	805	804	803	802	801	800	799	798	9,642
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	1.2187%			136	136	136	136	136	136	136	136	136	136	136	136	1,632
	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	0.011680			130	130	130	130	130	130	130	130	130	130	130	130	1,560
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$1,272	$1,270	$1,269	$1,268	$1,267	$1,265	$1,264	$1,263	$1,262	$1,261	$1,259	$1,258	$15,178
	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				$1,272	$1,270	$1,269	$1,268	$1,267	$1,265	$1,264	$1,263	$1,262	$1,261	$1,259	$1,258	$15,178

For Project: CAIR CTs - SUWANNEE (Project 7.2h)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$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			(46,038)	(46,461)	(46,884)	(47,307)	(47,730)	(48,153)	(48,576)	(48,999)	(49,422)	(49,845)	(50,268)	(50,691)	(51,114)	
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)			$335,522	$335,099	$334,676	$334,253	$333,830	$333,407	$332,984	$332,561	$332,138	$331,715	$331,292	$330,869	$330,446	
6	Average Net Investment				335,310	334,887	334,464	334,041	333,618	333,195	332,772	332,349	331,926	331,503	331,080	330,657	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		566	565	565	564	563	563	562	561	560	560	559	558	6,746
	b. Equity Component Grossed Up For Taxes		8.33%		2,329	2,326	2,323	2,320	2,317	2,314	2,311	2,308	2,305	2,303	2,300	2,297	27,753
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	1.3299%			423	423	423	423	423	423	423	423	423	423	423	423	5,076
	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	0.008630			274	274	274	274	274	274	274	274	274	274	274	274	3,288
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$3,592	$3,588	$3,585	$3,581	$3,577	$3,574	$3,570	$3,566	$3,562	$3,560	$3,556	$3,552	$42,863
	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				$3,592	$3,588	$3,585	$3,581	$3,577	$3,574	$3,570	$3,566	$3,562	$3,560	$3,556	$3,552	$42,863

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: CAIR Crystal River AFUDC - FGD Common (Project 7.4d)
(in Dollars)

DUKE ENERGY FLORIDA, LLC

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	End of Period Total
1	Investments																
	a. Expenditures/Additions				$59,427	$59,427	$59,427	$59,427	$59,427	$59,427	$59,427	$59,427	$59,427	$59,427	$59,427	$59,427	$713,122
	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			$2,169,955	2,169,955	2,169,955	2,169,955	2,169,955	2,169,955	2,169,955	2,169,955	2,169,955	2,169,955	2,169,955	2,169,955	2,169,955	
3	Less: Accumulated Depreciation			(23,075)	(27,541)	(32,007)	(36,473)	(40,939)	(45,405)	(49,871)	(54,337)	(58,803)	(63,269)	(67,735)	(72,201)	(76,667)	
4	CWIP - Non-Interest Bearing			0	59,427	118,854	178,281	237,707	297,134	356,561	415,988	475,415	534,842	594,268	653,695	713,122	
5	Net Investment (Lines 2 + 3 + 4)			$2,146,880	$2,201,841	$2,256,802	$2,311,763	$2,366,723	$2,421,684	$2,476,645	$2,531,606	$2,586,567	$2,641,528	$2,696,488	$2,751,449	$2,806,410	
6	Average Net Investment				2,174,361	2,229,321	2,284,282	2,339,243	2,394,204	2,449,165	2,504,126	2,559,086	2,614,047	2,669,008	2,723,969	2,778,930	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		3,671	3,764	3,857	3,950	4,043	4,135	4,228	4,321	4,414	4,507	4,599	4,692	50,181
	b. Equity Component Grossed Up For Taxes		8.33%		15,103	15,484	15,866	16,248	16,630	17,011	17,393	17,775	18,156	18,538	18,920	19,302	206,426
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.4700%			4,466	4,466	4,466	4,466	4,466	4,466	4,466	4,466	4,466	4,466	4,466	4,466	53,592
	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	0.001703			308	308	308	308	308	308	308	308	308	308	308	308	3,696
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$23,548	$24,022	$24,497	$24,972	$25,447	$25,920	$26,395	$26,870	$27,344	$27,819	$28,293	$28,768	$313,895
	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				$23,548	$24,022	$24,497	$24,972	$25,447	$25,920	$26,395	$26,870	$27,344	$27,819	$28,293	$28,768	$313,895

For Project: Crystal River 4 and 5 - Conditions of Certification (Project 7.4q)
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	
3	Less: Accumulated Depreciation			(18,629)	(19,389)	(20,149)	(20,909)	(21,669)	(22,429)	(23,189)	(23,949)	(24,709)	(25,469)	(26,229)	(26,989)	(27,749)	
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)			$595,381	$594,621	$593,861	$593,101	$592,341	$591,581	$590,821	$590,061	$589,301	$588,541	$587,781	$587,021	$586,261	
6	Average Net Investment				595,001	594,241	593,481	592,721	591,961	591,201	590,441	589,681	588,921	588,161	587,401	586,641	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		1,005	1,003	1,002	1,001	1,000	998	997	996	994	993	992	991	11,972
	b. Equity Component Grossed Up For Taxes		8.33%		4,133	4,127	4,122	4,117	4,112	4,106	4,101	4,096	4,090	4,085	4,080	4,075	49,244
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	1.4860%			760	760	760	760	760	760	760	760	760	760	760	760	9,120
	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	0.001703			87	87	87	87	87	87	87	87	87	87	87	87	1,044
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$5,985	$5,977	$5,971	$5,965	$5,959	$5,951	$5,945	$5,939	$5,931	$5,925	$5,919	$5,913	$71,380
	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				$5,985	$5,977	$5,971	$5,965	$5,959	$5,951	$5,945	$5,939	$5,931	$5,925	$5,919	$5,913	$71,380

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-13-0598-FOF-EI these assets were not projected to be in-service as of year end 2013 and accordingly were not moved to base rates in 2014.
(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: CAIR Crystal River AFUDC - FGD Common (Project 7.4r) - CR4 Clinker Mitigation
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	
3	Less: Accumulated Depreciation			(43,955)	(45,316)	(46,677)	(48,038)	(49,399)	(50,760)	(52,121)	(53,482)	(54,843)	(56,204)	(57,565)	(58,926)	(60,287)	
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)			$617,043	$615,682	$614,321	$612,960	$611,599	$610,238	$608,877	$607,516	$606,155	$604,794	$603,433	$602,072	$600,711	
6	Average Net Investment				616,363	615,002	613,641	612,280	610,919	609,558	608,197	606,836	605,475	604,114	602,753	601,392	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.03%		1,041	1,038	1,036	1,034	1,032	1,029	1,027	1,025	1,022	1,020	1,018	1,015	12,337
	b. Equity Component Grossed Up For Taxes		8.33%		4,281	4,272	4,262	4,253	4,243	4,234	4,224	4,215	4,205	4,196	4,187	4,177	50,749
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.4700%			1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	16,332
	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	0.001703			94	94	94	94	94	94	94	94	94	94	94	94	1,128
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$6,777	$6,765	$6,753	$6,742	$6,730	$6,718	$6,706	$6,695	$6,682	$6,671	$6,660	$6,647	$80,546
	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				$6,777	$6,765	$6,753	$6,742	$6,730	$6,718	$6,706	$6,695	$6,682	$6,671	$6,660	$6,647	$80,546

For Project: CAIR Crystal River AFUDC - FGD Common (Project 7.4s) - CR5 Clinker Mitigation
(in Dollars)

Line	Description			Beginning of Period Amount	Estimated Jan-16	Estimated Feb-16	Estimated Mar-16	Estimated Apr-16	Estimated May-16	Estimated Jun-16	Estimated Jul-16	Estimated Aug-16	Estimated Sep-16	Estimated Oct-16	Estimated Nov-16	Estimated Dec-16	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	
	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			$505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	
3	Less: Accumulated Depreciation			(20,810)	(21,851)	(22,892)	(23,933)	(24,974)	(26,015)	(27,056)	(28,097)	(29,138)	(30,179)	(31,220)	(32,261)	(33,302)	
4	CWIP - Non-Interest Bearing			0	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	135,074	
5	Net Investment (Lines 2 + 3 + 4)			$485,094	$619,127	$618,086	$617,045	$616,004	$614,963	$613,922	$612,881	$611,840	$610,799	$609,758	$608,717	$607,676	
6	Return on Average Net Investment (A)				552,111	618,607	617,566	616,525	615,484	614,443	613,402	612,361	611,320	610,279	609,238	608,197	
7	Return on Average Net Investment																
	a. Debt Component		2.03%		932	1,045	1,043	1,041	1,039	1,037	1,036	1,034	1,032	1,030	1,029	1,027	12,325
	b. Equity Component Grossed Up For Taxes		8.33%		3,835	4,297	4,289	4,282	4,275	4,268	4,261	4,253	4,246	4,239	4,232	4,224	50,701
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	2.4700%			1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	12,492
	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	0.001703			72	72	72	72	72	72	72	72	72	72	72	72	864
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$5,880	$6,455	$6,445	$6,436	$6,427	$6,418	$6,410	$6,400	$6,391	$6,382	$6,374	$6,364	$76,382
	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				$5,880	$6,455	$6,445	$6,436	$6,427	$6,418	$6,410	$6,400	$6,391	$6,382	$6,374	$6,364	$76,382

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-13-0598-FOF-EI these assets were not projected to be in-service as of year end 2013 and accordingly were not moved to base rates in 2014.
(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

PATRICIA Q. WEST

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC.

DOCKET NO. 150007-EI

August 31, 2015

Q. Please state your name and business address.

A. My name is Patricia Q. West. My business address is 299 1st Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 150007-EI?

A: Yes. I provided direct testimony on April 1, 2015 and July 31, 2015.

Q: Has your job description, education, background or professional experience changed since that time?

A: No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide estimates of the costs that will be incurred in 2016 for Duke Energy Florida LLC's ("DEF" or "Company") Substation Environmental Investigation, Remediation and Pollution Prevention

Program (Project 1 & 1a), Distribution Environmental Investigation, Remediation and Pollution Prevention Program (Project 2), Pipeline Integrity Management ("PIM") Program (Project 3), Above Ground Storage Tanks ("AST") Program (Project 4), Phase II Cooling Water Intake 316(b) Program (Project 6), CAIR/CAMR Continuous Mercury Monitoring System ("CMMS") Program (Projects 7.2 & 7.3), Best Available Retrofit Technology ("BART") Program (Project 7.5), Arsenic Groundwater Standard Program (Project 8), Sea Turtle – Coastal Street Lighting Program (Project 9), Underground Storage Tanks ("UST") Program (Project 10), Modular Cooling Towers (Project 11), Thermal Discharge Permanent Compliance (Project 11.1), Greenhouse Gas Inventory and Reporting (Project 12), Mercury Total Maximum Loads Monitoring ("TMDL") (Project 13), Hazardous Air Pollutants ("HAPs") Information Collection Request ("ICR") (Project 14), Effluent Limitation Guidelines ICR (Project 15), National Pollutant Discharge Elimination System ("NPDES") Program (Project 16), and Mercury & Air Toxics Standards ("MATS") Program – Crystal River Units 4 & 5 ("CR4&5") (Project 17).

Q. Have you prepared or caused to be prepared under your direction, supervision or control any exhibits in this proceeding?

A. Yes. I am co-sponsoring the following portions of Exhibit No. __(TGF-5) to Thomas G. Foster's direct testimony:

- 42-5P page 1 of 22 – Substation Environmental Investigation, Remediation and Pollution Prevention Program

- 42-5P page 2 of 22 - Distribution System Environmental Investigation, Remediation and Pollution Prevention Program
- 42-5P page 3 of 22 – PIM
- 42-5P page 4 of 22 - AST
- 42-5P page 6 of 22 - Phase II Cooling Water Intake
- 42-5P page 7 of 22 – Clean Air Interstate Rule ("CAIR")
- 42-5P page 8 of 22 – BART
- 42-5P page 9 of 22 - Arsenic Groundwater Standard
- 42-5P page 10 of 22 – Sea Turtle – Coastal Street Lighting Program
- 42-5P page 11 of 22 - UST
- 42-5P page 12 of 22 - Modular Cooling Towers
- 42-5P page 13 of 22 - Thermal Discharge Permanent Cooling Tower
- 42-5P page 14 of 22 - Greenhouse Gas Inventory and Reporting
- 42-5P page 15 of 22 - Mercury TMDL
- 42-5P page 16 of 22 - HAPs ICR
- 42-5P page 17 of 22 - Effluent Limitation Guidelines ICR Program
- 42-5P page 18 of 22 - NPDES
- 42-5P page 19 of 22 - MATS – CR4&5

Q. What costs does DEF expect to incur in 2016 for the Substation Environmental Investigation, Remediation and Pollution Prevention Program (Project 1 & 1a)?

A. DEF estimates $1.1 million of O&M costs at 19 sites for the Substation Environmental Investigation, Remediation and Pollution Prevention Program. These costs also include institutional controls and report writing activities for various substations.

Q. What costs does DEF expect to incur in 2016 for the Distribution System Environmental Investigation, Remediation and Pollution Prevention Program (Project 2)?

A. DEF estimates $3k of O&M costs to complete remediation of one remaining site for the Distribution System Investigation, Remediation, and Pollution Prevention Program (Project 2).

Q. What costs does DEF expect to incur in 2016 for the PIM Program (Project 3)?

A. DEF estimates $696k of O&M costs for the Pipeline Integrity Management Program to comply with PIM regulations (49 CFR Part 195). These costs include general program management and oversight of the performance of program activities.

Q. What costs does DEF expect to incur in 2016 for the AST Program (Project 4)?

A. DEF does not expect any costs. The Florida Department of Environmental Protection ("FDEP") is expected to issue amendments to its AST rule. DEF continues to engage with the FDEP in the rulemaking process, but it is unclear

what potential impacts the proposed rule amendments will have on DEF's operational sites, and to what extent compliance options will be available and ultimately pursued. The FDEP expects to conduct a public workshop later this year, and final AST rule revisions could be adopted by the Summer of 2016. DEF cannot estimate its compliance costs until the AST revisions are final. DEF will provide the Commission with its estimated compliance costs in its next available filing once the rule is final.

Q. What costs does DEF expect to incur in 2016 for the Phase II Cooling Water Intake Program (Project 6)?

A. DEF estimates $440k of O&M costs for the Phase II Cooling Water Intake Program to evaluate compliance with the 316(b) rule.

Q. What costs does DEF expect to incur in 2016 for the CAIR/CAMR Program (Project 7.2)?

A. DEF estimates $134k of O&M costs for the CAIR/CAMR Program for data acquisition system maintenance of combustion turbine units and 40 CFR 75, Appendix E, Section 2.2 air emissions compliance testing. This regulation requires the Company to perform air emissions testing to reset correlation curves every 20 quarters and must be performed on all of its Predictive Emissions Monitoring Systems.

Q: What costs does DEF expect to incur in 2016 for the BART Program (Project 7.5)?

A: DEF does not expect any costs.

Q. What costs does DEF expect to incur in 2016 for the Arsenic Groundwater Standard Program (Project 8)?

A. At present, DEF does not expect to incur any costs; however the regulatory path for the satisfactory conclusion of the Arsenic Groundwater Standard Program is still being negotiated with the FDEP. Any final agreements may include future additional work or components that are unknown at this time but may result in compliance costs in 2016.

Q. What costs does DEF expect to incur in 2016 for the Sea Turtle – Coastal Street Lighting Program (Project 9)?

A. DEF estimates $450 and $750 in O&M and capital costs, respectively, for the Sea Turtle – Coastal Street Lighting Program to ensure compliance with sea turtle ordinances in Franklin, Gulf and Pinellas Counties, and the City of Mexico Beach.

Q. What costs does DEF expect to incur in 2016 for the Underground Storage Tanks Program (Project 10)?

A. DEF does not expect any costs. However, the FDEP continues to evaluate the EPA's federal UST revisions to ensure consistency with state and federal rules. It is unclear how long the FDEP will have its amended UST rule on hold. DEF cannot estimate its compliance costs until the UST revisions are final. DEF will

provide the Commission with its estimated compliance costs in its next available filing once the rule is final.

Q. What costs does DEF expect to incur in 2016 for the Modular Cooling Tower (Project 11)?

A. DEF does not expect any costs.

Q. What costs does DEF expect to incur in 2016 for the Thermal Discharge Permanent Cooling Tower (Project 11.1)?

A. DEF does not expect any costs.

Q. What costs does DEF expect to incur in 2016 for the Greenhouse Gas Inventory and Reporting Program (Project 12)?

A. DEF does not expect any costs.

Q. What costs does DEF expect to incur in 2016 for the Mercury TMDL Program (Project 13)?

A. DEF does not expect any costs.

Q. What costs does DEF expect to incur in 2016 in for the HAPs ICR Program (Project No. 14)?

A. DEF does not expect any costs.

Q. What costs does DEF expect to incur in 2016 for the Effluent Limitation Guidelines ICR Program (Project No. 15)?

A. DEF does not expect any costs.

Q. What costs does DEF expect to incur in 2016 for the NPDES Program (Project No. 16)?

A. DEF estimates $60k of O&M costs for whole effluent toxicity ("WET") testing at DEF stations with NPDES permits..

Q. What O&M costs does DEF expect to incur in 2016 for the MATS Program – CR4&5 (Project No. 17)?

A. DEF estimates O&M costs of approximately $529k for CR4&5 MATS compliance. This estimate includes contractor costs for maintenance and quality assurance of Appendix K sorbent trap monitoring systems, particulate matter ("PM") continuous emissions monitoring systems ("CEMS"), and mercury CEMS, as well as chemical costs for the mercury re-emission control systems.

Q. What capital costs does DEF expect to incur in 2016 for the MATS Program – CR4&5 (Project No. 17)?

A. DEF does not expect any expenditures in 2016.

Q. Is DEF requesting recovery of costs for any new environmental programs?

A. Yes. DEF seeks approval of its Coal Combustion Residual Program as discussed in my July 31, 2015 direct testimony, and direct testimonies of Geoff Foster and Garry Miller in this Docket.

Q. Please provide an update on the EPA's carbon dioxide regulations.

A: Existing Units – The EPA issued its final "Clean Power Plan" emission guidelines on August 3, 2015. The final rule contains significant changes from the proposed version, including a less-stringent emissions goal for Florida and a change in the start of the interim compliance period to 2022. In addition, the EPA issued a proposed federal implementation plan (FIP) for the Clean Power Plan, which EPA would impose on states that do not submit sufficient state plans. Initial state plans are due September 6, 2016, and states may request a 2-year extension to September 2018.

Murray Energy and other parties challenged the EPA's authority to implement the proposed Clean Power Plan under the Clean Air Act. On June 9, 2015, the D.C. Circuit Court of Appeals dismissed the challenge on the grounds that the rule was not yet final. The challenge is likely to be re-filed after the final Clean Power Plan is published in the *Federal Register*.

New Units – The final New Source Performance Standards (NSPS) for new, modified and reconstructed units were issued August 3, 2015. They contain a less-restrictive emission limit for coal-fired boilers, increasing to 1,400 lbs.

CO_2/MWh from the proposed level of 1,100 lbs. CO_2/MWh. The EPA assumed a lower level of carbon capture and storage (CCS) for the revised limit. In addition, the EPA asserts that the limit can be achieved without CCS by co-firing with natural gas. The final limit of 1,000 lbs. CO_2/MWh for natural gas-fired combustion turbines did not change from the proposal.

Q. Does this conclude your testimony?

A. Yes.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

MICHAEL R. DELOWERY

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC.

DOCKET NO. 150007-EI

August 31, 2015

Q. Please state your name and business address.

A. My name is Michael Delowery. My business address is 400 South Tryon Street, Charlotte, NC 28202.

Q. Have you previously filed testimony before this Commission in Docket No. 150007-EI?

A. Yes. I provided direct testimony on April 1, 2015 and July 31, 2015.

Q. Has your job description, education, background or professional experience changed since that time?

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide estimates of costs that will be incurred in 2016 for the Mercury and Air Toxics Standards (MATS) - Anclote

Gas Conversion Project (Project 17.1)

Q. Have you prepared or caused to be prepared under your direction, supervision or control any exhibits in this proceeding?

A. Yes. I am co-sponsoring the following portion of Exhibit No. __ (TGF-5) to Thomas G. Foster's direct testimony:

- 42-5P page 20 of 22 - MATS - Anclote Gas Conversion

Q. What costs do you expect to incur in 2016 in connection with the MATS – Anclote Gas Conversion Project (Project 17.1)?

A. Duke Energy Florida, LLC does not expect any costs in 2016. The project is complete and in-service.

Q. Does this conclude your testimony?

A. Yes.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

GARRY MILLER

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC.

DOCKET NO. 150007-EI

AUGUST 31, 2015

Q. Please state your name and business address.

A. My name is Garry Miller. My business address is 400 South Tryon Street, Charlotte, NC 28202.

Q. Have you previously filed testimony before this Commission in Docket No. 150007-EI?

A: Yes. I provided direct testimony on July 31, 2015.

Q. Has your job description, education, background or professional experience changed since that time?

A: No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide an update on Duke Energy Florida LLC's ("DEF" or "Company") proposed compliance activities and related 2016 estimated costs associated with the Coal Combustion Residual ("CCR") Rule for

which the Company seeks recovery under the Environmental Cost Recovery Clause ("ECRC").

Q. Have you prepared or caused to be prepared under your direction, supervision or control any exhibits in this proceeding?

A. Yes. I am co-sponsoring the following portion of Exhibit No. __ (TGF-5) to Thomas G. Foster's direct testimony:

- 42-5P page 22 of 22 – Coal Combustion Residual Rule

Q. Has DEF's 2015 expected CCR Rule compliance strategy changed?

A: Yes. Expected CCR compliance activities associated with the temporary gypsum pad and additional capital costs to comply with vegetation management requirements as explained in my July 31, 2015 direct testimony in the instant Docket have changed.

Efforts to address fugitive dust mitigation at the CCR gypsum stack-out continue to be underway. At completion , the Crystal River ("CR") temporary gypsum pad will not be subject to CCR compliance requirements as a CCR landfill. DEF estimated $1.5M of capital expenditures in 2015 for the addition of a permanent dust control system. Based on further analysis, DEF will be unable to complete the permanent solution by October 19, 2015. DEF will employ a temporary dust mitigation solution while the permanent solution is constructed. The permanent solution is expected to be in-service by October 2016. DEF estimates O&M costs for a temporary fugitive dust mitigation

system of $75k and $250k in 2015 and 2016, respectively. Total estimated 2016 capital costs for a permanent dust control system at the CCR gypsum stack-out by October 2016 are $2.1 million. Additionally, DEF has determined that vegetation management compliance can be achieved without spending the $100k of capital included in the July 31, 2015 Filing.

Q: What are the CCR rule compliance activities and associated costs for which DEF is seeking recovery in 2016?

A: Ash Landfill

Various maintenance and repair work is required for the CR ash landfill such as fixing ruts and animal burrows, vegetation management, erosion repairs, and other activities to ensure compliance with the CCR rule. Total estimated O&M costs are $150k.

Temporary Gypsum Pad

Total estimated costs for temporary and permanent dust control systems are $325k in O&M and $2.1M in capital, as explained above. In addition, $875k of O&M costs are estimated to dredge the gypsum basin. DEF also expects to spend $100k in O&M costs for ash/gypsum handling and disposal to comply with CCR rule requirements.

Flue Gas Desulfurization ("FGD") Blowdown Ponds

As addressed in my July 31, 2015 direct testimony, groundwater monitoring is required for the FGD blowdown ponds along with weekly assessments based on

the results of liner assessments required by the rule. DEF estimates $1.8M of capital costs for engineering, including sampling, analysis, and reporting, and drilling wells.

Emergency Action Plan ("EAP")

No 2016 costs are projected for development of an EAP.

Vegetation Management & Inspection Work

Total estimated O&M costs for increased vegetation management at the CR ash landfill, percolation ponds and FGD Blowdown Ponds are $200k. Incremental O&M costs for system owner to perform CCR inspections and coordinate CCR compliance activities and requirements are $154k.

Q. Are there any other CCR rule compliance activities and costs for which DEF expects to seek recovery in 2016?

A. DEF continues to evaluate the CCR rule to determine operating and cost impacts, and expects to incur costs in 2016 and beyond. However, the full extent of compliance activities and associated costs cannot be determined until further analysis and assessments of the CCR rule are complete. As these analyses and assessments are completed and additional compliance activities and costs become known, DEF will update the Commission and provide the costs for recovery, as appropriate, in later ECRC filings.

Q. Does this conclude your testimony?

A. Yes.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

JEFFREY SWARTZ

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC.

DOCKET NO. 150007-EI

August 31, 2015

Q. Please state your name and business address.

A. My name is Jeffrey Swartz. My business address is 299 1st Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 150007-EI?

A: Yes. I provided direct testimony on April 1, 2015 and July 31, 2015.

Q. Has your job description, education, background or professional experience changed since that time?

A: No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide estimates of costs that will be incurred in 2016 for Duke Energy Florida LLC's ("DEF" or "Company") Integrated Clean Air Compliance Program (Project 7.4) and Mercury and Air

Toxics Standards (MATS) Program – Crystal River Units 1 & 2 (CR1&2) (Project 17.2).

Q. Have you prepared or caused to be prepared under your direction, supervision or control any exhibits in this proceeding?

A. Yes. I am sponsoring Exhibit No.__ (JS-1), which is an organization chart for DEF's Crystal River Clean Air Projects. I am also co-sponsoring the following portions of Exhibit No. __ (TGF-5) to Thomas G. Foster's direct testimony:

- 42-5P page 7 of 22 – Clean Air Interstate Rule (CAIR)
- 42-5P page 21 of 22 – MATS Program – CR1&2

Q. What O&M costs does DEF expect to incur in 2016 for air emission controls at Crystal River Units 4 and 5 (CR4&5) as part of the Integrated Clean Air Compliance Program (Project 7.4)?

A. DEF estimates O&M costs of $34 million to support the operation and maintenance of air emissions controls that were installed at the CR Energy Complex ("CREC") as outlined in DEF's Integrated Clean Air Compliance Plan as follows:

- Labor costs are estimated at $7.7 million based on current staffing levels.
- Contractor expenses are estimated at $5.6 million for various services.
- Parts and materials are estimated at $2.1 million.
- Other costs are estimated at $168k.

- Project expenses for a portal reclaimer chain replacement, tank inspections, absorber recycle pump motor refurbishment and stack fiberglass reinforced pipe inspections are estimated at $493k.
- CR4 outage costs are estimated at $1.2 million.
- Reagent and bi-product costs (ammonia, limestone, hydrated lime, caustic, dibasic acid and net gypsum sales/disposal) are estimated to total $16.8 million.

Q. What capital costs does DEF expect to incur in 2016 for the implementation of the Integrated Clean Air Compliance Program (Project 7.4)?

A. DEF estimates capital costs of $713k for the CR4&5 Flue Gas Desulfurization (FGD) blowdown wastewater project. CR4&5 coal-fired units generate blowdown wastewater that is discharged to a series of lined ponds for equalization and settling, further discharged to unlined percolation ponds. In the Conditions of Certification dated August 1, 2012, the Florida Department of Environmental Protection ("FDEP") required DEF to evaluate an alternative disposal method based on results of groundwater monitoring near the percolation ponds.

As explained in my testimony in previous dockets, DEF evaluated several treatment options to comply with the FDEP permit requirements and selected a strategy that uses a physical/chemical treatment system with a bioreactor treatment system to treat FGD blowdown wastewater with discharge to surface water or percolation ponds. The specific discharge method to be used is

contingent on the final EPA Effluent Limitation Guidelines ("ELG") Rule expected September 30, 2015 and may affect the final design, scope and cost of this project.

The $713k of FGD blowdown wastewater project costs expected to be incurred in 2016 are for initial engineering and site evaluation for the design and construction of a physical/chemical treatment system and bioreactor treatment system.

The total estimated FGD blowdown wastewater project cost is $46 million which as discussed earlier may be affected by the ELG Rule.

Q. What steps does DEF take to ensure that the level of expenditures for the operation of CR4&5 controls is reasonable and prudent?

A. Plant management controls and monitors operations and costs using several methods. Work is scheduled and conducted proactively and efficiently. Costs are approved by the appropriate level of management per existing Company policies. All expenditures are monitored on a monthly basis, and budget variances are analyzed for accuracy and appropriateness.

Q. Please discuss the organization being used to operate and maintain the CAIR equipment?

A. The Company established a dedicated unit to manage, operate and maintain the CAIR equipment as shown by the organization chart on Exhibit__(JS-1). This unit consists of 58 employees that report to the Crystal River North Station Manager and 1 employee who reports to the Director-Florida Fossil-Hydro-Finance. There are 8 managers and 50 maintenance, operations and support employees. The operators work rotating shifts in order to staff the operations of CREC 24 hours per day. The maintenance employees primarily work days, but shift employees are available to work when needed. In an effort to keep regular staffing levels low, contractors are used for specialized or lower-skilled work which minimizes overall operation and maintenance costs.

Q. Are there policies and procedures in place to efficiently operate and maintain the CAIR equipment?

A. Yes. There are several different policies and procedures used to efficiently operate and maintain the CAIR equipment. First and foremost, the plant adheres to all OSHA and Company safety-related policies and procedures. It also follows operations and maintenance procedures during startups, shut downs, steady state situations and transient scenarios. All employees are trained to respond effectively to many different operating scenarios as part of these procedures. The procedures were developed during construction and startup, and continue to be revised as more experience and expertise is gained with the equipment.

The plant uses existing corporate-wide policies and procedures to efficiently conduct business such as human resources (hiring, compensation, and performance management), supply chain management (purchasing, contracting, and inventory) and information technology (NERC Critical Infrastructure Protection).

Q. Are personnel operating and maintaining this equipment trained in these policies and procedures?

A. Yes. Personnel selected to operate and maintain CAIR equipment have to meet job-related qualifications for specific positions. Some operation employees are hired from outside companies and have previous experience operating this type of equipment at other utilities. Other operation employees are selected to participate in an in-house apprentice program. These employees must complete a 2 to 4 year training program before they are fully qualified workers. This training includes a mix of classroom and hands-on training that helps employees progress through different levels of task proficiency. Maintenance employees are selected based on their skills and experience, and are provided equipment specific training to optimize equipment maintenance.

Equipment-specific training was conducted during the construction and start-up phase of the project and continues as major equipment overhauls are performed. This training included equipment walk-downs, discussions with vendor representatives and hands-on operating and maintenance work performed under the supervision of qualified individuals.

From a business process standpoint, CAIR employees are trained on policies and procedures using several different methods that include required reading and review of the policies and procedures, small group discussions, one-on-one interaction with subject matter experts, computer based training and on the job task training.

Q. Does the Company have controls in place to ensure these policies and procedures are followed?

A. DEF ensures compliance with policies and procedures through management controls, equipment round checklists, procedure sign-offs and internal audits. The level of controls is based on the particular policy or procedure.

Q. Are there any other mechanisms in place to ensure proper operation and maintenance of CAIR equipment?

A. Along with the above methods, prudent engineering judgment and industry standards are used to ensure proper operation and maintenance of CAIR equipment. The FGD Engineer (System Owner) works directly with operations and maintenance personnel to ensure that systems are working in accordance with design parameters.

Routine maintenance is performed on a regular and on-going basis. In addition, specialized inspection and maintenance work is conducted during scheduled unit

and equipment outages. These specialized work activities are identified and refined as the Company gains more operational experience with the equipment.

Q. What O&M costs does DEF expect to incur in 2016 for the MATS Program – CR1&2 (Project 17.2)?

A. DEF estimates O&M costs of $3.8 million: $480k for completion of the CR1&2 MATS Compliance Plan as approved by the Commission in Order PSC-14-0173-PAA-EI, and $3.3 million for routine O&M costs required for ongoing compliance with the MATS rule.

Remaining work associated with the CR1&2 MATS Compliance Plan includes emissions testing and boiler inspections. These activities are required to demonstrate compliance with the emissions limitations and work practice standards included in the rule.

Routine O&M costs include support for reagent injection systems, fuel handling and equipment impacts from burning alternate fuels, and emissions monitoring and testing.

The results of ongoing plant testing, expected to be completed in the third quarter of 2015, will be used to determine the extent of reagent injection required for compliance and associated costs. The estimates provided reflect

DEF's current assumptions for compliance strategy, which may be impacted by these results.

Q. What capital costs does DEF expect to incur in 2016 for the MATS Program – CR1&2 (Project 17.2)?

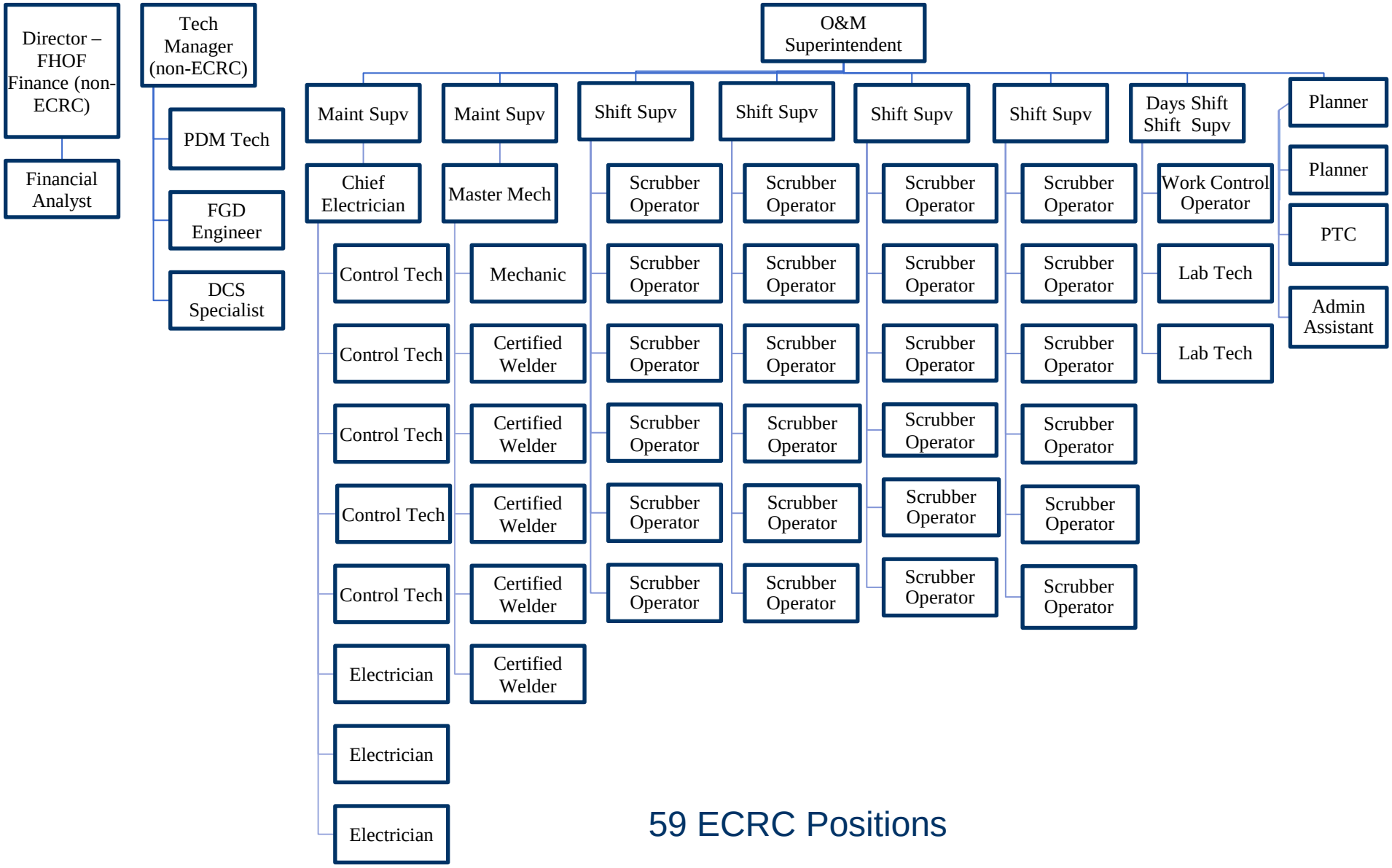
A. DEF estimates capital costs of $2.6 million to implement the CR1&2 MATS Compliance Plan as approved by the Commission in Order PSC-14-0173-PAA-EI. These costs are associated with the installation of flue gas conditioning systems to improve particulate collection efficiency.

Q. What is the current status of the CR1&2 MATS Compliance Plan?

A: The MATS-CR1&2 Program is on schedule to support the effective compliance date of April 2016 as required in DEF's Title V air permits for the facility. DEF is projecting a total cost of $33 million to complete the projects and testing required for MATS compliance.

Q. Does this conclude your testimony?

A. Yes.


Director – FHOF Finance (non-ECRC)
Financial Analyst
Tech Manager (non-ECRC)
PDM Tech
FGD Engineer
DCS Specialist
O&M Superintendent
Maint Supv
Maint Supv
Shift Supv
Shift Supv
Shift Supv
Shift Supv
Days Shift Shift Supv
Planner
Planner
PTC
Admin Assistant
Chief Electrician
Master Mech
Work Control Operator
Lab Tech
Lab Tech
Control Tech
Control Tech
Control Tech
Control Tech
Control Tech
Electrician
Electrician
Electrician
Mechanic
Certified Welder
Certified Welder
Certified Welder
Certified Welder
Certified Welder
Certified Welder
Scrubber Operator
59 ECRC Positions

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2015 - December 2015

Docket No. 150007-EI
Duke Energy Florida
Witness: T. G. Foster
Exh. No. __ (TGF-3)
Page 14 of 28

Return on Capital Investments, Depreciation and Taxes
For Project: CAIR/CAMR - Peaking (Project 7.2 - CT Emission Monitoring Systems)
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Jan-15	Actual Feb-15	Actual Mar-15	Actual Apr-15	Actual May-15	Actual Jun-15	Estimated Jul-15	Estimated Aug-15	Estimated Sep-15	Estimated Oct-15	Estimated Nov-15	Estimated Dec-15	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	
	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	$1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	1,936,108	
3	Less: Accumulated Depreciation	(303,816)	(307,366)	(310,916)	(314,466)	(318,016)	(321,566)	(325,116)	(328,666)	(332,216)	(335,766)	(339,316)	(342,866)	(346,416)	
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)	$1,632,292	$1,628,742	$1,625,192	$1,621,642	$1,618,092	$1,614,542	$1,610,992	$1,607,442	$1,603,892	$1,600,342	$1,596,792	$1,593,242	$1,589,692	
6	Average Net Investment		$1,630,517	$1,626,967	$1,623,417	$1,619,867	$1,616,317	$1,612,767	$1,609,217	$1,605,667	$1,602,117	$1,598,567	$1,595,017	$1,591,467	
7	Return on Average Net Investment (B)														
	a. Debt Component		2,717	2,714	2,705	2,700	2,694	2,688	2,717	2,711	2,706	2,699	2,693	2,688	32,432
	b. Equity Component Grossed Up For Taxes		11,237	11,214	11,188	11,164	11,139	11,114	11,176	11,152	11,128	11,103	11,080	11,054	133,749
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	42,600
	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)		1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	18,540
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		$19,049	$19,023	$18,988	$18,959	$18,928	$18,897	$18,988	$18,958	$18,929	$18,897	$18,868	$18,837	227,321
	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		19,049	19,023	18,988	18,959	18,928	18,897	18,988	18,958	18,929	18,897	18,868	18,837	227,321
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)		0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
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)		18,273	18,248	18,214	18,186	18,156	18,127	18,214	18,185	18,157	18,127	18,099	18,069	218,055
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$18,273	$18,248	$18,214	$18,186	$18,156	$18,127	$18,214	$18,185	$18,157	$18,127	$18,099	$18,069	$218,055

Notes:

(A) N/A

(B) Jan - Jun 2015 Line 6 x 10.27% x 1/12. Jul - Dec 2015 Line 6 x 10.36% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 5.08% (Jan-Jun) or 5.12% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.

(C) Depreciation calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.

(D) Property tax calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2014 Effective Tax Rate on original cost.

(E) Line 9a x Line 10

(F) Line 9b x Line 11