

STATE OF FLORIDA

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DIVISION OF
ACCOUNTING AND FINANCE
ANDREW L. MAUREY
DIRECTOR
(850) 413-6900

Public Service Commission

January 18, 2017

Matthew R. Bernier, Esq.
Duke Energy Florida, LLC
106 East College Avenue
Suite 800
Tallahassee, FL 32301-7740

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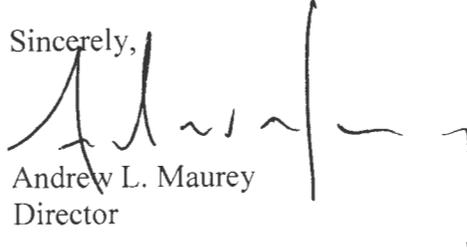
Re: Request for Commission review per Rule 25-14.011 of Proposed Private Letter Ruling to be submitted to Internal Revenue Service

Dear Mr. Bernier:

Pursuant to Rule 25-14.011(4)(a), F.A.C., this letter is to inform you that Commission staff has reviewed the normalization-related private ruling request (PLR) that Duke Energy Florida, LLC (DEF) intends to provide to the Internal Revenue Service and found it to be complete and adequate with regard to its explanation of DEF's calculations, and related Commission orders and policy.

Should you have any questions or need any additional information regarding this matter, please contact me.

Sincerely,


Andrew L. Maurey
Director

ALM:sb

cc: Commission Clerk