



Dianne M. Triplett
ASSOCIATE GENERAL COUNSEL
Duke Energy Florida, LLC

June 8, 2017

VIA ELECTRONIC DELIVERY

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

Re: Docket 170009-EI; Nuclear cost recovery clause
Duke Energy Florida, LLC's Third Request for Confidential Classification

Dear Ms. Stauffer:

Attached is Duke Energy Florida, LLC's ("DEF") Third Request for Confidential Classification of certain information provided in DEF's workpapers produced in response to Staff's NCRC audit (ACN No. 17-005-2-1 and ACN No. 17-006-2-2). This filing includes:

- Exhibit A (confidential slipsheet only)
- Exhibit B (2 copies of redacted information)
- Exhibit C (justification matrix)
- Exhibit D (Affidavits of Christopher M. Fallon and Mark R. Teague)

DEF's confidential Exhibit A that accompanies the above-referenced filing, has been submitted under separate cover.

Thank you for your assistance in this matter. If you have any questions, please feel free to contact me at (727) 820-4692.

Sincerely,

/s/ Dianne M. Triplett
Dianne M. Triplett

DMT/at
Attachments

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Nuclear Cost Recovery Clause

Docket No. 170009-EI
Submitted for Filing: June 8, 2017

**DUKE ENERGY FLORIDA, LLC'S THIRD REQUEST FOR
CONFIDENTIAL CLASSIFICATION REGARDING
STAFF-GENERATED FINANCIAL AUDIT WORKPAPERS**

Duke Energy Florida, LLC (“DEF” or the “Company”), pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006(3), Florida Administrative Code (“F.A.C.”), files this Third Request for Confidential Classification (the “Request”) regarding portions of the Florida Public Service Commission Staff (“Staff”) Generated Financial Auditor’s Workpapers (the “Workpapers”). The workpapers contain confidential contractual cost information, vendor invoice and internal labor information, the disclosure of which would impair DEF’s competitive business interests and violate DEF’s confidentiality agreements with third parties. Accordingly, the workpapers meet the definition of proprietary confidential business information per section 366.093(3), Florida Statutes. An unredacted copy of the Staff’s workpapers is being filed under seal with the Commission on a confidential basis to keep the competitive business information in those documents confidential.

In support of this Request, DEF states as follows:

The Confidentiality of the Documents at Issue

Section 366.093(1), Florida Statutes (F.S.), provides that “any records received by the Commission which are shown and found by the Commission to be proprietary confidential business information shall be kept confidential and shall be exempt from [the Public Records Act].” § 366.093(1), F.S. Proprietary confidential business information means information that

is (i) intended to be and is treated as private confidential information by the Company, (ii) because disclosure of the information would cause harm, (iii) either to the Company's ratepayers or the Company's business operation, and (iv) the information has not been voluntarily disclosed to the public. § 366.093(3), F.S. Specifically, "information concerning bids or other contractual data, the disclosure of which would impair the efforts of the public utility or its affiliates to contract for goods or services on favorable terms" is defined as proprietary confidential business information. § 366.093(3)(d), F.S. Additionally, subsection 366.093(3)(e) defines "information relating to competitive interests, the disclosure of which would impair the competitive business of the provider of the information," as proprietary confidential business information.

Portions of Staff's workpapers should be afforded confidential classification for the reasons set forth in the Affidavits of Mr. Christopher Fallon and Mr. Thomas G. Foster filed in support of DEF's Request, and for the following reasons.

Levy Nuclear Project

Specifically, the sections of Staff's workpapers covering the Levy Nuclear Project ("LNP") contain confidential contractual data, including original cost amounts under DEF's Engineering, Procurement and Construction ("EPC") Agreement, long lead equipment disposition and settlement terms, and confidential and competitively sensitive contractual information. See Fallon Affidavit, ¶¶ 3-5. As noted in Exhibit C, certain confidential LNP-related information is also included in the workpapers for the CR3 audit. The public disclosure of such information would impair DEF's competitive business interests, and would further be a violation of the confidentiality provisions in the EPC Agreement. Id. at ¶¶ 3-5. Additionally, much of this information, such as the EPC related information, has been submitted to the Commission on prior occasions and has received confidential classification from the Commission.

If such information was disclosed to DEF's competitors or to other potential suppliers and vendors, DEF's efforts to disposition items currently or to obtain competitive nuclear equipment and service options that provide economic value to both the Company and its customers in the future could be compromised by these third parties changing their offers or negotiating strategies. Id. at ¶¶ 4-5. Without DEF's measures to maintain the confidentiality of sensitive terms in contracts between DEF and contractors or suppliers, the Company's efforts to obtain competitive contracts would be undermined. Id.

CR3 Extended Power Uprate Project (“EPU”)

With regards to the EPU project, portions of Staff’s workpapers contain confidential and sensitive business information concerning employee salaries. See Foster affidavit at ¶ 5. The hiring and retention of skilled personnel is among the most highly competitive functions within DEF’s overall operations. Id. Public disclosure of information concerning employee salaries would place DEF at a disadvantage against competitors for skilled employees by giving them otherwise unavailable knowledge regarding their compensation. Id. This knowledge would impair DEF’s competitive interests in retaining its current employees and hiring future employees. Id.

Confidentiality Procedures

Strict procedures are established and followed to maintain the confidentiality of the terms of all of the confidential documents and information at issue, including restricting access to those persons who need the information and documents to assist the Company. See Affidavit of Fallon, ¶ 6; Affidavit of Foster, ¶ 6.

At no time has the Company publicly disclosed the confidential information or documents at issue; DEF has treated and continues to treat the information and documents at

issue as confidential. See Affidavit of Fallon, ¶ 6; Affidavit of Foster, ¶ 6. DEF requests this information be granted confidential treatment by the Commission.

Conclusion

The competitive, confidential information at issue in this Request fits the statutory definition of proprietary confidential business information under Section 366.093, Florida Statutes, and Rule 25-22.006, F.A.C., and therefore that information should be afforded confidential classification. In support of this motion, DEF has enclosed the following:

1. A separate, sealed envelope containing one copy of the confidential Exhibit A to DEF's Request for which DEF intends to request confidential classification with the appropriate section, pages, or lines containing the confidential information highlighted in yellow. This information should be accorded confidential treatment pending a decision on DEF's Request by the Commission;
2. Two copies of the documents with the information for which DEF intends to request confidential classification redacted by section, pages, or lines where appropriate as Exhibit B; and,
3. A justification matrix of the confidential information contained in Exhibit A supporting DEF's Request, as Exhibit C; and
4. Affidavits attesting to the confidential nature of information identified in this request as Exhibit D.

WHEREFORE, DEF respectfully requests that the unredacted portions of Staff's workpapers classified as confidential for the reasons set forth above.

Respectfully submitted,

/s/ Dianne M. Triplett

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Telephone: (850) 521-1428

DIANNE M. TRIPLETT
Associate General Counsel
Duke Energy Florida, LLC
299 First Avenue North
St. Petersburg, FL 33701
Telephone: (727) 820-4692

CERTIFICATE OF SERVICE

I HEREBY CERTIFY a true and correct copy of the foregoing has been furnished to counsel and parties of record as indicated below via electronic mail this 8th day of June, 2017.

/s/ Dianne M. Triplett

Attorney

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george@cavros-law.com

Exhibit A

CONFIDENTIAL
FILED UNDER SEPARATE COVER

Exhibit B

REDACTED

COMMISSIONERS:
JULIE I. BROWN, CHAIRPERSON
DONALD J. POLMAN
RONALD A. BRISÉ
JIMMY PATRONIS
ART GRAHAM

STATE OF FLORIDA



TAMPA DISTRICT OFFICE
1313 N. TAMPA STREET
SUITE 220
TAMPA, FL 33602-3328
(813) 637-8660

Public Service Commission

May 18, 2017

RE: CR3 NCRC audit

Dear Mr. Moore

We have completed our field work in the above-referenced audit. Included with this letter is a copy of the audit workpapers which the Commission is maintaining in a Temporary Confidential Status and a listing of these workpapers. Please sign and date a copy of this letter indicating that you have received these copies.

The Utility must file a request for Confidential Classification according to Rule 25-22.006, F.A.C. in order to maintain this confidentiality. This request must be filed with the Commission within twenty-one days from today or these workpapers will become public documents.

Sincerely,

Ron Mavrides

Audit Manager

Received By: Paul Moore

Enclosure

Copy: Audit File

Duke Energy, FL., LLC
CR3 NCRC
Docket #170009-EI
Year Ended 12/31/2016
Auditor: Ron Mavrides
ACN No. 17-006-2-2

CONFIDENTIAL FILE LOG

W/P pages	Description	Provided to:	Date
43	O & M Samples	Paul Moore	5/18/2017
43-1	O & M Samples	Paul Moore	5/18/2017
43-2	O & M Samples	Paul Moore	5/18/2017
43-3	O & M Samples	Paul Moore	5/18/2017
43-4	O & M Samples	Paul Moore	5/18/2017
43-5	O & M Samples	Paul Moore	5/18/2017
43-6	O & M Samples	Paul Moore	5/18/2017
43-7	O & M Samples	Paul Moore	5/18/2017
43-8	O & M Samples	Paul Moore	5/18/2017
43-9	O & M Samples	Paul Moore	5/18/2017
43-10	O & M Samples	Paul Moore	5/18/2017
43-11	O & M Samples	Paul Moore	5/18/2017
43-12	O & M Samples	Paul Moore	5/18/2017
43-13	O & M Samples	Paul Moore	5/18/2017
Item	Thumb Drive	Paul Moore	5/18/2017

WP 11/1

Duke Energy FL., LLC.
 CR3 Uprate
 NCRC Docket#170009-EI
 Year Ended 12/31/2016

REDACTED

KAM
 2/20/17

0182318 - Other Reg Assets - Gen Acct	[ICP Top]	3,009,642	217,695,013	220,704,656
0182359 - REPS Incremental Costs	[ICP Top]	0	4	4
0182411 - Deferred Fuel Exp-Current Year	[ICP Top]	0	85,085,356	85,085,356
0182412 - Deferred Fuel Exp - Prior Year	[ICP Top]	62,067,220	(62,041,404)	25,816
0182413 - Def Capacity Exp-Current Year	[ICP Top]	21,799,627	(21,799,627)	0
0182414 - Deferred Fuel Exp - Wholesale	[ICP Top]	642,481	(599,698)	42,783
0182415 - Regulatory Asset - Cor	[ICP Top]	480,833,943	0	480,833,943
0182406 - DEF CR3 Uprate - 2012 Asset	[ICP Top]	170,454,360	(42,220,163)	128,234,197
0182319 - Closed Def Int Hedge-Asset	[ICP Top]	22,727,897	(4,585,754)	18,142,143
0182322 - ST Closed Def Int Hedge-Asset	[ICP Top]	4,585,754	0	4,585,754
0182307 - Deferred Levy Contra Equity	[ICP Top]	(1,731,929)	(2,381,896)	(4,113,825)
0182308 - Interest On Tax Deficiencies	[ICP Top]	(3,945,780)	1,700,858	(2,244,922)
0182309 - Amort Load Management Switches	[ICP Top]	(4,101,995)	(722,567)	(4,824,562)
0182311 - Accrued Environmental Recovery	[ICP Top]	9,561,683	(1,863,148)	7,698,535
0182313 - Deferred ECRC	[ICP Top]	0	0	0
0182317 - Deferred Depreciation - 2010 Rate Case	[ICP Top]	17,521,839	0	17,521,839
0182321 - REG ASSET-DERIV MTM OIL	[ICP Top]	211,402,680	(209,950,447)	1,452,233
0182331 - Deferred GPIF - FL Fuel Reg Asset	[ICP Top]	0	2,255,421	2,255,421
0182336 - Deferred CR3 DCS Contra Equity	[ICP Top]	(1,295,222)	(568,983)	(1,864,205)
0182339 - Deferred CR3 - Depreciation & Prop Taxes	[ICP Top]	1,958,058	(2,286,036)	(327,980)
0182347 - Deferred CR3 - Depr & Prop Taxes - Contra	[ICP Top]	(47,403,207)	(3,336,152)	(50,739,358)
0182348 - Deferred Levy - 2010 Reg Asset	[ICP Top]	54,969,534	8,558,728	63,528,262
0182398 - Load Management Switches	[ICP Top]	16,916,742	2,550,914	19,467,656
0182333 - SFAS158 Reg Asset	[ICP Top]	20,205,321	(9,699,637)	10,505,684
0182470 - Reg Asset - Coal Ash Pond ARD (I)	[ICP Top]	0	186,668	186,668
0182315 - Reg Asset - Coal Ash Pond ARO	[ICP Top]	8,044,882	90,410	8,135,292
0182488 - CR3 Non-NCRC EPU Contra Equity	[ICP Top]	0	(407,090)	(407,090)
Misc Regulatory Assets	[ICP Top]	1,784,491,043	(235,878,567)	1,548,612,476
0182400 - Deferred Capacity - Florida Retail	[ICP Top]	13,962,446	(13,962,446)	0
Other Regulatory Assets (182.3)	[ICP Top]	2,021,538,195	(240,206,271)	1,781,331,925
0183000 - Prelim Survey and Investigation	[ICP Top]	1,452,184	3,965,640	5,417,823
Preliminary Survey and Investigation Charges (183)	[ICP Top]	1,452,184	3,965,640	5,417,823
0184450 - Charges To Be Transferred(Go On	[ICP Top]	25,969	(25,969)	0
0804110 - Unproductive Time Distributed	[ICP Top]	(39,040,329)	39,040,329	0
0804210 - Vacations	[ICP Top]	15,844,551	(15,844,551)	0
0804220 - Holidays	[ICP Top]	11,238,040	(11,238,040)	0
0804290 - Other Excused Absences	[ICP Top]	3,851,596	(3,851,596)	0
0804330 - Sick	[ICP Top]	8,108,142	(8,108,142)	0
0184500 - Departmental and Other Clearing	[ICP Top]	(334,680)	296,976	(37,704)
0999998 - Allocations Suspense	[ICP Top]	0	(323)	(323)
0184102 - Other Current Assets Clearing	[ICP Top]	(88,695)	88,695	0
0184023 - Clearing Payroll Fixed Distr	[ICP Top]	(10,385)	3,151	(7,234)
Clearing Accounts (184)	[ICP Top]	(407,791)	362,530	(45,262)
0186110 - Miscellaneous Work in Progress	[ICP Top]	415,792	66,212	482,005
0186120 - Misc. Wip - Fp Dist. Wids	[ICP Top]	682,652	210,535	893,186
0186290 - Oth Deferred Charges - Operation	[ICP Top]	2,747,333	(4,153,935)	(1,406,602)
0186201- Def Project/Actg Exp	[ICP Top]	0	324,324	324,324
0186500 - Other Long Term Receivable	[ICP Top]	33,988,643	(17,159,757)	16,828,886
0186605 - Misc Defer Debit Workers Comp	[ICP Top]	14,353,740	(848,778)	13,504,962
0186002 - Reserve - Misc Def Debts	[ICP Top]	91,793	(91,793)	0
0186101 - DEF CR3 NCR - Reg Asset Base Rate	[ICP Top]	1,282,279,025	(1,282,279,025)	0
0186400 - SECI-Lakeland Intercon Upgrade	[ICP Top]	8,162,800	(773,630)	7,389,170
0186295 - Deferred Storm Expenses	[ICP Top]	0	64,745,949	64,745,949
0186102 - DEF CR3 Dry Cask Storage	[ICP Top]	60,608,119	32,569,455	93,177,574
Other Deferred Charges	[ICP Top]	1,403,529,897	(1,207,390,443)	196,139,453
Miscellaneous Deferred Debts (186)	[ICP Top]	1,403,529,897	(1,207,390,443)	196,139,453

12
 Summary

CONFIDENTIAL

SOURCE PBC

12 page 5 of 18
 FERC wktb.xlsxFERC wktb

AM
3/2017

Co	Worker Id	Em Code	Resp Center	Oper Unit	Business Unit	Process	Project	Account	Location	Product	Resource Type	Labor Pay		Worker Full Name	GL Journal Id	Employee		Period To Apply Date	LDS Insert Date
	LABR	LABR	LABR	LABR	LABR	LABR	LABR					Run Id	Pay Period End Date			Labor Hours	Labor Amount		
																	22	696.74	
																	22	696.74	3/31/2016
																	22	696.74	43

REDACTED

Sample #4

APA#11-000-2-2
Duke Energy FL., LLC.
CR3 Uprate
NCRC Docket#170009-EI
Year Ended 12/31/2016

LR

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PBC

SOURCE _____

43-1

KAM
3/2017

Co	Worker Id LABR	Earn Code LABR	Resp Center LABR	Oper Unit LABR	Business Unit LABR	Process LABR	Project LABR	Activity	Account LABR LABR	Location LABR	Product LABR	Resource Type LABR	Labor Pay Run Id LABR	Pay Period End Date LABR	Worker Full Name LABR	GL Journal Id LABR	Employee		Period To Apply Date LABR	LDS Insert Date LABR	
																	Labor LABR	Labor Amount LABR			
[REDACTED]																	Sum:	18	563.58		
[REDACTED]																	Sum:	18	563.58	7/31/2016	
[REDACTED]																	Sum:	18	563.58	43	

REDACTED

Sample #5

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Duke Energy FL., LLC.
CR3 Uprate
NCRC Docket#170009-EI
Year Ended 12/31/2016

LN

PBC

SOURCE _____

43-2

Handwritten initials/signature in the top right corner.

Co	Worker Id LABR	Earn Code LABR	Resp Center LABR	Oper Unit LABR	Business Unit LABR	Process LABR	Project LABR	Activity LABR	Account LABR	Location LABR	Product LABR	Resource Type LABR	Run Id LABR	End Date LABR	Worker Full Name LABR	GL Journal Id LABR	Employee		Period To Apply Date LABR	LDS Insert Date LABR	
																	Labor Hours LABR	Labor Amount LABR			
[REDACTED]																	Sum:	1	46.2		
[REDACTED]																	Sum:	1	46.2	6/30/2016	
[REDACTED]																	Sum:	1	46.2	43	

REDACTED

APA#11-006-2-2
Duke Energy FL., LLC.
CR3 Uprate
NCRC Docket#170009-EI
Year Ended 12/31/2016

Handwritten initials 'UN' next to the project information.

Sample #9

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SOURCE PBC

43-4

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2/20/17

43-13

APA# 11-000-2-2
Duke Energy FL., LLC.
CR3 Uprate
NCRC Docket# 170009-EI
Year Ended 12/31/2016

N

CONFIDENTIAL

Sheet ID	Invoice	Project ID	Level A	Level 1	Level 2	Level 3	Level 4	Level 5	Level 6	Item	Description	Trans ID	IS ID	Account	Order Unit	Open Unit Date	Close Cr	Revers Cr Date	Item Type	Process	Project	Activity	Quantity	Unit	Expense Type	Accounting Cd	Department	Asset Id	Appl	Unit Id	Unit	Unit	
		1001647174	Energy	Finance	Account & Regulatory	Reg Planning Process				10 DINDROP FUTURE CAPX	Balance Load Mgmt	031516	00225	0021005	CR3	CRYSTA DASH NUCLEAR UNIT 3	1/00		PL BATES 4 PWD 4500000	1	0000000	0000000	CR3	\$18.00	1	0000000	0000000	0000000	0000000	0000000	0000000	0000000	0000000
		1001647119	Energy	Supply Chain	Commodity Supply	Proc 90 900	Submittal Supply	Proc 90 900	Submittal Supply	0000000	0000000	031516	00225	0100103	CR3	CRYSTA DASH NUCLEAR UNIT 3	02/16		QUALITY CONTROL CFAP	1	0000000	0000000	1000	\$134.00	43	0000000	0000000	0000000	0000000	0000000	0000000	0000000	0000000

Sample #10

REDACTED

PBC

SOURCE _____

43-13

COMMISSIONERS:
JULIE I. BROWN, CHAIRPERSON
DONALD J. POLMAN
RONALD A. BRISÉ
JIMMY PATRONIS
ART GRAHAM

STATE OF FLORIDA



TAMPA DISTRICT OFFICE
1313 N. TAMPA STREET
SUITE 220
TAMPA, FL 33602-3328
(813) 637-8660

Public Service Commission

May 18, 2017

RE: Levy 1 & 2 NCRC audit

Dear Mr. Moore

We have completed our field work in the above-referenced audit. Included with this letter is a copy of the audit workpapers which the Commission is maintaining in a Temporary Confidential Status and a listing of these workpapers. Please sign and date a copy of this letter indicating that you have received these copies.

The Utility must file a request for Confidential Classification according to Rule 25-22.006, F.A.C. in order to maintain this confidentiality. This request must be filed with the Commission within twenty-one days from today or these workpapers will become public documents.

Sincerely,

Ron Mavrides

A handwritten signature in black ink that reads "Ron Mavrides".

Audit Manager

Received By: _____

Enclosure

Copy: Audit File

A handwritten signature in black ink that reads "Paul Moore".

Duke Energy, FL., LLC.
 Levy NCRC
 Docket #170009-EI
 Year Ended 12/31/2016
 Auditor: Ron Mavrides
 ACN No. 17-005-2-1

CONFIDENTIAL FILE LOG

W/P pages	Description	Provided to:	Date
19	CWIP Samples	Paul Moore	5/18/2017
19-1	CWIP Samples	Paul Moore	5/18/2017
19-2	CWIP Samples	Paul Moore	5/18/2017
19-3	CWIP Samples	Paul Moore	5/18/2017
19-4	CWIP Samples	Paul Moore	5/18/2017
19-5	CWIP Samples	Paul Moore	5/18/2017
19-6	CWIP Samples	Paul Moore	5/18/2017
19-7	CWIP Samples	Paul Moore	5/18/2017
19-8	CWIP Samples	Paul Moore	5/18/2017
19-9	CWIP Samples	Paul Moore	5/18/2017
19-10	CWIP Samples	Paul Moore	5/18/2017
19-11	CWIP Samples	Paul Moore	5/18/2017
19-12	CWIP Samples	Paul Moore	5/18/2017
19-13	CWIP Samples	Paul Moore	5/18/2017
19-14	CWIP Samples	Paul Moore	5/18/2017
19-15	CWIP Samples	Paul Moore	5/18/2017
43-1	O & M Samples	Paul Moore	5/18/2017
43-2	O & M Samples	Paul Moore	5/18/2017
43-3	O & M Samples	Paul Moore	5/18/2017
43-4	O & M Samples	Paul Moore	5/18/2017
43-5	O & M Samples	Paul Moore	5/18/2017
43-6	O & M Samples	Paul Moore	5/18/2017
43-7	O & M Samples	Paul Moore	5/18/2017
43-8	O & M Samples	Paul Moore	5/18/2017
43-9	O & M Samples	Paul Moore	5/18/2017
43-10	O & M Samples	Paul Moore	5/18/2017
43-11	O & M Samples	Paul Moore	5/18/2017
49-1	Long-Lead Equipment	Paul Moore	5/18/2017
Item	Thumb Drive	Paul Moore	5/18/2017

W/P 11/1

Duke Energy, FL., LLC.
 Levy NCRC
 Docket #170009-EI
 Year Ended 12/31/2016
 Auditor: Ron Mavrides
 ACN No. 17-005-2-1

CONFIDENTIAL FILE LOG

W/P pages	Description	Provided to:	Date
2-3	2016 Filing	Paul Moore	5/18/2017
2-9	2016 Filing	Paul Moore	5/18/2017
2-10	2016 Filing	Paul Moore	5/18/2017
2-11	2016 Filing	Paul Moore	5/18/2017
10-4/1	CWIP	Paul Moore	5/18/2017
12 page 1	Trial Balance	Paul Moore	5/18/2017
12 page 2	Trial Balance	Paul Moore	5/18/2017
12 page 3	Trial Balance	Paul Moore	5/18/2017
12 page 4	Trial Balance	Paul Moore	5/18/2017
12 page 5	Trial Balance	Paul Moore	5/18/2017
12 page 6	Trial Balance	Paul Moore	5/18/2017
12 page 7	Trial Balance	Paul Moore	5/18/2017
12 page 8	Trial Balance	Paul Moore	5/18/2017
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12 page 12	Trial Balance	Paul Moore	5/18/2017
12 page 13	Trial Balance	Paul Moore	5/18/2017
12 page 14	Trial Balance	Paul Moore	5/18/2017
12 page 15	Trial Balance	Paul Moore	5/18/2017
12 page 16	Trial Balance	Paul Moore	5/18/2017
12 page 17	Trial Balance	Paul Moore	5/18/2017
12 page 18	Trial Balance	Paul Moore	5/18/2017

W/P 11

Duke Energy FL., LLC.
Levy Units 1 & 2
NCRD Docket#170009-EI
Year Ended 12/31/2016

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4/2017

2-9

LEVY COUNTY NUCLEAR 1 & 2
Site Selection, Preconstruction Costs, and Carrying Costs on Construction Cost Balance
True-Up Filing: Regulatory Asset Category - Variance in Additions and Expenditures

CONFIDENTIAL

EXPLANATION: Provide variance explanations comparing the annual system total expenditures shown on 2016 Detail Schedule with the expenditures provided to the Commission on 2016 Estimated/Actual Detail schedule. List the Generation expenses separate from Transmission in the same order appearing on 2016 Detail Schedule. Appendix D
Witness: C. Fallon
Duke Energy Florida
Exhibit: (TGF - 1)
(Page 2 of 2)

COMPANY:
Duke Energy - FL

DOCKET NO.:
170009-EI

For Year Ended 12/31/2016

Line No.	Major Task & Description for amounts on 2016 Detail Schedule	(A) System Estimated / Actual	(B) System Actual	(C) Variance Amount	(D) Explanation
<u>Generation:</u>					
1	Wind-Down Costs				Minimal variance from projected.
2	Sale or Salvage of Assets				
3	Disposition				
4	Total Generation Costs				Final payment for LLE contract closeout costs, not projected in the 2016 Estimate filed on April
<u>Transmission:</u>					
1	Wind-Down Costs				
2	Sale or Salvage of Assets				
3	Disposition				
4	Total Transmission Costs				

Note:
System Estimated / Actual taken from April 27, 2016 Filing in Docket No. 160009-EI.

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PBC

SOURCE 2016 NCRD
Filing

Duke Energy FL., LLC.
 Levy Units 1 & 2
 NCRC Docket#170009-EI
 Year Ended 12/31/2016

LEVY COUNTY NUCLEAR 1 & 2
 Actual Filing: Contracts Executed

*10/11/16
4/20/17*

2-10

COMPANY: Duke Energy Florida
 EXPLANATION: Provide a list of contracts executed in excess of \$1 million including, a description of the work, the dollar value and term of the contract, the method of vendor selection, the identity and affiliation of the vendor, and current status of the contract.

CONFIDENTIAL
 Appendix E
 Witness: C. Fallon
 Docket No. 170009-EI
 Duke Energy Florida
 Exhibit: (TGF - 1)

DOCKET NO.: 170009-EI

For Year Ended: 12/31/2016

Line No.	Contract No.	Status of Contract	Term of Contract	Original Amount	Actual Expended as of Prior Year End (2015)	Actual Amount Expended in 2016	Estimate of Final Contract Amount	Name of Contractor	Affiliation of Vendor	Method of Selection	Nature and Scope of Work
1	414310	Terminated: January 28, 2014					See Note Line 1:	Westinghouse Electric Co. LLC.	Direct	Sole Source. Award based on vendor constructing the selected reactor technology.	To design, engineer, supply, equip, construct and install a fully operational two unit AP1000 Facility at the Levy Nuclear Plant Site. Final contract amount includes change orders.

Line 1: Costs or credits associated with terminating the EPC contract and related long lead equipment purchase orders are subject to litigation appeal in federal court and cannot be estimated at this time.

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SOURCE 2016 NCRC Filings

Duke Energy FL, LLC
 Levy Units 1 & 2
 NCRC Docket#170009-EI
 Year Ended 12/31/2016

DATE: January 11, 2018
 Member Case Backlog: Duke (1002) - Levy (Purch Unit) 1 & 2
 2015 Detail - Calculation of the Revenue Requirement
 January 2015 through December 2015

Worksheet: 16, Project: C, Lines
 Detail No: 1000010
 Detail Energy Florida
 Cable: 1101-11

Line	Description	Actual	January 2015	February 2015	March 2015	April 2015	May 2015	June 2015	July 2015	August 2015	September 2015	October 2015	November 2015	December 2015	Period Total
1	UNRECOVERED Investment - Transmission														
2	Investment in Construction														
3	Investment in Construction														
4	Investment in Construction														
5	Investment in Construction														
6	Investment in Construction														
7	Investment in Construction														
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18	Investment in Construction														
19	Investment in Construction														
20	Investment in Construction														
21	Investment in Construction														
22	Investment in Construction														

CONFIDENTIAL

BBC
 2015 NCRC
 Filings

SOURCE

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10/15/17

10-4/1

Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket #170009-EI
Year Ended 12/31/2016
APA #17-006-2-1

Audit Request Levy-04-16

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1. A summary of any 2016 additions to the unrecovered Levy 1 & 2 CWIP balance, specifically identifying any jurisdictional amounts included therein.

Capital Exit/Wind-down Costs and Additions to the Unrecovered Asset Balance (Project Management)
Capital Exit/Wind-down Costs and Additions to the Unrecovered Asset Balance (LLE Disposition)
Total Capital Exit/Wind-down Costs and Additions to the Unrecovered Asset Balance
Jurisdictional Factor applied
Total Jurisdictional 2016 Investment Additions

	Wind-Down Disposition
	Total
	92.885%

2. A summary of any 2016 adjustments to the unrecovered Levy 1 & 2 CWIP jurisdictional balance.

There were no adjustments to the unrecovered Levy 1 & 2 CWIP jurisdictional balance.

CONFIDENTIAL

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2/20/17
RW

REGULATORY REPORTING
DE Florida Regulatory Reporting
Regulatory Working Trial Balance
December 2016
Year-to-Date

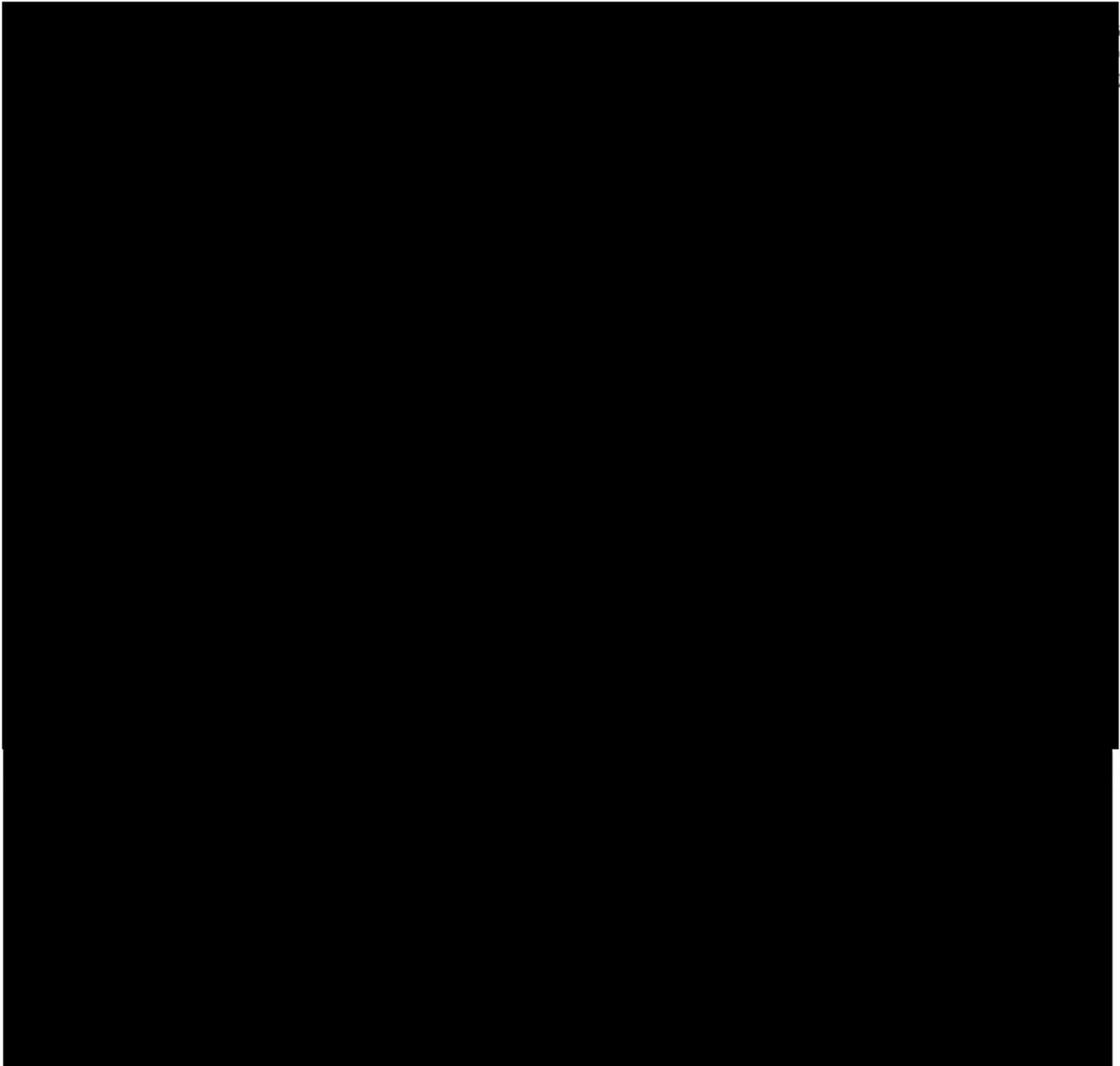
APA#17-000-2-1
Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016

4/1

Page:FLORIDA

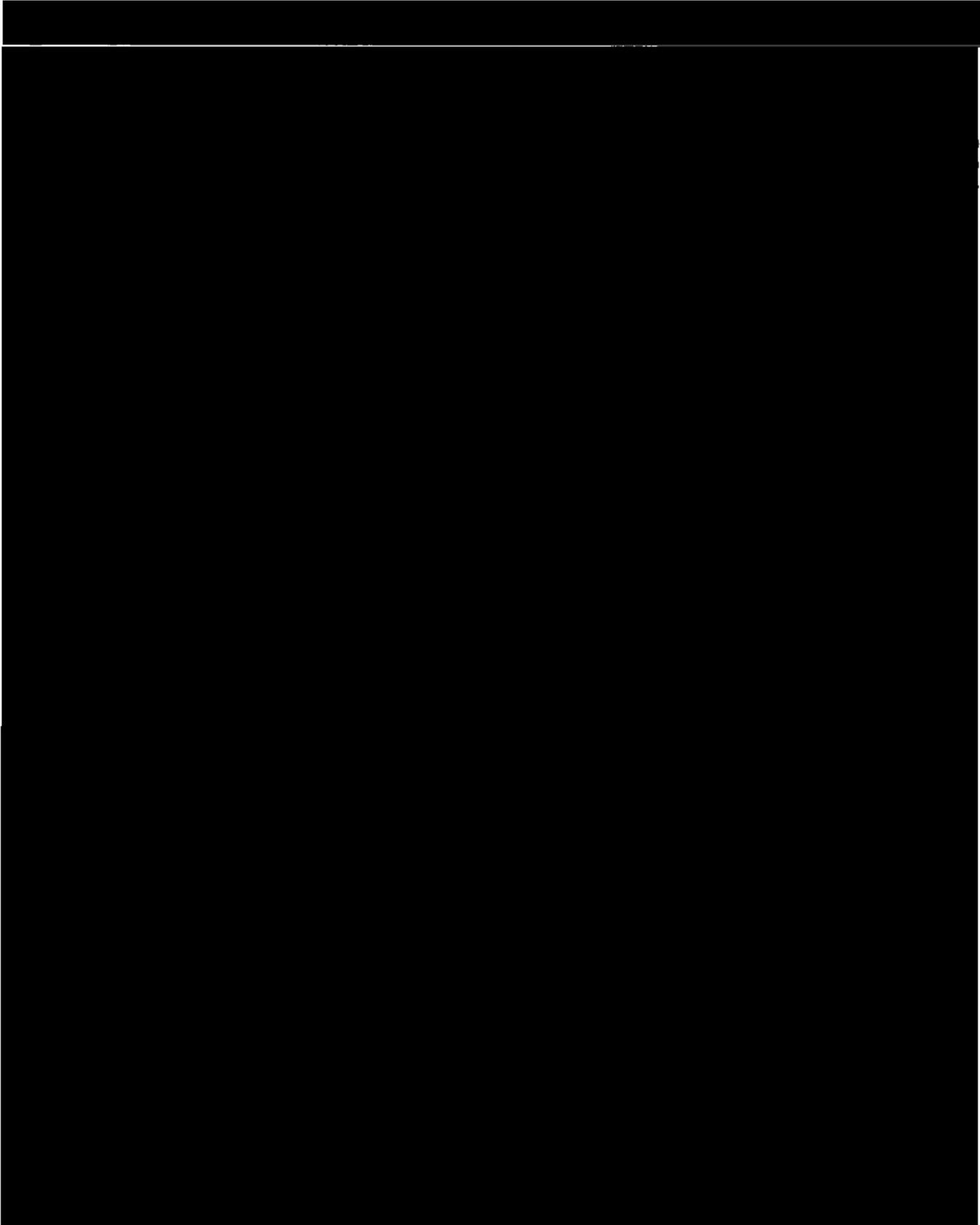
Assets

December 2015 YTD	Period Activity	December 2016 YTD
-------------------------	--------------------	-------------------------



SOURCE PBC

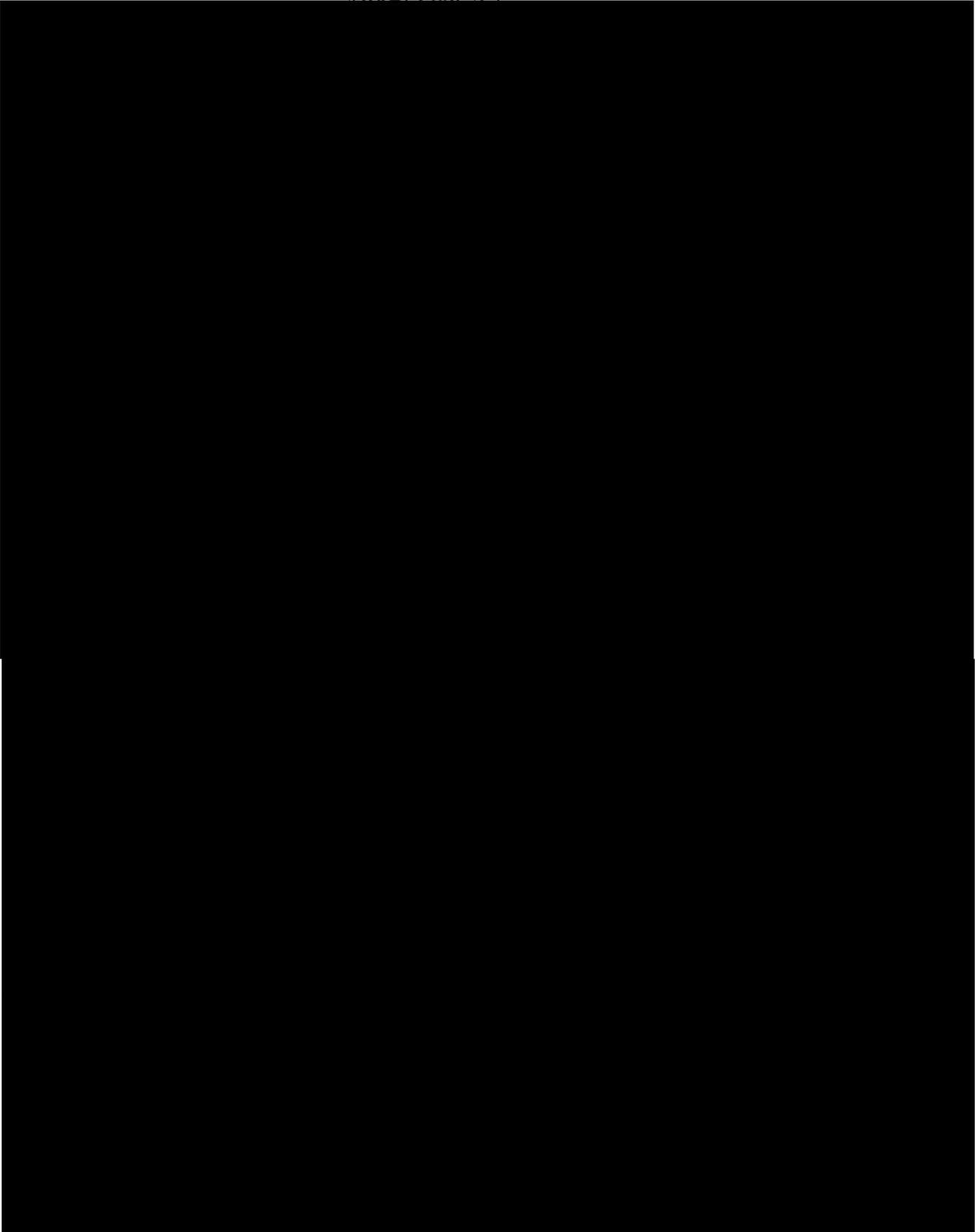
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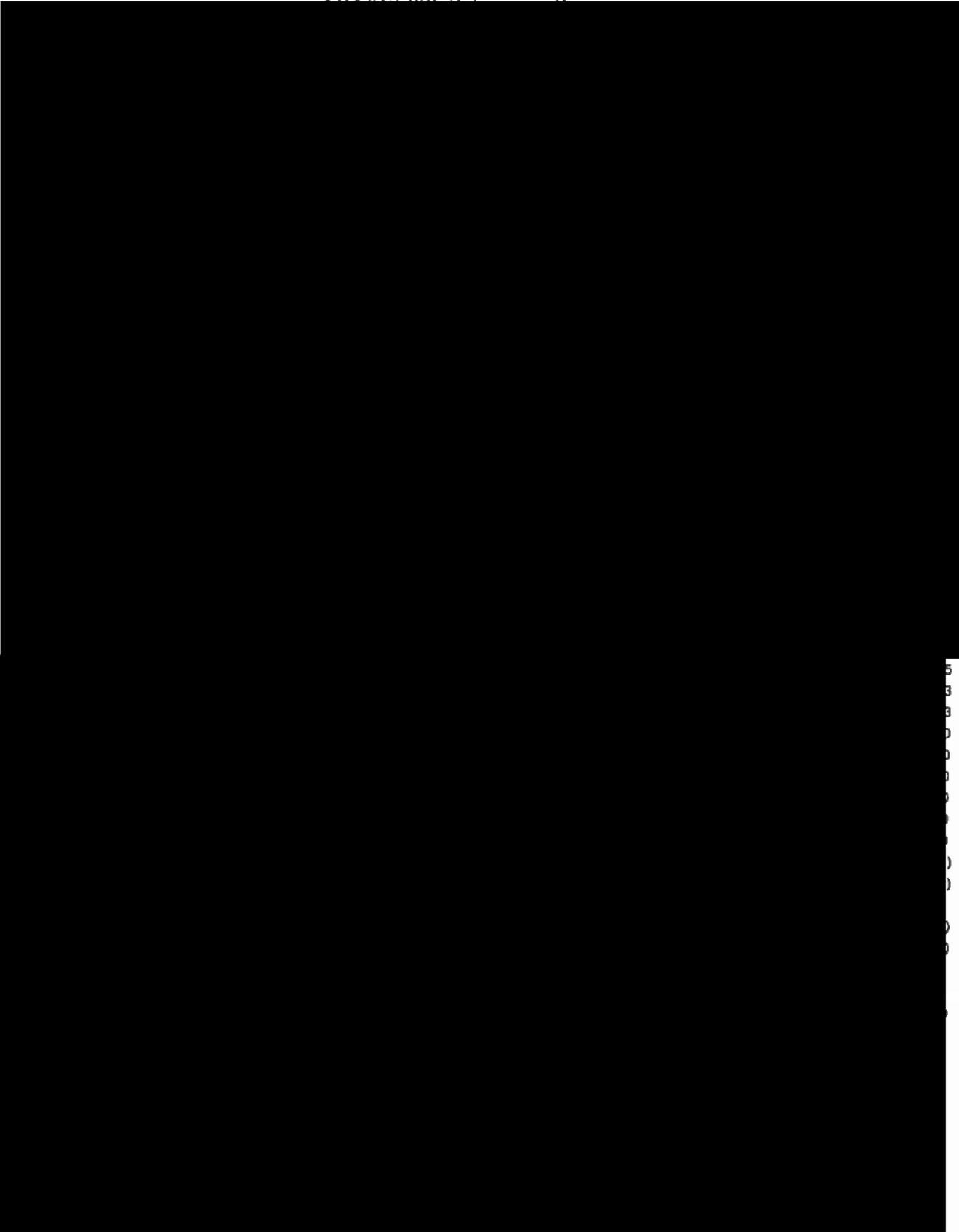
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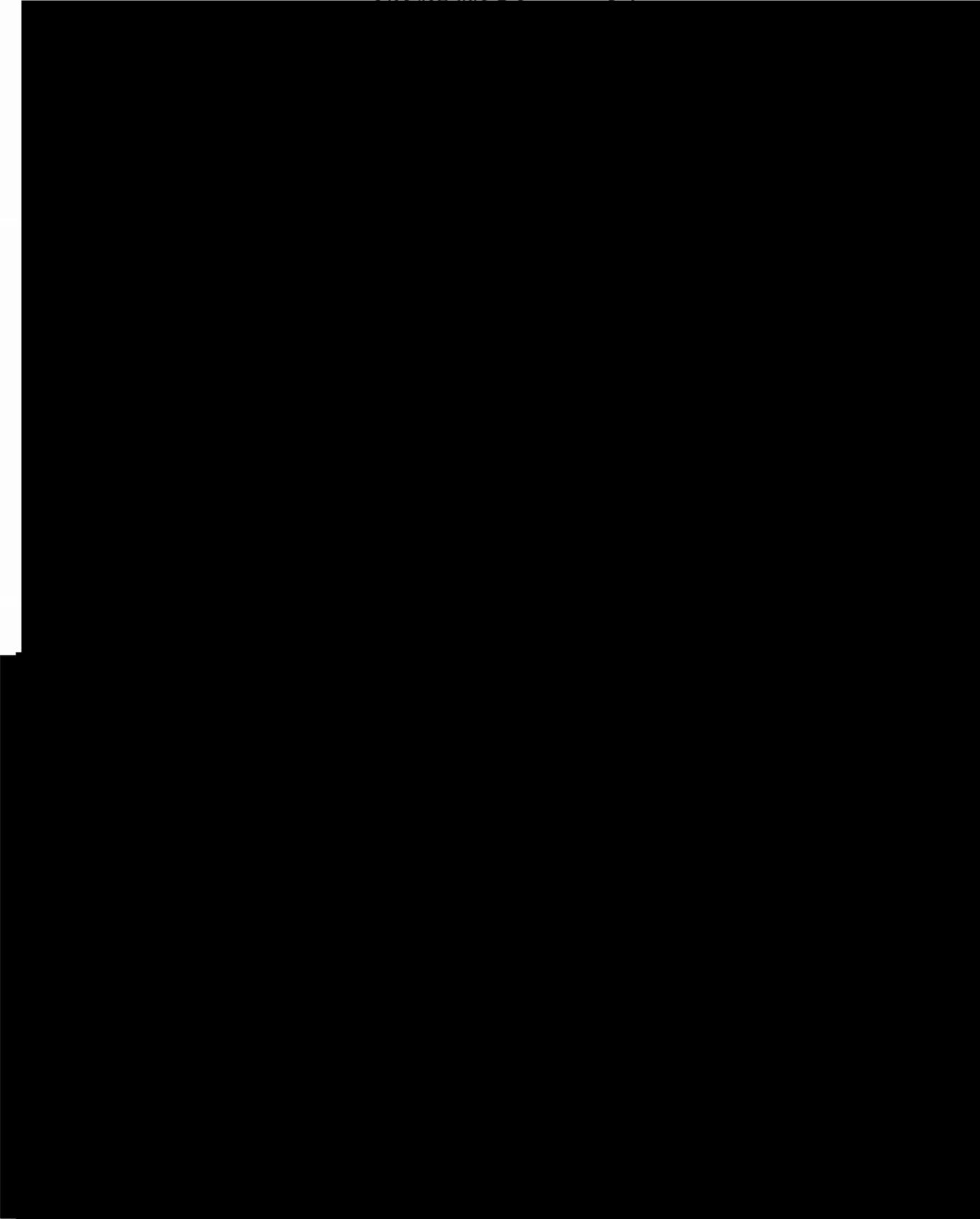
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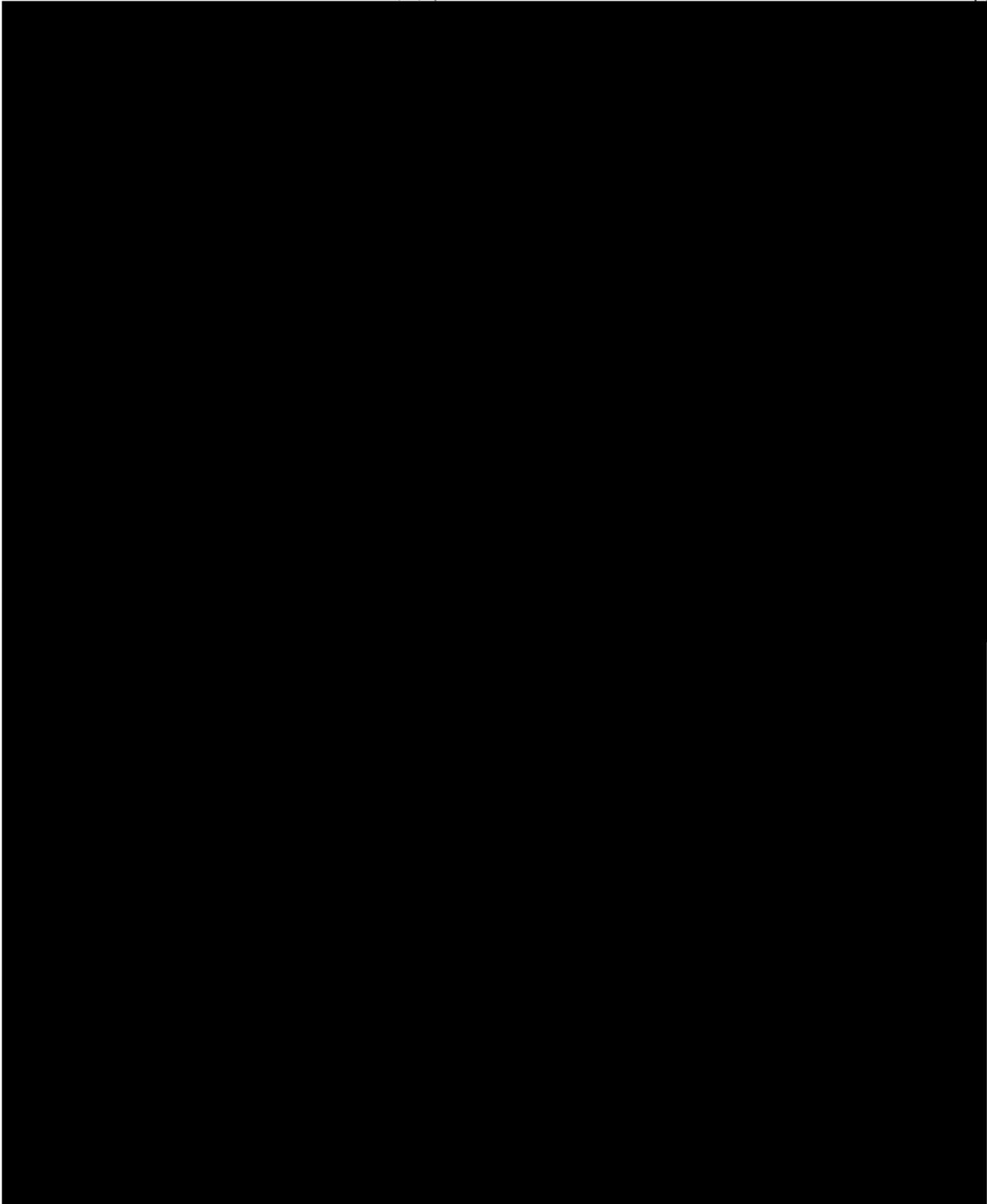


170009-2-1

Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016
ADA#1700621

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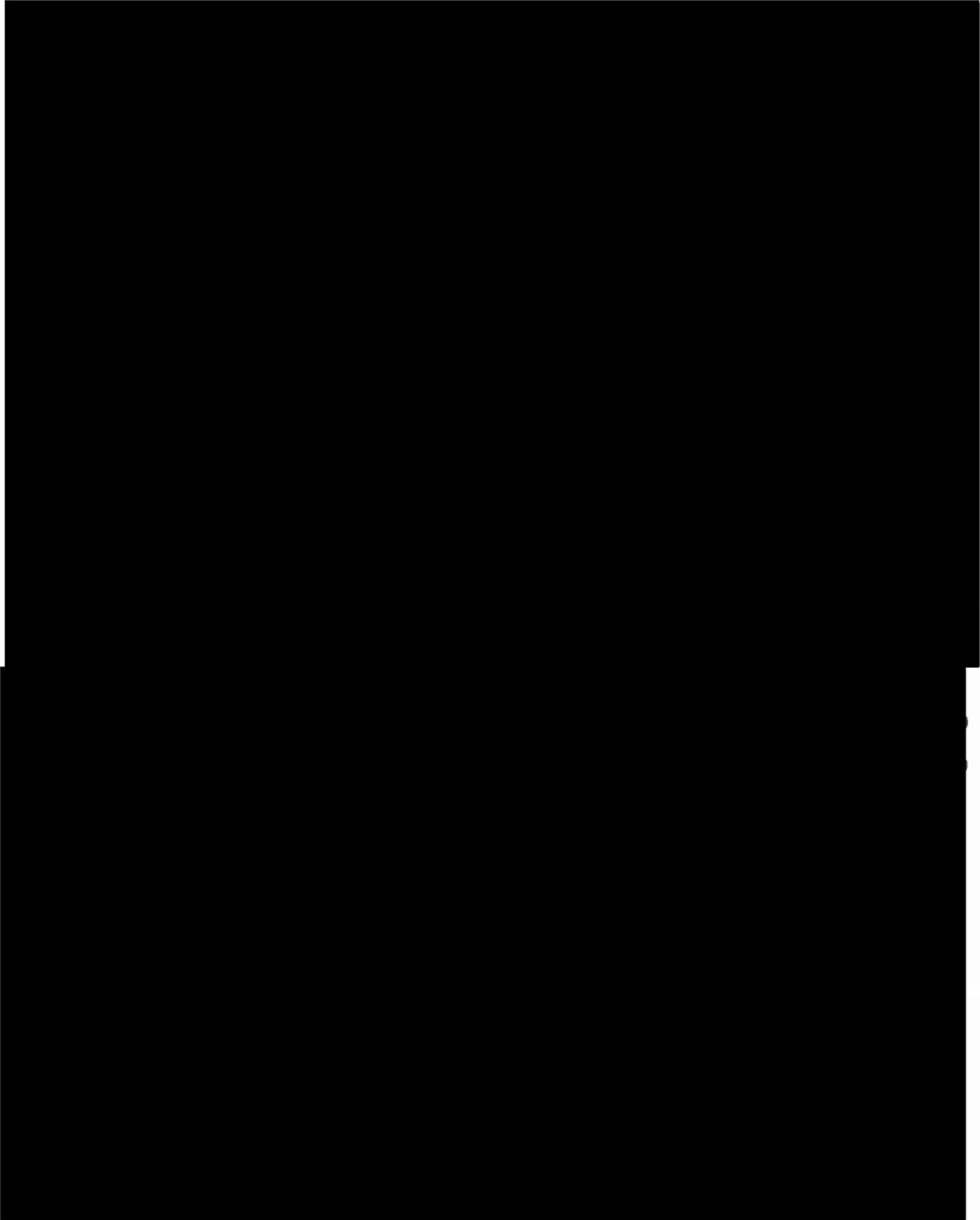
page 7 of 18

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2/20/17
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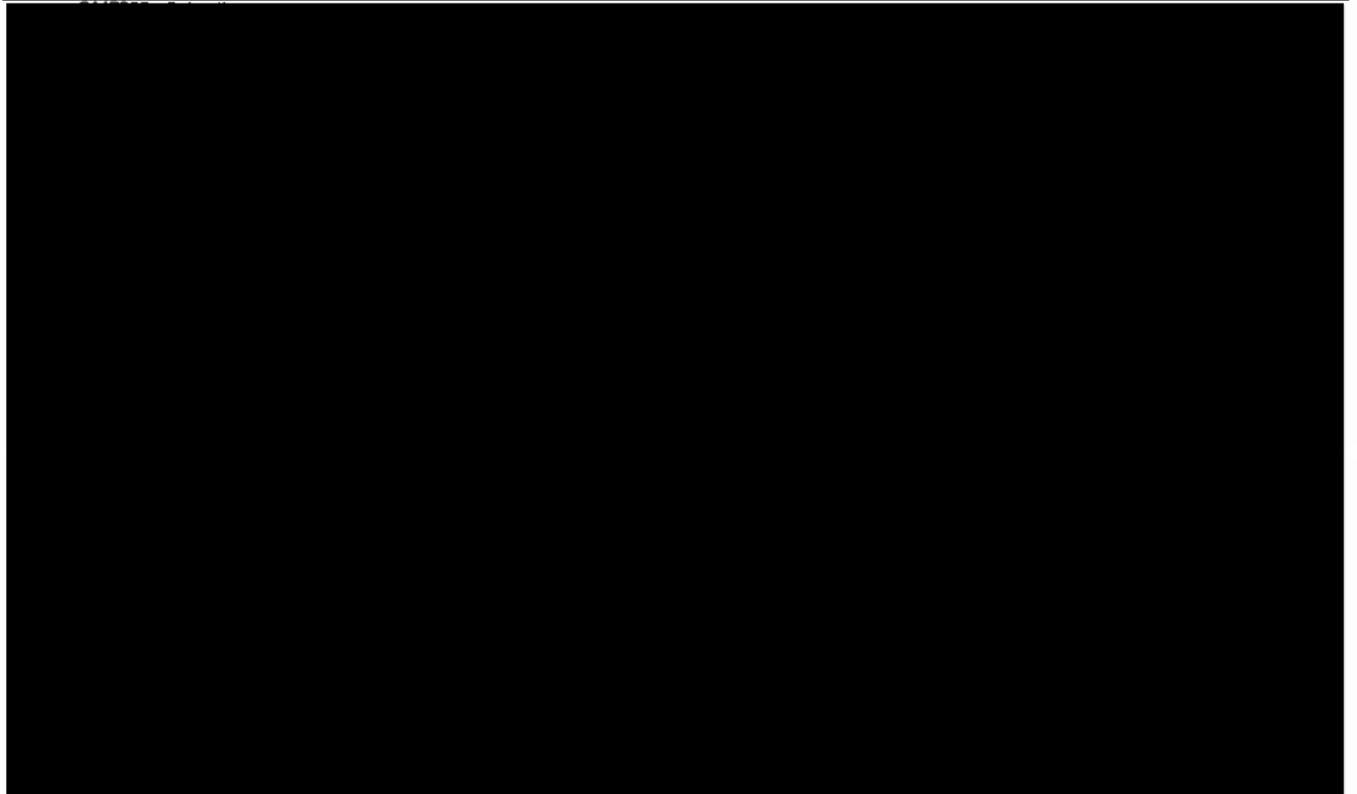
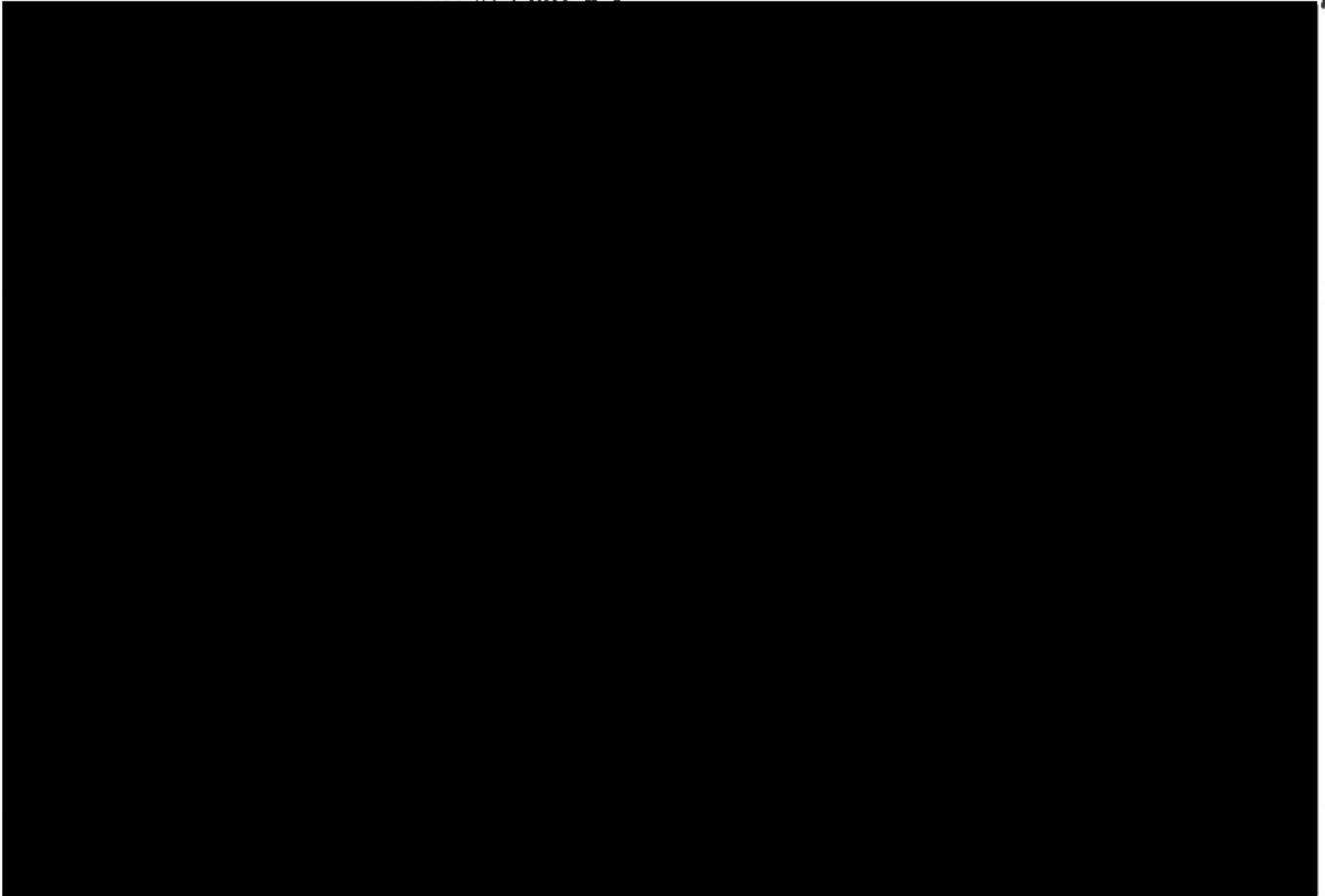
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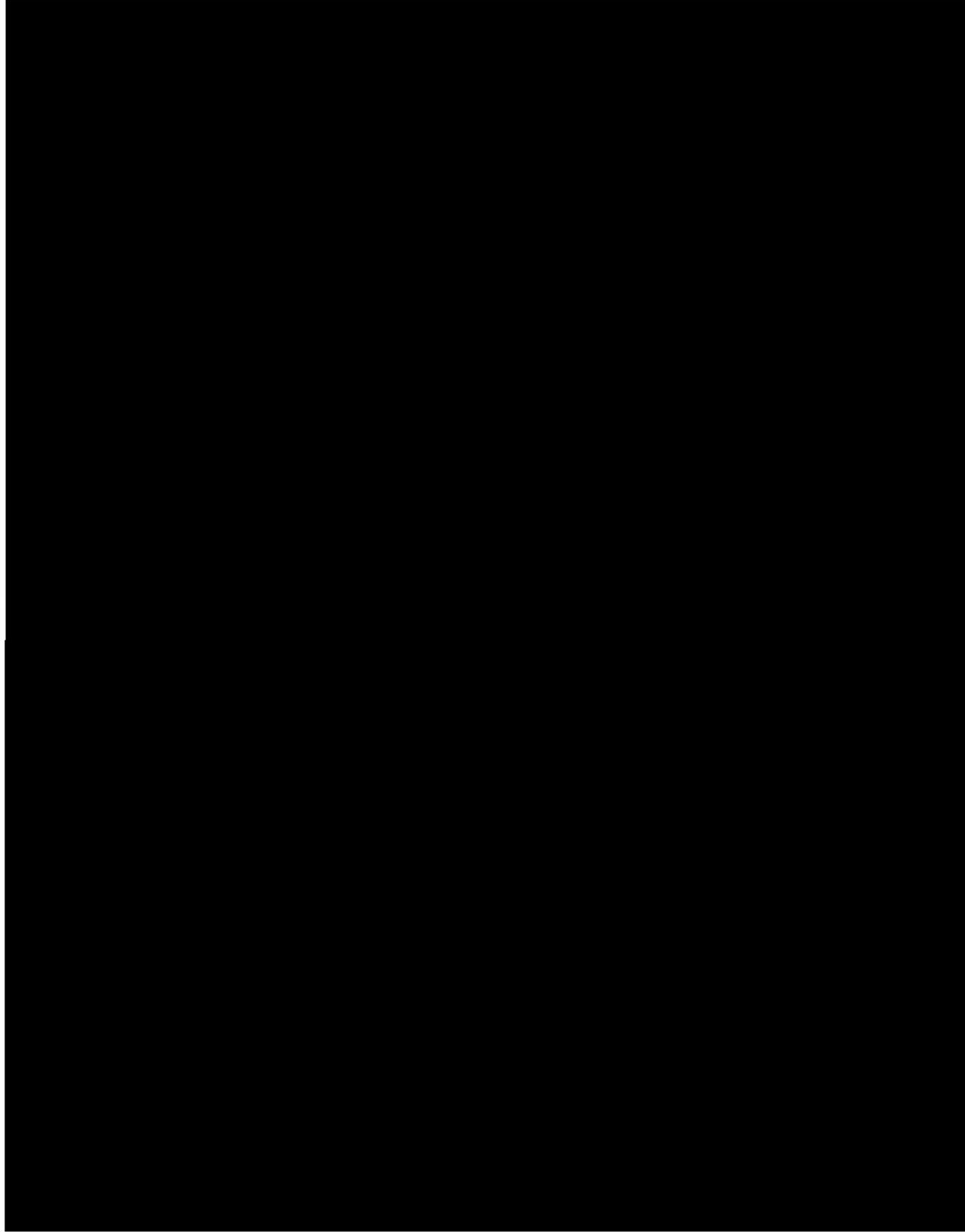
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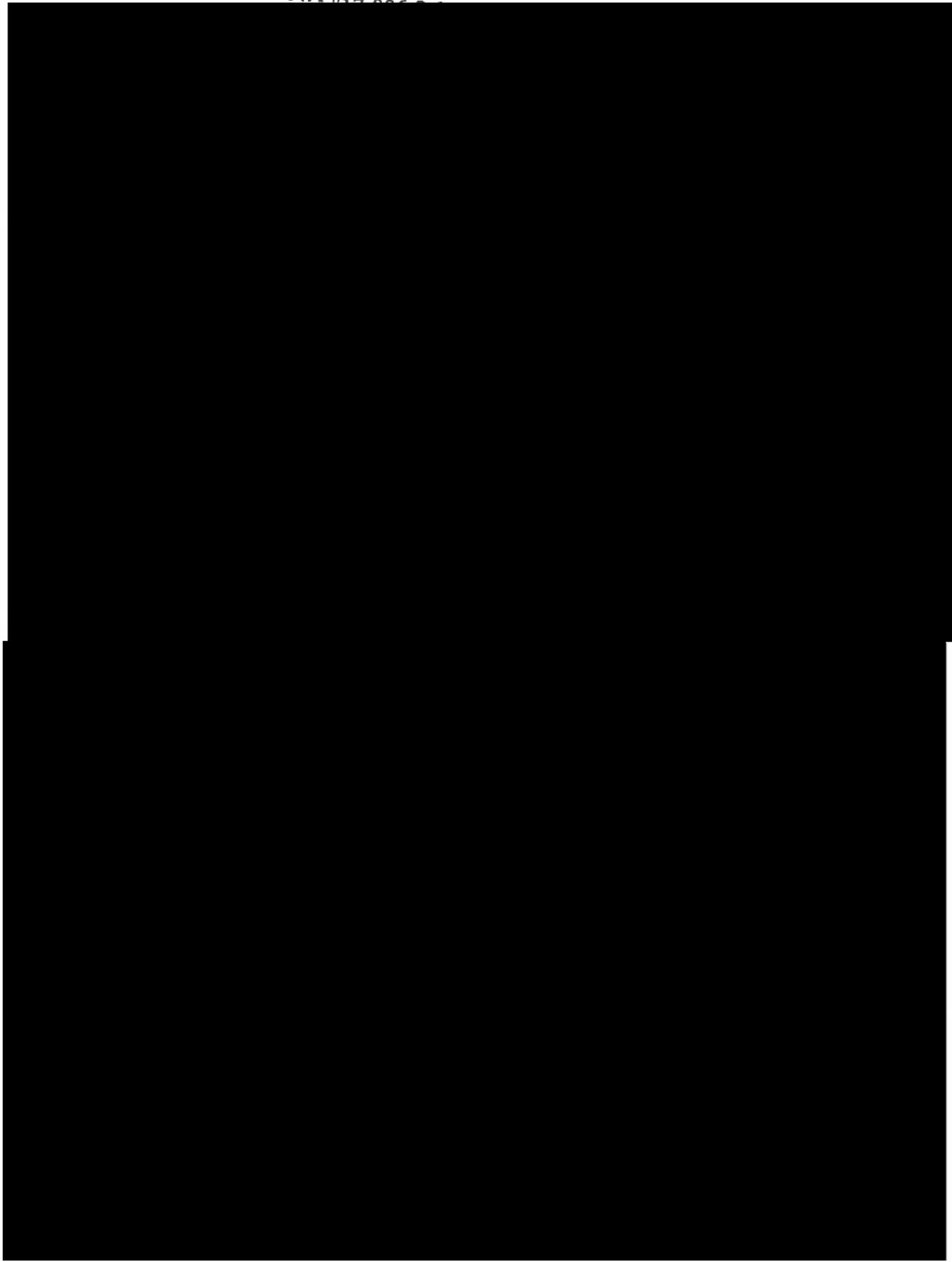
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FERC # 17-000-2-1
Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016

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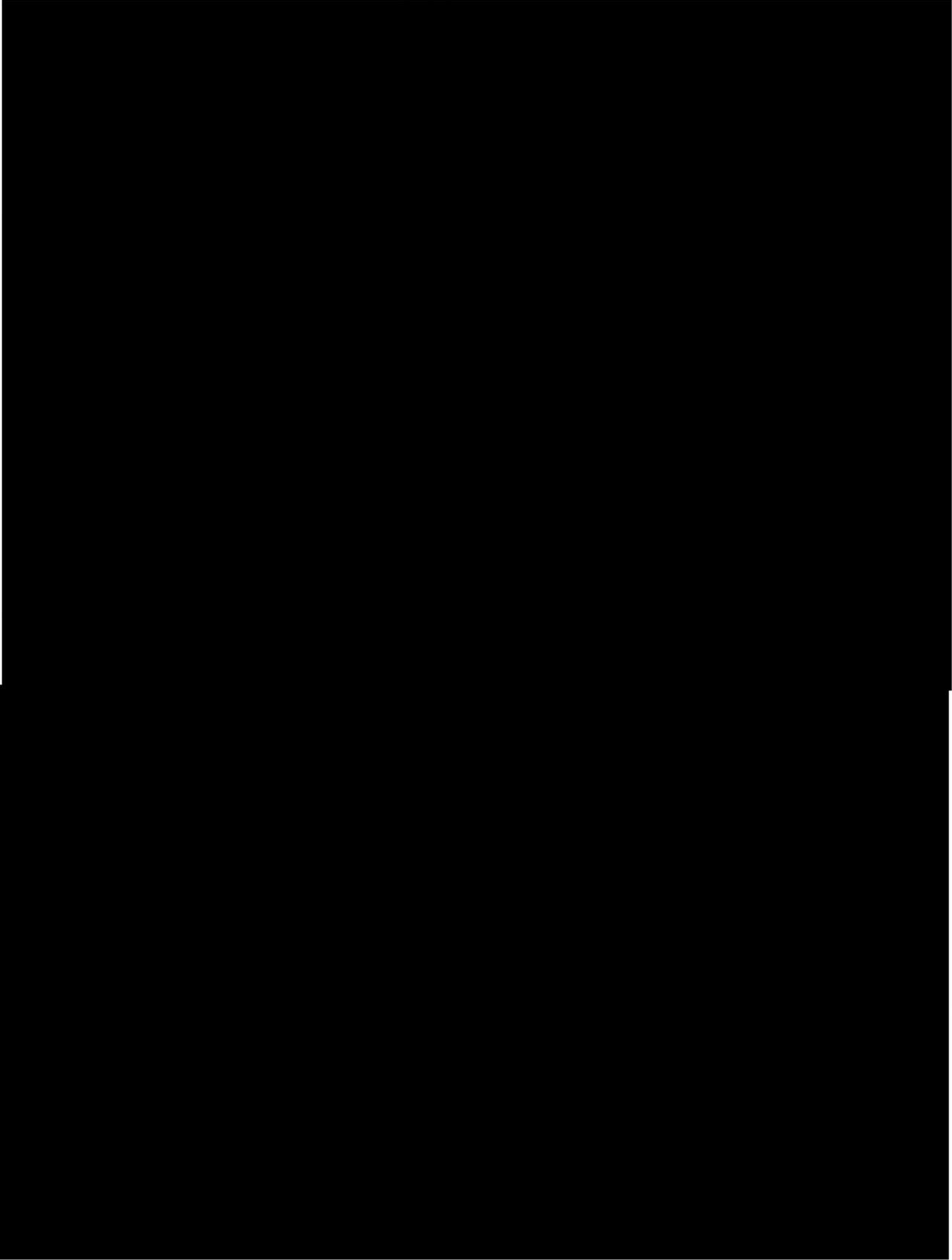
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17-000-2-1
Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016
17-000-2-1

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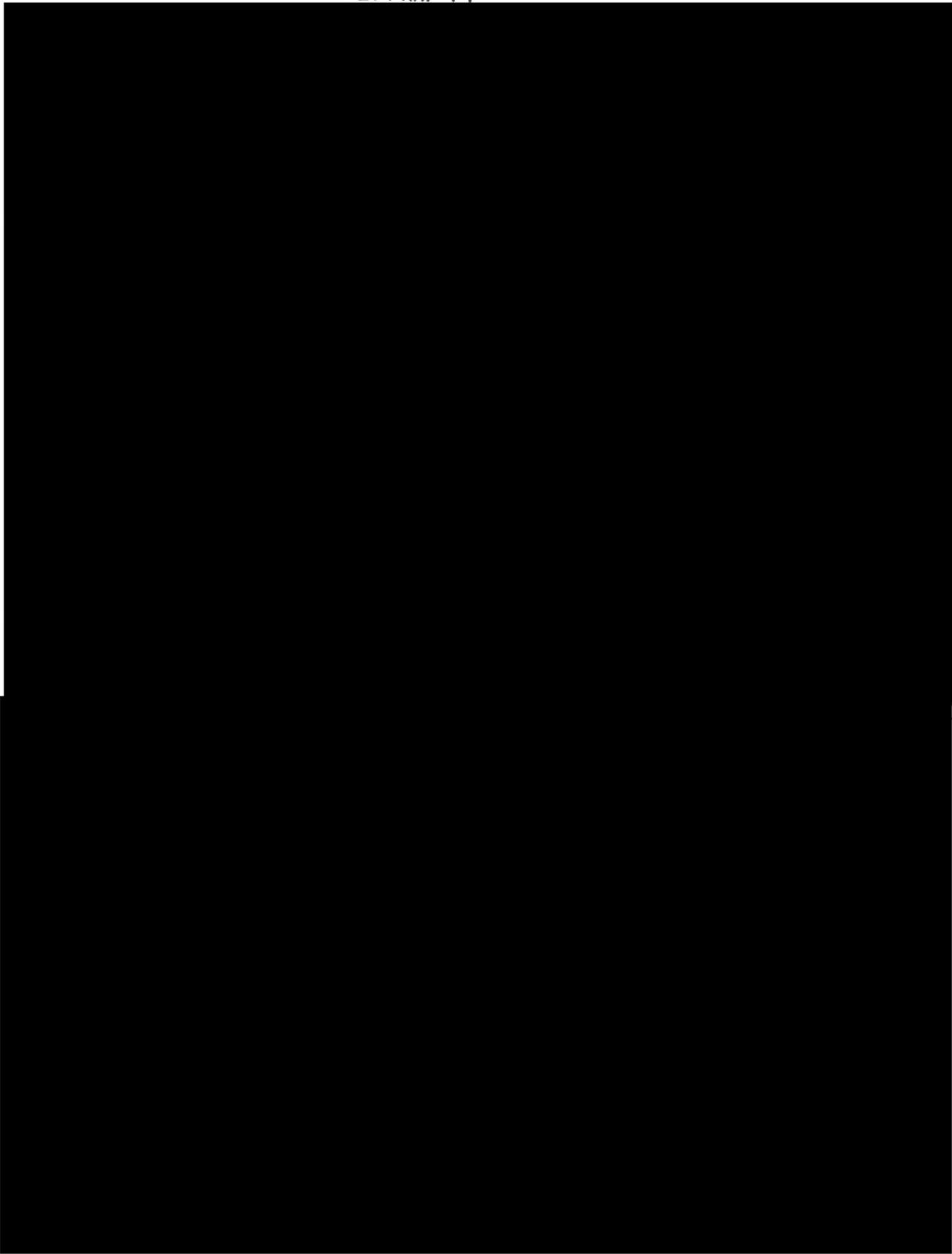


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Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016
AP#17-006-2-1

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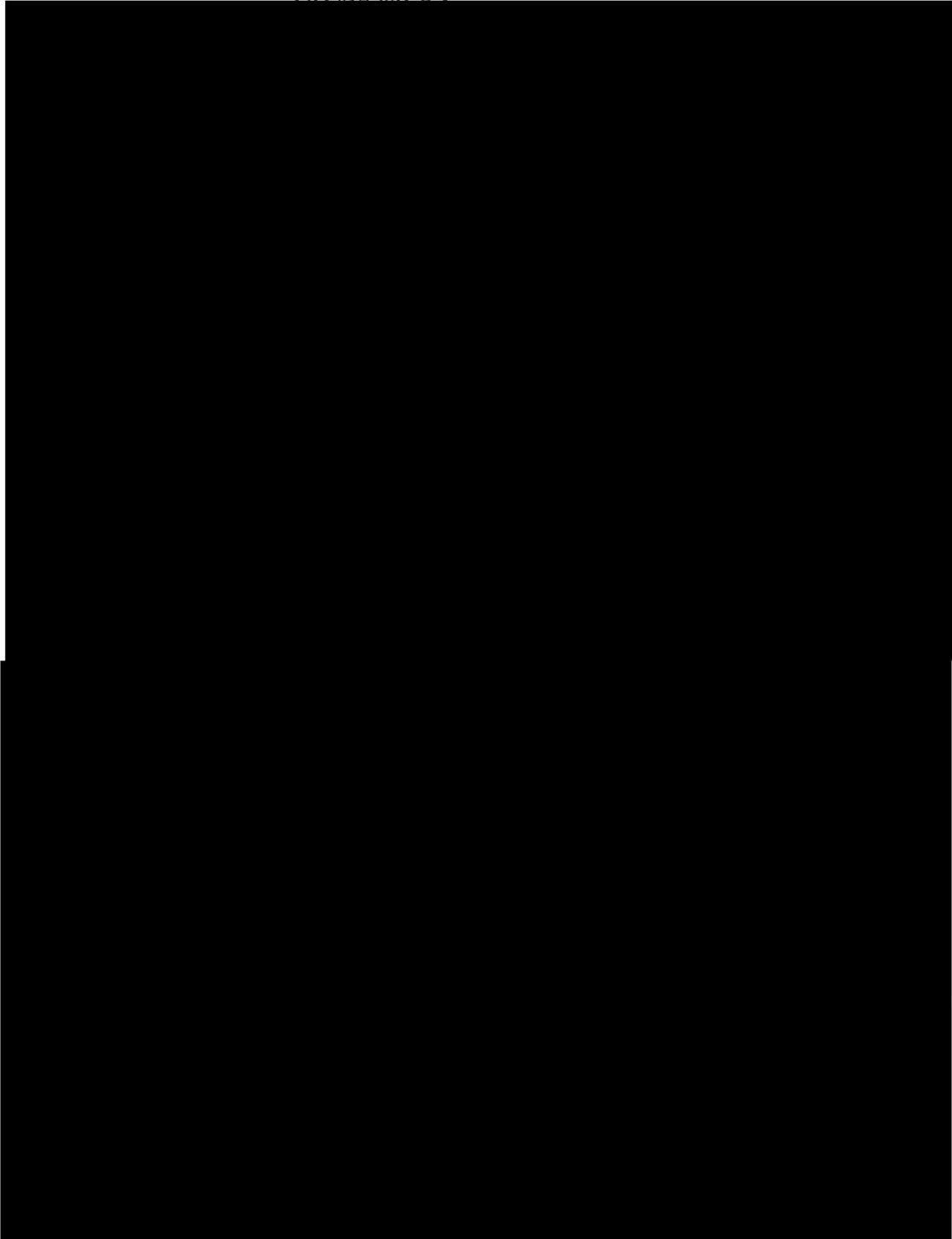
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Handwritten: page 14 of 18

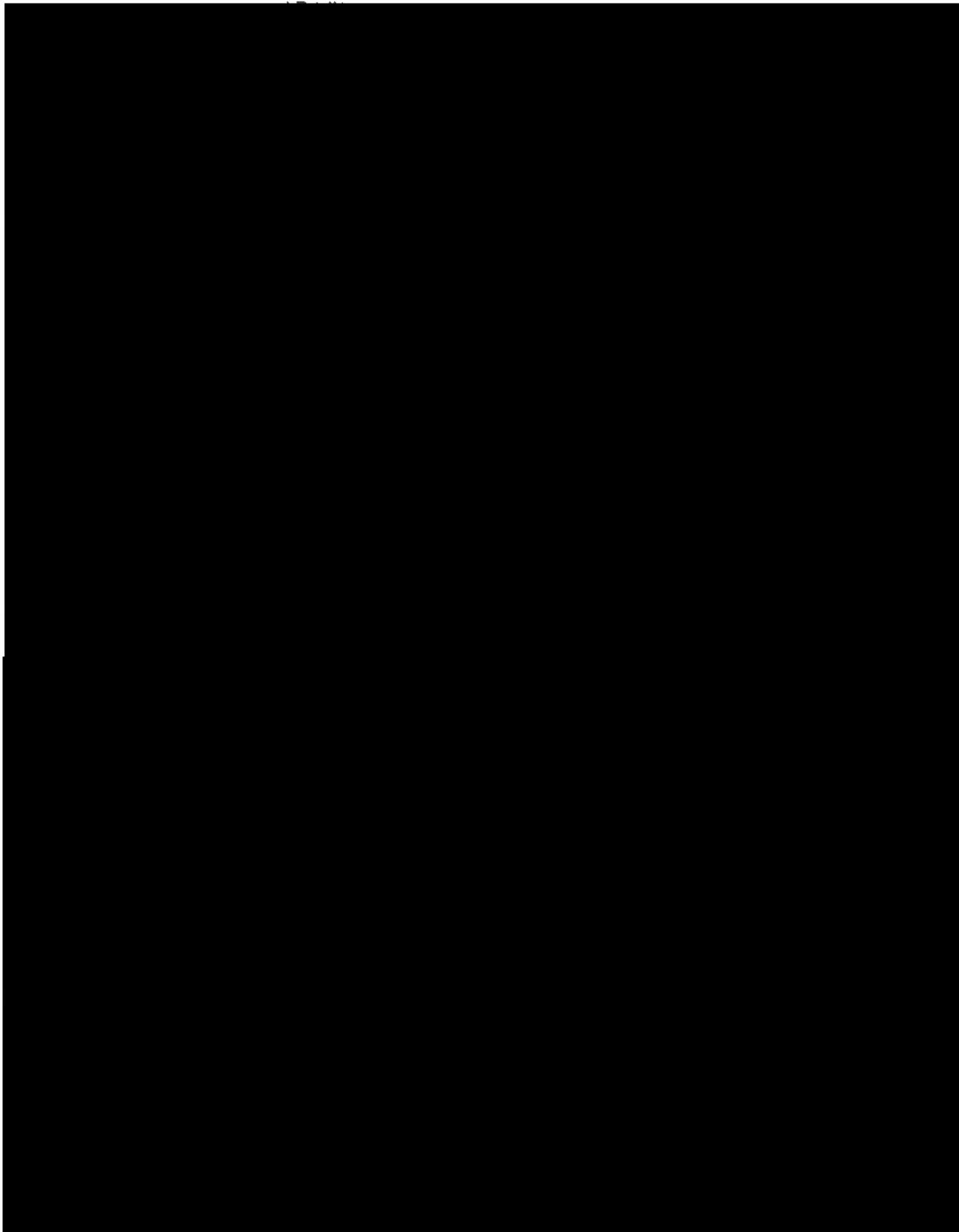
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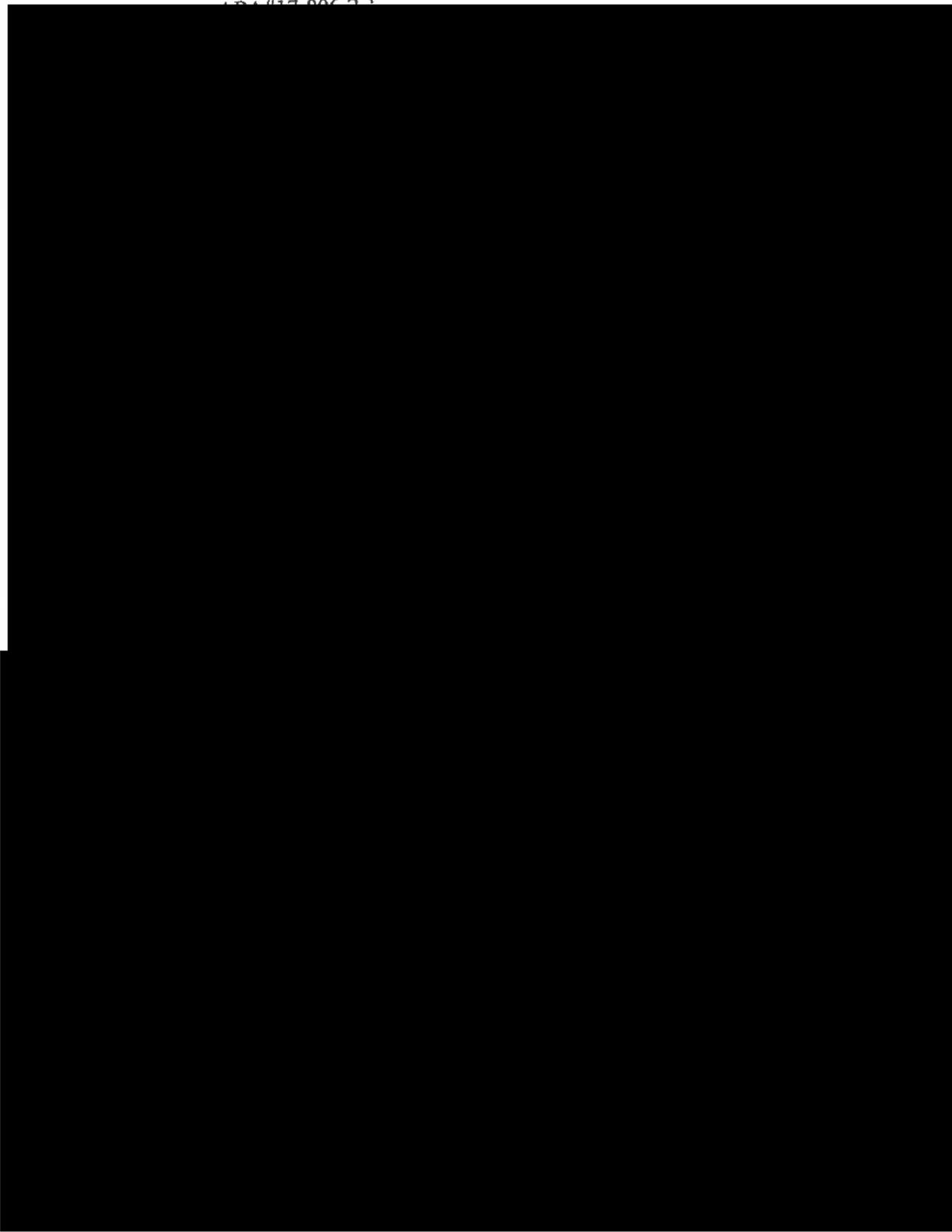
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APA#17-000-2-1
Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016

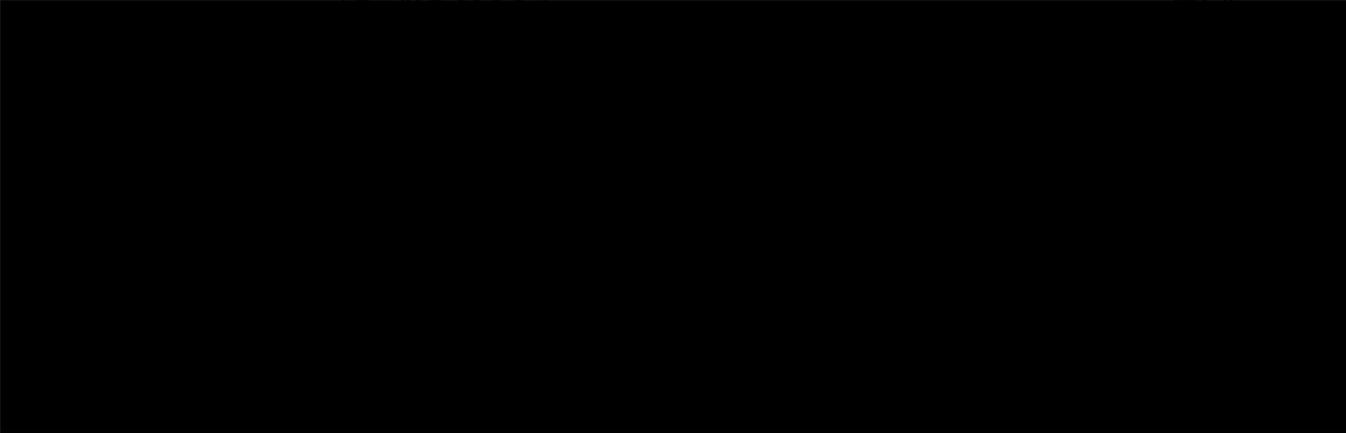
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SOURCE PBC

EXI
10/27/17



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SOURCE PBC

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LEVY SAMPLE TRANSACTIONS

10/11/17
 7/20/17

LN LN

REDACTED

19

Project ID CB	Accounting Period CMD	Account ID	Business Unit	Responsibility Center	Operating Unit	Fiscal Year CMD	Journal ID JD	Operator ID J	Resource Type ID CB	Resource Type Long Descr CB	Monetary Amount ID	Reference
20075217	1	182348	50225	1052	FN00	2016	EPBN320026	FMISRUN	18350	Allocated Fringes & Non Union	19-1 91.38	1
20075217	1	182348	50225	8172	FN00	2016	EPBN320026	FMISRUN	18350	Allocated Fringes & Non Union	19-2 43.68	1
SUM											135.06	
20075217	1	182348	50225	8937	FN00	2016	STKCOMP	CHUDSO1	1.00E+200	Restricted Stock Units	19-3 [REDACTED]	2
20075209	3	182348	50225	1052	FN00	2016	EPBN320027	FMISRUN	18350	Allocated Fringes & Non Union	19-4 141.23	3
20075209	3	182348	50225	8172	FN00	2016	EPBN320027	FMISRUN	18350	Allocated Fringes & Non Union	19-5 66.13	3a
SUM											207.36	
20075209	4	182348	50225	1052	FN00	2016	EPBN320025	FMISRUN	18350	Allocated Fringes & Non Union	19-6 99.54	4
20075209	4	182348	50225	8172	FN00	2016	EPBN320025	FMISRUN	18350	Allocated Fringes & Non Union	19-7 11.75	4a
SUM											111.29	
20075217	7	182348	50225	1052	FN00	2016	SRV0HD0001	FMISRUN	19500	Service Company Overhead	19-10 [REDACTED]	5
20075217	9	182348	50225	1052	FN00	2016	UNPOES0001	FMISRUN	18001	Unproductive Labor Allocated	19-11 232.42	6
20075215	11		50225			2016	PPSAPP8637	GLAPP01	31000	Direct Material Purchases	[REDACTED]	7
20075220	11		50225			2016	PPSAPP8637	GLAPP01	31000	Direct Material Purchases	[REDACTED]	8
SUM											19-14 [REDACTED]	7 & 8 *

* See Invoice for Response Details

SOURCE As Referenced

19

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AM
3/20/17

Worker Id LABR	Worker Full Name LABR	Business Unit LABR	Ledger	Account LABR	Resource Type LABR	Oper Unit LABR	RC	Project LABR	Process LABR	Product LABR	Amount	PCBU	Activity LABR	Analysis	Employee Labor Hours LABR
-------------------	--------------------------	-----------------------	--------	-----------------	--------------------------	-------------------	----	-----------------	-----------------	-----------------	--------	------	------------------	----------	---------------------------------

[Redacted data row]

19

19-3

REDACTED

APA#17-000-2-1
 Duke Energy FL., LLC. *LN*
 Levy Units 1 & 2
 NCRC Docket#170009-EI
 Year Ended 12/31/2016

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SOURCE _____
PBC

Bus Unit ID Account ID Process Project ID Activity Co-Oper Unit 1 Oper Unit 1 Resp Centre Resour Journal ID JD Source (Journal Journ Operator (Accor Allocation Operator (Transact Monetary Amount JD

50225	182348	20075217	ORIG_TRAI FND0	FLORIDA N	1052	11000	PAYRL1762	133	LOS Labo	110	U HUMANRE	7	7	Production	0	
50225	182348	20075217	ORIG_TRAI FND0	FLORIDA N	1052	11000	PAYRL8986	133	LOS Labo	110	U HUMANRE	7	7	Production	0	
50225	182348	20075217	ORIG_TRAI FND0	FLORIDA N	1052	19500	SRVCH00001	ALO	Service C		FMSRUVN	7	7	ENTOVERH FMIIS Syste	SRVCH1L	19

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ATRA#1/-UUD-2-1
Duke Energy FL, LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016

3

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SOURCE PBC

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Docket No. 170009-EI
Exhibit No. (CMF-1)
Page 2 of 3



RAM
3/2017

INVOICE

Original
Page 1 of 1

APA#11-UU6-2-1

Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016

LW

SHIP TO:

Duke Energy Florida, Inc.
Attn: Accounts Payable
410 S. Wilmington St.
Mail Code PEB 15
Raleigh, NC 27601

Payment Terms are: As set forth in settlement agreement
Please Indicate Customer Number and Invoice Number on Remittance

Reference: Sales Order Number 52861

CUSTOMER CONTRACT NO.	WBS	INVOICE DATE	INVOICE NO.
414310	N/A	10/6/2016	90332051

Duke Energy Levy AP1000 Project
CST # = 51

OPI	Description	Amount
-----	-------------	--------

See Attached

See Attached



CONFIDENTIAL

REDACTED

AMOUNT OF THIS INVOICE _____



Sample #17 + 8

IN REMITTING OR CORRESPONDING, PLEASE SHOW INVOICE NUMBER AND CUSTOMER NUMBER

REMIT TO: WESTINGHOUSE ELECTRIC CO., LLC
P.O. BOX 534774 Atlanta, GA 30353-4774
As set forth in settlement agreement (FROM RECEIPT DATE)

TRANSFER TO: JPMorgan Chase, [Redacted]

INQUIRIES TO: WESTINGHOUSE ELECTRIC CO., LLC
1000 Westinghouse Drive
Cranberry Township, PA 16066
Attn: Linda Iller

SOURCE PBC

19-13

KAM
3/2017

DUKE LEVY LONG LEAD EQUIPMENT DISPOSITION			
		Payments to Supplier	Payments from Duke
Doosan	SG Tubing	\$ [REDACTED]	\$ [REDACTED]
		\$ [REDACTED]	\$ [REDACTED]
		\$ [REDACTED]	\$ [REDACTED]
		\$ [REDACTED]	\$ [REDACTED]
		\$ [REDACTED]	\$ [REDACTED]
		\$ [REDACTED]	\$ [REDACTED]
		\$ [REDACTED]	\$ [REDACTED]
	Subtotal	\$ [REDACTED]	\$ [REDACTED]
	Delta		\$ [REDACTED]
	Salvage from Supplier	CONFIDENTIAL	
Doosan	Reactor Vessel - Salvage		[REDACTED]
Curtiss Wright EMD	RCP's - Salvage	APA#17-006-2-1 Duke Energy FL., LLC. Levy Units 1 & 2 NCRC Docket#170009-EI Year Ended 12/31/2016	[REDACTED]
	Tension Bolts		[REDACTED]
	RV Hollow Bars		[REDACTED]
	TOTAL DUE WEC		\$ [REDACTED] 19

PBC

Sample #17+8

SOURCE _____

19-14-

KOM
4/20/17

Appendix A

Co	Worker Id	Earn Code	Resp Center	Oper Unit	Business Unit	Process	Project	Activity	Account	Location	Product	Resource Type	Labor Pay Run	Pay Period End Date	Worker Full Name	GL Journal Id	Employee Labor Hours	Employee Labor Amount	Period To Apply Date	LDS Insert Date
110																			9/30/2016	9/29/2016
110																	Sum:	22		
																	Sum:	22	9/30/2016	
																	Sum:	22	43	

43-1

REDACTED

APA#17-000-2-1
Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016

JK

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SOURCE PBC

43-1

10/24/16
4/20/17

Account ID	Resp Cent	Account Lo	Bus Unit ID	Bus Unit Lc	Journal Lin	Project ID	(Accounting Fiscal Year	Journal ID	Operator ID	JD
920000	8262 A & G Salar	50225 DE Florida	110 Labor I	20064440	3	2016 PAYRLL155 HUMANRE				
920000	8262 A & G Salar	50225 DE Florida	110 Labor I	20064440	3	2016 PAYRLL464 HUMANRE				

Resource T	Resource T	Monetary Amount	JD	Overhead Rate	Overhead Allocation
11000 Labor		696.74		43-17	192.23
11000 Labor		602.7			166.28
				Total	358.52

see next two pages for allocation step

43

43-11

AP/A#1 / -UUD-2-1
 Duke Energy FL., LLC.
 Levy Units 1 & 2
 NCRC Docket#170009-E1
 Year Ended 12/31/2016
 10/24/16 000000

CONFIDENTIAL

REDACTED

SOURCE PBQ

43-11

Please provide the following:

For the remaining long-lead time items, identify and list by item:

1. 2016 maintenance costs included in cost recovery. N/A
2. 2016 storage costs included in cost recovery. N/A
3. Any other 2016 costs included in cost recovery. N/A
4. Any dispositions in 2016, or planned dispositions for 2017.

AFSA#17-000-2-2

Duke Energy FL., LLC.
CR3 Uprate
NCRC Docket#170009-EI
Year Ended 12/31/2016

Response: LV-05-16

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All of the long-lead equipment dispositioning is complete as of year-end 2016, no planned dispositions for 2017.

Prior to May 2016 the following components were disposed of: accumulator tank (Mangiarotti), PRHR heat exchanger (Mangiarotti), pressurizer (Mangiarotti), core makeup tank (Mangiarotti), reactor coolant loop piping materials (Tioga), variable frequency drives (Siemens), and the squib valve materials including tension bolts (SPX). The disposition of these components have described in previous audits. The remaining components are: steam generator tubing and other materials (Doosan), reactor vessel materials (Doosan), reactor coolant pump materials (EMD), turbine and generator (Toshiba), and the reactor vessel internals (Westinghouse).

REDACTED

Taking each of the remaining components in turn:

1. DEF received \$ [REDACTED], \$ [REDACTED] for the steam generator tubing and \$ [REDACTED] for the reactor vessel, from the disposal or for the scrap value of the Doosan equipment. This was netted against a remaining balance due to Doosan of \$ [REDACTED] and a previous payment from Doosan of \$ [REDACTED] for the sale of the hollow bars to Doosan resulting in a total payment to Doosan of \$ [REDACTED]. This is shown as a payment to Westinghouse and not as a payment to Doosan on the attached invoice received from Westinghouse titled "Supplier Closeout Invoice 90332051".
2. In the same invoice DEF received \$ [REDACTED] from the disposal or for the scrap value of reactor coolant pump materials. Previously, DEF had paid EMD to suspend the fabrication of the reactor coolant pumps and store the materials for a possible restart. And recognition of a previous commitment to purchase tension bolts (SPX) \$ [REDACTED].

CONFIDENTIAL

419-1

Exhibit B

REDACTED

(2nd copy)

COMMISSIONERS:
JULIE I. BROWN, CHAIRPERSON
DONALD J. POLMAN
RONALD A. BRISÉ
JIMMY PATRONIS
ART GRAHAM

STATE OF FLORIDA



TAMPA DISTRICT OFFICE
1313 N. TAMPA STREET
SUITE 220
TAMPA, FL 33602-3328
(813) 637-8660

Public Service Commission

May 18, 2017

RE: CR3 NCRC audit

Dear Mr. Moore

We have completed our field work in the above-referenced audit. Included with this letter is a copy of the audit workpapers which the Commission is maintaining in a Temporary Confidential Status and a listing of these workpapers. Please sign and date a copy of this letter indicating that you have received these copies.

The Utility must file a request for Confidential Classification according to Rule 25-22.006, F.A.C. in order to maintain this confidentiality. This request must be filed with the Commission within twenty-one days from today or these workpapers will become public documents.

Sincerely,

Ron Mavrides

Audit Manager

Received By: Paul Moore

Enclosure

Copy: Audit File

Duke Energy, FL., LLC
CR3 NCRC
Docket #170009-EI
Year Ended 12/31/2016
Auditor: Ron Mavrides
ACN No. 17-006-2-2

CONFIDENTIAL FILE LOG

W/P pages	Description	Provided to:	Date
43	O & M Samples	Paul Moore	5/18/2017
43-1	O & M Samples	Paul Moore	5/18/2017
43-2	O & M Samples	Paul Moore	5/18/2017
43-3	O & M Samples	Paul Moore	5/18/2017
43-4	O & M Samples	Paul Moore	5/18/2017
43-5	O & M Samples	Paul Moore	5/18/2017
43-6	O & M Samples	Paul Moore	5/18/2017
43-7	O & M Samples	Paul Moore	5/18/2017
43-8	O & M Samples	Paul Moore	5/18/2017
43-9	O & M Samples	Paul Moore	5/18/2017
43-10	O & M Samples	Paul Moore	5/18/2017
43-11	O & M Samples	Paul Moore	5/18/2017
43-12	O & M Samples	Paul Moore	5/18/2017
43-13	O & M Samples	Paul Moore	5/18/2017
Item	Thumb Drive	Paul Moore	5/18/2017

WP 11/1

Duke Energy FL., LLC.
 CR3 Uprate
 NCRC Docket#170009-EI
 Year Ended 12/31/2016

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 2/20/17

0182318 - Other Reg Assets - Gen Acct	[ICP Top]	3,009,642	217,695,013	220,704,656
0182359 - REPS Incremental Costs	[ICP Top]	0	4	4
0182411 - Deferred Fuel Exp-Current Year	[ICP Top]	0	85,085,356	85,085,356
0182412 - Deferred Fuel Exp - Prior Year	[ICP Top]	62,067,220	(62,041,404)	25,816
0182413 - Def Capacity Exp-Current Year	[ICP Top]	21,799,627	(21,799,627)	0
0182414 - Deferred Fuel Exp - Wholesale	[ICP Top]	642,481	(599,698)	42,783
0182415 - Regulatory Asset - Cor	[ICP Top]	480,833,943	0	480,833,943
0182406 - DEF CR3 Uprate - 2012 Asset	[ICP Top]	170,454,360	(42,220,163)	128,234,197
0182319 - Closed Def Int Hedge-Asset	[ICP Top]	22,727,897	(4,585,754)	18,142,143
0182322 - ST Closed Def Int Hedge-Asset	[ICP Top]	4,585,754	0	4,585,754
0182307 - Deferred Levy Contra Equity	[ICP Top]	(1,731,929)	(2,381,896)	(4,113,825)
0182308 - Interest On Tax Deficiencies	[ICP Top]	(3,945,780)	1,700,858	(2,244,922)
0182309 - Amort Load Management Switches	[ICP Top]	(4,101,995)	(722,567)	(4,824,562)
0182311 - Accrued Environmental Recovery	[ICP Top]	9,561,683	(1,863,148)	7,698,535
0182313 - Deferred ECRC	[ICP Top]	0	0	0
0182317 - Deferred Depreciation - 2010 Rate Case	[ICP Top]	17,521,839	0	17,521,839
0182321 - REG ASSET-DERIV MTM OIL	[ICP Top]	211,402,680	(209,950,447)	1,452,233
0182331 - Deferred GPIF - FL Fuel Reg Asset	[ICP Top]	0	2,255,421	2,255,421
0182336 - Deferred CR3 DCS Contra Equity	[ICP Top]	(1,295,222)	(568,983)	(1,864,205)
0182339 - Deferred CR3 - Depreciation & Prop Taxes	[ICP Top]	1,958,058	(2,286,036)	(327,980)
0182347 - Deferred CR3 - Depr & Prop Taxes - Contra	[ICP Top]	(47,403,207)	(3,336,152)	(50,739,358)
0182348 - Deferred Levy - 2010 Reg Asset	[ICP Top]	54,969,534	8,558,728	63,528,262
0182398 - Load Management Switches	[ICP Top]	16,916,742	2,550,914	19,467,656
0182333 - SFAS158 Reg Asset	[ICP Top]	20,205,321	(9,699,637)	10,505,684
0182470 - Reg Asset - Coal Ash Pond ARD (I)	[ICP Top]	0	186,668	186,668
0182315 - Reg Asset - Coal Ash Pond ARO	[ICP Top]	8,044,882	90,410	8,135,292
0182488 - CR3 Non-NCRC EPU Contra Equity	[ICP Top]	0	(407,090)	(407,090)
Misc Regulatory Assets	[ICP Top]	1,784,491,043	(235,878,567)	1,548,612,476
0182400 - Deferred Capacity - Florida Retail	[ICP Top]	13,962,446	(13,962,446)	0
Other Regulatory Assets (182.3)	[ICP Top]	2,021,538,195	(240,206,271)	1,781,331,925
0183000 - Prelim Survey and Investigation	[ICP Top]	1,452,184	3,965,640	5,417,823
Preliminary Survey and Investigation Charges (183)	[ICP Top]	1,452,184	3,965,640	5,417,823
0184450 - Charges To Be Transferred(Go On	[ICP Top]	25,969	(25,969)	0
0804110 - Unproductive Time Distributed	[ICP Top]	(39,040,329)	39,040,329	0
0804210 - Vacations	[ICP Top]	15,844,551	(15,844,551)	0
0804220 - Holidays	[ICP Top]	11,238,040	(11,238,040)	0
0804290 - Other Excused Absences	[ICP Top]	3,851,596	(3,851,596)	0
0804330 - Sick	[ICP Top]	8,108,142	(8,108,142)	0
0184500 - Departmental and Other Clearing	[ICP Top]	(334,680)	296,976	(37,704)
0999998 - Allocations Suspense	[ICP Top]	0	(323)	(323)
0184102 - Other Current Assets Clearing	[ICP Top]	(88,695)	88,695	0
0184023 - Clearing Payroll Fixed Distr	[ICP Top]	(10,385)	3,151	(7,234)
Clearing Accounts (184)	[ICP Top]	(407,791)	362,530	(45,262)
0186110 - Miscellaneous Work in Progress	[ICP Top]	415,792	66,212	482,005
0186120 - Misc. Wip - Fp Dist. Wids	[ICP Top]	682,652	210,535	893,186
0186290 - Oth Deferred Charges - Operation	[ICP Top]	2,747,333	(4,153,935)	(1,406,602)
0186201- Def Project/Actg Exp	[ICP Top]	0	324,324	324,324
0186500 - Other Long Term Receivable	[ICP Top]	33,988,643	(17,159,757)	16,828,886
0186605 - Misc Defer Debit Workers Comp	[ICP Top]	14,353,740	(848,778)	13,504,962
0186002 - Reserve - Misc Def Debits	[ICP Top]	91,793	(91,793)	0
0186101 - DEF CR3 NCR - Reg Asset Base Rate	[ICP Top]	1,282,279,025	(1,282,279,025)	0
0186400 - SECI-Lakeland Intercon Upgrade	[ICP Top]	8,162,800	(773,630)	7,389,170
0186295 - Deferred Storm Expenses	[ICP Top]	0	64,745,949	64,745,949
0186102 - DEF CR3 Dry Cask Storage	[ICP Top]	60,608,119	32,569,455	93,377,574
Other Deferred Charges	[ICP Top]	1,403,529,897	(1,207,390,443)	196,139,453
Miscellaneous Deferred Debits (186)	[ICP Top]	1,403,529,897	(1,207,390,443)	196,139,453

12
 Summary

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SOURCE PBC

12 page 5 of 18
 FERC wktb.xlsx FERC wktb

KAM
3/2017

Co	Worker Id LABR	Earn Code LABR	Resp Center LABR	Oper Unit LABR	Business Unit LABR	Process LABR	Project LABR	Activity	Account LABR LABR	Location LABR	Product LABR	Resource Type LABR	Run Id LABR	Pay Period End Date LABR	Worker Full Name LABR	GL Journal Id LABR	Employee		Period To Apply Date LABR	LDS Insert Date LABR	
																	Labor LABR	Labor LABR			Amount LABR
[REDACTED]																	Sum:	18	563.58		
[REDACTED]																	Sum:	18	563.58	7/31/2016	
[REDACTED]																	Sum:	18	563.58	43	

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Sample #5

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Duke Energy FL., LLC.
CR3 Uprate
NCRC Docket#170009-EI
Year Ended 12/31/2016

LN

PBC

SOURCE _____

43-2

Handwritten initials/signature in the top right corner.

Co	Worker Id LABR	Earn Code LABR	Resp Center LABR	Oper Unit LABR	Business Unit LABR	Process LABR	Project LABR	Activity LABR	Account LABR	Location LABR	Product LABR	Resource Type LABR	Run Id LABR	End Date LABR	Worker Full Name LABR	GL Journal Id LABR	Employee		Period To Apply Date LABR	LDS Insert Date LABR	
																	Labor Hours LABR	Labor Amount LABR			
802	[REDACTED]																Sum:	1	46.2		
	[REDACTED]																Sum:	1	46.2	6/30/2016	
	[REDACTED]																Sum:	1	46.2	43	

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APA#11-006-2-2
Duke Energy FL., LLC.
CR3 Uprate
NCRC Docket#170009-EI
Year Ended 12/31/2016

Handwritten initials 'UN' next to the project information.

Sample #9

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SOURCE PBC

413-4

COMMISSIONERS:
JULIE I. BROWN, CHAIRPERSON
DONALD J. POLMAN
RONALD A. BRISÉ
JIMMY PATRONIS
ART GRAHAM

STATE OF FLORIDA



TAMPA DISTRICT OFFICE
1313 N. TAMPA STREET
SUITE 220
TAMPA, FL 33602-3328
(813) 637-8660

Public Service Commission

May 18, 2017

RE: Levy 1 & 2 NCRC audit

Dear Mr. Moore

We have completed our field work in the above-referenced audit. Included with this letter is a copy of the audit workpapers which the Commission is maintaining in a Temporary Confidential Status and a listing of these workpapers. Please sign and date a copy of this letter indicating that you have received these copies.

The Utility must file a request for Confidential Classification according to Rule 25-22.006, F.A.C. in order to maintain this confidentiality. This request must be filed with the Commission within twenty-one days from today or these workpapers will become public documents.

Sincerely,

Ron Mavrides

A handwritten signature in black ink that reads "Ron Mavrides".

Audit Manager

Received By: _____

Enclosure

Copy: Audit File

A handwritten signature in black ink that reads "Paul Moore".

Duke Energy, FL., LLC.
 Levy NCRC
 Docket #170009-EI
 Year Ended 12/31/2016
 Auditor: Ron Mavrides
 ACN No. 17-005-2-1

CONFIDENTIAL FILE LOG

W/P pages	Description	Provided to:	Date
19	CWIP Samples	Paul Moore	5/18/2017
19-1	CWIP Samples	Paul Moore	5/18/2017
19-2	CWIP Samples	Paul Moore	5/18/2017
19-3	CWIP Samples	Paul Moore	5/18/2017
19-4	CWIP Samples	Paul Moore	5/18/2017
19-5	CWIP Samples	Paul Moore	5/18/2017
19-6	CWIP Samples	Paul Moore	5/18/2017
19-7	CWIP Samples	Paul Moore	5/18/2017
19-8	CWIP Samples	Paul Moore	5/18/2017
19-9	CWIP Samples	Paul Moore	5/18/2017
19-10	CWIP Samples	Paul Moore	5/18/2017
19-11	CWIP Samples	Paul Moore	5/18/2017
19-12	CWIP Samples	Paul Moore	5/18/2017
19-13	CWIP Samples	Paul Moore	5/18/2017
19-14	CWIP Samples	Paul Moore	5/18/2017
19-15	CWIP Samples	Paul Moore	5/18/2017
43-1	O & M Samples	Paul Moore	5/18/2017
43-2	O & M Samples	Paul Moore	5/18/2017
43-3	O & M Samples	Paul Moore	5/18/2017
43-4	O & M Samples	Paul Moore	5/18/2017
43-5	O & M Samples	Paul Moore	5/18/2017
43-6	O & M Samples	Paul Moore	5/18/2017
43-7	O & M Samples	Paul Moore	5/18/2017
43-8	O & M Samples	Paul Moore	5/18/2017
43-9	O & M Samples	Paul Moore	5/18/2017
43-10	O & M Samples	Paul Moore	5/18/2017
43-11	O & M Samples	Paul Moore	5/18/2017
49-1	Long-Lead Equipment	Paul Moore	5/18/2017
Item	Thumb Drive	Paul Moore	5/18/2017

W/P 11/1

Duke Energy, FL., LLC.
 Levy NCRC
 Docket #170009-EI
 Year Ended 12/31/2016
 Auditor: Ron Mavrides
 ACN No. 17-005-2-1

CONFIDENTIAL FILE LOG

W/P pages	Description	Provided to:	Date
2-3	2016 Filing	Paul Moore	5/18/2017
2-9	2016 Filing	Paul Moore	5/18/2017
2-10	2016 Filing	Paul Moore	5/18/2017
2-11	2016 Filing	Paul Moore	5/18/2017
10-4/1	CWIP	Paul Moore	5/18/2017
12 page 1	Trial Balance	Paul Moore	5/18/2017
12 page 2	Trial Balance	Paul Moore	5/18/2017
12 page 3	Trial Balance	Paul Moore	5/18/2017
12 page 4	Trial Balance	Paul Moore	5/18/2017
12 page 5	Trial Balance	Paul Moore	5/18/2017
12 page 6	Trial Balance	Paul Moore	5/18/2017
12 page 7	Trial Balance	Paul Moore	5/18/2017
12 page 8	Trial Balance	Paul Moore	5/18/2017
12 page 9	Trial Balance	Paul Moore	5/18/2017
12 page 10	Trial Balance	Paul Moore	5/18/2017
12 page 11	Trial Balance	Paul Moore	5/18/2017
12 page 12	Trial Balance	Paul Moore	5/18/2017
12 page 13	Trial Balance	Paul Moore	5/18/2017
12 page 14	Trial Balance	Paul Moore	5/18/2017
12 page 15	Trial Balance	Paul Moore	5/18/2017
12 page 16	Trial Balance	Paul Moore	5/18/2017
12 page 17	Trial Balance	Paul Moore	5/18/2017
12 page 18	Trial Balance	Paul Moore	5/18/2017

W/P 11

Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016

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2-9

LEVY COUNTY NUCLEAR 1 & 2
Site Selection, Preconstruction Costs, and Carrying Costs on Construction Cost Balance
True-Up Filing: Regulatory Asset Category - Variance in Additions and Expenditures

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EXPLANATION: Provide variance explanations comparing the annual system total expenditures shown on 2016 Detail Schedule with the expenditures provided to the Commission on 2016 Estimated/Actual Detail schedule. List the Generation expenses separate from Transmission in the same order appearing on 2016 Detail Schedule.

Appendix D
Witness: C. Fallon
Duke Energy Florida
Exhibit: (TGF - 1)
(Page 2 of 2)

COMPANY:
Duke Energy - FL

DOCKET NO.:
170009-EI

For Year Ended 12/31/2016

Line No.	Major Task & Description for amounts on 2016 Detail Schedule	(A) System Estimated / Actual	(B) System Actual	(C) Variance Amount	(D) Explanation
<u>Generation:</u>					
1	Wind-Down Costs				Minimal variance from projected. Final payment for LLE contract closeout costs, not projected in the 2016 Estimate filed on April
2	Sale or Salvage of Assets				
3	Disposition				
4	Total Generation Costs				
<u>Transmission:</u>					
1	Wind-Down Costs				
2	Sale or Salvage of Assets				
3	Disposition				
4	Total Transmission Costs				

Note:
System Estimated / Actual taken from April 27, 2016 Filing in Docket No. 160009-EI.

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SOURCE 2016 NCRC
Filing

Duke Energy FL., LLC.
 Levy Units 1 & 2
 NCRC Docket#170009-EI
 Year Ended 12/31/2016
 ADA#170009-EI

W

LEVY COUNTY NUCLEAR 1 & 2
 Actual Filing: Contracts Executed

10/21/16
 4/20/17

2-10

COMPANY: Duke Energy Florida
 EXPLANATION: Provide a list of contracts executed in excess of \$1 million including, a description of the work, the dollar value and term of the contract, the method of vendor selection, the identity and affiliation of the vendor, and current status of the contract.

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Appendix E
 Witness: C. Fallon
 Docket No. 170009-EI
 Duke Energy Florida
 Exhibit: (TGF - 1)

DOCKET NO.: 170009-EI

For Year Ended: 12/31/2016

Line No.	Contract No.	Status of Contract	Term of Contract	Original Amount	Actual Expended as of Prior Year End (2015)	Actual Amount Expended in 2016	Estimate of Final Contract Amount	Name of Contractor	Affiliation of Vendor	Method of Selection	Nature and Scope of Work
1	414310	Terminated: January 28, 2014					See Note Line 1:	Westinghouse Electric Co. LLC.	Direct	Sole Source. Award based on vendor constructing the selected reactor technology.	To design, engineer, supply, equip, construct and install a fully operational two unit AP1000 Facility at the Levy Nuclear Plant Site. Final contract amount includes change orders.

Line 1: Costs or credits associated with terminating the EPC contract and related long lead equipment purchase orders are subject to litigation appeal in federal court and cannot be estimated at this time.

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SOURCE 2016 NCRC Filings

10/15/17
10/15/17

10-4/1

Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket #170009-EI
Year Ended 12/31/2016
APA #17-006-2-1

Audit Request Levy-04-16

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1. A summary of any 2016 additions to the unrecovered Levy 1 & 2 CWIP balance, specifically identifying any jurisdictional amounts included therein.

Capital Exit/Wind-down Costs and Additions to the Unrecovered Asset Balance (Project Management)
Capital Exit/Wind-down Costs and Additions to the Unrecovered Asset Balance (LLE Disposition)
Total Capital Exit/Wind-down Costs and Additions to the Unrecovered Asset Balance
Jurisdictional Factor applied
Total Jurisdictional 2016 Investment Additions

	Wind-Down Disposition Total
	92.885%

2. A summary of any 2016 adjustments to the unrecovered Levy 1 & 2 CWIP jurisdictional balance.

There were no adjustments to the unrecovered Levy 1 & 2 CWIP jurisdictional balance.

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REGULATORY REPORTING
DE Florida Regulatory Reporting
Regulatory Working Trial Balance
December 2016
Year-to-Date

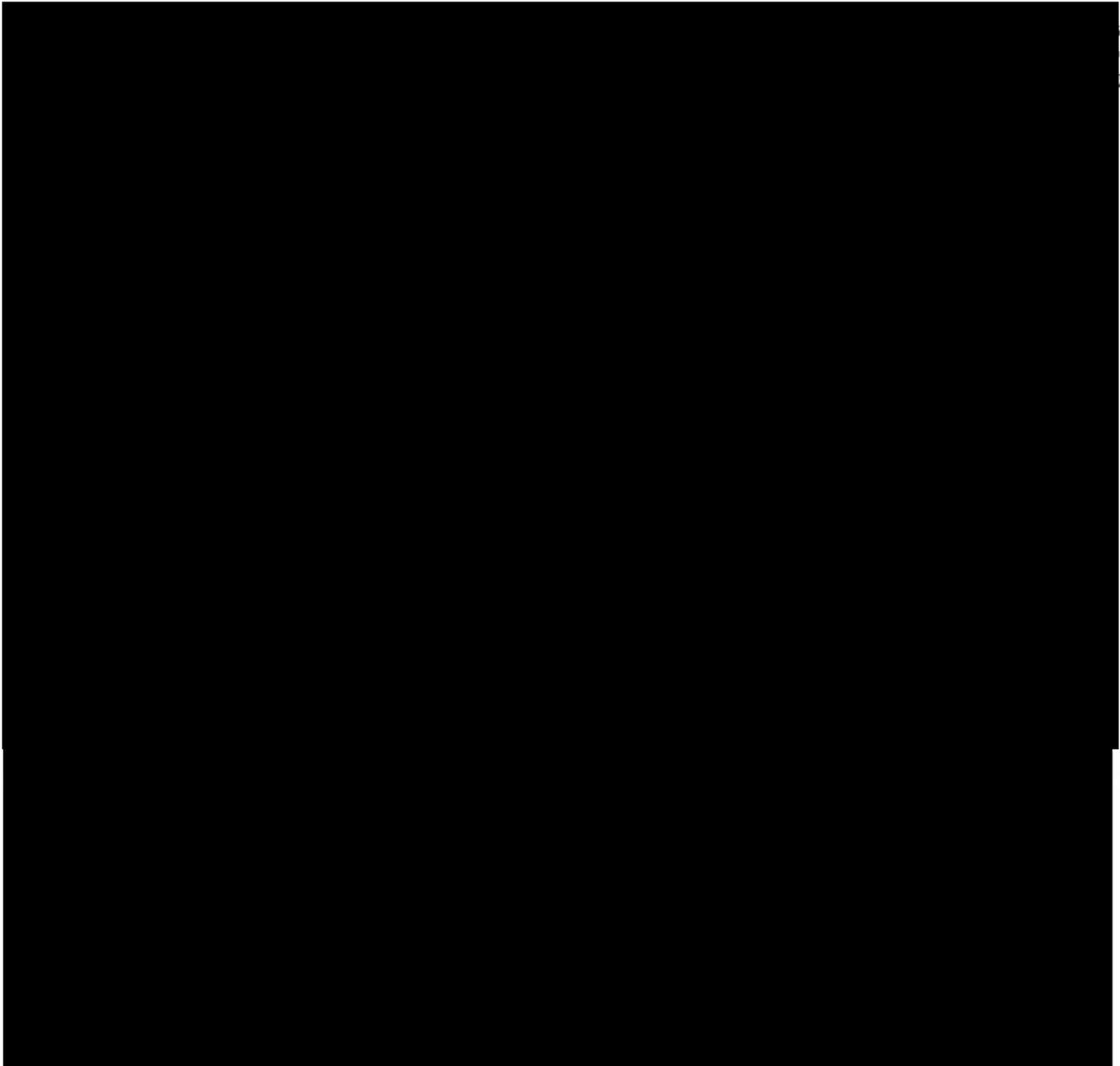
APA#17-000-2-1
Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016

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Page:FLORIDA

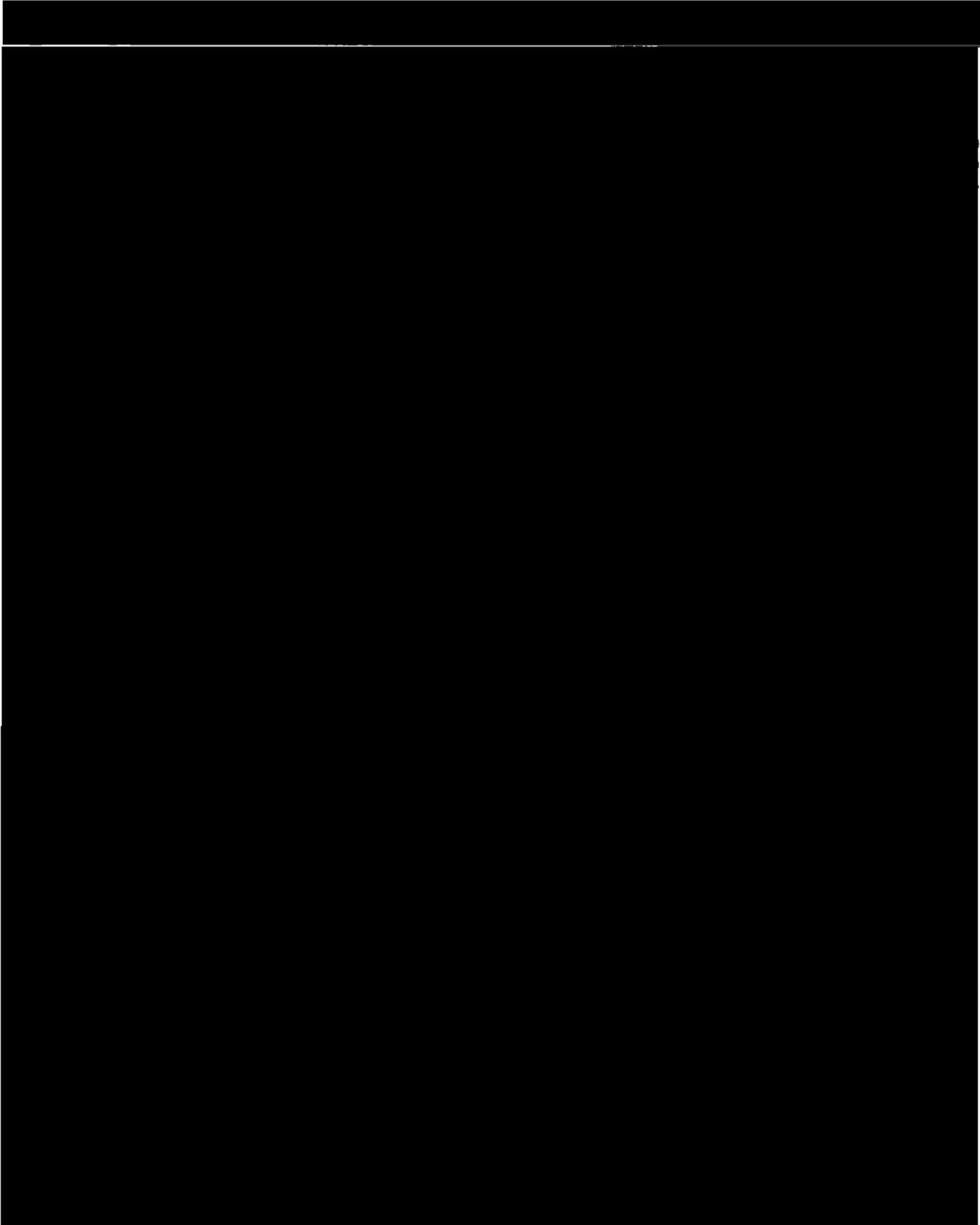
Assets

December 2015 YTD	Period Activity	December 2016 YTD
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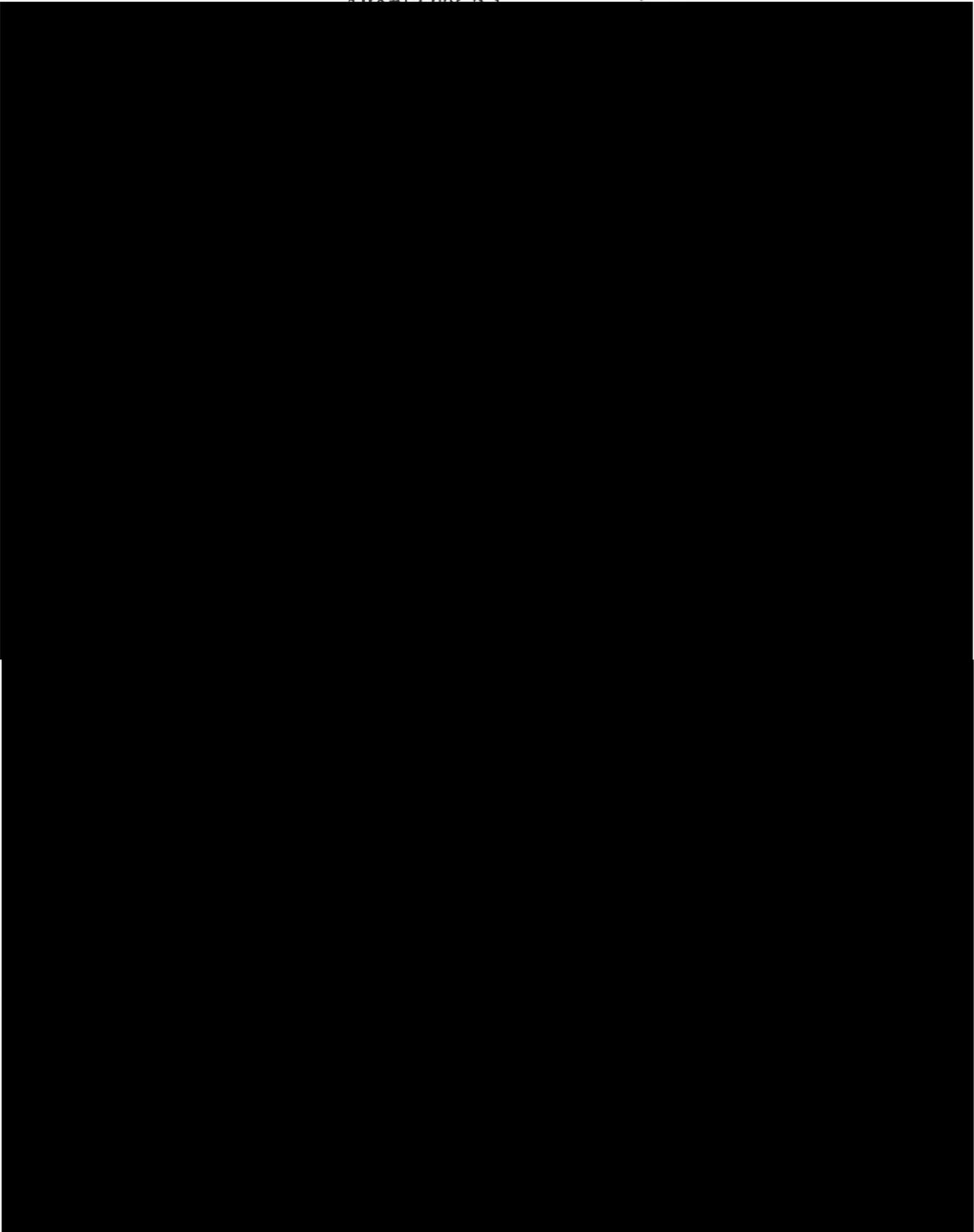


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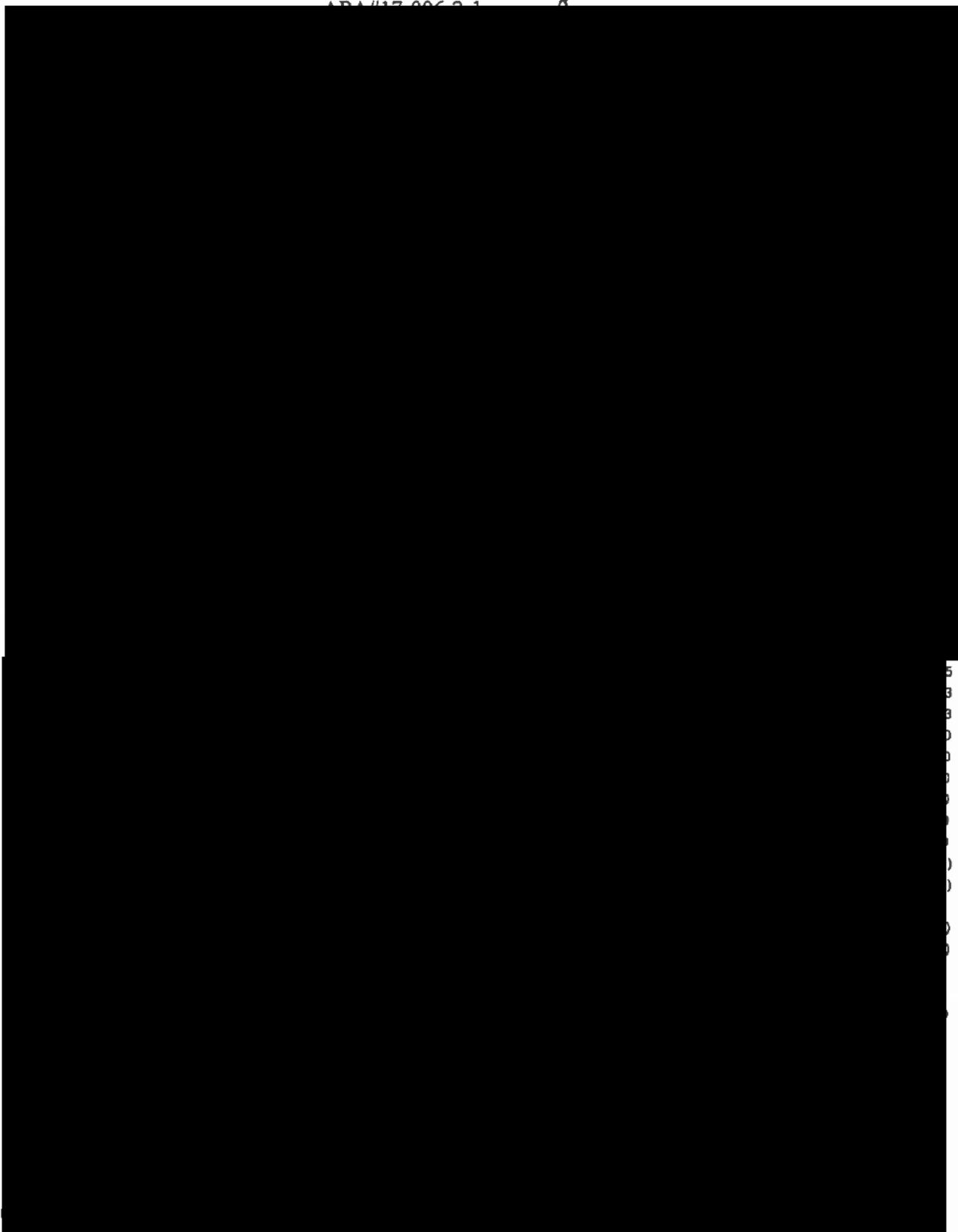
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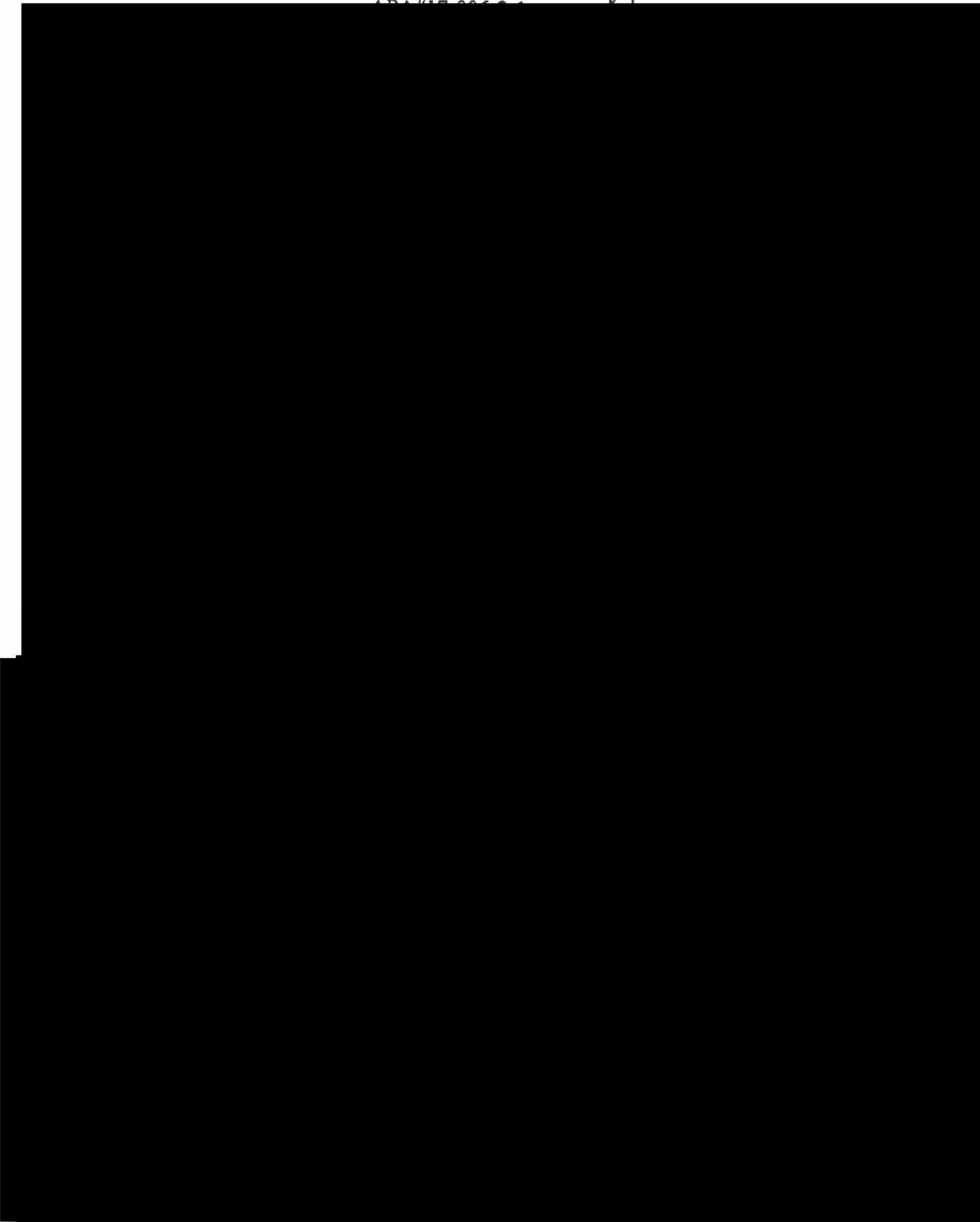


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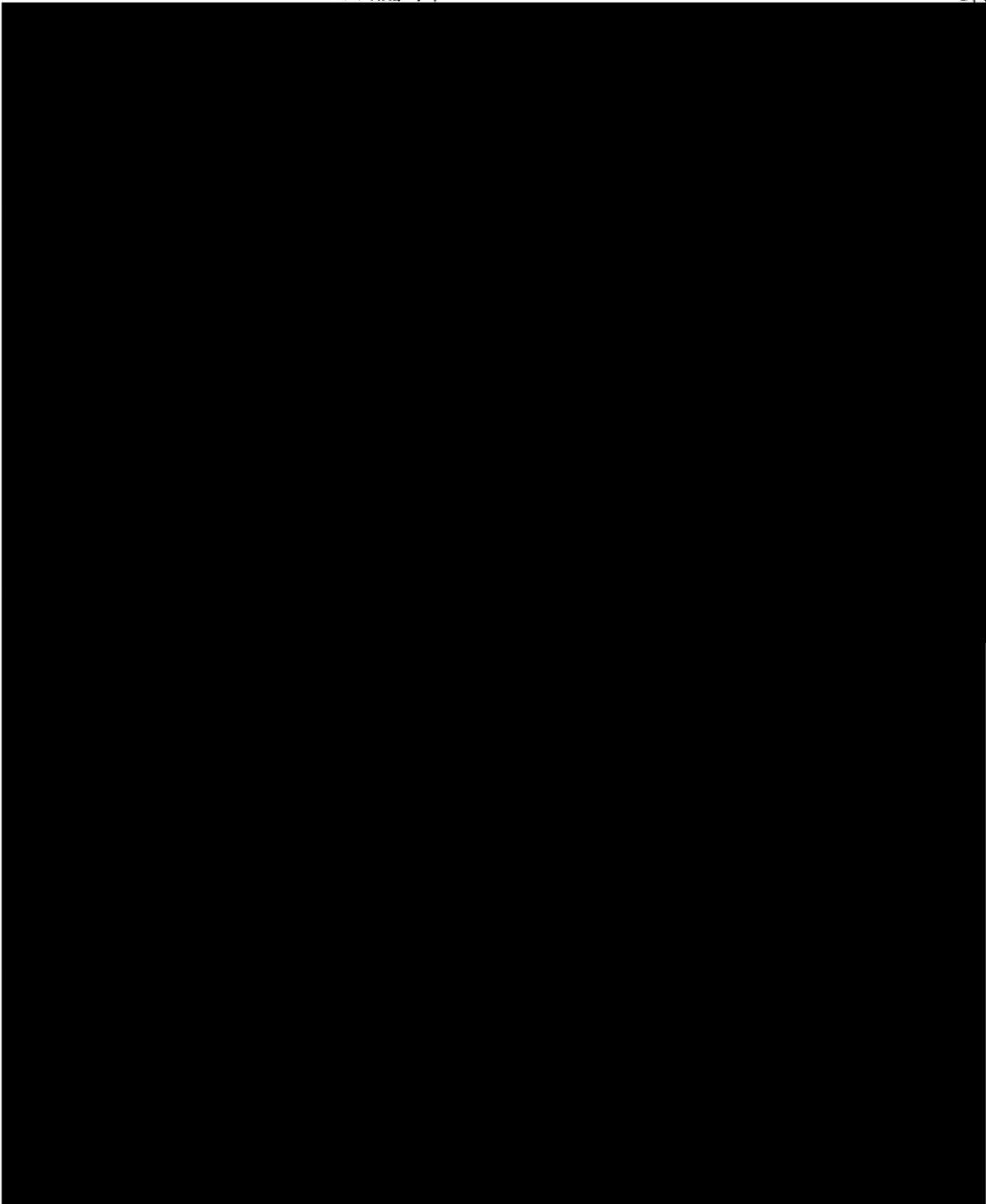


170009-2-1

Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016
ADA#1700621

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page 7 of 18

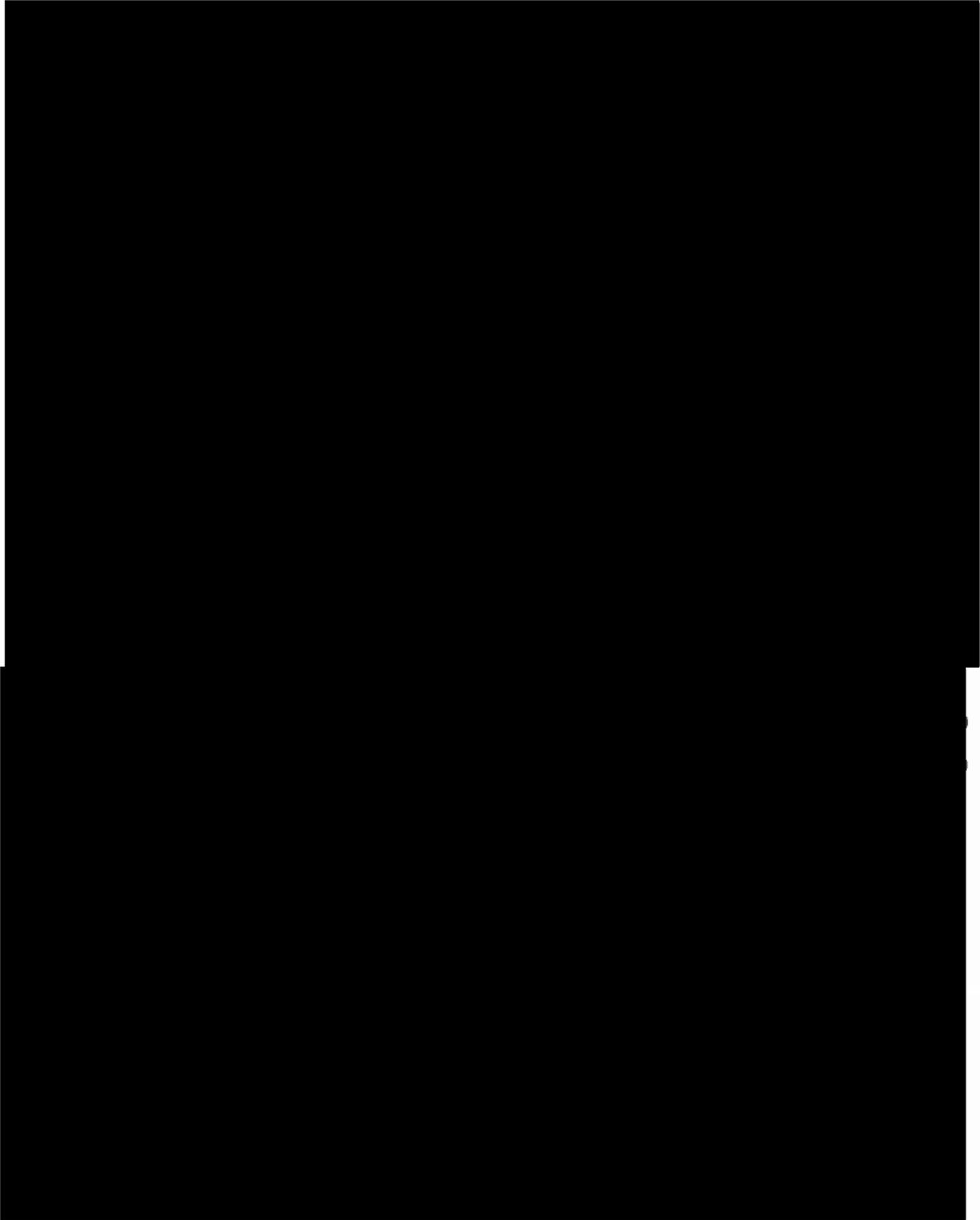
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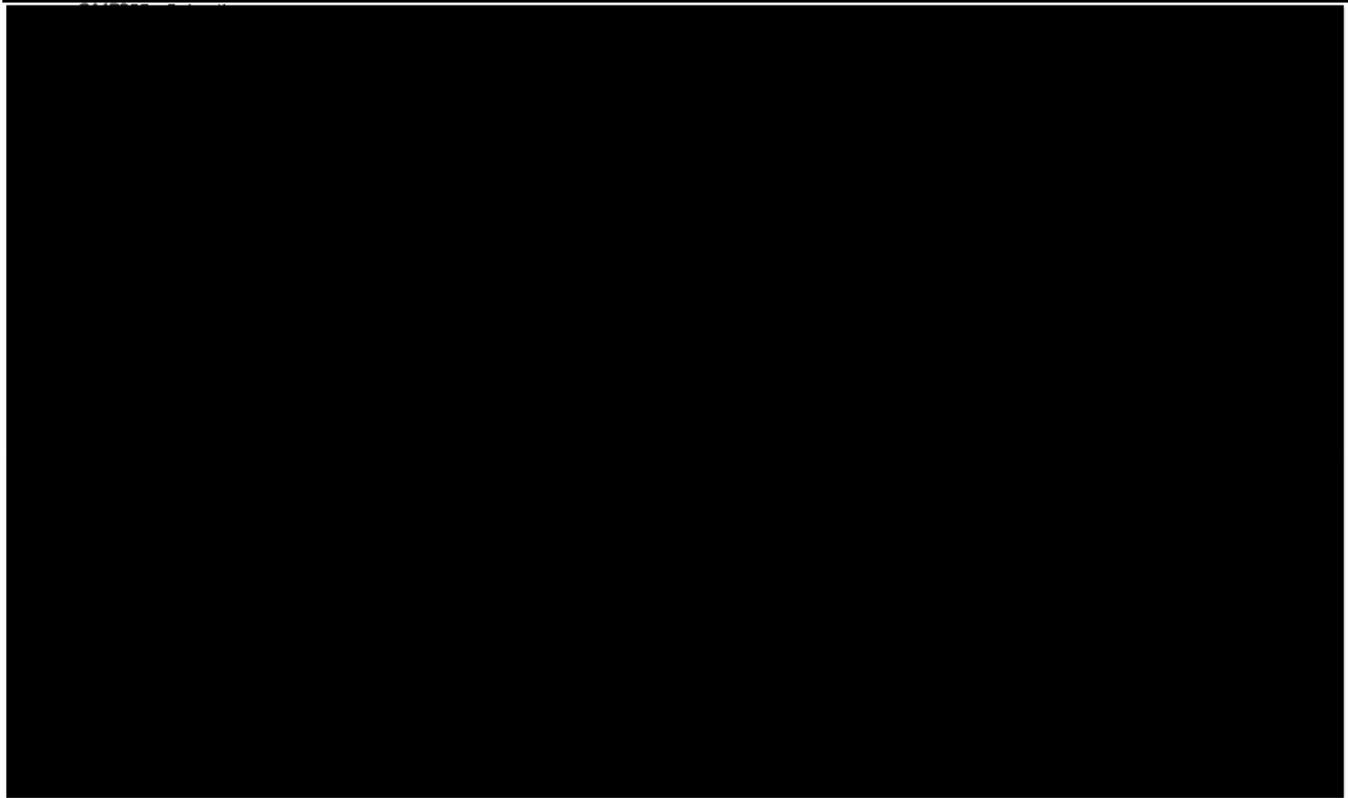
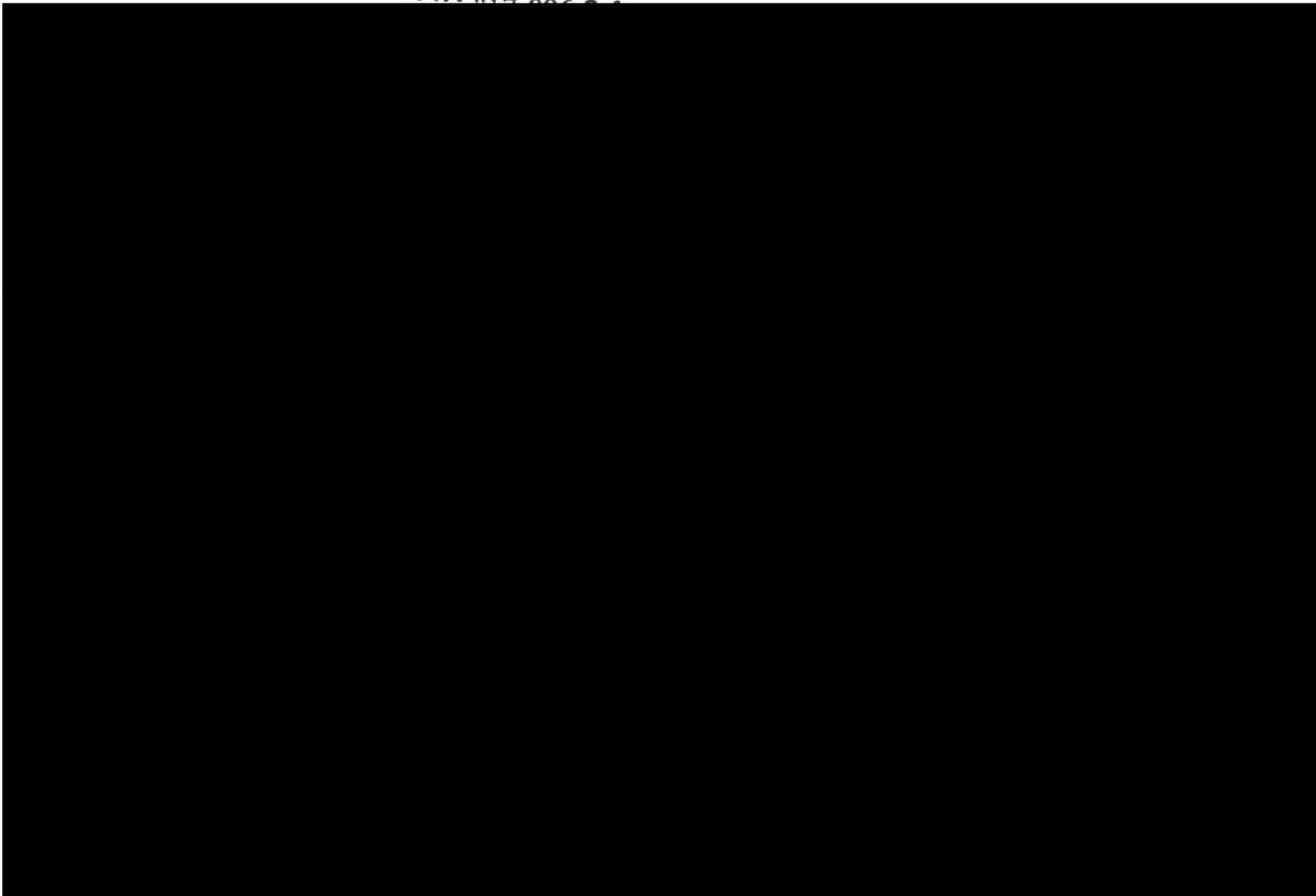
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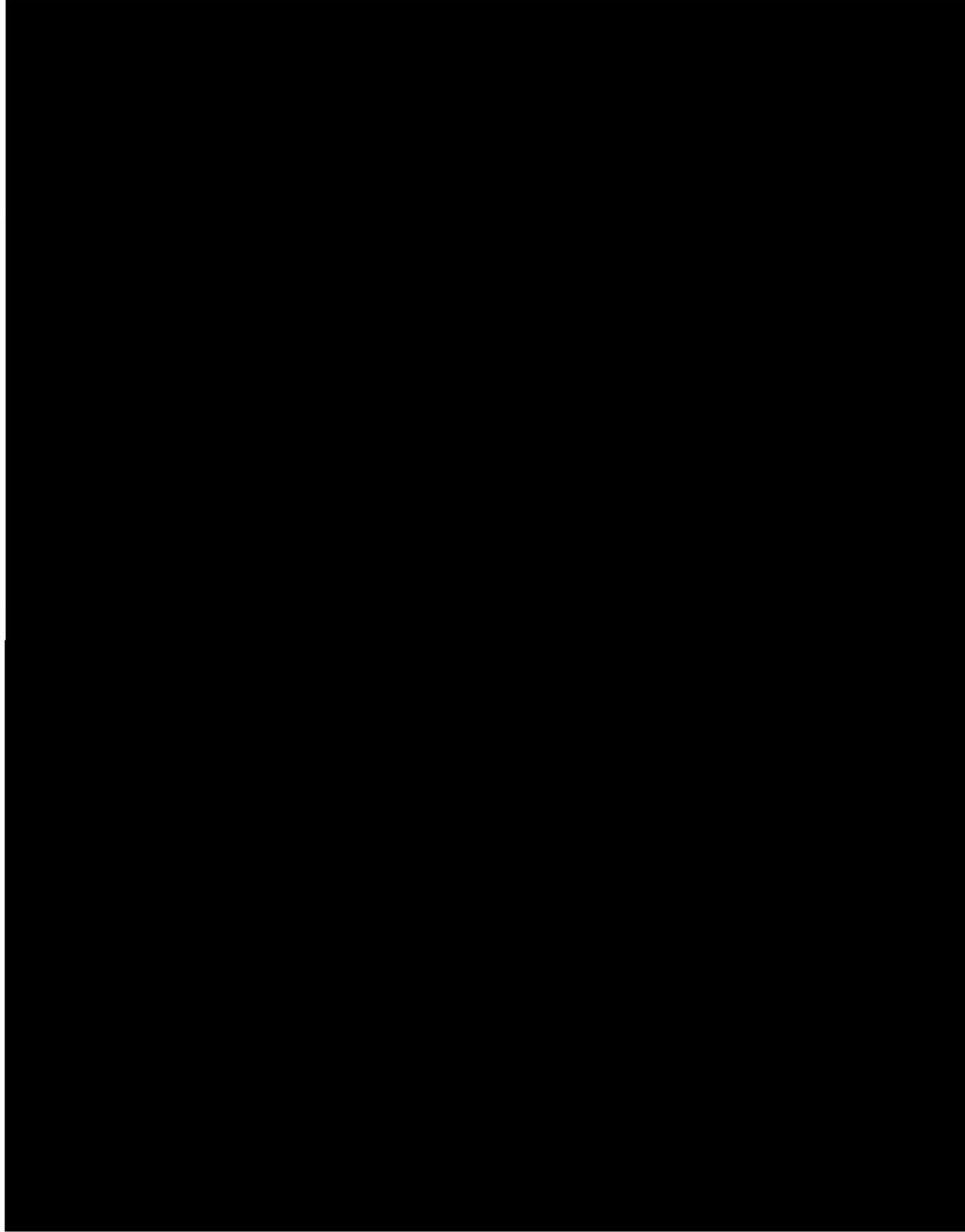


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17-000-2-1
Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016

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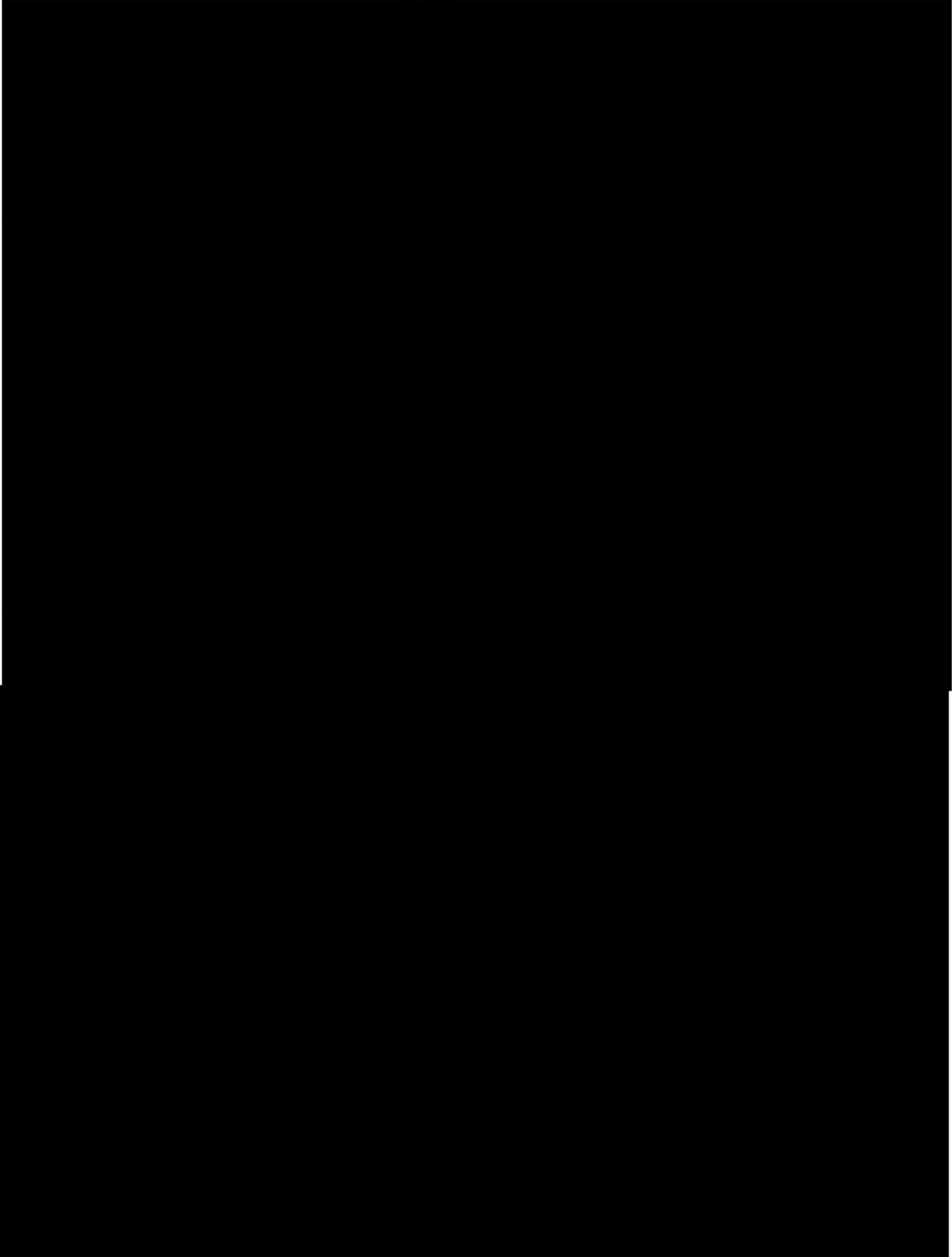


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Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016

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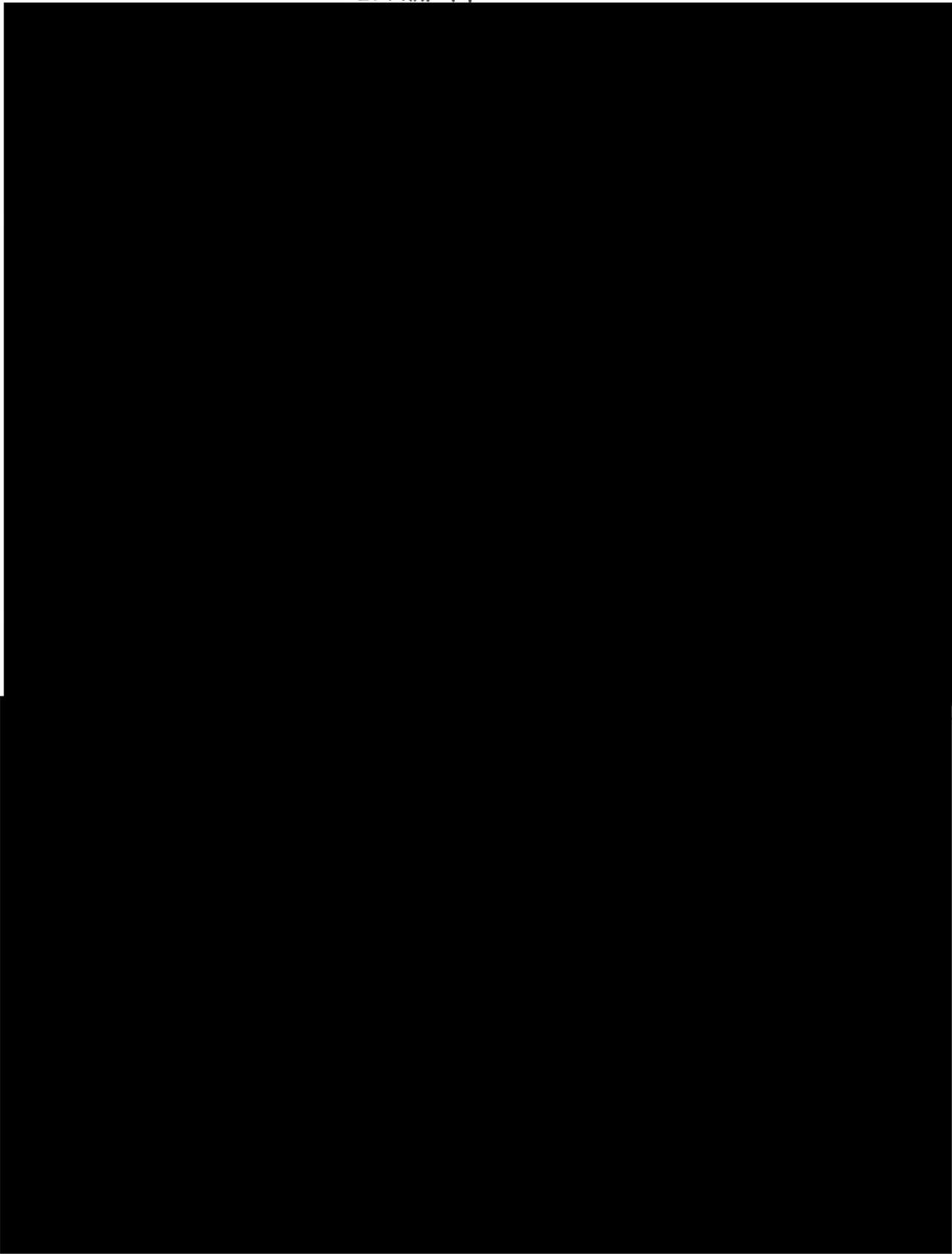
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Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016
AP#170009-1

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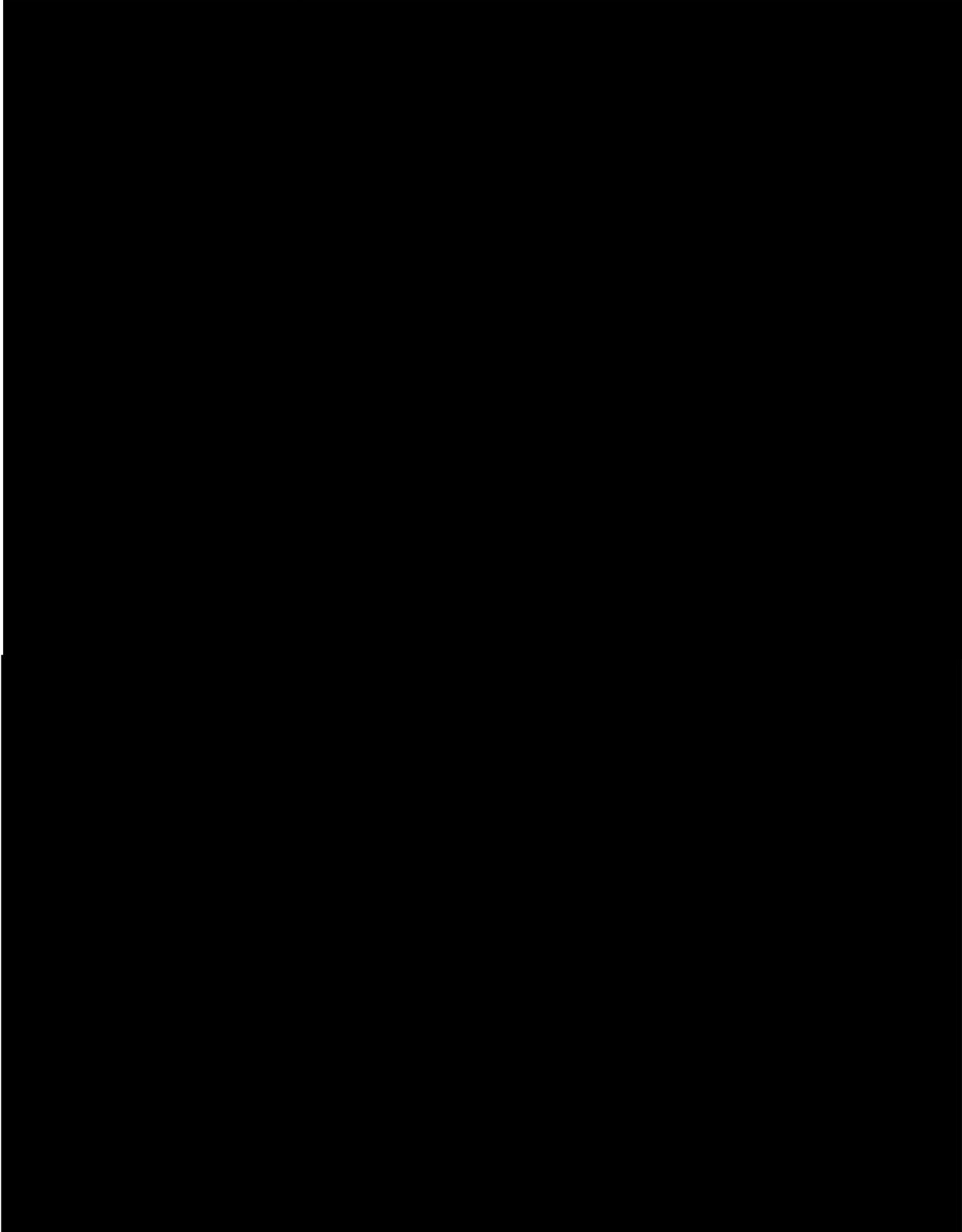
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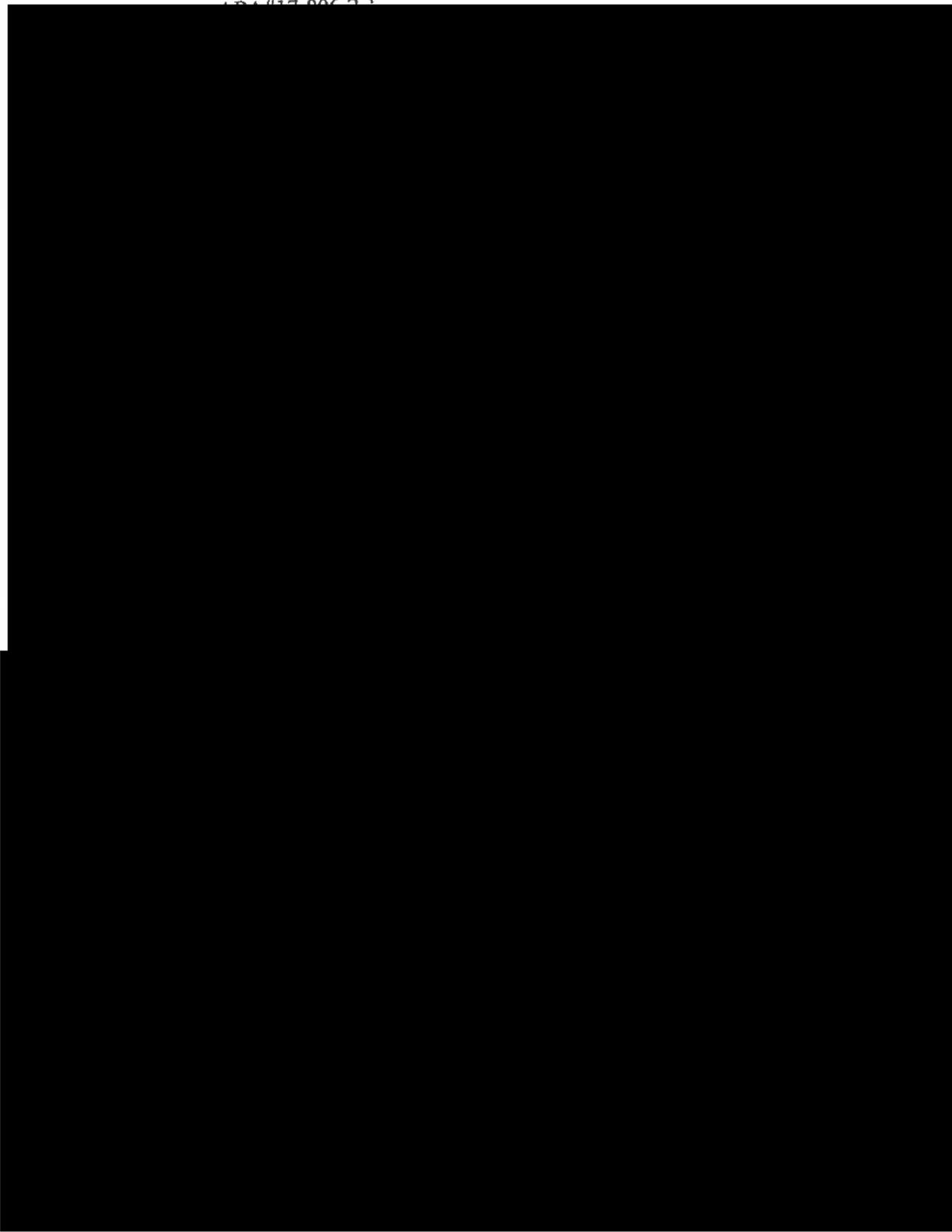
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APA#17-000-2-1
Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016

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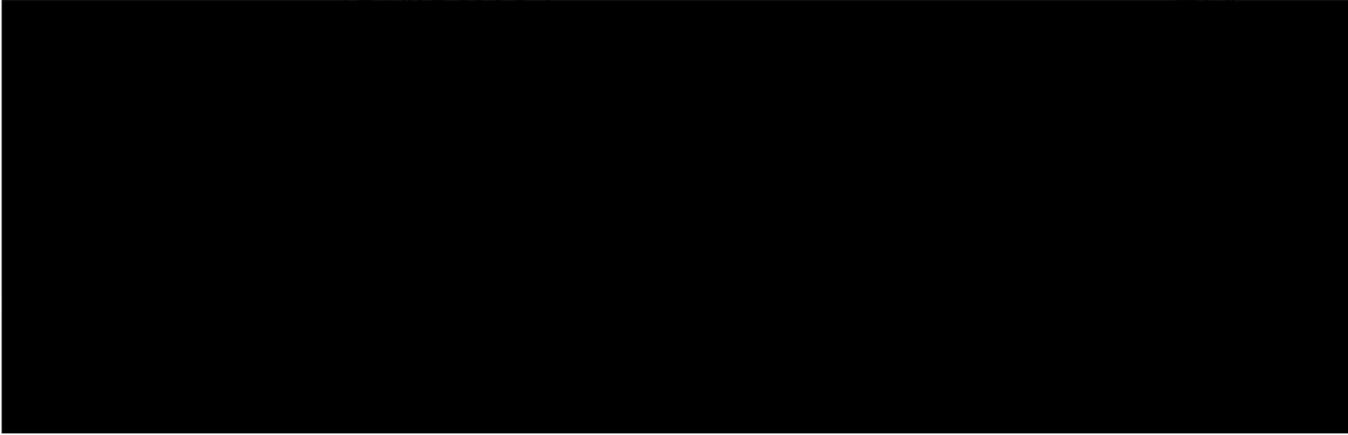
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page 17 of 18

Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016

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EXI
10/27/17



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LEVY SAMPLE TRANSACTIONS

10/11/17
 9/20/17

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19

Project ID CB	Accounting Period CMD	Account ID	Business Unit	Responsibility Center	Operating Unit	Fiscal Year CMD	Journal ID JD	Operator ID J	Resource Type ID CB	Resource Type Long Descr CB	Monetary Amount ID	Reference
20075217	1	182348	50225	1052	FN00	2016	EPBN320026	FMISRUN	18350	Allocated Fringes & Non Union	19-1 91.38	1
20075217	1	182348	50225	8172	FN00	2016	EPBN320026	FMISRUN	18350	Allocated Fringes & Non Union	19-2 43.68	1
SUM											135.06	
20075217	1	182348	50225	8937	FN00	2016	STKCOMP	CHUDSO1	1.00E+200	Restricted Stock Units	19-3 [REDACTED]	2
20075209	3	182348	50225	1052	FN00	2016	EPBN320027	FMISRUN	18350	Allocated Fringes & Non Union	19-4 141.23	3
20075209	3	182348	50225	8172	FN00	2016	EPBN320027	FMISRUN	18350	Allocated Fringes & Non Union	19-5 66.13	3a
SUM											207.36	
20075209	4	182348	50225	1052	FN00	2016	EPBN320025	FMISRUN	18350	Allocated Fringes & Non Union	19-6 99.54	4
20075209	4	182348	50225	8172	FN00	2016	EPBN320025	FMISRUN	18350	Allocated Fringes & Non Union	19-7 11.75	4a
SUM											111.29	
20075217	7	182348	50225	1052	FN00	2016	SRV0HD0001	FMISRUN	19500	Service Company Overhead	19-10 [REDACTED]	5
20075217	9	182348	50225	1052	FN00	2016	UNPOES0001	FMISRUN	18001	Unproductive Labor Allocated	19-11 232.42	6
20075215	11		50225			2016	PPSAPP8637	GLAPP01	31000	Direct Material Purchases	[REDACTED]	7
20075220	11		50225			2016	PPSAPP8637	GLAPP01	31000	Direct Material Purchases	[REDACTED]	8
SUM											19-14 [REDACTED]	7 & 8 *

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* See Invoice for Response Details

SOURCE As Referenced

19

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3/20/17

Worker Id LABR	Worker Full Name LABR	Business Unit LABR	Ledger	Account LABR	Resource Type LABR	Oper Unit LABR	RC	Project LABR	Process LABR	Product LABR	Amount	PCBU	Activity LABR	Analysis	Employee Labor Hours LABR
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APA#17-000-2-1
 Duke Energy FL., LLC.
 Levy Units 1 & 2
 NCRC Docket#170009-EI
 Year Ended 12/31/2016

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3/2017

Bus Unit ID	Account ID	Process	Project ID (Activity Co-Oper Unit)	Oper Unit	Resp	Center	Resource	Journal ID	JD
50225	182348		20075217 ORIG_TRAI FN00	FLORIDA N		1052	11000	PAYRLL1762	
50225	182348		20075217 ORIG_TRAI FN00	FLORIDA N		1052	11000	PAYRLL8986	
50225	182348		20075217 ORIG_TRAI FN00	FLORIDA N		1052	19500	SRVOH0001	

Source (Journal D)	Journal Operator (I)	Account Allocation (I)	Operator (I)	Transaction	Monetary Amount	JD
133 LOS Labo 110 L	HUMANRE	7		Production	0	
133 LOS Labo 110 L	HUMANRE	7		Production	0	
ALO Service C	FMISRUN	7	ENTOVERH FMIS Syste	SRVOH1L		19

19-10

APA#11-U00-2-1

Duke Energy FL., LLC.

Levy Units 1 & 2

NCRC Docket#170009-EI

Year Ended 12/31/2016

47

REDACTED

CONFIDENTIAL

SOURCE _____
PBC



CONFIDENTIAL

RAM
3/2017

Docket No. 170009-EI
Exhibit No. (CMF-1)
Page 2 of 3

INVOICE

Original
Page 1 of 1

APA#11-UU6-2-1
Duke Energy FL., LLC.
Levy Units 1 & 2
NCRC Docket#170009-EI
Year Ended 12/31/2016

LW

SHIP TO:

Duke Energy Florida, Inc.
Attn: Accounts Payable
410 S. Wilmington St.
Mail Code PEB 15
Raleigh, NC 27601

Payment Terms are: As set forth in settlement agreement
Please Indicate Customer Number and Invoice Number on Remittance

Reference: Sales Order Number 52861

CUSTOMER CONTRACT NO.	WBS	INVOICE DATE	INVOICE NO.
414310	N/A	10/6/2016	90332051

Duke Energy Levy AP1000 Project
CST # = 51

OPI	Description	Amount
-----	-------------	--------

See Attached

See Attached



CONFIDENTIAL

AMOUNT OF THIS INVOICE _____



Sample #17 + 8

REDACTED

IN REMITTING OR CORRESPONDING, PLEASE SHOW INVOICE NUMBER AND CUSTOMER NUMBER

REMIT TO: WESTINGHOUSE ELECTRIC CO., LLC
P.O. BOX 534774 Atlanta, GA 30353-4774
As set forth in settlement agreement (FROM RECEIPT DATE)

TRANSFER TO: JPMorgan Chase, [Redacted]

INQUIRIES TO: WESTINGHOUSE ELECTRIC CO., LLC
1000 Westinghouse Drive
Cranberry Township, PA 16066
Attn: Linda Iller

SOURCE PBC

19-13

CONFIDENTIAL

KAM
3/2017

DUKE LEVY LONG LEAD EQUIPMENT DISPOSITION			
		Payments to Supplier	Payments from Duke
Doosan	SG Tubing	\$ [REDACTED]	\$ [REDACTED]
		\$ [REDACTED]	\$ [REDACTED]
		\$ [REDACTED]	\$ [REDACTED]
		\$ [REDACTED]	\$ [REDACTED]
		\$ [REDACTED]	\$ [REDACTED]
		\$ [REDACTED]	\$ [REDACTED]
		\$ [REDACTED]	\$ [REDACTED]
	Subtotal	\$ [REDACTED]	\$ [REDACTED]
	Delta		\$ [REDACTED]
	Salvage from Supplier	CONFIDENTIAL	
Doosan	Reactor Vessel - Salvage		[REDACTED]
Curtiss Wright EMD	RCP's - Salvage	APA#17-006-2-1 Duke Energy FL., LLC. Levy Units 1 & 2 NCRC Docket#170009-EI Year Ended 12/31/2016 <i>W</i>	[REDACTED]
	Tension Bolts		[REDACTED]
	RV Hollow Bars		[REDACTED]
	TOTAL DUE WEC		\$ [REDACTED] 19

PBC

Sample #17+8

REDACTED

SOURCE _____

19-14-

10/24/16
4/20/17

Account ID	Resp Cent	Account Lo	Bus Unit ID	Bus Unit Lc	Journal Lin	Project ID	(Accounting Fiscal Year	Journal ID	Operator ID	JD
920000	8262 A & G Salar	50225 DE Florida	110 Labor I	20064440	3	2016 PAYRLL155 HUMANRE				
920000	8262 A & G Salar	50225 DE Florida	110 Labor I	20064440	3	2016 PAYRLL464 HUMANRE				

Resource T	Resource T Monetary Amount	JD	Overhead Rate	Overhead Allocation
11000 Labor	696.74		43-17	192.23
11000 Labor	602.7			166.28
			Total	358.52

see next two pages for allocation step

43

43-11

AP/A#1 / -UUD-2-1
 Duke Energy FL., LLC.
 Levy Units 1 & 2
 NCRC Docket#170009-E1
 Year Ended 12/31/2016
 10/24/16 0000000000

CONFIDENTIAL

REDACTED

SOURCE PBQ

43-11

Please provide the following:

For the remaining long-lead time items, identify and list by item:

1. 2016 maintenance costs included in cost recovery. N/A
2. 2016 storage costs included in cost recovery. N/A
3. Any other 2016 costs included in cost recovery. N/A
4. Any dispositions in 2016, or planned dispositions for 2017.

APM
4/2017
LH

ATA#11-000-2-2
Duke Energy FL., LLC.
CR3 Uprate
NCRC Docket#170009-EI
Year Ended 12/31/2016
ATA#170009-2-2

Response: LV-05-16

CONFIDENTIAL

All of the long-lead equipment dispositioning is complete as of year-end 2016, no planned dispositions for 2017.

Prior to May 2016 the following components were disposed of: accumulator tank (Mangiarotti), PRHR heat exchanger (Mangiarotti), pressurizer (Mangiarotti), core makeup tank (Mangiarotti), reactor coolant loop piping materials (Tioga), variable frequency drives (Siemens), and the squib valve materials including tension bolts (SPX). The disposition of these components have described in previous audits. The remaining components are: steam generator tubing and other materials (Doosan), reactor vessel materials (Doosan), reactor coolant pump materials (EMD), turbine and generator (Toshiba), and the reactor vessel internals (Westinghouse).

REDACTED

Taking each of the remaining components in turn:

1. DEF received \$ [REDACTED], \$ [REDACTED] for the steam generator tubing and \$ [REDACTED] for the reactor vessel, from the disposal or for the scrap value of the Doosan equipment. This was netted against a remaining balance due to Doosan of \$ [REDACTED] and a previous payment from Doosan of \$ [REDACTED] for the sale of the hollow bars to Doosan resulting in a total payment to Doosan of \$ [REDACTED]. This is shown as a payment to Westinghouse and not as a payment to Doosan on the attached invoice received from Westinghouse titled "Supplier Closeout Invoice 90332051".
2. In the same invoice DEF received \$ [REDACTED] from the disposal or for the scrap value of reactor coolant pump materials. Previously, DEF had paid EMD to suspend the fabrication of the reactor coolant pumps and store the materials for a possible restart. And recognition of a previous commitment to purchase tension bolts (SPX) \$ [REDACTED].

CONFIDENTIAL

419-1

EXHIBIT C**DUKE ENERGY FLORIDA
Confidentiality Justification**

DOCUMENT	PAGE/LINE/ COLUMN	JUSTIFICATION
Staff Generated Workpapers CR3 EPU year ending 12/31/2016, APA# 17-006- 2-2	Work paper location 12, page 5 of 18: all LNP information in the 19 th row of the table.	<p>§366.093(3)(d), Fla. Stat. The document portions in question contain confidential contractual information, the disclosure of which would impair DEF's efforts to contract for goods or services on favorable terms.</p> <p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>
Staff Generated Workpapers CR3 EPU year ending 12/31/2016, APA# 17-006- 2-2	Work paper location 43-1: Table, all information contained in row 1 of the table below the headers.	<p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p> <p>§366.093(3)(f), Fla. Stat. The document portions in question contain confidential employee personnel information, the disclosure of which would impair the competitive business of the provider/owner of the information and harm to DEF's business information.</p>

DOCUMENT	PAGE/LINE/ COLUMN	JUSTIFICATION
Staff Generated Workpapers CR3 EPU year ending 12/31/2016, APA# 17-006- 2-2	Work paper location 43-2: Table, all information contained in row 1 of the table below the headers.	<p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p> <p>§366.093(3)(f), Fla. Stat. The document portions in question contain confidential employee personnel information, the disclosure of which would impair the competitive business of the provider/owner of the information and harm to DEF's business information.</p>
Staff Generated Workpapers CR3 EPU year ending 12/31/2016, APA# 17-006- 2-2	Work paper location 43-3: Table, all information contained in rows 1 and 2 of the table below the headers.	<p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p> <p>§366.093(3)(f), Fla. Stat. The document portions in question contain confidential employee personnel information, the disclosure of which would impair the competitive business of the provider/owner of the information and harm to DEF's business information.</p>
Staff Generated Workpapers CR3 EPU year ending 12/31/2016, APA# 17-006- 2-2	Work paper location 43-4: Table, all information contained in row 1 of the table below the headers.	<p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive</p>

DOCUMENT	PAGE/LINE/ COLUMN	JUSTIFICATION
		<p>business of the provider/owner of the information.</p> <p>§366.093(3)(f), Fla. Stat. The document portions in question contain confidential employee personnel information, the disclosure of which would impair the competitive business of the provider/owner of the information and harm to DEF's business information.</p>
<p>Staff Generated Workpapers CR3 EPU year ending 12/31/2016, APA# 17-006-2-2</p>	<p>Work paper location 43-13: Table, all information contained below the headers in columns 1, 2, 29 & 30.</p>	<p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>
<p>Staff Generated Workpapers Levy 1 & 2 year ending 12/31/2016, APA# 17-005-2-1</p>	<p>Work paper location 2-3: all information contained in rows 1 through 4; all columns except column 1 of the table</p>	<p>§366.093(3)(d), Fla. Stat. The document portions in question contain confidential contractual information, the disclosure of which would impair DEF's efforts to contract for goods or services on favorable terms.</p> <p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>
<p>Staff Generated Workpapers Levy 1 & 2 year ending 12/31/2016, APA# 17-005-2-1</p>	<p>Work paper location 2-9: all information contained in columns A, B & C of the table.</p>	<p>§366.093(3)(d), Fla. Stat. The document portions in question contain confidential contractual information, the disclosure of which would impair DEF's efforts to contract for goods or services on favorable terms.</p>

DOCUMENT	PAGE/LINE/ COLUMN	JUSTIFICATION
		<p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>
<p>Staff Generated Workpapers Levy 1 & 2 year ending 12/31/2016, APA# 17-005-2-1</p>	<p>Work paper location 2-10: all information contained in columns C through F of the table</p>	<p>§366.093(3)(d), Fla. Stat. The document portions in question contain confidential contractual information, the disclosure of which would impair DEF's efforts to contract for goods or services on favorable terms.</p> <p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>
<p>Staff Generated Workpapers Levy 1 & 2 year ending 12/31/2016, APA# 17-005-2-1</p>	<p>Work paper location 2-11: all information contained in rows 1 through 4; all columns except column 1 of the table</p>	<p>§366.093(3)(d), Fla. Stat. The document portions in question contain confidential contractual information, the disclosure of which would impair DEF's efforts to contract for goods or services on favorable terms.</p> <p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>
<p>Staff Generated Workpapers Levy 1 & 2 year ending</p>	<p>Work paper location 10-4/1: the wind-down,</p>	<p>§366.093(3)(d), Fla. Stat. The document portions in question</p>

DOCUMENT	PAGE/LINE/ COLUMN	JUSTIFICATION
12/31/2016, APA# 17-005-2-1	disposition, total, and grand total costs in the calculation on the right side of the page.	<p>contain confidential contractual information, the disclosure of which would impair DEF's efforts to contract for goods or services on favorable terms.</p> <p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>
Staff Generated Workpapers Levy 1 & 2 year ending 12/31/2016, APA# 17-005-2-1	Work paper location: pages 1 through 18 of 18: all information contained in all 18 pages of the table exclusive of headers.	<p>§366.093(3)(d), Fla. Stat. The document portions in question contain confidential contractual information, the disclosure of which would impair DEF's efforts to contract for goods or services on favorable terms.</p> <p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>
Staff Generated Workpapers Levy 1 & 2 year ending 12/31/2016, APA# 17-005-2-1	Work paper location 19: value in row 4, column 12; value in row 11, column 12; value in rows 13, 14 & 15 of column 12 in the body of the table	<p>§366.093(3)(d), Fla. Stat. The document portions in question contain confidential contractual information, the disclosure of which would impair DEF's efforts to contract for goods or services on favorable terms.</p> <p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive</p>

DOCUMENT	PAGE/LINE/ COLUMN	JUSTIFICATION
		business of the provider/owner of the information.
Staff Generated Workpapers Levy 1 & 2 year ending 12/31/2016, APA# 17-005-2-1	Work paper location 19-3: all information in row 1 of the body of the table	<p>§366.093(3)(d), Fla. Stat. The document portions in question contain confidential contractual information, the disclosure of which would impair DEF's efforts to contract for goods or services on favorable terms.</p> <p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>
Staff Generated Workpapers Levy 1 & 2 year ending 12/31/2016, APA# 17-005-2-1	Work paper location 19-10: all information contained in the last four columns of the body of the table	<p>§366.093(3)(d), Fla. Stat. The document portions in question contain confidential contractual information, the disclosure of which would impair DEF's efforts to contract for goods or services on favorable terms.</p> <p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>
Staff Generated Workpapers Levy 1 & 2 year ending 12/31/2016, APA# 17-005-2-1	Work paper location 19-13: two numbers list under the amount column of the invoice; banking information following the words "TRANSFER TO" at the bottom of the invoice.	<p>§366.093(3)(d), Fla. Stat. The document portions in question contain confidential contractual information, the disclosure of which would impair DEF's efforts to contract for goods or services on favorable terms.</p> <p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business</p>

DOCUMENT	PAGE/LINE/ COLUMN	JUSTIFICATION
		interests, the disclosure of which would impair the competitive business of the provider/owner of the information.
Staff Generated Workpapers Levy 1 & 2 year ending 12/31/2016, APA# 17-005-2-1	Work paper location 19-14: all information in the last 3 columns of the body of the table.	<p>§366.093(3)(d), Fla. Stat. The document portions in question contain confidential contractual information, the disclosure of which would impair DEF's efforts to contract for goods or services on favorable terms.</p> <p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>
Staff Generated Workpapers Levy 1 & 2 year ending 12/31/2016, APA# 17-005-2-1	Work paper location 43-1: all information in row 1 of the body of the table; all numbers below the column head: "Employee Labor Amount LABR."	<p>§366.093(3)(d), Fla. Stat. The document portions in question contain confidential contractual information, the disclosure of which would impair DEF's efforts to contract for goods or services on favorable terms.</p> <p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>
Staff Generated Workpapers Levy 1 & 2 year ending 12/31/2016, APA# 17-005-2-1	Work paper location 43-2: all information in row 1 of the body of the table; all numbers below the column head: "Employee Labor Amount LABR."	<p>§366.093(3)(d), Fla. Stat. The document portions in question contain confidential contractual information, the disclosure of which would impair DEF's efforts to contract for goods or services on favorable terms.</p>

DOCUMENT	PAGE/LINE/ COLUMN	JUSTIFICATION
		<p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>
<p>Staff Generated Workpapers Levy 1 & 2 year ending 12/31/2016, APA# 17-005-2-1</p>	<p>Work paper location 43-11: all information below the column head: “Overhead Rate.”</p>	<p>§366.093(3)(d), Fla. Stat. The document portions in question contain confidential contractual information, the disclosure of which would impair DEF’s efforts to contract for goods or services on favorable terms.</p> <p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>
<p>Staff Generated Workpapers Levy 1 & 2 year ending 12/31/2016, APA# 17-005-2-1</p>	<p>Work paper location 49-1: numbered paragraph 1 near the bottom of the page: 3 numerical values in line 1; 1 numerical value in lines 3, 4 and 5. Numbered paragraph 2 near the bottom of the page: 1 numerical values in line 1; 1 numerical value in line 4.</p>	<p>§366.093(3)(d), Fla. Stat. The document portions in question contain confidential contractual information, the disclosure of which would impair DEF’s efforts to contract for goods or services on favorable terms.</p> <p>§366.093(3)(e), Fla. Stat. The document portions in question contain confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>

Exhibit D

AFFIDAVITS OF:

CHRISTOPHER M. FALLON

THOMAS G. FOSTER

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Nuclear Cost Recovery Clause

Docket No. 170009-EI

Dated: June __, 2017

**AFFIDAVIT OF CHRISTOPHER M. FALLON IN SUPPORT OF
DUKE ENERGY FLORIDA'S THIRD REQUEST FOR
CONFIDENTIAL CLASSIFICATION**

STATE OF NORTH CAROLINA

COUNTY OF MECKLENBURG

BEFORE ME, the undersigned authority duly authorized to administer oaths, personally appeared Christopher M. Fallon, who being first duly sworn, on oath deposes and says that:

1. My name is Christopher M. Fallon. I am employed by Duke Energy Business Services, LLC in the capacity of Vice President of Renewable and Commercial portfolio. Until November 2016, I was Duke Energy's Vice President of Nuclear Development, and as such, I was responsible for the Levy Nuclear Power Plant Project ("LNP"). I am over the age of 18 years old and I have been authorized to give this affidavit in the above-styled proceeding on Duke Energy Florida's ("DEF" or the "Company") behalf and in support of DEF's Third Request for Confidential Classification. The facts attested to in my affidavit are based upon my personal knowledge.

2. DEF is seeking confidential classification for portions of the Florida Public Service Commission Staff-Generated Financial Auditors' Workpapers (the "Workpapers"). These documents contain confidential contractual cost information, asset disposition information and strategies, and vendor invoice and cost information as well as internal labor

information. This information is competitively sensitive business information the disclosure of which would impair DEF's competitive business interests. A detailed description of the confidential information at issue is contained in confidential Exhibit A to DEF's Request and is outlined in DEF's Justification Matrix that is attached to the Request as Exhibit C.

3. The Company is requesting confidential classification of this information because included in the auditors' Workpapers is wind-down cost information related to the Company's Engineering, Procurement and Construction ("EPC") Agreement and Levy project the disclosure of which would harm DEF's competitive business interests and violate contractual confidentiality agreements. Additionally, the Levy related portions of the Workpapers include long lead equipment disposition strategies and information which if publicly disclosed could impair DEF's competitive business interests and ability in negotiations, and in certain instances violate contractual confidentiality provisions with equipment vendors.

4. Additionally, vendor invoice information is included in the Workpapers and if such information was disclosed to DEF's competitors and/or other potential suppliers, DEF's efforts to obtain competitive service that provide economic value to both the Company and its customers could be compromised by the Company's competitors and/or suppliers changing their offers, consumption, or purchasing behavior within the relevant markets.

5. DEF must also be able to assure its existing and future vendors that sensitive business information, such as the pricing terms of their contracts, will be kept confidential. If other third parties were made aware of confidential contractual terms that DEF has with other parties, they may offer less competitive contractual terms in future contractual negotiations.

6. Upon receipt of all this confidential information, and with its own confidential information, strict procedures are established and followed to maintain the confidentiality of the terms of the documents and information provided, including restricting access to those persons who need the information to assist the Company. At no time since negotiating and receiving the information in question has the Company publicly disclosed the information or the terms of the documents at issue. The Company has treated and continues to treat the information at issue as confidential.

7. This concludes my affidavit.

Further affiant sayeth not.

Dated this 5th day of June, 2017.

Christopher M Fallon

(Signature)

Christopher M. Fallon
Former Vice President of Nuclear Development
Duke Energy Business Services
526 South Church Street, EC1
Charlotte, NC 28202

THE FOREGOING INSTRUMENT was sworn to and subscribed before me this 5th day of June, 2017 by Christopher M. Fallon. He is personally known to me, or has produced his _____ driver's license, or his _____ as identification.

Andrea K Bizzell

(Signature)

Andrea K. Bizzell

(Printed Name)

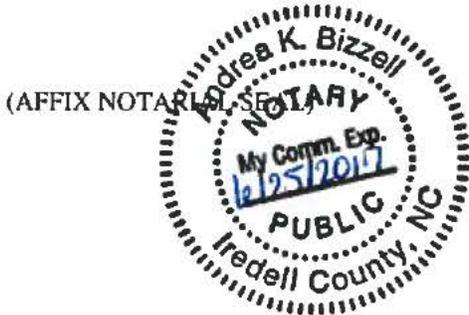
NOTARY PUBLIC, STATE OF North Carolina

June 25, 2017

(Commission Expiration Date)

201217900080

(Serial Number, If Any)



BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Nuclear Cost Recovery Clause

Docket No. 170009-EI

Submitted for Filing: June 8, 2017

**AFFIDAVIT OF THOMAS G. FOSTER IN SUPPORT OF DUKE ENERGY
FLORIDA, LLC'S THIRD REQUEST FOR CONFIDENTIAL CLASSIFICATION**

STATE OF FLORIDA

COUNTY OF PINELLAS

BEFORE ME, the undersigned authority duly authorized to administer oaths, personally appeared Thomas G. Foster, who being first duly sworn, on oath deposes and says that:

1. My name is Thomas G. Foster. I am employed by Duke Energy Florida, LLC ("DEF" or the "Company") and serve as its Director of Rates and Regulatory Planning. I am over the age of 18 years old and I have been authorized by DEF to give this affidavit in the above-styled proceeding on DEF's behalf and in support of DEF's Third Request for Confidential Classification regarding portions of the Florida Public Service Commission Staff-Generated Financial Auditors' Workpapers (the "Request"). The facts attested to in my affidavit are based upon my personal knowledge.

2. As Director of Rates and Regulatory Planning, I am responsible for the Levy Nuclear Project ("LNP") and the Crystal River Unit 3 ("CR3") Extended Power Uprate ("EPU") Project ("CR3 Uprate") Cost Recovery filings. My role includes regulatory planning and nuclear cost recovery for the Company that encompass the preparation of regulatory financial reports as well as analysis of state, federal, and local regulations and their impact on DEF.

3. DEF is seeking confidential classification for portions of the Florida Public Service Commission Staff-Generated financial auditors' Workpapers (the "Workpapers").

These documents contain confidential internal labor information. This information is competitively sensitive business information the disclosure of which would impair DEFs competitive business interests. A detailed description of the confidential information at issue is contained in confidential Exhibit A to DEF's Request and is outlined in DEFs Justification Matrix that is attached to the Request as Exhibit C.

4. The Company is requesting confidential classification of this information because the EPU project portions of the final auditor's Workpapers contain confidential cost information.

5. Portions of the workpapers also contain sensitive business information concerning employee salaries, the disclosure of which would adversely impact DEF's competitive business interests. The hiring and retention of skilled personnel is among the most highly competitive functions within DEF's overall operations. Public disclosure of information concerning employee salaries would place DEF at a disadvantage against competitors for skilled employees by giving them otherwise unavailable knowledge regarding their compensation. This knowledge would impair DEF's competitive interests in retaining its current employees and hiring future employees.

6. Upon receipt of this confidential information, as with all confidential information, strict procedures are established and followed to maintain the confidentiality of the terms of the documents and information provided therein. Such procedures include, but are not limited to, restricting access to the documents and information to only those persons who require it to assist the Company. DEF has treated and continues to treat the information contained in the subject documents as confidential.

7. This concludes my affidavit.

Further affiant sayeth not.

Dated this 8th day of June, 2017.

Thomas G. Foster

(Signature)

Thomas G. Foster
Director of Rates and Regulatory Planning
Duke Energy Florida, LLC
299 First Avenue North
St. Petersburg, FL 33701

THE FOREGOING INSTRUMENT was sworn to and subscribed before me this 8 day of June, 2017 by Thomas G. Foster. He is personally known to me, or has produced his _____ driver's license, or his _____ as identification.

Sarah Hirschman Libes

(Signature)

Sarah Hirschman Libes

(Printed Name)

NOTARY PUBLIC, STATE OF FL

3/23/2018

(Commission Expiration Date)

FF105231

(Serial Number, If Any)

(AFFIX NOTARIAL SEAL)



Sarah Hirschman Libes
NOTARY PUBLIC
STATE OF FLORIDA
Comm# FF105231
Expires 3/23/2018