

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: January 30, 2026

TO: Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

FROM: Lynn Deamer, Bureau Chief, Office of Auditing & Performance Analysis *RL*

RE: Docket No.: 20260007-EI

Company Name: Duke Energy Florida, LLC.

Company Code: EI801

Audit Purpose: A3d: Environmental Cost Recovery Clause (ECRC)

Audit Control No.: 2026-030-1-2

Attached is a copy of the letter to DEF advising that the Commission will conduct an Audit; (ACN 2026-030-1-2). The formal report is expected to be issued 8/3/2026 for internal Commission use.

Attachment: Copy of Letter

Cc: Office of Auditing & Performance Analysis File.

STATE OF FLORIDA

COMMISSIONERS:

GABRIELLA PASSIDOMO SMITH, CHAIRMAN
GARY F. CLARK
MIKE LA ROSA
BOBBY PAYNE
ANA ORTEGA



OFFICE OF
AUDITING & PERFORMANCE ANALYSIS
CURTIS M. MOURING
DIRECTOR
(850) 413-6854

Public Service Commission

January 30, 2026
VIA ELECTRONIC MAIL

Duke Energy Florida
Robert Pickels
299 1st Avenue North
St. Petersburg, Florida 33701-3308

Re: Docket No. 20260007-EI; A3d: Environmental Cost Recovery Clause; Audit Control No: 2026-030-1-2 (EI801)

Dear Mr. Pickels:

The Florida Public Service Commission will conduct an audit, in accordance with Commission audit procedures. Access will be requested to documents and records of the utility and, if necessary, supporting records for affiliate company transactions that affect regulated operations. Staff auditors may also request to review the utility's external audit working papers for the most recent independent audit. Wesley Thurmond will coordinate this audit. Mr. Thurmond can be reached at (850) 413-6443. Questions regarding the audit or audit staff should be directed to Mr. Thurmond or to me. My phone number is (850) 413-6830.

The Audit Access to Records rule for each industry states: "In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss the issue with successive levels of supervisors at the Commission until an agreement is reached."

A formal report is expected to be issued for internal Commission use on August 3, 2026. A copy of the final report will be sent by electronic mail to the company liaison listed on the Commission Mailing Directory, unless an alternate email is provided to audit staff.

Sincerely,

A handwritten signature in blue ink that reads "Lynn M Deamer".

Lynn Deamer, Chief of Auditing
Office of Auditing & Performance Analysis

cc: Office of Auditing and Performance Analysis (File Folder)
Office of the Commission Clerk