



Matthew R. Bernier  
Senior Counsel  
Duke Energy Florida, Inc.

September 25, 2014

**VIA ELECTRONIC FILING**

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

Re: *Fuel and Purchased Power Cost recovery clause and Generating Performance Incentive Factor; Docket No. 140001-EI*

Dear Ms. Stauffer:

On behalf of Duke Energy Florida, Inc. ("DEF"), please find attached for electronic filing DEF's Revised Exhibit C to its Request for Confidential Classification filed on September 18, 2014 in connection with Staff's Audit Workpapers 14-083-2-1.

Exhibit C was revised to reflect the numbering of pages 46, 46-1 and removal of 46-2 on the justification matrix, and should replace Exhibit C of the initial Request for Confidential Classification.

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

Respectfully,

*s/Matthew R. Bernier*

Matthew R. Bernier  
Senior Counsel

MRB/mw  
Enclosures  
cc: Certificate of Service

**Duke Energy Florida, Inc.**

Docket No.: 140001

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail this 25<sup>th</sup> day of September, 2014 to all parties of record as indicated below.

s/Matthew R. Bernier

Attorney

<p>Martha Barrera, Esq. Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850 <a href="mailto:mbarrera@psc.state.fl.us">mbarrera@psc.state.fl.us</a></p> <p>James D. Beasley, Esq. Jeffrey Wahlen, Esq. Ausley &amp; McMullen Law Firm P.O. Box 391 Tallahassee, FL 32302 <a href="mailto:jbeasley@ausley.com">jbeasley@ausley.com</a> <a href="mailto:jwahlen@ausley.com">jwahlen@ausley.com</a> <a href="mailto:adaniels@ausley.com">adaniels@ausley.com</a></p> <p>John T. Butler, Esq. Florida Power &amp; Light Co. 700 Universe Boulevard Juno Beach, FL 33408 <a href="mailto:John.butler@fpl.com">John.butler@fpl.com</a></p> <p>Kenneth Hoffman Florida Power &amp; Light 215 S. Monroe Street, Ste. 810 Tallahassee, FL 32301-1859 <a href="mailto:Ken.hoffman@fpl.com">Ken.hoffman@fpl.com</a></p> <p>Jeffrey A. Stone, Esq. Russell A. Badders, Esq. Steven R. Griffin Beggs &amp; Lane Law Firm P.O. Box 12950 Pensacola, FL 32591 <a href="mailto:jas@beggslane.com">jas@beggslane.com</a> <a href="mailto:rab@beggslane.com">rab@beggslane.com</a> <a href="mailto:srg@beggslane.com">srg@beggslane.com</a></p> <p>Ms. Paula K. Brown Tampa Electric Company P.O. Box 111 Tampa, FL 33601 <a href="mailto:regdept@tecoenergy.com">regdept@tecoenergy.com</a></p>	<p>Beth Keating Gunster, Yoakley &amp; Stewart, P.A. 215 S. Monroe St., Ste 618 Tallahassee, FL 32301 <a href="mailto:bkeating@gunster.com">bkeating@gunster.com</a></p> <p>J.R.Kelly/Charles Rehwinkel Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, #812 Tallahassee, FL 32399 <a href="mailto:Kelly.jr@leg.state.fl.us">Kelly.jr@leg.state.fl.us</a> <a href="mailto:Rehwinkel.charles@leg.state.fl.us">Rehwinkel.charles@leg.state.fl.us</a></p> <p>Cheryl Martin Florida Public Utilities Company 1641 Worthington Road, Suite 220 West Palm Beach, FL 33409 <a href="mailto:Cheryl_Martin@fpuc.com">Cheryl_Martin@fpuc.com</a></p> <p>James W. Brew, Esq. c/o Brickfield Law Firm 1025 Thomas Jefferson St., NW 8<sup>th</sup> Floor, West Tower Washington, DC 20007 <a href="mailto:jbrew@bbrslaw.com">jbrew@bbrslaw.com</a> <a href="mailto:ataylor@bbrslaw.com">ataylor@bbrslaw.com</a></p> <p>Jon C. Moyle, Jr. Moyle Law Firm, PA 118 North Gadsden Street Tallahassee, FL 32301 <a href="mailto:jmoyle@moylelaw.com">jmoyle@moylelaw.com</a></p> <p>Robert Scheffel Wright John T. LaVia, III c/o Gardner, Bist, Wiener Law Firm 1300 Thomaswood Drive Tallahassee, FL 32308 <a href="mailto:schef@gbwlegal.com">schef@gbwlegal.com</a> <a href="mailto:jlavia@gbwlegal.com">jlavia@gbwlegal.com</a></p> <p>Mr. Robert L. McGee Gulf Power Company One Energy Place Pensacola, FL 32520-0780 <a href="mailto:rlmcgee@southernco.com">rlmcgee@southernco.com</a></p>
---	--

## REVISED Exhibit C

### DUKE ENERGY FLORIDA Confidentiality Justification Matrix

DOCUMENT/RESPONSES	PAGE/LINE <sup>1</sup>	JUSTIFICATION
<p><b>Staff Audit Work Papers</b> related to DEF's 2014 Hedging Activities (Audit Control No. 14-083-2-1)</p>	<p>2: Hedging Summary by Commodity- Page 1: Jan-Dec 2013 (savings/costs, volumes &amp; %'s) Page 2: Jan-Dec 2014 (savings/costs, volumes &amp; %'s)</p> <p>2-1: DEF Gas Hedging Status (activity for January –July 2013) (volume, fixed price, and savings/cost on hedge) (38 pages)</p> <p>2-2: Page 1: DEF Coal Transportation Hedging Status Rail (volume, fixed price, and estimated savings/cost on hedge). Page 2 -DEF Coal Transportation Hedging Status Barge (volume, fixed price, and estimated savings/cost on hedge).</p> <p>2-3: DEF #2 Oil Hedging Status (volume, fixed price, and savings/cost on hedge)(2 pages)</p> <p>2-4: Page 1: DEF Coal Transportation Hedging Status Barge (volume, fixed price, and estimated savings/cost on hedge). Page 2: DEF Coal Transportation Hedging Status Rail (volume, fixed price, and estimated savings/cost on hedge).</p> <p>2-5: Page 1-DEF Gas Hedging Status (activity for Aug –Dec 2013) (volume, fixed price, and savings/cost on hedge) (2 pages).</p> <p>30: Actual Hedging Goals vs Hedging results (entire doc.).</p> <p>30/1: Hedged Exposure (entire document)</p> <p>30-1: (pages 1-4 of 18): 2014</p>	<p>§366.093(3)(d), F.S. The document in question contains confidential 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), F.S. The document in question contains confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>

<sup>1</sup> Page numbers provided are the Staff auditor's page numbers hand-written on the documents.

DOCUMENT/RESPONSES	PAGE/LINE <sup>1</sup>	JUSTIFICATION
<p><b>Staff Audit Work Papers</b> related to DEF's 2014 Hedging Activities (Audit Control No. 14-083-2-1)</p>	<p>Risk Management Plan (hedging volumes &amp; percentages)</p> <p>30-2: Franchise Electric Risk Limits (entire document-10 pages)</p> <p>30-3: Total Default Exposure by Commodity (2013-2019 commodity costs &amp; total costs)</p> <p>30-4: ISDA Collateral Summary (entire doc)</p> <p>30-5: Authority Limit Matrix (entire page 1 of 2)</p> <p>30-6: Duke Energy Policy Statement - Commodity Risk Policy (entire doc – 6 pages.)</p> <p>30-7: Duke Energy Policy Statement - Credit Policy (entire doc-5 pages.)</p> <p>30-8: Franchised Electric Credit Limits (entire doc-5 pages.)</p> <p>30-9: Energy Supply Bulk Power Marketing &amp; Trading Delegation of Authority (entire doc-2 pages.)</p> <p>30-10: DEF Franchised Electric Risk Management Control Manual (entire doc – 39 pgs.)</p> <p>45: Reconciliation of Tolling Cost- Vandolah Tolling Charges (entire doc – 1 page.)</p> <p>45-1: Documentation Supporting Tolling Cost for October 2013 - Vandolah Invoice (page 1: entire doc; page 2 and 3: MWs, fixed price, and adjustments; page 4: price calculations).</p> <p>45-2: Documentation Supporting Tolling Cost for November 2013 - Vandolah Invoice (page 1: entire doc; page 2 and 3: MWs, fixed price, and adjustments; page 4: price calculations).</p> <p>45-3: Documentation Supporting Tolling Cost for April</p>	<p>§366.093(3)(d), F.S. The document in question contains confidential 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), F.S. The document in question contains confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>

DOCUMENT/RESPONSES	PAGE/LINE <sup>1</sup>	JUSTIFICATION
<p><b>Staff Audit Work Papers</b> related to DEF's 2014 Hedging Activities (Audit Control No. 14-083-2-1)</p>	<p>2014 - Vandolah Invoice (Page 1: entire doc; page 2 and 3: MWs, fixed price, and adjustments; page 4: price calculations).</p> <p>45-4: Documentation Supporting Tolling Cost for May 2014 - Vandolah Invoice (Page 1: entire doc; page 2 and 3: MWs, fixed price, and adjustments; page 4: price calculations).</p> <p>45-5: VOM Pricing (entire doc).</p> <p>46: Regulated Fuels Inventory Mgmt Process – Segregation of Duties (entire doc – 2 pages.)</p> <p>46: DEP and DEC Regulated Trading Cycle 2014-Segregation of Duties: pages 13 through 16 (entire doc) of 16 pages.</p> <p>46-1: DEP and DEC Regulated Trading Cycle 2014-Business and Work Flow Narrative: pages 1 through 12 (entire doc ) of 16 pages.</p> <p>47: Hedging Activities Testing August 1, 2013-May 1, 2014) (savings/cost on Hedge)</p> <p>47-1: Aug. 2013 DEF Actual Balance Sheet pages 1-2: (counterparty); Aug. 2013 natural gas actual financials: pages 3-4 (counter party, counterparty name, qty, P &amp; L, settlement); Trade Settlement / Invoices: pages 5-21 (entire doc.) of 21 pages.</p> <p>47-2: Sept. 2013 DEF Actual Balance Sheet pages 1-2 (counterparty); Sept. 2013 natural gas actual financials: pages 3-4 (counterparty, counterparty name, qty, P &amp; L, &amp; settlement); Trade Settlement / Invoices: pages 5-54 (entire doc.) of 56 pages.</p> <p>47-3: Oct. 2013 DEF Actual Balance Sheet pages 1-2 (counterparty); Oct. 2013 natural</p>	<p>§366.093(3)(d), F.S. The document in question contains confidential 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), F.S. The document in question contains confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>

DOCUMENT/RESPONSES	PAGE/LINE <sup>1</sup>	JUSTIFICATION
<p><b>Staff Audit Work Papers</b> related to DEF's 2014 Hedging Activities (Audit Control No. 14-083-2-1)</p>	<p>gas actual financials: pages 3-4 (counterparty, counterparty name, qty, P &amp; L); Trade Settlement / Invoices: pages 5-29 (entire doc.) of 30 pages.</p> <p>47-4: Feb. 2014 natural gas actual financials: page 2 and 3 (counterparty, counterparty name, quantity, P &amp; L, &amp; settlement and totals); Trade Settlement / Invoices: pages 4-19 (entire doc.) of 20 pages.</p> <p>47-5: Mar. 2014 natural gas actual financials: page 2 (counterparty, counterparty name, quantity, P &amp; L, &amp; settlement); Trade Settlement / Invoices: pages 3-16 (entire doc.) of 17 pages.</p> <p>47-6: Apr. 2014 natural gas actual financials: pages 2 (counterparty, counterparty name, quantity, P &amp; L, &amp; settlement); Trade Settlement / Invoices: pages 3-41 (entire doc.) of 42 pages.</p> <p>47-7: June 2014 natural gas actual financials: page 2 (counterparty, counterparty name, quantity, P &amp; L, &amp; settlement); Trade Settlement / Invoices: pages 3-13 (entire doc.) of 14 pages.</p> <p>47-8: July 2014 natural gas actual financials: page 2 (counterparty, counterparty name, quantity, P &amp; L, &amp; settlement); Trade Settlement / Invoices: pages 3-11 (entire doc.) of 12 pages.</p> <p>47-9: Balances Report: page 1 (entire doc.) Trade Settlement / Invoices: pages 2-4 (entire doc.) page 7 (settlement price, position, net settlement and sum) Invoices: pages 8-11 (entire doc.) of 11 pages</p> <p>47-10: Balances Report: page 1 (entire doc.) pages 2-8 Trade</p>	<p>§366.093(3)(d), F.S. The document in question contains confidential 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), F.S. The document in question contains confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>

<b>DOCUMENT/RESPONSES</b>	<b>PAGE/LINE<sup>1</sup></b>	<b>JUSTIFICATION</b>
<p><b>Staff Audit Work Papers</b>  related to DEF's 2014  Hedging Activities  (Audit Control No. 14-083-2-1)</p>	<p>Settlement / Invoices: (entire doc.) page 9 (counter-party, trade price, settlement price, position and net settlement) Invoices: pages 10 (cents/gallon) page 11 (entire doc.) of 11 pages</p>	<p>§366.093(3)(d), F.S.  The document in question contains confidential 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), F.S.  The document in question contains confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.</p>