



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

March 16, 2017

**VIA OVERNIGHT MAIL**

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

RECEIVED-FPSC  
2017 MAR 16 AM 10: 29  
COMMISSION  
CLERK

Re: *Duke Energy Florida, LLC's Private Letter Ruling Request; Undocketed*

Dear Ms. Stauffer:

Pursuant to Rule 25-14.011(4)(b), F.A.C., DEF is providing the Commission a copy of the Private Letter Ruling Request filed with the Internal Revenue Service on January 31, 2017. DEF considers the PLR Request to be confidential and accordingly, on March 16, 2017, Duke Energy Florida, LLC ("DEF") electronically filed its Request for Confidential Classification in connection with certain information contained in its Private Letter Ruling Request. As referenced in the Request for Confidential Classification, enclosed with this cover letter is DEF's confidential Exhibit A (on disc, in a separate sealed envelope) that accompanies the above referenced filing.

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*

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MRB/mw  
Enclosures