



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

August 31, 2016

VIA ELECTRONIC FILING

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

Re: *Environmental Cost Recovery Clause; Docket No. 160007-EI*

Dear Ms. Stauffer:

On behalf of Duke Energy Florida, LLC, Please find enclosed for electronic filing in the above referenced docket:

- DEF's Petition for Approval of Environmental Cost Recovery True-Up and 2017 Environmental Cost Recovery Clause Factors;
- Direct Testimony of Christopher A. Menendez and Exhibit Nos. ___ (CAM-5) and ___(CAM-6);
- Direct Testimony of Timothy Hill;
- Direct Testimony of Jeffrey Swartz and Exhibit No. ___(JS-1); and
- Direct Testimony of Patricia Q. West.

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
Matthew.Bernier@duke-energy.com

MRB/mw
Enclosures

BEFORE THE PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery Clause

Docket No. 160007-EI

Dated: August 31, 2016

**DUKE ENERGY FLORIDA'S PETITION FOR APPROVAL
OF ENVIRONMENTAL COST RECOVERY TRUE-UP AND 2017
ENVIRONMENTAL COST RECOVERY CLAUSE FACTORS**

Duke Energy Florida, LLC (“DEF” or the “Company”), hereby petitions for approval of its environmental cost recovery true-up and proposed Environmental Cost Recovery Clause (“ECRC”) factors for the period January 2017 to December 2017. In support of this Petition, the Company states:

1. The total true-up applicable for this period is an over-recovery of \$8,557,918. This consists of the final true-up over-recovery of \$1,951,488 for the period from January 2015 through December 2015 and an estimated true-up over-recovery of \$6,606,430 for the current period of January 2016 through December 2016. Documentation supporting the total true-up over-recovery is provided in the testimony of Christopher A. Menendez and Exhibit No. __ (CAM-3) submitted on August 4, 2016, and Mr. Menendez’s testimony and Exhibit No. __ (CAM-5) submitted contemporaneously with this Petition. Additional cost information for specific ECRC programs for the period January 2016 through December 2016 are presented in the August 4, 2016, pre-filed testimonies of Michael Delowery, Timothy Hill, Jeffrey Swartz, and Patricia Q. West.

2. As explained in Mr. Menendez’s testimony submitted with this Petition and shown on Form 42-1P of Mr. Menendez’s Exhibit No. __ (CAM-5), the total projected jurisdictional capital and O&M costs for the period January 2017 through December 2017 are \$66,227,010. Projected costs for specific ECRC programs for the period January 2017 through

December 2017 are presented in the pre-filed testimonies of Mr. Hill, Mr. Menendez, Mr. Swartz, and Ms. West, submitted with this Petition.

3. DEF's proposed ECRC factors for the period January 2017 to December 2017, which are designed to recover the 2015 final true-up, 2016 actual/estimated true-up, and projected 2017 costs, are presented for the Commission's review and approval in Mr. Menendez's testimony and supporting exhibits submitted with this Petition.

4. The environmental cost recovery true-up and proposed ECRC factors presented in Mr. Menendez's testimony and exhibits are consistent with the provisions of Section 366.8255, Florida Statutes, and with prior rulings by the Commission.

WHEREFORE, DEF respectfully requests that the Commission approve the Company's environmental cost recovery true-up and proposed ECRC factors for the period January 2017 through December 2017 as set forth in the testimony and supporting exhibits of Mr. Menendez filed contemporaneously with this Petition.

RESPECTFULLY SUBMITTED this 31st day of August, 2016.

s/Matthew R. Bernier

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Attorneys for Duke Energy Florida, LLC

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished via electronic mail to the following this 31st day of August, 2016.

s/Matthew R. Bernier

Attorney

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

CHRISTOPHER A. MENENDEZ

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 160007-EI

August 31, 2016

Q. Please state your name and business address.

A. My name is Christopher A. Menendez. My business address is 299 First Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 160007-EI?

A: Yes. I provided direct testimony on April 1, 2016 and August 4, 2016.

Q. Has your job description, education, background or professional experience changed since that time?

A: No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present, for Commission review and approval, Duke Energy Florida, LLC’s (“DEF” or “Company”) calculation of

1 revenue requirements and Environmental Cost Recovery Clause (“ECRC”)
2 factors for customer billings for the period January 2017 through December
3 2017. My testimony also addresses capital and O&M expenses for DEF’s
4 environmental compliance activities for the year 2017.

5
6 **Q. Have you prepared or caused to be prepared under your direction,**
7 **supervision, or control any exhibits in this proceeding?**

8 A. Yes. I am sponsoring the following exhibits:

- 9 1. Exhibit No. __ (CAM-5), which consists of PSC Forms 42-1P through
10 42-8P; and
11 2. Exhibit No. __ (CAM-6), which provides details of capital projects.

12 The individuals listed below are co-sponsors of Forms 42-5P pages 1-4 and 6-23
13 as indicated in their direct testimony. I am sponsoring Form 42-5P page 5.

- 14 • Ms. West will co-sponsor Forms 42-5P pages 1-4, 6 and 8-20.
15 • Mr. Swartz and Ms. West will co-sponsor Form 42-5P page 7.
16 • Mr. Swartz will co-sponsor Form 42-5P pages 21 and 22.
17 • Mr. Hill will co-sponsor Form 42-5P page 23.

18

19 **Q. Please summarize your testimony.**

20 A. My testimony supports the approval of an average ECRC billing factor of 0.147
21 cents per kWh which includes projected jurisdictional capital and O&M revenue
22 requirements for the period January 2017 through December 2017 of
23 approximately \$66.2 million associated with a total of 18 environmental

1 projects, and a true-up over-recovery provision of approximately \$8.6 million
2 from prior periods. My testimony also supports that projected environmental
3 expenditures for 2017 are appropriate for recovery through the ECRC.

4

5 **Q. What is the total recoverable revenue requirement for the period January**
6 **2017 through December 2017?**

7 A. The total recoverable revenue requirement including true-up amounts and
8 revenue taxes is approximately \$57.7 million as shown on Form 42-1P line 5 of
9 Exhibit No. __ (CAM-5).

10

11 **Q. What is the total true-up to be applied for the period January 2017 through**
12 **December 2017?**

13 A. The total true-up applicable to this period is an over-recovery of approximately
14 \$8.6 million. This amount consists of the final true-up over-recovery of
15 approximately \$2.0 million for the period January 2015 through December
16 2015, and an estimated true-up over-recovery of approximately \$6.6 million for
17 the current period of January 2016 through December 2016. The detailed
18 calculation supporting the 2016 estimated true-up was provided on Forms 42-1E
19 through 42-8E of Exhibit No. __ (CAM-3) filed with the Commission on August
20 4, 2016.

21

22

1 **Q. Are all the costs listed on Forms 42-1P through 42-7P attributable to**
2 **environmental compliance programs previously approved by the**
3 **Commission?**

4 A. Yes, the following ECRC programs were previously approved by the
5 Commission:

6
7 The Substation and Distribution System Programs (Project 1 & 2) were
8 previously approved in Order No. PSC-02-1735-FOF-EI.

9
10 The Pipeline Integrity Management Program (Project 3) and the Above Ground
11 Tank Secondary Containment Program (Project 4) were previously approved in
12 Order No. PSC-03-1348-FOF-EI.

13
14 The recovery of sulfur dioxide (SO₂) Emission Allowances (Project 5) was
15 previously approved in Order No. PSC-95-0450-FOF-EI, however, the costs
16 were moved to the ECRC docket from the Fuel docket beginning January 1,
17 2004 at the request of Staff to be consistent with the other Florida investor
18 owned utilities.

19
20 CAIR was replaced by the Cross-State Air pollution Rule on January 1, 2105.
21 Consistent with Order No. PSC-11-0553-FOF-EI, DEF is treating the costs
22 associated with unusable NOx emission allowances as a regulatory asset and

1 amortizing it over three (3) years, beginning January 1, 2015, until fully
2 recovered by December 31, 2017, with a return on the unamortized investment.

3
4 The Phase II Cooling Water Intake 316(b) Program (Project 6) was previously
5 approved in Order No. PSC-04-0990-PAA-EI.

6
7 DEF's Integrated Clean Air Compliance Plan (Project 7) was approved by the
8 Commission as a prudent and reasonable means of complying with the Clean
9 Air Interstate Rule and related regulatory requirements in Order No. PSC-07-
10 0922-FOF-EI.

11
12 The Arsenic Groundwater Standard Program (Project 8), Sea Turtle Lighting
13 Program (Project 9) and Underground Storage Tanks Program (Project 10) were
14 previously approved in Order No. PSC-05-1251-FOF-EI.

15
16 The Modular Cooling Tower Project (Project 11) was previously approved in
17 Order No. PSC-07-0722-FOF-EI.

18
19 The Crystal River Thermal Discharge Compliance Project (Project 11.1) and
20 Greenhouse Gas Inventory and Reporting Project (Project 12) were previously
21 approved in Order Nos. PSC-08-0775-FOF-EI.

22

1 The Mercury Total Maximum Loads Monitoring Program (Project 13) was
2 previously approved in Order No. PSC-09-0759-FOF-EI.

3
4 The Hazardous Air Pollutants (HAPs) ICR Program (Project 14) was previously
5 approved in Order No. PSC-10-0099-PAA-EI.

6
7 The Effluent Limitations Guidelines ICR Program (Project 15) was previously
8 approved in Order No. PSC-10-0683-PAA-EI.

9
10 The Effluent Limitations Guidelines Program (Project 15.1) was previously
11 approved in Order No. PSC-13-0606-FOF-EI.

12
13 The National Pollutant Discharge Elimination System (NPDES) Program
14 (Project 16) was previously approved in Order No. PSC-11-0553-FOF-EI.

15
16 The Mercury & Air Toxic Standards (MATS) Program (Project 17) which
17 replaces Maximum Achievable Control Technology (MACT) was previously
18 approved in Order Nos. PSC-11-0553-FOF-EI, PSC-12-0432-PAA-EI and PSC-
19 14-0173-PAA-EI.

20
21 The Coal Combustion Residual (CCR) Rule was previously approved in Order
22 No. PSC-15-0536-FOF-EI.

23

1 **Q. Is DEF projecting to retire any ECRC projects?**

2 A. Yes. Consistent with my August 4, 2016 testimony, DEF expects to retire the
3 Alderman Road Fence (Project 3.1a) in July 2017, thus completing the
4 retirement of the Anclote-Bartow Pipeline projects. The unrecovered Alderman
5 Road Fence costs are projected to be approximately \$24k as of July 31, 2017.

6

7 **Q. How does DEF propose to treat unrecovered ECRC costs of the Alderman
8 Road Fence (Project 3.1a)?**

9 A. Consistent with my August 4, 2016 testimony and the Commission's treatment
10 of NOx Allowances and the Crystal River Thermal Discharge Compliance
11 project approved in Commission Order Nos. PSC-11-553-FOF-EI and PSC-13-
12 0381-PAA-EI, respectively, DEF proposes that the Commission approve
13 treating these costs as a regulatory asset as of August 1, 2017 and allow DEF to
14 amortize them equally over a 24-month period, which approximately
15 corresponds with the remaining period of the Anclote-Bartow Pipeline projects;
16 this is intended to align the amortization of all the Anclote-Bartow Pipeline
17 projects. The unamortized balance should earn a return at DEF's WACC until
18 such time as the investment is fully recovered. The proposed amortization is
19 included in DEF's 2017 Projected rates.

20

21 **Q. What capital structure, components and cost rates did DEF rely on to
22 calculate the revenue requirement rate of return for the period January
23 2017 through December 2017?**

1 A. DEF used the capital structure, components and cost rates consistent with the
2 language in Order No. PSC-12-0425-PAA-EU. As such, DEF used the rates
3 contained in its May 2016 Earnings Surveillance Report Weighted Average Cost
4 of Capital. These rates are shown on Form 42-8P, Exhibit No. ____ (CAM-5).
5 Form 42-8P includes the derivation of debt and equity components used in the
6 Return on Average Net Investment, Form 42-4P lines 7a and b.

7
8 **Q. Have you prepared schedules showing the calculation of the recoverable
9 O&M project costs for 2017?**

10 A. Yes. Form 42-2P of Exhibit No. __ (CAM-5) summarizes recoverable
11 jurisdictional O&M cost estimates for these projects of approximately \$40.9
12 million.

13
14 **Q. Have you prepared schedules showing the calculation of the recoverable
15 capital project costs for 2017?**

16 A. Yes. Form 42-3P of Exhibit No. __ (CAM-5) summarizes recoverable
17 jurisdictional capital cost estimates for these projects of approximately \$25.4
18 million. Form 42-4P pages 1 through 17 show detailed calculations of these
19 costs.

20
21 **Q. Have you prepared schedules providing progress reports for all
22 environmental compliance projects?**

1 A. Yes. Form 42-5P pages 1 through 23 of Exhibit No. __ (CAM-5) provide a
2 description, progress summary and recoverable cost estimates for each project.

3

4 **Q. What are the total projected jurisdictional costs for environmental
5 compliance projects for the year 2017?**

6 A. The total jurisdictional capital and O&M costs to be recovered through the
7 ECRC are approximately \$66.2 million. The costs are calculated on Form 42-1P
8 line 1c of Exhibit No. __ (CAM-5).

9

10 **Q. Please describe how the proposed ECRC factors are developed.**

11 A. The ECRC factors are calculated on Forms 42-6P and 42-7P of Exhibit No.
12 __ (CAM-5). The demand component of class allocation factors is calculated by
13 determining the percentage each rate class contributes to monthly system peaks
14 adjusted for losses for each rate class which is obtained from DEF's load research
15 study filed with the Commission in July 2015. The energy allocation factors are
16 calculated by determining the percentage each rate class contributes to total
17 kilowatt-hour sales adjusted for losses for each rate class. Form 42-7P presents the
18 calculation of the proposed ECRC billing factors by rate class.

19

20 **Q. What are DEF's proposed 2017 ECRC billing factors by the various rate
21 classes and delivery voltages?**

22 A. The calculation of DEF's proposed ECRC factors for 2017 customer billings is
23 shown on Form 42-7P in Exhibit No. __ (CAM-5) as follows:

RATE CLASS	ECRC FACTORS 12CP & 1/13AD
Residential	0.151 cents/kWh
General Service Non-Demand @ Secondary Voltage @ Primary Voltage @ Transmission Voltage	0.147 cents/kWh 0.146 cents/kWh 0.144 cents/kWh
General Service 100% Load Factor	0.139 cents/kWh
General Service Demand @ Secondary Voltage @ Primary Voltage @ Transmission Voltage	0.144 cents/kWh 0.143 cents/kWh 0.141 cents/kWh
Curtailable @ Secondary Voltage @ Primary Voltage @ Transmission Voltage	0.168 cents/kWh 0.166 cents/kWh 0.165 cents/kWh
Interruptible @ Secondary Voltage @ Primary Voltage @ Transmission Voltage	0.137 cents/kWh 0.136 cents/kWh 0.134 cents/kWh
Lighting	0.144 cents/kWh

1 **Q. When is DEF requesting that the proposed ECRC billing factors be**
2 **effective?**

3 A. DEF is requesting that its proposed ECRC billing factors be effective with the
4 first bill group for January 2017 and continue through the last bill group for
5 December 2017.

6

7 **Q. Does this conclude your testimony?**

8 A. Yes.

**DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Commission Forms 42-1P Through 42-8P**

**January 2017 - December 2017
Calculation of Projected Period Amount**

Docket No. 160007-EI

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Form 42-1P

Docket No. 160007-EI

Duke Energy Florida, LLC

Witness: C. A. Menendez

Exh. No. __ (CAM-5)

Page 2 of 47

Line	Energy (\$)	Transmission Demand (\$)	Distribution Demand (\$)	Production Demand (\$)	Total (\$)
1 Total Jurisdictional Rev Req for the Projected Period					
a Projected O&M Activities (Form 42-2P, Lines 7 through 9)	\$39,517,708	\$330,240	\$526,524	\$480,170	\$40,854,642
b Projected Capital Projects (Form 42-3P, Lines 7 through 9)	21,445,675	0	1,335	3,925,358	25,372,368
c Total Jurisdictional Rev Req for the Projected Period (Lines 1a + 1b)	<u>60,963,383</u>	<u>330,240</u>	<u>527,859</u>	<u>4,405,528</u>	<u>66,227,010</u>
2 True-up for Estimated Over/(Under) Recovery for the Current Period January 2016 - December 2016 (Form 42-2E, Line 5 + 6 + 10)	5,923,171	150,788	48,553	483,918	6,606,430
3 Final True-up for the Period January 2015 - December 2015 (Form 42-1A, Line 3)	<u>4,305,816</u>	<u>878,426</u>	<u>(2,215,690)</u>	<u>(1,017,064)</u>	<u>1,951,488</u>
4 Total Jurisdictional Amount to Be Recovered/(Refunded) in the Projection Period January 2017 - December 2017 (Line 1 - Line 2 - Line 3)	<u>50,734,396</u>	<u>(698,975)</u>	<u>2,694,996</u>	<u>4,938,674</u>	<u>57,669,091</u>
5 Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier of 1.00072)	<u><u>\$50,770,924</u></u>	<u><u>(\$699,478)</u></u>	<u><u>\$2,696,936</u></u>	<u><u>\$4,942,230</u></u>	<u><u>\$57,710,613</u></u>

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Form 42-2P

Docket No. 160007-EI
 Duke Energy Florida, LLC
 Witness: C. A. Menendez
 Exh. No. __ (CAM-5)
 Page 3 of 47

O&M Activities
(in Dollars)

Line	Description	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	O&M Activities - System													
1	Transmission Substation Environmental Investigation, Remediation and Pollution Prevention	\$39,200	\$39,200	\$39,200	\$39,200	\$39,200	\$39,200	\$39,200	\$39,200	\$39,200	\$39,200	\$39,200	\$39,200	\$470,400
1a	Distribution Substation Environmental Investigation, Remediation and Pollution Prevention	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	44,033	528,396
2	Distribution System Environmental Investigation, Remediation and Pollution Prevention	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intm	41,000	41,000	41,000	41,000	41,000	41,000	0	0	0	0	0	0	246,000
4	Above Ground Tank Secondary Containment - Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
5	SO2/NOx Emissions Allowances - Energy	4,064	2,291	3,103	3,777	5,721	6,992	6,992	7,691	6,882	3,300	3,125	3,533	57,474
5	NOx Emissions Allowances Regulatory Asset	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	3,629,156
6	Phase II Cooling Water Intake 316(b) - Base	12,500	23,530	18,500	23,531	18,500	23,531	12,500	17,531	12,500	11,031	6,000	11,032	190,686
6a	Phase II Cooling Water Intake 316(b) - Intm	0	2,864	0	2,864	0	2,865	0	2,865	0	2,865	0	2,865	17,188
7.2	CAIR/CAMR - Peaking	0	22,825	33,500	0	17,369	0	0	0	0	0	0	18,031	91,725
7.4	CAIR/CAMR Crystal River - Base	1,046,000	1,039,000	1,422,000	1,028,000	1,091,000	1,043,000	1,050,000	1,018,000	1,254,000	2,234,000	1,642,000	1,037,000	14,904,000
7.4	CAIR/CAMR Crystal River - Energy	1,493,503	1,407,362	1,632,020	1,484,597	1,654,320	1,772,959	1,895,579	1,914,125	1,840,174	1,562,848	1,313,508	1,614,797	19,585,793
7.4	CAIR/CAMR Crystal River - A&G	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	174,000
7.4	CAIR/CAMR Crystal River - Conditions of Certification - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Arsenic Groundwater Standard - Base	0	0	57,631	2,500	0	57,631	2,500	0	0	0	0	0	120,262
9	Sea Turtle - Coastal Street Lighting - Distrib	0	0	0	0	100	100	100	50	50	50	0	0	450
11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Greenhouse Gas Inventory and Reporting - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Mercury Total Daily Maximum Loads Monitoring - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Hazardous Air Pollutants (HAPs) ICR Program - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Effluent Limitation Guidelines ICR Program - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
15.1	Effluent Limitation Guidelines ICR Program CRN - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
16	National Pollutant Discharge Elimination System (NPDES) - Energy	0	0	17,171	13,000	0	14,671	0	0	17,171	4,000	0	14,671	80,684
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	37,203	113,203	113,203	37,203	37,203	37,203	37,203	37,203	37,203	37,203	37,203	37,203	598,440
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	104,903	94,934	124,048	140,662	191,189	197,656	210,293	211,898	197,173	128,162	94,934	94,934	1,790,786
18	Coal Combustion Residual (CCR) Rule - Energy	28,767	28,767	32,767	28,767	52,767	52,767	32,767	32,767	32,767	28,767	28,767	32,767	413,200
2	Total O&M Activities - Recoverable Costs	\$3,168,103	\$3,175,940	\$3,895,107	\$3,206,064	\$3,509,332	\$3,650,538	\$3,648,098	\$3,642,294	\$3,798,083	\$4,412,389	\$3,525,701	\$3,266,993	\$42,898,640
3	Recoverable Costs Allocated to Energy	1,668,440	1,646,558	1,922,313	1,708,006	1,941,200	2,082,249	2,182,835	2,203,685	2,131,371	1,764,280	1,477,538	1,797,902	22,526,377
	Recoverable Costs Allocated to Energy - NOx Regulatory Asset	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	3,629,156
4	Recoverable Costs Allocated to Demand - Transm	39,200	39,200	39,200	39,200	39,200	39,200	39,200	39,200	39,200	39,200	39,200	39,200	470,400
	Recoverable Costs Allocated to Demand - Distrib	44,033	44,033	44,033	44,033	44,133	44,133	44,133	44,083	44,083	44,083	44,033	44,033	528,846
	Recoverable Costs Allocated to Demand - Prod-Base	1,058,500	1,062,530	1,498,131	1,054,031	1,109,500	1,124,162	1,065,000	1,035,531	1,266,500	2,245,031	1,648,000	1,048,032	15,214,948
	Recoverable Costs Allocated to Demand - Prod-Intm	41,000	43,864	41,000	43,864	41,000	43,865	0	2,865	0	2,865	0	2,865	263,188
	Recoverable Costs Allocated to Demand - Prod-Peaking	0	22,825	33,500	0	17,369	0	0	0	0	0	0	18,031	91,725
	Recoverable Costs Allocated to Demand - A&G	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	174,000
5	Retail Energy Jurisdictional Factor	0.97486	0.98194	0.97000	0.96448	0.96285	0.96726	0.96669	0.96776	0.97095	0.97389	0.98122	0.97404	
	Retail Energy Jurisdictional Factor - NOx Regulatory Asset	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	
6	Retail Transmission Demand Jurisdictional Factor	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	0.70203	
	Retail Distribution Demand Jurisdictional Factor	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
	Retail Production Demand Jurisdictional Factor - Base	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
	Retail Production Demand Jurisdictional Factor - Intm	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
	Retail Production Demand Jurisdictional Factor - Peaking	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
	Retail Production Demand Jurisdictional Factor - A&G	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	0.93221	
7	Jurisdictional Energy Recoverable Costs (A)	1,626,492	1,616,816	1,864,635	1,647,343	1,869,087	2,014,070	2,110,130	2,132,637	2,069,456	1,718,222	1,449,794	1,751,222	21,869,904
	Retail Energy Jurisdictional Factor - NOx Regulatory Asset (A)	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	3,554,033
8	Jurisdictional Demand Recoverable Costs - Transm (B)	27,520	27,520	27,520	27,520	27,520	27,520	27,520	27,520	27,520	27,520	27,520	27,520	330,240
	Jurisdictional Demand Recoverable Costs - Distrib (B)	43,840	43,840	43,840	43,840	43,939	43,939	43,939	43,889	43,889	43,889	43,840	43,840	526,524
	Jurisdictional Demand Recoverable Costs - Prod-Base (B)	983,188	986,931	1,391,539	979,037	1,030,559	1,044,178	989,225	961,853	1,176,389	2,085,297	1,530,745	973,465	14,132,406
	Jurisdictional Demand Recoverable Costs - Prod-Intm (B)	29,808	31,890	29,808	31,890	29,808	31,891	0	2,083	0	2,083	0	2,083	191,344
	Jurisdictional Demand Recoverable Costs - Prod-Peaking (B)	0	21,895	32,135	0	16,661	0	0	0	0	0	0	17,296	87,987
	Jurisdictional Demand Recoverable Costs - A&G (B)	13,517	13,517	13,517	13,517	13,517	13,517	13,517	13,517	13,517	13,517	13,517	13,517	162,204
9	Total Jurisdictional Recoverable Costs - O&M Activities (Lines 7 + 8)	\$3,020,534	\$3,038,578	\$3,699,163	\$3,039,316	\$3,327,260	\$3,471,284	\$3,480,500	\$3,477,668	\$3,626,940	\$4,186,697	\$3,361,585	\$3,125,112	\$40,854,642

Notes:
 (A) Line 3 x Line 5
 (B) Line 4 x Line 6

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Form 42-3P

Docket No. 160007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. ___ (CAM-5)
Page 4 of 47

Capital Investment Projects-Recoverable Costs
(in Dollars)

Line	Description	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investment Projects - System (A)													
3.1	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intm	\$62,010	\$61,609	\$61,208	\$60,806	\$60,406	\$60,005	\$59,604	\$60,101	\$59,693	\$59,284	\$58,874	\$58,466	\$722,066
4.1	Above Ground Tank Secondary Containment - Peaking	144,470	143,868	143,263	142,661	142,061	141,458	140,856	140,255	139,654	139,050	138,447	137,843	1,693,886
4.2	Above Ground Tank Secondary Containment - Base	23,451	23,427	23,402	23,376	23,352	23,327	23,303	23,278	23,254	23,228	23,203	23,179	279,780
4.3	Above Ground Tank Secondary Containment - Intm	2,555	2,551	2,546	2,542	2,537	2,534	2,529	2,525	2,520	2,516	2,512	2,508	30,375
5	SO2/NOX Emissions Allowances - Energy	56,083	53,588	51,097	48,600	46,093	43,572	41,046	38,518	35,989	33,479	30,985	28,489	507,539
7.1	CAIR/CAMR Anclote- Intm	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2	CAIR/CAMR - Peaking	20,412	20,354	20,302	20,247	20,192	20,139	20,087	20,029	19,975	19,922	19,870	19,815	241,344
7.3	CAMR Crystal River - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
7.4	CAIR/CAMR Crystal River AFUDC - Base	48,229	64,532	88,465	110,045	131,004	152,759	175,737	201,002	229,305	257,938	282,464	304,422	2,045,902
7.4	CAIR/CAMR Crystal River AFUDC - Energy	8,977	8,977	8,977	8,977	8,977	8,977	8,977	8,977	8,977	8,977	8,977	8,977	107,724
7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Sea Turtle - Coastal Street Lighting -Distrib	111	111	110	110	110	111	111	112	113	114	114	114	1,341
10.1	Underground Storage Tanks - Base	1,478	1,475	1,473	1,470	1,468	1,465	1,463	1,460	1,458	1,455	1,453	1,451	17,569
10.2	Underground Storage Tanks - Intm	688	686	685	683	681	680	678	676	675	673	671	670	8,146
11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
11.1	Crystal River Thermal Discharge Compliance Project - Base (Post 2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
11.1	Crystal River Thermal Discharge Compliance Project - Base (2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
15.1	Effluent Limitation Guidelines CRN (ELG) - Base	2,964	5,400	8,016	10,631	12,797	14,513	16,230	17,946	20,200	22,989	27,562	39,219	198,467
16	National Pollutant Discharge Elimination System (NPDES) - Intm	143,961	143,669	143,378	143,087	142,796	142,505	142,214	141,922	141,632	141,340	141,049	140,758	1,708,311
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	35,725	35,670	35,617	35,563	35,510	35,455	35,402	35,348	35,294	35,241	35,187	35,134	425,150
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion -	1,345,411	1,343,429	1,341,447	1,339,466	1,337,484	1,335,502	1,333,521	1,331,539	1,329,557	1,327,574	1,325,593	1,323,611	16,014,128
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	238,962	238,386	237,811	237,235	236,659	236,084	235,508	234,932	234,357	233,781	233,205	232,630	2,829,555
18	Coal Combustion Residual (CCR) Rule - Base	3,382	3,486	3,590	3,694	3,798	3,902	4,005	4,150	4,335	4,521	4,706	4,892	48,461
2	Total Investment Projects - Recoverable Costs	\$2,138,869	\$2,151,218	\$2,171,387	\$2,189,193	\$2,205,925	\$2,222,988	\$2,241,271	\$2,262,770	\$2,286,988	\$2,312,082	\$2,334,872	\$2,362,178	\$26,879,744
3	Recoverable Costs Allocated to Energy	1,685,158	1,680,050	1,674,949	1,669,841	1,664,723	1,659,590	1,654,454	1,649,314	1,644,174	1,639,052	1,633,947	1,628,841	19,884,096
	Recoverable Costs Allocated to Distribution Demand	111	111	110	110	110	111	111	112	113	114	114	114	1,341
4	Recoverable Costs Allocated to Demand - Production - Base	79,504	98,320	124,946	149,216	172,419	195,966	220,738	247,836	278,552	310,131	339,388	373,163	2,590,179
	Recoverable Costs Allocated to Demand - Production - Intermediate	209,214	208,515	207,817	207,118	206,420	205,724	205,025	204,324	203,624	202,924	202,224	201,524	2,468,898
	Recoverable Costs Allocated to Demand - Production - Peaking	164,882	164,222	163,565	162,908	162,253	161,597	160,943	160,284	159,629	158,972	158,317	157,658	1,935,230
	Recoverable Costs Allocated to Demand - Production - Base (2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Retail Energy Jurisdictional Factor	0.97486	0.98194	0.97000	0.96448	0.96285	0.96726	0.96669	0.96776	0.97095	0.97389	0.98122	0.97404	
	Retail Distribution Demand Jurisdictional Factor	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
6	Retail Demand Jurisdictional Factor - Production - Base	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
	Retail Demand Jurisdictional Factor - Production - Intermediate	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
	Retail Demand Jurisdictional Factor - Production - Peaking	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
	Retail Demand Jurisdictional Factor - Production - Base (2012)	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	0.91683	
7	Jurisdictional Energy Recoverable Costs (B)	1,642,790	1,649,703	1,624,693	1,610,534	1,602,881	1,605,251	1,599,348	1,596,139	1,596,412	1,596,263	1,603,266	1,586,551	19,313,832
	Jurisdictional Demand Recoverable Costs - Distribution (B)	111	111	110	110	110	111	111	112	113	113	113	113	1,335
8	Jurisdictional Demand Recoverable Costs - Production - Base (C)	73,847	91,325	116,056	138,599	160,151	182,023	205,032	230,202	258,733	288,065	315,241	346,612	2,405,888
	Jurisdictional Demand Recoverable Costs - Production - Intermediate (C)	152,105	151,597	151,089	150,581	150,074	149,568	149,059	149,204	148,692	148,178	147,664	147,152	1,794,963
	Jurisdictional Demand Recoverable Costs - Production - Peaking (C)	158,161	157,528	156,898	156,268	155,640	155,010	154,383	153,751	153,123	152,492	151,864	151,232	1,856,350
	Jurisdictional Demand Recoverable Costs - Production - Base (2012) (C)	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total Jurisdictional Recoverable Costs - Investment Projects (Lines 7 + 8)	\$2,027,014	\$2,050,263	\$2,048,846	\$2,056,092	\$2,068,855	\$2,091,962	\$2,107,933	\$2,129,408	\$2,157,072	\$2,185,113	\$2,218,148	\$2,231,661	\$25,372,368

Notes:

- (A) Each project's Total System Recoverable Expenses on Form 42-4P, Line 9; Form 42-4P, Line 5 for Projects 5 - Emission Allowances and Project 7. 4 - Reagents.
- (B) Line 3 x Line 5
- (C) Line 4 x Line 6

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Return on Capital Investments, Depreciation and Taxes
For Project: PIPELINE INTEGRITY MANAGEMENT - Bartow/Anclote Pipeline - Intermediate (Project 3.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	33,952	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$33,951	\$33,952	\$33,952	\$33,952	\$33,952	\$33,952	\$33,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less: Accumulated Depreciation (A)	(\$9,973)	(10,026)	(10,079)	(10,132)	(10,185)	(10,238)	(10,291)	23,609	0	0	0	0	0	0
3a	Regulatory Asset Balance (G)	1,571,428	1,522,321	1,473,214	1,424,107	1,375,000	1,325,893	1,276,786	1,227,679	1,201,197	1,151,106	1,101,015	1,050,924	1,000,833	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,595,407	\$1,546,248	\$1,497,088	\$1,447,928	\$1,398,768	\$1,349,608	\$1,300,448	\$1,251,288	\$1,201,197	\$1,151,106	\$1,101,015	\$1,050,924	\$1,000,833	
6	Average Net Investment		\$1,570,827	\$1,521,668	\$1,472,508	\$1,423,348	\$1,374,188	\$1,325,028	\$1,275,868	\$1,226,243	\$1,176,152	\$1,126,061	\$1,075,970	\$1,025,879	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.87%	2,450	2,373	2,297	2,220	2,143	2,068	1,991	1,913	1,836	1,757	1,678	1,601	24,327
	b. Equity Component Grossed Up For Taxes	7.92%	10,372	10,048	9,723	9,398	9,075	8,749	8,425	8,097	7,766	7,436	7,105	6,774	102,968
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		53	53	53	53	53	53	53	0	0	0	0	0	371
	b. Amortization (G)		49,107	49,107	49,107	49,107	49,107	49,107	49,107	50,091	50,091	50,091	50,091	50,091	594,204
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		28	28	28	28	28	28	28	0	0	0	0	0	196
	e. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$62,010	\$61,609	\$61,208	\$60,806	\$60,406	\$60,005	\$59,604	\$60,101	\$59,693	\$59,284	\$58,874	\$58,466	\$722,066
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$62,010	\$61,609	\$61,208	\$60,806	\$60,406	\$60,005	\$59,604	\$60,101	\$59,693	\$59,284	\$58,874	\$58,466	\$722,066
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		45,083	44,792	44,500	44,208	43,917	43,625	43,334	43,695	43,399	43,101	42,803	42,507	524,964
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$45,083	\$44,792	\$44,500	\$44,208	\$43,917	\$43,625	\$43,334	\$43,695	\$43,399	\$43,101	\$42,803	\$42,507	\$524,964

Notes:

- (A) N/A
- (B) Line 6 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2015 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11
- (G) Projects 3.1b, 3.1c, and 3.1d amortized over three years in accordance with DEF's 8/4/2016 Filing and Project 3.1a amortized over two years in accordance with DEF's 9/1/2017 Filing in Docket 160007-EI.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Return on Capital Investments, Depreciation and Taxes
For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Peaking (Project 4.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204	\$9,235,204
3	Less: Accumulated Depreciation	(\$2,737,052)	(\$2,765,121)	(\$2,793,190)	(\$2,821,259)	(\$2,849,328)	(\$2,877,397)	(\$2,905,466)	(\$2,933,535)	(\$2,961,604)	(\$2,989,673)	(\$3,017,742)	(\$3,045,811)	(\$3,073,880)	(\$3,073,880)
3a	Regulatory Asset Balance (G)	1,234,100	1,188,393	1,142,686	1,096,979	1,051,272	1,005,565	959,858	914,151	868,444	822,737	777,030	731,323	685,616	685,616
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$7,732,252	\$7,658,476	\$7,584,700	\$7,510,924	\$7,437,148	\$7,363,372	\$7,289,596	\$7,215,820	\$7,142,044	\$7,068,268	\$6,994,492	\$6,920,716	\$6,846,940	\$6,846,940
6	Average Net Investment		\$7,695,364	\$7,621,588	\$7,547,812	\$7,474,036	\$7,400,260	\$7,326,484	\$7,252,708	\$7,178,932	\$7,105,156	\$7,031,380	\$6,957,604	\$6,883,828	\$6,883,828
7	Return on Average Net Investment (B)														
	a. Debt Component	1.87%	12,004	11,888	11,772	11,657	11,543	11,428	11,314	11,198	11,084	10,968	10,852	10,737	136,445
	b. Equity Component Grossed Up For Taxes	7.92%	50,814	50,328	49,839	49,352	48,866	48,378	47,890	47,405	46,918	46,430	45,943	45,454	577,617
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		28,069	28,069	28,069	28,069	28,069	28,069	28,069	28,069	28,069	28,069	28,069	28,069	336,828
	b. Amortization (G)		45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	548,484
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	N/A
	d. Property Taxes (D)		7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	7,876	94,512
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$144,470	\$143,868	\$143,263	\$142,661	\$142,061	\$141,458	\$140,856	\$140,255	\$139,654	\$139,050	\$138,447	\$137,843	\$1,693,886
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$144,470	\$143,868	\$143,263	\$142,661	\$142,061	\$141,458	\$140,856	\$140,255	\$139,654	\$139,050	\$138,447	\$137,843	\$1,693,886
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Peaking)		0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		138,581	138,004	137,424	136,846	136,271	135,692	135,115	134,538	133,962	133,382	132,804	132,225	1,624,843
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$138,581	\$138,004	\$137,424	\$136,846	\$136,271	\$135,692	\$135,115	\$134,538	\$133,962	\$133,382	\$132,804	\$132,225	\$1,624,843

Notes:

- (A) N/A
- (B) Line 6 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2015 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11
- (G) Investment amortized over three years in accordance with petition filed in 8/4/2016 in Docket 160007.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Return on Capital Investments, Depreciation and Taxes
For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Base (Project 4.2)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039	\$2,399,039
3	Less: Accumulated Depreciation	63,617	60,585	57,553	54,521	51,489	48,457	45,425	42,393	39,361	36,329	33,297	30,265	27,233	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2+ 3 + 4)	\$2,462,656	\$2,459,624	\$2,456,592	\$2,453,560	\$2,450,528	\$2,447,496	\$2,444,464	\$2,441,432	\$2,438,400	\$2,435,368	\$2,432,336	\$2,429,304	\$2,426,272	
6	Average Net Investment		\$2,461,140	\$2,458,108	\$2,455,076	\$2,452,044	\$2,449,012	\$2,445,980	\$2,442,948	\$2,439,916	\$2,436,884	\$2,433,852	\$2,430,820	\$2,427,788	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.87%	3,839	3,835	3,830	3,824	3,820	3,815	3,811	3,806	3,802	3,796	3,791	3,787	45,756
	b. Equity Component Grossed Up For Taxes	7.92%	16,251	16,231	16,211	16,191	16,171	16,151	16,131	16,111	16,091	16,071	16,051	16,031	193,692
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	3,032	36,384
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	N/A
	d. Property Taxes (D)		329	329	329	329	329	329	329	329	329	329	329	329	3,948
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$23,451	\$23,427	\$23,402	\$23,376	\$23,352	\$23,327	\$23,303	\$23,278	\$23,254	\$23,228	\$23,203	\$23,179	\$279,780
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$23,451	\$23,427	\$23,402	\$23,376	\$23,352	\$23,327	\$23,303	\$23,278	\$23,254	\$23,228	\$23,203	\$23,179	\$279,780
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		21,782	21,760	21,737	21,713	21,691	21,667	21,645	21,622	21,599	21,575	21,552	21,530	259,874
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$21,782	\$21,760	\$21,737	\$21,713	\$21,691	\$21,667	\$21,645	\$21,622	\$21,599	\$21,575	\$21,552	\$21,530	\$259,874

Notes:

- (A) N/A
- (B) Line 6 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2015 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Return on Capital Investments, Depreciation and Taxes
For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Intermediate (Project 4.3)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297	\$290,297
3	Less: Accumulated Depreciation	(\$66,486)	(67,011)	(67,536)	(68,061)	(68,586)	(69,111)	(69,636)	(70,161)	(70,686)	(71,211)	(71,736)	(72,261)	(72,786)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2+ 3 + 4)	\$223,812	\$223,287	\$222,762	\$222,237	\$221,712	\$221,187	\$220,662	\$220,137	\$219,612	\$219,087	\$218,562	\$218,037	\$217,512	
6	Average Net Investment		\$223,549	\$223,024	\$222,499	\$221,974	\$221,449	\$220,924	\$220,399	\$219,874	\$219,349	\$218,824	\$218,299	\$217,774	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.87%	349	348	347	346	345	345	344	343	342	341	341	340	4,131
	b. Equity Component Grossed Up For Taxes	7.92%	1,476	1,473	1,469	1,466	1,462	1,459	1,455	1,452	1,448	1,445	1,441	1,438	17,484
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		525	525	525	525	525	525	525	525	525	525	525	525	6,300
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		205	205	205	205	205	205	205	205	205	205	205	205	2,460
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,555	\$2,551	\$2,546	\$2,542	\$2,537	\$2,534	\$2,529	\$2,525	\$2,520	\$2,516	\$2,512	\$2,508	\$30,375
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$2,555	\$2,551	\$2,546	\$2,542	\$2,537	\$2,534	\$2,529	\$2,525	\$2,520	\$2,516	\$2,512	\$2,508	\$30,375
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		1,858	1,855	1,851	1,848	1,844	1,842	1,839	1,836	1,832	1,829	1,826	1,823	22,084
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,858	\$1,855	\$1,851	\$1,848	\$1,844	\$1,842	\$1,839	\$1,836	\$1,832	\$1,829	\$1,826	\$1,823	\$22,084

Notes:

- (A) N/A
- (B) Line 6 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2015 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

SO2 and NOx EMISSIONS ALLOWANCES - Energy (Project 5)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Working Capital Dr (Cr)														
	a. 0158150 SO ₂ Emission Allowance Inventory	\$3,347,739	\$3,343,684	\$3,341,402	\$3,338,307	\$3,334,540	\$3,328,828	\$3,321,844	\$3,314,861	\$3,307,179	\$3,300,306	\$3,297,014	\$3,293,898	\$3,290,374	\$3,290,374
	b. 0254020 Auctioned SO ₂ Allowance	(4,282)	(4,291)	(4,300)	(4,310)	(4,319)	(4,328)	(4,337)	(4,346)	(4,355)	(4,364)	(4,373)	(4,382)	(4,391)	(4,391)
	c. 0158170 NO _x Emission Allowance Inventory	50,962	50,962	50,962	50,962	50,962	50,962	50,962	50,962	50,962	50,962	50,962	50,962	50,962	50,962
	d. Other (A)	3,629,156	3,326,727	3,024,297	2,721,867	2,419,438	2,117,008	1,814,578	1,512,148	1,209,719	907,289	604,859	302,430	(0)	(0)
2	Total Working Capital	\$7,023,575	\$6,717,081	\$6,412,360	\$6,106,827	\$5,800,620	\$5,492,469	\$5,183,047	\$4,873,625	\$4,563,504	\$4,254,192	\$3,948,462	\$3,642,908	\$3,336,945	\$3,336,945
3	Average Net Investment		\$6,870,328	\$6,564,720	\$6,259,593	\$5,953,723	\$5,646,545	\$5,337,758	\$5,028,336	\$4,718,565	\$4,408,848	\$4,101,327	\$3,795,685	\$3,489,926	
4	Return on Average Net Working Capital Balance (B)														
	a. Debt Component		1.87%												
	b. Equity Component Grossed Up For Taxes		7.92%												
5	Total Return Component (C)		\$56,083	\$53,588	\$51,097	\$48,600	\$46,093	\$43,572	\$41,046	\$38,518	\$35,989	\$33,479	\$30,985	\$28,489	507,539
6	Expense Dr (Cr)														
	a. 0509030 SO ₂ Allowance Expense		\$4,055	\$2,282	\$3,094	\$3,768	\$5,712	\$6,983	\$6,983	\$7,682	\$6,873	\$3,291	\$3,116	\$3,524	57,365
	b. 0407426 Amortization Expense		9	9	9	9	9	9	9	9	9	9	9	9	108
	c. 0509212 NO _x Allowance Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Net Expense (D)		4,064	2,291	3,103	3,777	5,721	6,992	6,992	7,691	6,882	3,300	3,125	3,533	57,474
8	Amortization of NO _x CAIR Emission Allowances (A)		\$302,430	\$302,430	\$302,430	\$302,430	\$302,430	\$302,430	\$302,430	\$302,430	\$302,430	\$302,430	\$302,430	\$302,430	3,629,156
9	Total System Recoverable Expenses (Lines 5 + 7)		\$362,577	\$358,309	\$356,630	\$354,806	\$354,244	\$352,994	\$350,468	\$348,639	\$345,301	\$339,209	\$336,540	\$334,452	
	a. Recoverable Costs Allocated to Energy		60,147	55,879	54,200	52,377	51,814	50,564	48,038	46,209	42,871	36,779	34,110	32,022	
	b. Recoverable Costs Allocated to Energy - NO _x CAIR Emission Allowances (A)		302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	302,430	
10	a. Energy Jurisdictional Factor		0.97486	0.98194	0.97000	0.96448	0.96285	0.96726	0.96669	0.96776	0.97095	0.97389	0.98122	0.97404	
	b. NO _x Regulatory Asset Energy Factor (12/2014) (A)		0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	
11	Retail Energy-Related Recoverable Costs (E)		\$58,635	\$54,870	\$52,574	\$50,516	\$49,889	\$48,909	\$46,438	\$44,719	\$41,626	\$35,819	\$33,469	\$31,191	548,657
12	Retail Demand-Related Recoverable Costs (F)		296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	296,169	3,554,033
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)		\$ 354,805	\$ 351,039	\$ 348,743	\$ 346,686	\$ 346,059	\$ 345,078	\$ 342,608	\$ 340,889	\$ 337,795	\$ 331,989	\$ 329,639	\$ 327,360	\$ 4,102,690

Notes:

- (A) Unusable NO_x emission allowances due expiration of Clean Air Interstate Rule (CAIR) on 12/31/14 replaced by Cross State Air Pollution Rule (CSAPR) on 1/1/15. DEF is treating these costs as a regulatory asset and amortizing these costs over 3 years consistent with Order No. PSC-11-0553-FOF-EI.
- (B) Line 3 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 5 is reported on Capital Schedule
- (D) Line 7 is reported on O&M Schedule
- (E) Line 9a x Line 10a
- (F) Line 9b x Line 10b

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Return on Capital Investments, Depreciation and Taxes
For Project: CAIR/CAMR - Peaking (Project 7.2 - CT Emission Monitoring Systems)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,802,096	\$1,802,096	\$1,802,096	\$1,802,096	\$1,802,096	\$1,802,096	\$1,802,096	\$1,802,096	\$1,802,096	\$1,802,096	\$1,802,096	\$1,802,096	\$1,802,096	\$1,802,096
3	Less: Accumulated Depreciation	(\$369,873)	(373,287)	(376,701)	(380,115)	(383,529)	(386,943)	(390,357)	(393,771)	(397,185)	(400,599)	(404,013)	(407,427)	(410,841)	
3a	Regulatory Asset Balance (G)	87,069	83,844	80,619	77,394	74,169	70,944	67,719	64,494	61,269	58,044	54,819	51,594	48,369	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,519,293	\$1,512,654	\$1,506,015	\$1,499,376	\$1,492,737	\$1,486,098	\$1,479,459	\$1,472,820	\$1,466,181	\$1,459,542	\$1,452,903	\$1,446,264	\$1,439,625	
6	Average Net Investment		\$1,515,974	\$1,509,335	\$1,502,696	\$1,496,057	\$1,489,418	\$1,482,779	\$1,476,140	\$1,469,501	\$1,462,862	\$1,456,223	\$1,449,584	\$1,442,945	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.87%	2,365	2,353	2,344	2,334	2,322	2,313	2,303	2,292	2,281	2,271	2,263	2,251	27,692
	b. Equity Component Grossed Up For Taxes	7.92%	10,012	9,966	9,923	9,878	9,835	9,791	9,749	9,702	9,659	9,616	9,572	9,529	117,232
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		3,414	3,414	3,414	3,414	3,414	3,414	3,414	3,414	3,414	3,414	3,414	3,414	40,968
	b. Amortization (G)		3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	38,700
	c. Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	N/A
	d. Property Taxes (D)		1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	16,752
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$20,412	\$20,354	\$20,302	\$20,247	\$20,192	\$20,139	\$20,087	\$20,029	\$19,975	\$19,922	\$19,870	\$19,815	241,344
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$20,412	\$20,354	\$20,302	\$20,247	\$20,192	\$20,139	\$20,087	\$20,029	\$19,975	\$19,922	\$19,870	\$19,815	241,344
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Peaking)		0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	0.95924	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		19,580	19,524	19,474	19,422	19,369	19,318	19,268	19,213	19,161	19,110	19,060	19,007	231,507
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$19,580	\$19,524	\$19,474	\$19,422	\$19,369	\$19,318	\$19,268	\$19,213	\$19,161	\$19,110	\$19,060	\$19,007	\$231,507

- Notes:
- (A) N/A
 - (B) Line 6 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
 - (C) Depreciation calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
 - (D) Property tax calculated in CAIR CTs section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2015 Effective Tax Rate on original cost.
 - (E) Line 9a x Line 10
 - (F) Line 9b x Line 11
 - (G) Investment amortized over three years in accordance with petition filed in 8/4/2016 in Docket 160007.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Return on Capital Investments, Depreciation and Taxes
For Project: CAIR/CAMR - Base (Project 7.4 - Crystal River)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$1,653,051	\$3,069,157	\$2,809,654	\$2,492,908	\$2,657,384	\$2,687,972	\$2,956,896	\$3,248,816	\$3,700,891	\$3,329,336	\$2,694,781	\$2,700,082	\$34,000,929
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$3,930,012	\$3,930,012	\$3,930,012	\$3,930,012	\$3,930,012	\$3,930,012	\$3,930,012	\$3,930,012	\$3,930,012	\$3,930,012	\$3,930,012	\$3,930,012	\$3,930,012	\$3,930,012
3	Less: Accumulated Depreciation	(\$197,291)	(\$204,877)	(\$212,463)	(\$220,049)	(\$227,635)	(\$235,221)	(\$242,807)	(\$250,393)	(\$257,979)	(\$265,565)	(\$273,151)	(\$280,737)	(\$288,323)	
4	CWIP - Non-Interest Bearing	713,000	1,653,051	4,722,208	7,531,862	10,024,771	12,682,155	15,370,127	18,327,023	21,575,838	25,276,729	28,606,065	31,300,846	34,000,929	
5	Net Investment (Lines 2 + 3 + 4)	\$4,445,722	\$5,378,187	\$8,439,758	\$11,241,826	\$13,727,148	\$16,376,946	\$19,057,332	\$22,006,642	\$25,247,872	\$28,941,177	\$32,262,927	\$34,950,122	\$37,642,618	
6	Average Net Investment		\$4,911,954	\$6,908,972	\$9,840,792	\$12,484,487	\$15,052,047	\$17,717,139	\$20,531,987	\$23,627,257	\$27,094,524	\$30,602,052	\$33,606,524	\$36,296,370	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.87%	7,661	10,777	15,351	19,474	23,479	27,635	32,027	36,854	42,262	47,734	52,420	56,617	372,291
	b. Equity Component Grossed Up For Taxes	7.92%	32,434	45,621	64,980	82,437	99,391	116,990	135,576	156,014	178,909	202,070	221,910	239,671	1,576,003
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)		7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	7,586	91,032
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)		548	548	548	548	548	548	548	548	548	548	548	548	6,576
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$48,229	\$64,532	\$88,465	\$110,045	\$131,004	\$152,759	\$175,737	\$201,002	\$229,305	\$257,938	\$282,464	\$304,422	2,045,902
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$48,229	\$64,532	\$88,465	\$110,045	\$131,004	\$152,759	\$175,737	\$201,002	\$229,305	\$257,938	\$282,464	\$304,422	2,045,902
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		44,798	59,941	82,171	102,215	121,683	141,890	163,233	186,701	212,990	239,586	262,367	282,762	1,900,336
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$44,798	\$59,941	\$82,171	\$102,215	\$121,683	\$141,890	\$163,233	\$186,701	\$212,990	\$239,586	\$262,367	\$282,762	\$1,900,336

Notes:

- (A) N/A
- (B) Line 6 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Depreciation calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Property taxes calculated in CAIR Crystal River section of Capital Program Detail file only on assets in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2015 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Schedule of Amortization and Return
For Project: CAIR/CAMR - Energy (Project 7.4 - Reagents and By-Products)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Working Capital Dr (Cr)														
	a. 0154401 Ammonia Inventory	\$57,380	\$57,380	\$57,380	\$57,380	\$57,380	\$57,380	\$57,380	\$57,380	\$57,380	\$57,380	\$57,380	\$57,380	\$57,380	57,380
	b. 0154200 Limestone Inventory	1,042,336	1,042,336	1,042,336	1,042,336	1,042,336	1,042,336	1,042,336	1,042,336	1,042,336	1,042,336	1,042,336	1,042,336	1,042,336	1,042,336
2	Total Working Capital	\$1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	1,099,716
3	Average Net Investment		1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	1,099,716	
4	Return on Average Net Working Capital Balance (A)														
	a. Debt Component		1.87%	1,715	1,715	1,715	1,715	1,715	1,715	1,715	1,715	1,715	1,715	1,715	\$20,584
	b. Equity Component Grossed Up For Taxes		7.92%	7,262	7,262	7,262	7,262	7,262	7,262	7,262	7,262	7,262	7,262	7,262	87,139
5	Total Return Component (B)		8,977	8,977	8,977	8,977	8,977	8,977	8,977	8,977	8,977	8,977	8,977	8,977	107,724
6	Expense Dr (Cr)														
	a. 0502010 Ammonia Expense		288,295	316,324	397,786	386,470	408,838	446,009	445,332	473,519	500,038	465,981	327,286	336,298	4,792,176
	b. 0502040 Limestone Expense		761,986	677,214	759,996	594,484	721,775	739,228	812,805	802,887	755,118	563,103	573,891	760,138	8,522,626
	c. 0502050 Dibasic Acid Expense		0	0	7,201	0	0	3,956	14,534	7,333	0	0	0	7,333	40,357
	d. 0502070 Gypsum Disposal/Sale		237,078	210,703	236,459	184,963	224,568	229,998	252,890	249,804	234,942	175,200	178,556	236,504	2,651,665
	e. 0502040 Hydrated Lime Expense		202,132	202,059	218,925	314,690	288,922	337,623	349,064	365,878	341,742	346,640	221,703	262,283	3,451,658
	f. 0502300 Caustic Expense		4,011	1,062	11,654	3,990	10,217	16,146	20,954	14,704	8,333	11,925	12,072	12,242	127,311
7	Net Expense (C)		1,493,503	1,407,362	1,632,020	1,484,597	1,654,320	1,772,959	1,895,579	1,914,125	1,840,174	1,562,848	1,313,508	1,614,797	19,585,793
8	Total System Recoverable Expenses (Lines 5 + 7)		\$1,502,480	\$1,416,339	\$1,640,997	\$1,493,574	\$1,663,297	\$1,781,936	\$1,904,556	\$1,923,102	\$1,849,151	\$1,571,825	\$1,322,485	\$1,623,774	\$19,693,517
	a. Recoverable Costs Allocated to Energy		1,502,480	1,416,339	1,640,997	1,493,574	1,663,297	1,781,936	1,904,556	1,923,102	1,849,151	1,571,825	1,322,485	1,623,774	19,693,517
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	Energy Jurisdictional Factor		0.97486	0.98194	0.97000	0.96448	0.96285	0.96726	0.96669	0.96776	0.97095	0.97389	0.98122	0.97404	
10	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Retail Energy-Related Recoverable Costs (D)		1,464,704	1,390,755	1,591,760	1,440,528	1,601,507	1,723,590	1,841,120	1,861,100	1,795,434	1,530,791	1,297,652	1,581,615	19,120,558
12	Retail Demand-Related Recoverable Costs (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)		\$ 1,464,704	\$ 1,390,755	\$ 1,591,760	\$ 1,440,528	\$ 1,601,507	\$ 1,723,590	\$ 1,841,120	\$ 1,861,100	\$ 1,795,434	\$ 1,530,791	\$ 1,297,652	\$ 1,581,615	\$ 19,120,558

Notes:

- (A) Line 3 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (B) Line 5 is reported on Capital Schedule
- (C) Line 7 is reported on O&M Schedule
- (D) Line 8a x Line 9
- (E) Line 8b x Line 10

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Return on Capital Investments, Depreciation and Taxes
For Project: SEA TURTLE - COASTAL STREET LIGHTING - (Project 9)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$100	\$100	\$100	\$100	\$100	\$0	\$0	\$0	\$500
	b. Clearings to Plant		0	0	0	0	0	0	0	0	500	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$11,774	11,774	11,774	11,774	11,774	11,774	11,774	11,774	11,774	12,274	12,274	12,274	12,274	
3	Less: Accumulated Depreciation	(3,006)	(3,036)	(3,066)	(3,096)	(3,126)	(3,156)	(3,186)	(3,216)	(3,246)	(3,276)	(3,307)	(3,338)	(3,369)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	100	200	300	400	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$8,768	\$8,738	\$8,708	\$8,678	\$8,648	\$8,718	\$8,788	\$8,858	\$8,928	\$8,998	\$8,967	\$8,936	\$8,905	
6	Average Net Investment		\$8,753	\$8,723	\$8,693	\$8,663	\$8,683	\$8,753	\$8,823	\$8,893	\$8,963	\$8,983	\$8,952	\$8,921	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.87%	14	14	14	14	14	14	14	14	14	14	14	14	168
	b. Equity Component Grossed Up For Taxes	7.92%	58	58	57	57	57	58	58	59	59	59	59	59	698
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C) 3.0658%		30	30	30	30	30	30	30	30	30	31	31	31	363
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D) 0.009414		9	9	9	9	9	9	9	9	10	10	10	10	112
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$111	\$111	\$110	\$110	\$110	\$111	\$111	\$112	\$113	\$114	\$114	\$114	1,341
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$111	\$111	\$110	\$110	\$110	\$111	\$111	\$112	\$113	\$114	\$114	\$114	1,341
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - (Distribution)		0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	0.99561	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		111	111	110	110	110	111	111	112	113	113	113	113	1,335
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$111	\$111	\$110	\$110	\$110	\$111	\$111	\$112	\$113	\$113	\$113	\$113	\$1,335

Notes:

- (A) N/A
- (B) Line 6 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation Rate based on 2010 Rate Case Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2015 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Return on Capital Investments, Depreciation and Taxes
For Project: UNDERGROUND STORAGE TANKS - Base (Project 10.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941	168,941
3	Less: Accumulated Depreciation	(38,896)	(39,192)	(39,488)	(39,784)	(40,080)	(40,376)	(40,672)	(40,968)	(41,264)	(41,560)	(41,856)	(42,152)	(42,448)	(42,448)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$130,045	\$129,749	\$129,453	\$129,157	\$128,861	\$128,565	\$128,269	\$127,973	\$127,677	\$127,381	\$127,085	\$126,789	\$126,493	
6	Average Net Investment		\$129,897	\$129,601	\$129,305	\$129,009	\$128,713	\$128,417	\$128,121	\$127,825	\$127,529	\$127,233	\$126,937	\$126,641	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.87%	203	202	202	201	201	200	200	199	199	198	198	198	2,401
	b. Equity Component Grossed Up For Taxes	7.92%	858	856	854	852	850	848	846	844	842	840	838	836	10,164
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	2.1000%	296	296	296	296	296	296	296	296	296	296	296	296	3,552
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.008573	121	121	121	121	121	121	121	121	121	121	121	121	1,452
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,478	\$1,475	\$1,473	\$1,470	\$1,468	\$1,465	\$1,463	\$1,460	\$1,458	\$1,455	\$1,453	\$1,451	17,569
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$1,478	\$1,475	\$1,473	\$1,470	\$1,468	\$1,465	\$1,463	\$1,460	\$1,458	\$1,455	\$1,453	\$1,451	17,569
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		1,373	1,370	1,368	1,365	1,364	1,361	1,359	1,356	1,354	1,351	1,350	1,348	16,319
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,373	\$1,370	\$1,368	\$1,365	\$1,364	\$1,361	\$1,359	\$1,356	\$1,354	\$1,351	\$1,350	\$1,348	\$16,319

Notes:

- (A) N/A
- (B) Line 6 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2015 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Return on Capital Investments, Depreciation and Taxes
For Project: UNDERGROUND STORAGE TANKS - Intermediate (10.2)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006	76,006
3	Less: Accumulated Depreciation	(24,221)	(24,424)	(24,627)	(24,830)	(25,033)	(25,236)	(25,439)	(25,642)	(25,845)	(26,048)	(26,251)	(26,454)	(26,657)	(26,657)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$51,785	\$51,582	\$51,379	\$51,176	\$50,973	\$50,770	\$50,567	\$50,364	\$50,161	\$49,958	\$49,755	\$49,552	\$49,349	\$49,349
6	Average Net Investment		\$51,684	\$51,481	\$51,278	\$51,075	\$50,872	\$50,669	\$50,466	\$50,263	\$50,060	\$49,857	\$49,654	\$49,451	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.87%	81	80	80	80	79	79	79	78	78	78	77	77	946
	b. Equity Component Grossed Up For Taxes	7.92%	341	340	339	337	336	335	333	332	331	329	328	327	4,008
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	3.2000%	203	203	203	203	203	203	203	203	203	203	203	203	2,436
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.009890	63	63	63	63	63	63	63	63	63	63	63	63	756
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$688	\$686	\$685	\$683	\$681	\$680	\$678	\$676	\$675	\$673	\$671	\$670	8,146
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$688	\$686	\$685	\$683	\$681	\$680	\$678	\$676	\$675	\$673	\$671	\$670	8,146
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		500	499	498	497	495	494	493	491	491	489	488	487	5,922
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$500	\$499	\$498	\$497	\$495	\$494	\$493	\$491	\$491	\$489	\$488	\$487	\$5,922

Notes:

- (A) N/A
- (B) Line 6 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2015 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
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Docket No. 160007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. ___ (CAM-5)
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Return on Capital Investments, Depreciation and Taxes
For Project: Effluent Limitation Guidelines CRN - Base (Project 15.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$276,301	\$320,419	\$320,419	\$320,419	\$210,282	\$210,282	\$210,282	\$210,282	\$341,667	\$341,667	\$674,622	\$674,622	\$4,111,264
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	3,000,000	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	3,000,000	3,000,000	
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	(6,175)	
4	CWIP - Non-Interest Bearing	225,000	501,301	821,720	1,142,139	1,462,559	1,672,841	1,883,122	2,093,404	2,303,686	2,645,353	2,987,020	661,642	1,336,264	
5	Net Investment (Lines 2 + 3 + 4)	\$225,000	\$501,301	\$821,720	\$1,142,139	\$1,462,559	\$1,672,841	\$1,883,122	\$2,093,404	\$2,303,686	\$2,645,353	\$2,987,020	\$3,661,642	\$4,330,089	
6	Average Net Investment		\$363,150	\$661,511	\$981,930	\$1,302,349	\$1,567,700	\$1,777,981	\$1,988,263	\$2,198,545	\$2,474,519	\$2,816,187	\$3,324,331	\$3,995,865	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.87%	566	1,032	1,532	2,031	2,445	2,773	3,101	3,429	3,860	4,393	5,185	6,233	36,580
	b. Equity Component Grossed Up For Taxes	7.92%	2,398	4,368	6,484	8,600	10,352	11,740	13,129	14,517	16,340	18,596	21,951	26,385	154,860
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	2.4700%	0	0	0	0	0	0	0	0	0	0	0	6,175	6,175
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.001703	0	0	0	0	0	0	0	0	0	0	426	426	852
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,964	\$5,400	\$8,016	\$10,631	\$12,797	\$14,513	\$16,230	\$17,946	\$20,200	\$22,989	\$27,562	\$39,219	198,467
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		2,964	5,400	8,016	10,631	12,797	14,513	16,230	17,946	20,200	22,989	27,562	39,219	198,467
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Base)		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		2,753	5,016	7,446	9,875	11,886	13,480	15,075	16,669	18,763	21,353	25,601	36,429	184,346
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$2,753	\$5,016	\$7,446	\$9,875	\$11,886	\$13,480	\$15,075	\$16,669	\$18,763	\$21,353	\$25,601	\$36,429	\$184,346

Notes:

- (A) N/A
- (B) Line 6 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2015 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
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Docket No. 160007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: NPDES - Intermediate (Project 16)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	12,841,870	
3	Less: Accumulated Depreciation	(860,085)	(895,757)	(931,429)	(967,101)	(1,002,773)	(1,038,445)	(1,074,117)	(1,109,789)	(1,145,461)	(1,181,133)	(1,216,805)	(1,252,477)	(1,288,149)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$11,981,785	\$11,946,113	\$11,910,441	\$11,874,769	\$11,839,097	\$11,803,425	\$11,767,753	\$11,732,081	\$11,696,409	\$11,660,737	\$11,625,065	\$11,589,393	\$11,553,721	
6	Average Net Investment		\$11,963,949	\$11,928,277	\$11,892,605	\$11,856,933	\$11,821,261	\$11,785,589	\$11,749,917	\$11,714,245	\$11,678,573	\$11,642,901	\$11,607,229	\$11,571,557	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.87%	18,662	18,606	18,550	18,495	18,439	18,384	18,328	18,272	18,217	18,161	18,105	18,050	220,269
	b. Equity Component Grossed Up For Taxes	7.92%	79,000	78,764	78,529	78,293	78,058	77,822	77,587	77,351	77,116	76,880	76,645	76,409	932,454
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	3.3333%	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	35,672	428,064
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.009930	10,627	10,627	10,627	10,627	10,627	10,627	10,627	10,627	10,627	10,627	10,627	10,627	127,524
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$143,961	\$143,669	\$143,378	\$143,087	\$142,796	\$142,505	\$142,214	\$141,922	\$141,632	\$141,340	\$141,049	\$140,758	1,708,311
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$143,961	\$143,669	\$143,378	\$143,087	\$142,796	\$142,505	\$142,214	\$141,922	\$141,632	\$141,340	\$141,049	\$140,758	1,708,311
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor - Production (Intermediate)		0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	0.72703	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		104,664	104,452	104,240	104,029	103,817	103,605	103,394	103,182	102,971	102,758	102,547	102,335	1,241,993
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$104,664	\$104,452	\$104,240	\$104,029	\$103,817	\$103,605	\$103,394	\$103,182	\$102,971	\$102,758	\$102,547	\$102,335	\$1,241,993

Notes:

- (A) N/A
- (B) Line 6 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2015 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - CRYSTAL RIVER UNITS 4 & 5 - Energy (Project 17)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total	
1	Investments															
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	\$3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187	3,690,187		
3	Less: Accumulated Depreciation	(107,911)	(114,493)	(121,075)	(127,657)	(134,239)	(140,821)	(147,403)	(153,985)	(160,567)	(167,149)	(173,731)	(180,313)	(186,895)		
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	Net Investment (Lines 2 + 3)	\$3,582,276	\$3,575,694	\$3,569,112	\$3,562,530	\$3,555,948	\$3,549,366	\$3,542,784	\$3,536,202	\$3,529,620	\$3,523,038	\$3,516,456	\$3,509,874	\$3,503,292		
6	Average Net Investment		\$3,578,985	\$3,572,403	\$3,565,821	\$3,559,239	\$3,552,657	\$3,546,075	\$3,539,493	\$3,532,911	\$3,526,329	\$3,519,747	\$3,513,165	\$3,506,583		
7	Return on Average Net Investment (B)															
	a. Debt Component		1.87%	5,583	5,572	5,562	5,552	5,542	5,531	5,521	5,511	5,500	5,490	5,480	5,470	66,314
	b. Equity Component Grossed Up For Taxes		7.92%	23,633	23,589	23,546	23,502	23,459	23,415	23,372	23,328	23,285	23,242	23,198	23,155	280,724
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Investment Expenses															
	a. Depreciation (C) Blended		6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	6,582	78,984	
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
	d. Property Taxes (D) 0.001703		524	524	524	524	524	524	524	524	524	524	524	524	6,288	
	e. Other (E)		(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(597)	(7,160)	
9	Total System Recoverable Expenses (Lines 7 + 8)		\$35,725	\$35,670	\$35,617	\$35,563	\$35,510	\$35,455	\$35,402	\$35,348	\$35,294	\$35,241	\$35,187	\$35,134	425,150	
	a. Recoverable Costs Allocated to Energy		35,725	35,670	35,617	35,563	35,510	35,455	35,402	35,348	35,294	35,241	35,187	35,134	425,150	
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	
10	Energy Jurisdictional Factor		0.97486	0.98194	0.97000	0.96448	0.96285	0.96726	0.96669	0.96776	0.97095	0.97389	0.98122	0.97404		
11	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
12	Retail Energy-Related Recoverable Costs (F)		\$34,827	\$35,026	\$34,549	\$34,300	\$34,191	\$34,294	\$34,223	\$34,209	\$34,269	\$34,321	\$34,527	\$34,222	\$412,958	
13	Retail Demand-Related Recoverable Costs (G)		0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$34,827	\$35,026	\$34,549	\$34,300	\$34,191	\$34,294	\$34,223	\$34,209	\$34,269	\$34,321	\$34,527	\$34,222	\$412,958	

Notes:

- (A) N/A
- (B) Line 6 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2015 Effective Tax Rate on original cost.
- (E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 990007-EI, Order No. PSC-99-2513-FOF-EI.
- (F) Line 9a x Line 10
- (G) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - ANCLOTE GAS CONVERSION - Energy (Project 17.1)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other - AFUDC (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$134,118,267	134,118,267	134,118,267	134,118,267	134,118,267	134,118,267	134,118,267	134,118,267	134,118,267	134,118,267	134,118,267	134,118,267	134,118,267	134,118,267
3	Less: Accumulated Depreciation	(8,731,779)	(8,974,555)	(9,217,331)	(9,460,107)	(9,702,883)	(9,945,659)	(10,188,435)	(10,431,211)	(10,673,987)	(10,916,763)	(11,159,539)	(11,402,315)	(11,645,091)	
4	CWIP - AFUDC Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3)	\$125,386,488	\$125,143,712	\$124,900,936	\$124,658,160	\$124,415,384	\$124,172,608	\$123,929,832	\$123,687,056	\$123,444,280	\$123,201,504	\$122,958,728	\$122,715,952	\$122,473,176	
6	Average Net Investment		\$125,265,100	\$125,022,324	\$124,779,548	\$124,536,772	\$124,293,996	\$124,051,220	\$123,808,444	\$123,565,668	\$123,322,892	\$123,080,116	\$122,837,340	\$122,594,564	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.87%	195,393	195,014	194,635	194,257	193,878	193,499	193,121	192,742	192,363	191,984	191,606	191,227	2,319,719
	b. Equity Component Grossed Up For Taxes	7.92%	827,147	825,544	823,941	822,338	820,735	819,132	817,529	815,926	814,323	812,719	811,116	809,513	9,819,963
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	2.1722%	242,776	242,776	242,776	242,776	242,776	242,776	242,776	242,776	242,776	242,776	242,776	242,776	2,913,312
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.008490	94,889	94,889	94,889	94,889	94,889	94,889	94,889	94,889	94,889	94,889	94,889	94,889	1,138,668
	e. Other (E)		(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(14,794)	(177,534)
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,345,411	\$1,343,429	\$1,341,447	\$1,339,466	\$1,337,484	\$1,335,502	\$1,333,521	\$1,331,539	\$1,329,557	\$1,327,574	\$1,325,593	\$1,323,611	16,014,128
	a. Recoverable Costs Allocated to Energy		1,345,411	1,343,429	1,341,447	1,339,466	1,337,484	1,335,502	1,333,521	1,331,539	1,329,557	1,327,574	1,325,593	1,323,611	16,014,128
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	
10	Energy Jurisdictional Factor		0.97486	0.98194	0.97000	0.96448	0.96285	0.96726	0.96669	0.96776	0.97095	0.97389	0.98122	0.97404	
11	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
12	Retail Energy-Related Recoverable Costs (F)		\$1,311,584	\$1,319,162	\$1,301,197	\$1,291,892	\$1,287,798	\$1,291,773	\$1,289,104	\$1,288,609	\$1,290,934	\$1,292,916	\$1,300,701	\$1,289,245	\$15,554,915
13	Retail Demand-Related Recoverable Costs (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$1,311,584	\$1,319,162	\$1,301,197	\$1,291,892	\$1,287,798	\$1,291,773	\$1,289,104	\$1,288,609	\$1,290,934	\$1,292,916	\$1,300,701	\$1,289,245	\$15,554,915

Notes:

- (A) N/A
- (B) Line 6 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2015 Effective Tax Rate on original cost.
- (E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 990007-EI, Order No. PSC-99-2513-FOF-EI.
- (F) Line 9a x Line 10
- (G) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Return on Capital Investments, Depreciation and Taxes
For Project: MERCURY & AIR TOXIC STANDARDS (MATS) - CRYSTAL RIVER UNITS 1 & 2 - Energy (Project 17.2)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$22,872,477	22,872,477	22,872,477	22,872,477	22,872,477	22,872,477	22,872,477	22,872,477	22,872,477	22,872,477	22,872,477	22,872,477	22,872,477	22,872,477
3	Less: Accumulated Depreciation	(1,309,225)	(1,379,748)	(1,450,271)	(1,520,794)	(1,591,317)	(1,661,840)	(1,732,363)	(1,802,886)	(1,873,409)	(1,943,932)	(2,014,455)	(2,084,978)	(2,155,501)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3)	\$21,563,252	\$21,492,729	\$21,422,206	\$21,351,683	\$21,281,160	\$21,210,637	\$21,140,114	\$21,069,591	\$20,999,068	\$20,928,545	\$20,858,022	\$20,787,499	\$20,716,976	
6	Average Net Investment		\$21,527,991	\$21,457,468	\$21,386,945	\$21,316,422	\$21,245,899	\$21,175,376	\$21,104,853	\$21,034,330	\$20,963,807	\$20,893,284	\$20,822,761	\$20,752,238	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.87%	33,580	33,470	33,360	33,250	33,140	33,030	32,920	32,810	32,700	32,590	32,480	32,370	395,700
	b. Equity Component Grossed Up For Taxes	7.92%	142,153	141,687	141,222	140,756	140,290	139,825	139,359	138,893	138,428	137,962	137,496	137,031	1,675,102
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	3.7000%	70,523	70,523	70,523	70,523	70,523	70,523	70,523	70,523	70,523	70,523	70,523	70,523	846,276
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.001703	3,246	3,246	3,246	3,246	3,246	3,246	3,246	3,246	3,246	3,246	3,246	3,246	38,952
	e. Other (E)		(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(10,540)	(126,475)
9	Total System Recoverable Expenses (Lines 7 + 8)		\$238,962	\$238,386	\$237,811	\$237,235	\$236,659	\$236,084	\$235,508	\$234,932	\$234,357	\$233,781	\$233,205	\$232,630	2,829,555
	a. Recoverable Costs Allocated to Energy		238,962	238,386	237,811	237,235	236,659	236,084	235,508	234,932	234,357	233,781	233,205	232,630	2,829,555
	b. Recoverable Costs Allocated to Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
10	Energy Jurisdictional Factor		0.97486	0.98194	0.97000	0.96448	0.96285	0.96726	0.96669	0.96776	0.97095	0.97389	0.98122	0.97404	
11	Demand Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
12	Retail Energy-Related Recoverable Costs (F)		\$232,954	\$234,080	\$230,676	\$228,810	\$227,868	\$228,354	\$227,664	\$227,358	\$227,549	\$227,678	\$228,826	\$226,590	\$2,748,407
13	Retail Demand-Related Recoverable Costs (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$232,954	\$234,080	\$230,676	\$228,810	\$227,868	\$228,354	\$227,664	\$227,358	\$227,549	\$227,678	\$228,826	\$226,590	\$2,748,407

Notes:

- (A) N/A
- (B) Line 6 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2015 Effective Tax Rate on original cost.
- (E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 990007-EI, Order No. PSC-99-2513-FOF-EI.
- (F) Line 9a x Line 10
- (G) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
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Docket No. 160007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
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Return on Capital Investments, Depreciation and Taxes
For Project: COAL COMBUSTION RESIDUAL (CCR) RULE - Base (Project 18)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$12,723	\$12,723	\$12,723	\$12,723	\$12,723	\$12,723	\$12,723	\$22,723	\$22,723	\$22,723	\$22,723	\$22,727	\$202,680
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation (A)	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non-Interest Bearing	\$407,969	420,692	433,415	446,138	458,861	471,584	484,307	497,030	519,753	542,476	565,199	587,922	610,649	
5	Net Investment (Lines 2 + 3)	\$407,969	\$420,692	\$433,415	\$446,138	\$458,861	\$471,584	\$484,307	\$497,030	\$519,753	\$542,476	\$565,199	\$587,922	\$610,649	
6	Average Net Investment		\$414,331	\$427,054	\$439,777	\$452,500	\$465,223	\$477,946	\$490,669	\$508,392	\$531,115	\$553,838	\$576,561	\$599,286	
7	Return on Average Net Investment (B)														
	a. Debt Component	1.87%	646	666	686	706	726	746	765	793	828	864	899	935	9,260
	b. Equity Component Grossed Up For Taxes	7.92%	2,736	2,820	2,904	2,988	3,072	3,156	3,240	3,357	3,507	3,657	3,807	3,957	39,201
	c. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation (C)	2.1695%	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes (D)	0.001703	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,382	\$3,486	\$3,590	\$3,694	\$3,798	\$3,902	\$4,005	\$4,150	\$4,335	\$4,521	\$4,706	\$4,892	48,461
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		3,382	3,486	3,590	3,694	3,798	3,902	4,005	4,150	4,335	4,521	4,706	4,892	48,461
10	Energy Jurisdictional Factor		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
11	Demand Jurisdictional Factor		0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	0.92885	
12	Retail Energy-Related Recoverable Costs (E)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Retail Demand-Related Recoverable Costs (F)		3,141	3,238	3,335	3,431	3,528	3,624	3,720	3,855	4,027	4,199	4,371	4,544	45,013
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		\$3,141	\$3,238	\$3,335	\$3,431	\$3,528	\$3,624	\$3,720	\$3,855	\$4,027	\$4,199	\$4,371	\$4,544	\$45,013

Notes:

- (A) N/A
- (B) Line 6 x 9.80% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU Docket No. 120007-EI.
- (C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-10-0131-FOF-EI.
- (D) Line 2 x rate x 1/12. Based on 2015 Effective Tax Rate on original cost.
- (E) Line 9a x Line 10
- (F) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
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Description and Progress Report for
Environmental Compliance Activities and Projects

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Docket No. 160007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
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Project Title: Substation Environmental Investigation, Remediation and Pollution Prevention
Project No. 1

Project Description:

Chapter 376 Florida Statutes requires that any person discharging a prohibited pollutant shall undertake to contain, remove and abate the discharge to the satisfaction of the FDEP. Similarly, Chapter 403 Florida Statutes provides that it is prohibited to cause pollution so as to harm or injure human health or welfare, animal, plant, or aquatic life or property. For DEF to comply with these statutes, it is actively conducting remediation and pollution prevention activities at its substation sites to remove the existence of pollutant discharges. Activities also include development and implementation of best management and pollution prevention measures at these sites.

Project Accomplishments:

As of 2nd Qtr end 2016, a total of 266 substation remediations are completed out of 279 slated for clean-up. DEF expects to remediate three more substations during the remainder of 2016.

Project Fiscal Expenditures:

2016 expenditures are estimated to be \$778k. This is \$312k lower than originally projected in part due to remediation delays at Consolidated Rock, Dunedin, East Clearwater, Holder, Kenneth City, Longwood, and Winter Springs substations.

Project Progress Summary:

DEF continues to remediate substation sites in accordance with the approved Substation Assessment and Remedial Action Plan (SARAP).

Project Projections:

2017 estimated expenditures are \$999k.

DUKE ENERGY FLORIDA, LLC
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Description and Progress Report for
Environmental Compliance Activities and Projects

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Docket No. 160007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
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Project Title: **Distribution System Environmental Investigation, Remediation and Pollution Prevention**
Project No. 2

Project Description:

Chapter 376 Florida Statutes requires that any person discharging a prohibited pollutant shall undertake to contain, remove and abate the discharge to the satisfaction of the FDEP. Similarly, Chapter 403 Florida Statutes provides that it is prohibited to cause pollution so as to harm or injure human health or welfare, animal, plant, or aquatic life or property. For DEF to comply with these statutes, it is actively conducting remediation and pollution prevention activities at its distribution sites to remove the existence of pollutant discharges. Activities also include development and implementation of best management and pollution prevention measures at these sites.

Project Accomplishments:

All TRIP sites source removals are completed. One site required groundwater monitoring in accordance with the TRIP ERS. We anticipate the site will be completed for groundwater monitoring in the 4Q 2016.

Project Fiscal Expenditures:

2016 expenditures are estimated to be \$104K due to work originally planned for 2015 but which was completed in early 2016.

Project Progress Summary:

This project is complete with the exception of the groundwater monitoring mentioned above.

Project Projections:

There are no expenditures forecasted for 2017.

DUKE ENERGY FLORIDA, LLC
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Project Title: Pipeline Integrity Management (PIM) - Bartow/Anclote Pipeline
Project No. 3

Project Description:

The U.S. Department of Transportation (USDOT) Regulation 49 CFR Part 195, as amended effective 2/15/02, and the new regulation published at 67 Federal Register 2136 on 1/16/02, requires DEF to implement a PIM program. Prior to the 2/15/02 amendments, the USDOT's PIM regulations applied only to operators with 500 miles or more of hazardous liquid and carbon dioxide pipelines that could affect high consequence areas. The amendments which became effective on 2/15/02, extended the requirements for implementing integrity management to operators who have less than 500 miles of regulated pipelines. As such, DEF must maintain the integrity of pipeline systems in order to protect public safety and the environment, and comply with continual assessment and evaluation of pipeline systems integrity through inspection or testing, data integration and analysis, and follow up with remedial, preventative, and mitigative actions. DEF owns one hazardous liquid pipeline, Bartow/Anclote 14-inch hot oil pipeline, extending 33.3 miles from the Company's Bartow Plant north of St. Petersburg to the Anclote Plant in Holiday, that is subject to PIM regulations.

Effective 2/2010, amendments to 49 CFR 195 were finalized to improve opportunities to reduce risk through more effective control of pipelines. Compliance with these amendments will enhance pipeline safety by coupling strengthened control room management with improved controller training and fatigue management. On 6/16/11, the USDOT published in the Federal Register (Vol. 76, 35130-35136), a final rule effective 8/15/11, that expedites the program implementation deadlines in the Control Room Management/Human Factors regulations in order to realize the safety benefits sooner than established in the original rule. This final rule amends the program implementation deadlines for different procedures to no later than 10/21/11 and 8/1/12.

Project Accomplishments:

Since the Bartow Anclote Pipeline (BAP) contains a small quantity of #6 fuel oil, the PIM program under 49CFR195 continues to be maintained. Third party projects by Florida Department of Transportation (FDOT), Florida Gas Transmission, Pinellas County, The City of Pinellas Park, and others have been evaluated for their risk to BAP integrity. Risk mitigation measures have been completed per 49CFR195.450. The BAP Risk Analysis has been updated. The Annual Report and National Pipeline Mapping System (NPMS) annual review have been completed. Reviews and evaluations are also being completed for Advisory Bulletins 11-04, 13-02, 15-01, and 15-02, relating to flooding and hurricanes. BAP personnel have participated in US Department of Transportation Pipeline and Hazardous Material Safety Administration (PHMSA), utility owners groups, damage prevention groups, and FDOT workshops and training. Pipeline accidents and PHMSA enforcement actions have been reviewed for conditions that are applicable to the BAP and appropriate changes to BAP practices and procedures have been implemented. Pipeline records are being organized and stored with the conversion to electronic storage now essentially complete.

DEF expects to retire the pipeline in August 2016. Once retired, the pipeline will be cleaned to remove any remaining oil. Once cleaned, the requirements described above in the PIM program will no longer be required. Cleaning is expected to occur in 2016, with any required demolition activities in 2017.

Project Fiscal Expenditures:

2016 O&M expenditures are estimated to be \$696k, on track as originally projected. No capital expenditures are estimated for 2016.

Project Progress Summary:

Projects 3.1b (Pipeline leak Detection), 3.1c (Pipeline Controls Upgrade), and 3.1d (Control Room Management) were retired in August 2016. Project 3.1a (Alderman Road Fence) will remain in-service until final disposition of the pipeline is determined.

Project Projections:

2017 estimated O&M expenditures are \$246k. No capital expenditures are expected in 2017. Consistent with DEF's petition filed August 4, 2016, DEF is treating the unrecovered investments as a regulatory asset, amortizing it over three years beginning September 2016 until fully recovered in 2019, with a return on the return on the unamortized balance.

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Project Title: Above Ground Storage Tank Secondary Containment
Project No. 4

Project Description:

FDEP Rule 62-761.510(3) states that DEF is required to make improvements to its above ground petroleum storage tanks in order to comply with those provisions. Subsection (d) of the rule requires all internally lined single bottom above ground storage tanks to be upgraded with secondary containment, including secondary containment for piping in contact with the soil. Rule 62-761.500(1)(e) also requires that dike field area containment for pre-1998 tanks be upgraded, if needed, to comply with the requirement.

Project Accomplishments:

DEF has completed work at Debary 1 and 2, Turner 7, Turner 8, Higgins 1, and Bartow 6 as well as Turner P-1 and P-2 piping work.

Project Fiscal Expenditures:

No project expenditures are expected in 2016.

Project Progress Summary:

DEF continually evaluates its compliance program, including project prioritization, schedule and technology applications. Project 4.1a (Turner CTs) was retired in March 2016. Consistent with DEF's petition filed August 4, 2016, DEF is treating the unrecovered investments as a regulatory asset, amortizing it over three years beginning April 2016 until fully recovered in 2019, with a return on the return on the unamortized balance.

Project Projections:

No project expenditures are expected in 2017.

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Project Title: SO₂ and NO_x Emissions Allowances
Project No. 5

Project Description:

In accordance with the Acid Rain Program in Title IV of the Clean Air Act, CFR 40 Part 73 and Part 76, Florida Administrative Code Rule 62-214 and the Clean Air Interstate Rule (CAIR), DEF manages sulfur dioxide (SO₂) and nitrogen oxide (NO_x) allowance inventory to offset emissions. On 7/6/11, the EPA issued the Cross-State Air Pollution Rule (CSAPR) to replace the CAIR. The CSAPR significantly alters SO₂ and NO_x allowance programs. Under the CAIR, Florida has to comply with annual SO₂ and NO_x emission requirements, and seasonal NO_x emission requirements. Under the CSAPR, Florida is no longer required to comply with annual emissions requirements, only ozone seasonal limits. On 8/8/11, the final CSAPR was published in the Federal Register. The CSAPR sets state-level annual and seasonal SO₂ and NO_x emission allowance requirements effective 1/1/12.

On 8/21/12, the D.C. Circuit Court vacated the CSAPR. It also directed the EPA to continue administering the CAIR which requires additional reductions in SO₂ and NO_x emissions beginning in 2015. On 4/29/14, the U.S. Supreme Court reversed the D.C. Circuit Court decision finding that with CSAPR the EPA reasonably interpreted the good neighbor provision of the Clean Air Act. The case was then remanded to the D.C. Circuit Court for further proceedings, and the EPA requested the court lift the CSAPR stay and direct it to take effect on 1/1/15. On 10/23/14 the D.C. Circuit Court lifted the CSAPR stay. On 1/1/15, the CSAPR replaced the CAIR. The CSAPR took effect in Florida on 5/1/15. Consequently, CAIR NO_x emission allowances have no value; however, SO₂ emission allowances can continue to be used to comply with the Acid Rain Program. DEF is treating its unused NO_x costs as a regulatory asset amortizing it over 3 years, as approved by the Commission in Order No. PSC-11-0553-FOF-EI.

Project Accomplishments:

Air quality compliance costs are administered by an authorized account representative who evaluates a variety of resources and options. Activities performed include purchases of SO₂ and NO_x emissions allowances as well as auctions and transfers of SO₂ emissions allowances.

Project Fiscal Expenditures:

2016 O&M is forecasted to be \$3.7M, which is \$46k or 1% higher than originally projected. Consistent with Order No. PSC-11-0553-FOF-EI, DEF is treating costs associated with its unusable CAIR NO_x emission allowances as a regulatory asset amortizing it over 3 years, beginning 1/1/15 until fully recovered by 12/31/17, with a return on the unamortized investment.

Project Progress Summary:

DEF continually evaluates the status of emission rules to maximize the cost effectiveness of its compliance strategy.

Project Projections:

2017 O&M expenditures are projected to be \$57k. 2017 amortization of the CAIR NO_x regulatory asset is approximately \$3.6M.

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Project Title: Phase II Cooling Water Intake
Project No. 6

Project Description:

Section 316(b) of the Federal Clean Water Act requires that the location, design, construction, and capacity of cooling water intake structures reflect the best technology available for minimizing adverse environmental impact. 33 U.S.C. Section 1326. On 5/19/14, the EPA Administrator signed a final 316(b) rule to protect fish and aquatic life drawn into cooling systems at power plant and factories. The rule aims to minimize impingement (aquatic life pinned against cooling water intake structures) and entrainment (aquatic life drawn into cooling water systems). The regulation became effective on October 14, 2014, 60 days after publication in the Federal Register which was 8/15/14.

EPA's regulation implementing §316(b) of the Clean Water Act for existing facilities was published on August 15, 2014. The regulation aims to minimize adverse environmental impacts to fish and other aquatic organisms from the operation of cooling water intake structures. The regulation became effective October 14, 2014, 60 days after publication in the Federal Register. The regulation primarily applies to existing power generating facilities that commenced construction prior to or on January 17, 2002 and to new units at existing facilities that are built to increase the generating capacity of the facility.

According to the current 316(b) rule, required studies and information submittals will be due with the renewal of the NPDES permit application for permits that expire after July 18, 2018. Permittees with a current NPDES permit that expires before July 18, 2018 may request the FDEP establish an alternative schedule for submitting the required information. This rule is applicable to Anclote, Bartow, Suwannee, Crystal River South, and Crystal River North stations.

Project Accomplishments:

DEF is currently evaluating the 316(b) rule to determine potential study requirements, operating and cost impacts to its generating stations. Site specific strategic plans, studies, and implementation plans are under development to ensure compliance with all applicable requirements of the rule.

Project Fiscal Expenditures:

2016 project expenditures are estimated to be \$440k, as originally projected.

Project Progress Summary:

Initial steps in site specific plan development have been completed. Work continues on plans for implementation, decision milestones, compliance approaches, and study requirements.

Project Projections:

2017 estimated O&M expenditures are \$208k. No capital expenditures are expected in 2017.

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Project Title: Integrated Clean Air Compliance Plan - Clean Air Interstate Rule (CAIR)
Project Nos. (7.2, 7.3 & 7.4)

Project Description:

The Clean Air Interstate Rule (CAIR), 40 CFR 24, 262, imposes significant restrictions on emissions of SO₂ and NO_x from power plants in 28 eastern states, including Florida and the District of Columbia. The CAIR rule apportions region-wide SO₂ and NO_x emission reduction requirements to the individual states, and further requires each affected state to revise its State Implementation Plans (SIPs) to include measures necessary to achieve its emission reduction budget within prescribed deadlines.

The Cross-State air pollution Rule (CSAPR) replaced CAIR on 1/1/15. Under the CSAPR, the State of Florida is no longer required to comply with annual emission requirements, only NO_x ozone seasonal limits. The CSAPR requirements took effect in Florida on 5/1/15, the beginning of the ozone season. NO_x emission allowances under CAIR have no value; however, DEF will continue to use its SO₂ emission allowances to comply with the Acid Rain Program. (see Project No. 5 - SO₂ and NO_x Emission Allowances Project Sheet for more information).

The Florida Department of Environmental Protection ("FDEP") Conditions of Certification, dated August 1, 2012, require DEF to evaluate an alternative disposal method of FGD Blowdown wastewater based on results of groundwater monitoring near percolation ponds. DEF is installing a physical/chemical treatment system to treat FGD Blowdown wastewater with discharge to surface water or percolation ponds.

Project Accomplishments:

FGD Waste Water Treatment project is currently in preliminary design with an anticipated in-service date in 2018.

Project Fiscal Expenditures:

For 2016, O&M expenditures for CAIR/CAMR – Peaking (Project 7.2) are projected to be \$103k, which is \$32k or 24% lower than originally projected due to no longer needing Appendix E testing as a result of the retirement of the Turner Peaking Units. Consistent with DEF's August 4, 2016 petition, DEF retired the Turner CAIR CT (Project 7.2q) in March 2016. DEF is treating the unrecovered investments as a regulatory asset, amortizing it over three years beginning April 2016 until fully recovered in 2019, with a return on the unamortized balance. For the CAIR/CAMR Crystal River Program (Project 7.4), O&M is forecasted be \$32.4M, which is \$1.8M lower primarily attributable to lower than projected usage of Limestone and Hydrated Lime and reduced ammonia expense driven by a favorable pricing variance. This is partially offset by higher than projected gypsum expense driven by increased cost of sales supporting beneficial use and avoidance of disposal in landfills.

Project Progress Summary:

DEF continues to comply with the CAIR, CSAPR and the Acid Rain Program.

Project Projections:

2017 estimated O&M and capital expenditures are \$34.8M and \$34.0M, respectively.

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Project Title: Best Available Retrofit Technology (BART)
Project No. 7.5

Project Description:

On 5/25/12, the EPA proposed a partial disapproval of Florida's proposed Regional Haze State Implementation Plan (SIP) because the proposed SIP relies on CAIR to satisfy BART requirements for SO₂ and NO_x emissions. CAIR remained in effect while litigation against the Cross State Air Pollution Rule (CSAPR) proceeded, and the EPA incorporated the CSAPR in place of CAIR into Regional Haze SIPs, including Florida. DEF worked with the FDEP to develop specific BART and Reasonable Progress permits for affected units that were incorporated into Florida's revised SIP submittal, which was filed with EPA on 9/17/12. The final BART permit applications for Crystal River fossil units were submitted to EPA on 10/15/12 as a supplement to the 9/17/12 submittal. Permitting was finalized in 2013 with an effective date of January 1, 2014.

Project Accomplishments:

DEF performed required emissions modeling and associated BART analysis for Crystal River 1&2 (CR1&2) and Anclote plants, developed and submitted a Reasonable Progress evaluation for Crystal River 4&5, developed and submitted necessary BART Implementation Plans and air construction permit applications in support of the FDEP's work to amend its SIP as directed by the EPA. Permitting actions were completed in 2013 with the effective date of the CR 1& 2 permit being January 1, 2014.

Project Fiscal Expenditures:

No project expenditures are expected in 2016.

Project Progress Summary:

DEF performed required emissions modeling and associated BART analysis for CR1&2 and Anclote, developed and submitted a Reasonable Progress evaluation for Crystal River 4&5, developed and submitted necessary BART Implementation Plans and air construction permit applications needed in support of the FDEP ongoing work to amend its State Implementation Plan as directed by the EPA. Based on the revised Regional Haze SIP incorporating the provisions of Crystal River's BART permits for SO₂ and NO_x, EPA on 12/10/12 proposed approval of the SIP. In August 2013, EPA finalized the full approval of the SIP. The Crystal River South BART permit became effective on January 1, 2014 and DEF is now operating under the terms of that permit.

Project Projections:

No project expenditures are expected in 2017.

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Project Title: **Arsenic Groundwater Standard**
Project No. 8

Project Description:

On 12/22/01, the EPA adopted a new maximum contaminant level (MCL) for arsenic in drinking water replacing the previous standard of 0.050 mg/L (50 ppb) with a new MCL of 0.010 mg/L (10 ppb). Effective 1/1/05, the FDEP established the USEPA MCL as Florida's drinking water standard. See Rule 62-550 F.A.C. The new standard has compliance implications for land application and water reuse projects in Florida with arsenic ground water monitoring levels above 10 ppb because the drinking water standard has been established as the groundwater standard by Rule 62-520-420(1), F.A.C.

Project Accomplishments:

A Plan of Study (POS) to evaluate the source of arsenic at the site was implemented on November 2011. A POS Addendum that included a leachability study and proposed abandoning one well and installing 3 new wells was implemented in February 2012. An additional Flue Gas Desulfurization (FGD) Wastewater Treatment Study was conducted in May 2013. The results of these studies indicated that Arsenic is naturally occurring in some areas but there is also a contribution from the FGD discharge from the lined treatment pond to the percolation ponds, and from the industrial wastewater from Crystal River Units 1 & 2. These sources are being addressed by the construction of a new FGD wastewater treatment system and retirement of Units 1 & 2, both scheduled to be completed by December 31, 2018. Additional assessment has been initiated around the area of ground water wells still exceeding the Arsenic standard of 10 ppb that are not affected by the sources already identified.

Project Fiscal Expenditures:

2016 O&M expenditures are expected to be \$131k higher than originally projected due to consultant costs to evaluate the source of arsenic exceedances and issue a summary report in accordance to FDEP Consent Order No. 09-3463D executed on March 22, 2016. The summary report must be submitted to the FDEP no later than December 31, 2017, and the station must be in compliance with the arsenic groundwater limit by December 31, 2019. The Consent Order was issued by the FDEP for exceedance of the revised arsenic groundwater limit. In 2005, the FDEP revised the Ground Water Rule (65-520.420(1), F.A.C.) to lower the arsenic maximum containment level from 50 ppb to 10 ppb.

Project Progress Summary:

DEF is evaluating monitoring data and other options to achieve compliance in accordance to Consent Order.

Project Projections:

2017 O&M expenditures are forecasted to be \$120k.

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Project Title: Sea Turtle - Coastal Street Lighting
Project No. 9

Project Description:

DEF owns and leases high pressure sodium streetlights throughout its service territory, including areas along the Florida coast. Pursuant to Section 161.163, Florida Statutes, the FDEP, in collaboration with the Florida Fish and Wildlife Conservation Commission (FFWCC) and the U.S. Fish & Wildlife Service (USFWS), has developed a model Sea Turtle lighting ordinance. The model ordinance is used by the local governments to develop and implement ordinances within its jurisdiction. To date, Sea Turtle lighting ordinances have been adopted in Franklin County, Gulf County, City of Mexico Beach in Bay County and Pinellas County, all of which are within DEF's service territory. Since 2004, officials from the various local governments, as well as the FDEP, FFWC, and USFWS, have advised DEF that lighting it owns and leases is affecting turtle nesting areas that fall within the scope of these ordinances. As a result, local governments require DEF to take additional measures to satisfy new criteria being applied to ensure compliance with the sea turtle ordinances.

Project Accomplishments:

DEF continues to work with Franklin County, Gulf County, City of Mexico Beach in Bay County, and Pinellas County to mitigate any potential sea turtle nesting issues by retrofitting existing street lights, placing amber shields on existing HPS street lights and monitoring street lights for effectiveness in complying with sea turtle ordinances.

Project Fiscal Expenditures:

2016 Capital and O&M expenditures are estimated to be under \$1k.

Project Progress Summary:

DEF is on schedule with activities identified for this program.

Project Projections:

2017 estimated O&M and Capital expenditures are \$450 and \$500 respectively.

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Project Title: **Underground Storage Tanks**
Project No. 10

Project Description:

FDEP regulations require that underground pollutant storage tanks and small diameter piping be upgraded with secondary containment by 12/31/09. See Rule 62-761.510(5), F.A.C. DEF identified four tanks that must comply with this rule: two at Crystal River Plant and two at Bartow Plant.

Project Accomplishments:

Work on Crystal River and Bartow USTs was completed in 4th Qtr 2006.

Project Fiscal Expenditures:

There are no 2016 estimated expenditures for this project.

Project Progress Summary:

DEF continually evaluates its compliance program, including project prioritization, schedule and technology applications.

Project Projections:

No 2017 expenditures are expected for this project.

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Project Title: **Modular Cooling Towers**
Project No. 11

Project Description:

This project involves installation and operation of modular cooling towers in the summer months to minimize de-rates of Crystal River 1&2 (CR1&2) necessary to comply with the NPDES permit limit for the temperature of cooling water discharged from the units.

Project Accomplishments:

Vendors of modular cooling towers were evaluated regarding cost of installation and operation. The FDEP reviewed the project and approved operation. A vendor was selected and the towers were installed during the 2nd Qtr 2006.

Project Fiscal Expenditures:

There are no 2016 estimated expenditures for this project.

Project Progress Summary:

The modular cooling towers began operation in June 2006 and successfully minimized de-rates of CR 1&2. The towers were removed during the first half of 2012. This project is complete.

Project Projections:

No 2017 expenditures are expected for this project.

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Project Title: Crystal River Thermal Discharge Compliance Project
Project No. 11.1

Project Description:

This project was to evaluate and implement the best long term solution to maintain compliance with the thermal discharge limit in the FDEP industrial wastewater permit for Crystal River Units 1,2&3 that was being addressed in the short term by the Modular Cooling Towers approved in Docket No. 060162-EI. Due to DEF's decision to retire CR3, this project is no longer necessary and will not be implemented.

Project Accomplishments:

The study phase of the project was completed with a recommendation to replace the leased modular cooling towers in coordination with the cooling solution for the CR3 Extended Power Uprate (EPU) discharge canal cooling solution. The new cooling tower associated with the CR3 EPU was to be sized to mitigate both increased temperatures from the EPU as well as replace the modular cooling towers, which were removed in 2012. The design contract for the CR3 EPU cooling tower was awarded and a vendor selected. In February 2013, DEF decided to retire CR3; therefore, the project will not proceed.

Project Fiscal Expenditures:

There are no 2016 estimated expenditures for this project.

Project Progress Summary:

Crystal River Units 1,2&3 utilize a once-through cooling water process to cool and condense turbine exhaust steam back to water. The cooling water is removed from the Gulf of Mexico via an intake canal and discharged to a common discharge canal shared by all of the generating units. DEF has a NPDES industrial wastewater permit from the FDEP to discharge this cooling water from CR 1,2&3 into the Gulf of Mexico. The FDEP NPDES permit includes a limit on the temperature of the cooling water discharge (96.5 degrees Fahrenheit on a three-hour rolling average) measured at the point of discharge to the Gulf of Mexico. The new cooling towers were being added as a long term solution to the issue of higher ambient water temperatures previously being addressed by the modular cooling towers and added heat rejection due to the estimated 180MWe Uprate of CR3. With the retirement of CR3, the heat rejection associated with the entire unit is removed and therefore the new cooling tower is not necessary for the continued operation of CR 1&2 within the NPDES permit limits.

Project Projections:

No 2017 expenditures are expected for this project.

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Project Title: Greenhouse Gas (GHG) Inventory and Reporting
Project No. 12

Project Description:

The GHG Inventory and Reporting Program was created in response to Chapter 2008-277, Florida Laws, which established the Florida Climate Protection Act to be codified at section 403.44, Florida Statutes. Among other things, this legislation authorizes the FDEP to establish a cap and trade program for GHG emissions from power plants. Utilities subject to the program, including DEF, will be required to use The Climate Registry for purposes of GHG emission registration and reporting. The requirement to report to The Climate Registry was repealed during the 2010 legislative session; however, the EPA GHG Reporting Rule (40 CFR 98) does require DEF to submit 2010 GHG data to the EPA no later than 9/30/2011.

Project Accomplishments:

In 2009, DEF joined The Climate Registry and submitted 2008 GHG inventory data. 2009 data was submitted during the third quarter of 2010. Both 2008 and 2009 data was validated by a third party as required by The Climate Registry. 2010 GHG inventory data was submitted to EPA on 9/30/11 and EPA does not require data validation by a third party. DEF has discontinued its membership with The Climate Registry. Since third party validation is not required by the EPA, no future expenditures will be incurred by DEF, resulting in the completion of this project.

Project Fiscal Expenditures:

There are no 2016 estimated expenditures for this project.

Project Progress Summary:

DEF submits GHG inventory data directly to EPA which does not require third party validation. Membership with The Climate Registry has been discontinued.

Project Projections:

No 2017 expenditures are expected for this project.

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Project Title: Mercury Total Daily Maximum Loads Monitoring (TMDL)
Project No. 13

Project Description:

Section 303(d) of the Federal Clean Water Act requires each state to identify state waters not meeting water quality standards and establish a TMDL for the pollutant or pollutants causing the failure to meet standards. Under a 1999 federal consent decree, TMDLs for over 100 Florida water bodies listed as impaired for mercury must be established by 9/12/12. The FDEP has initiated a research program to provide necessary information for setting appropriate TMDLs for mercury. Among other things, the study will assess the relative contributions of mercury-emitting sources, such as coal-fired power plants, to mercury levels in surface waters.

Project Accomplishments:

Atmospheric & Environmental Research, Inc (AER) completed the literature review on mercury deposition in Florida. This document was sent to the FDEP Division of Air Resource Management and the TMDL team for review in February 2009. In addition, the Florida Electric Power Coordinating Group (FCG) Mercury Task Force met with FDEP Division of Air Resource Management to discuss the review in January 2010. AER performed Florida mercury deposition modeling for the Division of Air Resource Management. The FCG Mercury Task Force contracted with Tetra Tech to conduct aquatic field sampling, including an aquatics modeling report, to develop a "Conceptual Model for the Florida Mercury TMDL." This document was finalized and submitted to the FDEP in December 2010. Key personnel from AER were employed by Environ in 2011 and FCG established a contract with Environ to ensure continuity of the project. FCG used Environ and Tetra Tech to review and critique FDEP's aquatic cycling and atmospheric modeling analyses. The FDEP developed a mercury TMDL report in the spring and summer of 2012, and it proposed a TMDL in September 2012. The EPA approved Florida's statewide mercury TMDL in a letter dated October 18, 2013. Florida's mercury TMDL covers 441 waters listed as impaired for mercury based on fish tissue mercury levels. EPA's approval letter states that if FDEP identifies any new waters to be listed as impaired for mercury, a new TMDL will not be required if the listing is caused by the factors addressed in the approved TMDL. Conversely, a new TMDL, addressing the newly listed water body, would be required if "local emission or effluent sources" are determined to be the cause of the elevated fish tissue levels that required the new listing.

Project Fiscal Expenditures:

There are no 2016 estimated expenditures for this project.

Project Progress Summary:

The mercury TMDL study concluded in 2012.

Project Projections:

No 2017 expenditures are expected for this project.

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Project Title: Hazardous Air Pollutants (HAPs) ICR Program
Project No. 14

Project Description:

In 2009, the EPA initiated efforts to develop an Information Collection Request (ICR), which requires that owners/operators of all coal- and oil-fired electric utility steam generating units provide information that will allow the EPA to assess emissions of hazardous air pollutants from each such unit. The intention of the ICR is to assist the Administrator of the EPA in developing national emission standards for hazardous air pollutants under Section 112(d) of the Clean Air Act, 42 U.S.C. 7412. Pursuant to those efforts, by letter dated 12/24/09, the EPA formally requested DEF comply with certain data collection and emissions testing requirements for several of its steam electric generating units. The EPA letter states that initial submittal of existing information must be made within 90 days, and that the remaining data must be submitted within 8 months. Collection and submittal of the requested information is mandatory under Section 114 of the Clean Air Act, 42 U.S.C. 7414.

Project Accomplishments:

DEF completed and submitted the ICR to EPA during 2010. The HAPS ICR project is complete.

Project Fiscal Expenditures:

There are no 2016 estimated expenditures for this project.

Project Progress Summary:

DEF completed and submitted the ICR to EPA during 2010.

Project Projections:

No 2017 expenditures are expected for this project.

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Project Title: Effluent Limitation Guidelines ICR Program
Project No. 15

Project Description:

The Effluent Limitation Guidelines ICR Program was created in response to Section 304 of the Federal Clean Water Act which directs the EPA to develop and periodically review regulations, called effluent guidelines, to limit the amount of pollutants that are discharged to surface waters from various point source categories. 33 U.S.C. §13 14(b). In October 2009, the EPA announced that it intended to update the effluent guidelines for the steam electric power generating point source category, which were last updated in 1982. DEF is required to complete the ICR and submit responses to the EPA within 90 days. Collection and submittal of the requested information is mandatory under Section 308 of the Clean Water Act.

Project Accomplishments:

DEF completed and submitted the ICR to the EPA in September 2010. The Effluent Limitation Guidelines ICR Program is complete.

Project Fiscal Expenditures:

There are no 2016 estimated expenditures for this project.

Project Progress Summary:

DEF completed and submitted the ICR to EPA in September 2010.

Project Projections:

No 2017 expenditures are expected for this project.

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Project Title: Effluent Limitation Guidelines CRN Program
Project No. 15.1

Project Description:

On September 30th, 2015, U.S. Environmental Protection Agency finalized the Steam Electric Power Generating Effluent Guidelines, 40 CFR Part 423, imposing federal standards on several power plant streams that are discharged to surface water. In the final regulation, closed-loop systems or dry handling have been identified as the Best Available Technology ("BAT") for bottom ash transport water. Crystal River North Units 4 & 5 have a dry bottom ash system that utilizes dewatering bins for separation of bottom ash and water. However, the current configuration has the potential for bottom ash transport water to leave via overflows and drain into an NPDES internal outfall. Achieving the closed loop bottom ash compliance requirement is as soon as possible beginning November 1, 2018 but no later than December 31, 2023. Renewal of the Crystal River Units 4 & 5 NPDES permit is in progress and addresses this requirement. Duke Energy is seeking a compliance date of February 1, 2020 to include modification of the existing system.

Project Accomplishments:

DEF is conducting a review of the existing system to determine ELG compliance impacts.

Project Fiscal Expenditures:

For 2016, a capital expenditure of \$225k in capital is estimated to initiate engineering design.

Project Progress Summary:

DEF will initiate engineering analysis in Fall of 2016 which will support project design.

Project Projections:

The 2017 capital expenditures are projected to be \$4.1M.

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Project Title: National Pollutant Discharge Elimination System (NPDES)
Project No. 16

Project Description:

Pursuant to the Federal Clean Water Act, 33 U.S.C. § 1342, all point source discharges to navigable waters from industrial facilities must obtain permits under the NPDES Program. The FDEP administers the NPDES program in Florida. DEF's Anclote, Bartow, and Crystal River North, Crystal River South, and Suwannee NPDES permits were issued on 11/25/2015, 1/5/2016, 7/18/11, 4/7/2014, and 11/28/11, respectively. Crystal River North and Suwannee NPDES permits are in the renewal process. All facilities are required to meet new permitting conditions. In Docket No. 110007-EI, the Commission approved recovery of costs associated with new requirements included or expected to be included in the new renewal permits, including: thermal studies, aquatic organism return studies and implementation, whole effluent toxicity testing, dissolved oxygen (DO) studies (Bartow only), and freeboard limitation related studies (Bartow only). As noted in DEF's 2/8/12 program update, on 12/14/11, the FDEP issued a final NPDES renewal permit and associated Administrative Order (AO) for the Suwannee Plant. The AO includes a new requirement to assess copper discharges that DEF did not anticipate when it filed its petition in 2011.

Project Accomplishments:

DEF continues to perform whole effluent toxicity testing, implementing initial 316(b) rule requirements based on NPDES permit schedules at affected facilities which includes literature review and analysis, additional field study, and reporting requirements in accordance to NPDES permit requirements. Bartow freeboard limitation study was completed in May 2011 and submitted to FDEP on 6/23/11. The FDEP approved DEF's corrective action plan and Bartow is in compliance with Administrative Order as of December 2014. The copper discharge study at the Suwannee plant has been completed and a final report was submitted to the FDEP in June 2014.

Project Fiscal Expenditures:

2016 O&M expenditures are estimated to be \$60k, unchanged from original projection. No capital expenditures are forecasted for 2016.

Project Progress Summary:

DEF has begun complying with the requirements of the NPDES permits. Aquatic organism return study requirements have been postponed to align with the final EPA 316(b) rule requirements (Bartow/Anclote Plants) which was published 8/15/14. The aquatic organism return requirement is not a requirement in the Crystal River North NPDES permit. The dissolved oxygen study of cooling water intake and discharge at the Bartow plant was completed and the results of the study demonstrated there is no negative impact on DO due to the plant's operation. The final DO report was submitted to the FDEP on November 20, 2012, and the Department has not required any additional action. DEF continues to work with FDEP to resolve the copper issue at the Suwannee station.

Project Projections:

2017 estimated O&M expenditures are \$81k. No capital expenditures are expected in 2017.

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Project Title: Mercury & Air Toxic Standards (MATS) CR4 & CR5
Project No. 17

Project Description:

The Commission approved ECRC recovery of DEF's costs for compliance with new hazardous air pollutant standards at Crystal River Units 4 & 5 (CR4&5) in Order No. PSC-11-0553-FOF-EI. The final MATS rule was issued by the EPA on 12/21/11. The FDEP granted a limited, one-year extension for the mercury-related requirements on 3/12/15. DEF will utilize the co-benefits of existing FGD and SCR systems as the primary MATS emission controls. CR4&5 have demonstrated compliance with all MATS requirements as of 4/16/16.

Project Accomplishments:

DEF installed oxidation-reduction potential (ORP) probes and mercury re-emission control systems for MATS emissions control. In addition, continuous emissions monitoring systems (CEMS) were installed for compliance demonstration with particulate matter (PM) and mercury emissions. Appendix K sorbent traps have been certified and maintained to serve as backup monitors for mercury CEMS.

Project Fiscal Expenditures:

2016 O&M expenditures are estimated to be \$502k, \$28k lower than originally projected. 2016 Capital expenditures are expected to be \$310k higher than originally projected due to commissioning activities being rescheduled from fourth quarter 2015 to first quarter 2016.

Project Progress Summary:

Initial implementation of the CR4&5 MATS compliance plan is complete.

Project Projections:

2017 estimated O&M is \$598k. No capital expenditures are forecasted in 2017.

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Project Title: Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion
Project No. 17.1

Project Description:

Convert existing Anclote Units to use 100% natural gas to be in compliance with MATS as approved by the Commission in Order No. PSC-12-0432-PAA-EI.

Project Accomplishments:

Unit 1 and Unit 2 gas conversions were completed 7/13/13 and 12/2/13, respectively. Unit 1 and Unit 2 Forced Draft (FD) fan modification work was completed 5/22/14 and 11/17/14, respectively.

Project Fiscal Expenditures:

There were no 2016 projected Capital or O&M costs for MATS – Anclote Gas Conversion Program. The Capital variance of \$139k is due to retainage adjustments stemming from contractor retained payments charged to the project in 2016. No further charges are expected.

Project Progress Summary:

This project is in-service.

Project Projections:

No 2017 expenditures are expected for this project.

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Project Title: Mercury & Air Toxic Standards (MATS) CR1 & CR2
Project No. 17.2

Project Description:

DEF is implementing its CR1&2 MATS Compliance Plan as approved by the Commission in Order No. PSC-14-0173-PAA-EI. CR1&2 have demonstrated compliance with all MATS requirements as of 4/16/2016.

Project Accomplishments:

DEF finalized its CR1&2 MATS Compliance Plan in December 2013 and began implementation in early 2014. Modifications were made to the electrostatic precipitators (ESPs) to improve particulate collection efficiency, and reagent injection systems were installed to reduce hydrogen chloride (HCl) and mercury emissions. Appendix K sorbent traps were installed for compliance demonstration with mercury emissions.

Project Fiscal Expenditures:

2016 O&M expenditures are expected to total \$1.8M, which is \$2M or 52% lower than originally projected. Emissions testing has demonstrated sufficient control from the ESPs, such that the flue gas conditioning system would not be required to comply with applicable opacity and particulate matter limits.

Project Progress Summary:

Implementation of the CR1&2 MATS Compliance Plan is complete.

Project Projections:

2017 estimated O&M expenditures are \$1.8M. No capital expenditures are expected in 2017.

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Project Title: Coal Combustion Residual (CCR) Rule
Project No. 18

Project Description:

The Coal Combustion Residual (CCR) Rule was published in the Federal Register on 4/17/15 and is effective 10/19/15. This rule regulates the disposal of CCR as non-hazardous solid waste, and contains new requirements for CCR landfills and CCR surface impoundments. It also specifies implementation guidelines for compliance. The CCR compliance deadlines vary, with compliance obligations required as early as 10/19/15. The rule is self-implementing, meaning that affected facilities must comply with the new regulations irrespective of whether the rule is adopted by the State of Florida. The rule has specific impacts on the ash landfill, Flue Gas Desulfurization (FGD) lined blowdown ponds and temporary gypsum pad at the Crystal River site. No other DEF operating facilities are impacted by the CCR rule.

Project Accomplishments:

The required Emergency Action Plans have been developed and approved for the FGD blowdown ponds. A third party engineering firm has completed an assessment of the ash disposal area's stability, and their preliminary conclusion is no karst remediation will be required.

The temporary dust control measures were demonstrated to be appropriate to meet CCR Rule compliance and will be made permanent.

Project Fiscal Expenditures:

2016 estimated O&M and capital expenditures are \$2.4M and \$344k, respectively.

Project Progress Summary:

Ash Landfill: Ground water monitoring well installation, data gathering, and analysis is being performed.

FGD Blowdown Ponds: The primary FGD pond is being dredged and inspected. Development of a closure plan for the FGD Blowdown pond is underway.

Vegetation Management & Inspection Work: More frequent mowing and inspection work is being performed, to comply with the CCR Rule.

Project Projections:

2017 estimated O&M and capital expenditures are \$413k and \$203k, respectively.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of the Energy & Demand Allocation % by Rate Class
January 2017 - December 2017

Form 42-6P

Docket No. 160007-EI
Duke Energy Florida, LLC
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Rate Class	(1) Average 12CP Load Factor at Meter (%)	(2) Sales at Meter (mWh)	(3) Avg 12 CP at Meter (MW) (2)/(8760hrsx(1))	(4) NCP Class Max Load Factor	(5) Delivery Efficiency Factor	(6) Sales at Source (Generation) (mWh) (2)/(5)	(7) Avg 12 CP at Source (MW) (3)/(5)	7(a) Sales at Source (Distrib Svc Only) (mWh)	(8) Class Max MW at Source Level (Distrib Svc) (7a)/(8760hrs/(4))	(9) mWh Sales at Source Energy Allocator (%)	(10) 12CP Demand Transmission Allocator (%)	(11) NCP Distribution Allocator (%)	(12) 12CP & 1/13 AD Demand Allocator (%)
Residential													
RS-1, RST-1, RSL-1, RSL-2, RSS-1													
Secondary	0.518	20,141,254	4,439.32	0.401	0.9467387	21,274,354	4,689.06	21,274,354	6,063.2	51.544%	61.523%	60.755%	61.051%
General Service Non-Demand													
GS-1, GST-1													
Secondary	0.682	1,837,382	307.72	0.491	0.9467387	1,940,749	325.03	1,940,749	450.9	4.702%	4.265%	4.298%	4.540%
Primary	0.682	15,404	2.58	0.491	0.9762055	15,779	2.64	15,779	3.7	0.038%	0.035%	0.035%	0.037%
Transmission	0.682	3,081	0.52	0.491	0.9862055	3,124	0.52	0	0.0	0.008%	0.007%	0.007%	0.000%
										<u>4.748%</u>	<u>4.306%</u>	<u>4.340%</u>	<u>4.577%</u>
General Service													
GS-2 Secondary													
Secondary	1.000	170,272	19.44	1.000	0.9467387	179,851	20.53	179,851	20.5	0.436%	0.269%	0.282%	0.207%
General Service Demand													
GSD-1, GSDT-1													
Secondary	0.749	12,108,998	1,846.29	0.594	0.9467387	12,790,222	1,950.16	12,790,222	2,457.4	30.988%	25.587%	26.003%	24.744%
Primary	0.749	2,302,950	351.14	0.594	0.9762055	2,359,083	359.70	2,359,083	453.3	5.716%	4.719%	4.796%	4.564%
Secondary Del/ Primary Mtr	0.749	46,857	7.14	0.594	0.9762055	47,999	7.32	47,999	9.2	0.116%	0.096%	0.098%	0.093%
Transm Del/ Primary Mtr	0.749	3,326	0.51	0.594	0.9762055	3,407	0.52	0	0.0	0.008%	0.007%	0.007%	0.000%
Transmission	0.749	0	0.00	0.594	0.9862055	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
SS-1 Primary	1.166	32,162	3.15	0.093	0.9762055	32,946	3.23	32,946	40.4	0.080%	0.042%	0.045%	0.406%
Transm Del/ Transm Mtr	1.166	8,609	0.84	0.093	0.9862055	8,729	0.85	0	0.0	0.021%	0.011%	0.012%	0.000%
Transm Del/ Primary Mtr	1.166	2,282	0.22	0.093	0.9762055	2,338	0.23	0	0.0	0.006%	0.003%	0.003%	0.000%
										<u>36.935%</u>	<u>30.466%</u>	<u>30.963%</u>	<u>29.807%</u>
Curtable													
CS-1, CST-1, CS-2, CST-2, SS-3													
Secondary	1.305	0	0.00	0.456	0.9467387	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
Primary	1.305	81,904	7.16	0.456	0.9762055	83,900	7.34	83,900	21.0	0.203%	0.096%	0.105%	0.212%
SS-3 Primary	0.583	50,697	9.93	0.077	0.9762055	51,933	10.17	51,933	77.0	0.126%	0.133%	0.133%	0.775%
										<u>0.329%</u>	<u>0.230%</u>	<u>0.237%</u>	<u>0.986%</u>
Interruptible													
IS-1, IST-1, IS-2, IST-2													
Secondary	1.009	87,039	9.84	0.707	0.9467387	91,936	10.40	91,936	14.9	0.223%	0.136%	0.143%	0.150%
Sec Del/Primary Mtr	1.009	4,421	0.50	0.707	0.9762055	4,529	0.51	4,529	0.7	0.011%	0.007%	0.007%	0.007%
Primary Del / Primary Mtr	1.009	1,321,165	149.41	0.707	0.9762055	1,353,368	153.05	1,353,368	218.7	3.279%	2.008%	2.106%	2.202%
Primary Del / Transm Mtr	1.009	425	0.05	0.707	0.9862055	431	0.05	431	0.1	0.001%	0.001%	0.001%	0.001%
Transm Del/ Transm Mtr	1.009	268,068	30.32	0.707	0.9862055	271,818	30.74	0	0.0	0.659%	0.403%	0.423%	0.000%
Transm Del/ Primary Mtr	1.009	249,648	28.23	0.707	0.9762055	255,733	28.92	0	0.0	0.620%	0.379%	0.398%	0.000%
SS-2 Primary	0.870	9,777	1.28	0.380	0.9762055	10,015	1.31	10,015	3.0	0.024%	0.017%	0.018%	0.030%
Transm Del/ Transm Mtr	0.870	8,497	1.12	0.380	0.9862055	8,616	1.13	0	0.0	0.021%	0.015%	0.015%	0.000%
Transm Del/ Primary Mtr	0.870	72,672	9.54	0.380	0.9762055	74,443	9.77	0	0.0	0.180%	0.128%	0.132%	0.000%
										<u>5.017%</u>	<u>3.095%</u>	<u>3.243%</u>	<u>2.390%</u>
Lighting													
LS-1 (Secondary)													
Secondary	5.506	387,147	8.03	0.479	0.9467387	408,927	8.48	408,927	97.5	0.991%	0.111%	0.179%	0.981%
		<u>39,214,037</u>	<u>7,234.27</u>			<u>41,274,230</u>	<u>7,621.67</u>	<u>40,646,022</u>	<u>9,931.4</u>	<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>

Notes:

(1)	Average 12CP load factor based on load research study filed July 31, 2015	(7)	Column 3 / Column 5
(2)	Projected kWh sales for the period January 2017 to December 2017	(7a)	Column 6 excluding transmission service
(3)	Calculated: Column 2 / (8,760 hours x Column 1)	(8)	Calculated: Column 7a / (8,760 hours/ Column 4)
(4)	NCP load factor based on load research study filed July 31, 2015	(9)	Column 6/ Total Column 6
(5)	Based on system average line loss analysis for 2015	(10)	Column 7/ Total Column 7
(6)	Column 2 / Column 5	(11)	Column 8/ Total Column 8
		(12)	Column 9 x 1/13 + Column 10 x 12/13

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Environmental Cost Recovery Clause Rate Factors by Rate Class
January 2017 - December 2017

Form 42-7P

Docket No. 160007-EI
Duke Energy Florida, LLC
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Rate Class	(1) mWh Sales at Source Energy Allocator (%)	(2) 12CP Transmission Demand Allocator (%)	(3) NCP Distribution Allocator (%)	(4) 12CP & 1/13th AD Demand Allocator (%)	(5) Energy- Related Costs (\$)	(6) Transmission Demand Costs (\$)	(7) Distribution Demand Costs (\$)	(8) Production Demand Costs (\$)	(9) Total Environmental Costs (\$)	(10) Projected Effective Sales at Meter Level (mWh)	(11) Environmental Cost Recovery Factors (cents/kWh)
Residential											
RS-1, RST-1, RSL-1, RSL-2, RSS-1											
Secondary	51.544%	61.523%	60.755%	61.051%	\$26,169,322	(\$430,338)	\$1,638,527	\$3,017,297	\$30,394,808	20,141,254	0.151
General Service Non-Demand											
GS-1, GST-1											
Secondary										1,837,382	0.147
Primary										15,250	0.146
Transmission										3,019	0.144
TOTAL GS	4.748%	4.306%	4.340%	4.577%	\$2,410,544	(\$30,120)	\$117,050	\$226,208	\$2,723,682	1,855,651	
General Service											
GS-2											
Secondary	0.436%	0.269%	0.282%	0.207%	\$221,233	(\$1,884)	\$7,610.04	\$10,216.98	\$237,175	170,272	0.139
General Service Demand											
GSD-1, GSDT-1, SS-1											
Secondary										12,108,998	0.144
Primary										2,363,701	0.143
Transmission										8,437	0.141
TOTAL GSD	36.935%	30.466%	30.963%	29.807%	\$18,752,349	(\$213,102)	\$835,066	\$1,473,152	\$20,847,465	14,481,136	
Curtable											
CS-1, CST-1, CS-2, CST-2, CS-3, CST-3, SS-3											
Secondary										-	0.168
Primary										131,275	0.166
Transmission										-	0.165
TOTAL CS	0.329%	0.230%	0.237%	0.986%	\$167,087	(\$1,607)	\$6,403	\$48,751	\$220,633	131,275	
Interruptible											
IS-1, IST-1, IS-2, IST-2, SS-2											
Secondary										87,039	0.137
Primary										1,641,106	0.136
Transmission										271,450	0.134
TOTAL IS	5.017%	3.095%	3.243%	2.390%	\$2,547,374	(\$21,648)	\$87,456	\$118,108	\$2,731,290	1,999,595	
Lighting											
LS-1											
Secondary	0.991%	0.111%	0.179%	0.981%	\$503,016	(\$778)	\$4,824.65	\$48,497.55	\$555,560	387,147	0.144
	100.000%	100.000%	100.000%	100.000%	\$50,770,924	(\$699,478)	\$2,696,936	\$4,942,230	\$57,710,613	39,166,331	0.147

- Notes:
- (1) From Form 42-6P, Column 9
 - (2) From Form 42-6P, Column 10
 - (3) From Form 42-6P, Column 11
 - (4) From Form 42-6P, Column 12
 - (5) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5
 - (6) Column 2 x Total Transmission Demand Jurisdictional Dollars from Form 42-1P, line 5
 - (7) Column 3 x Total Distribution Demand Jurisdictional Dollars from Form 42-1P, line 5
 - (8) Column 4 x Total Production Demand Jurisdictional Dollars from Form 42-1P, line 5
 - (9) Column 5 + Column 6 + Column 7 + Column 8
 - (10) Projected kWh sales at secondary voltage level for the period January 2017 to December 2017
 - (11) (Column 9/ Column 10)/10

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2017 - December 2017

Form 42 8P

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Capital Structure and Cost Rates

Class of Capital	Retail Amount	Ratio	Cost Rate	Weighted Cost Rate	PreTax Weighted Cost Rate
CE	\$4,664,905	46.35%	0.10500	4.867%	7.924%
PS	\$0	0.00%	0.00000	0.000%	0.000%
LTD	\$3,327,189	33.06%	0.05470	1.809%	1.809%
STD	\$373,704	3.71%	0.00580	0.022%	0.022%
CD-Active	\$182,948	1.82%	0.02300	0.042%	0.042%
CD-Inactive	\$1,367	0.01%	0.00000	0.000%	0.000%
ADIT	\$1,674,675	16.64%	0.00000	0.000%	0.000%
FAS 109	(\$161,369)	-1.60%	0.00000	0.000%	0.000%
ITC	\$223	0.00%	0.00000	0.000%	0.000%
Total	\$ 10,063,642	100.00%		6.739%	9.796%
			Total Debt	1.872%	1.872%
			Total Equity	4.867%	7.924%

May 2016 DEF Surveillance Report capital structure and cost rates. See Stipulation & Settlement Agreement in Order No. PSC-12-0425-PAA-EU, Docket 120007-EI.

**DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Capital Program Detail**

**January 2017 - December 2017
Calculation of Projected Period Amount**

Docket No. 160007-EI

For Project: PIPELINE INTEGRITY MANAGEMENT - Alderman Road Fence (Project 3.1a)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	33,952	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$33,952	33,952	33,952	33,952	33,952	33,952	33,952	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	(9,973)	(10,026)	(10,079)	(10,132)	(10,185)	(10,238)	(10,291)	23,609	0	0	0	0	0	0
3a	Regulatory Asset Balance (C)	0	0	0	0	0	0	0	0	22,625	21,641	20,657	19,673	18,689	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$23,980	\$23,927	\$23,874	\$23,821	\$23,768	\$23,715	\$23,662	\$23,609	\$22,625	\$21,641	\$20,657	\$19,673	\$18,689	
6	Average Net Investment		23,953	23,900	23,847	23,794	23,741	23,688	23,635	23,117	22,133	21,149	20,165	19,181	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	37	37	37	37	37	37	37	36	35	33	31	30	424
	b. Equity Component Grossed Up For Taxes	7.92%	158	158	157	157	157	156	156	153	146	140	133	127	1,798
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	1.8857%	53	53	53	53	53	53	53	0	0	0	0	0	371
	b. Amortization (C)		0	0	0	0	0	0	0	984	984	984	984	984	4,920
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009772	28	28	28	28	28	28	28	0	0	0	0	0	196
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$276	\$276	\$275	\$275	\$275	\$274	\$274	\$1,173	\$1,165	\$1,157	\$1,148	\$1,141	\$7,709
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$276	\$276	\$275	\$275	\$275	\$274	\$274	\$1,173	\$1,165	\$1,157	\$1,148	\$1,141	\$7,709

For Project: PIPELINE INTEGRITY MANAGEMENT - Pipeline Leak Detection (Project 3.1b)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3a	Regulatory Asset Balance (B)	834,343	808,270	782,197	756,124	730,051	703,978	677,905	651,832	625,759	599,686	573,613	547,540	521,467	0
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$834,343	\$808,270	\$782,197	\$756,124	\$730,051	\$703,978	\$677,905	\$651,832	\$625,759	\$599,686	\$573,613	\$547,540	\$521,467	
6	Average Net Investment		821,307	795,234	769,161	743,088	717,015	690,942	664,869	638,796	612,723	586,650	560,577	534,504	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	1,281	1,240	1,200	1,159	1,118	1,078	1,037	996	956	915	874	834	12,688
	b. Equity Component Grossed Up For Taxes	7.92%	5,423	5,251	5,079	4,907	4,735	4,562	4,390	4,218	4,046	3,874	3,702	3,529	53,716
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.5579%	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (B)		26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	26,073	312,876
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009772	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$32,777	\$32,564	\$32,352	\$32,139	\$31,926	\$31,713	\$31,500	\$31,287	\$31,075	\$30,862	\$30,649	\$30,436	\$379,280
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$32,777	\$32,564	\$32,352	\$32,139	\$31,926	\$31,713	\$31,500	\$31,287	\$31,075	\$30,862	\$30,649	\$30,436	\$379,280

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

(B) Investment amortized over three years in accordance with petition filed 8/4/2016 in Docket 160007.

(C) Projects 3.1b, 3.1c, and 3.1d amortized over three years in accordance with DEF's 8/4/2016 Filing and Project 3.1a amortized over two years in accordance with DEF's 9/1/2017 Filing in Docket 160007-EI.

For Project: PIPELINE INTEGRITY MANAGEMENT - Pipeline Controls Upgrade (Project 3.1c)
(in Dollars)

Line	Description	Beginning of Period	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3a	Regulatory Asset Balance (B)	636,007	616,132	596,257	576,382	556,507	536,632	516,757	496,882	477,007	457,132	437,257	417,382	397,507	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$636,007	\$616,132	\$596,257	\$576,382	\$556,507	\$536,632	\$516,757	\$496,882	\$477,007	\$457,132	\$437,257	\$417,382	\$397,507	
6	Average Net Investment		626,069	606,194	586,319	566,444	546,569	526,694	506,819	486,944	467,069	447,194	427,319	407,444	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	977	946	915	884	853	822	791	760	729	698	667	636	9,678
	b. Equity Component Grossed Up For Taxes	7.92%	4,134	4,003	3,872	3,740	3,609	3,478	3,347	3,215	3,084	2,953	2,822	2,690	40,947
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.5579%	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (B)		19,875	19,875	19,875	19,875	19,875	19,875	19,875	19,875	19,875	19,875	19,875	19,875	238,500
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009772	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$24,986	\$24,824	\$24,662	\$24,499	\$24,337	\$24,175	\$24,013	\$23,850	\$23,688	\$23,526	\$23,364	\$23,201	\$289,125
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$24,986	\$24,824	\$24,662	\$24,499	\$24,337	\$24,175	\$24,013	\$23,850	\$23,688	\$23,526	\$23,364	\$23,201	\$289,125

For Project: PIPELINE INTEGRITY MANAGEMENT - Control Room Management (Project 3.1d)
(in Dollars)

Line	Description	Beginning of Period	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3a	Regulatory Asset Balance (B)	101,079	97,920	94,761	91,602	88,443	85,284	82,125	78,966	75,807	72,648	69,489	66,330	63,171	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$101,079	\$97,920	\$94,761	\$91,602	\$88,443	\$85,284	\$82,125	\$78,966	\$75,807	\$72,648	\$69,489	\$66,330	\$63,171	
6	Average Net Investment		99,499	96,340	93,181	90,022	86,863	83,704	80,545	77,386	74,227	71,068	67,909	64,750	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	155	150	145	140	135	131	126	121	116	111	106	101	1,537
	b. Equity Component Grossed Up For Taxes	7.92%	657	636	615	594	574	553	532	511	490	469	448	428	6,507
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.3596%	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (B)		3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	37,908
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009772	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,971	\$3,945	\$3,919	\$3,893	\$3,868	\$3,843	\$3,817	\$3,791	\$3,765	\$3,739	\$3,713	\$3,688	\$45,952
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$3,971	\$3,945	\$3,919	\$3,893	\$3,868	\$3,843	\$3,817	\$3,791	\$3,765	\$3,739	\$3,713	\$3,688	\$45,952

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

(B) Projects 3.1b, 3.1c, and 3.1d amortized over three years in accordance with DEF's 8/4/2016 Filing and Project 3.1a amortized over two years in accordance with DEF's 9/1/2017 Filing in Docket 160007-EI.

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - TURNER CTs (Project 4.1a)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3a	Regulatory Asset Balance (B)	1,234,100	1,188,393	1,142,686	1,096,979	1,051,272	1,005,565	959,858	914,151	868,444	822,737	777,030	731,323	685,616	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,234,100	\$1,188,393	\$1,142,686	\$1,096,979	\$1,051,272	\$1,005,565	\$959,858	\$914,151	\$868,444	\$822,737	\$777,030	\$731,323	\$685,616	
6	Average Net Investment		1,211,247	1,165,540	1,119,833	1,074,126	1,028,419	982,712	937,005	891,298	845,591	799,884	754,177	708,470	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	1,889	1,818	1,747	1,675	1,604	1,533	1,462	1,390	1,319	1,248	1,176	1,105	17,966
	b. Equity Component Grossed Up For Taxes	7.92%	7,998	7,696	7,394	7,093	6,791	6,489	6,187	5,885	5,584	5,282	4,980	4,678	76,057
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (B)		45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	45,707	548,484
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.011630	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$55,594	\$55,221	\$54,848	\$54,475	\$54,102	\$53,729	\$53,356	\$52,982	\$52,610	\$52,237	\$51,863	\$51,490	\$642,507
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$55,594	\$55,221	\$54,848	\$54,475	\$54,102	\$53,729	\$53,356	\$52,982	\$52,610	\$52,237	\$51,863	\$51,490	\$642,507

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - BARTOW CTs (Project 4.1b)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	1,473,801	
3	Less: Accumulated Depreciation	(336,747)	(340,432)	(344,117)	(347,802)	(351,487)	(355,172)	(358,857)	(362,542)	(366,227)	(369,912)	(373,597)	(377,282)	(380,967)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$1,137,054	\$1,133,369	\$1,129,684	\$1,125,999	\$1,122,314	\$1,118,629	\$1,114,944	\$1,111,259	\$1,107,574	\$1,103,889	\$1,100,204	\$1,096,519	\$1,092,834	
6	Average Net Investment		1,135,211	1,131,526	1,127,841	1,124,156	1,120,471	1,116,786	1,113,101	1,109,416	1,105,731	1,102,046	1,098,361	1,094,676	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	1,771	1,765	1,759	1,753	1,748	1,742	1,736	1,731	1,725	1,719	1,713	1,708	20,870
	b. Equity Component Grossed Up For Taxes	7.92%	7,496	7,472	7,447	7,423	7,399	7,374	7,350	7,326	7,301	7,277	7,253	7,228	88,346
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.0000%	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	3,685	44,220
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009930	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	14,640
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$14,172	\$14,142	\$14,111	\$14,081	\$14,052	\$14,021	\$13,991	\$13,962	\$13,931	\$13,901	\$13,871	\$13,841	\$168,076
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$14,172	\$14,142	\$14,111	\$14,081	\$14,052	\$14,021	\$13,991	\$13,962	\$13,931	\$13,901	\$13,871	\$13,841	\$168,076

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.
(B) Investment amortized over three years in accordance with the petition filed 8/4/2016 in Docket 160007.

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - INTERCESSION CITY CTs (Project 4.1c)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664	1,661,664
3	Less: Accumulated Depreciation	(943,799)	(952,938)	(962,077)	(971,216)	(980,355)	(989,494)	(998,633)	(1,007,772)	(1,016,911)	(1,026,050)	(1,035,189)	(1,044,328)	(1,053,467)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$717,865	\$708,726	\$699,587	\$690,448	\$681,309	\$672,170	\$663,031	\$653,892	\$644,753	\$635,614	\$626,475	\$617,336	\$608,197	
6	Average Net Investment		713,296	704,157	695,018	685,879	676,740	667,601	658,462	649,323	640,184	631,045	621,906	612,767	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	1,113	1,098	1,084	1,070	1,056	1,041	1,027	1,013	999	984	970	956	12,411
	b. Equity Component Grossed Up For Taxes	7.92%	4,710	4,650	4,589	4,529	4,469	4,408	4,348	4,288	4,227	4,167	4,107	4,046	52,538
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	6.6000%	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	9,139	109,668
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008500	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	1,177	14,124
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$16,139	\$16,064	\$15,989	\$15,915	\$15,841	\$15,765	\$15,691	\$15,617	\$15,542	\$15,467	\$15,393	\$15,318	\$188,741
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$16,139	\$16,064	\$15,989	\$15,915	\$15,841	\$15,765	\$15,691	\$15,617	\$15,542	\$15,467	\$15,393	\$15,318	\$188,741

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - AVON PARK CTs (Project 4.1d)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938	178,938
3	Less: Accumulated Depreciation	(81,305)	(82,021)	(82,737)	(83,453)	(84,169)	(84,885)	(85,601)	(86,317)	(87,033)	(87,749)	(88,465)	(89,181)	(89,897)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$97,633	\$96,917	\$96,201	\$95,485	\$94,769	\$94,053	\$93,337	\$92,621	\$91,905	\$91,189	\$90,473	\$89,757	\$89,041	
6	Average Net Investment		97,275	96,559	95,843	95,127	94,411	93,695	92,979	92,263	91,547	90,831	90,115	89,399	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	152	151	149	148	147	146	145	144	143	142	141	139	1,747
	b. Equity Component Grossed Up For Taxes	7.92%	642	638	633	628	623	619	614	609	605	600	595	590	7,396
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	4.8000%	716	716	716	716	716	716	716	716	716	716	716	716	8,592
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009420	140	140	140	140	140	140	140	140	140	140	140	140	1,680
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,650	\$1,645	\$1,638	\$1,632	\$1,626	\$1,621	\$1,615	\$1,609	\$1,604	\$1,598	\$1,592	\$1,585	\$19,415
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$1,650	\$1,645	\$1,638	\$1,632	\$1,626	\$1,621	\$1,615	\$1,609	\$1,604	\$1,598	\$1,592	\$1,585	\$19,415

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - BAYBORO CTs (Project 4.1e)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295	730,295
3	Less: Accumulated Depreciation	(198,747)	(200,569)	(202,391)	(204,213)	(206,035)	(207,857)	(209,679)	(211,501)	(213,323)	(215,145)	(216,967)	(218,789)	(220,611)	(220,611)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$531,548	\$529,726	\$527,904	\$526,082	\$524,260	\$522,438	\$520,616	\$518,794	\$516,972	\$515,150	\$513,328	\$511,506	\$509,684	
6	Average Net Investment		530,637	528,815	526,993	525,171	523,349	521,527	519,705	517,883	516,061	514,239	512,417	510,595	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	828	825	822	819	816	813	811	808	805	802	799	796	9,744
	b. Equity Component Grossed Up For Taxes	7.92%	3,504	3,492	3,480	3,468	3,456	3,444	3,432	3,420	3,408	3,396	3,384	3,372	41,256
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.9936%	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	21,864
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009930	604	604	604	604	604	604	604	604	604	604	604	604	7,248
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$6,758	\$6,743	\$6,728	\$6,713	\$6,698	\$6,683	\$6,669	\$6,654	\$6,639	\$6,624	\$6,609	\$6,594	\$80,112
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$6,758	\$6,743	\$6,728	\$6,713	\$6,698	\$6,683	\$6,669	\$6,654	\$6,639	\$6,624	\$6,609	\$6,594	\$80,112

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - SUWANNEE CTs (Project 4.1f)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199	1,037,199
3	Less: Accumulated Depreciation	(323,928)	(326,780)	(329,632)	(332,484)	(335,336)	(338,188)	(341,040)	(343,892)	(346,744)	(349,596)	(352,448)	(355,300)	(358,152)	(358,152)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$713,271	\$710,419	\$707,567	\$704,715	\$701,863	\$699,011	\$696,159	\$693,307	\$690,455	\$687,603	\$684,751	\$681,899	\$679,047	
6	Average Net Investment		711,845	708,993	706,141	703,289	700,437	697,585	694,733	691,881	689,029	686,177	683,325	680,473	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	1,110	1,106	1,101	1,097	1,093	1,088	1,084	1,079	1,075	1,070	1,066	1,061	13,030
	b. Equity Component Grossed Up For Taxes	7.92%	4,700	4,682	4,663	4,644	4,625	4,606	4,587	4,569	4,550	4,531	4,512	4,493	55,162
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.3000%	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	2,852	34,224
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008670	749	749	749	749	749	749	749	749	749	749	749	749	8,988
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$9,411	\$9,389	\$9,365	\$9,342	\$9,319	\$9,295	\$9,272	\$9,249	\$9,226	\$9,202	\$9,179	\$9,155	\$111,404
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$9,411	\$9,389	\$9,365	\$9,342	\$9,319	\$9,295	\$9,272	\$9,249	\$9,226	\$9,202	\$9,179	\$9,155	\$111,404

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - DeBARY CTs (Project 4.1g)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904	3,616,904
3	Less: Accumulated Depreciation	(634,010)	(641,847)	(649,684)	(657,521)	(665,358)	(673,195)	(681,032)	(688,869)	(696,706)	(704,543)	(712,380)	(720,217)	(728,054)	(728,054)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$2,982,894	\$2,975,057	\$2,967,220	\$2,959,383	\$2,951,546	\$2,943,709	\$2,935,872	\$2,928,035	\$2,920,198	\$2,912,361	\$2,904,524	\$2,896,687	\$2,888,850	
6	Average Net Investment		2,978,975	2,971,138	2,963,301	2,955,464	2,947,627	2,939,790	2,931,953	2,924,116	2,916,279	2,908,442	2,900,605	2,892,768	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	4,647	4,634	4,622	4,610	4,598	4,586	4,573	4,561	4,549	4,537	4,524	4,512	54,953
	b. Equity Component Grossed Up For Taxes	7.92%	19,671	19,619	19,567	19,515	19,464	19,412	19,360	19,308	19,257	19,205	19,153	19,101	232,632
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.6000%	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	7,837	94,044
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.011630	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	42,060
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$35,660	\$35,595	\$35,531	\$35,467	\$35,404	\$35,340	\$35,275	\$35,211	\$35,148	\$35,084	\$35,019	\$34,955	\$423,689
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$35,660	\$35,595	\$35,531	\$35,467	\$35,404	\$35,340	\$35,275	\$35,211	\$35,148	\$35,084	\$35,019	\$34,955	\$423,689

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - University of Florida (Project 4.1h)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435	141,435
3	Less: Accumulated Depreciation	(57,450)	(57,691)	(57,932)	(58,173)	(58,414)	(58,655)	(58,896)	(59,137)	(59,378)	(59,619)	(59,860)	(60,101)	(60,342)	(60,342)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$83,984	\$83,743	\$83,502	\$83,261	\$83,020	\$82,779	\$82,538	\$82,297	\$82,056	\$81,815	\$81,574	\$81,333	\$81,092	
6	Average Net Investment		83,864	83,623	83,382	83,141	82,900	82,659	82,418	82,177	81,936	81,695	81,454	81,213	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	131	130	130	130	129	129	129	128	128	127	127	127	1,545
	b. Equity Component Grossed Up For Taxes	7.92%	554	552	551	549	547	546	544	543	541	539	538	536	6,540
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.0482%	241	241	241	241	241	241	241	241	241	241	241	241	2,892
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.013030	154	154	154	154	154	154	154	154	154	154	154	154	1,848
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,080	\$1,077	\$1,076	\$1,074	\$1,071	\$1,070	\$1,068	\$1,066	\$1,064	\$1,061	\$1,060	\$1,058	\$12,825
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$1,080	\$1,077	\$1,076	\$1,074	\$1,071	\$1,070	\$1,068	\$1,066	\$1,064	\$1,061	\$1,060	\$1,058	\$12,825

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Higgins (Project 4.1i)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968	394,968
3	Less: Accumulated Depreciation	(161,064)	(162,841)	(164,618)	(166,395)	(168,172)	(169,949)	(171,726)	(173,503)	(175,280)	(177,057)	(178,834)	(180,611)	(182,388)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$233,904	\$232,127	\$230,350	\$228,573	\$226,796	\$225,019	\$223,242	\$221,465	\$219,688	\$217,911	\$216,134	\$214,357	\$212,580	
6	Average Net Investment		233,015	231,238	229,461	227,684	225,907	224,130	222,353	220,576	218,799	217,022	215,245	213,468	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	363	361	358	355	352	350	347	344	341	339	336	333	4,179
	b. Equity Component Grossed Up For Taxes	7.92%	1,539	1,527	1,515	1,503	1,492	1,480	1,468	1,457	1,445	1,433	1,421	1,410	17,690
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	5.4000%	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	21,324
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009930	327	327	327	327	327	327	327	327	327	327	327	327	3,924
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$4,006	\$3,992	\$3,977	\$3,962	\$3,948	\$3,934	\$3,919	\$3,905	\$3,890	\$3,876	\$3,861	\$3,847	\$47,117
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$4,006	\$3,992	\$3,977	\$3,962	\$3,948	\$3,934	\$3,919	\$3,905	\$3,890	\$3,876	\$3,861	\$3,847	\$47,117

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - CRYSTAL RIVER 1 & 2 (Project 4.2)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092	33,092
3	Less: Accumulated Depreciation	(17,115)	(17,217)	(17,319)	(17,421)	(17,523)	(17,625)	(17,727)	(17,829)	(17,931)	(18,033)	(18,135)	(18,237)	(18,339)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$15,977	\$15,875	\$15,773	\$15,671	\$15,569	\$15,467	\$15,365	\$15,263	\$15,161	\$15,059	\$14,957	\$14,855	\$14,753	
6	Average Net Investment		15,926	15,824	15,722	15,620	15,518	15,416	15,314	15,212	15,110	15,008	14,906	14,804	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	25	25	25	24	24	24	24	24	24	23	23	23	288
	b. Equity Component Grossed Up For Taxes	7.92%	105	104	104	103	102	102	101	100	100	99	98	98	1,216
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.7000%	102	102	102	102	102	102	102	102	102	102	102	102	1,224
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.001645	5	5	5	5	5	5	5	5	5	5	5	5	60
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$237	\$236	\$236	\$234	\$233	\$233	\$232	\$231	\$231	\$229	\$228	\$228	\$2,788
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$237	\$236	\$236	\$234	\$233	\$233	\$232	\$231	\$231	\$229	\$228	\$228	\$2,788

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - CRYSTAL RIVER 4 & 5 (Project 4.2a)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947	2,365,947
3	Less: Accumulated Depreciation	80,732	77,802	74,872	71,942	69,012	66,082	63,152	60,222	57,292	54,362	51,432	48,502	45,572	45,572
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$2,446,679	\$2,443,749	\$2,440,819	\$2,437,889	\$2,434,959	\$2,432,029	\$2,429,099	\$2,426,169	\$2,423,239	\$2,420,309	\$2,417,379	\$2,414,449	\$2,411,519	
6	Average Net Investment		2,445,214	2,442,284	2,439,354	2,436,424	2,433,494	2,430,564	2,427,634	2,424,704	2,421,774	2,418,844	2,415,914	2,412,984	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	3,814	3,810	3,805	3,800	3,796	3,791	3,787	3,782	3,778	3,773	3,768	3,764	45,468
	b. Equity Component Grossed Up For Taxes	7.92%	16,146	16,127	16,107	16,088	16,069	16,049	16,030	16,011	15,991	15,972	15,953	15,933	192,476
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	1.4860%	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	35,160
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.001645	324	324	324	324	324	324	324	324	324	324	324	324	3,888
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$23,214	\$23,191	\$23,166	\$23,142	\$23,119	\$23,094	\$23,071	\$23,047	\$23,023	\$22,999	\$22,975	\$22,951	\$276,992
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$23,214	\$23,191	\$23,166	\$23,142	\$23,119	\$23,094	\$23,071	\$23,047	\$23,023	\$22,999	\$22,975	\$22,951	\$276,992

For Project: ABOVE GROUND TANK SECONDARY CONTAINMENT - Anclote (Project 4.3)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297	290,297
3	Less: Accumulated Depreciation	(\$66,486)	(67,011)	(67,536)	(68,061)	(68,586)	(69,111)	(69,636)	(70,161)	(70,686)	(71,211)	(71,736)	(72,261)	(72,786)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$223,812	\$223,287	\$222,762	\$222,237	\$221,712	\$221,187	\$220,662	\$220,137	\$219,612	\$219,087	\$218,562	\$218,037	\$217,512	
6	Average Net Investment		223,549	223,024	222,499	221,974	221,449	220,924	220,399	219,874	219,349	218,824	218,299	217,774	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	349	348	347	346	345	345	344	343	342	341	341	340	4,131
	b. Equity Component Grossed Up For Taxes	7.92%	1,476	1,473	1,469	1,466	1,462	1,459	1,455	1,452	1,448	1,445	1,441	1,438	17,484
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.1722%	525	525	525	525	525	525	525	525	525	525	525	525	6,300
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008490	205	205	205	205	205	205	205	205	205	205	205	205	2,460
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,555	\$2,551	\$2,546	\$2,542	\$2,537	\$2,534	\$2,529	\$2,525	\$2,520	\$2,516	\$2,512	\$2,508	\$30,375
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$2,555	\$2,551	\$2,546	\$2,542	\$2,537	\$2,534	\$2,529	\$2,525	\$2,520	\$2,516	\$2,512	\$2,508	\$30,375

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: CAIR CTs - AVON PARK (Project 7.2a)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	161,754	
3	Less: Accumulated Depreciation	(38,489)	(38,893)	(39,297)	(39,701)	(40,105)	(40,509)	(40,913)	(41,317)	(41,721)	(42,125)	(42,529)	(42,933)	(43,337)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$123,265	\$122,861	\$122,457	\$122,053	\$121,649	\$121,245	\$120,841	\$120,437	\$120,033	\$119,629	\$119,225	\$118,821	\$118,417	
6	Average Net Investment		123,063	122,659	122,255	121,851	121,447	121,043	120,639	120,235	119,831	119,427	119,023	118,619	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	192	191	191	190	189	189	188	188	187	186	186	185	2,262
	b. Equity Component Grossed Up For Taxes	7.92%	813	810	807	805	802	799	797	794	791	789	786	783	9,576
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.0000%	404	404	404	404	404	404	404	404	404	404	404	404	4,848
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009420	127	127	127	127	127	127	127	127	127	127	127	127	1,524
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,536	\$1,532	\$1,529	\$1,526	\$1,522	\$1,519	\$1,516	\$1,513	\$1,509	\$1,506	\$1,503	\$1,499	\$18,210
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$1,536	\$1,532	\$1,529	\$1,526	\$1,522	\$1,519	\$1,516	\$1,513	\$1,509	\$1,506	\$1,503	\$1,499	\$18,210

For Project: CAIR CTs - BARTOW (Project 7.2b)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	275,347	
3	Less: Accumulated Depreciation	(49,561)	(49,919)	(50,277)	(50,635)	(50,993)	(51,351)	(51,709)	(52,067)	(52,425)	(52,783)	(53,141)	(53,499)	(53,857)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$225,786	\$225,428	\$225,070	\$224,712	\$224,354	\$223,996	\$223,638	\$223,280	\$222,922	\$222,564	\$222,206	\$221,848	\$221,490	
6	Average Net Investment		225,607	225,249	224,891	224,533	224,175	223,817	223,459	223,101	222,743	222,385	222,027	221,669	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	352	351	351	350	350	349	349	348	347	347	346	346	4,186
	b. Equity Component Grossed Up For Taxes	7.92%	1,490	1,487	1,485	1,483	1,480	1,478	1,476	1,473	1,471	1,468	1,466	1,464	17,721
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	1.5610%	358	358	358	358	358	358	358	358	358	358	358	358	4,296
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009930	228	228	228	228	228	228	228	228	228	228	228	228	2,736
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$2,428	\$2,424	\$2,422	\$2,419	\$2,416	\$2,413	\$2,411	\$2,407	\$2,404	\$2,401	\$2,398	\$2,396	\$28,939
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$2,428	\$2,424	\$2,422	\$2,419	\$2,416	\$2,413	\$2,411	\$2,407	\$2,404	\$2,401	\$2,398	\$2,396	\$28,939

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: CAIR CTs - BAYBORO (Project 7.2c)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988	198,988
3	Less: Accumulated Depreciation	(43,263)	(43,647)	(44,031)	(44,415)	(44,799)	(45,183)	(45,567)	(45,951)	(46,335)	(46,719)	(47,103)	(47,487)	(47,871)	(47,871)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$155,725	\$155,341	\$154,957	\$154,573	\$154,189	\$153,805	\$153,421	\$153,037	\$152,653	\$152,269	\$151,885	\$151,501	\$151,117	
6	Average Net Investment		155,533	155,149	154,765	154,381	153,997	153,613	153,229	152,845	152,461	152,077	151,693	151,309	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	243	242	241	241	240	240	239	238	238	237	237	236	2,872
	b. Equity Component Grossed Up For Taxes	7.92%	1,027	1,024	1,022	1,019	1,017	1,014	1,012	1,009	1,007	1,004	1,002	999	12,156
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.3149%	384	384	384	384	384	384	384	384	384	384	384	384	4,608
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009930	165	165	165	165	165	165	165	165	165	165	165	165	1,980
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$1,819	\$1,815	\$1,812	\$1,809	\$1,806	\$1,803	\$1,800	\$1,796	\$1,794	\$1,790	\$1,788	\$1,784	\$21,616
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$1,819	\$1,815	\$1,812	\$1,809	\$1,806	\$1,803	\$1,800	\$1,796	\$1,794	\$1,790	\$1,788	\$1,784	\$21,616

For Project: CAIR CTs - DeBARY (Project 7.2d)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667	87,667
3	Less: Accumulated Depreciation	(24,771)	(24,990)	(25,209)	(25,428)	(25,647)	(25,866)	(26,085)	(26,304)	(26,523)	(26,742)	(26,961)	(27,180)	(27,399)	(27,399)
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$62,896	\$62,677	\$62,458	\$62,239	\$62,020	\$61,801	\$61,582	\$61,363	\$61,144	\$60,925	\$60,706	\$60,487	\$60,268	
6	Average Net Investment		62,787	62,568	62,349	62,130	61,911	61,692	61,473	61,254	61,035	60,816	60,597	60,378	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	98	98	97	97	97	96	96	96	95	95	95	94	1,154
	b. Equity Component Grossed Up For Taxes	7.92%	415	413	412	410	409	407	406	404	403	402	400	399	4,880
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	3.0000%	219	219	219	219	219	219	219	219	219	219	219	219	2,628
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.011630	85	85	85	85	85	85	85	85	85	85	85	85	1,020
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$817	\$815	\$813	\$811	\$810	\$807	\$806	\$804	\$802	\$801	\$799	\$797	\$9,682
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$817	\$815	\$813	\$811	\$810	\$807	\$806	\$804	\$802	\$801	\$799	\$797	\$9,682

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: CAIR CTs - HIGGINS (Project 7.2e)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198	347,198
3	Less: Accumulated Depreciation	(77,109)	(77,948)	(78,787)	(79,626)	(80,465)	(81,304)	(82,143)	(82,982)	(83,821)	(84,660)	(85,499)	(86,338)	(87,177)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$270,089	\$269,250	\$268,411	\$267,572	\$266,733	\$265,894	\$265,055	\$264,216	\$263,377	\$262,538	\$261,699	\$260,860	\$260,021	
6	Average Net Investment		269,669	268,830	267,991	267,152	266,313	265,474	264,635	263,796	262,957	262,118	261,279	260,440	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	421	419	418	417	415	414	413	411	410	409	408	406	4,961
	b. Equity Component Grossed Up For Taxes	7.92%	1,781	1,775	1,770	1,764	1,759	1,753	1,747	1,742	1,736	1,731	1,725	1,720	21,003
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.9000%	839	839	839	839	839	839	839	839	839	839	839	839	10,068
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.009930	287	287	287	287	287	287	287	287	287	287	287	287	3,444
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,328	\$3,320	\$3,314	\$3,307	\$3,300	\$3,293	\$3,286	\$3,279	\$3,272	\$3,266	\$3,259	\$3,252	\$39,476
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$3,328	\$3,320	\$3,314	\$3,307	\$3,300	\$3,293	\$3,286	\$3,279	\$3,272	\$3,266	\$3,259	\$3,252	\$39,476

For Project: CAIR CTs - INTERCESSION CITY (Project 7.2f)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583	349,583
3	Less: Accumulated Depreciation	(\$85,567)	(86,354)	(87,141)	(87,928)	(88,715)	(89,502)	(90,289)	(91,076)	(91,863)	(92,650)	(93,437)	(94,224)	(95,011)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$264,017	\$263,230	\$262,443	\$261,656	\$260,869	\$260,082	\$259,295	\$258,508	\$257,721	\$256,934	\$256,147	\$255,360	\$254,573	
6	Average Net Investment		263,623	262,836	262,049	261,262	260,475	259,688	258,901	258,114	257,327	256,540	255,753	254,966	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	411	410	409	408	406	405	404	403	401	400	399	398	4,854
	b. Equity Component Grossed Up For Taxes	7.92%	1,741	1,736	1,730	1,725	1,720	1,715	1,710	1,704	1,699	1,694	1,689	1,684	20,547
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.7000%	787	787	787	787	787	787	787	787	787	787	787	787	9,444
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.008500	248	248	248	248	248	248	248	248	248	248	248	248	2,976
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,187	\$3,181	\$3,174	\$3,168	\$3,161	\$3,155	\$3,149	\$3,142	\$3,135	\$3,129	\$3,123	\$3,117	\$37,821
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$3,187	\$3,181	\$3,174	\$3,168	\$3,161	\$3,155	\$3,149	\$3,142	\$3,135	\$3,129	\$3,123	\$3,117	\$37,821

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

For Project: CAIR CTs - TURNER (Project 7.2g)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3a	Regulatory Asset Balance (B)	87,069	83,844	80,619	77,394	74,169	70,944	67,719	64,494	61,269	58,044	54,819	51,594	48,369	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$87,069	\$83,844	\$80,619	\$77,394	\$74,169	\$70,944	\$67,719	\$64,494	\$61,269	\$58,044	\$54,819	\$51,594	\$48,369	
6	Average Net Investment		85,457	82,232	79,007	75,782	72,557	69,332	66,107	62,882	59,657	56,432	53,207	49,982	
7	Return on Average Net Investment (A)														
	a. Debt Component														1,266
	b. Equity Component Grossed Up For Taxes														5,366
	c. Other														0
8	Investment Expenses														
	a. Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (B)		3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	3,225	38,700
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,922	\$3,896	\$3,870	\$3,843	\$3,817	\$3,791	\$3,765	\$3,738	\$3,712	\$3,686	\$3,659	\$3,633	\$45,332
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$3,922	\$3,896	\$3,870	\$3,843	\$3,817	\$3,791	\$3,765	\$3,738	\$3,712	\$3,686	\$3,659	\$3,633	\$45,332

For Project: CAIR CTs - SUWANNEE (Project 7.2h)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	381,560	
3	Less: Accumulated Depreciation	(51,114)	(51,537)	(51,960)	(52,383)	(52,806)	(53,229)	(53,652)	(54,075)	(54,498)	(54,921)	(55,344)	(55,767)	(56,190)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$330,446	\$330,023	\$329,600	\$329,177	\$328,754	\$328,331	\$327,908	\$327,485	\$327,062	\$326,639	\$326,216	\$325,793	\$325,370	
6	Average Net Investment		330,234	329,811	329,388	328,965	328,542	328,119	327,696	327,273	326,850	326,427	326,004	325,581	
7	Return on Average Net Investment (A)														
	a. Debt Component														6,137
	b. Equity Component Grossed Up For Taxes														25,983
	c. Other														0
8	Investment Expenses														
	a. Depreciation		423	423	423	423	423	423	423	423	423	423	423	423	5,076
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes		256	256	256	256	256	256	256	256	256	256	256	256	3,072
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$3,375	\$3,371	\$3,368	\$3,364	\$3,360	\$3,358	\$3,354	\$3,350	\$3,347	\$3,343	\$3,341	\$3,337	\$40,268
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$3,375	\$3,371	\$3,368	\$3,364	\$3,360	\$3,358	\$3,354	\$3,350	\$3,347	\$3,343	\$3,341	\$3,337	\$40,268

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.
(B) Investment amortized over three years in accordance with the petition filed 8/4/2016 in Docket 160007.

For Project: CAIR Crystal River AFUDC - FGD Common (Project 7.4d)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	2,149,100	
3	Less: Accumulated Depreciation	(75,953)	(80,377)	(84,801)	(89,225)	(93,649)	(98,073)	(102,497)	(106,921)	(111,345)	(115,769)	(120,193)	(124,617)	(129,041)	
4	CWIP - Non-Interest Bearing (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	\$2,073,147	\$2,068,723	\$2,064,299	\$2,059,875	\$2,055,451	\$2,051,027	\$2,046,603	\$2,042,179	\$2,037,755	\$2,033,331	\$2,028,907	\$2,024,483	\$2,020,059	
6	Average Net Investment		2,070,935	2,066,511	2,062,087	2,057,663	2,053,239	2,048,815	2,044,391	2,039,967	2,035,543	2,031,119	2,026,695	2,022,271	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	3,230	3,223	3,217	3,210	3,203	3,196	3,189	3,182	3,175	3,168	3,161	3,154	38,308
	b. Equity Component Grossed Up For Taxes	7.92%	13,675	13,646	13,616	13,587	13,558	13,529	13,499	13,470	13,441	13,412	13,383	13,353	162,169
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.4700%	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	4,424	53,088
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.001645	295	295	295	295	295	295	295	295	295	295	295	295	3,540
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$21,624	\$21,588	\$21,552	\$21,516	\$21,480	\$21,444	\$21,407	\$21,371	\$21,335	\$21,299	\$21,263	\$21,226	\$257,105
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$21,624	\$21,588	\$21,552	\$21,516	\$21,480	\$21,444	\$21,407	\$21,371	\$21,335	\$21,299	\$21,263	\$21,226	\$257,105

For Project: Crystal River 4 and 5 - Conditions of Certification (Project 7.4q)
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$1,653,051	\$3,069,157	\$2,809,654	\$2,492,908	\$2,657,384	\$2,687,972	\$2,956,896	\$3,248,816	\$3,700,891	\$3,329,336	\$2,694,781	\$2,700,082	\$34,000,929
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	614,010	
3	Less: Accumulated Depreciation	(27,749)	(28,509)	(29,269)	(30,029)	(30,789)	(31,549)	(32,309)	(33,069)	(33,829)	(34,589)	(35,349)	(36,109)	(36,869)	
4	CWIP - Non-Interest Bearing (B)	713,000	1,653,051	4,722,208	7,531,862	10,024,771	12,682,155	15,370,127	18,327,023	21,575,838	25,276,729	28,606,065	31,300,846	34,000,929	
5	Net Investment (Lines 2 + 3 + 4) (B)	\$1,299,261	\$2,238,552	\$5,306,949	\$8,115,843	\$10,607,992	\$13,264,616	\$15,951,828	\$18,907,963	\$22,156,019	\$25,856,150	\$29,184,726	\$31,878,747	\$34,578,070	
6	Average Net Investment		1,768,906	3,772,750	6,711,396	9,361,917	11,936,304	14,608,222	17,429,896	20,531,991	24,006,085	27,520,438	30,531,737	33,228,408	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	2,759	5,885	10,469	14,603	18,619	22,786	27,188	32,026	37,445	42,927	47,624	51,831	314,162
	b. Equity Component Grossed Up For Taxes	7.92%	11,680	24,912	44,317	61,818	78,817	96,461	115,093	135,576	158,516	181,722	201,606	219,413	1,329,931
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	1.4860%	760	760	760	760	760	760	760	760	760	760	760	760	9,120
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.001703	87	87	87	87	87	87	87	87	87	87	87	87	1,044
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$15,286	\$31,644	\$55,633	\$77,268	\$98,283	\$120,094	\$143,128	\$168,449	\$196,808	\$225,496	\$250,077	\$272,091	\$1,654,257
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$15,286	\$31,644	\$55,633	\$77,268	\$98,283	\$120,094	\$143,128	\$168,449	\$196,808	\$225,496	\$250,077	\$272,091	\$1,654,257

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-13-0598-FOF-EI these assets were not projected to be in-service as of year end 2013 and accordingly were not moved to base rates in 2014.

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

(B) In the August 4, 2016 Actual/Estimate True-Up Filing, DEF included capital expenditures of \$713,000 on Project 7.4d. These expenditures should have been assigned to Project 7.4q. DEF has made the necessary correction to the January 2017 CWIP (line 4) for both projects 7.4d and 7.4q. This does not affect DEF's revenue requirement.

For Project: CAIR Crystal River AFUDC - FGD Common (Project 7.4r) - CR4 Clinker Mitigation
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998	660,998
3	Less: Accumulated Depreciation	(60,287)	(61,648)	(63,009)	(64,370)	(65,731)	(67,092)	(68,453)	(69,814)	(71,175)	(72,536)	(73,897)	(75,258)	(76,619)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$600,711	\$599,350	\$597,989	\$596,628	\$595,267	\$593,906	\$592,545	\$591,184	\$589,823	\$588,462	\$587,101	\$585,740	\$584,379	
6	Average Net Investment		600,031	598,670	597,309	595,948	594,587	593,226	591,865	590,504	589,143	587,782	586,421	585,060	
7	Return on Average Net Investment (A)														
	a. Debt Component	1.87%	936	934	932	930	927	925	923	921	919	917	915	913	11,092
	b. Equity Component Grossed Up For Taxes	7.92%	3,962	3,953	3,944	3,935	3,926	3,917	3,908	3,899	3,890	3,881	3,872	3,863	46,950
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.4700%	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	1,361	16,332
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.001703	94	94	94	94	94	94	94	94	94	94	94	94	1,128
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$6,353	\$6,342	\$6,331	\$6,320	\$6,308	\$6,297	\$6,286	\$6,275	\$6,264	\$6,253	\$6,242	\$6,231	\$75,502
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$6,353	\$6,342	\$6,331	\$6,320	\$6,308	\$6,297	\$6,286	\$6,275	\$6,264	\$6,253	\$6,242	\$6,231	\$75,502

For Project: CAIR Crystal River AFUDC - FGD Common (Project 7.4s) - CR5 Clinker Mitigation
(in Dollars)

Line	Description	Beginning of Period Amount	Estimated Jan-17	Estimated Feb-17	Estimated Mar-17	Estimated Apr-17	Estimated May-17	Estimated Jun-17	Estimated Jul-17	Estimated Aug-17	Estimated Sep-17	Estimated Oct-17	Estimated Nov-17	Estimated Dec-17	End of Period Total
1	Investments														
	a. Expenditures/Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	b. Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	\$505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904	505,904
3	Less: Accumulated Depreciation	(33,302)	(34,343)	(35,384)	(36,425)	(37,466)	(38,507)	(39,548)	(40,589)	(41,630)	(42,671)	(43,712)	(44,753)	(45,794)	
4	CWIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)	\$472,602	\$471,561	\$470,520	\$469,479	\$468,438	\$467,397	\$466,356	\$465,315	\$464,274	\$463,233	\$462,192	\$461,151	\$460,110	
6	Return on Average Net Investment (A)		472,082	471,041	470,000	468,959	467,918	466,877	465,836	464,795	463,754	462,713	461,672	460,631	
7	Return on Average Net Investment														
	a. Debt Component	1.87%	736	735	733	731	730	728	727	725	723	722	720	719	8,729
	b. Equity Component Grossed Up For Taxes	7.92%	3,117	3,110	3,103	3,097	3,090	3,083	3,076	3,069	3,062	3,055	3,049	3,042	36,953
	c. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a. Depreciation	2.4700%	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	12,492
	b. Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Dismantlement		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	d. Property Taxes	0.001703	72	72	72	72	72	72	72	72	72	72	72	72	864
	e. Other		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		\$4,966	\$4,958	\$4,949	\$4,941	\$4,933	\$4,924	\$4,916	\$4,907	\$4,898	\$4,890	\$4,882	\$4,874	\$59,038
	a. Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand		\$4,966	\$4,958	\$4,949	\$4,941	\$4,933	\$4,924	\$4,916	\$4,907	\$4,898	\$4,890	\$4,882	\$4,874	\$59,038

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-13-0598-FOF-EI these assets were not projected to be in-service as of year end 2013 and accordingly were not moved to base rates in 2014.

(A) The allowable return is per the methodology approved in Order No. PSC-12-0425-PAA-EU.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DIRECT TESTIMONY OF
TIMOTHY HILL
ON BEHALF OF
DUKE ENERGY FLORIDA, LLC
DOCKET NO. 160007-EI
August 31, 2016

Q. Please state your name and business address.

A. My name is Timothy Hill. My business address is 400 South Tryon Street,
Charlotte, NC 28202.

Q. Have you previously filed testimony before this Commission in Docket No. 160007-EI?

A: Yes. I provided direct testimony on April 1, 2016 and August 4, 2016.

Q. Has your job description, education, background or professional experience changed since that time?

A: No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide an update on Duke Energy Florida LLC's ("DEF" or "Company") proposed compliance activities and related 2017 estimated costs associated with the Coal Combustion Residual ("CCR") Rule for

1 which the Company seeks recovery under the Environmental Cost Recovery
2 Clause (“ECRC”).

3

4 **Q. Have you prepared or caused to be prepared under your direction,
5 supervision or control any exhibits in this proceeding?**

6 A. Yes. I am co-sponsoring the following portion of Exhibit No. __ (CAM-5) to
7 Christopher A Menendez’s direct testimony:

- 8 • 42-5P page 23 of 23 – Coal Combustion Residual Rule

9

10 **Q: What are the CCR rule compliance activities and associated costs for which
11 DEF is seeking recovery in 2017?**

12 A: Ash Landfill and Flue Gas Desulfurization Ponds O&M Costs

13 Various maintenance and repair work is required for the CR ash landfill and

14 FGD ponds to comply with the new rule. These include fixing ruts and animal

15 burrows, vegetation management, erosion repairs, and inspections and

16 maintenance to address accumulations in ash and gypsum handling/loading

17 areas, including around silos, scales, and conveyors. Additionally the new rule

18 requires annual inspections of the landfill and FGD ponds by qualified

19 engineers. Total estimated O&M costs are \$413k.

20

21

1 Flue Gas Desulfurization (“FGD”) Blowdown Ponds

2 DEF estimates \$203k of capital expenditures to perform the required
3 groundwater monitoring, which includes engineering, sampling, analysis,
4 reporting, and drilling wells. Additionally, DEF will begin engineering,
5 planning, and procurement in 2017 to prepare for closure of the FGD Blowdown
6 Ponds starting in 2018.

7
8 **Q. Are there any other CCR rule compliance activities and costs for which**
9 **DEF expects to seek recovery in 2017?**

10 A. DEF continues to evaluate the CCR rule to determine operating and cost
11 impacts, and expects to incur costs in 2017 and beyond. However, the full
12 extent of compliance activities and associated costs cannot be determined until
13 further analysis and assessments of the CCR rule are complete. As these
14 analyses and assessments are completed and additional compliance activities
15 and costs become known, DEF will update the Commission and provide the
16 costs for recovery, as appropriate, in later ECRC filings.

17
18 **Q. Does this conclude your testimony?**

19 A. Yes.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

JEFFREY SWARTZ

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 160007-EI

August 31, 2016

Q. Please state your name and business address.

A. My name is Jeffrey Swartz. My business address is 299 1st Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 160007-EI?

A: Yes. I provided direct testimony on April 1, 2016 and August 4, 2016.

Q. Has your job description, education, background or professional experience changed since that time?

A: No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide estimates of costs that will be incurred in 2017 for Duke Energy Florida LLC's ("DEF" or "Company") Integrated Clean Air Compliance Program (Project 7.4), Mercury and Air

1 Toxics Standards (MATS) Program – Anclote Gas Conversion (Project 17.1),
2 and Mercury and Air Toxics Standards (MATS) Program – Crystal River Units
3 1 & 2 (CR1&2) (Project 17.2).

4
5 **Q. Have you prepared or caused to be prepared under your direction,**
6 **supervision or control any exhibits in this proceeding?**

7 A. Yes. I am sponsoring Exhibit No. __ (JS-1), which is an organization chart for
8 DEF’s Crystal River Clean Air Projects. I am also co-sponsoring the following
9 portions of Exhibit No. __ (CAM-5) to Christopher A. Menendez’s direct
10 testimony:

- 11 • 42-5P page 7 of 23 – Clean Air Interstate Rule (CAIR)
- 12 • 42-5P page 21 of 23 – MATS Anclote Gas Conversion
- 13 • 42-5P page 22 of 23 – MATS Program – CR1&2

14
15 **Q. What O&M costs does DEF expect to incur in 2017 for air emission**
16 **controls at Crystal River Units 4 and 5 (CR4&5) as part of the Integrated**
17 **Clean Air Compliance Program (Project 7.4)?**

18 A. DEF estimates O&M costs of \$34.6 million to support the operation and
19 maintenance of air emissions controls that were installed at the CR Energy
20 Complex (“CREC”) as outlined in DEF’s Integrated Clean Air Compliance
21 Plan as follows:

- 22 • Labor costs are estimated at \$6.7M based on current staffing levels.
- 23 • Contractor expenses are estimated at \$4.3M for various services.
- 24 • Parts and materials are estimated at \$2.2M.

- 1 • Other costs are estimated at \$168k.
- 2 • Project expenses for a surge tank overflow prevention, agitator shaft
- 3 replacement, AR pump reconditioning and absorber stack inspection are
- 4 estimated at \$543k.
- 5 • CR5 outage costs are estimated at \$959k.
- 6 • Reagent and bi-product costs (ammonia, limestone, hydrated lime, caustic,
- 7 dibasic acid and net gypsum sales/disposal) are estimated to total \$19.6M.

8

9 **Q. What capital costs does DEF expect to incur in 2017 for the implementation**

10 **of the Integrated Clean Air Compliance Program (Project 7.4)?**

11 A. CR4&5 coal-fired units generate blowdown wastewater that is discharged to a

12 series of lined ponds for equalization and settling, then further discharged to

13 unlined percolation ponds. In the Conditions of Certification dated August 1,

14 2012, the Florida Department of Environmental Protection (“FDEP”) required

15 DEF to evaluate an alternative disposal method based on results of groundwater

16 monitoring near the percolation ponds. As explained in my August 31, 2015

17 testimony filed in Docket 150007-EI, DEF has evaluated several treatment

18 options to comply with the FDEP permit requirements and selected a strategy

19 that uses a physical/chemical treatment system with a bioreactor treatment

20 system to treat Flue Gas Desulfurization (“FGD”) blowdown wastewater with

21 discharge to surface water or percolation ponds.

22

23 DEF estimates 2017 capital costs of \$34M for the CR 4&5 FGD Blowdown

24 wastewater project. These costs are for completion of the final design,

1 procurement of processing equipment, completion of civil work scope,
2 completion of piling and foundation work, construction of process tanks, and
3 completion of the installation of the wastewater treatment process control room
4 building.

5
6 The total estimated FGD blowdown wastewater project cost is \$68.3 million.
7 This is an updated estimate from the original estimate provided in my August
8 31, 2015 testimony, and the increase in the estimate is a result of further
9 refinement of the project scope, schedule and cost estimates, which include
10 incorporating updated bid information, necessary to meet the Conditions of
11 Certification.

12
13 **Q. What steps does DEF take to ensure that the level of expenditures for the**
14 **operation of CR4&5 controls is reasonable and prudent?**

15 A. Plant management controls and monitors operations and costs using several
16 methods. Work is scheduled and conducted proactively and efficiently. Costs
17 are approved by the appropriate level of management per existing Company
18 policies. All expenditures are monitored on a monthly basis, and budget
19 variances are analyzed for accuracy and appropriateness.

20
21 **Q. Please discuss the organization being used to operate and maintain the**
22 **CAIR equipment?**

23 A. The Company established a dedicated unit to manage, operate and maintain the
24 CAIR equipment as shown by the organization chart on Exhibit__(JS-1). This

1 unit consists of 51 employees that report to the Crystal River North Station
2 Manager and 1 employee who reports to the Director-Florida Fossil-Hydro-
3 Finance. There are 7 managers and 44 maintenance, operations and support
4 employees. The operators work rotating shifts in order to staff the operations of
5 CREC 24 hours per day. The maintenance employees primarily work days, but
6 shift employees are available to work when needed. In an effort to keep regular
7 staffing levels low, contractors are used for specialized or lower-skilled work
8 which minimizes overall operation and maintenance costs.

9

10 **Q. Are there policies and procedures in place to efficiently operate and**
11 **maintain the CAIR equipment?**

12 A. Yes. There are several different policies and procedures used to efficiently
13 operate and maintain the CAIR equipment. First and foremost, the plant adheres
14 to all OSHA and Company safety-related policies and procedures. It also
15 follows operations and maintenance procedures during startups, shut downs,
16 steady state situations and transient scenarios. All employees are trained to
17 respond effectively to many different operating scenarios as part of these
18 procedures. The procedures were developed during construction and startup,
19 and continue to be revised as more experience and expertise is gained with the
20 equipment.

21

22 The plant uses existing corporate-wide policies and procedures to efficiently
23 conduct business such as human resources (hiring, compensation, and
24 performance management), supply chain management (purchasing, contracting,

1 and inventory) and information technology (NERC Critical Infrastructure
2 Protection).

3

4 **Q. Are personnel operating and maintaining this equipment trained in these**
5 **policies and procedures?**

6 A. Yes. Personnel selected to operate and maintain CAIR equipment have to meet
7 job-related qualifications for specific positions. Some operation employees are
8 hired from outside companies and have previous experience operating this type
9 of equipment at other utilities. Other operation employees are selected to
10 participate in an in-house apprentice program. These employees must complete
11 a 2 to 4 year training program before they are fully qualified workers. This
12 training includes a mix of classroom and hands-on training that helps employees
13 progress through different levels of task proficiency. Maintenance employees
14 are selected based on their skills and experience, and are provided equipment
15 specific training to optimize equipment maintenance.

16

17 Equipment-specific training was conducted during the construction and start-up
18 phase of the project and continues as major equipment overhauls are performed.
19 This training included equipment walk-downs, discussions with vendor
20 representatives and hands-on operating and maintenance work performed under
21 the supervision of qualified individuals.

22

23 From a business process standpoint, CAIR employees are trained on policies and
24 procedures using several different methods that include required reading and

1 review of the policies and procedures, small group discussions, one-on-one
2 interaction with subject matter experts, computer based training and on the job
3 task training.

4

5 **Q. Does the Company have controls in place to ensure these policies and**
6 **procedures are followed?**

7 A. DEF ensures compliance with policies and procedures through management
8 controls, equipment round checklists, procedure sign-offs and internal audits.
9 The level of controls is based on the particular policy or procedure.

10

11 **Q. Are there any other mechanisms in place to ensure proper operation and**
12 **maintenance of CAIR equipment?**

13 A. Along with the above methods, prudent engineering judgment and industry
14 standards are used to ensure proper operation and maintenance of CAIR
15 equipment. The FGD Engineer (System Owner) works directly with operations
16 and maintenance personnel to ensure that systems are working in accordance
17 with design parameters.

18

19 Routine maintenance is performed on a regular and on-going basis. In addition,
20 specialized inspection and maintenance work is conducted during scheduled unit
21 and equipment outages. These specialized work activities are identified and
22 refined as the Company gains more operational experience with the equipment.

23

1 **Q. What O&M costs does DEF expect to incur in 2017 for the MATS Program**
2 **– Anclothe Gas Conversion (Project 17.1)?**

3 A. DEF does not expect any costs.
4

5 **Q. What O&M costs does DEF expect to incur in 2017 for the MATS Program**
6 **– CR1&2 (Project 17.2)?**

7 A. DEF estimates O&M costs of \$1.8 million for CR1&2 MATS compliance. This
8 estimate includes support for reagent injection systems, fuel handling and
9 equipment impacts from burning alternate fuels, and emissions monitoring and
10 testing.
11

12 **Q. What capital costs does DEF expect to incur in 2017 for the MATS**
13 **Program – CR1&2 (Project 17.2)?**

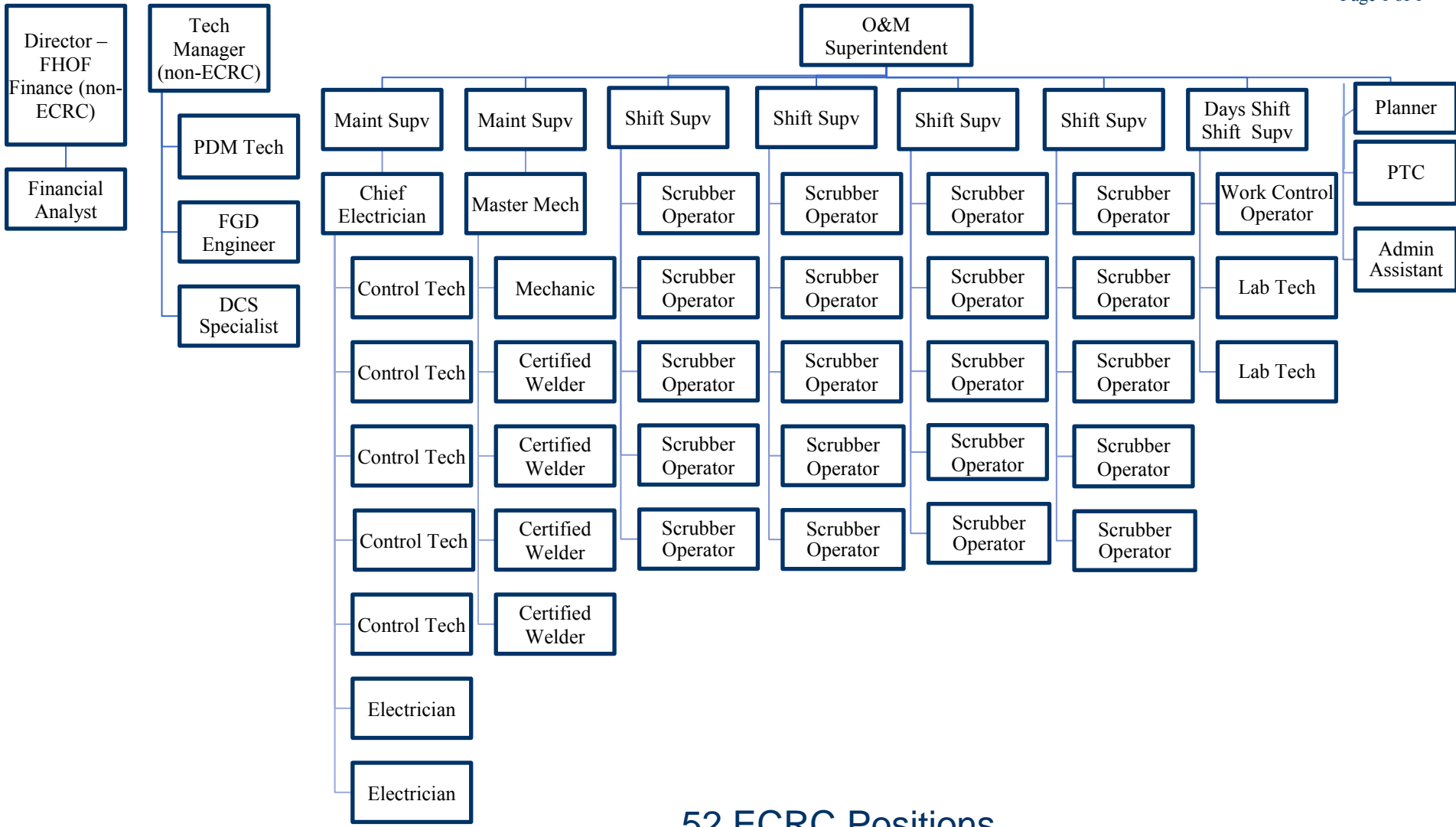
14 A. DEF does not anticipate capital costs in 2017.
15

16 **Q. What is the current status of the CR1&2 MATS Compliance Plan?**

17 A: Implementation of the CR1&2 MATS Compliance Plan is complete. CR1&2
18 have operated within compliance of all MATS requirements since the effective
19 date of April 16, 2016.
20

21 **Q. Does this conclude your testimony?**

22 A. Yes.



52 ECRC Positions

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DIRECT TESTIMONY OF
PATRICIA Q. WEST
ON BEHALF OF
DUKE ENERGY FLORIDA, LLC
DOCKET NO. 160007-EI
August 31, 2016

Q. Please state your name and business address.

A. My name is Patricia Q. West. My business address is 299 1st Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 160007-EI?

A: Yes. I provided direct testimony on April 1, 2016 and August 4, 2016.

Q: Has your job description, education, background or professional experience changed since that time?

A: No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide estimates of the costs that will be incurred in 2017 for Duke Energy Florida LLC’s (“DEF” or “Company”) Substation Environmental Investigation, Remediation and Pollution Prevention

1 Program (Project 1 & 1a), Distribution Environmental Investigation,
2 Remediation and Pollution Prevention Program (Project 2), Pipeline Integrity
3 Management (“PIM”) Program (Project 3), Above Ground Storage Tanks
4 (“AST”) Program (Project 4), Phase II Cooling Water Intake 316(b) Program
5 (Project 6), CAIR/CAMR Continuous Mercury Monitoring System (“CMMS”)
6 Program (Projects 7.2 & 7.3), Best Available Retrofit Technology (“BART”)
7 Program (Project 7.5), Arsenic Groundwater Standard Program (Project 8), Sea
8 Turtle – Coastal Street Lighting Program (Project 9), Underground Storage
9 Tanks (“UST”) Program (Project 10), Modular Cooling Towers (Project 11),
10 Thermal Discharge Permanent Compliance (Project 11.1), Greenhouse Gas
11 Inventory and Reporting (Project 12), Mercury Total Maximum Loads
12 Monitoring (“TMDL”) (Project 13), Hazardous Air Pollutants (“HAPs”)
13 Information Collection Request (“ICR”) (Project 14), Effluent Limitation
14 Guidelines ICR (Project 15.1), National Pollutant Discharge Elimination System
15 (“NPDES”) Program (Project 16), and Mercury & Air Toxics Standards
16 (“MATS”) Program – Crystal River Units 4 & 5 (“CR4&5”) (Project 17).

17
18 **Q. Have you prepared or caused to be prepared under your direction,**
19 **supervision or control any exhibits in this proceeding?**

20 **A.** Yes. I am co-sponsoring the following portions of Exhibit No. __ (CAM-5) to
21 Christopher A. Menendez’s direct testimony:

- 22 • 42-5P page 1 of 23 – Substation Environmental Investigation,
23 Remediation and Pollution Prevention Program

24

- 1 • 42-5P page 2 of 23 - Distribution System Environmental Investigation,
- 2 Remediation and Pollution Prevention Program
- 3 • 42-5P page 3 of 23 – PIM
- 4 • 42-5P page 4 of 23 - AST
- 5 • 42-5P page 6 of 23 - Phase II Cooling Water Intake
- 6 • 42-5P page 7 of 23 – Clean Air Interstate Rule (“CAIR”)
- 7 • 42-5P page 8 of 23 – BART
- 8 • 42-5P page 9 of 23 - Arsenic Groundwater Standard
- 9 • 42-5P page 10 of 23 – Sea Turtle – Coastal Street Lighting Program
- 10 • 42-5P page 11 of 23 - UST
- 11 • 42-5P page 12 of 23 - Modular Cooling Towers
- 12 • 42-5P page 13 of 23 - Thermal Discharge Permanent Cooling Tower
- 13 • 42-5P page 14 of 23 - Greenhouse Gas Inventory and Reporting
- 14 • 42-5P page 15 of 23 - Mercury TMDL
- 15 • 42-5P page 16 of 23 - HAPs ICR
- 16 • 42-5P page 17 of 23 - Effluent Limitation Guidelines ICR Program
- 17 • 42-5P page 18 of 23 - Effluent Limitation Guidelines CRN Program
- 18 • 42-5P page 19 of 23 - NPDES
- 19 • 42-5P page 20 of 23 - MATS – CR4&5

20

21 **Q. What costs does DEF expect to incur in 2017 for the Substation**
22 **Environmental Investigation, Remediation and Pollution Prevention**
23 **Program (Project 1 & 1a)?**

1 A. DEF estimates \$999k of O&M costs at 11 sites for the Substation Environmental
2 Investigation, Remediation and Pollution Prevention Program. These costs also
3 include institutional controls and report writing activities for various substations
4 in the program.

5
6 **Q. What costs does DEF expect to incur in 2017 for the Distribution System
7 Environmental Investigation, Remediation and Pollution Prevention
8 Program (Project 2)?**

9 A. DEF is not projecting any charges for the Distribution System Investigation,
10 Remediation, and Pollution Prevention Program (Project 2).

11
12 **Q. What costs does DEF expect to incur in 2017 for the PIM Program (Project
13 3)?**

14 A. DEF estimates \$246k of O&M costs for the Pipeline Integrity Management
15 Program to comply with PIM regulations (49 CFR Part 195). These costs
16 include general program management and oversight of the performance of
17 program activities.

18
19 **Q. What costs does DEF expect to incur in 2017 for the Aboveground Storage
20 Tank (“AST”) Program (Project 4)?**

21 A. DEF does not expect any costs in 2017. The Florida Department of
22 Environmental Protection (“FDEP”) has noticed its proposed AST rule revisions
23 in the Florida Administrative Register and such rules, once adopted by the
24 agency, will undergo review by the Joint Administrative Procedures Committee

1 as required by Chapter 120, Florida Statutes. The AST rule revisions are
2 expected to be legally effective by the end of calendar year 2016.

3

4 DEF will provide the Commission with its estimated compliance costs in its next
5 available filing once the rule is final.

6

7 **Q. What costs does DEF expect to incur in 2017 for the Phase II Cooling
8 Water Intake Program (Project 6)?**

9 A. DEF estimates \$208k of O&M costs for the Phase II Cooling Water Intake
10 Program to evaluate compliance with the 316(b) rule.

11

12 **Q. What costs does DEF expect to incur in 2017 for the CAIR/CAMR Program
13 (Project 7.2)?**

14 A. DEF estimates \$92k of O&M costs for the CAIR/CAMR Program for data
15 acquisition system maintenance of combustion turbine units and 40 CFR 75,
16 Appendix E, Section 2.2 air emissions compliance testing. This regulation
17 requires the Company to perform air emissions testing to reset correlation curves
18 every 20 quarters. This testing must be performed on all of its Predictive
19 Emissions Monitoring Systems. Four stations will be tested in 2017.

20

21 **Q: What costs does DEF expect to incur in 2017 for the BART Program
22 (Project 7.5)?**

23 A: DEF does not expect any costs.

24

1 **Q. What costs does DEF expect to incur in 2017 for the Arsenic Groundwater**
2 **Standard Program (Project 8)?**

3 A. DEF estimates \$120k in O&M costs for the Arsenic Groundwater Standard
4 Program. In accordance to FDEP Consent Order No. 09-3463D executed on
5 March 22, 2016 DEF continues its investigation to evaluate the potential source
6 of arsenic groundwater exceedances. A summary report of findings will be
7 submitted to the FDEP no later than December 31, 2017, and the Station must be
8 in compliance with the arsenic groundwater limit by December 31, 2019 in
9 accordance with the Consent Order. The original Consent Order was issued by
10 the FDEP for exceedance of the arsenic groundwater limit following the 2005
11 revision of the state's groundwater standard that lowered the arsenic maximum
12 contaminant level from 50 ppb to 10 ppb.

13
14 **Q. What costs does DEF expect to incur in 2017 for the Sea Turtle – Coastal**
15 **Street Lighting Program (Project 9)?**

16 A. DEF estimates \$450 and \$500 in O&M and capital costs, respectively, for the
17 Sea Turtle – Coastal Street Lighting Program. The O&M costs are to install
18 mitigation on any existing street lights during nesting season that may interfere
19 with sea turtle nesting for Gulf County, Mexico Beach, and Pinellas County.
20 Capital costs are projected to install new street lights if required in Gulf County,
21 Mexico Beach, and Pinellas County and any lighting required for the Don Cesar
22 project in Pinellas County.

23

1 **Q. What costs does DEF expect to incur in 2017 for the Underground Storage**
2 **Tanks (“UST”) Program (Project 10)?**

3 A. DEF does not expect any costs in 2017. FDEP has noticed its proposed UST
4 rule revisions in the Florida Administrative Register and such rules, once
5 adopted by the agency, will undergo review by the Joint Administrative
6 Procedures Committee as required by Chapter 120, Florida Statutes. The UST
7 rule revisions are expected to be legally effective by the end of calendar year
8 2016.

9
10 DEF will provide the Commission with its estimated compliance costs in its next
11 available filing once the rule is final.

12
13 **Q. What costs does DEF expect to incur in 2017 for the Modular Cooling**
14 **Tower (Project 11)?**

15 A. DEF does not expect any costs.

16
17 **Q. What costs does DEF expect to incur in 2017 for the Thermal Discharge**
18 **Permanent Cooling Tower (Project 11.1)?**

19 A. DEF does not expect any costs.

20
21 **Q. What costs does DEF expect to incur in 2017 for the Greenhouse Gas**
22 **Inventory and Reporting Program (Project 12)?**

23 A. DEF does not expect any costs.

24

1 **Q. What costs does DEF expect to incur in 2017 for the Mercury TMDL**
2 **Program (Project 13)?**

3 A. DEF does not expect any costs.
4

5 **Q. What costs does DEF expect to incur in 2017 in for the HAPs ICR Program**
6 **(Project No. 14)?**

7 A. DEF does not expect any costs.
8

9 **Q. What costs does DEF expect to incur in 2017 for the Effluent Limitation**
10 **Guidelines ICR Program (Project No. 15)?**

11 A. DEF does not expect any costs.
12

13 **Q. What costs does DEF expect to incur in 2017 for the Effluent Limitation**
14 **Guidelines CRN Program (Project No. 15.1)?**

15 A. DEF is projecting \$4.1M in capital costs for the ELG Crystal River North
16 project. On September 30, 2015, U.S. Environmental Protection Agency
17 finalized the Steam Electric Power Generating Effluent Guidelines, 40 CFR Part
18 423, imposing federal standards on several power plant streams that are
19 discharged to surface water. In the final regulation, closed-loop systems or dry
20 handling have been identified as the Best Available Technology (“BAT”) for
21 bottom ash transport water. Crystal River North Units 4 & 5 have a dry bottom
22 ash system that utilizes dewatering bins for separation of bottom ash and water.
23 However, the current configuration has the potential for bottom ash transport
24 water to leave via overflows and drain into an NPDES internal outfall. The

1 closed loop bottom ash compliance requirement must be achieved as soon as
2 possible, beginning November 1, 2018 but no later than December 31, 2023.
3 Renewal of the Crystal River Units 4 & 5 NPDES permit is in progress and
4 addresses this requirement. Duke Energy is seeking a compliance date of
5 February 1, 2020 to include modification of the existing system.

6

7 **Q. What costs does DEF expect to incur in 2017 for the NPDES Program**
8 **(Project No. 16)?**

9 A. DEF estimates \$81k of O&M costs for whole effluent toxicity (“WET”) testing
10 at DEF stations with NPDES permits.

11

12 **Q. What O&M costs does DEF expect to incur in 2017 for the MATS Program**
13 **– CR4&5 (Project No. 17)?**

14 A. DEF estimates O&M costs of approximately \$598k for CR4&5 MATS
15 compliance. This estimate includes emissions testing, burner inspections,
16 maintenance of emissions monitoring and control technologies, and reagent
17 costs.

18

19 **Q. What capital costs does DEF expect to incur in 2017 for the MATS**
20 **Program – CR4&5 (Project No. 17)?**

21 A. DEF does not expect capital expenditures in 2017.

22

23 **Q. Please provide an update on Carbon Regulations.**

1 A: Existing Units – The EPA plans to regulate CO₂ emissions from existing fossil
2 fuel-fired units under the President’s Climate Action Plan announced in June
3 2013. On October 23, 2015, EPA published the final New Source Performance
4 Standards (“NSPS”) for CO₂ emissions from existing fossil fuel-fired electric
5 generating units (also known as the “Clean Power Plan” or “CPP”). The final
6 CPP establishes state-specific emission goals; for Florida, the goals begin a
7 phased approach in 2022, ending with a rate goal of 919 lb. CO₂/MWh annual
8 average for the period 2030 and beyond. Alternatively, the state can adopt a
9 mass emissions approach culminating in a 2030 target of 105,094,704 tons
10 (existing units) or 106,641,595 tons (existing plus new units). The final CPP has
11 been challenged in the D.C. Circuit by 27 states and a number of industry
12 groups. Oral argument in the D.C. Circuit Court of Appeals is scheduled for
13 September 27, 2016. In addition, on February 9, 2016, the U.S. Supreme Court
14 placed a stay on the CPP until such time that all litigation is completed.

15
16 New Units - Also, on October 23, 2015, EPA published the final NSPS for CO₂
17 emissions for new, modified, and reconstructed fossil fuel-fired EGUs. The rule
18 includes emission limits of 1,400 lb. CO₂/MWh for new coal-fired units and
19 1,000 lb. CO₂/MWh for new natural gas combined-cycle units. This rule has
20 also been challenged in the D.C. Circuit.

21
22 **Q. Does this conclude your testimony?**

23 A. Yes.