

State of Florida



Public Service Commission

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

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

DATE: November 7, 2016
TO: Angela Charles, Commission Deputy Clerk II, Office of Commission Clerk
FROM: Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis
RE: Docket No.: 150171-EI
Company Name: Duke Energy Florida, LLC
Company Code: EI801
Audit Purpose: A19 – Audit Actual Up-Front Bond Issuance Costs
Audit Control No: 16-270-2-1

Volume 2 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report, and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held November 1, 2016.

LMD/cmm

Attachments: Confidential Document Index
Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)

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2016 NOV -7 PM 5:07
COMMISSION
CLERK



Received By

11-7-16

Date

STATE OF FLORIDA



COMMISSIONERS:
JULIE IMANUEL BROWN, CHAIRMAN
LISA POLAK EDGAR
RONALD A. BRISE,
ART GRAHAM
JIMMY PATRONIS

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

Public Service Commission

November 1, 2016


Duke Energy Florida
299 1st Avenue North
St Petersburg, FL 33701

Dear Ms. Olivier:

RE: Up-Front Bond Issuance Costs, Docket No.150171-EI.

We have completed our field work in the above-referenced audit. Included with this letter is a copy of the audit work-papers which the Commission is maintaining in a Temporary Confidential Status and a listing of these work-papers. Please sign and date a copy of this letter indicating that you have received these copies. The Utility must file a Request for Confidential Classification according to Rule 25-22.006, F.A.C. in order to maintain this confidentiality. This request must be filed with the Commission within twenty-one days from today or these work-papers will become public documents.

Sincerely,


Simon O. Ojada
Audit Manager

Received by: Celina Tse

Enclosure

cc: Audit File

INDEX OF CONFIDENTIAL WORKPAPERS
DUKE ENERGY FLORIDA, LLC.
DKT 150171-EI ACN 16-270-2-1
ACTUAL UP-FRONT BOND ISSUANCE COSTS

Item	Description	Work-paper Number	# of Pages
1	Underwriters' Fees and Expenses	43-1	5
2	Legal Fees -	43-2 to 43-6	199
3	Rating Agency Fees	43-7	35
4	Commission's Financial Advisor Fees and Expenses	43-8	1
5	Commission's Legal Fees and Expenses	43-9	1
6	Sevicer Set-up Fees	43-10	1
7	Auditor Fees and Expenses	43-11	1
8	SPE /Issuer Set-up Fee	43-12	1
9	Marketing and Misc Fees and Expenses	43-13	1
10	Printing /Edgarizing Expenses	43-14	1
11	Trustee/Trustee Counsel Fees and Expenses	43-15	2
12	Original Issue Discount	43-16	1
13	DEF Structuring Advisor Fees and Expenses	43-17	1
14	SEC Registration Fees	43-18	1

Total Pages 249