



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

March 16, 2017

VIA ELECTRONIC FILING

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

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

Dear Ms. Stauffer:

Please find enclosed for electronic filing on behalf of Duke Energy Florida, LLC ("DEF"), DEF's Request for Confidential Classification filed in connection with its Private Letter Ruling Request. The filing includes the following:

- DEF's Request for Confidential Classification
- Slipsheet for confidential Exhibit A
- Redacted Exhibit B (two copies)
- Exhibit C (justification matrix), and
- Exhibit D (affidavit of Marcus S. Shore)

DEF's confidential Exhibit A that accompanies the above-referenced filing has been submitted under separate cover.

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 FLORIDA PUBLIC SERVICE COMMISSION

In re: Duke Energy Florida, LLC's Private
Letter Ruling Request Relating to the
Application of the Depreciation
Normalization Rules of Section 168(i)(9) of
the Internal Revenue Code

Docket No. 170000-EI

Filed: March 16, 2017

**DUKE ENERGY FLORIDA, LLC'S REQUEST FOR
CONFIDENTIAL CLASSIFICATION OF PRIVATE LETTER RULING**

Duke Energy Florida, LLC ("DEF" or "Company"), pursuant to Section 366.093, Florida Statutes ("F.S."), and Rule 25-22.006, Florida Administrative Code ("F.A.C."), submits its Request for Confidential Classification regarding its Private Letter Ruling Request relating to the Depreciation Normalization Rules of §168(i)(9) of the Internal Revenue Code. In support of this Request, DEF states:

1. Rule 25-14.011(4)(b), F.A.C., provides that a utility must provide a copy of any ruling request filed with the Internal Revenue Service ("IRS") related to a normalization issue under Section 168 of the Internal Revenue Code ("IRC"). On January 31, 2017, DEF submitted to the IRS its Private Letter Ruling Request Relating to the Application of the Depreciation Normalization rules under IRC § 168(i)(9) ("PLR Request"). DEF's PLR Request contains confidential information under Sections 192.0105(4), 213.015(9), and 366.093(3), F.S. Additionally, pursuant to Section 192.105(1), F.S. the information included in the PLR is exempt

from disclosure under Chapter 119. Accordingly, DEF files this Request for Confidential Classification.

2. The following exhibits are included with this request:

(a) Sealed Composite Exhibit A is a package containing an unredacted copy of the PLR Request for which DEF seeks confidential treatment. Composite Exhibit A is being submitted separately in a sealed envelope labeled “CONFIDENTIAL.” In the unredacted versions, the information asserted to be confidential is highlighted by yellow marker.

(b) Composite Exhibit B is a package containing two copies of redacted versions of the PLR Request for which DEF requests confidential classification. The specific information for which confidential treatment is requested has been blocked out by opaque marker or other means.

(c) Exhibit C is a table which identifies by page and line the information for which DEF seeks confidential classification and the specific statutory bases for seeking confidential treatment.

(d) Exhibit D is the supporting affidavit of Marcus S. Shore.

3. As indicated in Exhibit C, the information for which DEF requests confidential classification is intended to be and has been treated by DEF as confidential within the meaning of Section 366.093(3), F.S. Such documents are entitled to confidential treatment and are exempt from the disclosure provisions of the Public Records Act pursuant to Section 366.093(1), F.S. The disclosure would cause harm to DEF and its customers. *See* Affidavit of Marcus S. Shore at ¶ 6.

4. Sections 192.0105 and 213.015, F.S., set forth the Florida Taxpayers’ Bill of Rights. Section 192.0105(4)(a) provides “[t]he right to have information kept confidential,

including federal tax information, ad valorem tax returns, social security numbers, [and] all financial records produced by the taxpayer” Likewise, section 213.015(9) provides “[t]he right to have the taxpayer’s tax information kept confidential unless otherwise specified by law.” The PLR request contains DEF’s tax information and is therefore confidential pursuant to sections 192.0105(4)(a) and 213.015(9), F.S. *See* Affidavit of Marcus S. Shore, at ¶ 5. The public disclosure of this information would impair DEF’s competitive businesses. *See* § 366.093(3)(e), F.S.; Affidavit of Marcus S. Shore, at ¶ 5-6.

5. Moreover, section 192.105(1), Fla. Stat., exempts federal tax information obtained pursuant to IRC § 6103 from the public records law. IRC § 6103(b)(2)(b) defines “return information” to include “any part of a written determination [a private letter ruling] or any background filed document relating to such written determination [a request for a private letter ruling].” Although the information at issue in this request was not obtained by the Commission “pursuant to IRC § 6103,” section 192.105 clearly demonstrates the legislature’s determination that taxpayer information of the type involved in this request is to remain confidential and exempt from disclosure under Chapter 119, F.S.

6. The information identified as Exhibit “A” is intended to be and is treated as confidential by the Company. *See* Affidavit of Marcus S. Shore at ¶ 7. The information has not been disclosed to the public, and the Company has treated and continues to treat the information at issue as confidential. *See* Affidavit of Marcus S. Shore at ¶ 7.

7. DEF requests that the information identified in Exhibit A be classified as “proprietary confidential business information” within the meaning of section 366.093(3), F.S., that the information remain confidential for a period of at least 18 months as provided in section

366.093(4) F.S., and that the information be returned as soon as it is no longer necessary for the Commission to conduct its business.

WHEREFORE, for the foregoing reasons, DEF respectfully requests the Commission grant this Request for Confidential Classification.

Respectfully submitted this 16th day of March, 2017.

s/Matthew R. Bernier

DIANNE M. TRIPLETT
Associate General Counsel
Duke Energy Florida, LLC.
299 First Avenue North
St. Petersburg, FL 33701
T: 727.820.4692
F: 727.820.5041
E: Dianne.Triplett@duke-energy.com

MATTHEW R. BERNIER
Senior Counsel
Duke Energy Florida, LLC
106 East College Avenue
Suite 800
Tallahassee, Florida 32301
T: 850.521.1428
F: 727.820.5041
E: Matthew.Bernier@duke-energy.com

Exhibit A

“CONFIDENTIAL”

(filed under separate cover)

Exhibit B

REDACTED

(two copies)

DEF's Private Letter Ruling Request

Page 1 through 67

REDACTED

In their entirety

DEF's Private Letter Ruling Request

Page 1 through 67

REDACTED

In their entirety

Exhibit C

DUKE ENERGY FLORIDA Confidentiality Justification Matrix

DOCUMENT/RESPONSES	PAGE/LINE	JUSTIFICATION
DEF's Private Ruling Letter Request	All information in its entirety contained in pages 1-67 of the PLR.	§366.093(3)(e), F.S. The document in question contains confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.

Exhibit D
AFFIDAVIT OF
MARCUS S. SHORE

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Duke Energy Florida, LLC's Private
Letter Ruling Request Relating to the
Application of the Depreciation Normalization
Rules of Section 168(i)(9) of the Internal
Revenue Code

Docket No. 170000

Filed: March 16, 2017

**AFFIDAVIT OF MARCUS S. SHORE IN SUPPORT OF
DUKE ENERGY FLORIDA'S
REQUEST FOR CONFIDENTIAL CLASSIFICATION**

STATE OF NORTH CAROLINA

COUNTY OF MECKLENBURG

BEFORE ME, the undersigned authority duly authorized to administer oaths,
personally appeared Marcus S. Shore, who being first duly sworn, on oath deposes and
says that:

1. My name is Marcus S. Shore. I am over the age of 18 years old and I have
been authorized by Duke Energy Florida (hereinafter "DEF" or the "Company") to give
this affidavit in the above-styled proceeding on DEF's behalf and in support of DEF's
Request for Confidential Classification (the "Request"). The facts attested to in my
affidavit are based upon my personal knowledge.

2. I am the Director of Federal Tax within the Treasury and Tax Department
for Duke Energy Corporation. This department is responsible for federal tax matters
relating to Duke Energy Corporation and its affiliates.

3. As the Director of Federal Tax, I am responsible, along with the other members of my group, for reviewing company positions and advising the company on all federal income tax matters, as well as defending the company's positions on audit by the Internal Revenue Service.

4. DEF is seeking confidential classification for its Private Letter Ruling Request (the "PLR Request"). The confidential information at issue is contained in confidential Exhibit A to DEF's Request and is outlined in DEF's Justification Matrix attached to DEF's Request as Exhibit C. DEF is requesting confidential classification of this information because it contains confidential taxpayer information.

5. The information and documents contain confidential business information; specifically, DEF's PLR Request, submitted to the Internal Revenue Service on January 31, 2017. The disclosure of which would impair the competitive business interests of DEF and its customers.

6. The PLR Request contains taxpayer information and that is subject to Sections 192.0105(4) and 213.015(9), Florida Statutes, which set forth the Florida Tax Payers' Bill of Rights and provide that taxpayers have the right to keep their tax information confidential. The PLR Request contains names, addresses, identification numbers, amounts, locations, dates and other taxpayer identifying information. Although the information at issue in this request was not obtained by the Commission "pursuant to Internal Revenue Code § 6103," section 192.105 clearly demonstrates the legislature's determination that taxpayer information of the type involved in this request is to remain confidential and exempt from disclosure under Chapter 119, F.S. DEF has

maintained the confidentiality of this information. The disclosure of which would harm DEF and its customers.

7. Upon receipt of confidential information and with its own confidential documents and information, strict procedures are established and followed to maintain the confidentiality of the documents and information provided, including restricting access to those persons who need the information to assist the Company, and restricting the number of people who have access to the information. At no time since receiving the information in question has the Company publicly disclosed that information. The Company has treated and continues to treat the information at issue as confidential.

8. This concludes my affidavit.

Further affiant sayeth not.

Dated the 15th day of March, 2017.

Marcus Shore

(Signature)
Marcus S. Shore
Director of Federal Tax
Treasury and Tax
Duke Energy Business Services
550 South Tryon
Charlotte, NC 28202

THE FOREGOING INSTRUMENT was sworn to and subscribed before me this 15 day of March, 2017, by Marcus S. Shore. He is personally known to me, or has produced his SC driver's license, or his _____ as identification.



(AFFIX NOTARIAL SEAL)

Natalie W Polk

(Signature)

Natalie W. Polk

(Printed Name)

NOTARY PUBLIC, STATE OF NORTH CAROLINA

4-29-2018

(Commission Expiration Date)

(Serial Number, If Any)