State of Florida

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

DATE:	April 17, 2017
TO:	Carlotta S. Stauffer, Commission Clerk, Office of Commission Clerk
FROM:	Suzanne S. Brownless, Senior Attorney, Office of the General Counsel Mark A. Cicchetti, Chief of Finance, Tax & Cost Recovery, Division of Accounting & Finance
RE:	Docket No. 170000-EI - 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 – Document No. 03640-17

On March 16, 2017, Duke Energy Florida, LLC (DEF) filed Document No. 03640-17, its private letter ruling request relating to the application of the depreciation normalization rules of Section 168(i)(9) of the Internal Revenue Code (Private Letter Ruling), and requested confidential treatment for the document. No other action has been requested of the Commission by DEF with regard to this document other than the issuance of a confidentiality order should the Commission determine that the document needs to be retained.

Commission staff has reviewed Document No. 03640-17 and determined that the Commission does not need to take any further action with regard to this document and that it is not necessary for the Commission to retain it. That being the case, please return the Private Letter Ruling to DEF at your earliest convenience.

Should you have any questions or need further information regarding this matter, please contact Suzanne Brownless at 413-6218.

COMMISSION