



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

May 16, 2017

VIA OVERNIGHT MAIL

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

RECEIVED-FPSC
2017 MAY 16 AM 10:33
COMMISSION
CLERK

Re: *Review of Duke Energy Florida, LLC's Internal Audit Controls; Undocketed*

Dear Ms. Stauffer:

On May 16, 2017, Duke Energy Florida, LLC ("DEF) electronically filed a Request for Confidential Classification regarding DEF's audit workpapers filed in connection with the FPSC Review of DEF's Internal Audit Controls, initiated by the Office of Auditing and Performance Analysis on September 8, 2016. Enclosed with this cover letter is DEF's confidential Exhibit A (in a separate sealed envelope) that accompanies the above-referenced filing.

Thank you for your assistance in this matter. Please feel free to call me at (850) 521-1428 should you have any questions concerning this filing.

Respectfully,

/s/ Matthew R. Bernier

Matthew R. Bernier
Sr. Counsel

MRB/at
Enclosure

cc: Certificate of Service