Matthew R. Bernier
Associate General Counsel
Duke Energy Florida, LLC.

April 2, 2018

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. 20180007-EI*

Dear Ms. Stauffer:

On behalf of Duke Energy Florida, LLC ("DEF"), please find enclosed for electronic filing in the above-referenced docket, DEF's 2017 Final True-Up Report. The filing includes the following:

- DEF's Petition for Approval of Environmental Cost Recovery Final True-Up for the period January 2017 to December 2017;
- Pre-filed Direct Testimony of Christopher A. Menendez and Exhibit No. ___ (CAM-1) and Exhibit No. ___(CAM-2);
- Pre-filed Direct Testimony of Timothy Hill;
- Pre-filed Direct Testimony of Jeffrey Swartz; and
- Pre-filed Direct Testimony of Patricia Q. West and Exhibit No. ___ (PQW-1).

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
Matthew.Bernier@duke-energy.com

MRB/mw
Enclosures

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery Clause	Docket No. 20180007-EI
	Filed: April 2, 2018

DUKE ENERGY FLORIDA'S PETITION FOR APPROVAL OF ENVIRONMENTAL COST RECOVERY CLAUSE FINAL TRUE-UP FOR THE PERIOD JANUARY 2017 - DECEMBER 2017

Duke Energy Florida, LLC ("DEF" or "the Company"), hereby petitions for approval of DEF's final end-of-the period Environmental Cost Recovery Clause ("ECRC") True-Up amount of an over-recovery of $6,565,806, and an over-recovery of $4,814,791 as the adjusted net true-up for the period January 2017 through December 2017. In support of this Petition, DEF states:

1. The actual end-of-period ECRC true-up over-recovery amount of $6,565,806 for the period January 2017 through December 2017 was calculated in accordance with the methodology set forth in Form 42-2A of Exhibit No. __ (CAM-1) accompanying the direct testimony of DEF witness Christopher A. Menendez, which is being filed together with this Petition and incorporated herein. Additional cost information for specific ECRC programs for the period January 2017 through December 2017 are presented in the direct testimonies of Timothy Hill, Jeffrey Swartz, and Patricia Q. West filed with this Petition and incorporated herein.

2. In Order No. PSC-2018-0014-FOF-EI, the Commission approved an over-recovery of $1,751,015 as the estimated/actual ECRC true-up for the period January 2017 through December 2017.

3. As reflected on Form 42-1A of Exhibit No. __ (CAM-1) to Mr. Menendez's testimony, the adjusted net true-up for the period January 2017 through December 2017 is an

over-recovery of $4,814,791, which is the difference between the actual true-up over-recovery of $6,565,806 and the estimated/actual true-up over-recovery of $1,751,015.

WHEREFORE, DEF respectfully requests that the Commission approve the Company's final 2017 end-of-period Environmental Cost Recovery True-Up amount of an over-recovery amount of $6,565,806, and an over-recovery of $4,814,791 as the adjusted net true-up for the period January 2017 through December 2017.

RESPECTFULLY SUBMITTED this 2nd day of April, 2018.

By: *s/Matthew R. Bernier*
DIANNE M. TRIPLETT
Deputy 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
Associate General 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

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 2nd day of April, 2018.

s/Matthew R. Bernier
Attorney

Charles Murphy / Stephanie Cuello Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850 cmurphy@psc.state.fl.us scuello@psc.state.fl.us James D. Beasley / J. Jeffry Wahlen Ausley McMullen P.O. Box 391 Tallahassee, FL 32302 jbeasley@ausley.com jwahlen@ausley.com Russell A. Badders / Steven R. Griffin Beggs & Lane P.O. Box 12950 Pensacola, FL 32591 rab@beggslane.com srg@beggslane.com Jon C. Moyle, Jr. Moyle Law Firm, P.A. 118 North Gadsden Street Tallahassee, FL 32301 jmoyle@moylelaw.com Kenneth Hoffman Florida Power & Light Company 215 S. Monroe Street, Suite 810 Tallahassee, FL 32301-1858 ken.hoffman@fpl.com George Cavros 120 E. Oakland Park Blvd., Ste. 105 Fort Lauderdale, FL 33334 george@cavros-law.com	John T. Butler / Maria Moncada Florida Power & Light Company 700 Universe Boulevard (LAW/JB) Juno Beach, FL 33408-0420 john.butler@fpl.com maria.moncada@fpl.com Jeffrey A. Stone / Rhonda J. Alexander Gulf Power Company One Energy Place Pensacola, FL 32520-0780 rjalexad@southernco.com jastone@southernco.com J.R. Kelly / P. Christensen / C. Rehwinkel Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 rehwinkel.charles@leg.state.fl.us kelly.jr@leg.state.fl.us christensen.patty@leg.state.fl.us Ms. Paula K. Brown Tampa Electric Company Regulatory Affairs P.O. Box 111 Tampa, FL 33601 regdept@tecoenergy.com James W. Brew / Laura A. Wynn Stone Law Firm 1025 Thomas Jefferson Street, N.W. Eighth Floor, West Tower Washington, DC 20007 jbrew@smxblaw.com law@smxblaw.com

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

CHRISTOPHER MENENDEZ

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 20180007-EI

April 2, 2018

Q. Please state your name and business address.

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

Q. By whom are you employed and in what capacity?

A. I am employed by Duke Energy Florida, LLC ("DEF" or the "Company"), as Rates and Regulatory Strategy Manager.

Q. What are your responsibilities in that position?

A. I am responsible for regulatory planning and cost recovery for DEF. These responsibilities include: regulatory financial reports and analysis of state, federal and local regulations and their impact on DEF. In this capacity, I am also responsible for DEF's True-up, Actual/Estimated and Projection filings in the Environmental Cost Recovery Clause docket ("ECRC").

Q. Please describe your educational background and professional experience.

A. I joined the Company on April 7, 2008 as a Senior Financial Specialist in the Florida Planning & Strategy group. In that capacity, I supported the development of long-term financial forecasts and the development of current-year monthly earnings and cash flow projections. In 2011, I accepted a position as a Senior Business Financial Analyst in the Power Generation Florida Finance organization. In that capacity, I provided accounting and financial analysis support to various generation facilities in DEF's Fossil fleet. In 2013, I accepted a position as a Senior Regulatory Specialist. In that capacity, I supported the preparation of testimony and exhibits for the Fuel Docket as well as other Commission Dockets. In October 2014, I was promoted to my current position. Prior to working at DEF, I was the Manager of Inventory Accounting and Control for North American Operations at Cott Beverages. In this role, I was responsible for inventory-related accounting and inventory control functions for Cott-owned manufacturing plants in the United States and Canada. I received a Bachelor of Science degree in Accounting from the University of South Florida, and I am a Certified Public Accountant in the State of Florida.

Q. Have you previously filed testimony before this Commission in connection with DEF's Environmental Cost Recovery Clause ("ECRC")?

A. Yes.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present for Commission review and approval DEF's actual true-up costs associated with environmental compliance activities for the period January 2017 - December 2017.

Q. Are you sponsoring any exhibits in support of your testimony?

A. Yes. I am sponsoring Exhibit No.___ CAM-1, that consists of nine forms, and Exhibit No.___ CAM-2, that provides details of four capital projects by site.

Exhibit No.___ CAM-1 consists of the following:

- Form 42-1A: Final true-up for the period January 2017 - December 2017.
- Form 42-2A: Final true-up calculation for the period.
- Form 42-3A: Calculation of the interest provision for the period.
- Form 42-4A: Calculation of variances between actual and actual/estimated costs for O&M Activities.
- Form 42-5A: Summary of actual monthly costs for the period for O&M Activities.
- Form 42-6A: Calculation of variances between actual and actual/estimated costs for Capital Investment Projects.
- Form 42-7A: Summary of actual monthly costs for the period for Capital Investment Projects.
- Form 42-8A, pages 1-18: Calculation of return on capital investment, depreciation expense and property tax expense for each project recovered through the ECRC.

- Form 42-9A: DEF's capital structure and cost rates.

Exhibit No.___ CAM-2 consists of detailed support for the following capital projects:

- Pipeline Integrity Management (Capital Program Detail (CPD), pages 2-3)
- Above Ground Storage Tank Secondary Containment (CPD, pages 4-9)
- Clean Air Interstate Rule (CAIR) Combustion Turbines (CTs)(CPD, pages 10-13)
- CAIR-Crystal River Units 4 & 5 (CPD, pages 14-15)

These exhibits were developed under my supervision and they are true and accurate.

Q. What is the source of the data that you will present in testimony and exhibits in this proceeding?

A. The actual data is taken from the books and records of DEF. The books and records are kept in the regular course of DEF's business in accordance with generally accepted accounting principles and practices, provisions of the Uniform System of Accounts as prescribed by Federal Energy Regulatory Commission, and any accounting rules and orders established by this Commission. The Company relies on the information included in this testimony in the conduct of its affairs.

Q. What is the final true-up amount DEF is requesting for the period January 2017 - December 2017?

A. DEF requests approval of an over-recovery amount of $6,565,806 for the year ending December 31, 2017. This amount is shown on Form 42-1A, Line 1.

Q. What is the net true-up amount DEF is requesting for the period January 2017 - December 2017 to be applied in the calculation of the environmental cost recovery factors to be refunded/recovered in the next projection period?

A. DEF requests approval of an adjusted net true-up over-recovery amount of $4,814,791 for the period January 2017 - December 2017 reflected on Line 3 of Form 42-1A. This amount is the difference between an actual over-recovery amount of $6,565,806 and an actual/estimated over-recovery of $1,751,015 for the period January 2017 - December 2017, as approved in Order PSC-2018-0014-FOF-EI.

Q. Are all costs listed on Forms 42-1A through 42-8A attributable to environmental compliance projects approved by the Commission?

A. Yes.

Q. How did actual O&M expenditures for January 2017 - December 2017 compare with DEF's actual/estimated projections as presented in previous testimony and exhibits?

A. Form 42-4A shows a total O&M project variance of $5,602,103 or 13% lower than projected. Individual O&M project variances are on Form 42-4A. Explanations associated with variances are contained in the direct testimonies of Jeffrey Swartz, Timothy Hill, and Patricia Q. West.

Q. How did actual capital recoverable expenditures for January 2017 - December 2017 compare with DEF's estimated/actual projections as presented in previous testimony and exhibits?

A. Form 42-6A shows a total capital investment recoverable cost variance of $61,800 or 0.2% lower than projected. Individual project variances are on Form 42-6A. Return on capital investment, depreciation and property taxes for each project for the period are provided on Form 42-8A, pages 1-18. Explanations associated with variances are contained in the direct testimonies of Timothy Hill, Jeffrey Swartz and Patricia West.

Q. Please explain the variance between actual project expenditures and the Actual/Estimated projections for the SO_2/NOx Emissions Allowance (Project 5).

A. The O&M variance is $6,263 or 31% lower than projected. This is primarily due to lower than expected SO_2 Allowance expense.

Q. Does this conclude your testimony?

A. Yes.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Commission Forms 42-1A Through 42-9A

January 2017 - December 2017
Final True-Up
Docket No. 20180007-EI

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2017 - December 2017
(in Dollars)

Form 42-1A

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)

Line		Period Amount
1	Over/(Under) Recovery for the Period January 2017 - December 2017 (Form 42-2A, Line 5 + 6 + 10)	$ 6,565,806
2	Actual/Estimated True-Up Amount Approved for the Period January 2017 - December 2017 (Order No. PSC-2018-0014-FOF-EI)	1,751,015
3	Final True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2019 to December 2019 (Lines 1 - 2)	$ 4,814,791

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2017 - December 2017

End-of-Period True-Up Amount
(in Dollars)

Form 42-2A

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)

Line	Description		Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	ECRC Revenues (net of Revenue Taxes)		$3,787,753	$3,955,395	$ 3,785,440.63	$ 4,188,871.45	$4,662,865	$5,197,777	$5,598,804	$5,632,809	$5,619,685	$4,918,168	$4,592,864	$4,086,678	56,027,109
2	True-Up Provision	8,557,918	$713,160	$713,160	$713,160	$713,160	$713,160	$713,160	$713,160	$713,160	$713,160	$713,160	$713,160	$713,160	8,557,918
	(Order No. PSC-2016-0535-FOF-EI)														
3	ECRC Revenues Applicable to Period (Lines 1 + 2)		$4,500,913	4,668,555	4,498,600	4,902,031	5,376,025	5,910,936	6,311,964	6,345,968	6,332,845	5,631,328	5,306,023	4,799,837	64,585,027
4	Jurisdictional ECRC Costs														
	a. O & M Activities (Form 42-5A, Line 9)		$2,727,750	$2,658,162	$3,255,691	$2,744,695	$3,781,772	$2,903,683	$2,739,658	$3,137,720	$2,743,658	$3,166,145	$1,836,037	$2,450,866	$34,145,837
	b. Capital Investment Projects (Form 42-7A, Line 9)		2,008,193	1,998,642	1,986,655	1,937,659	1,937,636	1,973,768	1,958,754	1,955,499	1,994,714	2,015,205	2,073,494	2,101,824	23,942,044
	c. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
	d. Total Jurisdictional ECRC Costs		$4,735,943	$4,656,804	$5,242,346	$4,682,354	$5,719,408	$4,877,451	$4,698,412	$5,093,219	$4,738,372	$5,181,350	$3,909,531	$4,552,690	$58,087,881
5	Over/(Under) Recovery (Line 3 - Line 4d)		($235,030)	$11,751	($743,746)	$219,677	($343,383)	$1,033,485	$1,613,552	$1,252,749	$1,594,473	$449,978	$1,396,492	$247,148	$6,497,146
6	Interest Provision (Form 42-3A, Line 10)		4,488	4,947	4,921	4,864	4,287	4,549	5,489	6,090	5,556	6,024	7,939	9,506	68,660
7	Beginning Balance True-Up & Interest Provision		8,557,918	7,614,216	6,917,755	5,465,770	4,977,151	3,924,895	4,249,769	5,155,650	5,701,329	6,588,199	6,331,041	7,022,312	8,557,918
	a. Deferred True-Up - January 2016 - December 2016														
	(2016 TU filing dated 4/3/17, approved in Order PSC-2018-0014-FOF-EI)		1,266,492	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492	1,266,492
8	True-Up Collected/(Refunded) (see Line 2)		(713,160)	(713,160)	(713,160)	(713,160)	(713,160)	(713,160)	(713,160)	(713,160)	(713,160)	(713,160)	(713,160)	(713,160)	(8,557,918)
9	End of Period Total True-Up (Lines 5+6+7+7a+8)		$8,880,708	$8,184,247	$6,732,262	$6,243,643	$5,191,387	$5,516,261	$6,422,142	$6,967,821	$7,854,691	$7,597,533	$8,288,804	$7,832,298	$7,832,298
10	Adjustments to Period Total True-Up Including Interest		0	0	0	0	0	0	0	0	0	0	0	0	0
11	End of Period Total True-Up Over/(Under) (Lines 9 + 10)		$8,880,708	$8,184,247	$6,732,262	$6,243,643	$5,191,387	$5,516,261	6,422,142	$6,967,821	$7,854,691	$7,597,533	$8,288,804	$7,832,298	$7,832,298

Notes:
(A) N/A

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2017 - December 2017

Interest Provision
(in Dollars)

Line	Description	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Beginning True-Up Amount (Form 42-2A, Line 7 + 7a + 10)	$9,824,410	$8,880,708	$8,184,247	$6,732,262	$6,243,643	$5,191,387	$5,516,261	$6,422,142	$6,967,821	$7,854,691	$7,597,533	$8,288,804	
2	Ending True-Up Amount Before Interest (Line 1 + Form 42-2A, Lines 5 + 8)	8,876,220	8,179,300	6,727,341	6,238,779	5,187,100	5,511,712	6,416,653	6,961,731	7,849,135	7,591,509	8,280,865	7,822,792	
3	Total of Beginning & Ending True-Up (Lines 1 + 2)	18,700,630	17,060,008	14,911,588	12,971,041	11,430,743	10,703,099	11,932,914	13,383,874	14,816,956	15,446,200	15,878,398	16,111,596	
4	Average True-Up Amount (Line 3 x 1/2)	9,350,315	8,530,004	7,455,794	6,485,521	5,715,372	5,351,550	5,966,457	6,691,937	7,408,478	7,723,100	7,939,199	8,055,798	
5	Interest Rate (Last Business Day of Prior Month)	0.40%	0.74%	0.64%	0.94%	0.86%	0.95%	1.08%	1.12%	1.06%	0.73%	1.14%	1.25%	
6	Interest Rate (Last Business Day of Current Month)	0.74%	0.64%	0.94%	0.86%	0.95%	1.08%	1.12%	1.06%	0.73%	1.14%	1.25%	1.58%	
7	Total of Beginning & Ending Interest Rates (Lines 5 + 6)	1.14%	1.38%	1.58%	1.80%	1.81%	2.03%	2.20%	2.18%	1.79%	1.87%	2.39%	2.83%	
8	Average Interest Rate (Line 7 x 1/2)	0.570%	0.690%	0.790%	0.900%	0.905%	1.015%	1.100%	1.090%	0.895%	0.935%	1.195%	1.415%	
9	Monthly Average Interest Rate (Line 8 x 1/12)	0.048%	0.058%	0.066%	0.075%	0.075%	0.085%	0.092%	0.091%	0.075%	0.078%	0.100%	0.118%	
10	Interest Provision for the Month (Line 4 x Line 9)	$4,488	$4,947	$4,921	$4,864	$4,287	$4,549	$5,489	$6,090	$5,556	$6,024	$7,939	$9,506	$68,660

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2017 - December 2017

Variance Report of O&M Activities
(In Dollars)

Line		(1) YTD Actual	(2) Actual/ Estimated	(3) Variance Amount	(4) Variance Percent
1	Description of O&M Activities - System				
1	Transmission Substation Environmental Investigation, Remediation, and Pollution Prevention	$367,391	$579,423	($212,032)	-37%
1a	Distribution Substation Environmental Investigation, Remediation, and Pollution Prevention	517,025	625,998	(108,973)	-17%
2	Distribution System Environmental Investigation, Remediation, and Pollution Prevention	5,111	36,159	(31,048)	-86%
3	Pipeline Integrity Management - Bartow /Anclote Pipeline - Intm	(10,208)	0	(10,208)	0%
4	Above Ground Tank Secondary Containment	0	0	0	0%
5	SO2/NOx Emissions Allowances - Energy	14,242	20,505	(6,263)	-31%
5	NOx Emissions Allowances Regulatory Asset	3,673,973	3,673,974	(1)	0%
6	Phase II Cooling Water Intake 316(b) - Base	300,130	190,686	109,445	57%
6a	Phase II Cooling Water Intake 316(b) - Intm	28,803	36,054	(7,251)	-20%
7.2	CAIR/CAMR - Peaking - Demand	0	0	(0)	0%
7.4	CAIR/CAMR Crystal River - Base	13,318,899	14,378,699	(1,059,800)	-7%
7.4	CAIR/CAMR Crystal River - Energy	15,392,099	19,174,599	(3,782,500)	-20%
7.4	CAIR/CAMR Crystal River - A&G	131,185	143,898	(12,712)	-9%
7.4	CAIR/CAMR Crystal River - Conditions of Certification - Energy	0	0	0	0%
7.5	Best Available Retrofit Technology (BART) - Energy	0	0	0	0%
8	Arsenic Groundwater Standard - Base	102,758	120,262	(17,504)	-15%
9	Sea Turtle - Coastal Street Lighting - Distrib	0	0	0	0%
11	Modular Cooling Towers - Base	0	0	0	0%
12	Greenhouse Gas Inventory and Reporting - Energy	0	0	0	0%
13	Mercury Total Daily Maximum Loads Monitoring - Energy	0	0	0	0%
14	Hazardous Air Pollutants (HAPs) ICR Program - Energy	0	0	0	0%
15	Effluent Limitation Guidelines ICR Program - Energy	0	0	0	0%
15.1	Effluent Limitation Guidelines ICR Program CRN - Energy	0	0	0	0%
16	National Pollutant Discharge Elimination System (NPDES) - Energy	26,438	70,198	(43,760)	-62%
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	134,409	598,439	(464,030)	-78%
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	0	0	0	0%
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	1,924,271	1,790,786	133,485	7%
18	Coal Combustion Residual (CCR) Rule - Energy	383,150	472,101	(88,951)	-19%
2	Total O&M Activities - Recoverable Costs	$36,309,677	$41,911,781	($5,602,103)	-13%
3	Recoverable Costs Allocated to Energy	21,548,581	25,800,601	(4,252,020)	-16%
4	Recoverable Costs Allocated to Demand	14,761,096	16,111,179	(1,350,083)	-8%

Notes:
Column (1) End of Period Totals on Form 42-5A
Column (2) 2017 Estimated/Actual Filing (8/4/2017)
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2017 - December 2017

O&M Activities
(in Dollars)

Form 42-5A

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)

Line	Description	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Description of O&M Activities													
1	Transmission Substation Environmental Investigation, Remediation, and Pollution Prevention	$87,099	($20,298)	$23,596	$14,750	$384,276	($257,407)	$33,417	$61,473	$11,735	$8,764	$2,822	$17,164	$367,391
1a	Distribution Substation Environmental Investigation, Remediation, and Pollution Prevention	85,273	12,198	40,914	152,855	44,759	43,321	34,720	18,440	(2,703)	9,643	966	76,640	517,025
2	Distribution System Environmental Investigation, Remediation, and Pollution Prevention	1,693	1,514	0	16,111	11,151	(25,358)	0	0	0	0	0	0	5,111
3	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intm	0	0	0	0	0	0	0	0	(10,208)	0	0	0	(10,208)
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	6,740	2,619	2,198	2,622	2,563	(25,148)	2,580	2,376	2,919	2,324	9,873	2,576	14,242
5	NOx Emissions Allowance Regulatory Asset	302,430	302,430	302,430	302,430	302,430	302,430	302,430	311,393	311,393	311,393	311,393	311,393	3,673,973
6	Phase II Cooling Water Intake 316(b) - Base	(48,845)	30,910	0	58,168	0	26,647	19,955	0	63,209	13,897	8,501	127,690	300,130
6a	Phase II Cooling Water Intake 316(b) - Intm	24,827	(6,903)	19,730	(31,837)	24,557	(5,780)	19,089	24,077	(44,413)	(4,035)	21,762	(12,270)	28,803
7.2	CAIR/CAMR - Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
7.4	CAIR/CAMR Crystal River - Base	894,732	927,983	1,253,291	672,296	1,362,423	941,744	980,901	1,411,476	969,671	1,429,356	1,313,160	1,161,865	13,318,899
7.4	CAIR/CAMR Crystal River - Energy	1,295,612	1,284,869	1,536,151	1,533,104	1,801,128	1,792,358	1,371,095	1,296,107	1,399,960	1,337,643	79,129	664,942	15,392,099
7.4	CAIR/CAMR Crystal River - A&G	11,040	12,563	15,357	11,320	9,677	10,017	14,902	14,960	8,624	11,741	6,276	4,708	131,185
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	5,442	(3,678)	2,371	235	(2,513)	32,526	4,791	8,350	6,554	23,273	600	24,807	102,758
9	Sea Turtle - Coastal Street Lighting - Distrib	0	0	0	0	0	0	0	0	0	0	0	0	0
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	2,343	0	7,018	0	2,485	0	0	7,496	0	4,612	2,485	0	26,438
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	(303)	0	6,639	11,783	33,900	4,647	413	19,571	50,399	40,347	(19,208)	(13,780)	134,409
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	92,898	162,556	192,503	155,108	157,189	152,932	123,433	184,150	112,192	169,782	202,077	219,450	1,924,271
18	Coal Combustion Residual (CCR) Rule - Energy	116,353	73,608	37,766	23,601	20,797	24,759	18,073	12,203	20,145	10,211	15,895	9,740	383,150
2	Total of O&M Activities	$2,877,333	$2,780,370	$3,439,964	$2,922,547	$4,154,822	$3,017,688	$2,925,798	$3,372,072	$2,899,476	$3,368,952	$1,955,731	$2,594,925	$36,309,677
3	Recoverable Costs Allocated to Energy	1,513,643	1,523,652	1,782,274	1,726,219	2,018,063	1,949,548	1,515,594	1,521,903	1,585,614	1,564,919	290,251	882,929	17,874,609
	Recoverable Costs Allocated to Energy - Nox Regulatory Asset	$302,430	$302,430	$302,430	$302,430	$302,430	$302,430	$302,430	$311,393	$311,393	$311,393	$311,393	$311,393	$3,673,973
4	Recoverable Costs Allocated to Demand - Transm	87,099	(20,298)	23,596	14,750	384,276	(257,407)	33,417	61,473	11,735	8,764	2,822	17,164	367,391
	Recoverable Costs Allocated to Demand - Distrib	86,966	13,711	40,914	168,966	55,910	17,964	34,720	18,440	(2,703)	9,643	966	76,640	522,136
	Recoverable Costs Allocated to Demand - Prod-Base	851,329	955,215	1,255,662	730,699	1,359,910	1,000,917	1,005,646	1,419,826	1,039,434	1,466,526	1,322,261	1,314,362	13,721,788
	Recoverable Costs Allocated to Demand - Prod-Intm	24,827	(6,903)	19,730	(31,837)	24,557	(5,780)	19,089	24,077	(54,621)	(4,035)	21,762	(12,270)	18,595
	Recoverable Costs Allocated to Demand - Prod-Peaking	0	0	0	0	0	0	0	0	0	0	0	0	0
	Recoverable Costs Allocated to Demand - A&G	11,040	12,563	15,357	11,320	9,677	10,017	14,902	14,960	8,624	11,741	6,276	4,708	131,185
5	Retail Energy Jurisdictional Factor	0.96770	0.96390	0.95790	0.92910	0.92670	0.94150	0.93930	0.93370	0.94560	0.94270	0.95880	0.95280	
	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)	1,464,753	1,468,648	1,707,240	1,603,830	1,870,139	1,835,499	1,423,598	1,421,001	1,499,357	1,475,249	278,293	841,254	16,888,861
	Jurisdictional Energy Recoverable Costs - Nox Regulatory Asset	296,169	296,169	296,169	296,169	296,169	296,169	296,169	304,947	304,947	304,947	304,947	304,947	3,597,918
8	Jurisdictional Demand Recoverable Costs - Transm (B)	61,146	(14,250)	16,565	10,355	269,773	(180,707)	23,460	43,156	8,239	6,153	1,981	12,049	257,920
	Jurisdictional Demand Recoverable Costs - Distrib (B)	86,584	13,651	40,734	168,224	55,665	17,885	34,567	18,359	(2,691)	9,601	962	76,303	519,844
	Jurisdictional Demand Recoverable Costs - Prod-Base (B)	790,757	887,251	1,166,322	678,710	1,263,152	929,702	934,094	1,318,806	965,478	1,362,183	1,228,182	1,220,845	12,745,482
	Jurisdictional Demand Recoverable Costs - Prod-Intm (B)	18,050	(5,019)	14,345	(23,146)	17,853	(4,203)	13,878	17,505	(39,711)	(2,933)	15,821	(8,921)	13,519
	Jurisdictional Demand Recoverable Costs - Prod-Peaking (B)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Jurisdictional Demand Recoverable Costs - A&G (B)	10,291	11,712	14,316	10,553	9,021	9,338	13,892	13,946	8,039	10,945	5,851	4,389	122,293
9	Total Jurisdictional Recoverable Costs for O&M Activities (Lines 7 + 8)	$2,727,750	$2,658,162	$3,255,691	$2,744,695	$3,781,772	$2,903,683	$2,739,658	$3,137,720	$2,743,658	$3,166,145	$1,836,037	$2,450,866	$34,145,837

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

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2017 - December 2017

Variance Report of Capital Investment Activities
(In Dollars)

Line			(1) YTD Actual	(2) Actual/ Estimated	(3) Variance Amount	(4) Variance Percent
1	Description of Capital Investment Activities					
	3.1	Pipeline Integrity Management - Bartow/Anclote Pipeline	$721,736	$721,733	$3	0%
	4.x	Above Ground Tank Secondary Containment	1,997,669	1,997,655	14	0%
	5	SO2/NOx Emissions Allowances	504,690	503,547	1,143	0%
	6	Phase II Cooling Water Intake 316(b)	3,235	0	3,235	0%
	7.x	CAIR/CAMR	1,745,568	1,810,165	(64,597)	-4%
	8	Best Available Retrofit Technology (BART)	0	0	0	0%
	9	Sea Turtle - Coastal Street Lighting	1,250	1,250	0	0%
	10.x	Underground Storage Tanks	25,599	25,599	0	0%
	11	Modular Cooling Towers	0	0	0	0%
	11.1	Crystal River Thermal Discharge Compliance Project	0	0	0	0%
	15.1	Effluent Limitation Guidelines CRN (ELG)	18,823	19,537	(714)	-4%
	16	National Pollutant Discharge Elimination System (NPDES)	1,700,609	1,700,614	(5)	0%
	17x	Mercury & Air Toxics Standards (MATS)	19,110,864	19,110,868	(4)	0%
	18	Coal Combustion Residual (CCR) Rule	38,566	39,441	(875)	-2%
2	Total Capital Investment Activities - Recoverable Costs		$25,868,608	$25,930,408	($61,800)	0%
3	Recoverable Costs Allocated to Energy		19,735,928	19,742,411	($6,483)	0%
4	Recoverable Costs Allocated to Demand		$6,132,680	$6,187,997	($55,317)	-1%

Notes:

Column (1) End of Period Totals on Form 42-7A
Column (2) 2017 Actual/Estimated Filing (8/4/2017)
Column (3) = Column (1) - Column (2)
Column (4) = Column (3) / Column (2)

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2017 - December 2017

Capital Investment Projects-Recoverable Costs
(in Dollars)

Form 42-7A

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)

Line	Description	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Description of Investment Projects (A)													
3.1	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intermediate	$62,010	$61,610	$61,208	$60,807	$60,406	$60,004	60,289	$59,885	$59,483	$59,080	$58,677	$58,275	$721,736
4.1	Above Ground Tank Secondary Containment - Peaking	144,482	143,869	143,263	142,663	142,061	141,458	140,063	139,468	138,873	138,280	137,687	137,090	1,689,257
4.2	Above Ground Tank Secondary Containment - Base	23,451	23,427	23,402	23,376	23,352	23,327	23,036	23,011	22,986	22,962	22,937	22,913	278,180
4.3	Above Ground Tank Secondary Containment - Intermediate	2,555	2,551	2,546	2,542	2,537	2,534	2,505	2,501	2,497	2,492	2,488	2,484	30,232
5	SO2/NOX Emissions Allowances - Energy	56,201	53,694	51,207	48,718	46,229	43,626	40,475	37,983	35,454	32,925	30,368	27,810	504,690
6	Phase II Cooling Water Intake 316(b) - Base	0	0	0	0	0	0	0	0	0	109	282	2,844	3,235
7.1	CAIR/CAMR Anclote- Intermediate	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2	CAIR/CAMR - Peaking	20,410	20,355	20,302	20,248	20,193	20,139	19,923	19,870	19,816	19,763	19,709	19,655	240,381
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	46,582	48,404	52,698	58,926	69,867	88,845	102,713	115,468	143,213	177,185	218,226	262,686	1,384,813
7.4	CAIR/CAMR Crystal River AFUDC - Energy	11,619	12,108	11,849	10,785	10,058	9,854	9,202	9,174	9,220	8,683	8,723	9,099	120,374
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 -Distribution	106	106	105	105	105	105	104	104	103	103	102	102	1,250
10.1	Underground Storage Tanks - Base	1,478	1,475	1,473	1,470	1,468	1,465	1,448	1,447	1,444	1,442	1,439	1,437	17,486
10.2	Underground Storage Tanks - Intermediate	688	686	685	683	681	680	673	671	669	668	665	664	8,113
11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
15.1	Effluent Limitation Guidelines CRN (RLG) - Base	128	897	1,272	1,547	1,899	2,063	1,887	1,826	1,826	1,826	1,826	1,826	18,823
16	National Pollutant Discharge Elimination System (NPDES) - Intermediate	143,953	143,668	143,376	143,084	142,794	142,502	140,924	140,636	140,349	140,062	139,774	139,487	1,700,609
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	35,715	35,662	35,607	35,554	35,501	35,447	35,006	34,952	34,899	34,846	34,793	34,740	422,726
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	1,343,285	1,341,306	1,339,327	1,337,348	1,335,369	1,333,391	1,317,865	1,315,912	1,313,960	1,312,008	1,310,056	1,308,103	15,907,924
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	235,929	235,363	234,798	234,233	233,667	233,102	230,247	229,689	229,132	228,574	228,016	227,459	2,780,214
18	Coal Combustion Residual (CCR) Rule - Demand	3,100	3,158	3,193	3,211	3,251	3,276	3,233	3,232	3,231	3,228	3,227	3,226	38,566
2	Total Investment Projects - Recoverable Costs	$2,131,692	$2,128,339	$2,126,311	$2,125,300	$2,129,438	$2,141,818	$2,129,593	$2,135,829	$2,157,155	$2,184,236	$2,218,995	$2,259,900	$25,868,608
3	Recoverable Costs Allocated to Energy	1,682,749	1,678,133	1,672,788	1,666,638	1,660,824	1,655,420	1,632,795	1,627,710	1,622,665	1,617,036	1,611,956	1,607,211	19,735,928
	Recoverable Costs Allocated to Distribution Demand	106	106	105	105	105	105	104	104	103	103	102	102	1,250
4	Recoverable Costs Allocated to Demand - Production - Base	74,739	77,361	82,038	88,530	99,837	118,976	132,317	144,984	172,700	206,752	247,937	294,932	1,741,103
	Recoverable Costs Allocated to Demand - Production - Intermediate	209,206	208,515	207,815	207,116	206,418	205,720	204,391	203,693	202,998	202,302	201,604	200,910	2,460,690
	Recoverable Costs Allocated to Demand - Production - Peaking	164,892	164,224	163,565	162,911	162,254	161,597	159,986	159,338	158,689	158,043	157,396	156,745	1,929,638
5	Retail Energy Jurisdictional Factor	0.96770	0.96390	0.95790	0.92910	0.92670	0.94150	0.93930	0.93370	0.94560	0.94270	0.95880	0.95280	
	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	
7	Jurisdictional Energy Recoverable Costs (B)	1,628,396	1,617,553	1,602,364	1,548,474	1,539,086	1,558,578	1,533,685	1,519,793	1,534,392	1,524,380	1,545,544	1,531,351	18,683,595
	Jurisdictional Demand Recoverable Costs - Distribution (B)	106	106	105	105	105	105	104	104	103	103	102	102	1,245
8	Jurisdictional Demand Recoverable Costs - Production - Base (C)	69,421	71,857	76,201	82,231	92,734	110,511	122,903	134,668	160,412	192,042	230,296	273,948	1,617,224
	Jurisdictional Demand Recoverable Costs - Production - Intermediate (C)	152,099	151,597	151,088	150,580	150,072	149,565	148,599	148,091	147,586	147,080	146,572	146,068	1,788,995
	Jurisdictional Demand Recoverable Costs - Production - Peaking (C)	158,171	157,530	156,898	156,271	155,640	155,010	153,465	152,843	152,221	151,601	150,980	150,356	1,850,986
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	$2,008,193	$1,998,642	$1,986,655	$1,937,659	$1,937,636	$1,973,768	$1,958,754	$1,955,499	$1,994,714	$2,015,205	$2,073,494	$2,101,824	$23,942,044

Notes:

(A) Each project's Total System Recoverable Expenses on Form 42-8A, Line 9; Form 42-8A, 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
Final True-Up
January 2017 - December 2017

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 9 of 27

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	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				0	0	0	0	0	33,952	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			$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)	23,662	0	0	0	0	0	0	
3a	Regulatory Asset Balance (G)			1,571,427	1,522,320	1,473,213	1,424,106	1,374,999	1,325,892	1,276,784	1,250,429	1,200,412	1,150,395	1,100,378	1,050,361	1,000,345	
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)			$1,595,407	$1,546,246	$1,497,086	$1,447,926	$1,398,766	$1,349,606	$1,300,446	$1,250,429	$1,200,412	$1,150,396	$1,100,379	$1,050,362	$1,000,345	
6	Average Net Investment				$1,570,827	$1,521,666	$1,472,506	$1,423,346	$1,374,186	$1,325,026	$1,275,438	$1,225,421	$1,175,404	$1,125,387	$1,075,370	$1,025,353	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		2,450	2,374	2,297	2,220	2,144	2,067	2,145	2,060	1,976	1,892	1,808	1,724	25,157
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		10,372	10,048	9,723	9,399	9,074	8,749	8,127	7,808	7,490	7,171	6,852	6,534	101,347
	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	0	0	0	0	0	0	318
	b. Amortization (G)				49,107	49,107	49,107	49,107	49,107	49,107	50,017	50,017	50,017	50,017	50,017	50,017	594,746
	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	0	0	0	0	0	0	168
	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	$61,610	$61,208	$60,807	$60,406	$60,004	$60,289	$59,885	$59,483	$59,080	$58,677	$58,275	721,736
	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	$61,610	$61,208	$60,807	$60,406	$60,004	$60,289	$59,885	$59,483	$59,080	$58,677	$58,275	721,736
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	44,209	43,917	43,625	43,832	43,538	43,246	42,953	42,660	42,368	524,723
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$45,083	$44,792	$44,500	$44,209	$43,917	$43,625	$43,832	$43,538	$43,246	$42,953	$42,660	$42,368	$524,723

Notes:

(A) N/A

(B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.

(C) Depreciation calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets placed in service. Calculated on that schedule as Line 2 x rate x 1/12. Depreciation Rate based on 2010 Rate Case Order PSC-2010-0131-FOF-EI.

(D) Property tax calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets placed in service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2016 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 are being treated as a regulatory asset and are being amortized over 3 years as approved in Order No. PSC-2016-0535-FOF-EI. Project 3.1a amortized over 26 months as approved in Order No. PSC-2018-0014-FOF-EI.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2017 - December 2017

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 10 of 27

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	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	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			$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			(2,737,036)	(2,765,104)	(2,793,172)	(2,821,240)	(2,849,309)	(2,877,377)	(2,905,442)	(2,933,510)	(2,961,578)	(2,989,645)	(3,017,713)	(3,045,781)	(3,073,848)	
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	
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)			$7,732,268	$7,658,493	$7,584,718	$7,510,943	$7,437,167	$7,363,392	$7,289,620	$7,215,845	$7,142,070	$7,068,296	$6,994,521	$6,920,746	$6,846,972	
6	Average Net Investment				$7,695,381	$7,621,605	$7,547,830	$7,474,055	$7,400,280	$7,326,506	$7,252,732	$7,178,958	$7,105,183	$7,031,408	$6,957,634	$6,883,859	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		12,008	11,889	11,772	11,658	11,543	11,428	12,195	12,071	11,948	11,823	11,700	11,575	141,610
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		50,822	50,328	49,839	49,353	48,866	48,378	46,216	45,745	45,273	44,805	44,335	43,863	567,823
	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	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	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	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	7,876	94,512
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$144,482	$143,869	$143,263	$142,663	$142,061	$141,458	$140,063	$139,468	$138,873	$138,280	$137,687	$137,090	1,689,257	
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			$144,482	$143,869	$143,263	$142,663	$142,061	$141,458	$140,063	$139,468	$138,873	$138,280	$137,687	$137,090	1,689,257	
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	0
13	Retail Demand-Related Recoverable Costs (F)			138,593	138,005	137,424	136,848	136,271	135,692	134,354	133,783	133,213	132,644	132,075	131,502	1,620,403	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$138,593	$138,005	$137,424	$136,848	$136,271	$135,692	$134,354	$133,783	$133,213	$132,644	$132,075	$131,502	$1,620,403	

Notes:

(A) N/A

(B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002).

(C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed in service. Calculated on that schedule as Line 2 x rate x 1/12. Depreciation Rate based on approved rates in Order PSC-2010-0131-FOF-EI.

(D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed in service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.

(E) Line 9a x Line 10

(F) Line 9b x Line 11

(G) Project 4.1a amortized over three years as approved in Order No. PSC-2016-0535-FOF-EI.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2017 - December 2017

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 11 of 27

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	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	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			$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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		3,839	3,835	3,830	3,824	3,820	3,815	4,108	4,103	4,097	4,092	4,087	4,082	47,532
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		16,251	16,231	16,211	16,191	16,171	16,151	15,567	15,547	15,528	15,509	15,489	15,470	190,316
	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				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)				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	$23,036	$23,011	$22,986	$22,962	$22,937	$22,913	278,180
	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	$23,036	$23,011	$22,986	$22,962	$22,937	$22,913	278,180
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	21,397	21,374	21,351	21,328	21,305	21,283	258,387
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$21,782	$21,760	$21,737	$21,713	$21,691	$21,667	$21,397	$21,374	$21,351	$21,328	$21,305	$21,283	$258,387

Notes:
(A) N/A
(B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002).
(C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2010 rate case Order PSC-2010-0131-FOF-EI.
(D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2016 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
Final True-Up
January 2017 - December 2017

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 12 of 27

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	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	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			$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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		349	348	347	346	345	345	371	370	369	368	367	366	4,291
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		1,476	1,473	1,469	1,466	1,462	1,459	1,404	1,401	1,398	1,394	1,391	1,388	17,181
	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	$2,505	$2,501	$2,497	$2,492	$2,488	$2,484	30,232
	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	$2,505	$2,501	$2,497	$2,492	$2,488	$2,484	30,232
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	1,821	1,818	1,815	1,812	1,809	1,806	21,980
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$1,858	$1,855	$1,851	$1,848	$1,844	$1,842	$1,821	$1,818	$1,815	$1,812	$1,809	$1,806	$21,980

Notes:

(A) N/A

(B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002).

(C) Depreciation calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Depreciation Rate based on approved rates in Order PSC-2010-0131-FOF-EI.

(D) Property tax calculated in Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets placed inservice. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2016 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
Final True-Up
January 2017 - December 2017

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 13 of 27

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Working Capital Dr (Cr)																
	a. 0158150 SO2 Emission Allowance Inventory			$3,339,238	$3,335,778	$3,332,862	$3,330,366	$3,327,411	$3,324,542	$3,321,383	$3,318,496	$3,315,814	$3,312,590	$3,309,960	$3,299,780	$3,296,898	$3,296,898
	b. 0254020 Auctioned SO2 Allowance			(4,282)	(3,985)	(3,688)	(3,391)	(3,058)	(2,752)	(2,446)	(2,140)	(1,834)	(1,528)	(1,222)	(916)	(610)	($610)
	c. 0158170 NOx Emission Allowance Inventory (G)			75,394	71,816	71,816	71,816	71,816	71,816	44,818	0	0	0	0	0	0	0
	d. Other NOX Reg Asset (F)			3,629,156	3,326,727	3,024,297	2,721,867	2,419,438	2,117,008	1,814,578	1,556,966	1,245,573	934,180	622,787	311,393	(0)	(0)
2	Total Working Capital			$7,039,505	$6,730,335	$6,425,286	$6,120,658	$5,815,606	$5,510,614	$5,178,333	$4,873,323	$4,559,554	$4,245,242	$3,931,525	$3,610,258	$3,296,289	$3,296,289
3	Average Net Investment				$6,884,920	$6,577,811	$6,272,972	$5,968,132	$5,663,110	$5,344,474	$5,025,828	$4,716,439	$4,402,398	$4,088,383	$3,770,891	$3,453,273	
4	Return on Average Net Working Capital Balance (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		10,739	10,260	9,785	9,309	8,834	8,336	8,452	7,931	7,403	6,875	6,341	5,807	100,072
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		45,462	43,434	41,422	39,409	37,395	35,290	32,023	30,052	28,051	26,050	24,027	22,003	404,618
5	Total Return Component (B)				$56,201	$53,694	$51,207	$48,718	$46,229	$43,626	$40,475	$37,983	$35,454	$32,925	$30,368	$27,810	504,690
6	Expense Dr (Cr)																
	a. 0509030 SO_2 Allowance Expense				$3,459	$2,916	$2,496	$2,956	$2,869	$3,160	$2,886	$2,682	$3,225	$2,630	$10,179	$2,882	$42,339
	b. 0407426 Amortization Expense				($297)	($297)	($297)	($333)	($306)	($306)	($306)	($306)	($306)	($306)	($306)	($306)	(3,673)
	c. 0509212 NOx Allowance Expense				$3,578	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	3,578
	d. Other (G)				$0	$0	$0	$0	$0	($28,002)	$0	$0	$0	$0	$0	$0	(28,002)
7	Net Expense (C)				6,740	2,619	2,198	2,622	2,563	(25,148)	2,580	2,376	2,919	2,324	9,873	2,576	14,242
8	Amortization of NOx CAIR Emission Allowances (F)				302,430	302,430	302,430	302,430	302,430	302,430	302,430	311,393	311,393	311,393	311,393	311,393	3,673,975
9	Total System Recoverable Expenses (Lines 5 + 7 + 8)				$365,371	$358,743	$355,835	$353,770	$351,221	$320,907	$345,485	$351,752	$349,766	$346,642	$351,635	$341,779	4,192,907
	a. Recoverable Costs Allocated to Energy				62,941	56,313	53,405	51,340	48,792	18,478	43,055	40,359	38,373	35,249	40,241	30,386	518,932
	b. Recoverable Costs Allocated to Demand				$302,430	$302,430	$302,430	$302,430	$302,430	$302,430	$302,430	$311,393	$311,393	$311,393	$311,393	$311,393	3,673,975
10	Energy Jurisdictional Factor				0.96770	0.96390	0.95790	0.92910	0.92670	0.94150	0.93930	0.93370	0.94560	0.94270	0.95880	0.95280	
11	NOx Regulatory Asset Energy Factor (12/2014) (F)				0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	0.97930	
12	Retail Energy-Related Recoverable Costs (D)				$60,908	$54,280	$51,157	$47,700	$45,215	$17,397	$40,442	$37,683	$36,285	$33,229	$38,584	$28,952	491,832
13	Retail Demand-Related Recoverable Costs (E)				$296,169	$296,169	$296,169	$296,169	$296,169	$296,169	$296,169	$304,947	$304,947	$304,947	$304,947	$304,947	3,597,923
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$357,077	$350,450	$347,326	$343,870	$341,385	$313,566	$336,611	$342,631	$341,233	$338,177	$343,531	$333,899	$4,089,755

Notes:

(A) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002).

(B) Line 5 is reported on Capital Schedule

(C) Line 7 is reported on O&M Schedule

(D) Line 9a x Line 10

(E) Line 9b x Line 11

(F) Unusable NOx emission allowances due to expiration of Clean Air Interstate Rile (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-2011-0553-FOF-EI.

(G) June 2017 DEF sold $26,998 of Seasonal NOx inventory and made a gain on the sale of of $28,002, for a net proceed of $55,000.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2017 - December 2017

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 14 of 27

Return on Capital Investments, Depreciation and Taxes
For Project: Phase II Cooling Water Intake 316(b) - Base (Project 6)
(in Dollars)

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$0	$0	$0	$0	$0	$0	$0	$0	$26,843	$16,177	$620,288	$663,307
	b. Clearings to Plant				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	
	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	0	0	
3	Less: Accumulated Depreciation			0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP - Non-Interest Bearing			0	0	0	0	0	0	0	0	0	0	26,843	43,020	663,307	
5	Net Investment (Lines 2 + 3 + 4)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$26,843	$43,020	$663,307	
6	Average Net Investment				$0	$0	$0	$0	$0	$0	$0	$0	$0	$13,421	$34,931	$353,164	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		0	0	0	0	0	0	0	0	0	23	59	594	676
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		0	0	0	0	0	0	0	0	0	86	223	2,250	2,559
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation (C)	1.4860%			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				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$109	$282	$2,844	3,235
	a. Recoverable Costs Allocated to Energy			0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Recoverable Costs Allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$109	$282	$2,844	3,235
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			0.92885	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	$0
13	Retail Demand-Related Recoverable Costs (F)			0	0	0	0	0	0	0	0	0	0	101	262	2,642	3,005
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$101	$262	$2,642	$3,005

Notes:
(A) N/A
(B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002).
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2016 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
Final True-Up
January 2017 - December 2017

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 15 of 27

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	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$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	
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	83,845	80,620	77,395	74,170	70,945	67,721	64,496	61,271	58,046	54,822	51,597	48,372	
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)			$1,519,293	$1,512,654	$1,506,015	$1,499,377	$1,492,738	$1,486,099	$1,479,460	$1,472,821	$1,466,183	$1,459,544	$1,452,905	$1,446,266	$1,439,627	
6	Average Net Investment				$1,515,974	$1,509,335	$1,502,696	$1,496,057	$1,489,418	$1,482,780	$1,476,141	$1,469,502	$1,462,863	$1,456,224	$1,449,586	$1,442,947	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		2,365	2,354	2,344	2,334	2,323	2,313	2,482	2,471	2,460	2,449	2,437	2,426	28,758
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		10,010	9,966	9,923	9,879	9,835	9,791	9,406	9,364	9,321	9,279	9,237	9,194	115,205
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation (C)	Varies			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	38,698
	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)	Varies			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)				$20,410	$20,355	$20,302	$20,248	$20,193	$20,139	$19,923	$19,870	$19,816	$19,763	$19,709	$19,655	240,381
	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				$20,410	$20,355	$20,302	$20,248	$20,193	$20,139	$19,923	$19,870	$19,816	$19,763	$19,709	$19,655	240,381
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)				19,578	19,525	19,474	19,422	19,370	19,318	19,111	19,060	19,008	18,957	18,905	18,854	230,583
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$19,578	$19,525	$19,474	$19,422	$19,370	$19,318	$19,111	$19,060	$19,008	$18,957	$18,905	$18,854	$230,583

Notes:

(A) N/A

(B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002).

(C) Depreciation calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets placed in service. Calculated on that schedule as Line 2 x rate x 1/12. Depreciation Rate based on approved rates in Order PSC-2010-0131-FOF-EI.

(D) Property tax calculated in Pipeline Integrity Management section of Capital Program Detail file only on assets placed in-service. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.

(E) Line 9a x Line 10

(F) Line 9b x Line 11

(G) Project 7.2g is being treated as a regulatory asset and is being amortized over 3 years consistent with Order No. PSC-2016-0535-FOF-EI.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2017 - December 2017

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 16 of 27

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	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments																
	a. Expenditures/Additions				$123,975	$343,221	$718,449	$822,279	$1,873,819	$2,791,442	$936,537	$2,246,455	$4,659,175	$3,792,093	$6,415,311	$4,641,583	$29,364,339
	b. Clearings to Plant				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	
	d. Other (A)				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	Less: Accumulated Depreciation			($185,424)	(193,010)	(200,596)	(208,182)	(215,768)	(223,354)	(230,940)	(238,526)	(246,112)	(253,698)	(261,284)	(268,870)	(276,456)	
4	CWIP - AFUDC-Interest Bearing			905,951	1,029,927	1,373,148	2,091,596	2,913,875	4,787,695	7,579,137	8,515,673	10,762,129	15,421,304	19,213,397	25,628,708	30,270,290	
5	Net Investment (Lines 2 + 3 + 4)			$4,650,540	$4,766,929	$5,102,564	$5,813,427	$6,628,120	$8,494,353	$11,278,209	$12,207,160	$14,446,029	$19,097,618	$22,882,125	$29,289,850	$33,923,847	
6	Average Net Investment				$4,714,669	$4,934,747	$5,457,996	$6,220,773	$7,561,236	$9,886,281	$11,742,685	$13,326,595	$16,771,824	$20,989,872	$26,085,988	$31,606,849	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		7,345	7,675	8,514	9,705	11,794	15,420	19,744	22,407	28,200	35,293	43,862	53,144	263,103
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		31,093	32,585	36,040	41,077	49,929	65,281	74,825	84,917	106,869	133,748	166,220	201,398	1,023,982
	c. Other (F)				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)				558	558	558	558	558	558	558	558	558	558	558	558	6,696
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$46,582	$48,404	$52,698	$58,926	$69,867	$88,845	$102,713	$115,468	$143,213	$177,185	$218,226	$262,686	1,384,813
	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				$46,582	$48,404	$52,698	$58,926	$69,867	$88,845	$102,713	$115,468	$143,213	$177,185	$218,226	$262,686	1,384,813
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)				43,268	44,960	48,949	54,733	64,896	82,524	95,405	107,252	133,023	164,578	202,699	243,996	1,286,284
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$43,268	$44,960	$48,949	$54,733	$64,896	$82,524	$95,405	$107,252	$133,023	$164,578	$202,699	$243,996	$1,286,284

Notes:
(A) N/A
(B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002).
(C) Depreciation calculated only on assets placed in-service which appear in CAIR Crystal River section of Capital Program Detail file. Calculated on that schedule as Line 2 x rate x 1/12. Depreciation Rate based on approved rates in Order PSC-2010-0131-FOF-EI.
(D) Property taxes calculated only on assets placed in-service which appear in CAIR Crystal River section of Capital Program Detail file. Calculated on that schedule as Line 2 x rate x 1/12. Based on 2016 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
Final True-Up
January 2017 - December 2017

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 17 of 27

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	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Working Capital Dr (Cr)																
	a. 0154401 Ammonia Inventory			$72,841	$99,762	$74,577	$71,646	$177,154	$145,701	$122,295	$46,701	$168,388	$97,064	$44,291	$16,708	$9,781	9,781
	b. 0154200 Limestone Inventory (F)			1,312,683	1,361,580	1,430,508	1,326,477	1,067,096	1,074,421	1,071,753	1,044,557	1,018,671	1,005,481	1,009,430	1,095,939	1,137,114	1,137,114
2	Total Working Capital			$1,385,523	1,461,342	1,505,086	1,398,123	1,244,250	1,220,122	1,194,048	1,091,258	1,187,059	1,102,545	1,053,721	1,112,647	1,146,895	1,146,895
3	Average Net Investment				1,423,433	1,483,214	1,451,604	1,321,186	1,232,186	1,207,085	1,142,653	1,139,158	1,144,802	1,078,133	1,083,184	1,129,771	
4	Return on Average Net Working Capital Balance (A)	Jan-Jun	Jul-Dec														
	a. Debt Component (F)	1.87%	2.02%		2,220	2,314	2,264	2,061	1,922	1,883	1,921	1,915	1,925	1,813	1,821	1,900	$23,959
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		9,399	9,794	9,585	8,724	8,136	7,971	7,281	7,259	7,295	6,870	6,902	7,199	96,415
5	Total Return Component (B)				11,619	12,108	11,849	10,785	10,058	9,854	9,202	9,174	9,220	8,683	8,723	9,099	120,374
6	Expense Dr (Cr)																
	a. 502030 Ammonia Expense				371,516	359,481	346,062	304,664	384,633	406,494	367,992	274,597	410,823	397,169	27,583	139,571	3,790,585
	b. 502040 Limestone Expense				484,975	462,864	686,423	701,170	767,805	622,093	511,351	634,688	526,517	501,080	16,363	219,357	6,134,685
	c. 502050 Dibasic Acid Expense				0	0	0	0	0	47,967	0	0	0	0	0	26,087	74,054
	d. 502070 Gypsum Disposal/Sale				165,376	186,548	205,744	211,896	261,364	273,988	158,726	8,725	156,220	158,940	15,182	60,243	1,862,952
	e. 502040 Hydrated Lime Expense				273,745	275,976	297,922	315,374	387,326	365,867	333,025	378,098	306,400	280,454	20,001	115,509	3,349,697
	f. 502300 Caustic Expense				0	0	0	0	0	75,950	0	0	0	0	0	104,175	180,125
7	Net Expense (C)				1,295,612	1,284,869	1,536,151	1,533,104	1,801,128	1,792,358	1,371,095	1,296,107	1,399,960	1,337,643	79,129	664,942	15,392,099
8	Total System Recoverable Expenses (Lines 5 + 7)				$1,307,231	$1,296,977	$1,548,000	$1,543,889	$1,811,186	$1,802,212	$1,380,297	$1,305,281	$1,409,180	$1,346,326	$87,852	$674,041	$15,512,473
	a. Recoverable Costs Allocated to Energy				1,307,231	1,296,977	1,548,000	1,543,889	1,811,186	1,802,212	1,380,297	1,305,281	1,409,180	1,346,326	87,852	674,041	$15,512,473
	b. Recoverable Costs Allocated to Demand				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	Energy Jurisdictional Factor				0.96770	0.96390	0.95790	0.92910	0.92670	0.94150	0.93930	0.93370	0.94560	0.94270	0.95880	0.95280	
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)				$1,265,008	$1,250,156	$1,482,829	$1,434,428	$1,678,426	$1,696,783	$1,296,513	$1,218,741	$1,332,521	$1,269,181	$84,233	$642,226	$14,651,044
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)				$1,265,008	$1,250,156	$1,482,829	$1,434,428	$1,678,426	$1,696,783	$1,296,513	$1,218,741	$1,332,521	$1,269,181	$84,233	$642,226	$14,651,044

Notes:

(A) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002).
(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
Final True-Up
January 2017 - December 2017

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 18 of 27

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	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			$11,324	$11,324	$11,324	$11,324	$11,324	$11,324	$11,324	$11,324	$11,324	$11,324	$11,324	$11,324	$11,324	
3	Less: Accumulated Depreciation			($3,002)	(3,031)	(3,060)	(3,089)	(3,118)	(3,147)	(3,176)	(3,205)	(3,234)	(3,263)	(3,292)	(3,321)	(3,350)	
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)			$8,322	$8,293	$8,264	$8,235	$8,206	$8,177	$8,148	$8,119	$8,090	$8,061	$8,032	$8,003	$7,974	
6	Average Net Investment				$8,308	$8,279	$8,250	$8,221	$8,192	$8,163	$8,134	$8,105	$8,076	$8,047	$8,018	$7,989	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		13	13	13	13	13	13	14	14	14	14	13	13	160
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		55	55	54	54	54	54	52	52	51	51	51	51	634
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation (C)	3.0658%			29	29	29	29	29	29	29	29	29	29	29	29	348
	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)	0.9414%			9	9	9	9	9	9	9	9	9	9	9	9	108
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$106	$106	$105	$105	$105	$105	$104	$104	$103	$103	$102	$102	1,250
	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				$106	$106	$105	$105	$105	$105	$104	$104	$103	$103	$102	$102	1,250
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)				106	106	105	105	105	105	104	104	103	103	102	102	1,245
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$106	$106	$105	$105	$105	$105	$104	$104	$103	$103	$102	$102	$1,245

Notes:
(A) N/A
(B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002).
(C) Line 2 x rate x 1/12. Depreciation Rate based on approved rates in Order PSC-2010-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2016 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
Final True-Up
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	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	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			$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)	
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)			$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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		203	202	202	201	201	200	215	215	214	214	213	213	2,493
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		858	856	854	852	850	848	816	815	813	811	809	807	9,989
	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)	0.8573%			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	$1,448	$1,447	$1,444	$1,442	$1,439	$1,437	17,486
	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	$1,448	$1,447	$1,444	$1,442	$1,439	$1,437	17,486
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	1,345	1,344	1,341	1,339	1,337	1,335	16,242
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$1,373	$1,370	$1,368	$1,365	$1,364	$1,361	$1,345	$1,344	$1,341	$1,339	$1,337	$1,335	$16,242

Notes:

(A) N/A

(B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002).

(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.

(D) Line 2 x rate x 1/12. Based on 2016 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
Final True-Up
January 2017 - December 2017

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 20 of 27

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	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			$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)	
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)			$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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		81	80	80	80	79	79	85	85	84	84	83	83	983
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		341	340	339	337	336	335	322	320	319	318	316	315	3,938
	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)	0.9890%			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	$673	$671	$669	$668	$665	$664	8,113
	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	$673	$671	$669	$668	$665	$664	8,113
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)				500	499	498	497	495	494	489	488	486	486	483	483	5,898
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$500	$499	$498	$497	$495	$494	$489	$488	$486	$486	$483	$483	$5,898

Notes:
(A) N/A
(B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002).
(C) Line 2 x rate x 1/12. Depreciation Rate based on approved rates in Order PSC-2010-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2016 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
Final True-Up
January 2017 - December 2017

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 21 of 27

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	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments																
	a. Expenditures/Additions				($46,334)	$48,510	$43,321	$24,003	$62,189	($22,002)	($14,928)	$0	$0	$0	$0	$0	$94,759
	b. Clearings to Plant				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	
	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	$0	$0	
3	Less: Accumulated Depreciation			$0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP - Non-Interest Bearing			$132,009	85,675	134,185	177,506	201,509	263,698	241,696	226,768	226,768	226,768	226,768	226,768	226,768	
5	Net Investment (Lines 2 + 3 + 4)			$132,009	$85,675	$134,185	$177,506	$201,509	$263,698	$241,696	$226,768	$226,768	$226,768	$226,768	$226,768	$226,768	
6	Average Net Investment				$108,842	$109,930	$155,845	$189,507	$232,603	$252,697	$234,232	$226,768	$226,768	$226,768	$226,768	$226,768	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		76	171	243	296	363	394	394	381	381	381	381	381	3,842
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		52	726	1,029	1,251	1,536	1,669	1,493	1,445	1,445	1,445	1,445	1,445	14,981
	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	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)	0.1703%			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)				$128	$897	$1,272	$1,547	$1,899	$2,063	$1,887	$1,826	$1,826	$1,826	$1,826	$1,826	18,823
	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				$128	$897	$1,272	$1,547	$1,899	$2,063	$1,887	$1,826	$1,826	$1,826	$1,826	$1,826	18,823
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)				119	833	1,181	1,437	1,764	1,916	1,753	1,696	1,696	1,696	1,696	1,696	17,484
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$119	$833	$1,181	$1,437	$1,764	$1,916	$1,753	$1,696	$1,696	$1,696	$1,696	$1,696	$17,484

Notes:

(A) N/A

(B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.

(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.

(D) Line 2 x rate x 1/12. Based on 2016 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
Final True-Up
January 2017 - December 2017

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 22 of 27

Return on Capital Investments, Depreciation and Taxes
For Project: NPDES - Intermediate (Project 16)
(in Dollars)

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	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			$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			($860,382)	(896,054)	(931,726)	(967,398)	(1,003,070)	(1,038,742)	(1,074,414)	(1,110,086)	(1,145,758)	(1,181,430)	(1,217,102)	(1,252,774)	(1,288,446)	
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)			$11,981,488	$11,945,816	$11,910,144	$11,874,472	$11,838,800	$11,803,128	$11,767,456	$11,731,784	$11,696,112	$11,660,440	$11,624,768	$11,589,096	$11,553,424	
6	Average Net Investment				$11,963,652	$11,927,980	$11,892,308	$11,856,636	$11,820,964	$11,785,292	$11,749,620	$11,713,948	$11,678,276	$11,642,604	$11,606,932	$11,571,260	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		18,661	18,606	18,550	18,494	18,439	18,383	19,756	19,696	19,636	19,576	19,516	19,456	228,769
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		78,993	78,763	78,527	78,291	78,056	77,820	74,869	74,641	74,414	74,187	73,959	73,732	916,252
	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)	0.9930%			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)				$143,953	$143,668	$143,376	$143,084	$142,794	$142,502	$140,924	$140,636	$140,349	$140,062	$139,774	$139,487	1,700,609
	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				$143,953	$143,668	$143,376	$143,084	$142,794	$142,502	$140,924	$140,636	$140,349	$140,062	$139,774	$139,487	1,700,609
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)				104,658	104,451	104,239	104,026	103,816	103,603	102,456	102,247	102,038	101,829	101,620	101,411	1,236,394
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)				$104,658	$104,451	$104,239	$104,026	$103,816	$103,603	$102,456	$102,247	$102,038	$101,829	$101,620	$101,411	$1,236,394

Notes:

(A) N/A

(B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.

(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.

(D) Line 2 x rate x 1/12. Based on 2016 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
Final True-Up
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	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	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			$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			($109,013)	(115,595)	(122,177)	(128,759)	(135,341)	(141,923)	(148,505)	(155,087)	(161,669)	(168,251)	(174,833)	(181,415)	(187,997)	
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)			$3,581,174	$3,574,592	$3,568,010	$3,561,428	$3,554,846	$3,548,264	$3,541,682	$3,535,100	$3,528,518	$3,521,936	$3,515,354	$3,508,772	$3,502,190	
6	Average Net Investment				$3,577,883	$3,571,301	$3,564,719	$3,558,137	$3,551,555	$3,544,973	$3,538,391	$3,531,809	$3,525,227	$3,518,645	$3,512,063	$3,505,481	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		5,581	5,571	5,560	5,550	5,540	5,530	5,950	5,938	5,927	5,916	5,905	5,894	68,862
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		23,625	23,582	23,538	23,495	23,452	23,408	22,547	22,505	22,463	22,421	22,379	22,337	275,752
	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)	0.1703%			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)				$35,715	$35,662	$35,607	$35,554	$35,501	$35,447	$35,006	$34,952	$34,899	$34,846	$34,793	$34,740	422,726
	a. Recoverable Costs Allocated to Energy				35,715	35,662	35,607	35,554	35,501	35,447	35,006	34,952	34,899	34,846	34,793	34,740	422,726
	b. Recoverable Costs Allocated to Demand				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10	Energy Jurisdictional Factor				0.96770	0.96390	0.95790	0.92910	0.92670	0.94150	0.93930	0.93370	0.94560	0.94270	0.95880	0.95280	
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)				$34,562	$34,375	$34,108	$33,034	$32,899	$33,374	$32,881	$32,635	$33,001	$32,850	$33,360	$33,101	400,179
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)				$34,562	$34,375	$34,108	$33,034	$32,899	$33,374	$32,881	$32,635	$33,001	$32,850	$33,360	$33,101	$400,179

Notes:

(A) N/A

(B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.

(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.

(D) Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.

(E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 19990007-EI, Order No. PSC-1999-2513-FOF-EI.

(F) Line 9a x Line 10

(G) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2017 - December 2017

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 24 of 27

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	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				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	
2	Plant-in-Service/Depreciation Base			$133,918,267	$133,918,267	$133,918,267	$133,918,267	$133,918,267	$133,918,267	$133,918,267	$133,918,267	$133,918,267	$133,918,267	$133,918,267	$133,918,267	$133,918,267	
3	Less: Accumulated Depreciation			($8,730,694)	(8,973,108)	(9,215,522)	(9,457,936)	(9,700,350)	(9,942,764)	(10,185,178)	(10,427,592)	(10,670,006)	(10,912,420)	(11,154,834)	(11,397,248)	(11,639,662)	
4	CWIP - AFUDC Bearing			($0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5	Net Investment (Lines 2 + 3 + 4)			$125,187,573	$124,945,159	$124,702,745	$124,460,331	$124,217,917	$123,975,503	$123,733,089	$123,490,675	$123,248,261	$123,005,847	$122,763,433	$122,521,019	$122,278,605	
6	Average Net Investment				$125,066,366	$124,823,952	$124,581,538	$124,339,124	$124,096,710	$123,854,296	$123,611,882	$123,369,468	$123,127,054	$122,884,640	$122,642,226	$122,399,812	
7	Return on Average Net Investment (B)		Jan-Jun	Jul-Dec													
	a. Debt Component		1.87%	2.02%	195,083	194,705	194,326	193,948	193,570	193,192	207,843	207,435	207,028	206,620	206,213	205,805	2,405,768
	b. Equity Component Grossed Up For Taxes		7.92%	7.65%	825,835	824,234	822,634	821,033	819,432	817,832	787,655	786,110	784,565	783,021	781,476	779,931	9,633,758
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation (C)	2.1722%			242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	242,414	2,908,968
	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)	0.8490%			94,747	94,747	94,747	94,747	94,747	94,747	94,747	94,747	94,747	94,747	94,747	94,747	1,136,964
	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)				$1,343,285	$1,341,306	$1,339,327	$1,337,348	$1,335,369	$1,333,391	$1,317,865	$1,315,912	$1,313,960	$1,312,008	$1,310,056	$1,308,103	15,907,924
	a. Recoverable Costs Allocated to Energy				1,343,285	1,341,306	1,339,327	1,337,348	1,335,369	1,333,391	1,317,865	1,315,912	1,313,960	1,312,008	1,310,056	1,308,103	15,907,924
	b. Recoverable Costs Allocated to Demand				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10	Energy Jurisdictional Factor				0.96770	0.96390	0.95790	0.92910	0.92670	0.94150	0.93930	0.93370	0.94560	0.94270	0.95880	0.95280	
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)				$1,299,896	$1,292,884	$1,282,941	$1,242,530	$1,237,486	$1,255,387	$1,237,870	$1,228,667	$1,242,480	$1,236,829	$1,256,081	$1,246,360	15,059,412
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)				$1,299,896	$1,292,884	$1,282,941	$1,242,530	$1,237,486	$1,255,387	$1,237,870	$1,228,667	$1,242,480	$1,236,829	$1,256,081	$1,246,360	$15,059,412

Notes:
(A) N/A
(B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002).
See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.
(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.
(D) Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.
(E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 19990007-EI, Order No. PSC-1999-2513-FOF-EI.
(F) Line 9a x Line 10
(G) Line 9b x Line 11

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Final True-Up
January 2017 - December 2017

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 25 of 27

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	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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				$228,410	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	
	d. Other - AFUDC (A)				0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base			$22,452,664	$22,681,074	$22,681,074	$22,681,074	$22,681,074	$22,681,074	$22,681,074	$22,681,074	$22,681,074	$22,681,074	$22,681,074	$22,681,074	$22,681,074	
3	Less: Accumulated Depreciation			($1,328,537)	(1,397,768)	(1,466,999)	(1,536,230)	(1,605,461)	(1,674,692)	(1,743,923)	(1,813,154)	(1,882,385)	(1,951,616)	(2,020,847)	(2,090,078)	(2,159,309)	
4	CWIP - Non-Interest Bearing			$228,410	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$21,352,536	$21,283,305	$21,214,074	$21,144,843	$21,075,612	$21,006,381	$20,937,150	$20,867,919	$20,798,688	$20,729,457	$20,660,226	$20,590,996	$20,521,765	
6	Average Net Investment				$21,317,921	$21,248,690	$21,179,459	$21,110,228	$21,040,997	$20,971,766	$20,902,535	$20,833,304	$20,764,073	$20,694,842	$20,625,611	$20,556,380	
7	Return on Average Net Investment (B)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		33,254	33,144	33,036	32,928	32,820	32,712	35,146	35,029	34,913	34,797	34,680	34,564	407,023
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		140,765	140,309	139,852	139,395	138,937	138,480	133,191	132,750	132,309	131,867	131,426	130,985	1,630,266
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation (C)	3.7000%			69,231	69,231	69,231	69,231	69,231	69,231	69,231	69,231	69,231	69,231	69,231	69,231	830,772
	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)	0.1703%			3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	38,628
	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)				$235,929	$235,363	$234,798	$234,233	$233,667	$233,102	$230,247	$229,689	$229,132	$228,574	$228,016	$227,459	2,780,214
	a. Recoverable Costs Allocated to Energy				235,929	235,363	234,798	234,233	233,667	233,102	230,247	229,689	229,132	228,574	228,016	227,459	2,780,214
	b. Recoverable Costs Allocated to Demand				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10	Energy Jurisdictional Factor				0.96770	0.96390	0.95790	0.92910	0.92670	0.94150	0.93930	0.93370	0.94560	0.94270	0.95880	0.95280	
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)				$228,309	$226,867	$224,913	$217,626	$216,540	$219,466	$216,271	$214,461	$216,668	$215,477	$218,622	$216,723	2,631,943
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)				$228,309	$226,867	$224,913	$217,626	$216,540	$219,466	$216,271	$214,461	$216,668	$215,477	$218,622	$216,723	$2,631,943

Notes:

(A) N/A

(B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.

(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.

(D) Line 2 x rate x 1/12. Based on 2016 Effective Tax Rate on original cost.

(E) Decrease in depreciation expense related to retired rate base assets as approved in Docket No. 19990007-EI, Order No. PSC-1999-2513-FOF-EI.

(F) Line 9a x Line 10

(G) Line 9b x Line 11

DUKE ENERGY FLORIDA
Environmental Cost Recovery Clause
Calculation of Actual / Estimated Amount
January 2017 - December 2017

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)
Page 26 of 27

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	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments															
	a. Expenditures/Additions			$6,990	$7,568	$1,074	$3,765	$6,459	$0	$0	$0	$0	$0	$0	$0	$25,856
	b. Clearings to Plant			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	
	d. Other (A)			0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base		$97,585	97,585	97,585	97,585	97,585	97,585	97,585	97,585	97,585	97,585	97,585	97,585	97,585	
3	Less: Accumulated Depreciation		0	(176)	(352)	(528)	(704)	(880)	(1,056)	(1,232)	(1,408)	(1,584)	(1,760)	(1,936)	(2,112)	
4	CWIP - Non-Interest Bearing		255,573	262,563	270,131	271,205	274,970	281,429	281,429	281,429	281,429	281,429	281,429	281,429	281,429	
5	Net Investment (Lines 2 + 3 + 4)		$353,158	$359,972	$367,364	$368,262	$371,851	$378,134	$377,958	$377,782	$377,606	$377,430	$377,254	$377,078	$376,902	
6	Average Net Investment			$356,565	$363,668	$367,813	$370,057	$374,992	$378,046	$377,870	$377,694	$377,518	$377,342	$377,166	$376,990	
7	Return on Average Net Investment (B)	Jan-Jun Jul-Dec														
	a. Debt Component	1.87% 2.02%		556	567	574	577	585	590	635	635	635	634	634	634	7,256
	b. Equity Component Grossed Up For Taxes	7.92% 7.65%		2,354	2,401	2,429	2,444	2,476	2,496	2,408	2,407	2,406	2,404	2,403	2,402	29,030
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	2.1695%		176	176	176	176	176	176	176	176	176	176	176	176	2,112
	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)	0.1703%		14	14	14	14	14	14	14	14	14	14	14	14	168
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$3,100	$3,158	$3,193	$3,211	$3,251	$3,276	$3,233	$3,232	$3,231	$3,228	$3,227	$3,226	38,566
	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			$3,100	$3,158	$3,193	$3,211	$3,251	$3,276	$3,233	$3,232	$3,231	$3,228	$3,227	$3,226	38,566
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)			2,879	2,933	2,966	2,983	3,020	3,043	3,003	3,002	3,001	2,998	2,997	2,996	35,822
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$2,879	$2,933	$2,966	$2,983	$3,020	$3,043	$3,003	$3,002	$3,001	$2,998	$2,997	$2,996	$35,822

Notes:

(A) N/A

(B) Jan - Jun 2017 Line 6 x 9.80% x 1/12. Jul - Dec 2017 Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.87% (Jan-Jun) and 4.70% (Jul-Dec), and statutory income tax rate of 38.575% (inc tax multiplier = 1.628002). See Stipulation & Settlement Agreement in Order No. PSC-2012-0425-PAA-EU Docket No. 20120007-EI.

(C) Line 2 x rate x 1/12. Depreciation rate based on approved rates in Order PSC-2010-0131-FOF-EI.

(D) Line 2 x rate x 1/12. Based on 2016 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
Final True-Up
January 2017 - December 2017

Capital Structure and Cost Rates

Form 42-9A

Docket No. 20180007-EI
Duke Energy Florida
Witness: C. A. Menendez
Exh. No. __ (CAM-1)

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		-	0.00%	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.

Class of Capital	Retail	Amount	Ratio	Cost Rate	Weighted Cost Rate	PreTax Weighted Cost Rate
CE		$4,711,485,475	44.73%	0.10500	4.697%	7.646%
PS		-	0.00%	0.00000	0.000%	0.000%
LTD		3,931,532,102	37.33%	0.05290	1.975%	1.975%
STD		102,874,989	0.98%	0.00210	0.002%	0.002%
CD-Active		191,024,808	1.81%	0.02260	0.041%	0.041%
CD-Inactive		1,455,315	0.01%	0.00000	0.000%	0.000%
ADIT		1,772,932,910	16.83%	0.00000	0.000%	0.000%
FAS 109		(180,390,549)	-1.71%	0.00000	0.000%	0.000%
ITC		1,967,889	0.02%	0.00000	0.000%	0.000%
Total		$10,532,882,939	100.00%		6.715%	9.664%
				Total Debt	2.018%	2.018%
				Total Equity	4.697%	7.646%

May 2017 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
Final True-Up
Docket No. 20180007-EI

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2017 through December 2017
Pipeline Intergrity Management (Project 3 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				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	
2	Plant-in-Service/Depreciation Base			$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)	23,662	0	0	0	0	0	0	
3a	Regulatory Asset Balance (C)			0	0	0	0	0	0	0	22,752	21,842	20,932	20,022	19,112	18,203	
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)			$23,980	$23,927	$23,874	$23,821	$23,768	$23,715	$23,662	$22,752	$21,842	$20,932	$20,022	$19,113	$18,203	
6	Average Net Investment				23,953	23,900	23,847	23,794	23,741	23,688	23,207	22,297	21,387	20,477	19,568	18,658	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		37	37	37	37	37	37	39	37	36	34	33	31	432
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		158	158	157	157	157	156	148	142	136	130	125	119	1,743
	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	0	0	0	0	0	0	318
	b. Amortization (C)				0	0	0	0	0	0	910	910	910	910	910	910	5,460
	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	0	0	0	0	0	0	168
	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	$1,097	$1,089	$1,082	$1,074	$1,068	$1,060	$8,121
	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	$1,097	$1,089	$1,082	$1,074	$1,068	$1,060	$8,121

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				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	
2	Plant-in-Service/Depreciation Base			$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	
3a	Regulatory Asset Balance (B)			834,342	808,269	782,196	756,123	730,050	703,976	677,903	651,830	625,757	599,684	573,610	547,537	521,464	
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)			$834,342	$808,269	$782,196	$756,123	$730,050	$703,976	$677,903	$651,830	$625,757	$599,684	$573,610	$547,537	$521,464	
6	Average Net Investment				821,306	795,232	769,159	743,086	717,013	690,940	664,867	638,793	612,720	586,647	560,574	534,501	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		1,281	1,240	1,200	1,159	1,118	1,078	1,118	1,074	1,030	986	943	899	13,126
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		5,423	5,251	5,079	4,907	4,735	4,562	4,237	4,070	3,904	3,738	3,572	3,406	52,884
	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	312,878
	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	$31,428	$31,217	$31,007	$30,797	$30,588	$30,378	$378,888
	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	$31,428	$31,217	$31,007	$30,797	$30,588	$30,378	$378,888

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.
(B) Investment amortized over three years as approved in Order No. PSC-2016-0535-FOF-EI.
(C) Investment retired June 2017, and amortized over 26 months, as approved in Order PSC-2018-0014-FOF-EI.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2017 through December 2017
Pipeline Intergrity Management (Project 3 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				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	
2	Plant-in-Service/Depreciation Base			$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	
3a	Regulatory Asset Balance (B)			$636,006	616,130	596,255	576,380	556,505	536,630	516,755	496,879	477,004	457,129	437,254	417,379	397,503	
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)			$636,006	$616,130	$596,255	$576,380	$556,505	$536,630	$516,755	$496,879	$477,004	$457,129	$437,254	$417,379	$397,503	
6	Average Net Investment				626,068	606,193	586,318	566,442	546,567	526,692	506,817	486,942	467,067	447,191	427,316	407,441	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		977	946	915	884	853	822	852	819	785	752	718	685	10,008
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		4,134	4,003	3,872	3,740	3,609	3,478	3,229	3,103	2,976	2,850	2,723	2,596	40,313
	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	238,502
	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	$23,956	$23,797	$23,636	$23,477	$23,316	$23,156	$288,823
	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	$23,956	$23,797	$23,636	$23,477	$23,316	$23,156	$288,823

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				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	
2	Plant-in-Service/Depreciation Base			$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	
3a	Regulatory Asset Balance (B)			$101,079	97,920	94,762	91,603	88,444	85,286	82,127	78,968	75,809	72,651	69,492	66,333	63,175	
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)			$101,079	$97,920	$94,762	$91,603	$88,444	$85,286	$82,127	$78,968	$75,809	$72,651	$69,492	$66,333	$63,175	
6	Average Net Investment				99,500	96,341	93,182	90,024	86,865	83,706	80,547	77,389	74,230	71,071	67,913	64,754	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		155	150	145	140	135	131	135	130	125	119	114	109	1,588
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		657	636	615	594	574	553	513	493	473	453	433	413	6,407
	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	37,905
	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	$3,807	$3,782	$3,757	$3,731	$3,706	$3,681	$45,900
	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	$3,807	$3,782	$3,757	$3,731	$3,706	$3,681	$45,900

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.
(B) Investment amortized over three years as approved in Order No. PSC-2016-0535-FOF-EI.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2017 through December 2017
Above Ground Tank Secondary Containment (Projects 4.1 - 4.3 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				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	
2	Plant-in-Service/Depreciation Base			$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	
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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		1,889	1,818	1,747	1,675	1,604	1,533	1,575	1,499	1,422	1,345	1,268	1,191	18,566
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		7,998	7,696	7,394	7,093	6,791	6,489	5,971	5,679	5,388	5,097	4,806	4,514	74,916
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	Blended			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	$53,253	$52,885	$52,517	$52,149	$51,781	$51,412	$641,966
	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	$53,253	$52,885	$52,517	$52,149	$51,781	$51,412	$641,966

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				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	
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			(336,741)	(340,426)	(344,111)	(347,796)	(351,481)	(355,166)	(358,848)	(362,533)	(366,217)	(369,902)	(373,586)	(377,271)	(380,955)	
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)			$1,137,060	$1,133,375	$1,129,690	$1,126,005	$1,122,320	$1,118,635	$1,114,953	$1,111,268	$1,107,584	$1,103,899	$1,100,215	$1,096,530	$1,092,846	
6	Average Net Investment				1,135,218	1,131,533	1,127,848	1,124,163	1,120,478	1,116,794	1,113,111	1,109,426	1,105,742	1,102,057	1,098,373	1,094,688	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		1,771	1,765	1,759	1,754	1,748	1,742	1,872	1,865	1,859	1,853	1,847	1,841	21,676
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		7,496	7,472	7,447	7,423	7,399	7,374	7,093	7,069	7,046	7,022	6,999	6,975	86,815
	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	0.00993			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	$14,082	$14,052	$14,021	$13,870	$13,839	$13,810	$13,780	$13,751	$13,721	$167,351
	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	$14,082	$14,052	$14,021	$13,870	$13,839	$13,810	$13,780	$13,751	$13,721	$167,351

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.
(B) Investment amortized over three years as approved in Order No. PSC-2016-0535-FOF-EI.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2017 through December 2017
Above Ground Tank Secondary Containment (Projects 4.1 - 4.3 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				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	
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	
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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		1,113	1,098	1,084	1,070	1,056	1,041	1,107	1,092	1,076	1,061	1,046	1,030	12,874
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		4,710	4,650	4,589	4,529	4,469	4,408	4,196	4,137	4,079	4,021	3,963	3,905	51,656
	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	$15,619	$15,545	$15,471	$15,398	$15,325	$15,251	$188,322
	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	$15,619	$15,545	$15,471	$15,398	$15,325	$15,251	$188,322

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				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	
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	
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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		152	151	149	148	147	146	156	155	154	153	152	150	1,813
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		642	638	633	628	623	619	592	588	583	579	574	570	7,269
	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	$1,604	$1,599	$1,593	$1,588	$1,582	$1,576	$19,354
	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	$1,604	$1,599	$1,593	$1,588	$1,582	$1,576	$19,354

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2017 through December 2017
Above Ground Tank Secondary Containment (Projects 4.1 - 4.3 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				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	
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	
3	Less: Accumulated Depreciation			(198,750)	(200,572)	(202,394)	(204,216)	(206,039)	(207,861)	(209,683)	(211,505)	(213,327)	(215,150)	(216,972)	(218,794)	(220,616)	
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)			$531,546	$529,723	$527,901	$526,079	$524,257	$522,435	$520,612	$518,790	$516,968	$515,146	$513,324	$511,501	$509,679	
6	Average Net Investment				530,634	528,812	526,990	525,168	523,346	521,524	519,701	517,879	516,057	514,235	512,413	510,590	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		832	825	822	819	816	813	874	871	868	865	862	859	10,126
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		3,512	3,492	3,480	3,468	3,456	3,444	3,312	3,300	3,288	3,277	3,265	3,253	40,547
	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)				$6,770	$6,743	$6,728	$6,713	$6,698	$6,683	$6,612	$6,597	$6,582	$6,568	$6,553	$6,538	$79,785
	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				$6,770	$6,743	$6,728	$6,713	$6,698	$6,683	$6,612	$6,597	$6,582	$6,568	$6,553	$6,538	$79,785

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				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	
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	
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)	
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)			$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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		1,110	1,106	1,101	1,097	1,093	1,088	1,168	1,163	1,159	1,154	1,149	1,144	13,532
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		4,700	4,682	4,663	4,644	4,625	4,606	4,427	4,409	4,390	4,372	4,354	4,336	54,208
	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	$9,196	$9,173	$9,150	$9,127	$9,104	$9,081	$110,952
	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				$9,411	$9,389	$9,365	$9,342	$9,319	$9,295	$9,196	$9,173	$9,150	$9,127	$9,104	$9,081	$110,952

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2017 through December 2017
Above Ground Tank Secondary Containment (Projects 4.1 - 4.3 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$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	Less: Accumulated Depreciation			(633,998)	(641,834)	(649,670)	(657,506)	(665,342)	(673,178)	(681,014)	(688,850)	(696,686)	(704,522)	(712,358)	(720,194)	(728,030)	
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)			$2,982,906	$2,975,070	$2,967,234	$2,959,398	$2,951,562	$2,943,726	$2,935,890	$2,928,054	$2,920,218	$2,912,382	$2,904,546	$2,896,710	$2,888,874	
6	Average Net Investment				2,978,988	2,971,152	2,963,316	2,955,480	2,947,644	2,939,808	2,931,972	2,924,136	2,916,300	2,908,464	2,900,628	2,892,792	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		4,647	4,635	4,622	4,610	4,598	4,586	4,930	4,917	4,904	4,890	4,877	4,864	57,080
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		19,671	19,619	19,567	19,516	19,464	19,412	18,683	18,633	18,583	18,533	18,483	18,433	228,597
	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	$35,596	$35,531	$35,468	$35,404	$35,340	$34,955	$34,892	$34,829	$34,765	$34,702	$34,639	$421,781
	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	$35,596	$35,531	$35,468	$35,404	$35,340	$34,955	$34,892	$34,829	$34,765	$34,702	$34,639	$421,781

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$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	
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)	
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)			$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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		131	130	130	130	129	129	139	138	138	137	137	137	1,605
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		554	552	551	549	547	546	525	524	522	521	519	517	6,427
	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	$1,059	$1,057	$1,055	$1,053	$1,051	$1,049	$12,772
	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	$1,059	$1,057	$1,055	$1,053	$1,051	$1,049	$12,772

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2017 through December 2017
Above Ground Tank Secondary Containment (Projects 4.1 - 4.3 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$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	
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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		363	361	358	355	352	350	374	371	368	365	362	359	4,338
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		1,539	1,527	1,515	1,503	1,492	1,480	1,417	1,406	1,394	1,383	1,372	1,360	17,388
	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	$3,895	$3,881	$3,866	$3,852	$3,838	$3,823	$46,974
	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	$3,895	$3,881	$3,866	$3,852	$3,838	$3,823	$46,974

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$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	
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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		25	25	25	24	24	24	26	26	25	25	25	25	299
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		105	104	104	103	102	102	98	97	96	96	95	94	1,196
	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	$231	$230	$228	$228	$227	$226	$2,779
	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	$231	$230	$228	$228	$227	$226	$2,779

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2017 through December 2017
Above Ground Tank Secondary Containment (Projects 4.1 - 4.3 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				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	
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	
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	
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)			$2,446,680	$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				2,445,215	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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		3,814	3,810	3,805	3,800	3,796	3,791	4,082	4,077	4,072	4,067	4,062	4,057	47,233
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		16,146	16,127	16,107	16,088	16,069	16,049	15,469	15,450	15,432	15,413	15,394	15,376	189,120
	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	$22,805	$22,781	$22,758	$22,734	$22,710	$22,687	$275,401
	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	$22,805	$22,781	$22,758	$22,734	$22,710	$22,687	$275,401

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				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	
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	
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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		349	348	347	346	345	345	371	370	369	368	367	366	4,291
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		1,476	1,473	1,469	1,466	1,462	1,459	1,404	1,401	1,398	1,394	1,391	1,388	17,181
	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	$2,505	$2,501	$2,497	$2,492	$2,488	$2,484	$30,232
	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	$2,505	$2,501	$2,497	$2,492	$2,488	$2,484	$30,232

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2017 through December 2017
CAIR CTs (Project 7.2 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		192	191	191	190	189	189	203	202	201	201	200	199	2,348
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		813	810	807	805	802	799	769	766	764	761	758	756	9,410
	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	$1,503	$1,499	$1,496	$1,493	$1,489	$1,486	$18,130
	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	$1,503	$1,499	$1,496	$1,493	$1,489	$1,486	$18,130

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		352	351	351	350	350	349	376	375	375	374	373	373	4,349
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		1,490	1,487	1,485	1,483	1,480	1,478	1,424	1,422	1,419	1,417	1,415	1,412	17,412
	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	$2,386	$2,383	$2,380	$2,377	$2,374	$2,371	$28,793
	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	$2,386	$2,383	$2,380	$2,377	$2,374	$2,371	$28,793

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2017 through December 2017
CAIR CTs (Project 7.2 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$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	
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)	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		243	242	241	241	240	240	258	257	256	256	255	254	2,983
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		1,027	1,024	1,022	1,019	1,017	1,014	976	974	971	969	967	964	11,944
	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	$1,783	$1,780	$1,776	$1,774	$1,771	$1,767	$21,515
	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	$1,783	$1,780	$1,776	$1,774	$1,771	$1,767	$21,515

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$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	
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)	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		98	98	97	97	97	96	103	103	103	102	102	102	1,198
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		415	413	412	410	409	407	392	390	389	388	386	385	4,796
	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	$799	$797	$796	$794	$792	$791	$9,642
	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	$799	$797	$796	$794	$792	$791	$9,642

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2017 through December 2017
CAIR CTs (Project 7.2 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		421	419	418	417	415	414	445	444	442	441	439	438	5,153
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		1,781	1,775	1,770	1,764	1,759	1,753	1,686	1,681	1,676	1,670	1,665	1,660	20,640
	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	$3,257	$3,251	$3,244	$3,237	$3,230	$3,224	$39,305
	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	$3,257	$3,251	$3,244	$3,237	$3,230	$3,224	$39,305

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		411	410	409	408	406	405	435	434	433	431	430	429	5,041
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		1,741	1,736	1,730	1,725	1,720	1,715	1,650	1,645	1,640	1,635	1,630	1,625	20,192
	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	$3,120	$3,114	$3,108	$3,101	$3,095	$3,089	$37,653
	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	$3,120	$3,114	$3,108	$3,101	$3,095	$3,089	$37,653

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2017 through December 2017
CAIR CTs (Project 7.2 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments																
	a. Expenditures/Additions				$0	$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	83,845	80,620	77,395	74,170	70,945	67,721	64,496	61,271	58,046	54,822	51,597	48,372	
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	$83,845	$80,620	$77,395	$74,170	$70,945	$67,721	$64,496	$61,271	$58,046	$54,822	$51,597	$48,372	
6	Average Net Investment				85,457	82,232	79,007	75,783	72,558	69,333	66,108	62,884	59,659	56,434	53,209	49,984	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		133	128	123	118	113	108	111	106	100	95	89	84	1,308
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		564	543	522	500	479	458	421	401	380	360	339	318	5,285
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	1.2187%			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	38,698
	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)				$3,922	$3,896	$3,870	$3,843	$3,817	$3,791	$3,757	$3,732	$3,705	$3,680	$3,653	$3,627	$45,291
	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	$3,757	$3,732	$3,705	$3,680	$3,653	$3,627	$45,291

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				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	
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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		515	514	514	513	512	512	551	550	550	549	548	547	6,375
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		2,181	2,178	2,175	2,172	2,169	2,167	2,088	2,085	2,083	2,080	2,077	2,075	25,530
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	1.3299%			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	0.008060			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	$3,318	$3,314	$3,312	$3,308	$3,304	$3,301	$40,053
	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	$3,318	$3,314	$3,312	$3,308	$3,304	$3,301	$40,053

(A) The allowable return is per the methodology approved in Order No. PSC-2012-0425-PAA-EU.
(B) Investment amortized over three years as approved in Order No. PSC-2016-0535-FOF-EI.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2017 through December 2017
CAIR/CAMR Crystal River AFUDC (Project 7.4 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				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	
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			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)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		3,230	3,223	3,217	3,210	3,203	3,196	3,437	3,430	3,423	3,415	3,408	3,400	39,792
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		13,675	13,646	13,616	13,587	13,558	13,529	13,027	12,999	12,970	12,942	12,914	12,886	159,349
	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	0.001703			305	305	305	305	305	305	305	305	305	305	305	305	3,660
	e. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)				$21,634	$21,598	$21,562	$21,526	$21,490	$21,454	$21,193	$21,158	$21,122	$21,086	$21,051	$21,015	$255,889
	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				$21,634	$21,598	$21,562	$21,526	$21,490	$21,454	$21,193	$21,158	$21,122	$21,086	$21,051	$21,015	$255,889

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	End of Period Total
1	Investments																
	a. Expenditures/Additions				$123,975	$343,221	$718,449	$822,279	$1,873,819	$2,791,442	$936,537	$2,246,455	$4,659,175	$3,792,093	$6,415,311	$4,641,583	$29,364,339
	b. Clearings to Plant				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	
	d. Other				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			(24,923)	(25,683)	(26,443)	(27,203)	(27,963)	(28,723)	(29,483)	(30,243)	(31,003)	(31,763)	(32,523)	(33,283)	(34,043)	
4	CWIP - Non-Interest Bearing			905,951	1,029,927	1,373,148	2,091,596	2,913,875	4,787,695	7,579,137	8,515,673	10,762,129	15,421,304	19,213,397	25,628,708	30,270,290	
5	Net Investment (Lines 2 + 3 + 4)			$1,495,038	$1,618,253	$1,960,714	$2,678,403	$3,499,922	$5,372,981	$8,163,664	$9,099,440	$11,345,136	$16,003,551	$19,794,884	$26,209,434	$30,850,257	
6	Average Net Investment				1,556,646	1,789,484	2,319,559	3,089,163	4,436,452	6,768,322	8,631,552	10,222,288	13,674,343	17,899,217	23,002,159	28,529,846	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		2,428	2,769	3,618	4,819	6,920	10,557	14,513	17,188	22,992	30,096	38,676	47,971	202,547
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		10,279	11,816	15,316	20,398	29,295	44,692	55,000	65,136	87,133	114,054	146,570	181,792	781,481
	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)				$13,554	$15,432	$19,781	$26,064	$37,062	$56,096	$70,360	$83,171	$110,972	$144,997	$186,093	$230,610	$994,192
	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				$13,554	$15,432	$19,781	$26,064	$37,062	$56,096	$70,360	$83,171	$110,972	$144,997	$186,093	$230,610	$994,192

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-2013-0598-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-2012-0425-PAA-EU.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause (ECRC)
Capital Programs Detail Support - January 2017 through December 2017
CAIR/CAMR Crystal River AFUDC (Project 7.4 Recap)

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual 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	
	c. Retirements				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	
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	
3	Less: Accumulated Depreciation			(55,201)	(56,562)	(57,923)	(59,284)	(60,645)	(62,006)	(63,367)	(64,728)	(66,089)	(67,450)	(68,811)	(70,172)	(71,533)	
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)			$605,797	$604,436	$603,075	$601,714	$600,353	$598,992	$597,631	$596,270	$594,909	$593,548	$592,187	$590,826	$589,465	
6	Average Net Investment				605,117	603,756	602,395	601,034	599,673	598,312	596,951	595,590	594,229	592,868	591,507	590,146	
7	Return on Average Net Investment (A)	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		944	942	940	938	935	933	1,004	1,001	999	997	995	992	11,620
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		3,996	3,987	3,978	3,969	3,960	3,951	3,804	3,795	3,786	3,778	3,769	3,760	46,533
	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)				$6,395	$6,384	$6,373	$6,362	$6,350	$6,339	$6,263	$6,251	$6,240	$6,230	$6,219	$6,207	$75,613
	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				$6,395	$6,384	$6,373	$6,362	$6,350	$6,339	$6,263	$6,251	$6,240	$6,230	$6,219	$6,207	$75,613

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

Line	Description			Beginning of Period Amount	Actual Jan-17	Actual Feb-17	Actual Mar-17	Actual Apr-17	Actual May-17	Actual Jun-17	Actual Jul-17	Actual Aug-17	Actual Sep-17	Actual Oct-17	Actual Nov-17	Actual Dec-17	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	
	c. Retirements				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	
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	
3	Less: Accumulated Depreciation			(29,347)	(30,388)	(31,429)	(32,470)	(33,511)	(34,552)	(35,593)	(36,634)	(37,675)	(38,716)	(39,757)	(40,798)	(41,839)	
4	CWIP - Non-Interest Bearing			-	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)			$476,557	$475,516	$474,475	$473,434	$472,393	$471,352	$470,311	$469,270	$468,229	$467,188	$466,147	$465,106	$464,065	
6	Return on Average Net Investment (A)				476,037	474,996	473,955	472,914	471,873	470,832	469,791	468,750	467,709	466,668	465,627	464,586	
7	Return on Average Net Investment	Jan-Jun	Jul-Dec														
	a. Debt Component	1.87%	2.02%		743	741	739	738	736	734	790	788	786	785	783	781	9,144
	b. Equity Component Grossed Up For Taxes	7.92%	7.65%		3,143	3,136	3,130	3,123	3,116	3,109	2,994	2,987	2,980	2,974	2,967	2,960	36,619
	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)				$4,999	$4,990	$4,982	$4,974	$4,965	$4,956	$4,897	$4,888	$4,879	$4,872	$4,863	$4,854	$59,119
	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				$4,999	$4,990	$4,982	$4,974	$4,965	$4,956	$4,897	$4,888	$4,879	$4,872	$4,863	$4,854	$59,119

Note> Consistent with the Stipulation & Settlement Agreement in Order No. PSC-2013-0598-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-2012-0425-PAA-EU.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

TIMOTHY HILL

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC.

DOCKET NO. 20180007-EI

April 2, 2018

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: By whom are you employed and in what capacity?

A: I am employed by Duke Energy Corporation ("Duke Energy") as Regional General Manager for the Coal Combustion Products ("CCP") Group - Operations & Maintenance. Duke Energy Florida, LLC ("DEF" or the "Company") is a fully owned subsidiary of Duke Energy.

Q: What are your responsibilities in that position?

A: I am responsible for oversight of the operation and maintenance of all CCP facilities in the Western Carolinas and Florida, including the CCP facility at the Crystal River Energy Center. This includes operating and maintaining all CCP facilities in compliance with state and federal regulations. The Operations and Maintenance group at each station maintains accountability for overall CCP facility performance which requires close collaboration with other Duke Energy CCP organizations such

as Project Implementation, Engineering, and Facility Closure. The Company relies on my opinions and information I provide when making decisions regarding the CCP facilities under my supervision.

Q: Please describe your educational background and professional experience.

A: I have a Bachelor of Science degree in Nuclear Engineering from the University of Florida and a Master of Science degree from the University of Central Florida. I have 15 years of experience in the power generation industry including positons as an Engineering Manager, a Maintenance Manager, and a Plant Manager within Duke Energy's fossil fleet, and as Fleet and Harris Station Maintenance Manager in Duke Energy's nuclear fleet. Prior to joining Duke Energy I was employed by Delta Air Lines as a General Manager in Engineering and Maintenance, and prior to that I served 21 years as a commissioned officer in the U.S. Navy, serving in the nuclear fleet. In November of 2014, I began my current role as CCP Regional General Manager.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide an update on DEF's 2017 Coal Combustion Residual ("CCR") Rule compliance activities and associated 2017 compliance costs for which the Company seeks recovery through the Environmental Cost Recovery Clause ("ECRC").

Q. How did actual Capital project expenditures for the period January 2017 – December 2017 compare to actual/estimated Capital projections for the CCR Rule (Project 18)?

A. The CCR Rule capital variance is $36,197 or 58% lower than projected due to fewer CCR wells required to complete initial groundwater sampling and statistical analysis.

Q. How did actual O&M project expenditures for the period January 2017 – December 2017 compare to actual/estimated O&M projections for the CCR Rule (Project 18)?

A. The CCR O&M variance is $88,951 or 19% lower than projected. This is primarily due to lower than projected actual costs for FGD Blowdown Pond closure plan development, vegetation management for CCR facilities, engineering inspections, and emergency action plan exercises.

Q. Does this conclude your testimony?

A. Yes.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

JEFFREY SWARTZ

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 20180007-EI

April 2, 2018

Q. Please state your name and business address.

A. My name is Jeffrey Swartz. My business address is 8202 W. Venable St, Crystal River, FL 34429.

Q. By whom are you employed and in what capacity?

A. I am employed by Duke Energy Florida, LLC ("DEF" or the "Company") as Vice President –Fossil/Hydro Operations Florida.

Q. What are your responsibilities in that position?

A. As Vice President of DEF's Fossil/Hydro organization, my responsibilities include overall leadership and strategic direction of DEF's power generation fleet. My responsibilities include strategic and tactical planning to operate and maintain DEF's non-nuclear generation fleet; generation fleet project and addition recommendations; major maintenance programs; outage and project management; generation facilities retirement; asset allocation; workforce

planning and staffing; organizational alignment and design; continuous business improvement; retention and inclusion; succession planning; and oversight of numerous employees and hundreds of millions of dollars in assets and capital and O&M budgets.

Q. Please describe your educational background and professional experience.

A. I earned a Bachelor of Science degree in Mechanical Engineering from the United States Naval Academy in 1985. I have 17 years of power plant and production experience at Duke Energy in various managerial and executive positions in fossil steam, combustion turbine and nuclear plant operations. I also managed new construction and O&M projects. I have extensive contract negotiation and management experience. My prior experience includes nuclear engineering and operations experience in the United States Navy, and project management, engineering, supervisory and management oversight experience with a pulp, paper and chemical manufacturing company.

Q. Have you previously filed testimony before this Commission in connection with DEF's Environmental Cost Recovery Clause ("ECRC")?

A. Yes.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to explain material variances between actual and actual/estimated project expenditures for environmental compliance costs

associated with DEF's Integrated Clean Air Compliance Program (Project 7.4), Mercury and Air Toxics Standards ("MATS") - Anclote Gas Conversion Project (Project 17.1), and Mercury & Air Toxics Standards (MATS) – CR 1&2 (Project 17.2) for the period January 2017 - December 2017.

Q. How do actual O&M expenditures for January 2017 - December 2017 compare with DEF's actual/estimated projections for the Clean Air Interstate Rule/Clean Air Mercury Rule (CAIR/CAMR) Crystal River Program (Project 7.4)?

A. The CAIR/CAMR Crystal River O&M variance is $4,855,012 or 14% lower than projected. This variance is primarily attributable to $1.1M lower than expected CAIR Crystal River Project 7.4 – Base costs, and $3.8M lower than expected CAIR-Crystal River Project 7.4 – Energy Costs.

Q: Please explain the variance between actual project expenditures and actual/estimated projections for the CAIR Crystal River Project – Base for January 2017 - December 2017?

A: O&M costs for CAIR Crystal River Project – Base were $1,059,800 or 7% lower than projected. This was primarily due to approximately $0.7M in favorable labor costs and lower materials expense of approximately $0.4M.

Q. Please explain the variance between actual project expenditures and the actual/estimated projections for CAIR Crystal River Project – Energy for the period January 2017 - December 2017?

A. O&M costs for CAIR Crystal River Project - Energy were $3,782,500 or 20% lower than forecasted primarily due to variations in the reagent costs. Ammonia expense was approximately $1.0M favorable primarily due the urea markets declining since the beginning of 2017. Limestone and hydrated lime expense were approximately $1.6M and $0.5M favorable, respectively, primarily driven by lower than projected generation. Gypsum expense was approximately $0.8M favorable due to beneficial use sales pricing being higher than expected, and reduced production due to plant outages.

Q: Please explain the capital variance between actual project expenditures and actual/estimated projections for the CAIR Crystal River Project – Conditions of Certification (Project 7.4q) for January 2017 - December 2017?

A: Capital costs for CAIR Crystal River Project – Conditions of Certification were $3,739,531 or15% higher than projected. Equipment procurement costs were ahead of schedule, which resulted in a variance of approximately $5.7M and Deep-Drill (Pilings) were approximately $2.9M higher than projected. This was partially offset by underground construction that was approximately $4.6M lower than forecasted due to planned 2017 work being re-scheduled to 2018.

Q. How did actual O&M expenditures for January 2017 - December 2017 compare with DEF's actual/estimated projections for the MATS – CR 1&2 Project (Project 17.2)?

A. The MATS – CR 1&2 O&M variance is $133,485 or 7% higher than projected. The O&M variance is primarily due to CR 1&2 higher than projected generation, resulting in additional maintenance of the MATS equipment.

Q. Does this conclude your testimony?

A. Yes.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

PATRICIA Q. WEST

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 20180007-EI

April 2, 2018

Q. Please state your name and business address.

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

Q. By whom are you employed and in what capacity?

A. I am employed by Duke Energy Florida, LLC ("DEF" or the "Company") as Director Environmental Field Support – Florida.

Q. What are your responsibilities in that position?

A. My responsibilities include managing the work of environmental professionals who are responsible for environmental, technical, and regulatory support during the development and implementation of environmental compliance strategies for regulated power generation facilities and electrical transmission and distribution facilities in Florida.

Q. Please describe your educational background and professional experience.

A. I obtained my Bachelor of Arts degree in Biology from New College of the University of South Florida in 1983. I was employed by the Polk County Health Department between 1983 and 1986 and by the Florida Department of Environmental Protection (FDEP) from 1986 - 1990. At the FDEP, I was involved in compliance and enforcement efforts associated with petroleum storage facilities. I joined Florida Power Corporation in 1990 as an Environmental Project Manager and then held progressively more responsible positions through the merger with Carolina Power and Light, and more recently through the merger with Duke Energy in my role as the Director Environmental Field Support – FL.

Q. Have you previously filed testimony before this Commission in connection with DEF's Environmental Cost Recovery Clause ("ECRC")?

A. Yes.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to explain material variances between actual and actual/estimated project expenditures for environmental compliance costs associated with FPSC-approved programs under my responsibility. These programs include the T&D Substation Environmental Investigation, Remediation and Pollution Prevention Program (Project 1 & 1a), Distribution System Environmental Investigation, Remediation and Pollution Prevention Program (Project 2), Pipeline Integrity Management ("PIM") (Project 3), Above

Ground Secondary Containment (Project 4), Phase II Cooling Water Intake – 316(b) (Projects 6 & 6a), CAIR/CAMR - Peaking (Project 7.2), Best Available Retrofit Technology ("BART") (Project 7.5), Arsenic Groundwater Standard (Project 8), Sea Turtle Coastal Street Lighting Program (Project 9), Underground Storage Tanks (Project 10), Modular Cooling Towers (Project 11), Thermal Discharge Permanent Cooling Tower (Project 11.1), Greenhouse Gas Inventory and Reporting (Project 12), Mercury Total Daily Maximum Loads Monitoring (Project 13), Hazardous Air Pollutants Information Collection Request ("ICR") Program (Project 14), Effluent Limitation Guidelines Program (Project 15.1), National Pollutant Discharge Elimination System ("NPDES") (Project 16) and Mercury and Air Toxics Standards ("MATS") – Crystal River ("CR") Units 4&5 (Project 17) for the period January 2017 through December 2017.

Q. How did actual O&M expenditures for January 2017 - December 2017 compare with DEF's actual/estimated projections for the Transmission & Distribution Substation Environmental Investigation, Remediation, and Pollution Prevention Projects (Projects 1 & 1a)?

A. The Substation System Program variance is $321,005 or 27% lower than projected. The Transmission portion (Project 1) is $212k or 37% lower than forecasted primarily due to repairs needed at Central Florida, East Clearwater, Holder, and Tarpon Springs substations which must be completed before remediation can continue. These repair schedules are currently projected for 2018 and 2019. The Distribution portion (Project 1a) is $109k or 17% lower

than forecasted due to the re-scheduling of breaker house removal at Kenneth Substation to first quarter 2018. Removal of the building must be completed before remediation can begin again. Remediation at Wekiva substation resumed in December 2017; however, due to an ongoing circuit breaker replacement project, remediation activities were suspended until the breaker project is complete.

Q. How did actual O&M expenditures for January 2017 - December 2017 compare with DEF's actual/estimated projections for the Distribution System Environmental Investigation, Remediation, and Pollution Prevention Project (Project 2)?

A. The Distribution System Environmental Investigation, Remediation, and Pollution Prevention Project variance is $31,048 or 86% lower than projected. There were two sampling events performed at the 7100 Sunset Way, St. Petersburg Beach location, and no remediation was required. Monitoring will continue.

Q. How did actual O&M expenditures for January 2017 - December 2017 compare with DEF's actual/estimated projections for the PIM Project (Project 3)?

A. The PIM O&M variance is $10,208 or 100% lower than projected. This variance is due to a contractor refund.

Q. How did actual O&M expenditures for January 2017 - December 2017 compare with DEF's actual/estimated projections for the Cooling Water Intake - 316(b) Project (Project 6 & 6a)?

A. The Cooling Water Intake - 316(b) (Projects 6 & 6a) O&M variance is $102,194 or 45% higher than projected, driven primarily by Cooling Water Intake 316(b) – Base (Project 6), which had a $109k or 57% higher than projected variance primarily due to study costs related to Crystal River North ("CRN") evaluation of compliance options. This was slightly offset by a $7k favorable O&M variance for 316(b) – Intermediate (Project 6a).

Q. How did actual Capital expenditures for January 2017 - December 2017 compare with DEF's 2017 estimated expenditures for the Cooling Water Intake - 316(b) Project (Project 6)?

A. The Cooling Water Intake – 316(b) (Project 6) Capital variance is $1,036,693 or 61% lower than projected, driven primarily by planned 2017 work being re-scheduled to 2018.

Q. How did actual O&M expenditures for January 2017 - December 2017 compare with DEF's actual/estimated projections for the Arsenic Groundwater Standard Project (Project 8)?

A. The Arsenic Groundwater Monitoring variance is $17,504 or 15% lower than projected primarily due to a change in the sampling schedule.

Q. How did actual Capital expenditures for January 2017 - December 2017 compare with DEF's actual/estimated projections for the Effluent Limitations Guideline Project (Project 15.1)?

A. The ELG Capital variance is $16,145 or 15% lower than projected. This project is currently on hold pending issuance of the NPDES permit renewal for CR 4 & 5 following the September 18, 2017 EPA final rule postponing the compliance deadlines of FGD wastewater and bottom ash transport water for two (2) years.

Q. How did actual O&M expenditures for January 2017 - December 2017 compare with DEF's actual/estimated projections for the National Pollutant Discharge Elimination System ("NPDES") Project (Project 16)?

A. The NPDES Project O&M variance is $43,760 or 62% lower than forecasted, and is primarily attributed to removal of the Whole Effluent Toxicity ("WET") testing requirement at the Suwannee Station.

Q. How did actual O&M expenditures for January 2017 - December 2017 compare with DEF's actual/estimated projections for the MATS – CR 4&5 Project (Project 17)?

A. The MATS – CR 4&5 O&M variance is $464,030 or 78% lower than forecasted, primarily due to lower than expected purchases of mercury re-emissions chemical in 2017. The chemical is used during generator start-up to control mercury emissions, and kept on-site. No additional stock was purchased during the year.

Q. In Order No. PSC-2010-0683-FOF-EI issued in Docket No. 20100007-EI on November 15, 2010, the Commission directed DEF to file as part of its ECRC true-up testimony a yearly review of the efficacy of its Plan D and the cost-effectiveness of DEF's retrofit options for each generating unit in relation to expected changes in environmental regulations. Has DEF conducted such a review?

A. Yes. DEF's yearly review of the Integrated Clean Air Compliance Plan is provided as Exhibit No. __ (PQW-1).

Q. Please summarize the conclusions of DEF's review of its Integrated Clean Air Compliance Plan.

A: DEF installed emission controls contemplated in its Integrated Clean Air Compliance Plan on time and within budget. The Flue Gas Desulfurization (wet scrubbers) and Selective Catalytic Reduction systems on CR 4&5 have enabled DEF to comply with Clean Air Interstate Rule ("CAIR") requirements and will continue to be the cornerstone of DEF's integrated air quality compliance strategy. DEF is confident that the Integrated Clean Air Compliance Plan, along with compliance strategies under development, will enable it to achieve and maintain compliance with applicable regulations, including MATS, in a cost effective manner.

Q. What is the status of the Cross State Air Pollution Rule ("CSAPR")?

A. On November 17, 2015, the EPA proposed a revised CSAPR. The EPA proposed to remove Florida from the CSAPR program, beginning with the 2017

ozone season; however, the EPA stated that it will perform additional modeling that could result in changing that proposal. On September 7, 2016, EPA finalized its CSAPR Update rule, lowering the current CSAPR state ozone season NOx emission budgets for 22 Eastern states. EPA eliminated Florida, South Carolina, and North Carolina from the CSAPR ozone season program based on modeling which shows that NOx emissions from these states do not significantly contribute to ozone nonattainment in any downwind state. Duke Energy sources in Florida are no longer subject to any CSAPR NOx emission limitations as of the beginning of 2017.

Q. What is the status of the ELG (Project 15.1)?

A. On November 23, 2015, the Environmental Protection Agency ("EPA") published the final revision to the ELG establishing technology-based national standards for effluent waste streams. The rule went into effect on January 4, 2016 and applies to all steam electric generating stations. The new limits were to have been incorporated into affected stations' NPDES permits with a compliance timeframe between November 1, 2018 and December 31, 2023; however, on September 18, 2017, EPA issued a final rule postponing the compliance deadlines of FGD wastewater and bottom ash transport water for two years. DEF is currently working with the FDEP to address these ELG requirements in its Crystal River Units 4 and 5 NPDES permit that is now in the renewal process.

Q. **What is the status of the Clean Water Rule?**

A. On June 29, 2015 the EPA and the Army Corps of Engineers ("Corps") published the final Clean Water Rule that significantly expanded the definition of the Waters of the United States ("WOTUS"). On October 9, 2015 the U.S. Court of Appeals for the Sixth Circuit granted a nationwide stay of the rule effective through the conclusion of the judicial review process. On February 22, 2016 the Sixth Circuit issued an opinion that it has jurisdiction and is the appropriate venue to hear the merits of legal challenges to the rule; however, that decision was contested, and on January 13, 2017 the U.S. Supreme Court decided to review the jurisdictional question. Oral arguments in the U.S. Supreme Court case were conducted in October 2017. On January 22, 2018, the U.S. Supreme Court issued its decision stating federal district courts, instead of federal appellate courts, have jurisdiction over challenges to the rule defining waters of the United States Consistent with the U.S. Supreme Court decision, the U.S. Court of Appeals for the Sixth Circuit lifted its nationwide stay on February 28, 2018. The stay issued by the North Dakota District Court remains in effect, but only within the thirteen states within the North Dakota District. On February 28, 2017, President Trump signed an executive order laying out a new policy direction for how "Waters of the United States" should be defined and directing EPA and the Corps to initiate a rulemaking to either rescind or revise the 2015 Clean Water Rule developed by the Obama administration. Subsequently, the EPA Administrator signed a pre-publication notice reflecting the intent to move forward with rulemaking in response to this directive. In addition, the executive order seeks to have the Department of

Justice determine the path forward on the Clean Water Rule litigation in light of the new policy direction.

On January 31, 2018, the EPA and Corps announced a final rule adding an applicability date to the 2015 rule defining "waters of the United States," thereby deferring implementation of the 2015 WOTUS Rule until early 2020. This rule has no immediate impact to Duke Energy, and the agencies will continue to apply the pre-existing WOTUS definition in place prior to the 2015 rule until 2020.

Q. Does this conclude your testimony?

A. Yes.

Duke Energy Florida, LLC

Review of Integrated Clean Air Compliance Plan

Submitted to the
Florida Public Service Commission

April 2, 2018

Table of Contents

Acronyms

BART – Best Available Retrofit Technology

CAIR – Clean Air Interstate Rule

CAMR – Clean Air Mercury Rule

CAVR – Clean Air Visibility Rule

CCR - Coal Combustion Residuals

CO_2 – Carbon Dioxide

CPP – Clean Power Plan

CSAPR – Cross-State Air Pollution Rule

DEF – Duke Energy Florida

ECRC – Environmental Cost Recovery Clause

EPA – Environmental Protection Agency

EGU – Electric Generating Unit

ELG - Effluent Limitation Guidelines

ESP – Electrostatic Precipitator

FDEP – Florida Department of Environmental Protection

FGD – Flue Gas Desulfurization

GHG – Greenhouse Gas

LNB – Low NO_x Burner

MATS – Mercury and Air Toxic Standards

MWh – Megawatt Hour

NAAQS – National Ambient Air Quality Standards

NO_x – Nitrogen Oxides

NSPS - New Source Performance Standards

PAC – Powdered Activated Carbon

Plan D – DEF Integrated Clean Air Compliance Plan

PM – Particulate Matter

ppb – Parts per billion

PSC – Public Service Commission

SCR – Selective Catalytic Reduction

SIP – Site Implementation Plan

SO_2 – Sulfur Dioxide

Executive Summary

In the 2007 Environmental Cost Recovery Clause ("ECRC") Docket (No. 20070007-EI), the Commission approved Duke Energy Florida's ("DEF") updated Integrated Clean Air Compliance Plan (Plan D) as a reasonable and prudent means to comply with the requirements of the Clean Air Interstate Rule ("CAIR") (subsequently replaced by the Cross-State Air Pollution Rule ("CSAPR"), Clean Air Mercury Rule ("CAMR") (subsequently replaced by the Mercury and Air Toxics Standards ("MATS") rule), Clean Air Visibility Rule ("CAVR"), and related regulatory requirements. In its 2007 final order, the Commission also directed DEF to file as part of its ECRC true-up testimony "a yearly review of the efficacy of its Plan D and the cost-effectiveness of DEF's retrofit options for each generating unit in relation to expected changes in environmental regulations." This report provides the required review for 2018.

The primary original components of DEF's 2006 Compliance Plan D included:

Sulfur Dioxide ("SO_2")

- Installation of flue gas desulfurization ("FGD") systems on Crystal River ("CR") Units 4 and 5
- Fuel switching at CR Units 1 and 2 to burn low sulfur coal
- Fuel switching at Anclote Units 1 and 2 to burn low sulfur oil and natural gas
- Purchases of SO_2 allowances

Nitrogen Oxides ("NO_x")

- Installation of low NO_x burners ("LNBs") and selective catalytic reduction ("SCR") systems on CR Units 4 and 5
- Installation of LNBs and separated over-fire air ("SOFA") or alternative NO_x controls at Anclote Units 1 and 2

- Purchase of annual and ozone season NO_x allowances

Mercury

- Installation of FGD and SCR systems at CR Units 4 and 5
- Installation of powdered activated carbon ("PAC") injection on CR Unit 2

As detailed in Docket No. 20070007-EI, DEF decided on Plan D based on a quantitative and qualitative evaluation of the ability of alternative plans to meet environmental requirements, while managing risks and controlling costs. That evaluation demonstrated that Plan D is DEF's most cost-effective alternative to meet applicable regulatory requirements. The Plan was designed to strike a balance between reducing emissions, primarily through the installation of controls on DEF's largest and newest coal units (CR Units 4 and 5) and making strategic use of emission allowance markets.

In accordance with the Commission's final order in Docket No. 20070007-EI, DEF has continued to review the efficacy of Plan D and the cost-effectiveness of retrofit options in relation to expected changes in environmental regulations. With regard to efficacy, Plan D remains the cornerstone of DEF's efforts to comply with applicable air quality regulations in a cost-effective manner.

As indicated in previous ECRC filings, the U.S. Court of Appeals for the District of Columbia ("D.C. Circuit") stayed the effect of CSAPR (proposed by the U.S. Environmental Protection Agency ("EPA") to replace CAIR) leaving CAIR in effect until the court completed its review of CSAPR. In August 2012, the D.C. Circuit vacated CSAPR in its entirety, and in January 2013, the court denied EPA's petition for rehearing. On April 29, 2014, the U.S. Supreme Court reversed the D.C. Circuit's decision and upheld the CSAPR. EPA subsequently petitioned the D.C. Circuit to reinstate CSAPR, making it effective January 1, 2015. The court agreed with EPA and approved its petition.

Additionally, on February 16, 2012, EPA issued MATS to replace the vacated CAMR for emissions from coal- and oil-fired electric generating units ("EGUs"), including, potentially, DEF's Anclote Units 1 and 2, Suwannee Units 1, 2, and 3, and CR Units 1, 2, 4, and 5. The following summarizes the results of DEF's MATS compliance analyses for these units:

Anclote Units 1 & 2: DEF determined that the most cost-effective option for Anclote Units 1 and 2 was conversion to fire 100% natural gas rather than installation of emission

controls to comply with MATS. The Commission approved DEF's petition for ECRC recovery of costs associated with the Anclote Conversion Project in Docket No. 20120103-EI.

Suwannee Units 1, 2 & 3: DEF determined that no further modifications were needed on Suwannee Units 1, 2 and 3 as these units were already capable of operating on 100% natural gas.

CR Units 4 & 5: DEF determined that the existing electrostatic precipitators ("ESPs"), FGDs, and SCRs at CR Units 4 and 5 would provide sufficient control for MATS compliance under typical conditions. DEF also determined that chemical injection systems would be required to mitigate mercury re-emissions from the FGDs. On December 15, 2014, DEF requested a one-year extension to allow time for installation of additional mercury control systems. On March 12, 2015, the Florida Department of Environmental Protection ("FDEP") authorized a one-year extension (to April 16, 2016) for all mercury-related MATS requirements on CR Units 4 and 5; the units have operated in compliance with the Standards since that time.

CR Units 1 & 2: DEF determined that the use of alternative coals (along with dry sorbent injection, PAC injection, and ESP enhancements) was a feasible and cost-effective strategy to allow these units to continue running for a limited period of time in compliance with MATS and Best Available Retrofit Technology ("BART") requirements until new generation could be built. This plan was approved by the Commission in Order No. PSC-2014-0173-PAA-EI (April 17, 2014). On February 6, 2014, the FDEP granted a one-year extension (to April 16, 2016) for all MATS requirements on CR Units 1 and 2; the units have operated in compliance with the Standards since that time.

Although EPA has begun implementation of a regulatory approach to reduce greenhouse gas ("GHG") emissions through the Clean Air Act, there currently are no GHG emission standards applicable to DEF's existing units. Moreover, there are still no retrofit options commercially available to reduce carbon dioxide ("CO_2") emissions from fossil fuel-fired EGUs. The Company will continue to monitor and update the Commission on EPA's efforts to establish emission guidelines to address GHG from existing power plants under Section 111(d) of the federal Clean Air Act and whether changes to EPA's approach occur under the new Administration.

DEF is confident that the emission controls installed pursuant to Plan D, along with compliance strategies discussed further in this Plan, will enable the Company to achieve and maintain compliance with all applicable environmental regulations in a cost-effective manner.

I. Introduction

In its final order in the 2007 ECRC Docket (No. 20070007-EI), the Commission approved DEF's updated Integrated Clean Air Compliance Plan (Plan D) as a reasonable and prudent means to comply with the requirements of CAIR, CAMR, CAVR and related regulatory requirements. In *In re Environmental Cost Recovery Clause*, Order No. PSC-2007-0922-FOF-EI, p. 8 (Nov. 16, 2007), the Commission specifically found that "PEF's [now DEF's] updated Integrated Clean Air Compliance Plan represents the most cost-effective alternative for achieving and maintaining compliance with CAIR, CAMR, and CAVR, and related regulatory requirements, and it is reasonable and prudent for DEF to recover prudently incurred costs to implement the plan." *Id*. The Commission also directed DEF to file as part of its ECRC true-up testimony "a yearly review of the efficacy of its Plan D and the cost-effectiveness of [DEF's] retrofit options for each generating unit in relation to expected changes in environmental regulations." *Id*. The purpose of this report is to provide the required review for 2018.

II. Regulatory Background

The CAIR and CAVR programs required DEF and other utilities to significantly reduce emissions of SO_2 and NO_x. CAIR contemplated emission reductions in incremental phases, in which Phase I began in 2009 for NO_x and in 2010 for SO_2. Phase II was scheduled to begin in 2015 for both NO_x and SO_2. As noted later in this Plan, CAIR was remanded by the courts in 2008, but remained in place through 2014 while the EPA worked on development and implementation of an acceptable replacement rule. Following resolution of litigation, the replacement rule, CSAPR, took effect on January 1, 2015, and in 2016 was revised to exclude Florida. The CAVR, designed to improve visibility in Class I areas, remains in effect and the status of the BART requirements under CAVR affecting DEF is provided in part D of this section of this Plan. The CAMR originally required reduction of mercury emissions at a system level and installation of mercury monitors. As discussed later in this Plan, CAMR was vacated in early 2008 and in lieu of CAMR, EPA published a final MATS rule on February 16, 2012.

In March 2006, the Company submitted a report and supporting testimony presenting its integrated plan for complying with the CAIR, CAVR, and CAMR, as well as the process the Company used to evaluate alternative plans, to the Commission. The analysis included an

examination of the projected emissions associated with several alternative plans and a comparison of economic impacts, in terms of cumulative present value of revenue requirements. The Company's Integrated Clean Air Compliance Plan, designated as Plan D, was found to be the most cost-effective compliance plan for CAIR, CAMR, and CAVR from among five alternative plans.

In June 2007, the Company submitted an updated report and supporting testimony summarizing the status of the Plan and an updated economic analysis incorporating certain Plan revisions necessitated by changed circumstances. Consistent with the approach utilized in 2006, the Company performed a quantitative evaluation to compare the ability of modified alternative plans to meet environmental requirements, while managing risks and controlling costs. That evaluation demonstrated that Plan D, as revised, is the Company's most cost-effective alternative to meet applicable regulatory requirements. Based on that analysis, the Commission approved Plan D as reasonable and prudent, and held that the Company should recover prudently incurred costs of implementing the Plan. In each subsequent ECRC docket, DEF has submitted its annual review of the Integrated Clean Air Compliance Plan for Commission review.

A. Status of CAIR and CSAPR

In July 2008, the D.C. Circuit issued a decision vacating CAIR in its entirety. *North Carolina v. EPA*, 531 F.3d 896 (D.C. Cir. 2008). However, the Court subsequently decided to remand CAIR without vacatur, thereby leaving the rule and its compliance obligations in place until EPA revises or replaces CAIR. *North Carolina v. EPA*, 550 F.3d 1176 (D.C. Cir. 2008). EPA adopted the CSAPR to replace the CAIR by publication in the *Federal Register* in August 2011. *See* 76 Fed. Reg. 48,208 (Aug. 8, 2011).

In Order No. PSC-2011-0553-FOF-EI, issued in Docket No. 20110007-EI on December 7, 2011, the Commission addressed the impact of CSAPR on the Company's recovery of NO_x emission allowance costs. Because CSAPR would no longer allow the Company to use NO_x allowances previously obtained under CAIR for compliance effective January 1, 2012, the Commission established a regulatory asset to allow the Company to recover the costs of its remaining NO_x allowance inventory over a three-year amortization period. However, on December 30, 2011, the D.C. Circuit stayed CSAPR, leaving CAIR in effect until the court completed its review of the new rule. Thus, the Company continued to maintain its NO_x

allowance inventory in order to comply with CAIR. Pursuant to the stipulation approved in Order No. PSC-2011-0553-FOF-EI, the Company continued to expense NO_x allowance costs incurred to comply with CAIR based on actual usage consistent with current practice. In August 2012, the D.C. Circuit vacated CSAPR in its entirety, and in January 2013, the court denied EPA's petition for rehearing. *See EME Homer City Generation, L.P. v. EPA*, 696 F.3d 7 (D.C. Cir. 2013). The EPA subsequently appealed the court's vacatur to the U.S. Supreme Court and on April 29, 2014, the Supreme Court overturned the D.C. Circuit's decision vacating CSAPR and remanded the case back to the lower court for further action. On June 26, 2014, the EPA requested that the court lift the stay of the CSAPR and allow it to be implemented, under a revised schedule, beginning January 1, 2015. This request was granted on October 23, 2014, and the CSAPR went into effect on January 1, 2015, replacing the CAIR. On July 28, 2015, the D.C. Circuit determined that EPA failed to cost justify a number of Phase 2 emission allowance budgets for certain states, including Florida, citing they were more stringent than necessary to achieve air compliance in downwind states, and held the Phase 2 NO_x allowance allocations invalid. Finally, on November 17, 2015, EPA proposed a revised CSAPR. EPA proposed to remove Florida from the CSAPR program, beginning with the 2017 ozone season; however, EPA stated that it will perform additional modeling that could result in changing that proposal.

On September 7, 2016, EPA finalized its CSAPR Update rule, lowering the current CSAPR state ozone season NO_x emission budgets for 22 Eastern states. EPA eliminated Florida, South Carolina, and North Carolina from the CSAPR ozone season program based on modeling which shows that NO_x emissions from these states do not significantly contribute to ozone nonattainment in any downwind state. Duke Energy sources in Florida are no longer subject to any CSAPR NO_x emission limitations, as of the beginning of 2017.

B. Vacatur of CAMR and Adoption of MATS

In February 2008, the D.C. Circuit Court vacated CAMR and rejected EPA's delisting of coal-fired EGUs from the list of emission sources that are subject to Section 112 of the Clean Air Act. *See New Jersey v. EPA*, 517 F.3d 574 (D.C. Cir. 2008). As a result, in lieu of CAMR, EPA was required to adopt new emissions standards for control of various hazardous air pollutant emissions from coal-fired EGUs. *Id*. EPA issued its proposed rule to replace CAMR on March 16, 2011, with publication following in the *Federal Register* on May 3, 2011. *See* 76

Fed. Reg. 24976 (May 3, 2011). On February 16, 2012, EPA published the final rule which established new MATS limits for emissions of various metals and acid gases from both coal- and oil-fired EGUs. Compliance generally must be achieved within three years of EPA's adoption of MATS (i.e., April 16, 2015), although the Clean Air Act authorizes permitting authorities to grant one-year compliance extensions in certain circumstances. On June 29, 2015, the U.S. Supreme Court remanded the MATS rule to the D.C. Circuit, finding that the EPA insufficiently considered costs in determining that it is "appropriate and necessary" to regulate mercury from power plants. On December 15, 2015, the D.C. Circuit remanded the MATS rule to EPA without vacatur, and EPA committed to completing its consideration of cost by April 16, 2016. On March 3, 2016, the U.S. Supreme Court denied a request for a stay of the MATS rule while the EPA completes it cost consideration, thus the MATS rule remains in effect pending the cost consideration process. On March 18, 2016, a coalition of 20 states led by Michigan petitioned the Court for a writ of certiorari asking the Court to declare whether an administrative rule promulgated without statutory authority may be left in effect by a reviewing court during the pendency of its review. *See State of Mich., et al. v. EPA*, Pet. for Writ of Cert. to U.S. Sup. Ct. (filed Mar. 18, 2016). On April 14, 2016 EPA issued a final finding that it is appropriate and necessary to set standards for emissions of air toxics from coal- and oil-fired power plants. This finding responded to the decision by the U.S. Supreme Court that EPA must consider cost in the appropriate and necessary finding supporting MATS. This finding has been challenged.

In the 2011 ECRC docket, the Commission recognized that EPA's adoption of MATS for EGUs would require the Company to modify its Integrated Clean Air Compliance Plan. See Order No. PSC-2011-0553-FOF-EI, at 11. Accordingly, consistent with the Commission's expectation that utilities "take steps to control the level of costs that must be incurred for environmental compliance," Order No. PSC-2008-0775-FOF-EI, at 7, the Commission approved the Company's request to recover costs incurred to assess EPA's proposed rule, prepare comments to EPA, and develop compliance strategies within the aggressive regulatory timeframes proposed by EPA.

C. Greenhouse Gas Regulation

In 2007, then-Governor Crist issued Executive Order 07-127 directing the FDEP to promulgate regulations requiring reductions in utility CO_2 emissions. In addition, the 2008

Florida Legislature enacted legislation authorizing FDEP to adopt rules establishing a cap-and-trade program and requiring the FDEP to submit any such rules for legislative review and ratification. However, the FDEP did not adopt any cap-and-trade rules, and the Legislature subsequently repealed the 2008 law. Likewise, although a number of bills that would regulate GHG emissions have been introduced to Congress over the past several years, none have become law. In the meantime, the EPA has begun implementing a regulatory approach to reducing GHG emissions through the Clean Air Act. At this time, however, there are no GHG emission standards applicable to DEF's existing generating units. Moreover, there are still no retrofit options commercially available to reduce CO_2 emissions from fossil fuel-fired electric generating units such as CR Units 4 and 5, which are the primary focus of DEF's compliance plan. To date, there have been no large-scale commercial carbon capture and storage technology demonstrations on electric utility units. Until numerous technological, regulatory, and liability issues are resolved, it will be impossible to determine whether carbon capture and storage would be a technically-feasible or cost-effective means of complying with a CO_2 regulatory regime. Moreover, replacing coal-fired generation from CR Units 4 and 5 with lower CO_2-emitting natural gas-fired combined cycle generation is not a viable option at this late date, particularly given the fact that DEF has placed in service Plan D components.

On June 25, 2013, President Obama issued a Presidential Memorandum directing the EPA to establish GHG emission guidelines for existing power plants under Section 111(d) of the Clean Air Act. The Presidential Memorandum directed the EPA to issue proposed GHG standards, regulations, or guidelines, as appropriate, for existing power plants by no later than June 1, 2014, and issue final standards, regulations or guidelines, as appropriate, by no later than June 1, 2015. In addition, the Presidential Memorandum directed the EPA to include a requirement in the new regulations that states submit State Implementation Plans ("SIPs") to implement the new guidelines by no later than June 30, 2016.

On August 3, 2015, the EPA released the final New Source Performance Standards ("NSPS") for CO_2 emissions from existing fossil fuel-fired EGUs (also known as the Clean Power Plan or "CPP"). The final CPP established state-specific emission goals; for Florida, the goals begin a phased approach in 2022, ending with a rate goal of 919 lb. CO_2/MWh annual average for the period 2030 and beyond. Alternatively, the state can adopt a mass emissions approach culminating in a 2030 target of 105,094,704 tons (existing units) or 106,641,595 tons

(existing plus new units). The final CPP has been challenged in the D.C. Circuit by 27 states and a number of industry groups. Oral argument occurred on September 27, 2016. The D.C. Circuit subsequently issued a stay of the litigation. Previously, on February 9, 2016, the U.S. Supreme Court had placed a stay on the CPP until such time that all litigation is completed.

Also, on August 3, 2015, the EPA released the final NSPS for CO_2 emissions from new, modified and reconstructed fossil fuel-fired EGUs. The rule includes emission limits of 1,400 lb. CO_2/MWh for new coal-fired units and 1,000 lb. CO_2/MWh for new natural gas combined-cycle units. This rule has also been challenged in the D.C. Circuit. The D.C. Circuit has issued an order suspending this litigation pending a review of the rule by EPA.

On March 28, 2017, President Trump signed an Executive Order ("EO") entitled "Promoting Energy Independence and Economic Growth." The EO directs federal agencies to "immediately review existing regulations that potentially burden the development or use of domestically produced energy resources and appropriately suspend, revise, or rescind those that unduly burden the development of domestic energy resources." The EO specifically directs the EPA to review the following rules and determine whether to suspend, revise, or rescind those rules:

- The final CO_2 emission standards for existing power plants ("CPP");
- The final CO_2 emission standards for new power plants ("CO_2 NSPS");
- The proposed Federal Plan and Model Trading Rules that accompanied the CPP.

In response to the EO, the Department of Justice filed motions with the D.C. Circuit Court to stay the litigation of both the CPP and the CO_2 NSPS rules while each is reviewed by EPA. The EO does not change the current status of the CPP which is under a legal hold by the U.S. Supreme Court. With regard to the CO_2 NSPS, that rule will remain in effect pending the outcome of EPA's review.

On October 16, 2017, the EPA published a proposal to announce its intention to repeal the CPP. The proposal also requested public comment on the proposed rule. The EPA held public hearings on November 28 and 29, 2017, in Charleston, West Virginia, and extended the public comment period until January 16, 2018. In response to numerous requests for additional opportunities for the public to provide oral testimony on the proposed rule in more than one location, the EPA will conduct EPA three listening sessions, and extend the public comment period until April 26, 2018.

On December 28, 2017 EPA published an Advanced Notice of Proposed Rulemaking (ANPR) to solicit information from the public as the agency considers proposing emission guidelines to limit GHG emissions from existing EGUs. EPA is also "soliciting information on the proper respective roles of the state and federal governments in the process, as well as information on systems of emission reduction that are applicable at or to an existing EGU, information on compliance measures, and information on state planning requirements under the Clean Air Act."

D. Status of BART Requirements under CAVR

In 2009, the FDEP issued a permit imposing BART requirements for particulate matter ("PM") emissions from CR Units 1 and 2. The 2009 permit did not impose BART requirements for SO_2 and NO_x emissions because, at the time, the EPA assumed that compliance with CAIR would satisfy BART requirements for SO_2 and NO_x. Following the proposed adoption of CSAPR, in early 2012, the EPA revised its previous determination to replace the "CAIR satisfies BART" assumption with "CSAPR satisfies BART." In late 2011, CSAPR was vacated (although later re-instated – see part A above), leaving CAIR in effect and resulting in confusion regarding the ability to rely on CAIR (or CSAPR) to satisfy BART requirements. As a result, in 2012, the Company worked with the FDEP to develop and finalize air construction permits to address SO_2 and NO_x emissions from CR Units 1 and 2 in support of FDEP's development of a revised Regional Haze SIP to address CAVR requirements for SO_2 and NO_x. The permits call for the installation of Dry FGD and SCR no later than January 1, 2018, or within 5 years of the effective date of the EPA's approval of the Florida Regional Haze SIP, whichever is later, or alternatively the discontinuation of the use of coal in CR Units 1 and 2 by December 31, 2020. DEF ultimately selected the latter of the two options.

As discussed in the Company's 2013 Integrated Clean Air Compliance Plan, the FDEP subsequently submitted to EPA a revised Regional Haze SIP containing unit-specific determinations for SO_2 and NO_x, including the new permit requirements for CR Units 1 and 2. EPA formally approved the FDEP's revised Regional Haze SIP in August 2013. *See* 78 Fed Reg. 53250 (Aug. 29, 2013). Although third parties initially petitioned for review of EPA's

approval in the U.S. Court of Appeals for the Eleventh Circuit, the petition was subsequently withdrawn and the SIP approval remains in place.

E. Status of National Ambient Air Quality Standards (NAAQS)

The EPA and FDEP are working to implement the 2010 one-hour NAAQS for SO_2. In mid-2013, the EPA finalized nonattainment designations for two small areas in Florida outside of DEF's service territory (one in Nassau County, one in Hillsborough County) based on existing monitoring data. The EPA deferred making any area designations (attainment, nonattainment, or unclassifiable) for the remainder of the state. On August 21, 2015, the EPA published a final rule that describes requirements for additional ambient air quality monitoring and/or modeling that will be used to determine future rounds of area designations. Under the rule, the EPA made nonattainment designations in 2017 for modeled areas and in 2020, will make designations for monitored areas. Based on the EPA modeling protocol, the FDEP modeled the area surrounding the Crystal River facility and determined that future operation will not cause a nonattainment issue. This finding was provided to EPA on January 13, 2017, as part of the FDEP's Data Requirements Rule package submittal. On August 22, 2017, EPA issued the Intended Area Designation document, which did not concur with FDEP's recommendation and outlined EPA's intent to identify an area in Citrus County near the Crystal River Power Plant as nonattainment with the SO2 ambient standard. FDEP provided additional updated information and, on December 21, 2017, EPA issued the final Third Round of SO2 Designations document designating the area around Crystal River as 'unclassifiable' rather than 'nonattainment.'

In 2010, EPA also revised its NO_2 NAAQS to implement a new one-hour standard. At this time, however, DEF does not anticipate that the new standard will impact compliance measures at DEF facilities.

On October 1, 2015, the EPA issued a revised NAAQS for ambient ozone, changing the standard to 70 parts per billion (ppb) averaged over 8 hours from the previous level of 75 ppb. There are currently no nonattainment areas with respect to the revised standard in Florida; therefore, DEF does not anticipate an impact on its compliance measures.

III. DEF's Integrated Clean Air Compliance Plan

The Company's original compliance plan (Plan D) will continue to help it meet applicable environmental requirements by striking a balance between reducing emissions, primarily through installation of controls on its largest and newest coal units (CR Units 4 and 5). While the original plan made strategic use of the allowance markets to comply with CSAPR requirements, this is no longer necessary as discussed in Section II.A of this document. The controls installed in accordance with Plan D will continue to be the cornerstone of DEF's compliance strategy with the adoption of MATS and other ongoing regulatory efforts. Specific components of the Plan are summarized below.

A. FGD Systems

The most significant component of DEF's Integrated Clean Air Compliance Plan is the installation of FGD systems, also known as wet scrubbers, on CR Units 4 and 5 to comply with CAIR, Title IV of the Clean Air Act, and other SO_2 control requirements in DEF's air permits for these units. The FGDs also reduce mercury and acid gasses and, therefore, are a key component of DEF's MATS compliance strategy. In particular, the co-benefits of the FGDs and SCRs reduce mercury emissions by 90-95% under typical conditions.

B. SCR & Other NO_x Controls

The primary component of DEF's NO_x compliance plan is the installation of LNBs and SCR systems on CR Units 4 and 5. These controls enable DEF to comply with CAIR/CSAPR and other NO_x control requirements included in its air permits for the units. As discussed above, the SCRs also help achieve MATS requirements for mercury.

DEF has taken strategic advantage of CAIR's cap-and-trade feature by purchasing some annual and ozone season NO_x allowances; however, as explained above, the court stay of the CSAPR was lifted, and the rule went into effect replacing CAIR on January 1, 2015. Under the CSAPR, the State of Florida was only affected by the ozone season requirements of the rule, which applied from May through September. Beginning in 2017, the entire state of Florida was removed from the requirements to comply with the CSAPR. Consequently, DEF has NO_x CAIR emission allowances that cannot be used to comply with the CSAPR. DEF has established a regulatory asset to recover the costs of its remaining NO_x CAIR emission allowance inventory

over a three-year amortization period beginning January 2015 in accordance with Order No. PSC-2011-0553-FOF-EI.

C. Additional MATS Compliance Strategies

DEF determined that the most cost-effective option for its Anclote Units 1 and 2 was conversion to fire 100% natural gas rather than installation of emission controls to comply with MATS. This was approved by the Commission in Docket 20120103-EI.

Suwannee Units 1, 2 and 3 operated exclusively on natural gas and, therefore, were not subject to MATS requirements. At the end of 2016, these units were retired.

DEF utilizes ESP, FGD, and SCR systems as the primary MATS control technologies for CR Units 4 and 5. In addition, DEF has installed chemical injection systems to mitigate mercury re-emissions from the FGDs.

For CR Units 1&2, DEF has determined that the use of alternative coals (along with dry sorbent injection, PAC injection, and ESP enhancements) is a feasible and cost-effective strategy to allow these units to continue running for a limited period of time in compliance with MATS and BART requirements until new generation can be built. This plan was approved by the Commission in Order No. PSC-2014-0173-PAA-EI (April 17, 2014).

D. Visibility Requirements

DEF operates four units that are potentially subject to BART under CAVR: Anclote Units 1 and 2 and CR Units 1 and 2. Based on modeling of air emissions from Anclote Units 1 and 2, those units are exempt from BART for PM. Because the modeling results for CR Units 1 and 2 showed visibility impacts at or above regulatory threshold levels, DEF obtained a BART permit in 2009 for PM for those units. This permit established a combined BART PM emission standard for Crystal River Units 1 and 2 that requires demonstration of compliance by October 1, 2013. This deadline was met and the units now operate in compliance with the permit which was effective on January 1, 2014. As discussed above, in 2012 FDEP issued air construction permits addressing SO_2 and NO_x requirements for CR Units 1 and 2 in support of FDEP's development of a revised Regional Haze SIP. These units are also subject to the Reasonable Further Progress ("Beyond BART") requirements under CAVR which are now scheduled to take effect in 2021, following EPA's January 2017 extension of the 2018 requirements. As presented in the

Company's petition approved in Order PSC-2014-0173-PAA-EI, DEF determined that the use of alternative coals with installation of less expensive pollution controls will provide a cost-effective means for it to continue operating CR Units 1 and 2 in compliance with MATS and CAVR for a limited time until replacement generation can be constructed.

IV. Efficacy of DEF's Plan

A. Project Milestones

DEF completed installation of Plan D's controls on CR Units 4 and 5 as contemplated in prior ECRC filings. CR Units 4 and 5 FGD and SCR projects are now in-service, and targeted environmental benefits have been met. In addition to reducing SO_2 and NO_x emissions, the FGDs and SCRs have the combined effect of reducing mercury and other emissions regulated by MATS. DEF installed mercury re-emission control systems in 2015 and has demonstrated compliance with the applicable MATS requirements for CR Units 4 and 5.

The Commission approved DEF's Need Petition in Docket No. 20140110-EI to construct the Citrus County Combined Cycle Units which are scheduled for commercial operation in 2018 and will allow for the retirement of coal-fired CR Units 1 and 2. DEF installed pollution controls on CR Units 1 and 2 to allow for continued operation in compliance with MATS and BART until the Citrus units are operational. Targeted environmental benefits have been met.

Anclote Units 1 and 2 were converted to fire 100% natural gas in 2013. Necessary upgrades to the forced draft fans were completed in 2014 in order to maintain unit output. Targeted environmental benefits have been met.

B. Projects

CR Units 4 and 5 FGD and SCR projects are now in-service, and the targeted environmental benefits have been met. The Anclote units have been converted to fire 100% natural gas. DEF intends to continue operating CR Units 1 and 2 in compliance with BART and MATS requirements as outlined in Order No. PSC-2014-0173-PAA-EI.

C. Uncertainties

The impacts of ongoing federal rulemaking activities on the compliance plan include:

- The final regulation on cooling water intake structures, Clean Water Act Section 316(b), will influence decisions with regard to control technologies to meet new standards. The rule was issued on May 19, 2014 with an effective date of October 14, 2014. New rule requirements are being assessed, and DEF's compliance strategies may be altered when this evaluation is complete. As identified in the September 1, 2017 filing in Docket No. 2017007-EI, DEF has selected a 316(b) compliance plan for Crystal River Units 1, 2, 4 and 5. Compliance with the 316(b) rule could result in the need for substantial capital improvements and/or plant modifications which could influence decisions with regard to control technologies to meet new standards at other affected stations. The compliance schedule for 316(b) is determined by each station's National Pollutant Discharge Elimination System ("NPDES") permit cycle.
- On September 30, 2015, the EPA finalized the updated Steam Electric Effluent Limitation Guidelines ("ELG") for electric power plants, with a publication date of November 3, 2015. Compliance with this rule will affect decisions associated with the treatment of wastewater generated by the wet FGDs, and discharges from the bottom ash dewatering system at CR Units 4 and 5. On September 18, 2017, EPA issued a rule postponing for two (2) years the compliance dates for FGD wastewater and bottom ash transport water included in the 2015 rule.
- EPA signed the final CCR rule on December 19, 2014 and it was published on April 17, 2015. This rule will affect decisions associated with the handling of CCRs, including fly ash, bottom ash, and materials generated from operation of wet FGDs, including synthetic gypsum. DEF completed installation of 21 monitoring wells in December 2015 and January 2016. Sampling of these wells was performed and the results statistically analyzed in January 2018. DEF's current plan is, by April 15, 2018, to perform an alternate source demonstration for the FGD ponds and proceed with assessment monitoring for the ash storage / disposal area (ash landfill). All other applicable CCR rule requirements applicable to the FGD ponds and ash landfill will continue into 2018 and beyond.

V. Conclusion

DEF has completed installation of the emission controls contemplated in its approved Plan D on time and within budget. The FGD and SCR systems at CR Units 4 and 5 have enabled DEF to comply with CAIR, and subsequently the CSAPR requirements and will continue to be the cornerstone of DEF's integrated air quality compliance strategy for years to come. DEF is confident that Plan D, along with the other compliance strategies discussed in the document, has enabled the Company to achieve and maintain compliance with applicable regulations, including MATS, in a cost-effective manner.