

Exhibit C

**DUKE ENERGY FLORIDA
 Confidentiality Justification Matrix (Page 1 of 2)**

DOCUMENT/RESPONSES	PAGE/LINE	JUSTIFICATION
DEF Risk Management Plan for Interest Rate Derivatives for 2013	Supporting Document: <u>Financing Activity and Financial Risk Management Policy</u> Pages 1-3; (entire document except for section headings): internal guidelines	§366.093(3)(e), F.S. The document in question contains confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.
DEF Risk Management Plan for Interest Rate Derivatives for 2013	Supporting Document: <u>Delegation of Authority Policy</u> Pages 1-4; (entire document except for section headings): internal guidelines	§366.093(3)(e), F.S. The document in question contains confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.
DEF Risk Management Plan for Interest Rate Derivatives for 2013	Supporting Document: <u>Approval of Business Transactions Policy</u> Pages 1-11; (entire document except for section headings): internal guidelines	§366.093(3)(e), F.S. The document in question contains confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.

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Confidentiality Justification Matrix (Page 2 of 2)

DOCUMENT/RESPONSES	PAGE/LINE	JUSTIFICATION
DEF Risk Management Plan for Interest Rate Derivatives for 2013	Supporting Document: <u>Corporate Credit Policy</u> Pages 1-5; (entire document except for section headings): internal guidelines	§366.093(3)(e), F.S. The document in question contains confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.
DEF Risk Management Plan for Interest Rate Derivatives for 2013	Supporting Document: <u>Sarbanes-Oxley Interest Rate Risk Management Narrative</u> Pages 1-2; (entire document except for section headings): internal guidelines	§366.093(3)(e), F.S. The document in question contains confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.
DEF Risk Management Plan for Interest Rate Derivatives for 2013	Supporting Document: <u>Dodd-Frank Act Governance Policy</u> Pages 1-4; (entire document except for section headings): internal guidelines	§366.093(3)(e), F.S. The document in question contains confidential information relating to competitive business interests, the disclosure of which would impair the competitive business of the provider/owner of the information.