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

September 1, 2017

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. 20170007-EI*

Dear Ms. Stauffer:

On behalf of Duke Energy Florida, LLC, Please find enclosed for electronic filing in the above referenced docket:

- DEF's Petition for Approval of Environmental Cost Recovery True-Up and 2018 Environmental Cost Recovery Clause Factors;
- Direct Testimony of Christopher A. Menendez and Exhibit Nos. ___ (CAM-5) and ___(CAM-6);
- Direct Testimony of Timothy Hill;
- Direct Testimony of Jeffrey Swartz and Exhibit No. ___(JS-1); and
- Direct Testimony of Patricia Q. West.

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 PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery Clause	Docket No. 20170007-EI
	Dated: September 1, 2017

DUKE ENERGY FLORIDA'S PETITION FOR APPROVAL OF ENVIRONMENTAL COST RECOVERY TRUE-UP AND 2018 ENVIRONMENTAL COST RECOVERY CLAUSE FACTORS

Duke Energy Florida, LLC ("DEF" or the "Company"), hereby petitions for approval of its environmental cost recovery true-up and proposed Environmental Cost Recovery Clause ("ECRC") factors for the period January 2018 to December 2018. In support of this Petition, the Company states:

1. The total true-up applicable for this period is an over-recovery of $3,017,507. This consists of the final true-up over-recovery of $1,266,492 for the period from January 2016 through December 2016 and an estimated true-up over-recovery of $1,751,015 for the current period of January 2017 through December 2017. Documentation supporting the total true-up over-recovery is provided in the testimony of Christopher A. Menendez and Exhibit No. __ (CAM-3) submitted on August 4, 2017, and Mr. Menendez's testimony and Exhibit No. __ (CAM-5) submitted contemporaneously with this Petition. Additional cost information for specific ECRC programs for the period January 2017 through December 2017 are presented in the August 4, 2017, pre-filed testimonies of Timothy Hill, Jeffrey Swartz, and Patricia Q. West.

2. As explained in Mr. Menendez's testimony submitted with this Petition and shown on Form 42-1P of Mr. Menendez's Exhibit No. __ (CAM-5), the total projected jurisdictional capital and O&M costs for the period January 2018 through December 2018 are $59,955,044. Projected costs for specific ECRC programs for the period January 2018 through

December 2018 are presented in the pre-filed testimonies of Mr. Hill, Mr. Menendez, Mr. Swartz, and Ms. West, submitted with this Petition. DEF has provided a project update and preliminary cost projections for the Phase II Cooling Water Intake 316(b) (Project 6) in the pre-filed testimony of Ms. West. DEF has also provided proposed rate class allocation of the projected capital and O&M costs for the Phase II Cooling Water Intake 316(b) in the testimony of Mr. Menendez.

3. DEF's proposed ECRC factors for the period January 2018 to December 2018, which are designed to recover the 2016 final true-up, 2017 actual/estimated true-up, and projected 2018 costs, are presented for the Commission's review and approval in Mr. Menendez's testimony and supporting exhibits submitted with this Petition.

4. The environmental cost recovery true-up and proposed ECRC factors presented in Mr. Menendez's testimony and exhibits are consistent with the provisions of Section 366.8255, Florida Statutes, and with prior rulings by the Commission.

WHEREFORE, DEF respectfully requests that the Commission:

1) Approve the Company's environmental cost recovery true-up and proposed ECRC factors for the period January 2018 through December 2018 as set forth in the testimony and supporting exhibits of Mr. Menendez filed contemporaneously with this Petition, and

2) Approve DEF's Crystal River 316(b) Compliance Plan for recovery through the ECRC and the allocation of capital and O&M costs to the appropriate rate classes on a demand basis.

RESPECTFULLY SUBMITTED this 1st day of September, 2017.

s/Matthew R. Bernier

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Duke Energy Florida, LLC
Docket No.: 20170007-EI
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 1st day of September, 2017.

s/Matthew R. Bernier

Attorney

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

CHRISTOPHER A. MENENDEZ

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 20170007-EI

September 1, 2017

Q. Please state your name and business address.

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

Q. Have you previously filed testimony before this Commission in Docket No. 20170007-EI?

A. Yes. I provided direct testimony on April 3, 2017 and August 4, 2017.

Q. Has your job description, education, background or professional experience changed since that time?

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present, for Commission review and approval, Duke Energy Florida, LLC's ("DEF" or "Company") calculation of

revenue requirements and Environmental Cost Recovery Clause ("ECRC") factors for customer billings for the period January 2018 through December 2018. My testimony also addresses capital and O&M expenses for DEF's environmental compliance activities for the year 2018.

Q. Have you prepared or caused to be prepared under your direction, supervision, or control any exhibits in this proceeding?

A. Yes. I am sponsoring the following exhibits:

1. Exhibit No. __(CAM-5), which consists of PSC Forms 42-1P through 42-8P; and
2. Exhibit No. __(CAM-6), which provides details of capital projects.

The individuals listed below are co-sponsors of Forms 42-5P pages 1-4 and 6-23 as indicated in their direct testimony. I am sponsoring Form 42-5P page 5.

- Ms. West will co-sponsor Forms 42-5P pages 1-4, 6 and 8-20.
- Mr. Swartz and Ms. West will co-sponsor Form 42-5P page 7.
- Mr. Swartz will co-sponsor Form 42-5P pages 21 and 22.
- Mr. Hill will co-sponsor Form 42-5P page 23.

Q. Please summarize your testimony.

A. My testimony supports the approval of an average ECRC billing factor of 0.155 cents per kWh which includes projected jurisdictional capital and O&M revenue requirements for the period January 2018 through December 2018 of approximately $60.0 million associated with a total of 18 environmental

projects, and a true-up over-recovery provision of approximately $3.0 million from prior periods. My testimony also supports that projected environmental expenditures for 2018 are appropriate for recovery through the ECRC.

Q. What is the total recoverable revenue requirement for the period January 2018 through December 2018?

A. The total recoverable revenue requirement including true-up amounts and revenue taxes is approximately $60.0 million as shown on Form 42-1P line 5 of Exhibit No. __(CAM-5).

Q. What is the total true-up to be applied for the period January 2018 through December 2018?

A. The total true-up applicable to this period is an over-recovery of approximately $3.0 million. This amount consists of the final true-up over-recovery of approximately $1.3 million for the period January 2016 through December 2016, and an estimated true-up over-recovery of approximately $1.7 million for the current period of January 2017 through December 2017. The detailed calculation supporting the 2017 estimated true-up was provided on Forms 42-1E through 42-8E of Exhibit No. __ (CAM-3) filed with the Commission on August 4, 2017.

Q. Are all the costs listed on Forms 42-1P through 42-7P attributable to environmental compliance programs previously approved by the Commission?

A. Yes, the following ECRC programs were previously approved by the Commission:

The Substation and Distribution System Programs (Project 1 & 2) were previously approved in Order No. PSC-2002-1735-FOF-EI.

The Pipeline Integrity Management Program (Project 3) and the Above Ground Tank Secondary Containment Program (Project 4) were previously approved in Order No. PSC-2003-1348-FOF-EI.

The recovery of sulfur dioxide (SO_2) Emission Allowances (Project 5) was previously approved in Order No. PSC-1995-0450-FOF-EI, however, the costs were moved to the ECRC docket from the Fuel docket beginning January 1, 2004 at the request of Staff to be consistent with the other Florida investor owned utilities.

CAIR was replaced by the Cross-State Air pollution Rule on January 1, 2015. Consistent with Order No. PSC-2011-0553-FOF-EI, DEF treated the costs associated with unusable NOx emission allowances as a regulatory asset and

amortized it over three (3) years, beginning January 1, 2015, until fully recovered December 31, 2017, with a return on the unamortized investment.

The Phase II Cooling Water Intake 316(b) Program (Project 6) was previously approved in Order No. PSC-2004-0990-PAA-EI.

DEF's Integrated Clean Air Compliance Plan (Project 7) was approved by the Commission as a prudent and reasonable means of complying with the Clean Air Interstate Rule and related regulatory requirements in Order No. PSC-2007-0922-FOF-EI.

The Arsenic Groundwater Standard Program (Project 8), Sea Turtle Lighting Program (Project 9) and Underground Storage Tanks Program (Project 10) were previously approved in Order No. PSC-2005-1251-FOF-EI.

The Modular Cooling Tower Project (Project 11) was previously approved in Order No. PSC-2007-0722-FOF-EI.

The Crystal River Thermal Discharge Compliance Project (Project 11.1) and Greenhouse Gas Inventory and Reporting Project (Project 12) were previously approved in Order Nos. PSC-2008-0775-FOF-EI.

The Mercury Total Maximum Loads Monitoring Program (Project 13) was previously approved in Order No. PSC-2009-0759-FOF-EI.

The Hazardous Air Pollutants (HAPs) ICR Program (Project 14) was previously approved in Order No. PSC-2010-0099-PAA-EI.

The Effluent Limitations Guidelines ICR Program (Project 15) was previously approved in Order No. PSC-2010-0683-PAA-EI.

The Effluent Limitations Guidelines Program (Project 15.1) was previously approved in Order No. PSC-2013-0606-FOF-EI.

The National Pollutant Discharge Elimination System (NPDES) Program (Project 16) was previously approved in Order No. PSC-2011-0553-FOF-EI.

The Mercury & Air Toxic Standards (MATS) Program (Project 17) which replaces Maximum Achievable Control Technology (MACT) was previously approved in Order Nos. PSC-2011-0553-FOF-EI, PSC-2012-0432-PAA-EI and PSC-2014-0173-PAA-EI.

The Coal Combustion Residual (CCR) Rule was previously approved in Order No. PSC-2015-0536-FOF-EI.

Q. What capital structure, components and cost rates did DEF rely on to calculate the revenue requirement rate of return for the period January 2018 through December 2018?

A. DEF used the capital structure, components and cost rates consistent with the language in Order No. PSC-2012-0425-PAA-EU. As such, DEF used the rates contained in its May 2017 Earnings Surveillance Report Weighted Average Cost of Capital. These rates are shown on Form 42-8P, Exhibit No. ___(CAM-5). Form 42-8P includes the derivation of debt and equity components used in the Return on Average Net Investment, Form 42-4P lines 7a and b.

Q. Have you prepared schedules showing the calculation of the recoverable O&M project costs for 2018?

A. Yes. Form 42-2P of Exhibit No. __ (CAM-5) summarizes recoverable jurisdictional O&M cost estimates for these projects of approximately $35.3 million.

Q. Have you prepared schedules showing the calculation of the recoverable capital project costs for 2018?

A. Yes. Form 42-3P of Exhibit No. __ (CAM-5) summarizes recoverable jurisdictional capital cost estimates for these projects of approximately $27.7 million. Form 42-4P pages 1 through 18 show detailed calculations of these costs.

Q. Have you prepared schedules providing progress reports for all environmental compliance projects?

A. Yes. Form 42-5P pages 1 through 23 of Exhibit No. __ (CAM-5) provide a description, progress summary and recoverable cost estimates for each project.

Q. What are the total projected jurisdictional costs for environmental compliance projects for the year 2018?

A. The total jurisdictional capital and O&M costs to be recovered through the ECRC are approximately $62.9 million. The costs are calculated on Form 42-1P line 1c of Exhibit No. __ (CAM-5).

Q. For the Crystal River 316(b) Compliance Project, how will compliance costs be allocated to rate classes?

A. Consistent with the allocation of previously approved Phase II Cooling Water Intake 316(b) costs, DEF proposes that capital and O&M costs associated with the Crystal River 316(b) Compliance Project be allocated to rate classes on a demand basis.

Q. Please describe how the proposed ECRC factors are developed.

A. The ECRC factors are calculated on Forms 42-6P and 42-7P of Exhibit No. __(CAM-5). The demand component of class allocation factors is calculated by determining the percentage each rate class contributes to monthly system peaks adjusted for losses for each rate class which is obtained from DEF's load research

study filed with the Commission in July 2015. The energy allocation factors are calculated by determining the percentage each rate class contributes to total kilowatt-hour sales adjusted for losses for each rate class. Form 42-7P presents the calculation of the proposed ECRC billing factors by rate class.

Q. What are DEF's proposed 2018 ECRC billing factors by the various rate classes and delivery voltages?

A. The calculation of DEF's proposed ECRC factors for 2018 customer billings is shown on Form 42-7P in Exhibit No. __(CAM-5) as follows:

RATE CLASS	ECRC FACTORS 12CP & 1/13AD
Residential	0.158 cents/kWh
General Service Non-Demand	
@ Secondary Voltage	0.154 cents/kWh
@ Primary Voltage	0.152 cents/kWh
@ Transmission Voltage	0.151 cents/kWh
General Service 100% Load Factor	0.151 cents/kWh
General Service Demand	
@ Secondary Voltage	0.153 cents/kWh
@ Primary Voltage	0.151 cents/kWh
@ Transmission Voltage	0.150 cents/kWh
Curtailable	
@ Secondary Voltage	0.151 cents/kWh
@ Primary Voltage	0.149 cents/kWh
@ Transmission Voltage	0.148 cents/kWh

Interruptible	
@ Secondary Voltage	0.147 cents/kWh
@ Primary Voltage	0.146 cents/kWh
@ Transmission Voltage	0.144 cents/kWh
Lighting	0.146 cents/kWh

Q. When is DEF requesting that the proposed ECRC billing factors be effective?

A. DEF is requesting that its proposed ECRC billing factors be effective with the first bill group for January 2018 and continue through the last bill group for December 2018.

Q. Does this conclude your testimony?

A. Yes.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Commission Forms 42-1P Through 42-8P

January 2018 - December 2018
Calculation of Projected Period Amount

Docket No. 20170007-EI

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2018 - December 2018

Line		Energy ($)	Transmission Demand ($)	Distribution Demand ($)	Production Demand ($)	Total ($)
1	Total Jurisdictional Rev Req for the Projected Period					
a	Projected O&M Activities (Form 42-2P, Lines 7 through 9)	$34,336,211	$279,336	$298,934	$364,167	$35,278,648
b	Projected Capital Projects (Form 42-3P, Lines 7 through 9)	23,820,195	0	1,217	3,829,355	27,650,767
c	Total Jurisdictional Rev Req for the Projected Period (Lines 1a + 1b)	58,156,407	279,336	300,151	4,193,522	62,929,415
2	True-up for Estimated Over/(Under) Recovery for the Current Period January 2017 - December 2017 (Form 42-2E, Line 5 + 6 + 10)	1,905,308	(87,324)	(150,412)	83,444	1,751,015
3	Final True-up for the Period January 2016 - December 2016 (Form 42-1A, Line 3)	1,135,507	28,907	9,308	92,770	1,266,492
4	Total Jurisdictional Amount to Be Recovered/(Refunded) in the Projection Period January 2018 - December 2018 (Line 1 - Line 2 - Line 3)	55,115,592	337,753	441,254	4,017,308	59,911,908
5	Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier of 1.00072)	$55,155,275	$337,997	$441,572	$4,020,201	$59,955,044

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2018 - December 2018

O&M Activities
(in Dollars)

Form 42-2P

Docket No. 20170007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)

Line		Description	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	End of Period Total
1		O&M Activities - System													
	1	Transmission Substation Environmental Investigation, Remediation and Pollution Prevention	$33,158	$33,158	$33,158	$33,158	$33,158	$33,158	$33,158	$33,158	$33,158	$33,158	$33,158	$33,158	$397,896
	1a	Distribution Substation Environmental Investigation, Remediation and Pollution Prevention	23,742	23,742	23,742	23,742	23,742	23,742	23,742	23,742	23,742	23,742	23,742	23,742	284,904
	2	Distribution System Environmental Investigation, Remediation and Pollution Prevention	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
	3	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intm	0	0	0	0	0	0	0	0	0	0	0	0	0
	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	2,997	2,644	4,428	1,797	2,146	2,096	2,282	2,335	2,161	1,552	826	612	25,876
	6	Phase II Cooling Water Intake 316(b) - Base	0	38,700	0	38,700	0	38,700	0	38,700	0	38,700	0	38,700	232,200
	6a	Phase II Cooling Water Intake 316(b) - Intm	0	2,100	0	2,100	0	2,100	0	2,100	0	2,100	0	2,100	12,600
	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	1,144,797	1,365,655	2,304,671	1,120,298	1,177,303	1,136,150	1,142,801	1,225,716	1,193,901	1,214,580	1,245,242	1,128,832	15,399,946
	7.4	CAIR/CAMR Crystal River - Energy	1,463,015	1,316,369	1,245,854	1,422,782	1,558,036	1,666,020	1,697,045	1,746,415	1,618,491	1,560,703	1,266,250	1,068,273	17,629,254
	7.4	CAIR/CAMR Crystal River - A&G	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	153,121
	7.4	CAIR/CAMR Crystal River - Conditions of Certification - Energy	0	0	0	0	0	0	0	0	0	0	247,500	247,500	495,000
	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	0	25,000	0	25,000	0	25,000	0	25,000	25,000	0	25,000	0	150,000
	9	Sea Turtle - Coastal Street Lighting - Distrib	0	0	0	0	0	100	100	50	50	50	0	0	350
	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 Program CRN - Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
	16	National Pollutant Discharge Elimination System (NPDES) - Energy	0	0	0	9,500	4,410	7,000	0	0	0	0	4,410	7,000	32,320
	17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	49,870	49,870	49,870	49,870	49,870	49,870	49,870	49,870	49,870	49,870	49,870	49,870	598,440
	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	167,375	167,375	167,375	167,375	167,375	167,375	90,688	90,688	90,688	90,688	90,688	90,688	1,548,376
	18	Coal Combustion Residual (CCR) Rule - Energy	39,750	24,750	30,125	41,250	39,570	33,450	46,250	53,370	50,925	44,750	49,750	47,250	501,190
2		Total O&M Activities - Recoverable Costs	$2,938,714	$3,063,374	$3,873,232	$2,949,581	$3,069,619	$3,198,771	$3,099,946	$3,305,154	$3,101,996	$3,073,904	$3,050,446	$2,751,735	$37,476,472
3		Recoverable Costs Allocated to Energy	1,723,007	1,561,009	1,497,651	1,692,573	1,821,406	1,925,811	1,886,135	1,942,678	1,812,135	1,747,563	1,709,294	1,511,193	20,830,456
4		Recoverable Costs Allocated to Demand - Transm	33,158	33,158	33,158	33,158	33,158	33,158	33,158	33,158	33,158	33,158	33,158	33,158	397,896
		Recoverable Costs Allocated to Demand - Distrib	24,992	24,992	24,992	24,992	24,992	25,092	25,092	25,042	25,042	25,042	24,992	24,992	300,254
		Recoverable Costs Allocated to Demand - Prod-Base	1,144,797	1,429,355	2,304,671	1,183,998	1,177,303	1,199,850	1,142,801	1,289,416	1,218,901	1,253,280	1,270,242	1,167,532	15,782,146
		Recoverable Costs Allocated to Demand - Prod-Intm	0	2,100	0	2,100	0	2,100	0	2,100	0	2,100	0	2,100	12,600
		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	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	12,760	153,121
5		Retail Energy Jurisdictional Factor	0.96768	0.96387	0.95792	0.92911	0.92672	0.94148	0.95753	0.95894	0.96237	0.96434	0.97011	0.96130	
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)	1,667,316	1,504,602	1,434,631	1,572,593	1,687,925	1,813,104	1,806,031	1,862,912	1,743,942	1,685,254	1,658,210	1,452,711	19,889,231
8		Jurisdictional Demand Recoverable Costs - Transm (B)	23,278	23,278	23,278	23,278	23,278	23,278	23,278	23,278	23,278	23,278	23,278	23,278	279,336
		Jurisdictional Demand Recoverable Costs - Distrib (B)	24,882	24,882	24,882	24,882	24,882	24,982	24,982	24,932	24,932	24,932	24,882	24,882	298,934
		Jurisdictional Demand Recoverable Costs - Prod-Base (B)	1,063,345	1,327,657	2,140,693	1,099,756	1,093,538	1,114,480	1,061,491	1,197,674	1,132,176	1,164,109	1,179,864	1,084,462	14,659,245
		Jurisdictional Demand Recoverable Costs - Prod-Intm (B)	0	1,527	0	1,527	0	1,527	0	1,527	0	1,527	0	1,527	9,162
		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)	11,895	11,895	11,895	11,895	11,895	11,895	11,895	11,895	11,895	11,895	11,895	11,895	142,740
9		Total Jurisdictional Recoverable Costs - O&M Activities (Lines 7 + 8)	$2,790,716	$2,893,841	$3,635,379	$2,733,931	$2,841,518	$2,989,266	$2,927,677	$3,122,218	$2,936,223	$2,910,995	$2,898,129	$2,598,755	$35,278,648

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

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2018 - December 2018

Capital Investment Projects-Recoverable Costs
(in Dollars)

Form 42-3P

Docket No. 20170007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)

Line	Description	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	End of Period Total
1	Investment Projects - System (A)													
3.1	Pipeline Integrity Management - Bartow/Anclote Pipeline - Intm	$57,873	$57,468	$57,065	$56,663	$56,261	$55,858	$55,456	$55,052	$54,649	$54,246	$53,842	$53,440	$667,875
4.1	Above Ground Tank Secondary Containment - Peaking	136,495	135,904	135,308	134,713	134,119	133,523	132,933	132,337	131,742	131,149	130,554	129,962	1,598,739
4.2	Above Ground Tank Secondary Containment - Base	22,889	22,864	22,839	22,816	22,791	22,767	22,743	22,718	22,693	22,669	22,644	22,620	273,053
4.3	Above Ground Tank Secondary Containment - Intm	2,479	2,475	2,472	2,467	2,463	2,459	2,454	2,450	2,446	2,441	2,437	2,434	29,477
5	SO2/NOX Emissions Allowances - Energy	26,483	26,462	26,433	26,407	26,392	26,375	26,357	26,338	26,320	26,305	26,296	26,290	316,458
6	Phase II Cooling Water Intake 316(b) - Base	34,204	15,156	16,519	18,108	19,697	20,605	20,832	21,059	22,194	24,351	26,167	26,961	265,853
7.1	CAIR/CAMR Anclote- Intm	0	0	0	0	0	0	0	0	0	0	0	0	0
7.2	CAIR/CAMR - Peaking	19,602	19,549	19,496	19,441	19,390	19,333	19,283	19,230	19,174	19,122	19,065	19,013	231,698
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	268,657	308,420	369,321	423,826	454,159	480,742	505,188	527,193	545,354	558,882	661,736	671,760	5,775,238
7.4	CAIR/CAMR Crystal River AFUDC - Energy	10,227	10,227	10,227	10,227	10,227	10,227	10,227	10,227	10,227	10,227	10,227	10,227	122,721
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 -Distrib	102	102	101	101	101	101	101	102	102	103	103	103	1,222
10.1	Underground Storage Tanks - Base	1,434	1,432	1,429	1,427	1,425	1,423	1,420	1,418	1,415	1,413	1,410	1,408	17,054
10.2	Underground Storage Tanks - Intm	663	661	659	658	656	654	653	651	649	648	646	645	7,843
11	Modular Cooling Towers - Base	0	0	0	0	0	0	0	0	0	0	0	0	0
11.1	Crystal River Thermal Discharge Compliance Project - Base (Post 2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
11.1	Crystal River Thermal Discharge Compliance Project - Base (2012)	0	0	0	0	0	0	0	0	0	0	0	0	0
15.1	Effluent Limitation Guidelines CRN (ELG) - Base	1,956	1,956	1,956	1,956	1,956	1,956	1,956	1,956	1,956	1,956	1,956	1,956	23,472
16	National Pollutant Discharge Elimination System (NPDES) - Intm	139,200	138,912	138,625	138,338	138,051	137,763	137,476	137,189	136,901	136,614	136,327	136,039	1,651,435
17	Mercury & Air Toxic Standards (MATS) CR4 & CR5 - Energy	34,687	34,634	34,581	34,528	34,475	34,422	34,369	34,316	34,263	34,211	34,157	34,104	412,751
17.1	Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion - Energy	1,306,151	1,304,199	1,302,246	1,300,295	1,298,342	1,296,389	1,294,438	1,292,485	1,290,533	1,288,581	1,286,628	1,284,676	15,544,957
17.2	Mercury & Air Toxic Standards (MATS) CR1 & CR2 - Energy	227,601	227,037	226,475	225,911	225,347	224,785	224,221	223,659	223,095	222,532	221,969	221,405	2,694,042
18	Coal Combustion Residual (CCR) Rule - Base	3,516	3,515	3,513	3,512	3,625	3,854	4,083	4,312	4,425	4,424	4,423	4,421	47,623
2	Total Investment Projects - Recoverable Costs	$2,294,219	$2,310,973	$2,369,265	$2,421,394	$2,449,477	$2,473,236	$2,494,190	$2,512,692	$2,528,138	$2,539,874	$2,640,587	$2,647,464	$29,681,511
3	Recoverable Costs Allocated to Energy	1,605,149	1,602,559	1,599,962	1,597,368	1,594,783	1,592,198	1,589,612	1,587,025	1,584,438	1,581,856	1,579,277	1,576,702	19,090,929
	Recoverable Costs Allocated to Distribution Demand	102	102	101	101	101	101	101	102	102	103	103	103	1,222
4	Recoverable Costs Allocated to Demand - Production - Base	332,656	353,343	415,577	471,645	503,653	531,347	556,222	578,656	598,037	613,695	718,336	729,126	6,402,293
	Recoverable Costs Allocated to Demand - Production - Intermediate	200,215	199,516	198,821	198,126	197,431	196,734	196,039	195,342	194,645	193,949	193,252	192,558	2,356,630
	Recoverable Costs Allocated to Demand - Production - Peaking	156,097	155,453	154,804	154,154	153,509	152,856	152,216	151,567	150,916	150,271	149,619	148,975	1,830,437
5	Retail Energy Jurisdictional Factor	0.96768	0.96387	0.95792	0.92911	0.92672	0.94148	0.95753	0.95894	0.96237	0.96434	0.97011	0.96130	
	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)	1,553,267	1,544,651	1,532,636	1,484,136	1,477,909	1,499,015	1,522,101	1,521,862	1,524,814	1,525,455	1,532,079	1,515,685	18,233,612
	Jurisdictional Demand Recoverable Costs - Distribution (B)	102	102	101	101	101	101	101	102	102	103	103	103	1,217
8	Jurisdictional Demand Recoverable Costs - Production - Base (C)	308,988	328,203	386,009	438,087	467,818	493,542	516,647	537,485	555,487	570,031	667,226	677,249	5,946,770
	Jurisdictional Demand Recoverable Costs - Production - Intermediate (C)	145,562	145,054	144,549	144,044	143,538	143,032	142,526	142,020	141,513	141,007	140,500	139,996	1,713,341
	Jurisdictional Demand Recoverable Costs - Production - Peaking (C)	149,734	149,117	148,494	147,871	147,252	146,626	146,012	145,389	144,765	144,146	143,521	142,903	1,755,828
9	Total Jurisdictional Recoverable Costs - Investment Projects (Lines 7 + 8)	$2,157,653	$2,167,126	$2,211,789	$2,214,239	$2,236,618	$2,282,315	$2,327,386	$2,346,857	$2,366,680	$2,380,741	$2,483,429	$2,475,935	$27,650,767

Notes:

(A) Each project's Total System Recoverable Expenses on Form 42-4P, Line 9; Form 42-4P, 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
Calculation of Projection Amount
January 2018 - December 2018

Docket No. 20170007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
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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	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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 (A)		$0	0	0	0	0	0	0	0	0	0	0	0	0	
3a	Regulatory Asset Balance (G)		1,000,345	950,327	900,310	850,293	800,276	750,259	700,242	650,224	600,207	550,190	500,173	450,156	400,139	
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)		$1,000,345	$950,328	$900,310	$850,293	$800,276	$750,259	$700,242	$650,225	$600,207	$550,190	$500,173	$450,156	$400,139	
6	Average Net Investment			$975,336	$925,319	$875,302	$825,285	$775,268	$725,250	$675,233	$625,216	$575,199	$525,182	$475,165	$425,147	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.02%		1,641	1,555	1,472	1,387	1,304	1,220	1,136	1,051	967	883	798	715	14,129
	b. Equity Component Grossed Up For Taxes	7.65%		6,215	5,896	5,576	5,259	4,940	4,621	4,303	3,984	3,665	3,346	3,027	2,708	53,540
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (G)		50,017	50,017	50,017	50,017	50,017	50,017	50,017	50,017	50,017	50,017	50,017	50,017	50,017	600,206
	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)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
	e. Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		$57,873	$57,468	$57,065	$56,663	$56,261	$55,858	$55,456	$55,052	$54,649	$54,246	$53,842	$53,440	$667,875	
	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		$57,873	$57,468	$57,065	$56,663	$56,261	$55,858	$55,456	$55,052	$54,649	$54,246	$53,842	$53,440	$667,875	
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 (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	0.72703	
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)		42,076	41,781	41,488	41,196	40,904	40,611	40,318	40,025	39,732	39,439	39,145	38,853	485,565	
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$42,076	$41,781	$41,488	$41,196	$40,904	$40,611	$40,318	$40,025	$39,732	$39,439	$39,145	$38,853	$485,565	

Notes:

(A) N/A
(B) Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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) N/A
(D) N/A
(E) Line 9a x Line 10
(F) Line 9b x Line 11
(G) Projects 3.1b, 3.1c, and 3.1d amortized over three years as approved in Order No. PSC-2016-0535-FOF-EI. Project 3.1a retired June 2017, and will be amortized over 26 months as described in DEF Witness Menendez's testimony filed 8/4/2017.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
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Docket No. 20170007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
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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	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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		($3,073,864)	($3,101,933)	($3,130,002)	($3,158,071)	($3,186,140)	($3,214,209)	($3,242,278)	($3,270,347)	($3,298,416)	($3,326,485)	($3,354,554)	($3,382,623)	($3,410,692)	
3a	Regulatory Asset Balance (G)		685,616	639,909	594,202	548,495	502,788	457,081	411,374	365,667	319,960	274,253	228,546	182,839	137,132	
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)		$6,846,956	$6,773,180	$6,699,404	$6,625,628	$6,551,852	$6,478,076	$6,404,300	$6,330,524	$6,256,748	$6,182,972	$6,109,196	$6,035,420	$5,961,644	
6	Average Net Investment			$6,810,068	$6,736,292	$6,662,516	$6,588,740	$6,514,964	$6,441,188	$6,367,412	$6,293,636	$6,219,860	$6,146,084	$6,072,308	$5,998,532	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.02%		11,449	11,328	11,202	11,079	10,954	10,829	10,707	10,582	10,458	10,335	10,209	10,087	129,219
	b. Equity Component Grossed Up For Taxes	7.65%		43,394	42,924	42,454	41,982	41,513	41,042	40,574	40,103	39,632	39,162	38,693	38,223	489,696
	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	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	548,484
	c. Dismantlement			0	0	0	0	0	0	0	0	0	0	0	0	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	94,512
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$136,495	$135,904	$135,308	$134,713	$134,119	$133,523	$132,933	$132,337	$131,742	$131,149	$130,554	$129,962	$1,598,739
	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			$136,495	$135,904	$135,308	$134,713	$134,119	$133,523	$132,933	$132,337	$131,742	$131,149	$130,554	$129,962	$1,598,739
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)			130,931	130,365	129,793	129,222	128,652	128,081	127,515	126,943	126,372	125,803	125,233	124,665	1,533,574
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$130,931	$130,365	$129,793	$129,222	$128,652	$128,081	$127,515	$126,943	$126,372	$125,803	$125,233	$124,665	$1,533,574

Notes:

(A) N/A
(B) Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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 Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. 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 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
Calculation of Projection Amount
January 2018 - December 2018

Docket No. 20170007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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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	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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		27,233	24,201	21,169	18,137	15,105	12,073	9,041	6,009	2,977	(55)	(3,087)	(6,119)	(9,151)	
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)		$2,426,272	$2,423,240	$2,420,208	$2,417,176	$2,414,144	$2,411,112	$2,408,080	$2,405,048	$2,402,016	$2,398,984	$2,395,952	$2,392,920	$2,389,888	
6	Average Net Investment			$2,424,756	$2,421,724	$2,418,692	$2,415,660	$2,412,628	$2,409,596	$2,406,564	$2,403,532	$2,400,500	$2,397,468	$2,394,436	$2,391,404	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.02%		4,077	4,072	4,066	4,062	4,057	4,052	4,047	4,042	4,036	4,031	4,026	4,021	48,589
	b. Equity Component Grossed Up For Taxes	7.65%		15,451	15,431	15,412	15,393	15,373	15,354	15,335	15,315	15,296	15,277	15,257	15,238	184,132
	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			0	0	0	0	0	0	0	0	0	0	0	0	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)			$22,889	$22,864	$22,839	$22,816	$22,791	$22,767	$22,743	$22,718	$22,693	$22,669	$22,644	$22,620	$273,053
	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			$22,889	$22,864	$22,839	$22,816	$22,791	$22,767	$22,743	$22,718	$22,693	$22,669	$22,644	$22,620	$273,053
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)			21,260	21,237	21,214	21,193	21,169	21,147	21,125	21,102	21,078	21,056	21,033	21,011	253,625
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$21,260	$21,237	$21,214	$21,193	$21,169	$21,147	$21,125	$21,102	$21,078	$21,056	$21,033	$21,011	$253,625

Notes:

(A) N/A
(B) Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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 Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. 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 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

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2018 - December 2018

Docket No. 20170007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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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	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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		($72,786)	(73,311)	(73,836)	(74,361)	(74,886)	(75,411)	(75,936)	(76,461)	(76,986)	(77,511)	(78,036)	(78,561)	(79,086)	
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)		$217,512	$216,987	$216,462	$215,937	$215,412	$214,887	$214,362	$213,837	$213,312	$212,787	$212,262	$211,737	$211,212	
6	Average Net Investment			$217,249	$216,724	$216,199	$215,674	$215,149	$214,624	$214,099	$213,574	$213,049	$212,524	$211,999	$211,474	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.02%		365	364	364	363	362	361	360	359	358	357	356	356	4,325
	b. Equity Component Grossed Up For Taxes	7.65%		1,384	1,381	1,378	1,374	1,371	1,368	1,364	1,361	1,358	1,354	1,351	1,348	16,392
	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)			$2,479	$2,475	$2,472	$2,467	$2,463	$2,459	$2,454	$2,450	$2,446	$2,441	$2,437	$2,434	$29,477
	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			$2,479	$2,475	$2,472	$2,467	$2,463	$2,459	$2,454	$2,450	$2,446	$2,441	$2,437	$2,434	$29,477
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)			1,802	1,799	1,797	1,794	1,791	1,788	1,784	1,781	1,778	1,775	1,772	1,770	21,431
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$1,802	$1,799	$1,797	$1,794	$1,791	$1,788	$1,784	$1,781	$1,778	$1,775	$1,772	$1,770	$21,431

Notes:

(A) N/A
(B) Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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 Above Ground Tank Secondary Containment section of Capital Program Detail file only on assets in-service. 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 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

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
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SO2 and NOx EMISSIONS ALLOWANCES - Energy (Project 5)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	End of Period Total
1	Working Capital Dr (Cr)															
	a. 0158150 SO_2 Emission Allowance Inventory		$3,290,636	$3,287,648	$3,285,013	$3,280,594	$3,278,806	$3,276,670	$3,274,583	$3,272,310	$3,269,984	$3,267,832	$3,266,288	$3,265,472	$3,264,868	$3,264,868
	b. 0254020 Auctioned SO_2 Allowance		(610)	(619)	(628)	(637)	(646)	(655)	(664)	(673)	(682)	(691)	(700)	(709)	(718)	(718)
	c. 0158170 NOx Emission Allowance Inventory		0	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	0
2	Total Working Capital		$3,290,026	$3,287,029	$3,284,385	$3,279,957	$3,278,161	$3,276,015	$3,273,919	$3,271,637	$3,269,302	$3,267,141	$3,265,588	$3,264,763	$3,264,150	$3,264,150
3	Average Net Investment			$3,288,528	$3,285,707	$3,282,171	$3,279,059	$3,277,088	$3,274,967	$3,272,778	$3,270,469	$3,268,221	$3,266,364	$3,265,175	$3,264,456	
4	Return on Average Net Working Capital Balance (B)															
	a. Debt Component	2.02%		5,529	5,525	5,519	5,513	5,510	5,507	5,503	5,499	5,495	5,492	5,490	5,489	66,071
	b. Equity Component Grossed Up For Taxes	7.65%		20,954	20,937	20,914	20,894	20,882	20,868	20,854	20,839	20,825	20,813	20,806	20,801	250,387
5	Total Return Component (C)			$26,483	$26,462	$26,433	$26,407	$26,392	$26,375	$26,357	$26,338	$26,320	$26,305	$26,296	$26,290	316,458
6	Expense Dr (Cr)															
	a. 0509030 SO_2 Allowance Expense			$2,988	$2,635	$4,418	$1,788	$2,136	$2,087	$2,273	$2,326	$2,152	$1,543	$817	$603	25,767
	b. 0407426 Amortization Expense			9	9	9	9	9	9	9	9	9	9	9	9	109
	c. 0 509212 NOx Allowance Expense			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
7	Net Expense (D)			2,997	2,644	4,428	1,797	2,146	2,096	2,282	2,335	2,161	1,552	826	612	25,876
8	Total System Recoverable Expenses (Lines 5 + 7)			$29,480	$29,106	$30,861	$28,204	$28,538	$28,471	$28,639	$28,673	$28,481	$27,857	$27,122	$26,902	342,334
	a. Recoverable costs allocated to Energy			$29,480	$29,106	$30,861	$28,204	$28,538	$28,471	$28,639	$28,673	$28,481	$27,857	$27,122	$26,902	342,334
	b. Recoverable costs allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
9	Energy Jurisdictional Factor			0.96768	0.96387	0.95792	0.92911	0.92672	0.94148	0.95753	0.95894	0.96237	0.96434	0.97011	0.96130	
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 (E)			$28,527	$28,055	$29,562	$26,205	$26,446	$26,805	$27,423	$27,496	$27,409	$26,864	$26,311	$25,861	326,963
12	Retail Demand-Related Recoverable Costs (F)			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
13	Total Jurisdictional Recoverable Costs (Lines 11 + 12)			$ 28,527	$ 28,055	$ 29,562	$ 26,205	$ 26,446	$ 26,805	$ 27,423	$ 27,496	$ 27,409	$ 26,864	$ 26,311	$ 25,861	$ 326,963

Notes:

(A) N/A
(B) Line 3x9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% and statutory income tax rate 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 5 is reported on Capital Schedule
(D) Line 7 is reported on O&M Schedule
(E) Line 8a x Line 9
(F) Line 8b x Line 10

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
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Docket No. 20170007-EI
Duke Energy Florida, LLC
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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	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	End of Period Total
1	Investments															
	a. Expenditures/Additions			$140,939	$140,939	$197,314	$197,314	$197,314	$28,188	$28,188	$28,188	$253,690	$281,878	$169,127	$28,188	$1,691,267
	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)			1,670,625	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	1,811,564	1,952,503	2,149,817	2,347,132	2,544,446	2,572,634	2,600,822	2,629,010	2,882,700	3,164,578	3,333,704	3,361,892	
5	Net Investment (Lines 2 + 3 + 4)		$0	$1,811,564	$1,952,503	$2,149,817	$2,347,132	$2,544,446	$2,572,634	$2,600,822	$2,629,010	$2,882,700	$3,164,578	$3,333,704	$3,361,892	
6	Average Net Investment			$905,782	$1,882,033	$2,051,160	$2,248,475	$2,445,789	$2,558,540	$2,586,728	$2,614,916	$2,755,855	$3,023,639	$3,249,141	$3,347,798	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.02%		1,523	3,164	3,449	3,781	4,112	4,302	4,349	4,397	4,634	5,084	5,463	5,629	49,887
	b. Equity Component Grossed Up For Taxes	7.65%		5,772	11,992	13,070	14,327	15,585	16,303	16,483	16,662	17,560	19,267	20,704	21,332	189,057
	c. Other (A)			26,909	0	0	0	0	0	0	0	0	0	0	0	26,909
8	Investment Expenses															
	a. Depreciation (C)			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	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)			$34,204	$15,156	$16,519	$18,108	$19,697	$20,605	$20,832	$21,059	$22,194	$24,351	$26,167	$26,961	265,853
	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			34,204	15,156	16,519	18,108	19,697	20,605	20,832	21,059	22,194	24,351	26,167	26,961	265,853
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)			31,770	14,078	15,344	16,820	18,296	19,139	19,350	19,561	20,615	22,618	24,305	25,043	246,939
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$31,770	$14,078	$15,344	$16,820	$18,296	$19,139	$19,350	$19,561	$20,615	$22,618	$24,305	$25,043	$246,939

Notes:

(A) As explained in the Projection testimony of Patricia West, DEF expects to begin incurring capital expenditures in 2017. As a result, DEF has made these adjustments to ensure that the revenue impact to customers is neutral.
(B) Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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
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Docket No. 20170007-EI
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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	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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		$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		($410,841)	(414,255)	(417,669)	(421,083)	(424,497)	(427,911)	(431,325)	(434,739)	(438,153)	(441,567)	(444,981)	(448,395)	(451,809)	
3a	Regulatory Asset Balance (G)		48,372	45,147	41,922	38,697	35,472	32,247	29,022	25,797	22,572	19,347	16,122	12,897	9,672	
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)		$1,439,627	$1,432,988	$1,426,349	$1,419,710	$1,413,071	$1,406,432	$1,399,793	$1,393,154	$1,386,515	$1,379,876	$1,373,237	$1,366,598	$1,359,959	
6	Average Net Investment			$1,436,308	$1,429,669	$1,423,030	$1,416,391	$1,409,752	$1,403,113	$1,396,474	$1,389,835	$1,383,196	$1,376,557	$1,369,918	$1,363,279	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.02%		2,415	2,404	2,392	2,381	2,371	2,359	2,348	2,338	2,325	2,315	2,302	2,292	28,242
	b. Equity Component Grossed Up For Taxes	7.65%		9,152	9,110	9,069	9,025	8,984	8,939	8,900	8,857	8,814	8,772	8,728	8,686	107,036
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)			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	38,700
	c. Dismantlement			0	0	0	0	0	0	0	0	0	0	0	0	N/A
	d. Property Taxes (D)			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)			$19,602	$19,549	$19,496	$19,441	$19,390	$19,333	$19,283	$19,230	$19,174	$19,122	$19,065	$19,013	231,698
	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			$19,602	$19,549	$19,496	$19,441	$19,390	$19,333	$19,283	$19,230	$19,174	$19,122	$19,065	$19,013	231,698
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)			18,803	18,752	18,701	18,649	18,600	18,545	18,497	18,446	18,392	18,343	18,288	18,238	222,254
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$18,803	$18,752	$18,701	$18,649	$18,600	$18,545	$18,497	$18,446	$18,392	$18,343	$18,288	$18,238	$222,254

Notes:

(A) N/A
(B) Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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 CAIR CTs section of Capital Program Detail file only on assets in-service. 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 CAIR CTs section of Capital Program Detail file only on assets 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) Investment amortized over three years as approved in Order No. PSC-2016-0535-FOF-EI.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2018 - December 2018

Docket No. 20170007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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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	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	End of Period Total
1	Investments															
	a. Expenditures/Additions			$4,335,049	$5,554,928	$9,585,008	$3,965,646	$3,582,889	$3,033,397	$3,052,926	$2,427,251	$2,098,069	$1,276,361	$1,931,055	$735,233	$41,577,813
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	65,442,284	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	$69,372,296	$69,372,296	
3	Less: Accumulated Depreciation		($276,456)	($284,042)	($291,628)	($299,214)	($306,800)	($314,386)	($321,972)	($329,558)	($337,144)	($344,730)	($352,316)	($440,942)	($529,568)	
4	CWIP - Non-Interest Bearing		26,530,759	30,865,808	36,420,737	46,005,745	49,971,391	53,554,280	56,587,677	59,640,603	62,067,854	64,165,923	65,442,284	1,931,055	2,666,288	
5	Net Investment (Lines 2 + 3 + 4)		$30,184,316	$34,511,779	$40,059,121	$49,636,543	$53,594,603	$57,169,907	$60,195,718	$63,241,057	$65,660,723	$67,751,206	$69,019,981	$70,862,410	$71,509,017	
6	Average Net Investment			$32,348,047	$37,285,450	$44,847,832	$51,615,573	$55,382,255	$58,682,812	$61,718,388	$64,450,890	$66,705,964	$68,385,593	$69,941,195	$71,185,713	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.02%		54,390	62,693	75,408	86,787	93,120	98,671	103,774	108,369	112,160	114,985	117,600	119,693	1,147,650
	b. Equity Component Grossed Up For Taxes	7.65%		206,123	237,583	285,769	328,895	352,895	373,927	393,270	410,680	425,050	435,753	445,665	453,596	4,349,206
	c. Other			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	88,626	88,626	253,112
	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)			558	558	558	558	558	558	558	558	558	558	9,845	9,845	25,270
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$268,657	$308,420	$369,321	$423,826	$454,159	$480,742	$505,188	$527,193	$545,354	$558,882	$661,736	$671,760	5,775,238
	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			$268,657	$308,420	$369,321	$423,826	$454,159	$480,742	$505,188	$527,193	$545,354	$558,882	$661,736	$671,760	5,775,238
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)			249,542	286,476	343,044	393,671	421,846	446,537	469,244	489,683	506,552	519,118	614,653	623,964	5,364,330
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$249,542	$286,476	$343,044	$393,671	$421,846	$446,537	$469,244	$489,683	$506,552	$519,118	$614,653	$623,964	$5,364,330

Notes:

(A) N/A
(B) Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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 CAIR Crystal River section of Capital Program Detail file only on assets in-service. 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 taxes calculated in CAIR Crystal River section of Capital Program Detail file only on assets 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

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
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Docket No. 20170007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
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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	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	End of Period Total
1	Working Capital Dr (Cr)															
	a. 0154401 Ammonia Inventory		$115,189	$115,189	$115,189	$115,189	$115,189	$115,189	$115,189	$115,189	$115,189	$115,189	$115,189	$115,189	$115,189	115,189
	b. 0154200 Limestone Inventory		$1,154,674	1,154,674	1,154,674	1,154,674	1,154,674	1,154,674	1,154,674	1,154,674	1,154,674	1,154,674	1,154,674	1,154,674	1,154,674	1,154,674
2	Total Working Capital		$1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	1,269,864
3	Average Net Investment			1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	1,269,864	
4	Return on Average Net Working Capital Balance (A)															
	a. Debt Component	2.02%		2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135	$25,622
	b. Equity Component Grossed Up For Taxes	7.65%		8,092	8,092	8,092	8,092	8,092	8,092	8,092	8,092	8,092	8,092	8,092	8,092	97,099
5	Total Return Component (B)			10,227	10,227	10,227	10,227	10,227	10,227	10,227	10,227	10,227	10,227	10,227	10,227	122,721
6	Expense Dr (Cr)															
	a. 0502010 Ammonia Expense			309,100	327,113	384,855	366,019	402,787	446,009	433,862	461,943	467,826	442,931	312,768	299,186	4,654,399
	b. 0502040 Limestone Expense			667,090	550,033	435,514	529,038	597,108	617,280	637,056	658,836	608,204	572,713	539,378	373,296	6,785,545
	c. 0502050 Dibasic Acid Expense			0	0	5,401	0	0	3,956	9,034	1,833	0	0	0	1,833	22,057
	d. 0502070 Gypsum Disposal/Sale			263,782	217,888	172,671	209,872	236,956	245,006	252,879	261,537	241,443	227,357	214,125	148,193	2,691,706
	e. 0502040 Hydrated Lime Expense			220,035	220,538	238,674	314,861	313,523	337,623	355,761	353,813	298,935	308,002	194,157	239,772	3,395,693
	f. 0502300 Caustic Expense			3,009	797	8,740	2,993	7,663	16,146	8,454	8,454	2,083	9,702	5,822	5,992	79,853
7	Net Expense (C)			1,463,015	1,316,369	1,245,854	1,422,782	1,558,036	1,666,020	1,697,045	1,746,415	1,618,491	1,560,703	1,266,250	1,068,273	17,629,254
8	Total System Recoverable Expenses (Lines 5 + 7)			$1,473,242	$1,326,596	$1,256,081	$1,433,008	$1,568,263	$1,676,247	$1,707,272	$1,756,642	$1,628,718	$1,570,930	$1,276,477	$1,078,499	$17,751,975
	a. Recoverable Costs Allocated to Energy			1,473,242	1,326,596	1,256,081	1,433,008	1,568,263	1,676,247	1,707,272	1,756,642	1,628,718	1,570,930	1,276,477	1,078,499	17,751,975
	b. Recoverable Costs Allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	Energy Jurisdictional Factor			0.96768	0.96387	0.95792	0.92911	0.92672	0.94148	0.95753	0.95894	0.96237	0.96434	0.97011	0.96130	
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)			1,425,624	1,278,660	1,203,225	1,331,428	1,453,333	1,578,145	1,634,764	1,684,515	1,567,427	1,514,918	1,238,328	1,036,763	16,947,130
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)			$ 1,425,624	$ 1,278,660	$ 1,203,225	$ 1,331,428	$ 1,453,333	$ 1,578,145	$ 1,634,764	$ 1,684,515	$ 1,567,427	$ 1,514,918	$ 1,238,328	$ 1,036,763	$ 16,947,130

Notes:

(A) Line 3 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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.
(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
Calculation of Projection Amount
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Docket No. 20170007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: SEA TURTLE - COASTAL STREET LIGHTING - (Project 9)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$0	$50	$100	$100	$100	$50	$0	$0	$400
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	0	400	
	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	11,724	
3	Less: Accumulated Depreciation		(3,350)	(3,379)	(3,408)	(3,437)	(3,466)	(3,495)	(3,524)	(3,553)	(3,582)	(3,611)	(3,640)	(3,669)	(3,698)	
4	CWIP - Non-Interest Bearing		0	0	0	0	0	0	50	150	250	350	400	400	0	
5	Net Investment (Lines 2 + 3 + 4)		$7,974	$7,945	$7,916	$7,887	$7,858	$7,829	$7,850	$7,921	$7,992	$8,063	$8,084	$8,055	$8,026	
6	Average Net Investment			$7,960	$7,931	$7,902	$7,873	$7,844	$7,840	$7,886	$7,957	$8,028	$8,074	$8,070	$8,041	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.02%		13	13	13	13	13	13	13	13	13	14	14	14	159
	b. Equity Component Grossed Up For Taxes	7.65%		51	51	50	50	50	50	50	51	51	51	51	51	607
	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)	0.009414		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)		$102	$102	$101	$101	$101	$101	$101	$101	$102	$102	$103	$103	$103	1,222
	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		$102	$102	$101	$101	$101	$101	$101	$101	$102	$102	$103	$103	$103	1,222
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 - (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	0.99561	
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)		102	102	101	101	101	101	101	101	102	102	103	103	103	1,217
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		$102	$102	$101	$101	$101	$101	$101	$101	$102	$102	$103	$103	$103	$1,217

Notes:

(A) N/A
(B) Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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 2010 Rate Case 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
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Docket No. 20170007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: UNDERGROUND STORAGE TANKS - Base (Project 10.1)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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		(42,448)	(42,744)	(43,040)	(43,336)	(43,632)	(43,928)	(44,224)	(44,520)	(44,816)	(45,112)	(45,408)	(45,704)	(46,000)	
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)		$126,493	$126,197	$125,901	$125,605	$125,309	$125,013	$124,717	$124,421	$124,125	$123,829	$123,533	$123,237	$122,941	
6	Average Net Investment			$126,345	$126,049	$125,753	$125,457	$125,161	$124,865	$124,569	$124,273	$123,977	$123,681	$123,385	$123,089	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.02%		212	212	211	211	210	210	209	209	208	208	207	207	2,514
	b. Equity Component Grossed Up For Taxes	7.65%		805	803	801	799	798	796	794	792	790	788	786	784	9,536
	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)	0.008573		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)			$1,434	$1,432	$1,429	$1,427	$1,425	$1,423	$1,420	$1,418	$1,415	$1,413	$1,410	$1,408	17,054
	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			$1,434	$1,432	$1,429	$1,427	$1,425	$1,423	$1,420	$1,418	$1,415	$1,413	$1,410	$1,408	17,054
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)			1,332	1,330	1,327	1,325	1,324	1,322	1,319	1,317	1,314	1,312	1,310	1,308	15,841
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$1,332	$1,330	$1,327	$1,325	$1,324	$1,322	$1,319	$1,317	$1,314	$1,312	$1,310	$1,308	$15,841

Notes:

(A) N/A
(B) Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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

Docket No. 20170007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
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Return on Capital Investments, Depreciation and Taxes
For Project: UNDERGROUND STORAGE TANKS - Intermediate (10.2)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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		(26,657)	(26,860)	(27,063)	(27,266)	(27,469)	(27,672)	(27,875)	(28,078)	(28,281)	(28,484)	(28,687)	(28,890)	(29,093)	
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)		$49,349	$49,146	$48,943	$48,740	$48,537	$48,334	$48,131	$47,928	$47,725	$47,522	$47,319	$47,116	$46,913	
6	Average Net Investment			$49,248	$49,045	$48,842	$48,639	$48,436	$48,233	$48,030	$47,827	$47,624	$47,421	$47,218	$47,015	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.02%		83	82	82	82	81	81	81	80	80	80	79	79	970
	b. Equity Component Grossed Up For Taxes	7.65%		314	313	311	310	309	307	306	305	303	302	301	300	3,681
	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)	0.009890		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)			$663	$661	$659	$658	$656	$654	$653	$651	$649	$648	$646	$645	7,843
	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			$663	$661	$659	$658	$656	$654	$653	$651	$649	$648	$646	$645	7,843
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)			482	481	479	478	477	475	475	473	472	471	470	469	5,702
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$482	$481	$479	$478	$477	$475	$475	$473	$472	$471	$470	$469	$5,702

Notes:

(A) N/A
(B) Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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
Calculation of Projection Amount
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Duke Energy Florida, LLC
Witness: C. A. Menendez
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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	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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		$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		242,913	242,913	242,913	242,913	242,913	242,913	242,913	242,913	242,913	242,913	242,913	242,913	242,913	
5	Net Investment (Lines 2 + 3 + 4)		$242,913	$242,913	$242,913	$242,913	$242,913	$242,913	$242,913	$242,913	$242,913	$242,913	$242,913	$242,913	$242,913	
6	Average Net Investment			$242,913	$242,913	$242,913	$242,913	$242,913	$242,913	$242,913	$242,913	$242,913	$242,913	$242,913	$242,913	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.02%		408	408	408	408	408	408	408	408	408	408	408	408	4,896
	b. Equity Component Grossed Up For Taxes	7.65%		1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	18,576
	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)	0.001703		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)			$1,956	$1,956	$1,956	$1,956	$1,956	$1,956	$1,956	$1,956	$1,956	$1,956	$1,956	$1,956	23,472
	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			1,956	1,956	1,956	1,956	1,956	1,956	1,956	1,956	1,956	1,956	1,956	1,956	23,472
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)			1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	1,817	21,802
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$1,817	$1,817	$1,817	$1,817	$1,817	$1,817	$1,817	$1,817	$1,817	$1,817	$1,817	$1,817	$21,802

Notes:

(A) N/A
(B) Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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
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Docket No. 20170007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
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Return on Capital Investments, Depreciation and Taxes
For Project: NPDES - Intermediate (Project 16)
(in Dollars)

Line	Description		Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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		(1,288,446)	(1,324,118)	(1,359,790)	(1,395,462)	(1,431,134)	(1,466,806)	(1,502,478)	(1,538,150)	(1,573,822)	(1,609,494)	(1,645,166)	(1,680,838)	(1,716,510)	
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)		$11,553,424	$11,517,752	$11,482,080	$11,446,408	$11,410,736	$11,375,064	$11,339,392	$11,303,720	$11,268,048	$11,232,376	$11,196,704	$11,161,032	$11,125,360	
6	Average Net Investment			$11,535,588	$11,499,916	$11,464,244	$11,428,572	$11,392,900	$11,357,228	$11,321,556	$11,285,884	$11,250,212	$11,214,540	$11,178,868	$11,143,196	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.02%		19,396	19,336	19,276	19,216	19,156	19,096	19,036	18,976	18,916	18,856	18,796	18,736	228,792
	b. Equity Component Grossed Up For Taxes	7.65%		73,505	73,277	73,050	72,823	72,596	72,368	72,141	71,914	71,686	71,459	71,232	71,004	867,055
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	3.333%		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)	0.009930		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)			$139,200	$138,912	$138,625	$138,338	$138,051	$137,763	$137,476	$137,189	$136,901	$136,614	$136,327	$136,039	1,651,435
	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			$139,200	$138,912	$138,625	$138,338	$138,051	$137,763	$137,476	$137,189	$136,901	$136,614	$136,327	$136,039	1,651,435
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)			101,203	100,993	100,785	100,576	100,367	100,158	99,949	99,741	99,531	99,322	99,114	98,904	1,200,643
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$101,203	$100,993	$100,785	$100,576	$100,367	$100,158	$99,949	$99,741	$99,531	$99,322	$99,114	$98,904	$1,200,643

Notes:

(A) N/A
(B) Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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
Calculation of Projection Amount
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Docket No. 20170007-EI
Duke Energy Florida, LLC
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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	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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		(187,997)	(194,579)	(201,161)	(207,743)	(214,325)	(220,907)	(227,489)	(234,071)	(240,653)	(247,235)	(253,817)	(260,399)	(266,981)	
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)		$3,502,190	$3,495,608	$3,489,026	$3,482,444	$3,475,862	$3,469,280	$3,462,698	$3,456,116	$3,449,534	$3,442,952	$3,436,370	$3,429,788	$3,423,206	
6	Average Net Investment			$3,498,899	$3,492,317	$3,485,735	$3,479,153	$3,472,571	$3,465,989	$3,459,407	$3,452,825	$3,446,243	$3,439,661	$3,433,079	$3,426,497	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.02%		5,883	5,872	5,861	5,850	5,839	5,828	5,817	5,806	5,795	5,784	5,772	5,761	69,868
	b. Equity Component Grossed Up For Taxes	7.65%		22,295	22,253	22,211	22,169	22,127	22,085	22,043	22,001	21,959	21,918	21,876	21,834	264,771
	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)	0.001703		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)			$34,687	$34,634	$34,581	$34,528	$34,475	$34,422	$34,369	$34,316	$34,263	$34,211	$34,157	$34,104	412,751
	a. Recoverable Costs Allocated to Energy			34,687	34,634	34,581	34,528	34,475	34,422	34,369	34,316	34,263	34,211	34,157	34,104	412,751
	b. Recoverable Costs Allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10	Energy Jurisdictional Factor			0.96768	0.96387	0.95792	0.92911	0.92672	0.94148	0.95753	0.95894	0.96237	0.96434	0.97011	0.96130	
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)			$33,566	$33,383	$33,126	$32,081	$31,949	$32,408	$32,910	$32,907	$32,974	$32,992	$33,137	$32,785	$394,218
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)			$33,566	$33,383	$33,126	$32,081	$31,949	$32,408	$32,910	$32,907	$32,974	$32,992	$33,137	$32,785	$394,218

Notes:

(A) N/A
(B) Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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
Calculation of Projection Amount
January 2018 - December 2018

Docket No. 20170007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
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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	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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		(11,639,662)	(11,882,076)	(12,124,490)	(12,366,904)	(12,609,318)	(12,851,732)	(13,094,146)	(13,336,560)	(13,578,974)	(13,821,388)	(14,063,802)	(14,306,216)	(14,548,630)	
4	CWIP - AFUDC Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$122,278,605	$122,036,191	$121,793,777	$121,551,363	$121,308,949	$121,066,535	$120,824,121	$120,581,707	$120,339,293	$120,096,879	$119,854,465	$119,612,051	$119,369,637	
6	Average Net Investment			$122,157,398	$121,914,984	$121,672,570	$121,430,156	$121,187,742	$120,945,328	$120,702,914	$120,460,500	$120,218,086	$119,975,672	$119,733,258	$119,490,844	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.02%		205,397	204,990	204,582	204,175	203,767	203,359	202,952	202,544	202,137	201,729	201,321	200,914	2,437,867
	b. Equity Component Grossed Up For Taxes	7.65%		778,387	776,842	775,297	773,753	772,208	770,663	769,119	767,574	766,029	764,485	762,940	761,395	9,238,692
	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)	0.008490		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)			$1,306,151	$1,304,199	$1,302,246	$1,300,295	$1,298,342	$1,296,389	$1,294,438	$1,292,485	$1,290,533	$1,288,581	$1,286,628	$1,284,676	15,544,957
	a. Recoverable Costs Allocated to Energy			1,306,151	1,304,199	1,302,246	1,300,295	1,298,342	1,296,389	1,294,438	1,292,485	1,290,533	1,288,581	1,286,628	1,284,676	15,544,957
	b. Recoverable Costs Allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10	Energy Jurisdictional Factor			0.96768	0.96387	0.95792	0.92911	0.92672	0.94148	0.95753	0.95894	0.96237	0.96434	0.97011	0.96130	
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)			$1,263,933	$1,257,072	$1,247,447	$1,208,121	$1,203,193	$1,220,518	$1,239,463	$1,239,415	$1,241,968	$1,242,636	$1,248,176	$1,234,960	$14,846,902
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)			$1,263,933	$1,257,072	$1,247,447	$1,208,121	$1,203,193	$1,220,518	$1,239,463	$1,239,415	$1,241,968	$1,242,636	$1,248,176	$1,234,960	$14,846,902

Notes:

(A) N/A
(B) Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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
Calculation of Projection Amount
January 2018 - December 2018

Docket No. 20170007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
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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	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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		$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	22,681,074	
3	Less: Accumulated Depreciation		(2,159,309)	(2,229,242)	(2,299,175)	(2,369,108)	(2,439,041)	(2,508,974)	(2,578,907)	(2,648,840)	(2,718,773)	(2,788,706)	(2,858,639)	(2,928,572)	(2,998,505)	
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)		$20,521,764	$20,451,831	$20,381,898	$20,311,965	$20,242,032	$20,172,099	$20,102,166	$20,032,233	$19,962,300	$19,892,367	$19,822,434	$19,752,501	$19,682,568	
6	Average Net Investment			$20,486,798	$20,416,865	$20,346,932	$20,276,999	$20,207,066	$20,137,133	$20,067,200	$19,997,267	$19,927,334	$19,857,401	$19,787,468	$19,717,535	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.02%		34,447	34,329	34,212	34,094	33,976	33,859	33,741	33,624	33,506	33,389	33,271	33,153	405,601
	b. Equity Component Grossed Up For Taxes	7.65%		130,542	130,096	129,651	129,205	128,759	128,314	127,868	127,423	126,977	126,531	126,086	125,640	1,537,092
	c. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses															
	a. Depreciation (C)	3.7000%		69,933	69,933	69,933	69,933	69,933	69,933	69,933	69,933	69,933	69,933	69,933	69,933	839,196
	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		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)			$227,601	$227,037	$226,475	$225,911	$225,347	$224,785	$224,221	$223,659	$223,095	$222,532	$221,969	$221,405	2,694,042
	a. Recoverable Costs Allocated to Energy			227,601	227,037	226,475	225,911	225,347	224,785	224,221	223,659	223,095	222,532	221,969	221,405	2,694,042
	b. Recoverable Costs Allocated to Demand			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	0
10	Energy Jurisdictional Factor			0.96768	0.96387	0.95792	0.92911	0.92672	0.94148	0.95753	0.95894	0.96237	0.96434	0.97011	0.96130	
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)			$220,245	$218,833	$216,945	$209,897	$208,833	$211,630	$214,699	$214,476	$214,700	$214,598	$215,336	$212,837	$2,573,029
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)			$220,245	$218,833	$216,945	$209,897	$208,833	$211,630	$214,699	$214,476	$214,700	$214,598	$215,336	$212,837	$2,573,029

Notes:

(A) N/A
(B) Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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
Calculation of Projection Amount
January 2018 - December 2018

Docket No. 20170007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)
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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	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	End of Period Total
1	Investments															
	a. Expenditures/Additions			$0	$0	$0	$0	$28,582	$28,582	$28,582	$28,582	$0	$0	$0	$0	$114,326
	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 (A)		($2,112)	(2,288)	(2,464)	(2,640)	(2,816)	(2,992)	(3,168)	(3,344)	(3,520)	(3,696)	(3,872)	(4,048)	(4,224)	
4	CWIP - Non-Interest Bearing		317,626	317,626	317,626	317,626	317,626	346,208	374,789	403,371	431,952	431,952	431,952	431,952	431,952	
5	Net Investment (Lines 2 + 3 + 4)		$413,099	$412,923	$412,747	$412,571	$412,395	$440,801	$469,206	$497,612	$526,017	$525,841	$525,665	$525,489	$525,313	
6	Average Net Investment			$413,011	$412,835	$412,659	$412,483	$426,598	$455,003	$483,409	$511,814	$525,929	$525,753	$525,577	$525,401	
7	Return on Average Net Investment (B)															
	a. Debt Component	2.02%		694	694	694	694	717	765	813	861	884	884	884	883	9,467
	b. Equity Component Grossed Up For Taxes	7.65%		2,632	2,631	2,629	2,628	2,718	2,899	3,080	3,261	3,351	3,350	3,349	3,348	35,876
	c. Other (A)			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)	0.001703		14	14	14	14	14	14	14	14	14	14	14	14	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)			$3,516	$3,515	$3,513	$3,512	$3,625	$3,854	$4,083	$4,312	$4,425	$4,424	$4,423	$4,421	47,623
	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			3,516	3,515	3,513	3,512	3,625	3,854	4,083	4,312	4,425	4,424	4,423	4,421	47,623
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)			3,266	3,265	3,263	3,262	3,367	3,580	3,792	4,005	4,110	4,109	4,108	4,106	44,235
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)			$3,266	$3,265	$3,263	$3,262	$3,367	$3,580	$3,792	$4,005	$4,110	$4,109	$4,108	$4,106	$44,235

Notes:

(A) N/A
(B) Line 6 x 9.66% x 1/12. Based on ROE of 10.5%, weighted cost of equity component of capital structure of 4.70% 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

Project Title: **Substation Environmental Investigation, Remediation and Pollution Prevention**
Project No. 1

Project Description:
Chapter 376 Florida Statutes requires that any person discharging a prohibited pollutant shall undertake to contain, remove and abate the discharge to the satisfaction of the FDEP. Similarly, Chapter 403 Florida Statutes provides that it is prohibited to cause pollution so as to harm or injure human health or welfare, animal, plant, or aquatic life or property. For DEF to comply with these statutes, it is actively conducting remediation and pollution prevention activities at its substation sites to remove the existence of pollutant discharges. Activities also include development and implementation of best management and pollution prevention measures at these sites.

Project Accomplishments:
As of 2nd Qtr end 2017, a total of 271 substation remediations are completed out of 279 slated for clean-up.

Project Fiscal Expenditures:
2017 O&M expenditures for the substation system program are estimated to be $1.2M, which is $207k or 21% higher than originally projected. The variance is due to additional work at the Holder Substation, and several distribution projects completed in 2017 that were originally anticipated to continue into 2018.

Project Progress Summary:
DEF continues to remediate substation sites in accordance with the approved Substation Assessment and Remedial Action Plan (SARAP).

Project Projections:
2018 estimated expenditures are $683k.

Project Title: **Distribution System Environmental Investigation, Remediation and Pollution Prevention**
Project No. 2

Project Description:
Chapter 376 Florida Statutes requires that any person discharging a prohibited pollutant shall undertake to contain, remove and abate the discharge to the satisfaction of the FDEP. Similarly, Chapter 403 Florida Statutes provides that it is prohibited to cause pollution so as to harm or injure human health or welfare, animal, plant, or aquatic life or property. For DEF to comply with these statutes, it is actively conducting remediation and pollution prevention activities at its distribution sites to remove the existence of pollutant discharges. Activities also include development and implementation of best management and pollution prevention measures at these sites.

Project Accomplishments:
All TRIP sites source removals are completed. Groundwater monitoring is in process.

Project Fiscal Expenditures:
There is $36K forecasted for 2017.

Project Progress Summary:
This project is complete with the exception of the groundwater monitoring. A monitoring well has been installed at the 7100 Sunset Way, St. Petersburg Beach location.

Project Projections:
2018 O&M expenditures are expected to be $15k.

Project Title: **Pipeline Integrity Management (PIM) - Bartow/Anclote Pipeline**
Project No. 3

Project Description:
The U.S. Department of Transportation (USDOT) Regulation 49 CFR Part 195, as amended effective 2/15/02, and the new regulation published at 67 Federal Register 2136 on 1/16/02, requires DEF to implement a PIM program. Prior to the 2/15/02 amendments, the USDOT's PIM regulations applied only to operators with 500 miles or more of hazardous liquid and carbon dioxide pipelines that could affect high consequence areas. The amendments which became effective on 2/15/02, extended the requirements for implementing integrity management to operators who have less than 500 miles of regulated pipelines. As such, DEF must maintain the integrity of pipeline systems in order to protect public safety and the environment, and comply with continual assessment and evaluation of pipeline systems integrity through inspection or testing, data integration and analysis, and follow up with remedial, preventative, and mitigative actions. DEF owns one hazardous liquid pipeline, Bartow/Anclote 14-inch hot oil pipeline, extending 33.3 miles from the Company's Bartow Plant north of St. Petersburg to the Anclote Plant in Holiday, that is subject to PIM regulations.

Effective 2/2010, amendments to 49 CFR 195 were finalized to improve opportunities to reduce risk through more effective control of pipelines. Compliance with these amendments will enhance pipeline safety by coupling strengthened control room management with improved controller training and fatigue management. On 6/16/11, the USDOT published in the Federal Register (V0l. 76, 35130-35136), a final rule effective 8/15/11, that expedites the program implementation deadlines in the Control Room Management/Human Factors regulations in order to realize the safety benefits sooner than established in the original rule. This final rule amends the program implementation deadlines for different procedures to no later than 10/21/11 and 8/1/12.

Project Accomplishments:
Since the Bartow Anclote Pipeline (BAP) contains a small quantity of #6 fuel oil, the PIM program under 49CFR195 continues to be maintained. Third party projects by Florida Department of Transportation (FDOT), Florida Gas Transmission, Pinellas County, The City of Pinellas Park, and others have been evaluated for their risk to BAP integrity. Risk mitigation measures have been completed per 49CFR195.450. The BAP Risk Analysis has been updated. The Annual Report and National Pipeline Mapping System (NPMS) annual review have been completed. Reviews and evaluations are also being completed for Advisory Bulletins 11-04, 13-02, 15-01, and 15-02, relating to flooding and hurricanes. BAP personnel have participated in US Department of Transportation Pipeline and Hazardous Material Safety Administration (PHMSA), utility owners groups, damage prevention groups, and FDOT workshops and training. Pipeline accidents and PHMSA enforcement actions have been reviewed for conditions that are applicable to the BAP and appropriate changes to BAP practices and procedures have been implemented. Pipeline records are being organized and stored with the conversion to electronic storage now essentially complete.

In 2016, pipeline ownership was transferred from the Fossil Hydro Operations group to Plant Retirement and Demolition, in preparation for pipeline retirement that is expected to occur in 2016. Once retired, the pipeline will be cleaned to remove any remaining oil. Once cleaned, the requirements described above in the PIM program will no longer be required. Cleaning is expected to occur in 2016, with any required demolition activities in 2017. As of the end of 2016, three of the four sub-projects were retired and approved to be amortized over three years - Project 3.1b Pipeline Leak Detection, Project 3.1c Pipeline Controls Upgrade, and Project 3.1d Control Room Management.

The final sub-project 3.1a - Alderman Road Fence was retired June 2017 and recorded as regulatory asset. This will be amortized over 26 months so all four parts of this project will be fully amortized as of September 2019.

Project Fiscal Expenditures:
No capital or O&M expenditures are estimated for 2017.

Project Progress Summary:
Projects 3.1b (Pipeline leak Detection), 3.1c (Pipeline Controls Upgrade), and 3.1d (Control Room Management) were retired in August 2016.
Project 3.1a (Alderman Road Fence) retired June 2017.

Project Projections:
No capital or O&M expenditures are estimated for 2018

Project Title: **Above Ground Storage Tank Secondary Containment**
Project No. 4

Project Description:
FDEP Rule 62-761.510(3) states that DEF is required to make improvements to its above ground petroleum storage tanks in order to comply with those provisions. Subsection (d) of the rule requires all internally lined single bottom above ground storage tanks to be upgraded with secondary containment, including secondary containment for piping in contact with the soil. Rule 62-761.500(1)(e) also requires that dike field area containment for pre-1998 tanks be upgraded, if needed, to comply with the requirement.

Project Accomplishments:
DEF has completed work at Debary 1 and 2, Turner 7, Turner 8, Higgins 1, and Bartow 6 as well as Turner P-1 and P-2 piping work.

Project Fiscal Expenditures:
No project expenditures are expected in 2017.

Project Progress Summary:
DEF continually evaluates its compliance program, including project prioritization, schedule and technology applications. Project 4.1a (Turner CTs) was retired in March 2016. Consistent with DEF's petition filed August 4, 2016, DEF is treating the unrecovered investments as a regulatory asset, amortizing it over three years beginning April 2016 until fully recovered in 2019,with a return on the return on the unamortized balance.

Project Projections:
No project expenditures are expected in 2018.

Project Title: **SO_2 and NOx Emissions Allowances**
Project No. 5

Project Description:
In accordance with the Acid Rain Program in Title IV of the Clean Air Act, CFR 40 Part 73 and Part 76, Florida Administrative Code Rule 62-214 and the Clean Air Interstate Rule (CAIR), DEF manages sulfur dioxide (SO_2) and nitrogen oxide (NOx)allowance inventory to offset emissions. On 7/6/11, the EPA issued the Cross-State Air Pollution Rule (CSAPR) to replace the CAIR. The CSAPR significantly alters SO_2 and NOx allowance programs. Under the CAIR, Florida has to comply with annual SO_2 and NOx emission requirements, and seasonal NOx emission requirements. Under the CSAPR, Florida is no longer required to comply with annual emissions requirements, only ozone seasonal limits. On 8/8/11, the final CSAPR was published in the Federal Register. The CSAPR sets state-level annual and seasonal SO_2 and NOx emission allowance requirements effective 1/1/12.

On 8/21/12, the D.C. Circuit Court vacated the CSAPR. It also directed the EPA to continue administering the CAIR which requires additional reductions in SO_2 and NOx emissions beginning in 2015. On 4/29/14, the U.S. Supreme Court reversed the D.C. Circuit Court decision finding that with CSAPR the EPA reasonably interpreted the good neighbor provision of the Clean Air Act. The case was then remanded to the D.C. Circuit Court for further proceedings, and the EPA requested the court lift the CSAPR stay and direct it to take effect on 1/1/15. On 10/23/14 the D.C. Circuit Court lifted the CSAPR stay. On 1/1/15, the CSAPR replaced the CAIR. The CSAPR took effect in Florida on 5/1/15. Consequently, CAIR NOx emission allowances have no value; however, SO2 emission allowances can continue to be used to comply with the Acid Rain Program. DEF treated its unused NOx costs as a regulatory asset amortizing it over 3 years, as approved by the Commission in Order No. PSC-2011-0553-FOF-EI. These are fully recovered as of December 2017.

Project Accomplishments:
Air quality compliance costs are administered by an authorized account representative who evaluates a variety of resources and options. Activities performed include purchases of SO2 and NOx emissions allowances as well as auctions and transfers of SO2 emissions allowances.

Project Fiscal Expenditures:
2017 O&M is forecasted to be $3.7M.

Project Progress Summary:
DEF continually evaluates the status of emission rules to maximize the cost effectiveness of its compliance strategy.

Project Projections:
2018 O&M expenditures are projected to be $26k.

Project Title: **Phase II Cooling Water Intake**
Project No. 6

Project Description:
Section 316(b) of the Federal Clean Water Act requires that the location, design, construction, and capacity of cooling water intake structures reflect the best technology available for minimizing adverse environmental impact. 33 U.S.C. Section 1326. On 5/19/14, the EPA Administrator signed a final 316(b) rule to protect fish and aquatic life drawn into cooling systems at power plant and factories. The rule aims to minimize impingement (aquatic life pinned against cooling water intake structures) and entrainment (aquatic life drawn into cooling water systems). The regulation became effective on October 14, 2014, 60 days after publication in the Federal Register which was 8/15/14.

EPA's regulation implementing §316(b) of the Clean Water Act for existing facilities was published on August 15, 2014. The regulation aims to minimize adverse environmental impacts to fish and other aquatic organisms from the operation of cooling water intake structures. The regulation became effective October 14, 2014, 60 days after publication in the Federal Register. The regulation primarily applies to existing power generating facilities that commenced construction prior to or on January 17, 2002 and to new units at existing facilities that are built to increase the generating capacity of the facility.

According to the current 316(b) rule, required studies and information submittals will be due with the renewal of the NPDES permit application for permits that expire after July 18, 2018. Permittees with a current NPDES permit that expires before July 18, 2018 may request the FDEP establish an alternative schedule for submitting the required information. This rule is applicable to Anclote, Bartow, Suwannee, Crystal River South, and Crystal River North stations.

Project Accomplishments:
DEF is currently evaluating the 316(b) rule to determine potential study requirements, operating and cost impacts to its generating stations. Site specific strategic plans, studies, and implementation plans are under development to ensure compliance with all applicable requirements of the rule.

Project Fiscal Expenditures:
2017 O&M expenditures are estimated to be $227k. 2017 Capital expenditures are estimated to be $1.7M.

Project Progress Summary:
Initial steps in site specific plan development have been completed. Work continues on plans for implementation, decision milestones, compliance approaches, and study requirements. Procurement of long lead time equipment and material in 2018, and selection of contractor services for the Crystal River Project.

Project Projections:
2018 estimated O&M expenditures are $245k, capital expenditures are $1.7M.

Project Title: **Integrated Clean Air Compliance Plan - Clean Air Interstate Rule (CAIR)**
Project Nos. (7.2, 7.3 & 7.4)

Project Description:
The Clean Air Interstate Rule (CAIR), 40 CFR 24, 262, imposes significant restrictions on emissions of SO_2 and NOx from power plants in 28 eastern states, including Florida and the District of Columbia. The CAIR rule apportions region-wide SO_2 and NOx emission reduction requirements to the individual states, and further requires each affected state to revise its State Implementation Plans (SIPs) to include measures necessary to achieve its emission reduction budget within prescribed deadlines.

The Cross-State air pollution Rule (CSAPR) replaced CAIR on 1/1/15. Under the CSAPR, the State of Florida is no longer required to comply with annual emission requirements, only NOx ozone seasonal limits. The CSAPR requirements took effect in Florida on 5/1/15, the beginning of the ozone season. NOx emission allowances under CAIR have no value; however, DEF will continue to use its SO2 emission allowances to comply with the Acid Rain Program. (see Project No. 5 - SO2 and NOx Emission Allowances Project Sheet for more information).

The Florida Department of Environmental Protection ("FDEP") Conditions of Certification, dated August 1, 2012, require DEF to evaluate an alternative disposal method of FGD Blowdown wastewater based on results of groundwater monitoring near percolation ponds. DEF is installing a physical/chemical treatment system to treat FGD Blowdown wastewater with discharge to surface water or percolation ponds.

Project Accomplishments:
Final review of existing FGD Wastewater treatment (WWT) systems across the Duke Energy fleet consisting of physical/chemical and biological technologies, and after several comprehensive design reviews of vendor equipment and balance of plant components, DEF has developed preliminary estimated costs to operate and maintain the CR 4&5 FGD WWT system, which includes employee and contractor labor costs, wastewater treatment chemical costs and material handling and maintenance expenses. Project construction has begun and will continue through 2018. DEF expects this project to be placed in-service in Q4 2018.

Project Fiscal Expenditures:
For 2017, O&M expenditures for CAIR/CAMR – Peaking (Project 7.2) are projected to be $0, which is $92k or 100% lower than originally projected due to the requirement for CT units to report emissions data to the EPA being eliminated. For the CAIR/CAMR Crystal River Program (Project 7.4), O&M is forecasted be $33.7M, which is $1M lower primarily attributable to lower than projected usage of Limestone and temporary staffing vacancies which are expected to be filled later this year. Capital expenditures for CAIR/CAMR Crystal River - Conditions of Certification (Project 7.4) are expected to be $25.6M, which is approximately $8.4M less than originally forecasted due to finalization of design and engineering being later than originally planned. As a result, some capital expenditures originally projected in 2017 are expected to occur in 2018.

Project Progress Summary:
DEF continues to comply with the CAIR, CSAPR and the Acid Rain Program. The FGD WWT project will comply with EPA's CCR rule, ELG requirements, and FDEP's Consent Order OCG Case No. 09-3463D, Third Amendment.

Project Projections:
2018 estimated O&M and capital expenditures are $33.2M and $41.6M respectively.

Project Title: **Best Available Retrofit Technology (BART)**
Project No. 7.5

Project Description:
On 5/25/12, the EPA proposed a partial disapproval of Florida's proposed Regional Haze State Implementation Plan (SIP) because the proposed SIP relies on CAIR to satisfy BART requirements for SO_2 and NOx emissions. CAIR remained in effect while litigation against the Cross State Air Pollution Rule (CSAPR) proceeded, and the EPA incorporated the CSAPR in place of CAIR into Regional Haze SIPs, including Florida. DEF worked with the FDEP to develop specific BART and Reasonable Progress permits for affected units that were incorporated into Florida's revised SIP submittal, which was filed with EPA on 9/17/12. The final BART permit applications for Crystal River fossil units were submitted to EPA on 10/15/12 as a supplement to the 9/17/12 submittal. Permitting was finalized in 2013 with an effective date of January 1, 2014.

Project Accomplishments:
DEF performed required emissions modeling and associated BART analysis for Crystal River 1&2 (CR1&2) and Anclote plants, developed and submitted a Reasonable Progress evaluation for Crystal River 4&5, developed and submitted necessary BART Implementation Plans and air construction permit applications in support of the FDEP's work to amend its SIP as directed by the EPA. Permitting actions were completed in 2013 with the effective date of the CR 1& 2 permit being January 1, 2014.

Project Fiscal Expenditures:
No project expenditures are expected in 2017.

Project Progress Summary:
DEF performed required emissions modeling and associated BART analysis for CR1&2 and Anclote, developed and submitted a Reasonable Progress evaluation for Crystal River 4&5, developed and submitted necessary BART Implementation Plans and air construction permit applications needed in support of the FDEP ongoing work to amend its State Implementation Plan as directed by the EPA. Based on the revised Regional Haze SIP incorporating the provisions of Crystal River's BART permits for SO_2 and NOx, EPA on 12/10/12 proposed approval of the SIP. In August 2013, EPA finalized the full approval of the SIP. The Crystal River South BART permit became effective on January 1, 2014 and DEF is now operating under the terms of that permit.

Project Projections:
No project expenditures are expected in 2018.

Project Title: **Arsenic Groundwater Standard**
Project No. 8

Project Description:
On 12/22/01, the EPA adopted a new maximum contaminant level (MCL) for arsenic in drinking water replacing the previous standard of 0.050 mg/L (50 ppb) with a new MCL of 0.010 mg/L (10 ppb). Effective 1/1/05, the FDEP established the USEPA MCL as Florida's drinking water standard. See Rule 62-550 F.A.C. The new standard has compliance implications for land application and water reuse projects in Florida with arsenic ground water monitoring levels above 10 ppb because the drinking water standard has been established as the groundwater standard by Rule 62-520-420(1), F.A.C.

Project Accomplishments:
A Plan of Study (POS) to evaluate the source of arsenic at the site was implemented on November 2011. A POS Addendum that included a leachability study and proposed abandoning one well and installing 3 new wells was implemented in February 2012. An additional Flue Gas Desulfurization (FGD) Wastewater Treatment Study was conducted in May 2013. The results of these studies indicated that Arsenic is naturally occurring in some areas but there is also a contribution from the FGD discharge from the lined treatment pond to the percolation ponds, and from the industrial wastewater from Crystal River Units 1 & 2. These sources are being addressed by the construction of a new FGD wastewater treatment system and retirement of Units 1 & 2, both scheduled to be completed by December 31, 2018. Additional assessment has been initiated around the area of ground water wells still exceeding the Arsenic standard of 10 ppb that are not affected by the sources already identified.

Project Fiscal Expenditures:
2017 O&M expenditures are expected to be $120k.

Project Progress Summary:
DEF is evaluating monitoring data and other options to achieve compliance in accordance to Consent Order.

Project Projections:
2018 O&M expenditures are forecasted to be $150k.

Project Title: **Sea Turtle - Coastal Street Lighting**
Project No. 9

Project Description:
DEF owns and leases high pressure sodium streetlights throughout its service territory, including areas along the Florida coast. Pursuant to Section 161.163, Florida Statutes, the FDEP, in collaboration with the Florida Fish and Wildlife Conservation Commission (FFWCC) and the U.S. Fish & Wildlife Service (USFWS), has developed a model Sea Turtle lighting ordinance. The model ordinance is used by the local governments to develop and implement ordinances within its jurisdiction. To date, Sea Turtle lighting ordinances have been adopted in Franklin County, Gulf County, City of Mexico Beach in Bay County and Pinellas County, all of which are within DEF's service territory. Since 2004, officials from the various local governments, as well as the FDEP, FFWC, and USFWS, have advised DEF that lighting it owns and leases is affecting turtle nesting areas that fall within the scope of these ordinances. As a result, local governments require DEF to take additional measures to satisfy new criteria being applied to ensure compliance with the sea turtle ordinances.

Project Accomplishments:
DEF continues to work with Franklin County, Gulf County, City of Mexico Beach in Bay County, and Pinellas County to mitigate any potential sea turtle nesting issues by retrofitting existing street lights, placing amber shields on existing HPS street lights and monitoring street lights for effectiveness in complying with sea turtle ordinances.

Project Fiscal Expenditures:
2017 Capital and O&M expenditures are estimated to be zero. At the time of this filing, turtle nesting season has begun and DEF has not received any requests from Gulf County or Pinellas County Code Enforcement of any issues regarding new lighting fixtures.

Project Progress Summary:
DEF is on schedule with activities identified for this program.

Project Projections:
2018 estimated O&M and Capital expenditures are $350 and $400 respectively.

Project Title: **Underground Storage Tanks**
Project No. 10

Project Description:
FDEP regulations require that underground pollutant storage tanks and small diameter piping be upgraded with secondary containment by 12/31/09. See Rule 62-761.510(5), F.A.C. DEF identified four tanks that must comply with this rule: two at Crystal River Plant and two at Bartow Plant.

Project Accomplishments:
Work on Crystal River and Bartow USTs was completed in 4th Qtr 2006.

Project Fiscal Expenditures:
There are no 2017 estimated expenditures for this project.

Project Progress Summary:
DEF continually evaluates its compliance program, including project prioritization, schedule and technology applications.

Project Projections:
No 2018 expenditures are expected for this project.

Project Title: **Modular Cooling Towers**
Project No. 11

Project Description:
This project involves installation and operation of modular cooling towers in the summer months to minimize de-rates of Crystal River 1&2 (CR1&2) necessary to comply with the NPDES permit limit for the temperature of cooling water discharged from the units.

Project Accomplishments:
Vendors of modular cooling towers were evaluated regarding cost of installation and operation. The FDEP reviewed the project and approved operation. A vendor was selected and the towers were installed during the 2nd Qtr 2006.

Project Fiscal Expenditures:
There are no 2017 estimated expenditures for this project.

Project Progress Summary:
The modular cooling towers began operation in June 2006 and successfully minimized de-rates of CR 1&2. The towers were removed during the first half of 2012. This project is complete.

Project Projections:
No 2018 expenditures are expected for this project.

Project Title: **Crystal River Thermal Discharge Compliance Project**
Project No. 11.1

Project Description:
This project was to evaluate and implement the best long term solution to maintain compliance with the thermal discharge limit in the FDEP industrial wastewater permit for Crystal River Units 1,2&3 that was being addressed in the short term by the Modular Cooling Towers approved in Docket No. 20060162-EI. Due to DEF's decision to retire CR3, this project is no longer necessary and will not be implemented.

Project Accomplishments:
The study phase of the project was completed with a recommendation to replace the leased modular cooling towers in coordination with the cooling solution for the CR3 Extended Power Uprate (EPU) discharge canal cooling solution. The new cooling tower associated with the CR3 EPU was to be sized to mitigate both increased temperatures from the EPU as well as replace the modular cooling towers, which were removed in 2012. The design contract for the CR3 EPU cooling tower was awarded and a vendor selected. In February 2013, DEF decided to retire CR3; therefore, the project will not proceed.

Project Fiscal Expenditures:
There are no 2017 estimated expenditures for this project.

Project Progress Summary:
Crystal River Units 1,2&3 utilize a once-through cooling water process to cool and condense turbine exhaust steam back to water. The cooling water is removed from the Gulf of Mexico via an intake canal and discharged to a common discharge canal shared by all of the generating units. DEF has a NPDES industrial wastewater permit from the FDEP to discharge this cooling water from CR 1,2&3 into the Gulf of Mexico. The FDEP NPDES permit includes a limit on the temperature of the cooling water discharge (96.5 degrees Fahrenheit on a three-hour rolling average) measured at the point of discharge to the Gulf of Mexico. The new cooling towers were being added as a long term solution to the issue of higher ambient water temperatures previously being addressed by the modular cooling towers and added heat rejection due to the estimated 180MWe Uprate of CR3. With the retirement of CR3, the heat rejection associated with the entire unit is removed and therefore the new cooling tower is not necessary for the continued operation of CR 1&2 within the NPDES permit limits.

Project Projections:
No 2018 expenditures are expected for this project.

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Project Title: **Greenhouse Gas (GHG) Inventory and Reporting**
Project No. 12

Project Description:
The GHG Inventory and Reporting Program was created in response to Chapter 2008-277, Florida Laws, which established the Florida Climate Protection Act to be codified at section 403.44, Florida Statutes. Among other things, this legislation authorizes the FDEP to establish a cap and trade program for GHG emissions from power plants. Utilities subject to the program, including DEF, will be required to use The Climate Registry for purposes of GHG emission registration and reporting. The requirement to report to The Climate Registry was repealed during the 2010 legislative session; however, the EPA GHG Reporting Rule (40 CFR 98) does require DEF to submit 2010 GHG data to the EPA no later than 9/30/2011.

Project Accomplishments:
In 2009, DEF joined The Climate Registry and submitted 2008 GHG inventory data. 2009 data was submitted during the third quarter of 2010. Both 2008 and 2009 data was validated by a third party as required by The Climate Registry. 2010 GHG inventory data was submitted to EPA on 9/30/11 and EPA does not require data validation by a third party. DEF has discontinued its membership with The Climate Registry. Since third party validation is not required by the EPA, no future expenditures will be incurred by DEF, resulting in the completion of this project.

Project Fiscal Expenditures:
There are no 2017 estimated expenditures for this project.

Project Progress Summary:
DEF submits GHG inventory data directly to EPA which does not require third party validation. Membership with The Climate Registry has been discontinued.

Project Projections:
No 2018 expenditures are expected for this project.

Project Title: **Mercury Total Daily Maximum Loads Monitoring (TMDL)**
Project No. 13

Project Description:
Section 303(d) of the Federal Clean Water Act requires each state to identify state waters not meeting water quality standards and establish a TMDL for the pollutant or pollutants causing the failure to meet standards. Under a 1999 federal consent decree, TMDLs for over 100 Florida water bodies listed as impaired for mercury must be established by 9/12/12. The FDEP has initiated a research program to provide necessary information for setting appropriate TMDLs for mercury. Among other things, the study will assess the relative contributions of mercury-emitting sources, such as coal-fired power plants, to mercury levels in surface waters.

Project Accomplishments:
Atmospheric & Environmental Research, Inc (AER) completed the literature review on mercury deposition in Florida. This document was sent to the FDEP Division of Air Resource Management and the TMDL team for review in February 2009. In addition, the Florida Electric Power Coordinating Group (FCG) Mercury Task Force met with FDEP Division of Air Resource Management to discuss the review in January 2010. AER performed Florida mercury deposition modeling for the Division of Air Resource Management. The FCG Mercury Task Force contracted with Tetra Tech to conduct aquatic field sampling, including an aquatics modeling report, to develop a "Conceptual Model for the Florida Mercury TMDL." This document was finalized and submitted to the FDEP in December 2010. Key personnel from AER were employed by Environ in 2011 and FCG established a contract with Environ to ensure continuity of the project. FCG used Environ and Tetra Tech to review and critique FDEP's aquatic cycling and atmospheric modeling analyses. The FDEP developed a mercury TMDL report in the spring and summer of 2012, and it proposed a TMDL in September 2012. The EPA approved Florida's statewide mercury TMDL in a letter dated October 18, 2013. Florida's mercury TMDL covers 441 waters listed as impaired for mercury based on fish tissue mercury levels. EPA's approval letter states that if FDEP identifies any new waters to be listed as impaired for mercury, a new TMDL will not be required if the listing is caused by the factors addressed in the approved TMDL. Conversely, a new TMDL, addressing the newly listed water body, would be required if "local emission or effluent sources" are determined to be the cause of the elevated fish tissue levels that required the new listing.

Project Fiscal Expenditures:
There are no 2017 estimated expenditures for this project.

Project Progress Summary:
The mercury TMDL study concluded in 2012.

Project Projections:
No 2018 expenditures are expected for this project.

Project Title: **Hazardous Air Pollutants (HAPs) ICR Program**
Project No. 14

Project Description:
In 2009, the EPA initiated efforts to develop an Information Collection Request (ICR), which requires that owners/operators of all coal- and oil-fired electric utility steam generating units provide information that will allow the EPA to assess emissions of hazardous air pollutants from each such unit. The intention of the ICR is to assist the Administrator of the EPA in developing national emission standards for hazardous air pollutants under Section 112(d) of the Clean Air Act, 42 U.S.C. 7412. Pursuant to those efforts, by letter dated 12/24/09, the EPA formally requested DEF comply with certain data collection and emissions testing requirements for several of its steam electric generating units. The EPA letter states that initial submittal of existing information must be made within 90 days, and that the remaining data must be submitted within 8 months. Collection and submittal of the requested information is mandatory under Section 114 of the Clean Air Act, 42 U.S.C. 7414.

Project Accomplishments:
DEF completed and submitted the ICR to EPA during 2010. The HAPS ICR project is complete.

Project Fiscal Expenditures:
There are no 2017 estimated expenditures for this project.

Project Progress Summary:
DEF completed and submitted the ICR to EPA during 2010.

Project Projections:
No 2018 expenditures are expected for this project.

Project Title: **Effluent Limitation Guidelines ICR Program**
Project No. 15

Project Description:
The Effluent Limitation Guidelines ICR Program was created in response to Section 304 of the Federal Clean Water Act which directs the EPA to develop and periodically review regulations, called effluent guidelines, to limit the amount of pollutants that are discharged to surface waters from various point source categories. 33 U.S.C. §13 14(b). In October 2009, the EPA announced that it intended to update the effluent guidelines for the steam electric power generating point source category, which were last updated in 1982. DEF is required to complete the ICR and submit responses to the EPA within 90 days. Collection and submittal of the requested information is mandatory under Section 308 of the Clean Water Act.

Project Accomplishments:
DEF completed and submitted the ICR to the EPA in September 2010. The Effluent Limitation Guidelines ICR Program is complete.

Project Fiscal Expenditures:
There are no 2017 estimated expenditures for this project.

Project Progress Summary:
DEF completed and submitted the ICR to EPA in September 2010.

Project Projections:
No 2018 expenditures are expected for this project.

Project Title: **Effluent Limitation Guidelines CRN Program**
Project No. 15.1

Project Description:
On September 30th, 2015, U.S. Environmental Protection Agency finalized the Steam Electric Power Generating Effluent Guidelines, 40 CFR Part 423, imposing federal standards on several power plant streams that are discharged to surface water. In the final regulation, closed-loop systems or dry handling have been identified as the Best Available Technology ("BAT") for bottom ash transport water. Crystal River North Units 4 & 5 have a dry bottom ash system that utilizes dewatering bins for separation of bottom ash and water. However, the current configuration has the potential for bottom ash transport water to leave via overflows and drain into an NPDES internal outfall. Achieving the closed loop bottom ash compliance requirement is as soon as possible beginning November 1, 2018 but no later than December 31, 2023. Renewal of the Crystal River Units 4 & 5 NPDES permit is in progress and addresses this requirement. Duke Energy is seeking a compliance date of February 1, 2020 to include modification of the existing system.

Project Accomplishments:
Project is currently on temporary hold, pending the EPA Administrative Stay final decision.

Project Fiscal Expenditures:
For 2017, capital expenditures are expected to be $111k.

Project Progress Summary:
Project is currently on hold.

Project Projections:
No 2018 capital expenditures are forecasted, pending final decision of the rule.

Project Title: **National Pollutant Discharge Elimination System (NPDES)**
Project No. 16

Project Description:
Pursuant to the Federal Clean Water Act, 33 U.S.C. § 1342, all point source discharges to navigable waters from industrial facilities must obtain permits under the NPDES Program. The FDEP administers the NPDES program in Florida. DEF's Anclote, Bartow, and Crystal River North, Crystal River South, and Suwannee NPDES permits were issued on 11/25/2015, 1/5/2016, 7/18/11, 4/7/2014, and 10/6/2016, respectively. Crystal River North NPDES permit is in the renewal process. All facilities are required to meet new permitting conditions. In Docket No. 20110007-EI, the Commission approved recovery of costs associated with new requirements included or expected to be included in the new renewal permits, including: thermal studies, aquatic organism return studies and implementation, whole effluent toxicity testing, dissolved oxygen (DO) studies (Bartow only), and freeboard limitation related studies (Bartow only). As noted in DEF's 2/8/12 program update, on 12/14/11, the FDEP issued a final NPDES renewal permit and associated Administrative Order (AO) for the Suwannee Plant. The AO includes a new requirement to assess copper discharges that DEF did not anticipate when it filed its petition in 2011.

Project Accomplishments:
DEF continues to perform whole effluent toxicity testing, implementing initial 316(b) rule requirements based on NPDES permit schedules at affected facilities which includes literature review and analysis, additional field study, and reporting requirements in accordance to NPDES permit requirements. Bartow freeboard limitation study was completed in May 2011 and submitted to FDEP on 6/23/11. The FDEP approved DEF's corrective action plan and Bartow is in compliance with Administrative Order as of December 2014. The copper discharge study at the Suwannee plant has been completed and a final report was submitted to the FDEP in June 2014 resulting in a corrective action of retiring the steam units. The Suwannee plant retired Units 1, 2 and 3 in December 2016.

Project Fiscal Expenditures:
2017 O&M expenditures are estimated to be $70k. No capital expenditures are forecasted for 2017.

Project Progress Summary:
DEF has begun complying with the requirements of the NPDES permits. Aquatic organism return study requirements have been postponed to align with the final EPA 316(b) rule requirements (Bartow/Anclote Plants) which was published 8/15/14. The aquatic organism return requirement is not a requirement in the Crystal River North NPDES permit. The dissolved oxygen study of cooling water intake and discharge at the Bartow plant was completed and the results of the study demonstrated there is no negative impact on DO due to the plant's operation. The final DO report was submitted to the FDEP on November 20, 2012, and the Department has not required any additional action. The Suwannee Steam station was retired and removed from service; therefore, WET testing is no longer required.

Project Projections:
2018 estimated O&M expenditures are $32k. No capital expenditures are expected in 2018.

Project Title: **Mercury & Air Toxic Standards (MATS) CR4 & CR5**
Project No. 17

Project Description:
The Commission approved ECRC recovery of DEF's costs for compliance with new hazardous air pollutant standards at Crystal River Units 4 & 5 (CR4&5) in Order No. PSC-2011-0553-FOF-EI. The final MATS rule was issued by the EPA on 12/21/11. The FDEP granted a limited, one-year extension for the mercury-related requirements on 3/12/15. DEF will utilize the co-benefits of existing FGD and SCR systems as the primary MATS emission controls. CR4&5 have demonstrated compliance with all MATS requirements as of 4/16/16.

Project Accomplishments:
DEF installed oxidation-reduction potential (ORP) probes and mercury re-emission control systems for MATS emissions control. In addition, continuous emissions monitoring systems (CEMS) were installed for compliance demonstration with particulate matter (PM) and mercury emissions. Appendix K sorbent traps have been certified and maintained to serve as backup monitors for mercury CEMS.

Project Fiscal Expenditures:
2017 O&M expenditures are estimated to be $598K.

Project Progress Summary:
Initial implementation of the CR4&5 MATS compliance plan is complete.

Project Projections:
2018 estimated O&M is $598k. No capital expenditures are forecasted in 2018.

Project Title: **Mercury & Air Toxic Standards (MATS) Anclote Gas Conversion**
Project No. 17.1

Project Description:
Convert existing Anclote Units to use 100% natural gas to be in compliance with MATS as approved by the Commission in Order No. PSC-2012-0432-PAA-EI.

Project Accomplishments:
Unit 1 and Unit 2 gas conversions were completed 7/13/13 and 12/2/13, respectively. Unit 1 and Unit 2 Forced Draft (FD) fan modification work was completed 5/22/14 and 11/17/14, respectively.

Project Fiscal Expenditures:
No 2017 expenditures are expected for this project.

Project Progress Summary:
This project is in-service.

Project Projections:
No 2018 expenditures are expected for this project.

Project Title: **Mercury & Air Toxic Standards (MATS) CR1 & CR2**
Project No. 17.2

Project Description:
DEF is implementing its CR1&2 MATS Compliance Plan as approved by the Commission in Order No. PSC-2014-0173-PAA-EI. CR1&2 have demonstrated compliance with all MATS requirements as of 4/16/2016.

Project Accomplishments:
DEF finalized its CR1&2 MATS Compliance Plan in December 2013 and began implementation in early 2014. Modifications were made to the electrostatic precipitators (ESPs) to improve particulate collection efficiency, and reagent injection systems were installed to reduce hydrogen chloride (HCl) and mercury emissions. Appendix K sorbent traps were installed for compliance demonstration with mercury emissions.

Project Fiscal Expenditures:
2017 O&M expenditures are expected to be $1.8M.

Project Progress Summary:
Implementation of the CR1&2 MATS Compliance Plan is complete.

Project Projections:
2018 estimated O&M expenditures are $1.5M. No capital expenditures are expected in 2018.

Project Title: **Coal Combustion Residual (CCR) Rule**
Project No. 18

Project Description:
The Coal Combustion Residual (CCR) Rule was published in the Federal Register on 4/17/15 and is effective 10/19/15. this rule regulates the disposal of CCR as non-hazardous solid waste, and contains new requirements for CCR landfills and CCR surface impoundments. It also specifies implementation guidelines for compliance. The CCR compliance deadlines vary, with compliance obligations required as early as 10/19/15. The rule is self-implementing, meaning that affected facilities must comply with the new regulations irrespective of whether the rule is adopted by the State of Florida. The rule has specific impacts on the ash landfill, Flue Gas Desulfurization (FGD) lined blowdown ponds and temporary gypsum pad at the Crystal River site. No other DEF operating facilities are impacted by the CCR rule.

Project Accomplishments:
Work continues on closure engineering for the FGD Blowdown Ponds and the groundwater assessment project. Annual inspections were completed for the FGD Blowdown Pond and Ash Landfill. Maintenance, vegetation management, and inspections for the FGD Blowdown Ponds and Ash Landfill continue.

Project Fiscal Expenditures:
2017 estimated O&M and capital expenditures are $472k and $62k, respectively.

Project Progress Summary:
Ash Landfill: Ground water monitoring well installation, data gathering, and analysis is being performed.

FGD Blowdown Ponds: The primary FGD pond is being dredged and inspected. Development of a closure plan for the FGD Blowdown pond is underway.

Vegetation Management & Inspection Work: More frequent mowing and inspection work is being performed, to comply with the CCR Rule.

Project Projections:
2018 estimated O&M and capital expenditures are $501k and $114k, respectively.

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of the Energy & Demand Allocation % by Rate Class
January 2018 - December 2018

Rate Class	(1) Average 12CP Load Factor at Meter (%)	(2) Sales at Meter (mWh)	(3) Avg 12 CP at Meter (MW) (2)/(8760hrsx(1))	(4) NCP Class Max Load Factor	(5) Delivery Efficiency Factor	(6) Sales at Source (Generation) (mWh) (2)/(5)	(7) Avg 12 CP at Source (MW) (3)/(5)	7(a) Sales at Source (Distrib Svc Only) (mWh)	(8) Class Max MW at Source Level (Distrib Svc) (7a)/(8760hrs/(4))	(9) mWh Sales at Source Energy Allocator (%)	(10) 12CP Demand Transmission Allocator (%)	(11) NCP Distribution Allocator (%)	(12) 12CP & 1/13 AD Demand Allocator (%)
Residential													
RS-1, RST-1, RSL-1, RSL-2, RSS-1													
Secondary	0.518	19,998,223	4,407.79	0.401	0.9373898	21,333,945	4,702.20	21,333,945	6,080.2	51.864%	61.806%	61.275%	61.041%
General Service Non-Demand													
GS-1, GST-1													
Secondary	0.682	1,915,364	320.78	0.491	0.9373898	2,043,295	342.21	2,043,295	474.7	4.967%	4.498%	4.784%	4.534%
Primary	0.682	20,645	3.46	0.491	0.9737076	21,202	3.55	21,202	4.9	0.052%	0.047%	0.050%	0.047%
Transmission	0.682	2,481	0.42	0.491	0.9837076	2,522	0.42	0	0.0	0.006%	0.006%	0.000%	0.006%
										5.025%	4.550%	4.834%	4.587%
General Service													
GS-2 Secondary	1.000	173,218	19.77	1.000	0.9373898	184,787	21.09	184,787	21.1	0.449%	0.277%	0.213%	0.290%
General Service Demand													
GSD-1, GSDT-1													
Secondary	0.749	11,851,002	1,806.96	0.594	0.9373898	12,642,554	1,927.65	12,642,554	2,429.1	30.735%	25.337%	24.480%	25.752%
Primary	0.749	2,168,825	330.69	0.594	0.9737076	2,227,388	339.62	2,227,388	428.0	5.415%	4.464%	4.313%	4.537%
Secondary Del/ Primary Mtr	0.749	36,834	5.62	0.594	0.9737076	37,829	5.77	37,829	7.3	0.092%	0.076%	0.073%	0.077%
Transm Del/ Primary Mtr	0.749	1,968	0.30	0.594	0.9737076	2,021	0.31	0	0.0	0.005%	0.004%	0.000%	0.004%
Transmission	0.749	0	0.00	0.594	0.9837076	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
SS-1 Primary	1.166	39,299	3.85	0.093	0.9737076	40,360	3.95	40,360	49.5	0.098%	0.052%	0.498%	0.056%
Transm Del/ Transm Mtr	1.166	7,627	0.75	0.093	0.9837076	7,753	0.76	0	0.0	0.019%	0.010%	0.000%	0.011%
Transm Del/ Primary Mtr	1.166	2,139	0.21	0.093	0.9737076	2,197	0.22	0	0.0	0.005%	0.003%	0.000%	0.003%
										36.369%	29.946%	29.364%	30.440%
Curtailable													
CS-1, CST-1, CS-2, CST-2, SS-3													
Secondary	1.305	0	0.00	0.456	0.9373898	0	0.00	0	0.0	0.000%	0.000%	0.000%	0.000%
Primary	1.305	71,149	6.22	0.456	0.9737076	73,070	6.39	73,070	18.3	0.178%	0.084%	0.184%	0.091%
SS-3 Primary	0.583	55,813	10.93	0.077	0.9737076	57,320	11.23	57,320	84.9	0.139%	0.148%	0.856%	0.147%
										0.317%	0.232%	1.040%	0.238%
Interruptible													
IS-1, IST-1, IS-2, IST-2													
Secondary	1.009	88,807	10.04	0.707	0.9373898	94,739	10.71	94,739	15.3	0.230%	0.141%	0.154%	0.148%
Sec Del/Primary Mtr	1.009	4,677	0.53	0.707	0.9737076	4,803	0.54	4,803	0.8	0.012%	0.007%	0.008%	0.007%
Primary Del / Primary Mtr	1.009	1,263,456	142.88	0.707	0.9737076	1,297,572	146.74	1,297,572	209.7	3.154%	1.929%	2.113%	2.023%
Primary Del / Transm Mtr	1.009	265	0.03	0.707	0.9837076	269	0.03	269	0.0	0.001%	0.000%	0.000%	0.000%
Transm Del/ Transm Mtr	1.009	313,757	35.48	0.707	0.9837076	318,954	36.07	0	0.0	0.775%	0.474%	0.000%	0.497%
Transm Del/ Primary Mtr	1.009	222,565	25.17	0.707	0.9737076	228,575	25.85	0	0.0	0.556%	0.340%	0.000%	0.356%
SS-2 Primary	0.870	8,991	1.18	0.380	0.9737076	9,234	1.21	9,234	2.8	0.022%	0.016%	0.028%	0.016%
Transm Del/ Transm Mtr	0.870	6,821	0.90	0.380	0.9837076	6,934	0.91	0	0.0	0.017%	0.012%	0.000%	0.012%
Transm Del/ Primary Mtr	0.870	90,375	11.86	0.380	0.9737076	92,815	12.18	0	0.0	0.226%	0.160%	0.000%	0.165%
										4.993%	3.079%	2.303%	3.226%
Lighting													
LS-1 (Secondary)	5.506	378,883	7.86	0.479	0.9373898	404,190	8.38	404,190	96.3	0.983%	0.110%	0.971%	0.177%
		38,723,184	7,153.67			41,134,330	7,607.99	40,472,559	9,922.8	100.000%	100.000%	100.000%	100.000%

Notes:

(1) Average 12CP load factor based on load research study filed July 31, 2015
(2) Projected kWh sales for the period January 2018 to December 2018
(3) Calculated: Column 2 / (8,760 hours x Column 1)
(4) NCP load factor based on load research study filed July 31, 2015
(5) Based on system average line loss analysis for 2016
(6) Column 2 / Column 5
(7) Column 3 / Column 5
(7a) Column 6 excluding transmission service
(8) Calculated: Column 7a / (8,760 hours/ Column 4)
(9) Column 6/ Total Column 6
(10) Column 7/ Total Column 7
(11) Column 8/ Total Column 8
(12) Column 9 x 1/13 + Column 10 x 12/13

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Environmental Cost Recovery Clause Rate Factors by Rate Class
January 2018 - December 2018

Rate Class	(1) mWh Sales at Source Energy Allocator (%)	(2) 12CP Transmission Demand Allocator (%)	(3) NCP Distribution Allocator (%)	(4) 12CP & 1/13th AD Demand Allocator (%)	(5) Energy-Related Costs ($)	(6) Transmission Demand Costs ($)	(7) Distribution Demand Costs ($)	(8) Production Demand Costs ($)	(9) Total Environmental Costs ($)	(10) Projected Effective Sales at Meter Level (mWh)	**(11) Environmental Cost Recovery Factors (cents/kWh)**
Residential											
RS-1, RST-1, RSL-1, RSL-2, RSS-1											
Secondary	51.864%	61.806%	61.275%	61.041%	$28,605,780	$208,902	$270,574	$2,453,981	$31,539,237	19,998,223	**0.158**
General Service Non-Demand											
GS-1, GST-1											
Secondary										1,915,364	**0.154**
Primary										20,439	**0.152**
Transmission										2,431	**0.151**
TOTAL GS	5.025%	4.550%	4.834%	4.587%	$2,771,579	$15,380	$21,345	$184,397	$2,992,700	**1,938,234**	
General Service											
GS-2 Secondary	0.449%	0.277%	0.213%	0.290%	$247,773	$937	$938.72	$11,678.47	$261,328	173,218	**0.151**
General Service Demand											
GSD-1, GSDT-1, SS-1											
Secondary										11,851,002	**0.153**
Primary										2,226,574	**0.151**
Transmission										7,474	**0.150**
TOTAL GSD	36.369%	29.946%	29.364%	30.440%	$20,059,366	$101,216	$129,663	$1,223,741	$21,513,986	**14,085,051**	
Curtailable											
CS-1, CST-1, CS-2, CST-2, CS-3, CST-3, SS-3											
Secondary										0	**0.151**
Primary										125,692	**0.149**
Transmission										-	**0.148**
TOTAL CS	0.317%	0.232%	1.040%	0.238%	$174,835	$783	$4,594	$9,575	$189,787	**125,692**	
Interruptible											
IS-1, IST-1, IS-2, IST-2, SS-2											
Secondary										88,807	**0.147**
Primary										1,574,163	**0.146**
Transmission										314,426	**0.144**
TOTAL IS	4.993%	3.079%	2.303%	3.226%	$2,753,981	$10,407	$10,171	$129,702	$2,904,261	**1,977,397**	
Lighting											
LS-1 Secondary	0.983%	0.110%	0.971%	0.177%	$541,961	$372	$4,286.59	$7,126.21	$553,746	378,883	**0.146**
	100.000%	100.000%	100.000%	100.000%	$55,155,275	$337,997	$441,572	$4,020,201	$59,955,044	38,676,697	**0.155**

Notes:
(1) From Form 42-6P, Column 9
(2) From Form 42-6P, Column 10
(3) From Form 42-6P, Column 11
(4) From Form 42-6P, Column 12
(5) Column 1 x Total Energy Jurisdictional Dollars from Form 42-1P, line 5
(6) Column 2 x Total Transmission Demand Jurisdictional Dollars from Form 42-1P, line 5
(7) Column 3 x Total Distribution Demand Jurisdictional Dollars from Form 42-1P, line 5
(8) Column 4 x Total Production Demand Jurisdictional Dollars from Form 42-1P, line 5
(9) Column 5 + Column 6 + Column 7 + Column 8
(10) Projected kWh sales at secondary voltage level for the period January 2018 to December 2018
(11) (Column 9 / Column 10)/10

DUKE ENERGY FLORIDA, LLC
Environmental Cost Recovery Clause
Calculation of Projection Amount
January 2018 - December 2018

Capital Structure and Cost Rates

Form 42 8P

Docket No. 20170007-EI
Duke Energy Florida, LLC
Witness: C. A. Menendez
Exh. No. __ (CAM-5)

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	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 2018 - December 2018
Calculation of Projected Period Amount

Docket No. 20170007-EI

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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 (C)			18,203	17,293	16,382	15,472	14,562	13,652	12,742	11,832	10,922	10,012	9,102	8,192	7,282	
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)			$18,203	$17,293	$16,383	$15,473	$14,563	$13,653	$12,742	$11,832	$10,922	$10,012	$9,102	$8,192	$7,282	
6	Average Net Investment				17,748	16,838	15,928	15,018	14,108	13,197	12,287	11,377	10,467	9,557	8,647	7,737	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		30	28	27	25	24	22	21	19	18	16	15	13	258
	b. Equity Component Grossed Up For Taxes		7.65%		113	107	101	96	90	84	78	72	67	61	55	49	973
	c. Other				0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses																
	a. Depreciation	1.8857%			0	0	0	0	0	0	0	0	0	0	0	0	0
	b. Amortization (C)				910	910	910	910	910	910	910	910	910	910	910	910	10,921
	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)				$1,053	$1,045	$1,038	$1,031	$1,024	$1,016	$1,009	$1,001	$995	$987	$980	$972	$12,152
	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				$1,053	$1,045	$1,038	$1,031	$1,024	$1,016	$1,009	$1,001	$995	$987	$980	$972	$12,152

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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)			521,464	495,391	469,318	443,244	417,171	391,098	365,025	338,952	312,878	286,805	260,732	234,659	208,586	
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)			$521,464	$495,391	$469,318	$443,244	$417,171	$391,098	$365,025	$338,952	$312,878	$286,805	$260,732	$234,659	$208,586	
6	Average Net Investment				508,427	482,354	456,281	430,208	404,135	378,061	351,988	325,915	299,842	273,769	247,695	221,622	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		855	811	767	723	680	636	592	548	504	460	416	373	7,365
	b. Equity Component Grossed Up For Taxes		7.65%		3,240	3,074	2,907	2,741	2,575	2,409	2,243	2,077	1,911	1,744	1,578	1,412	27,911
	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)				$30,168	$29,958	$29,747	$29,537	$29,328	$29,118	$28,908	$28,698	$28,488	$28,277	$28,067	$27,858	$348,154
	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				$30,168	$29,958	$29,747	$29,537	$29,328	$29,118	$28,908	$28,698	$28,488	$28,277	$28,067	$27,858	$348,154

(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 described in DEF Witness Menendez's testimony filed 8/4/2017.

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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)			397,503	377,628	357,753	337,878	318,003	298,128	278,252	258,377	238,502	218,627	198,752	178,877	159,001	
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)			$397,503	$377,628	$357,753	$337,878	$318,003	$298,128	$278,252	$258,377	$238,502	$218,627	$198,752	$178,877	$159,001	
6	Average Net Investment				387,566	367,691	347,816	327,940	308,065	288,190	268,315	248,440	228,565	208,689	188,814	168,939	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		652	618	585	551	518	485	451	418	384	351	317	284	5,614
	b. Equity Component Grossed Up For Taxes		7.65%		2,470	2,343	2,216	2,090	1,963	1,836	1,710	1,583	1,456	1,330	1,203	1,076	21,276
	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)				$22,997	$22,836	$22,676	$22,516	$22,356	$22,196	$22,036	$21,876	$21,715	$21,556	$21,395	$21,235	$265,392
	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				$22,997	$22,836	$22,676	$22,516	$22,356	$22,196	$22,036	$21,876	$21,715	$21,556	$21,395	$21,235	$265,392

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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)			63,175	60,016	56,857	53,698	50,540	47,381	44,222	41,063	37,905	34,746	31,587	28,429	25,270	
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)			$63,175	$60,016	$56,857	$53,698	$50,540	$47,381	$44,222	$41,063	$37,905	$34,746	$31,587	$28,429	$25,270	
6	Average Net Investment				61,595	58,436	55,278	52,119	48,960	45,802	42,643	39,484	36,325	33,167	30,008	26,849	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		104	98	93	88	82	77	72	66	61	56	50	45	892
	b. Equity Component Grossed Up For Taxes		7.65%		392	372	352	332	312	292	272	252	231	211	191	171	3,380
	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)				$3,655	$3,629	$3,604	$3,579	$3,553	$3,528	$3,503	$3,477	$3,451	$3,426	$3,400	$3,375	$42,177
	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				$3,655	$3,629	$3,604	$3,579	$3,553	$3,528	$3,503	$3,477	$3,451	$3,426	$3,400	$3,375	$42,177

(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.

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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)			685,616	639,909	594,202	548,495	502,788	457,081	411,374	365,667	319,960	274,253	228,546	182,839	137,132	
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)			$685,616	$639,909	$594,202	$548,495	$502,788	$457,081	$411,374	$365,667	$319,960	$274,253	$228,546	$182,839	$137,132	
6	Average Net Investment				662,763	617,056	571,349	525,642	479,935	434,228	388,521	342,814	297,107	251,400	205,693	159,986	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		1,114	1,038	961	884	807	730	653	576	500	423	346	269	8,301
	b. Equity Component Grossed Up For Taxes		7.65%		4,223	3,932	3,641	3,349	3,058	2,767	2,476	2,184	1,893	1,602	1,311	1,019	31,455
	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)				$51,044	$50,677	$50,309	$49,940	$49,572	$49,204	$48,836	$48,467	$48,100	$47,732	$47,364	$46,995	$588,240
	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				$51,044	$50,677	$50,309	$49,940	$49,572	$49,204	$48,836	$48,467	$48,100	$47,732	$47,364	$46,995	$588,240

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			(380,961)	(384,646)	(388,331)	(392,016)	(395,701)	(399,386)	(403,071)	(406,756)	(410,441)	(414,126)	(417,811)	(421,496)	(425,181)	
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)			$1,092,840	$1,089,155	$1,085,470	$1,081,785	$1,078,100	$1,074,415	$1,070,730	$1,067,045	$1,063,360	$1,059,675	$1,055,990	$1,052,305	$1,048,620	
6	Average Net Investment				1,090,997	1,087,312	1,083,627	1,079,942	1,076,257	1,072,572	1,068,887	1,065,202	1,061,517	1,057,832	1,054,147	1,050,462	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		1,834	1,828	1,822	1,816	1,810	1,803	1,797	1,791	1,785	1,779	1,772	1,766	21,603
	b. Equity Component Grossed Up For Taxes		7.65%		6,952	6,928	6,905	6,881	6,858	6,834	6,811	6,787	6,764	6,741	6,717	6,694	81,872
	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	0.009930			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)				$13,691	$13,661	$13,632	$13,602	$13,573	$13,542	$13,513	$13,483	$13,454	$13,425	$13,394	$13,365	$162,335
	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				$13,691	$13,661	$13,632	$13,602	$13,573	$13,542	$13,513	$13,483	$13,454	$13,425	$13,394	$13,365	$162,335

(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.

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			(1,053,467)	(1,062,606)	(1,071,745)	(1,080,884)	(1,090,023)	(1,099,162)	(1,108,301)	(1,117,440)	(1,126,579)	(1,135,718)	(1,144,857)	(1,153,996)	(1,163,135)	
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)			$608,197	$599,058	$589,919	$580,780	$571,641	$562,502	$553,363	$544,224	$535,085	$525,946	$516,807	$507,668	$498,529	
6	Average Net Investment				603,628	594,489	585,350	576,211	567,072	557,933	548,794	539,655	530,516	521,377	512,238	503,099	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		1,015	1,000	984	969	953	938	923	907	892	877	861	846	11,165
	b. Equity Component Grossed Up For Taxes		7.65%		3,846	3,788	3,730	3,672	3,613	3,555	3,497	3,439	3,380	3,322	3,264	3,206	42,312
	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)				$15,177	$15,104	$15,030	$14,957	$14,882	$14,809	$14,736	$14,662	$14,588	$14,515	$14,441	$14,368	$177,269
	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				$15,177	$15,104	$15,030	$14,957	$14,882	$14,809	$14,736	$14,662	$14,588	$14,515	$14,441	$14,368	$177,269

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			(89,897)	(90,613)	(91,329)	(92,045)	(92,761)	(93,477)	(94,193)	(94,909)	(95,625)	(96,341)	(97,057)	(97,773)	(98,489)	
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)			$89,041	$88,325	$87,609	$86,893	$86,177	$85,461	$84,745	$84,029	$83,313	$82,597	$81,881	$81,165	$80,449	
6	Average Net Investment				88,683	87,967	87,251	86,535	85,819	85,103	84,387	83,671	82,955	82,239	81,523	80,807	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		149	148	147	146	144	143	142	141	139	138	137	136	1,710
	b. Equity Component Grossed Up For Taxes		7.65%		565	561	556	551	547	542	538	533	529	524	519	515	6,480
	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)				$1,570	$1,565	$1,559	$1,553	$1,547	$1,541	$1,536	$1,530	$1,524	$1,518	$1,512	$1,507	$18,462
	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				$1,570	$1,565	$1,559	$1,553	$1,547	$1,541	$1,536	$1,530	$1,524	$1,518	$1,512	$1,507	$18,462

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

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			(220,614)	(222,436)	(224,258)	(226,080)	(227,902)	(229,724)	(231,546)	(233,368)	(235,190)	(237,012)	(238,834)	(240,656)	(242,478)	
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)			$509,682	$507,860	$506,038	$504,216	$502,394	$500,572	$498,750	$496,928	$495,106	$493,284	$491,462	$489,640	$487,818	
6	Average Net Investment				508,771	506,949	505,127	503,305	501,483	499,661	497,839	496,017	494,195	492,373	490,551	488,729	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		855	852	849	846	843	840	837	834	831	828	825	822	10,062
	b. Equity Component Grossed Up For Taxes		7.65%		3,242	3,230	3,219	3,207	3,195	3,184	3,172	3,161	3,149	3,137	3,126	3,114	38,136
	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)				$6,523	$6,508	$6,494	$6,479	$6,464	$6,450	$6,435	$6,421	$6,406	$6,391	$6,377	$6,362	$77,310
	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				$6,523	$6,508	$6,494	$6,479	$6,464	$6,450	$6,435	$6,421	$6,406	$6,391	$6,377	$6,362	$77,310

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			(358,152)	(361,004)	(363,856)	(366,708)	(369,560)	(372,412)	(375,264)	(378,116)	(380,968)	(383,820)	(386,672)	(389,524)	(392,376)	
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)			$679,047	$676,195	$673,343	$670,491	$667,639	$664,787	$661,935	$659,083	$656,231	$653,379	$650,527	$647,675	$644,823	
6	Average Net Investment				677,621	674,769	671,917	669,065	666,213	663,361	660,509	657,657	654,805	651,953	649,101	646,249	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		1,139	1,135	1,130	1,125	1,120	1,115	1,111	1,106	1,101	1,096	1,091	1,087	13,356
	b. Equity Component Grossed Up For Taxes		7.65%		4,318	4,300	4,281	4,263	4,245	4,227	4,209	4,191	4,172	4,154	4,136	4,118	50,614
	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)				$9,058	$9,036	$9,012	$8,989	$8,966	$8,943	$8,921	$8,898	$8,874	$8,851	$8,828	$8,806	$107,182
	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				$9,058	$9,036	$9,012	$8,989	$8,966	$8,943	$8,921	$8,898	$8,874	$8,851	$8,828	$8,806	$107,182

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

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			$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			(728,042)	(735,879)	(743,716)	(751,553)	(759,390)	(767,227)	(775,064)	(782,901)	(790,738)	(798,575)	(806,412)	(814,249)	(822,086)	
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)			$2,888,862	$2,881,025	$2,873,188	$2,865,351	$2,857,514	$2,849,677	$2,841,840	$2,834,003	$2,826,166	$2,818,329	$2,810,492	$2,802,655	$2,794,818	
6	Average Net Investment				2,884,943	2,877,106	2,869,269	2,861,432	2,853,595	2,845,758	2,837,921	2,830,084	2,822,247	2,814,410	2,806,573	2,798,736	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		4,851	4,838	4,824	4,811	4,798	4,785	4,772	4,759	4,745	4,732	4,719	4,706	57,340
	b. Equity Component Grossed Up For Taxes		7.65%		18,383	18,333	18,283	18,233	18,183	18,133	18,083	18,033	17,983	17,933	17,883	17,834	217,297
	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)				$34,576	$34,513	$34,449	$34,386	$34,323	$34,260	$34,197	$34,134	$34,070	$34,007	$33,944	$33,882	$410,741
	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				$34,576	$34,513	$34,449	$34,386	$34,323	$34,260	$34,197	$34,134	$34,070	$34,007	$33,944	$33,882	$410,741

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			$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			(60,342)	(60,583)	(60,824)	(61,065)	(61,306)	(61,547)	(61,788)	(62,029)	(62,270)	(62,511)	(62,752)	(62,993)	(63,234)	
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)			$81,092	$80,851	$80,610	$80,369	$80,128	$79,887	$79,646	$79,405	$79,164	$78,923	$78,682	$78,441	$78,200	
6	Average Net Investment				80,972	80,731	80,490	80,249	80,008	79,767	79,526	79,285	79,044	78,803	78,562	78,321	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		136	136	135	135	135	134	134	133	133	133	132	132	1,608
	b. Equity Component Grossed Up For Taxes		7.65%		516	514	513	511	510	508	507	505	504	502	501	499	6,090
	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)				$1,047	$1,045	$1,043	$1,041	$1,040	$1,037	$1,036	$1,033	$1,032	$1,030	$1,028	$1,026	$12,438
	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				$1,047	$1,045	$1,043	$1,041	$1,040	$1,037	$1,036	$1,033	$1,032	$1,030	$1,028	$1,026	$12,438

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

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			$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			(182,388)	(184,165)	(185,942)	(187,719)	(189,496)	(191,273)	(193,050)	(194,827)	(196,604)	(198,381)	(200,158)	(201,935)	(203,712)	
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)			$212,580	$210,803	$209,026	$207,249	$205,472	$203,695	$201,918	$200,141	$198,364	$196,587	$194,810	$193,033	$191,256	
6	Average Net Investment				211,691	209,914	208,137	206,360	204,583	202,806	201,029	199,252	197,475	195,698	193,921	192,144	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		356	353	350	347	344	341	338	335	332	329	326	323	4,074
	b. Equity Component Grossed Up For Taxes		7.65%		1,349	1,338	1,326	1,315	1,304	1,292	1,281	1,270	1,258	1,247	1,236	1,224	15,440
	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)				$3,809	$3,795	$3,780	$3,766	$3,752	$3,737	$3,723	$3,709	$3,694	$3,680	$3,666	$3,651	$44,762
	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				$3,809	$3,795	$3,780	$3,766	$3,752	$3,737	$3,723	$3,709	$3,694	$3,680	$3,666	$3,651	$44,762

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			$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			(18,339)	(18,441)	(18,543)	(18,645)	(18,747)	(18,849)	(18,951)	(19,053)	(19,155)	(19,257)	(19,359)	(19,461)	(19,563)	
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)			$14,753	$14,651	$14,549	$14,447	$14,345	$14,243	$14,141	$14,039	$13,937	$13,835	$13,733	$13,631	$13,529	
6	Average Net Investment				14,702	14,600	14,498	14,396	14,294	14,192	14,090	13,988	13,886	13,784	13,682	13,580	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		25	25	24	24	24	24	24	24	23	23	23	23	286
	b. Equity Component Grossed Up For Taxes		7.65%		94	93	92	92	91	90	90	89	88	88	87	87	1,081
	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)				$226	$225	$223	$223	$222	$221	$221	$220	$218	$218	$217	$217	$2,651
	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				$226	$225	$223	$223	$222	$221	$221	$220	$218	$218	$217	$217	$2,651

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

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			45,572	42,642	39,712	36,782	33,852	30,922	27,992	25,062	22,132	19,202	16,272	13,342	10,412	
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)			$2,411,519	$2,408,589	$2,405,659	$2,402,729	$2,399,799	$2,396,869	$2,393,939	$2,391,009	$2,388,079	$2,385,149	$2,382,219	$2,379,289	$2,376,359	
6	Average Net Investment				2,410,054	2,407,124	2,404,194	2,401,264	2,398,334	2,395,404	2,392,474	2,389,544	2,386,614	2,383,684	2,380,754	2,377,824	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		4,052	4,047	4,042	4,038	4,033	4,028	4,023	4,018	4,013	4,008	4,003	3,998	48,303
	b. Equity Component Grossed Up For Taxes		7.65%		15,357	15,338	15,320	15,301	15,282	15,264	15,245	15,226	15,208	15,189	15,170	15,151	183,051
	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)				$22,663	$22,639	$22,616	$22,593	$22,569	$22,546	$22,522	$22,498	$22,475	$22,451	$22,427	$22,403	$270,402
	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				$22,663	$22,639	$22,616	$22,593	$22,569	$22,546	$22,522	$22,498	$22,475	$22,451	$22,427	$22,403	$270,402

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			($72,786)	(73,311)	(73,836)	(74,361)	(74,886)	(75,411)	(75,936)	(76,461)	(76,986)	(77,511)	(78,036)	(78,561)	(79,086)	
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)			$217,512	$216,987	$216,462	$215,937	$215,412	$214,887	$214,362	$213,837	$213,312	$212,787	$212,262	$211,737	$211,212	
6	Average Net Investment				217,249	216,724	216,199	215,674	215,149	214,624	214,099	213,574	213,049	212,524	211,999	211,474	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		365	364	364	363	362	361	360	359	358	357	356	356	4,325
	b. Equity Component Grossed Up For Taxes		7.65%		1,384	1,381	1,378	1,374	1,371	1,368	1,364	1,361	1,358	1,354	1,351	1,348	16,392
	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)				$2,479	$2,475	$2,472	$2,467	$2,463	$2,459	$2,454	$2,450	$2,446	$2,441	$2,437	$2,434	$29,477
	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				$2,479	$2,475	$2,472	$2,467	$2,463	$2,459	$2,454	$2,450	$2,446	$2,441	$2,437	$2,434	$29,477

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

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			$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			(43,337)	(43,741)	(44,145)	(44,549)	(44,953)	(45,357)	(45,761)	(46,165)	(46,569)	(46,973)	(47,377)	(47,781)	(48,185)	
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)			$118,417	$118,013	$117,609	$117,205	$116,801	$116,397	$115,993	$115,589	$115,185	$114,781	$114,377	$113,973	$113,569	
6	Average Net Investment				118,215	117,811	117,407	117,003	116,599	116,195	115,791	115,387	114,983	114,579	114,175	113,771	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		199	198	197	197	196	195	195	194	193	193	192	191	2,340
	b. Equity Component Grossed Up For Taxes		7.65%		753	751	748	746	743	740	738	735	733	730	728	725	8,870
	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)				$1,483	$1,480	$1,476	$1,474	$1,470	$1,466	$1,464	$1,460	$1,457	$1,454	$1,451	$1,447	$17,582
	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				$1,483	$1,480	$1,476	$1,474	$1,470	$1,466	$1,464	$1,460	$1,457	$1,454	$1,451	$1,447	$17,582

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			$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			(53,857)	(54,215)	(54,573)	(54,931)	(55,289)	(55,647)	(56,005)	(56,363)	(56,721)	(57,079)	(57,437)	(57,795)	(58,153)	
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)			$221,490	$221,132	$220,774	$220,416	$220,058	$219,700	$219,342	$218,984	$218,626	$218,268	$217,910	$217,552	$217,194	
6	Average Net Investment				221,311	220,953	220,595	220,237	219,879	219,521	219,163	218,805	218,447	218,089	217,731	217,373	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		372	372	371	370	370	369	369	368	367	367	366	365	4,426
	b. Equity Component Grossed Up For Taxes		7.65%		1,410	1,408	1,406	1,403	1,401	1,399	1,397	1,394	1,392	1,390	1,387	1,385	16,772
	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)				$2,368	$2,366	$2,363	$2,359	$2,357	$2,354	$2,352	$2,348	$2,345	$2,343	$2,339	$2,336	$28,230
	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				$2,368	$2,366	$2,363	$2,359	$2,357	$2,354	$2,352	$2,348	$2,345	$2,343	$2,339	$2,336	$28,230

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

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			$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			(47,871)	(48,255)	(48,639)	(49,023)	(49,407)	(49,791)	(50,175)	(50,559)	(50,943)	(51,327)	(51,711)	(52,095)	(52,479)	
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)			$151,117	$150,733	$150,349	$149,965	$149,581	$149,197	$148,813	$148,429	$148,045	$147,661	$147,277	$146,893	$146,509	
6	Average Net Investment				150,925	150,541	150,157	149,773	149,389	149,005	148,621	148,237	147,853	147,469	147,085	146,701	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		254	253	252	252	251	251	250	249	249	248	247	247	3,003
	b. Equity Component Grossed Up For Taxes		7.65%		962	959	957	954	952	949	947	945	942	940	937	935	11,379
	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)				$1,765	$1,761	$1,758	$1,755	$1,752	$1,749	$1,746	$1,743	$1,740	$1,737	$1,733	$1,731	$20,970
	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				$1,765	$1,761	$1,758	$1,755	$1,752	$1,749	$1,746	$1,743	$1,740	$1,737	$1,733	$1,731	$20,970

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			$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			(27,399)	(27,618)	(27,837)	(28,056)	(28,275)	(28,494)	(28,713)	(28,932)	(29,151)	(29,370)	(29,589)	(29,808)	(30,027)	
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)			$60,268	$60,049	$59,830	$59,611	$59,392	$59,173	$58,954	$58,735	$58,516	$58,297	$58,078	$57,859	$57,640	
6	Average Net Investment				60,159	59,940	59,721	59,502	59,283	59,064	58,845	58,626	58,407	58,188	57,969	57,750	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		101	101	100	100	100	99	99	99	98	98	97	97	1,189
	b. Equity Component Grossed Up For Taxes		7.65%		383	382	381	379	378	376	375	374	372	371	369	368	4,508
	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)				$788	$787	$785	$783	$782	$779	$778	$777	$774	$773	$770	$769	$9,345
	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				$788	$787	$785	$783	$782	$779	$778	$777	$774	$773	$770	$769	$9,345

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

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			$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			(87,177)	(88,016)	(88,855)	(89,694)	(90,533)	(91,372)	(92,211)	(93,050)	(93,889)	(94,728)	(95,567)	(96,406)	(97,245)	
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)			$260,021	$259,182	$258,343	$257,504	$256,665	$255,826	$254,987	$254,148	$253,309	$252,470	$251,631	$250,792	$249,953	
6	Average Net Investment				259,601	258,762	257,923	257,084	256,245	255,406	254,567	253,728	252,889	252,050	251,211	250,372	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		436	435	434	432	431	429	428	427	425	424	422	421	5,144
	b. Equity Component Grossed Up For Taxes		7.65%		1,654	1,649	1,643	1,638	1,633	1,627	1,622	1,617	1,611	1,606	1,601	1,595	19,496
	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)				$3,216	$3,210	$3,203	$3,196	$3,190	$3,182	$3,176	$3,170	$3,162	$3,156	$3,149	$3,142	$38,152
	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				$3,216	$3,210	$3,203	$3,196	$3,190	$3,182	$3,176	$3,170	$3,162	$3,156	$3,149	$3,142	$38,152

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			$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			($95,011)	(95,798)	(96,585)	(97,372)	(98,159)	(98,946)	(99,733)	(100,520)	(101,307)	(102,094)	(102,881)	(103,668)	(104,455)	
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)			$254,573	$253,786	$252,999	$252,212	$251,425	$250,638	$249,851	$249,064	$248,277	$247,490	$246,703	$245,916	$245,129	
6	Average Net Investment				254,179	253,392	252,605	251,818	251,031	250,244	249,457	248,670	247,883	247,096	246,309	245,522	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		427	426	425	423	422	421	419	418	417	415	414	413	5,040
	b. Equity Component Grossed Up For Taxes		7.65%		1,620	1,615	1,610	1,605	1,600	1,595	1,590	1,585	1,580	1,574	1,569	1,564	19,107
	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)				$3,082	$3,076	$3,070	$3,063	$3,057	$3,051	$3,044	$3,038	$3,032	$3,024	$3,018	$3,012	$36,567
	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				$3,082	$3,076	$3,070	$3,063	$3,057	$3,051	$3,044	$3,038	$3,032	$3,024	$3,018	$3,012	$36,567

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

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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)			48,372	45,147	41,922	38,697	35,472	32,247	29,022	25,797	22,572	19,347	16,122	12,897	9,672	
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)			$48,372	$45,147	$41,922	$38,697	$35,472	$32,247	$29,022	$25,797	$22,572	$19,347	$16,122	$12,897	$9,672	
6	Average Net Investment				46,759	43,534	40,309	37,084	33,859	30,634	27,409	24,184	20,959	17,734	14,509	11,284	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		79	73	68	62	57	52	46	41	35	30	24	19	586
	b. Equity Component Grossed Up For Taxes		7.65%		298	277	257	236	216	195	175	154	134	113	92	72	2,219
	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	38,700
	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)				$3,602	$3,575	$3,550	$3,523	$3,498	$3,472	$3,446	$3,420	$3,394	$3,368	$3,341	$3,316	$41,505
	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				$3,602	$3,575	$3,550	$3,523	$3,498	$3,472	$3,446	$3,420	$3,394	$3,368	$3,341	$3,316	$41,505

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			(56,190)	(56,613)	(57,036)	(57,459)	(57,882)	(58,305)	(58,728)	(59,151)	(59,574)	(59,997)	(60,420)	(60,843)	(61,266)	
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)			$325,370	$324,947	$324,524	$324,101	$323,678	$323,255	$322,832	$322,409	$321,986	$321,563	$321,140	$320,717	$320,294	
6	Average Net Investment				325,158	324,735	324,312	323,889	323,466	323,043	322,620	322,197	321,774	321,351	320,928	320,505	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		547	546	545	545	544	543	542	542	541	540	540	539	6,514
	b. Equity Component Grossed Up For Taxes		7.65%		2,072	2,069	2,067	2,064	2,061	2,058	2,056	2,053	2,050	2,048	2,045	2,042	24,685
	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)				$3,298	$3,294	$3,291	$3,288	$3,284	$3,280	$3,277	$3,274	$3,270	$3,267	$3,264	$3,260	$39,347
	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				$3,298	$3,294	$3,291	$3,288	$3,284	$3,280	$3,277	$3,274	$3,270	$3,267	$3,264	$3,260	$39,347

(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.

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

Line	Description		Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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		(129,041)	(133,465)	(137,889)	(142,313)	(146,737)	(151,161)	(155,585)	(160,009)	(164,433)	(168,857)	(173,281)	(177,705)	(182,129)	
4	CWIP - Non-Interest Bearing (B)		0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)		$2,020,059	$2,015,635	$2,011,211	$2,006,787	$2,002,363	$1,997,939	$1,993,515	$1,989,091	$1,984,667	$1,980,243	$1,975,819	$1,971,395	$1,966,971	
6	Average Net Investment			2,017,847	2,013,423	2,008,999	2,004,575	2,000,151	1,995,727	1,991,303	1,986,879	1,982,455	1,978,031	1,973,607	1,969,183	
7	Return on Average Net Investment (A)															
	a. Debt Component	2.02%		3,393	3,385	3,378	3,371	3,363	3,356	3,348	3,341	3,333	3,326	3,318	3,311	40,223
	b. Equity Component Grossed Up For Taxes	7.65%		12,858	12,830	12,801	12,773	12,745	12,717	12,689	12,660	12,632	12,604	12,576	12,548	152,433
	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)			$20,980	$20,944	$20,908	$20,873	$20,837	$20,802	$20,766	$20,730	$20,694	$20,659	$20,623	$20,588	$249,404
	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			$20,980	$20,944	$20,908	$20,873	$20,837	$20,802	$20,766	$20,730	$20,694	$20,659	$20,623	$20,588	$249,404

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

Line	Description		Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	End of Period Total
1	Investments															
	a. Expenditures/Additions			$4,335,049	$5,554,928	$9,585,008	$3,965,646	$3,582,889	$3,033,397	$3,052,926	$2,427,251	$2,098,069	$1,276,361	$1,931,055	$735,233	$41,577,813
	b. Clearings to Plant			0	0	0	0	0	0	0	0	0	0	65,442,284	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	66,056,294	66,056,294	
3	Less: Accumulated Depreciation		(34,043)	(34,803)	(35,563)	(36,323)	(37,083)	(37,843)	(38,603)	(39,363)	(40,123)	(40,883)	(41,643)	(123,443)	(205,243)	
4	CWIP - Non-Interest Bearing (B)		26,530,759	30,865,808	36,420,737	46,005,745	49,971,391	53,554,280	56,587,677	59,640,603	62,067,854	64,165,923	65,442,284	1,931,055	2,666,288	
5	Net Investment (Lines 2 + 3 + 4)		$27,110,726	$31,445,015	$36,999,183	$46,583,431	$50,548,318	$54,130,447	$57,163,084	$60,215,250	$62,641,741	$64,739,050	$66,014,651	$67,863,906	$68,517,339	
6	Average Net Investment			29,277,870	34,222,099	41,791,307	48,565,875	52,339,382	55,646,766	58,689,167	61,428,495	63,690,395	65,376,851	66,939,279	68,190,623	
7	Return on Average Net Investment (A)															
	a. Debt Component	2.02%		49,228	57,542	70,269	81,659	88,004	93,565	98,681	103,287	107,090	109,926	112,553	114,657	1,086,461
	b. Equity Component Grossed Up For Taxes	7.65%		186,559	218,063	266,294	309,462	333,506	354,581	373,967	391,422	405,835	416,581	426,537	434,511	4,117,318
	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	81,800	81,800	171,200
	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	9,374	9,374	19,618
	e. Other			0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)			$236,634	$276,452	$337,410	$391,968	$422,357	$448,993	$473,495	$495,556	$513,772	$527,354	$630,264	$640,342	$5,394,597
	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			$236,634	$276,452	$337,410	$391,968	$422,357	$448,993	$473,495	$495,556	$513,772	$527,354	$630,264	$640,342	$5,394,597

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.

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			$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			(71,533)	(72,894)	(74,255)	(75,616)	(76,977)	(78,338)	(79,699)	(81,060)	(82,421)	(83,782)	(85,143)	(86,504)	(87,865)	
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)			$589,465	$588,104	$586,743	$585,382	$584,021	$582,660	$581,299	$579,938	$578,577	$577,216	$575,855	$574,494	$573,133	
6	Average Net Investment				588,785	587,424	586,063	584,702	583,341	581,980	580,619	579,258	577,897	576,536	575,175	573,814	
7	Return on Average Net Investment (A)																
	a. Debt Component		2.02%		990	988	985	983	981	979	976	974	972	969	967	965	11,729
	b. Equity Component Grossed Up For Taxes		7.65%		3,752	3,743	3,734	3,726	3,717	3,708	3,700	3,691	3,682	3,674	3,665	3,656	44,448
	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)				$6,197	$6,186	$6,174	$6,164	$6,153	$6,142	$6,131	$6,120	$6,109	$6,098	$6,087	$6,076	$73,637
	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				$6,197	$6,186	$6,174	$6,164	$6,153	$6,142	$6,131	$6,120	$6,109	$6,098	$6,087	$6,076	$73,637

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

Line	Description			Beginning of Period Amount	Estimated Jan-18	Estimated Feb-18	Estimated Mar-18	Estimated Apr-18	Estimated May-18	Estimated Jun-18	Estimated Jul-18	Estimated Aug-18	Estimated Sep-18	Estimated Oct-18	Estimated Nov-18	Estimated Dec-18	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			$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			(41,839)	(42,880)	(43,921)	(44,962)	(46,003)	(47,044)	(48,085)	(49,126)	(50,167)	(51,208)	(52,249)	(53,290)	(54,331)	
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)			$464,065	$463,024	$461,983	$460,942	$459,901	$458,860	$457,819	$456,778	$455,737	$454,696	$453,655	$452,614	$451,573	
6	Return on Average Net Investment (A)				463,545	462,504	461,463	460,422	459,381	458,340	457,299	456,258	455,217	454,176	453,135	452,094	
7	Return on Average Net Investment																
	a. Debt Component		2.02%		779	778	776	774	772	771	769	767	765	764	762	760	9,237
	b. Equity Component Grossed Up For Taxes		7.65%		2,954	2,947	2,940	2,934	2,927	2,921	2,914	2,907	2,901	2,894	2,887	2,881	35,007
	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)				$4,846	$4,838	$4,829	$4,821	$4,812	$4,805	$4,796	$4,787	$4,779	$4,771	$4,762	$4,754	$57,600
	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				$4,846	$4,838	$4,829	$4,821	$4,812	$4,805	$4,796	$4,787	$4,779	$4,771	$4,762	$4,754	$57,600

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. 20170007-EI

September 1, 2017

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. Have you previously filed testimony before this Commission in Docket No. 20170007-EI?

A. Yes. I provided direct testimony on April 3, 2017 and August 4, 2017.

Q. Has your job description, education, background or professional experience changed since that time?

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide an update on Duke Energy Florida LLC's ("DEF" or "Company") proposed compliance activities and related 2018 estimated costs associated with the Coal Combustion Residual ("CCR") Rule for

which the Company seeks recovery under the Environmental Cost Recovery Clause ("ECRC").

Q. Have you prepared or caused to be prepared under your direction, supervision or control any exhibits in this proceeding?

A. Yes. I am co-sponsoring the following portion of Exhibit No. __ (CAM-5) to Christopher A Menendez's direct testimony:

- 42-5P page 23 – Coal Combustion Residual Rule

Q. What are the CCR rule compliance activities and associated costs for which DEF is seeking recovery in 2018?

A. <u>Ash Landfill and Flue Gas Desulfurization Ponds O&M Costs</u>

Various maintenance and repair work is required for the CR ash landfill and FGD ponds to comply with the rule. These include fixing ruts and animal burrows, vegetation management, erosion repairs, fugitive dust mitigation, Emergency Action Plan exercises and updates, and routine weekly inspections. Additionally the rule requires annual inspections of the landfill and FGD ponds by qualified engineers. DEF will also perform the required groundwater monitoring for ash management units, which includes engineering, sampling, analysis, and reporting. Total estimated O&M costs are approximately $501k.

Flue Gas Desulfurization ("FGD") Blowdown Ponds

DEF estimates approximately $114k of capital expenditures in 2018. DEF anticipates installing five groundwater monitoring wells to comply with the rule's groundwater assessment requirements.

Q. Are there any other CCR rule compliance activities and costs for which DEF expects to seek recovery in 2018?

A. DEF continues to evaluate the CCR rule to determine operating and cost impacts, and expects to incur costs in 2018 and beyond. However, the full extent of compliance activities and associated costs cannot be determined until further analysis and assessment, including CCR well data analysis, is complete. As these analyses and assessments are completed and additional compliance activities and costs become known, DEF will update the Commission and provide the costs for recovery, as appropriate, in later ECRC filings.

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. 20170007-EI

September 1, 2017

Q. Please state your name and business address.

A. My name is Jeffrey Swartz. My business address is 299 1st Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 20170007-EI?

A. Yes. I provided direct testimony on April 3, 2017 and August 4, 2017.

Q. Has your job description, education, background or professional experience changed since that time?

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide estimates of costs that will be incurred in 2018 for Duke Energy Florida LLC's ("DEF" or "Company") Integrated Clean Air Compliance Program (Project 7.4), Mercury and Air

Toxics Standards (MATS) Program – Anclote Gas Conversion (Project 17.1), and Mercury and Air Toxics Standards (MATS) Program – Crystal River Units 1 & 2 (CR1&2) (Project 17.2).

Q. Have you prepared or caused to be prepared under your direction, supervision or control any exhibits in this proceeding?

A. Yes. I am sponsoring Exhibit No.__ (JS-1), which is an organization chart for DEF's Crystal River Clean Air Projects. I am also co-sponsoring the following portions of Exhibit No. __ (CAM-5) to Christopher A. Menendez's direct testimony:

- 42-5P page 7 of 23 – Clean Air Interstate Rule (CAIR)
- 42-5P page 21 of 23 – MATS Anclote Gas Conversion
- 42-5P page 22 of 23 – MATS Program – CR1&2

Q. What O&M costs does DEF expect to incur in 2018 for air emission controls at Crystal River Units 4 and 5 (CR4&5) as part of the Integrated Clean Air Compliance Program (Project 7.4)?

A. DEF estimates O&M costs of approximately $33.7M to support the operation and maintenance of air emissions controls that were installed at the CR Energy Complex ("CREC") as outlined in DEF's Integrated Clean Air Compliance Plan as follows:

- Labor costs are estimated at $8.2M based on current staffing levels, including labor for the CRN FGD Wastewater project discussed below.
- Contractor expenses are estimated at $4.3M for various services.

- Parts and materials are estimated at $2.3M.
- Other costs are estimated at $168k.
- Project expenses for absorber stack inspections are estimated at $104k.
- CR4 outage costs are estimated at $1M.
- Reagent and bi-product costs (ammonia, limestone, hydrated lime, caustic, dibasic acid and net gypsum sales/disposal) are estimated to total $17.6M.

Q. **Please provide an update on the CR 4&5 FGD Wastewater Treatment Project (Project 7.4q).**

A. CR4&5 coal-fired units generate blowdown wastewater that is discharged to a series of lined ponds for equalization and settling, then further discharged to unlined percolation ponds. In the Conditions of Certification dated August 1, 2012, the Florida Department of Environmental Protection ("FDEP") required DEF to evaluate an alternative disposal method based on results of groundwater monitoring near the percolation ponds. As explained in my August 31, 2015 testimony filed in Docket No. 20150007-EI, DEF has evaluated several treatment options to comply with the FDEP permit requirements and selected a strategy that uses a physical/chemical treatment system with a bioreactor treatment system to treat FGD blowdown wastewater with discharge to surface water or percolation ponds. As explained in my September 1, 2016 testimony filed in Docket No. 20160007-EI, DEF completed the final design in 2017. After a review of existing FGD WWT systems across the Duke Energy fleet consisting of physical/chemical and biological technologies, and after several comprehensive design reviews of vendor equipment and balance of plant

components, DEF has developed preliminary estimated costs to operate and maintain the CR 4&5 FGD WWT system.

Q. **What 2018 O&M costs does DEF expect to incur for the CR 4&5 FGD Blowdown Wastewater Treatment project (Project 7.4q).**

A. Once the project is placed in-service in Q4 2018, DEF expects to incur 2018 O&M costs of approximately $495k, which includes FGD WWT Operators that will be required 24 hours per day to operate the system, provide basic maintenance, and conduct analytics required to run the system appropriately. On a full year basis, DEF's preliminary O&M estimate is approximately $1.96 million.

Q. What capital expenditures does DEF expect to incur in 2018 for the implementation of the Integrated Clean Air Compliance Program (Project 7.4)?

A. DEF estimates 2018 capital expenditures of approximately $42M for the CR 4&5 FGD Blowdown wastewater project. This includes completion of the plant equipment construction and the WestTech/Frontier Bioreactor equipment.

Q. What steps does DEF take to ensure that the level of expenditures for the operation of CR4&5 controls is reasonable and prudent?

A. Plant management controls and monitors operations and costs using several methods. Work is scheduled and conducted proactively and efficiently. Costs

are approved by the appropriate level of management per existing Company policies. All expenditures are monitored on a monthly basis, and budget variances are analyzed for accuracy and appropriateness.

Q. Please discuss the organization being used to operate and maintain the CAIR equipment?

A. The Company established a dedicated unit to manage, operate and maintain the CAIR equipment as shown by the organization chart on Exhibit__(JS-1). This unit consists of 51 employees that report to the Crystal River North Station Manager and 1 employee who reports to the Director-Florida Fossil-Hydro-Finance. There are 7 managers and 44 maintenance, operations and support employees. The operators work rotating shifts in order to staff the operations of CREC 24 hours per day. The maintenance employees primarily work days, but shift employees are available to work when needed. In an effort to keep regular staffing levels low, contractors are used for specialized or lower-skilled work which minimizes overall operation and maintenance costs.

Q. Are there policies and procedures in place to efficiently operate and maintain the CAIR equipment?

A. Yes. There are several different policies and procedures used to efficiently operate and maintain the CAIR equipment. First and foremost, the plant adheres to all OSHA and Company safety-related policies and procedures. It also follows operations and maintenance procedures during startups, shut downs, steady state situations and transient scenarios. All employees are trained to

respond effectively to many different operating scenarios as part of these procedures. The procedures were developed during construction and startup, and continue to be revised as more experience and expertise is gained with the equipment.

The plant uses existing corporate-wide policies and procedures to efficiently conduct business such as human resources (hiring, compensation, and performance management), supply chain management (purchasing, contracting, and inventory) and information technology (NERC Critical Infrastructure Protection).

Q. Are personnel operating and maintaining this equipment trained in these policies and procedures?

A. Yes. Personnel selected to operate and maintain CAIR equipment have to meet job-related qualifications for specific positions. Some operation employees are hired from outside companies and have previous experience operating this type of equipment at other utilities. Other operation employees are selected to participate in an in-house apprentice program. These employees must complete a 2 to 4 year training program before they are fully qualified workers. This training includes a mix of classroom and hands-on training that helps employees progress through different levels of task proficiency. Maintenance employees are selected based on their skills and experience, and are provided equipment specific training to optimize equipment maintenance.

Equipment-specific training was conducted during the construction and start-up phase of the project and continues as major equipment overhauls are performed. This training included equipment walk-downs, discussions with vendor representatives and hands-on operating and maintenance work performed under the supervision of qualified individuals.

From a business process standpoint, CAIR employees are trained on policies and procedures using several different methods that include required reading and review of the policies and procedures, small group discussions, one-on-one interaction with subject matter experts, computer based training and on the job task training.

Q. Does the Company have controls in place to ensure these policies and procedures are followed?

A. DEF ensures compliance with policies and procedures through management controls, equipment round checklists, procedure sign-offs and internal audits. The level of controls is based on the particular policy or procedure.

Q. Are there any other mechanisms in place to ensure proper operation and maintenance of CAIR equipment?

A. Along with the above methods, prudent engineering judgment and industry standards are used to ensure proper operation and maintenance of CAIR equipment. The FGD Engineer (System Owner) works directly with operations

and maintenance personnel to ensure that systems are working in accordance with design parameters.

Routine maintenance is performed on a regular and on-going basis. In addition, specialized inspection and maintenance work is conducted during scheduled unit and equipment outages. These specialized work activities are identified and refined as the Company gains more operational experience with the equipment.

Q. What O&M costs does DEF expect to incur in 2018 for the MATS Program – Anclote Gas Conversion (Project 17.1)?

A. DEF does not expect any O&M costs.

Q. What O&M costs does DEF expect to incur in 2018 for the MATS Program – CR1&2 (Project 17.2)?

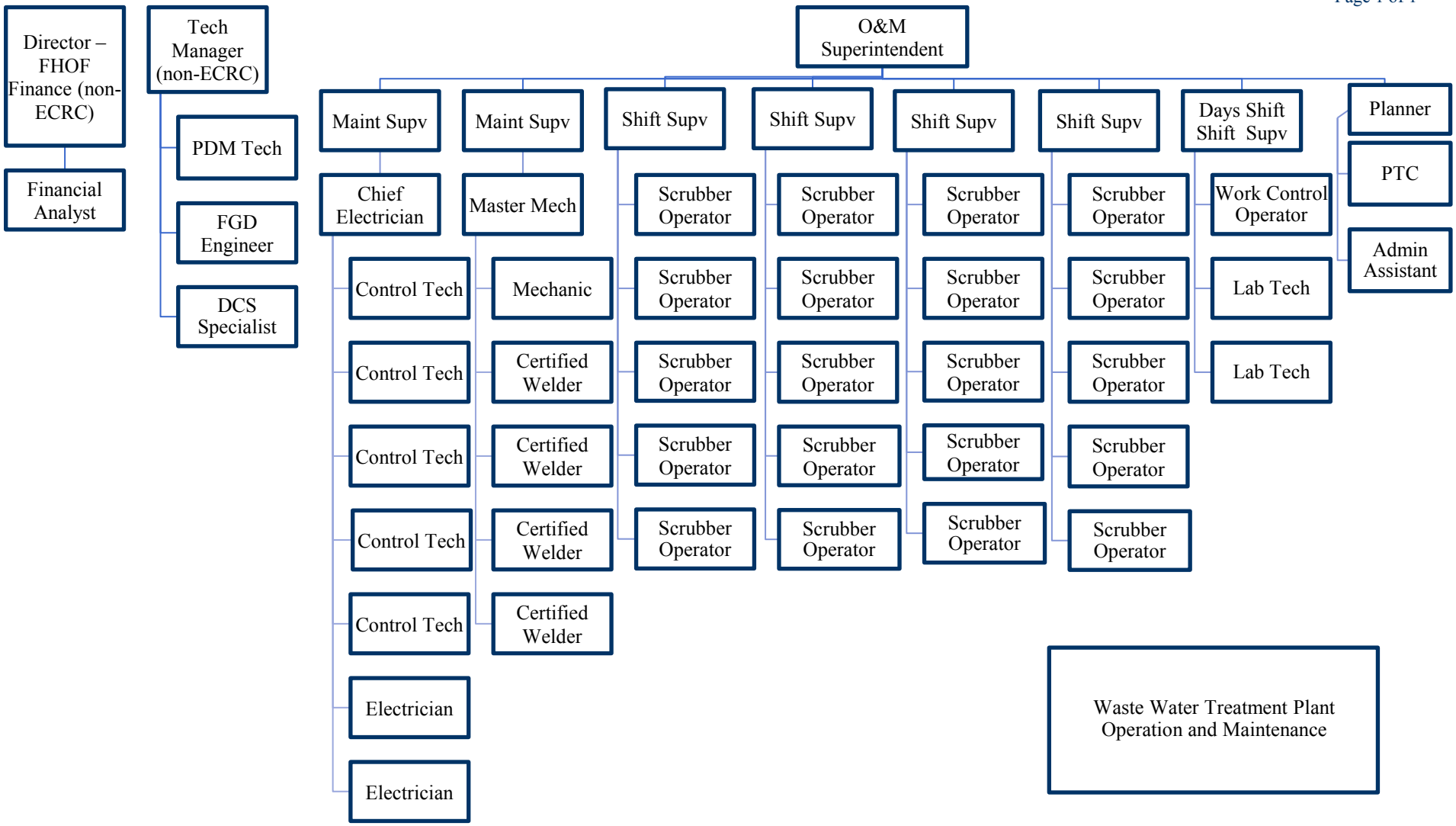
A. DEF estimates O&M costs of approximately $1.5 million for CR1&2 MATS compliance. This estimate includes support for reagent injection systems, fuel handling and equipment impacts from burning alternate fuels, and emissions monitoring and testing.

Q. What capital expenditures does DEF expect to incur in 2018 for the MATS Program – CR1&2 (Project 17.2)?

A. DEF does not anticipate any capital expenditures in 2018.

Q. Does this conclude your testimony?

A. Yes.


Director – FHOF Finance (non-ECRC)
Financial Analyst
Tech Manager (non-ECRC)
PDM Tech
FGD Engineer
DCS Specialist
O&M Superintendent
Maint Supv
Maint Supv
Shift Supv
Shift Supv
Shift Supv
Shift Supv
Days Shift Shift Supv
Planner
PTC
Admin Assistant
Chief Electrician
Master Mech
Scrubber Operator
Work Control Operator
Lab Tech
Lab Tech
Control Tech
Control Tech
Control Tech
Control Tech
Control Tech
Electrician
Electrician
Mechanic
Certified Welder
Certified Welder
Certified Welder
Certified Welder
Waste Water Treatment Plant Operation and Maintenance

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

PATRICIA Q. WEST

ON BEHALF OF

DUKE ENERGY FLORIDA, LLC

DOCKET NO. 20170007-EI

September 1, 2017

Q. Please state your name and business address.

A. My name is Patricia Q. West. My business address is 299 1st Avenue North, St. Petersburg, FL 33701.

Q. Have you previously filed testimony before this Commission in Docket No. 20170007-EI?

A. Yes. I provided direct testimony on April 3, 2017 and August 4, 2017.

Q. Has your job description, education, background or professional experience changed since that time?

A. No.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to provide estimates of the costs that will be incurred in 2018 for Duke Energy Florida LLC's ("DEF" or "Company") Substation Environmental Investigation, Remediation and Pollution Prevention

Program (Project 1 & 1a), Distribution Environmental Investigation, Remediation and Pollution Prevention Program (Project 2), Pipeline Integrity Management ("PIM") Program (Project 3), Above Ground Storage Tanks ("AST") Program (Project 4), Phase II Cooling Water Intake 316(b) Program (Project 6), CAIR/CAMR Continuous Mercury Monitoring System ("CMMS") Program (Projects 7.2 & 7.3), Best Available Retrofit Technology ("BART") Program (Project 7.5), Arsenic Groundwater Standard Program (Project 8), Sea Turtle – Coastal Street Lighting Program (Project 9), Underground Storage Tanks ("UST") Program (Project 10), Modular Cooling Towers (Project 11), Thermal Discharge Permanent Compliance (Project 11.1), Greenhouse Gas Inventory and Reporting (Project 12), Mercury Total Maximum Loads Monitoring ("TMDL") (Project 13), Hazardous Air Pollutants ("HAPs") Information Collection Request ("ICR") (Project 14), Effluent Limitation Guidelines CRN (Project 15.1), National Pollutant Discharge Elimination System ("NPDES") Program (Project 16), and Mercury & Air Toxics Standards ("MATS") Program – Crystal River Units 4 & 5 ("CR4&5") (Project 17).

Q. Have you prepared or caused to be prepared under your direction, supervision or control any exhibits in this proceeding?

A. Yes. I am co-sponsoring the following portions of Exhibit No. __(CAM-5) to Christopher A. Menendez's direct testimony:

- 42-5P page 1 of 23 – Substation Environmental Investigation, Remediation and Pollution Prevention Program

- 42-5P page 2 of 23 - Distribution System Environmental Investigation, Remediation and Pollution Prevention Program
- 42-5P page 3 of 23 – PIM
- 42-5P page 4 of 23 - AST
- 42-5P page 6 of 23 - Phase II Cooling Water Intake
- 42-5P page 7 of 23 – Clean Air Interstate Rule ("CAIR")
- 42-5P page 8 of 23 – BART
- 42-5P page 9 of 23 - Arsenic Groundwater Standard
- 42-5P page 10 of 23 – Sea Turtle – Coastal Street Lighting Program
- 42-5P page 11 of 23 - UST
- 42-5P page 12 of 23 - Modular Cooling Towers
- 42-5P page 13 of 23 - Thermal Discharge Permanent Cooling Tower
- 42-5P page 14 of 23 - Greenhouse Gas Inventory and Reporting
- 42-5P page 15 of 23 - Mercury TMDL
- 42-5P page 16 of 23 - HAPs ICR
- 42-5P page 17 of 23 - Effluent Limitation Guidelines ICR Program
- 42-5P page 18 of 23 - Effluent Limitation Guidelines CRN Program
- 42-5P page 19 of 23 - NPDES
- 42-5P page 20 of 23 - MATS – CR4&5

Q. What costs does DEF expect to incur in 2018 for the Substation Environmental Investigation, Remediation and Pollution Prevention Program (Project 1 & 1a)?

A. DEF estimates approximately $683k of O&M costs at 8 sites for the Substation Environmental Investigation, Remediation and Pollution Prevention Program. The substation sites include Central Florida, Dunedin, East Clearwater, Holder, Kenneth City, Tarpon Springs, Wekiva, and Windermere. These costs also include institutional controls and report writing activities for various substations in the program.

Q. What costs does DEF expect to incur in 2018 for the Distribution System Environmental Investigation, Remediation and Pollution Prevention Program (Project 2)?

A. DEF is projecting approximately $15k in O&M for the Distribution System Investigation, Remediation, and Pollution Prevention Program (Project 2) for groundwater monitoring at the 7100 Sunset Way, St. Petersburg Beach location.

Q. What costs does DEF expect to incur in 2018 for the PIM Program (Project 3)?

A. The final project in the PIM Program retired June 2017 and Pipeline & Hazardous Materials Safety Administration regulations are no longer applicable. As approved in Order No. PSC-2016-0535-FOF-EI, DEF is amortizing the net book value of the PIM Program assets over three years. For 2018, DEF is projecting approximately $668k of amortization expense.

Q. What costs does DEF expect to incur in 2018 for the Aboveground Storage Tank ("AST") Program (Project 4)?

A. DEF does not expect to incur any capital expenditures or O&M costs in 2018.

Q. Please provide an update on the status of Cooling Water Intake – 316(b).

A. In Order Number PSC-2004-0990-PAA-EI issued in Docket 20040472-EI, the Commission approved for recovery through the Environmental Cost Recovery Clause ("ECRC") DEF's Comprehensive Design Study costs required by Section 316(b) of the Clean Water Act ("316(b) regulations"). These costs have been reflected under Project 6 in DEF's annual ECRC filings. As referenced in my testimony filed August 4, 2017 in the instant docket and consistent with my testimony in prior ECRC dockets, the final 316(b) rule became effective October 15, 2014.

The rule established requirements for reducing impingement and entrainment mortality of fish and other aquatic organisms associated with the operation of cooling water intake structures ("CWIS") at regulated facilities. The rule applies to existing power generating facilities that withdraw more than two million gallons per day ("MGD") from waters of the U.S. and use at least 25% of the water exclusively for cooling purposes. Requirements will be implemented through the National Pollutant Discharge Elimination System ("NPDES") permitting process. DEF's Crystal River Units 1, 2, 4, and 5, Anclote Units 1 and 2, and Bartow combined cycle are subject to 316(b) regulations.

Q. Please describe DEF's Crystal River 316(b) Compliance Plan.

A. The long-term compliance plan for Crystal River Units 1 and 2 ("CR South") is the retirement of those units. DEF is not seeking recovery of CR South 316(b) compliance costs through the Environmental Cost Recovery Clause. The 316(b) compliance plan for Crystal River Units 4 and 5 ("Crystal River North", "CR North", or "CRN") involves interconnection to the new Citrus County combined cycle ("Citrus CC") cooling tower blowdown system to supply makeup water to the CR North cooling towers. The existing CR North cooling water intake structure will be modified to serve as a backup system for operational conditions in which the required cooling tower makeup flow could not be supplied from Citrus CC. Based on preliminary engineering, project scope includes the installation of new piping and valves to extend the Citrus CC discharge pipe to the CR North intake channel, the addition of dedicated blowdown pumps for the Citrus CC cooling towers and a new traveling screen system for the CR North intake structure. DEF's selected compliance plan offers the following benefits. First, DEF's preliminary economic analysis identified this project as the least cost option for customers. Second, the selected option reduces the potential for biological impacts by re-using the cooling water discharge from Citrus CC. Third, the selected option has less system components and complexity than other considered alternatives, which is expected to reduce general environmental and human performance risks. Finally, this solution addresses potential NPDES permit limits on temperature and salinity due to tidal fluctuations in the discharge canal.

DEF's preliminary project cost estimate, based on preliminary engineering, is a capital cost of approximately $20.8 million. DEF expects to begin project spending in 2017; DEF expects capital expenditures to be approximately $1.7 million in 2017 and approximately $1.7 million in 2018. DEF will begin design engineering in 2017 and expects to complete final engineering in mid-2019. DEF expects the project to be placed in-service at the end of 2020. Once placed in-service, DEF expects ongoing O&M costs of approximately $0.2 million annually, which would be included in DEF's annual ECRC filings for Commission review and approval.

Q. Please provide an update on the 316(b) compliance plan for the Bartow and Anclote plants.

A. Site specific strategic plans, studies, and implementation plans are under development to ensure compliance with all applicable requirements of the rule. DEF expects to incur $245k in O&M costs in 2018 for this work. DEF will submit study results to FDEP in mid-2020; DEF will have five years from that submittal to complete the 316(b) compliance for Anclote and Bartow.

Q. What costs does DEF expect to incur in 2018 for the CAIR/CAMR Program (Project 7.2)?

A. DEF does not expect to incur any capital expenditures or O&M costs in 2018.

Q. What costs does DEF expect to incur in 2018 for the BART Program (Project 7.5)?

A. DEF does not expect to incur any costs in 2018.

Q. What costs does DEF expect to incur in 2018 for the Arsenic Groundwater Standard Program (Project 8)?

A. DEF estimates approximately $150k in O&M costs for the Arsenic Groundwater Standard Program. In accordance to FDEP Consent Order No. 09-3463D executed on March 22, 2016 DEF continues its investigation to evaluate the potential source of arsenic groundwater exceedances. A summary report of findings will be submitted to the FDEP no later than December 31, 2017, and the Station must be in compliance with the arsenic groundwater limit by December 31, 2019 in accordance with the Consent Order. The original Consent Order was issued by the FDEP for exceedance of the arsenic groundwater limit following the 2005 revision of the state's groundwater standard that lowered the arsenic maximum contaminant level from 50 ppb to 10 ppb.

Q. What costs does DEF expect to incur in 2018 for the Sea Turtle – Coastal Street Lighting Program (Project 9)?

A. DEF estimates $350 and $400 in O&M and capital costs, respectively, for the Sea Turtle – Coastal Street Lighting Program. The O&M costs are to install mitigation on any existing street lights during nesting season that may interfere with sea turtle nesting for Gulf County, Mexico Beach, and Pinellas County. Capital costs are projected to install new street lights if required in Gulf County,

Mexico Beach, and Pinellas County and any lighting required for the Don Cesar project in Pinellas County.

Q. What costs does DEF expect to incur in 2018 for the Underground Storage Tanks ("UST") Program (Project 10)?

A. DEF does not expect to incur any capital expenditures or O&M costs in 2018.

Q. What costs does DEF expect to incur in 2018 for the Modular Cooling Tower (Project 11)?

A. DEF does not expect to incur any costs in 2018.

Q. What costs does DEF expect to incur in 2018 for the Thermal Discharge Permanent Cooling Tower (Project 11.1)?

A. DEF does not expect to incur any costs in 2018.

Q. What costs does DEF expect to incur in 2018 for the Greenhouse Gas Inventory and Reporting Program (Project 12)?

A. DEF does not expect to incur any costs in 2018.

Q. What costs does DEF expect to incur in 2018 for the Mercury TMDL Program (Project 13)?

A. DEF does not expect to incur any costs in 2018.

Q. What costs does DEF expect to incur in 2018 in for the HAPs ICR Program (Project No. 14)?

A. DEF does not expect to incur any costs in 2018.

Q. What costs does DEF expect to incur in 2018 for the Effluent Limitation Guidelines ICR Program (Project No. 15)?

A. DEF does not expect to incur any costs in 2018.

Q. What costs does DEF expect to incur in 2018 for the Effluent Limitation Guidelines CRN Program (Project No. 15.1)?

A. DEF is not projecting any 2018 capital costs for the ELG Crystal River North project. On November 23, 2015, 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 must be incorporated into affected stations' NPDES permits with a compliance timeframe between November 1, 2018 and December 31, 2023. On April 25, 2017, EPA issued an administrative stay postponing the compliance dates in the rule. On June 6, 2017, EPA published in the Federal Register its proposal to postpone certain compliance dates in the rule.

On August 14, 2017, the Department of Justice ("DOJ") filed a "Motion to Govern Further Proceedings" in the pending 5th Circuit litigation over the power plant ELG rules. In this motion, EPA announced its plans to "conduct a

rulemaking to potentially revise the new more stringent Best Available Technology Economically Achievable ("BAT") effluent limitations and Pretreatment Standards for Existing Sources ("PSES") in the 2015 Rule that apply to two of the six relevant waste streams… (1) bottom ash transport water and (2) flue gas desulfurization (FGD) wastewater." On August 22, 2017 the Fifth Court of Appeals granted the DOJ's Motion and stayed the litigation related to the issues discussed above pending the resolution of EPA's rulemaking. DEF's ELG Project will remain on hold until these matters are addressed through EPA's rulemaking activities.

Q. What costs does DEF expect to incur in 2018 for the NPDES Program (Project No. 16)?

A. DEF estimates approximately $32k of O&M costs for Whole Effluent Toxicity ("WET") testing at DEF stations with NPDES permits.

Q. What O&M costs does DEF expect to incur in 2018 for the MATS Program – CR4&5 (Project No. 17)?

A. DEF estimates O&M costs of approximately $598k for CR4&5 MATS compliance. This estimate includes emissions testing, burner inspections, maintenance of emissions monitoring and control technologies, and reagent costs.

Q. What capital costs does DEF expect to incur in 2018 for the MATS Program – CR4&5 (Project No. 17)?

A. DEF does not expect capital expenditures in 2018.

Q. Does this conclude your testimony?

A. Yes.