



Kendrick C. Fentress  
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March 14, 2017

**VIA ELECTRONIC FILING**

M. Lynn Jarvis  
Chief Clerk  
North Carolina Utilities Commission  
4325 Mail Service Center  
Raleigh, North Carolina 27699-4300

**RE: Duke Energy Corporation and Piedmont Natural Gas Company, Inc.  
Accounting Entries Update  
Docket Nos. E-2, Sub 1095; E-7, Sub 1100 and G-9, Sub 682**

Dear Ms. Jarvis:

Pursuant to Ordering Paragraph No. 7(a) of the Commission's September 29, 2016 *Order Approving Merger Subject to Regulatory Conditions and Code of Conduct*, enclosed please find a supplemental report related to the final accounting for merger-related direct expenses. Ordering Paragraph No. 7(a) required this information to be filed within 60 days from the close of the quarter. Duke Energy inadvertently missed this filing date and regrets any inconvenience this oversight may have caused.

If you have any questions, please let me know.

Sincerely,

Kendrick C. Fentress

Enclosure

cc: Parties of Record

OFFICIAL COPY

Mar 14 2017

December 2016 - February 2017							
<u>Report Line</u>	<u>Account</u>	<u>Total</u>	<u>DE Carolinas</u>	<u>DE Progress</u>	<u>PNG</u>	<u>DE Holding Company</u>	<u>Other Entities</u>
Change-in-Control Payments		-	-	-	-	-	-
Regulatory Process Costs	923	12,118	4,251 (a)	2,728 (a)	763 (a)	-	4,376 (a)
Transaction Costs	426	(13,643)	-	-	(13,643)	-	-
	921	4,287	-	-	-	4,287	-
	923	730,823	(38,192) (b)	(24,181) (b)	(7,006) (b)	839,727	(39,525) (b)
	Subtotal	721,467	(38,192)	(24,181)	(20,649)	844,014	(39,525)
Total		<b>733,585</b>	<b>(33,941)</b>	<b>(21,453)</b>	<b>(19,886)</b>	<b>844,014</b>	<b>(35,149)</b>

2015 - November 2016							
<u>Report Line</u>	<u>Account</u>	<u>Total</u>	<u>DE Carolinas</u>	<u>DE Progress</u>	<u>PNG</u>	<u>DE Holding Company</u>	<u>Other Entities</u>
Change-in-Control Payments	920	12,455,099	-	-	12,455,099	-	-
Regulatory Process Costs	408	496	496	-	-	-	-
	920	10,748	10,748	-	-	-	-
	921	29	29	-	-	-	-
	923	2,203,185	817,470	507,361	1,493	-	876,861
	926	1,387	1,387	-	-	-	-
	Subtotal	2,215,845	830,130	507,361	1,493	-	876,861
Transaction Costs	426	31,581,950	-	-	31,581,950	-	-
	921	58	-	-	-	58	-
	923	24,751,935	1,151,123	715,588	11,204	21,619,302	1,254,718
	Subtotal	56,333,943	1,151,123	715,588	31,593,154	21,619,360	1,254,718
Total		<b>71,004,887</b>	<b>1,981,253</b>	<b>1,222,949</b>	<b>44,049,746</b>	<b>21,619,360</b>	<b>2,131,579</b>

(a) Costs are being tracked to be removed from rates.

(b) Includes amounts to be moved to DE Holding Company in March - \$192, \$128, \$4,198, and \$195 respectively.

CERTIFICATE OF SERVICE

I certify that a copy of Duke Energy Corporation's and Piedmont Natural Gas Company, Inc.'s Supplement to Accounting Entries, in Docket Nos. E-2, Sub 1095; E-7, Sub 1100 and G-9, Sub 682, has been served by electronic mail, hand delivery, or by depositing a copy in the United States Mail, 1<sup>st</sup> Class Postage Prepaid, properly addressed to parties of record.

This the 14<sup>th</sup> day of March, 2017.



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