



Kendrick C. Fentress
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August 21, 2018

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 Supplement
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.

If you have any questions, please let me know.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kendrick C. Fentress', written over a horizontal line.

Kendrick C. Fentress

Enclosure

cc: Parties of Record

OFFICIAL COPY

Aug 21 2018

| July 2018 YTD | | | | | | | |
|----------------------------|----------|-------|--------------|-------------|---------|--------------------|----------------|
| Report Line | Account | Total | DE Carolinas | DE Progress | PNG | DE Holding Company | Other Entities |
| Change-in-Control Payments | | - | - | - | - | - | - |
| Regulatory Process Costs | 923 | 6,746 | 2,389 (a) | 1,575 (a) | 369 (a) | - | 2,413 (a) |
| Transaction Costs | 426 | - | - | - | - | - | - |
| | 921 | - | - | - | - | - | - |
| | 923 | - | - | - | - | - | - |
| | Subtotal | - | - | - | - | - | - |
| Total | | 6,746 | 2,389 | 1,575 | 369 | - | 2,413 |

| 2017 | | | | | | | |
|----------------------------|----------|---------|--------------|-------------|--------|--------------------|----------------|
| Report Line | Account | Total | DE Carolinas | DE Progress | PNG | DE Holding Company | Other Entities |
| Change-in-Control Payments | | - | - | - | - | - | - |
| Regulatory Process Costs | 923 | 127,155 | 44,644 | 29,856 | 7,451 | - | 45,204 |
| Transaction Costs | 426 | 73,141 | - | - | 73,141 | - | - |
| | 921 | - | - | - | - | - | - |
| | 923 | 547 | 192 | 128 | 32 | - | 195 |
| | Subtotal | 73,688 | 192 | 128 | 73,173 | - | 195 |
| Total | | 200,843 | 44,836 | 29,984 | 80,624 | - | 45,399 |

| 2016 | | | | | | | |
|----------------------------|----------|------------|--------------|-------------|------------|--------------------|----------------|
| Report Line | Account | Total | DE Carolinas | DE Progress | PNG | DE Holding Company | Other Entities |
| 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 | 159,555 | 64,024 | 39,306 | 2,083 | - | 54,142 |
| | 926 | 1,387 | 1,387 | - | - | - | - |
| | Subtotal | 172,215 | 76,684 | 39,306 | 2,083 | - | 54,142 |
| Transaction Costs | 426 | 22,300,039 | - | - | 22,300,039 | - | - |
| | 921 | 4,345 | - | - | - | 4,345 | - |
| | 923 | 22,459,029 | (1,606) | (1,030) | 4,166 | 22,459,029 | (1,530) |
| | Subtotal | 44,763,413 | (1,606) | (1,030) | 22,304,205 | 22,463,374 | (1,530) |
| Total | | 57,390,727 | 75,078 | 38,276 | 34,761,387 | 22,463,374 | 52,612 |

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

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, 1st Class Postage Prepaid, properly addressed to parties of record.

This the 21st day of August, 2018.



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