



Kendrick C. Fentress  
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November 21, 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 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', with a stylized flourish at the end.

Kendrick C. Fentress

Enclosure

cc: Parties of Record

OFFICIAL COPY

Nov 21 2017

October 2017 YTD							
Report Line	Account	Total	DE Carolinas	DE Progress	PNG	DE Holding Company	Other Entities
Change-in-Control Payments		-	-	-	-	-	-
Regulatory Process Costs	923	107,961	37,905 (a)	25,349 (a)	6,327 (a)	-	38,380 (a)
Transaction Costs	426	73,141	-	-	73,141	-	-
	921	-	-	-	-	-	-
	923	547	192 (b)	128 (b)	32 (b)	-	195 (b)
	Subtotal	73,688	192	128	73,173	-	195
<b>Total</b>		<b>181,649</b>	<b>38,097</b>	<b>25,477</b>	<b>79,500</b>	<b>-</b>	<b>38,575</b>

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 (a)	-	-
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 (a)	39,306 (a)	2,083 (a)	-	54,142 (a)
Transaction Costs	426	22,300,039	-	-	22,300,039	-	-
	921	4,345	-	-	-	4,345	-
	923	22,459,029	(1,606) (b)	(1,030) (b)	4,166 (b)	22,459,029	(1,530) (b)
	Subtotal	44,763,413	(1,606)	(1,030)	22,304,205	22,463,374	(1,530)
<b>Total</b>		<b>57,390,727</b>	<b>75,078</b>	<b>38,276</b>	<b>34,761,387</b>	<b>22,463,374</b>	<b>52,612</b>

2015							
Report Line	Account	Total	DE Carolinas	DE Progress	PNG	DE Holding Company	Other Entities
Change-in-Control Payments	920	-	-	-	-	-	-
Regulatory Process Costs	923	2,052,803	756,663 (a)	470,092 (a)	-	-	826,048 (a)
Transaction Costs	923	3,023,182	1,114,345	692,309	-	-	1,216,528
	426	9,233,980	-	-	9,233,980	-	-
	Subtotal	12,257,162	1,114,345 (a)	692,309 (a)	9,233,980 (a)	-	1,216,528 (a)
<b>Total</b>		<b>14,309,965</b>	<b>1,871,008</b>	<b>1,162,401</b>	<b>9,233,980</b>	<b>-</b>	<b>2,042,576</b>

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

(b) Includes amounts to be moved to DE Holding Company.

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 21<sup>st</sup> day of November, 2017.



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