# M E M O R A N D U M

**To: OATT Customers (“Customers”)**

**From: Heather M. Schleicher, FERC Paralegal, Duke Energy Florida, Inc. (“DEF”)**

**Date: May 15, 2015**

**Re: DEF’s 2015 OATT Annual Update and June 12, 2015 Customer Conference Call**

**ELECTRONIC FILES**

In connection with DEF’s 2015 OATT Annual Update, the following electronic files have been posted on DEF’s OASIS site at <https://www.oasis.oati.com/fpc/index.html>, on the Open Access Transmission Tariff (OATT) Information page, and Duke Energy’s corporate website at <http://www.ferc.duke-energy.com/>:

1. This memorandum (posted to both websites);
2. DEF’s 2015 OATT Annual Update Informational Filing filed on May 15, 2015 at the Federal Energy Regulatory Commission (posted to both websites); and
3. A workable EXCEL file for DEF’s 2015 Annual Update (posted only on the OASIS).

**NOTICE OF MATERIAL ACCOUNTING CHANGES**

In accordance with the DEF OATT Formula Rate Implementation Protocols, DEF hereby notifies its customers that changes in DEF’s accounting may be found beginning on p. 117 of the Company’s 2014 10-K under the heading “New Accounting Standards.” A link to the DEF’s 2014 10-K is available on the Company’s website at

<http://www.duke-energy.com/investors/financials-sec-filings.asp>.

**CUSTOMER MEETING**

In accordance with the DEF OATT Formula Rate Implementation Protocols, DEF also will hold a Customer Meeting by conference call with the Customers, to discuss the DEF 2015 Annual Update, on **Friday, June 12, 2015, at 11:00 a.m. Eastern Time**. Please use the following conference call information to dial into the call:

Toll-free number: 1-866-385-2663

Access code: 5111751

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