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BEFORE THE PUBLIC UTILITIES COMMISSION OF OHIO

Consolidated Duke Energy Ohio, Inc., Ra Stabilization Plan Remand and Rider Adjustment Cases	ate) Case Nos. 03-93-EL-ATA) 03-2079-EL-AAM) 03-2081-EL-AAM) 03-2080-EL-ATA) 05-724-EL-UNC) 05-725-EL-UNC) 06-1068-EL-UNC) 06-1069-EL-UNC) 06-1085-EL-UNC
In the Matter of the Application of Duke Energy Ohio To Modify Its Market-Based Standard Service Offer.) Case No. 06-986-EL-UNC)
RETURN OF SERVICE	
State of Ohio) ss. County of <u>Layahoga</u>)	N OF SERVICE DEB 23 PM 2: 05
years of age, and that on 2/30/3007, at approximately 10.10 A.m., he served	
the within subpoena on <u>Every Manning</u> , by delivering a copy thereof to said person at <u>CT Conpount on</u> , 1300 E. 9th St., 1500 Creve, Ott.	
Subscribed and sworn to before me this the day of, 2007	
This is to certify that the images expearing and sep; of accurate and complete reproduction of a case file manufactured in the regular course of business rechnician	

STATE OF OHIO PUBLIC UTILITIES COMMISSION

180 EAST BROAD STREET COLUMBUS, OHIO 43266-0573 PUCO

Robert Taft GOVERNOR



THE PUBLIC UTILITIES COMMISSION OF OHIO SUBPOENA DUCES TECUM

TO: C T Corporation System
Agent for Duke Energy Retail Sales, LLC
1300 East 9th Street
Cleveland, Ohio 44114

Upon application of Counsel for the Office of the Ohio Consumers' Counsel ("OCC"), Duke Energy Retail Sales, LLC ("DERS"), by its attorney or statutory agent is hereby required to provide a witness with knowledge and expertise regarding the accounting treatment and financial implication (including for financial statements) of transactions that resulted from agreements that were entered into between DERS and customers of Duke Energy, and be able to provide in-depth information regarding these matters. The witness is to appear for oral examination on February 23, 2007, and day to day until completed, at the offices of the OCC (10 W. Broad Street, 18th Floor, Columbus, Ohio 43215) at 11:00 a.m. and submit to oral testimony by cross examination by the OCC regarding Case Nos. 06-986-EL-UNC, 03-93-EL-ATA, 03-2079-EL-AAM, 03-2081-EL-AAM, 03-2080-EL-ATA, 06-1068-EL-UNC, 05-725-EL-UNC, 06-1069-EL-UNC, 05-724-EL-UNC, and 06-1085-EL-UNC, all cases related to Duke Energy Ohio, Inc.'s standard service offer charges.

Additionally, the subpoena should also compel the witness designated by DERS to bring with him/her, for delivery to OCC at 10:00 a.m. on said day and at said place, the

following accounting-related information pertaining to transactions pursuant to the agreements that were provided by DERS to OCC under a prior subpoena on January 9, 2007, i) all documents (in all forms, including hard copies of information stored on electronic media) containing accounting records supporting/documenting the transactions between DERS and customers of Duke Energy (including but not limited to invoices, receipts, purchase orders, cancelled checks, bank statements, vouchers, trial balance, financial statements, journal entries, records showing debits and credits for any payments under Option Agreements, and etc.); ii) all documents (in all forms, including hard copies of information stored on electronic media) including but not limited to accounting policies and procedures establishing separate accounting records by DERS in compliance with R.C. 4928,17 (Corporate Separation Plan); iii) all documents (in all forms, including hard copies of information stored on electronic media) including, but not limited to, accounting policies and procedures and records of transactions for Duke Energy Ohio and DERS in compliance with Ohio Adm. Code 4901:1-20-16 (Corporate Separation) (by way of example only, the cost allocation manual as described in Ohio Adm. Code 4901:1-20-16(F)); iv) all documents (in all forms, including hard copies of information stored on electronic media) pertaining to correspondence related to accounting treatment and/or the interpretations of the accounting entries for the recording in the financial records of DERS transactions resulting from these agreements; v) all documents relating to correspondence to or from an auditor discussing opinions, facts, statements and/or recommendations regarding accounting treatment of the DERS transactions resulting from these agreements; vi) all financial statements including balance sheets and income statements for years 2003, 2004, 2005, and 2006, including any supporting accounting

detail, documents or notes to those financial statements and any filings at the Securities and Exchange Commission that include, reference or reflect any supporting accounting detail, documents or notes to those financial statements related to the aforementioned agreements.

The period of time covered by the aforementioned materials should begin on December 15, 2003 and continue to the date of the examination. The witness should be knowledgeable regarding the aforementioned matters.

Dated at Columbus, Ohio, this 16th day of February, 2007.

By:

TITLE: