Large Filing Separator Sheet

Case Number: 08-709-EL-AIR
08-710-EL-ATA
08-711-EL-AAM

Date Filed: 7/25/2008

Section: 3

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Volume 2
Schedule E

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Technician ___ Date Processed 7/25/08

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE DM COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2d
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.		ALLOC	TOTAL DM	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	Substations	K_rbdsd__d	0	1.00000	0.00000
2	Poles Towers Fixtures	K_rbdpt__d	0	1.00000	0.00000
3	Conductors	K_rbdsl__d	0	1.00000	0.00000
4	Line Transformers - Demand	K_rbdlt__d	0	1.00000	0.00000
5	Line Transformers - Customer	K_rbdlt__c	0	0.00000	1.00000
6	Services	K_rbdsvc_c	0	0.00000	1.00000
7	Meters	K_rbdm___s	0	0.00000	1.00000
8	Customer Premises	K_rbdsol_c	0	0.00000	1.00000
9	Street Lights	K_rbdssl_c	0	0.00000	1.00000
10	Customer Accounts	K_exca___c	0	0.00000	1.00000
11	Cust Sales & Info	K_excsi__c	0	0.00000	1.00000
12	Sales	K_exsale_c	0	0.00000	1.00000
13	Customer Accounting O&M	K_Ca_O&M	0	0.00000	1.00000
14	Customer Service & Informational	K_Csi_O&M	0	0.00000	1.00000
15	Sales	K_Sales_O&M	0	0.00000	1.00000
16	Non-Distribution	K_Non_Dist	0	0.00000	0.00000
17					
18			62,327,191	46,582,051	15,745,140
19	Distribution Plant excl CCNC-OC	K_dccnc	1.00000	0.74738	0.25262
20					
21			67,525,579	48,868,401	18,657,178
22	Gross Plant-OC	K_GrossPlt	1.00000	0.72370	0.27630
23					
24			62,327,191	46,582,051	15,745,140
25	Distribution Plant-OC	K_distplt	1.00000	0.74738	0.25262
26					
27			41,364,102	31,443,160	9,920,942
28	Distribution Plant-Net (OC-Depr)	K_distnet	1.00000	0.76016	0.23984
29					
30			952,560	418,955	533,605
31	General Plant-Net	K_gennet	1.00000	0.43982	0.56018
32					
33			44,003,627	32,604,073	11,399,554
34	Net Electric Plant In Service	K_EPIS	1.00000	0.74094	0.25906
35					
36			1,686,965	741,958	945,007
37	Common Plant- net	K_comnet	1.00000	0.43982	0.56018
38					
39			2,639,525	1,160,913	1,478,612
40	Common & General Plant-net	K_comgennet	1.00000	0.43982	0.56018
41					
42			37,737,473	27,830,675	9,906,798
43	Total OCD Rate Base	K_OCDRB	1.00000	0.73748	0.26252
44					
45			3,641,094	1,675,728	1,965,366
46	A&G	K_A&G	1.00000	0.46023	0.53977
47					
48			3,800,743	1,671,639	2,129,104
49	A&G (ex reg exp)	K_A&GexReg	1.00000	0.43982	0.56018

DUKE ENERGY OHIO, INC.
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LINE NO.		ALLOC	TOTAL DM	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1			2,073,119	1,671,639	401,480
2	Dist A&G (ex reg exp)	K_DistA&G	1.00000	0.80634	0.19366
3					
4			1,459,385	0	1,459,385
5	Customer Accounts A&G (ex reg exp)	K_Ca_A&G	1.00000	0.00000	1.00000
6					
7			268,100	0	268,100
8	Cust Service & Informational A&G (ex reg exp)	K_Csi_A&G	1.00000	0.00000	1.00000
9					
10			139	0	139
11	Sales A&G (ex reg exp)	K_Sales_A&G	1.00000	0.00000	1.00000
12					
13			1,624,951	1,166,830	458,121
14	Nonadjusted Depreciation Expense	K_NoadjDepEx	1.00000	0.71807	0.28193
15					
16			3,742,546	1,375,132	2,367,414
17	O&M (no A&G)	K_O&M	1.00000	0.36743	0.63257
18					
19			1,705,395	1,375,132	330,263
20	Dist O&M	K_distO&M	1.00000	0.80634	0.19366
21					
22			7,383,640	3,050,860	4,332,780
23	AutoCalc Wkg Capital (incl A&G)	K_O&MxFuel	1.00000	0.41319	0.58681
24					
25			2,804,728	1,864,104	940,624
26	Base for FIT Computation	K_FIT_base	1.00000	0.66463	0.33537
27					
28			2,150,284	1,632,415	517,869
29	Tax Property	K_Tax_prop	1.00000	0.75916	0.24084

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2e
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	SUMMARY OF RESULTS	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
				2	3	4
1	NET INCOME COMPUTATION					
2	GROSS ELECTRIC PLANT IN SERVICE	GP11		$2,770,613	$2,672,896	$97,717
3	TOTAL DEPRECIATION RESERVE	DR11		(938,997)	(890,409)	(48,588)
4	TOTAL RATE BASE ADJUSTMENTS	RB71		(275,585)	(270,208)	(5,377)
5	TOTAL RATE BASE	RB91		1,556,031	1,512,279	43,752
6						
7	OPERATING EXPENSES					
8	TOTAL O&M EXPENSE	OM31		224,144	178,675	45,469
9	TOTAL DEPRECIATION EXPENSE	DE41		78,553	75,378	3,175
10	TOTAL OTHER TAX & MISC EXPENSE	L591		98,583	94,675	3,908
11	TOTAL OP EXP EXC INC & R TAX	OP61		401,280	348,728	52,552
12	NET FED INCOME TAX ALLOWABLE	I879		55,291	51,909	3,382
13	NET STATE INCOME TAX ALLOWABLE	J979		607	571	36
14	TOTAL REVENUE TAX	L033		0	0	0
15	TOTAL OPERATING EXPENSE	OPEX		457,178	401,208	55,970
16						
17	RETURN ON RATE BASE	R751		141,599	137,617	3,981
18	TOTAL OTHER OPERATING REVENUES			(9,978)	(9,255)	(723)
19	TOTAL ELECTRIC COST OF SERVICE	CS05		588,799	529,570	59,228
20						
22	PROPOSED REVENUES	R602		588,784	529,557	59,227
23	DIFFERENCE (REQUESTED LESS PROPOSED)	XREV		(15)	(13)	(1)
24						
25	TOTAL RETURN EARNED	RETE		141,589	137,609	3,980
26	RATE OF RETURN EARNED	RORE		0.090993688	0.090994453	0.090967270
27	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09100	0.09100
28	RETURN EARNED ON COMMON EQUITY	REOE		0.10997	0.10998	0.10993
29	ALLOWED RETURN ON COMMON EQUITY	AROE		0.10999	0.10999	0.10999
30						
31	PRESENT REVENUES					
32	PRESENT REVENUES	R600		463,026	450,006	13,020
33	REVENUE INCREASE JUSTIFIED	RIJD		125,773	79,564	46,208
34	REVENUE INCREASE REQUESTED	RIRD		125,758	79,551	46,207

DUKE ENERGY OHIO, INC.
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LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION PLANT					
2	PRODUCTION - STEAM	P100	K_Non_Dist	0	0	0
3	PRODUCTION - OTHER	P106	K_Non_Dist	0	0	0
4	PRODUCTION PLANT IN SERVICE	P121		0	0	0
5						
6	TRANSMISSION PLANT					
7	MAIN STEP-UP TRANSFORMERS	T100	K_Non_Dist	0	0	0
8	OTHER TRANSMISSION	T102	K_Non_Dist	0	0	0
9	TRANSMISSION PLANT IN SERVICE	T121		0	0	0
10						
11	TOTAL PROD & TRANS PLANT	PT21		0	0	0
12						
13	DISTRIBUTION PLANT					
14	SUBSTATIONS	D100	K_rbdsd__d	447,607	447,607	0
15	POLES, TOWERS & FIXTURES	D102	K_rbdpl__d	573,056	573,056	0
16	CONDUCTORS	D104	K_rbdsl__d	1,081,982	1,081,982	0
17	TRANSFORMERS DEMAND RELATED	D106	K_rbdlt__d	437,174	437,174	0
18	TRANSFORMERS CUSTOMER RELATED	D107	K_rbdlt__c	43,678	0	43,678
19	SERVICES	D108	K_rbdsvc_c	23,909	0	23,909
20	METERS	D110	K_rbdm___s	0	0	0
21	CUSTOMER PREM.	D112	K_rbdsol_c	65	0	65
22	STREET LIGHTS	D114	K_rbdssl_c	0	0	0
23	CCNC	D116	K_dccnc	0	0	0
24	DISTRIBUTION PLANT IN SERVICE	D141		2,607,471	2,539,819	67,652
25						
26	TOTAL TRANS & DIST PLANT	TD21		2,607,471	2,539,819	67,652
27	TOTAL GROSS PTD PLANT	PD21		2,607,471	2,539,819	67,652
28						
29	GENERAL & INTANGIBLE PLANT					
30	PRODUCTION-DEMAND RELATED	G100	K_Non_Dist	0	0	0
31	PRODUCTION-ENERGY RELATED	G102	K_Non_Dist	0	0	0
32	TRANSMISSION	G104	K_Non_Dist	0	0	0
33	DISTRIBUTION	G106	K_DistA&G	53,087	52,723	364
34	CUSTOMER ACCTG	G108	K_Ca_A&G	10,277	0	10,277
35	CUST SERVICE & INFO	G110	K_Csi_A&G	1,267	0	1,267
36	SALES	G112	K_Sales_A&G	3	0	3
37	GEN & INTANG PLANT IN SERVICE	G121		64,634	52,723	11,911
38						
39	COMMON & OTHER PLANT					
40	PRODUCTION-DEMAND RELATED	C100	K_Non_Dist	0	0	0
41	PRODUCTION-ENERGY RELATED	C102	K_Non_Dist	0	0	0
42	TRANSMISSION	C104	K_Non_Dist	0	0	0
43	DISTRIBUTION	C106	K_DistA&G	80,909	80,354	555
44	CUSTOMER ACCTG	C108	K_Ca_A&G	15,663	0	15,663
45	CUST SERVICE & INFO	C110	K_Csi_A&G	1,931	0	1,931
46	SALES	C112	K_Sales_A&G	5	0	5
47	COMMON & OTHER PLT IN SERVICE	C121		98,508	80,354	18,154
48						
49	GROSS ELECTRIC PLANT IN SERVICE	GP11		2,770,613	2,672,896	97,717

DUKE ENERGY OHIO, INC.
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TWELVE MONTHS ENDING DECEMBER 31, 2008
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SCHEDULE E-3.2e
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	DEPRECIATION RESERVE	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION PLANT					
2	PRODUCTION - STEAM	P150	K_Non_Dist	0	0	0
3	PRODUCTION - OTHER	P152	K_Non_Dist	0	0	0
4	TOTAL PROD DEPREC RESERVE	P171		0	0	0
5						
6	TRANSMISSION PLANT					
7	MAIN STEP-UP TRANSFORMERS	T150	K_Non_Dist	0	0	0
8	OTHER TRANSMISSION	T152	K_Non_Dist	0	0	0
9	TOTAL TRANS DEPREC RESERVE	T171		0	0	0
10						
11	TOTAL PROD & TRANS DEPREC RESERVE			0	0	0
12						
13	DISTRIBUTION PLANT					
14	SUBSTATIONS	D150	K_rbdsd__d	165,437	165,437	0
15	POLES, TOWERS & FIXTURES	D152	K_rbdpl__d	184,467	184,467	0
16	CONDUCTORS	D154	K_rbdsl__d	322,313	322,313	0
17	TRANSFORMERS DEMAND RELATED	D106	K_rbdlt__d	177,295	177,295	0
18	TRANSFORMERS CUSTOMER RELATED	D107	K_rbdlt__c	17,713	0	17,713
19	SERVICES	D158	K_rbdsvc_c	16,775	0	16,775
20	METERS	D160	K_rbdm___s	0	0	0
21	CUSTOMER PREM.	D162	K_rbdsol_c	(44)	0	(44)
22	STREET LIGHTS	D164	K_rbdssl_c	0	0	0
23	RWIP	D166	K_dccnc	(25,265)	(24,609)	(656)
24	TOTAL DIST DEPREC RESERVE	D191		858,691	824,903	33,788
25						
26	TOTAL TRANS & DIST DEPREC RESERVE			858,691	824,903	33,788
27	TOTAL GROSS PTD PLANT DEPREC RESERVE			858,691	824,903	33,788
28						
29	GENERAL & INTANGIBLE PLANT					
30	PRODUCTION-DEMAND RELATED	G150	K_Non_Dist	0	0	0
31	PRODUCTION-ENERGY RELATED	G152	K_Non_Dist	0	0	0
32	TRANSMISSION	G154	K_Non_Dist	0	0	0
33	DISTRIBUTION	G156	K_DistA&G	28,534	28,338	196
34	CUSTOMER ACCTG	G158	K_Ca_A&G	5,524	0	5,524
35	CUST SERVICE & INFO	G160	K_Csi_A&G	681	0	681
36	SALES	G162	K_Sales_A&G	2	0	2
37	TOTAL GEN DEPREC RESERVE	G171		34,741	28,338	6,403
38						
39	COMMON & OTHER PLANT					
40	PRODUCTION-DEMAND RELATED	C150	K_Non_Dist	0	0	0
41	PRODUCTION-ENERGY RELATED	C152	K_Non_Dist	0	0	0
42	TRANSMISSION	C154	K_Non_Dist	0	0	0
43	DISTRIBUTION	C156	K_DistA&G	37,425	37,168	257
44	CUSTOMER ACCTG	C158	K_Ca_A&G	7,245	0	7,245
45	CUST SERVICE & INFO	C160	K_Csi_A&G	893	0	893
46	SALES	C162	K_Sales_A&G	2	0	2
47	TOTAL COM & OTHER PLT RESERVE	C171		45,565	37,168	8,397
48						
49	TOTAL DEPRECIATION RESERVE	DR11		938,997	890,409	48,588

DUKE ENERGY OHIO, INC.
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DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
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SCHEDULE E-3.2e
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	NET ELECTRIC PLANT IN SERVICE	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION PLANT					
2	PRODUCTION - STEAM			0	0	0
3	PRODUCTION - OTHER			0	0	0
4	TOTAL PROD			0	0	0
5						
6	TRANSMISSION PLANT					
7	MAIN STEP-UP TRANSFORMERS			0	0	0
8	OTHER TRANSMISSION			0	0	0
9	TOTAL TRANSMISSION			0	0	0
10						
11	NET PROD & TRANS PLANT			0	0	0
12						
13	DISTRIBUTION PLANT					
14	SUBSTATIONS			282,170	282,170	0
15	POLES, TOWERS AND FIXTURES			388,589	388,589	0
16	CONDUCTORS			759,669	759,669	0
17	TRANSFORMERS DEMAND RELATED			259,879	259,879	0
18	TRANSFORMERS CUSTOMER RELATED			25,965		25,965
19	SERVICES			7,134	0	7,134
20	METERS			0	0	0
21	CUSTOMER PREM.			109	0	109
22	STREET LIGHTS			0	0	0
23	CCNC/RWIP			25,265	24,609	656
24	TOTAL DIST			1,748,780	1,714,916	33,864
25						
26	NET TRANS & DIST PLANT			1,748,780	1,714,916	33,864
27	NET PTD PLANT			1,748,780	1,714,916	33,864
28						
29	GENERAL & INTANGIBLE PLANT					
30	PRODUCTION-DEMAND RELATED			0	0	0
31	PRODUCTION-ENERGY RELATED			0	0	0
32	TRANSMISSION			0	0	0
33	DISTRIBUTION			24,553	24,385	168
34	CUSTOMER ACCTG			4,753	0	4,753
35	CUST SERVICE & INFO			586	0	586
36	SALES			1	0	1
37	TOTAL GEN			29,893	24,385	5,508
38						
39	COMMON & OTHER PLANT					
40	PRODUCTION-DEMAND RELATED			0	0	0
41	PRODUCTION-ENERGY RELATED			0	0	0
42	TRANSMISSION			0	0	0
43	DISTRIBUTION			43,484	43,186	298
44	CUSTOMER ACCTG			8,418	0	8,418
45	CUST SERVICE & INFO			1,038	0	1,038
46	SALES			3	0	3
47	TOTAL COM & OTHER PLT			52,943	43,186	9,757
48						
49	TOTAL ELECTRIC PLANT IN SERVICE			1,831,616	1,782,487	49,129

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
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DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2e
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	NET ELECTRIC PLANT	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION PLANT					
2	PRODUCTION PLANT IN SERVICE	P121		0	0	0
3	TOTAL PROD DEPRC RESERVE	P171		0	0	0
4	NET PRODUCTION PLANT	P221		0	0	0
5						
6	TRANSMISSION PLANT					
7	TRANSMISSION PLANT IN SERVICE	T121		0	0	0
8	TOTAL TRANS DEPREC RESERVE	T171		0	0	0
9	NET TRANSMISSION PLANT	T221		0	0	0
10						
11	NET PROD & TRANS PLANT			0	0	0
12						
13	DISTRIBUTION PLANT					
14	DISTRIBUTION PLANT IN SERVICE	D141		2,607,471	2,539,819	67,652
15	TOTAL DIST DEPREC RESERVE	D191		(858,691)	(824,903)	(33,788)
16	NET DISTRIBUTION PLANT	D241		1,748,780	1,714,916	33,864
17						
18	NET TRANS & DIST PLANT	NT21		1,748,780	1,714,916	33,864
19	NET PTD PLANT	NT31		1,748,780	1,714,916	33,864
20						
21	GENERAL & INTANGIBLE PLANT					
22	GEN & INTANG PLANT IN SERVICE	G121		64,634	52,723	11,911
23	TOTAL GEN & INTG DEPREC RESERVE	G171		(34,741)	(28,338)	(6,403)
24	NET GENERAL & INTANG PLANT	G221		29,893	24,385	5,508
25						
26	COMMON & OTHER PLANT					
27	COMMON & OTH PLT IN SERVICE	C121		98,508	80,354	18,154
28	TOTAL COM & OTH DEPREC RESERVE	C171		(45,565)	(37,168)	(8,397)
29	NET COMMON & OTHER PLANT	C221		52,943	43,186	9,757
30						
31	NET ELECTRIC PLANT IN SERVICE	NP21		1,831,616	1,782,487	49,129

DUKE ENERGY OHIO, INC.
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SCHEDULE E-3.2e
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	RATE BASE ADJUSTMENTS	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	ACCUM DEF INC TAXES (282)					
2	CIAC	B200	K_distnet	(20,989)	(20,583)	(406)
3	AFUDC	B201	K_distnet	4,903	4,808	95
4	ELECTRIC METERS & TRANSFORMERS	B202	K_distnet	619	607	12
5	LOSS ON ACRS	B203	K_distnet	789	774	15
6	MISCELLANEOUS PLANT	B204	K_distnet	8,023	7,868	155
7	NON-CASH OVERHEADS	B205	K_EPIS	3,118	3,034	84
8	SEC 174 EXPENSE	B206	K_EPIS	0	0	0
9	TAX DEPRECIATION	B207	K_distnet	254,602	249,673	4,929
10	TAX INTEREST CAPITALIZED	B208	K_EPIS	(5,726)	(5,572)	(154)
11	SEC 263A ADJUSTMENT	B209	K_EPIS	69,463	67,600	1,863
12	PERCENTAGE REPAIR ALLOWANCE	B210	K_distnet	3,351	3,286	65
13	AFUDC IN CWIP - FAS 109	B211	K_distnet	0	0	0
14	PLANT FAS 109	B227	K_distnet	0	0	0
15	MISCELLANEOUS	B228	K_EPIS	(486)	(473)	(13)
16	TOTAL ACCOUNT 282			317,667	311,022	6,645
17						
18	ACCUM DEF INC TAXES (283)					
19	ACCRUED PENSION & POST RETIREMENT - FAS 158	B229	K_EPIS	(946)	(921)	(25)
20	LOSS ON REACQUIRED DEBT	B212	K_EPIS	6,830	6,647	183
21	PROPERTY TAX	B213	K_EPIS	(275)	(268)	(7)
22	DEFERRED OHIO GROSS RECEIPTS	B216	K_EPIS	(293)	(285)	(8)
23	INVENTORY AND CONTRACT WRITE-UP	B217	K_distnet	706	692	14
24	BASE PRODUCTION PAYMENTS	B218	K_distnet	0	0	0
25	MISCELLANEOUS	B219	K_distnet	1,841	1,805	36
26	AUDIT CARRYOVER	B220	K_distnet	(372)	(365)	(7)
27	TOTAL ACCOUNT 283			7,491	7,305	186
28						
29	OTHER SUBTRACTIVE ADJUSTMENTS		Schedule 5.1			
30	INVESTMENT TAX CREDIT (ACCT 255)	B240	K_EPIS	293	285	8
31	TOTAL OTHER SUBTRACTIVE ADJS	B253		293	285	8
32						
33	TOTAL SUBTRACTIVE ADJUSTMENTS	B254		325,451	318,612	6,839

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2e
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	ADDITIVE ADJUSTMENTS	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	ACCUM DEF INC TAXES (190)					
2	COST TO ACHIEVE MERGER SAVINGS	V200	K_EPIS	(46)	(45)	(1)
3	DUKE MERGER COSTS - TIMING	V201	K_EPIS	591	575	16
4	RSP COSTS CAPITALIZED	V202	K_distnet	(10,942)	(10,730)	(212)
5	REGULATORY ASSET BENEFITS	V203	K_EPIS	(20,460)	(19,911)	(549)
6	UNAMORTIZED DEBT PREMIUMS	V204	K_EPIS	1,311	1,276	35
7	401K INCENTIVE PLAN	V205	K_EPIS	14	14	0
8	EXECUTIVE LIFE INSURANCE	V206	K_EPIS	(307)	(299)	(8)
9	INCENTIVE PLAN	V207	K_EPIS	(353)	(344)	(9)
10	INJURIES AND DAMAGES	V208	K_EPIS	(5)	(5)	0
11	HOSPITAL & MEDICAL EXPENSE	V210	K_EPIS	165	161	4
12	LTIP	V211	K_EPIS	167	163	4
13	PENSION EXPENSE	V212	K_EPIS	27,193	26,464	729
14	POST EMP BENEFITS - FAS 112	V213	K_EPIS	243	236	7
15	POST RETIREMENT HEALTH CARE	V214	K_EPIS	23,629	22,995	634
16	POST RETIREMENT LIFE INSURANCE	V215	K_EPIS	2,370	2,306	64
17	SUPPLEMENTAL PENSION PLAN	V216	K_EPIS	1,137	1,107	30
18	VACATION PAY ACCRUAL	V217	K_EPIS	1,402	1,364	38
19	VACATION PAY ACCRUAL - REG ASSET	V218	K_EPIS	2,712	2,639	73
20	MISCELLANEOUS	V220	K_EPIS	(3,439)	(3,347)	(92)
21	PARTNERSHIP	V221	K_EPIS	(1)	(1)	0
22	RATE CASE EXPENSE	V223	K_distnet	(95)	(93)	(2)
23	RATE ORDER LATTICE	V224	K_distnet	228	224	4
24	UNCOLLECTIBLE ACCOUNTS	V225	K_EPIS	824	802	22
25	TAX INTEREST ACCRUAL	V226	K_EPIS	6,224	6,057	167
26	PROPERTY TAX	V227	K_EPIS	3,392	3,301	91
27	STATE INCOME TAX ACCRUAL	V228	K_EPIS	(363)	(353)	(10)
28	SECTION 481A ADJUSTMENT	V229	K_EPIS	(79)	(77)	(2)
29	TOTAL ACCOUNT 190			35,512	34,479	1,033

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2e
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	OTHER RATE BASE	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	POST RETIREMENT BENEFITS	V251	K_EPIS	11,341	11,037	304
2	MISCELLANEOUS	V254	K_EPIS	0	0	0
3	TOTAL OTHER	V255		11,341	11,037	304
4						
5	RATE BASE - CONSTRUCTION WORK IN PROGRESS					
6	TOTAL RATE BASE CWIP	V256		0	0	0
7						
8	TOTAL ADDITIVE ADJUSTMENTS	V260		46,853	45,516	1,337
9						
10	NET ORIGINAL COST RATE BASE	RB21		1,553,018	1,509,391	43,627

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2e
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	WORKING CAPITAL	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	MATERIALS & SUPPLIES					
2	FUEL SUPPLIES					
3	FOSSIL	W630	K_Non_Dist	0	0	0
4	TOTAL FUEL STOCKS	W641		0	0	0
5						
6	PLANT MATERIALS & SUPPLIES					
7	PRODUCTION	W642	K_Non_Dist	0	0	0
8	TRANSMISSION	W644	K_Non_Dist	0	0	0
9	DISTRIBUTION	W646	K_distnet	8,305	8,144	161
10	GENERAL AND COMMON	W646	K_comgennet	0	0	0
11	TOTAL PLANT MATS. & SUPPLIES	W659		8,305	8,144	161
12	TOTAL MATERIALS & SUPPLIES	W661		8,305	8,144	161
13						
14	PREPAYMENTS					
15	MISCELLANEOUS	W670	K_A&GexReg	0	0	0
16	TOTAL PREPAYMENTS	W677		0	0	0
17						
18	CASH WORKING CAPITAL - RATE BASE					
19	OTHER	W690	K_Non_Dist	0	0	0
20	TOTAL FUEL, PP & OTHER	W705		0	0	0
21						
22	AUTO CALC (O&M-F-PP)/8	W711	K_O&MxFuel	0	0	0
23	TOTAL WORKING CASH	W721		0	0	0
24						
25	MISCELLANEOUS WORKING CAPITAL					
26	CUSTOMER SERVICE DEPOSITS - RETAIL	W730	K_DistA&G	(5,292)	(5,256)	(36)
27	CUSTOMER SERVICE DEPOSITS - TRANS SERV	W736	K_Non_Dist	0	0	0
28	TOTAL MISC WORK CAPITAL	W747		(5,292)	(5,256)	(36)
29						
30	TOTAL WORKING CAPITAL	WC71		3,013	2,888	125
31	PRELIMINARY SUMMARY					
32	TOTAL SUBTRACTIVE ADJUSTMENTS	B254		(325,451)	(318,612)	(6,839)
33	TOTAL ADDITIVE ADJUSTMENTS	V260		46,853	45,516	1,337
34	TOTAL WORKING CAPITAL	WC71		3,013	2,888	125
35	TOTAL RATE BASE ADJUSTMENTS	RB71		(275,585)	(270,208)	(5,377)
36						
37	RATE BASE CALCULATION					
38	NET ELECTRIC PLANT IN SERVICE	NP21		1,831,616	1,782,487	49,129
39	TOTAL RATE BASE ADJUSTMENTS	RB71		(275,585)	(270,208)	(5,377)
40	TOTAL RATE BASE	RB91		1,556,031	1,512,279	43,752
41						
42	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.091000000	0.091000000	0.091000000
43	RETURN ON RATE BASE	R751		141,599	137,617	3,981

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2e
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	O&M EXPENSES	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION O&M					
2	ENERGY RELATED PRODUCTION O&M					
3	FUEL COSTS	P300	K_Non_Dist	0	0	0
4	SYSTEM CONTROL, LOAD DISPATCHING & OTHER	P301	K_Non_Dist	0	0	0
5	EMISSION ALLOWANCES	P302	K_Non_Dist	0	0	0
6	COST OF LIME	P303	K_Non_Dist	0	0	0
7	ALL OTHER - OPERATION	P304	K_Non_Dist	0	0	0
8	ELIMIN NON PUCO JURISDICTIONAL EXP	P305	K_Non_Dist	0	0	0
9	COST POOL ANN ADJUSTMENTS	P306	K_Non_Dist	0	0	0
10	ANNUALIZE 4TH QTR ADJ	P307	K_Non_Dist	0	0	0
11	SERV CO ALLOC - PROD	P308	K_Non_Dist	0	0	0
12	TOTAL ENERGY RELATED	P341		0	0	0
13						
14	DEMAND RELATED PROD O&M					
15	ALL OTHER - OPERATION & MAINTENANCE	P356	K_Non_Dist	0	0	0
16	PURCHASED POWER	P356	K_Non_Dist	0	0	0
17	TOTAL DEMAND RELATED	P391		0	0	0
18						
19	OTHER THAN EN/DEM RELATED					
20	MISCELLANEOUS ITEMS	P400	K_Non_Dist	0	0	0
21	TOTAL PROD OTHER THAN EN/DEM	P441		0	0	0
22						
23	TOTAL PRODUCTION O&M	P451		0	0	0
24						
25	TRANSMISSION O & M					
26	MAIN STEP-UP TRANSFORMERS	T300	K_Non_Dist	0	0	0
27	OTHER TRANSMISSION	T302	K_Non_Dist	0	0	0
28	ELIMI NON JURIS EXPENSE	T304	K_Non_Dist	0	0	0
29	COST POOL BALANCE ANN ADJUSTMENT	T306	K_Non_Dist	0	0	0
30	ANNUALIZE 4TH QTR ADJ	T308	K_Non_Dist	0	0	0
31	SERV CO ALLOC - TRAN	T310	K_Non_Dist	0	0	0
32	TOTAL TRANSMISSION O & M	T341	K597	0	0	0
33						
34	DISTRIBUTION O & M					
35	SUBSTATIONS	D300	K_rbdsd__d	8,464	8,464	0
36	OVERHEAD LINES	D302	K_rbdpl__d	41,323	41,323	0
37	UNDERGROUND LINES	D304	K_rbdsl__d	6,833	6,833	0
38	TRANSFORMERS DEMAND RELATED	D106	K_rbdlt__d	1,123	1,123	0
39	TRANSFORMERS CUSTOMER RELATED	D107	K_rbdlt__c	112	0	112
40	METERS	D308	K_rbdssl_c	0	0	0
41	STREET LIGHTS & TRAFFIC SIGNALS	D310	K_distnet	0	0	0
42	OTHER OPERATION	D312	K_distnet	19,058	18,669	389
43	OTHER MAINTENANCE	D314	K_distnet	3,701	3,629	72
44	FUTURE USE	D316	K_distnet	0	0	0
45	SERV CO ALLOC - DISTRIBUTION	D318	K_distnet	(22)	(22)	0
				80,592	80,039	553

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
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DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2e
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	O&M EXPENSES	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	CUSTOMER ACCOUNTING					
2	CUSTOMER ACCOUNTING EXPENSE	C300	K_Ca_O&M	10,891	0	10,891
3	UNCOLLECTIBLE EXPENSE	C302	K_Ca_O&M	9,567	0	9,567
4	CUSTOMER SERVICE DEPOSITS - RETAIL	C304	K_Ca_O&M	265	0	265
5	CUSTOMER SERVICE DEPOSITS - TRANS	C306	K_Ca_O&M	0	0	0
6	ANNUALIZE UNCOLLECTIBLE ACCOUNT EXP	C308	K_Ca_O&M	(11,020)	0	(11,020)
7	UNCOLLECTIBLE ACCT EXP DUE TO INCR DIST	C310	K_Ca_O&M	0	0	0
8	AMORTIZE BAD DEBT MORATORIUM	C312	K_Ca_O&M	(140)	0	(140)
9	SALE OF ACCOUNTS RECEIVABLE FEES - ELEC.	C313	K_Ca_O&M	12,276	0	12,276
10	ELIMINATE NON JURIS. EXPENSE	C314	K_Ca_O&M	0	0	0
11	ELIMINATE OET EXPENSE	C316	K_Ca_O&M	0	0	0
12	TOTAL CUSTOMER ACCT EXPENSE	C317		21,839	0	21,839
13						
14	CUSTOMER SERVICE & INFORMATION					
15	CUSTOMER ASSISTANCE	C320	K_Csi_O&M	1,165	0	1,165
16	INFORMATION & INSTRUCTIONAL ADV	C322	K_Csi_O&M	2	0	2
17	MISC CUST SERVICE & INFORMATION	C324	K_Csi_O&M	2,174	0	2,174
18	ELIMINATE NON JURIS EXPENSE	C326	K_Csi_O&M	(23)	0	(23)
19	SERV CO ALLOC CUST SERV & INFORM	C331	K_Csi_O&M	(2)	0	(2)
20	TOTAL CUSTOMER SERV. & INFO.			3,316	0	3,316
21						
22	SALES	S300	K_Sales_O&M	1	0	1
23	MARKETING OPERATIONS	S302	K_Sales_O&M	0	0	0
24	OTHER SALES EXPENSE	S304	K_Sales_O&M	0	0	0
25	SERV CO ALLOC SALES	S306	K_Sales_O&M	0	0	0
26	ELIMINATE VARIOUS EXPENSES	S317		1	0	1
27	TOTAL SALES EXPENSE					
28						
29	SUBTOTAL O&M EXCL. A&G			105,548	80,039	25,509

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	O&M EXPENSES	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	ADMINISTRATIVE & GENERAL & OTHER EXP					
2	A&G EXPENSE EXCL. REGULATORY EXP					
3	PRODUCTION-DEMAND RELATED	A300	K_Non_Dist	0	0	0
4	PRODUCTION-ENERGY RELATED	A302	K_Non_Dist	0	0	0
5	TRANSMISSION	A304	K_Non_Dist	0	0	0
6	DISTRIBUTION	A306	K_distO&M	97,970	97,298	672
7	CUSTOMER ACCTG	A308	K_Ca_O&M	18,965	0	18,965
8	CUST SERVICE & INFO	A310	K_Csi_O&M	2,338	0	2,338
9	SALES	A312	K_Sales_O&M	6	0	6
10	A&G EXPENSE EXCL. REGULATORY EXP	A314	K_A&GexReg	119,279	97,298	21,981
11	HARTWELL ELIMINATION	A318	K_A&GexReg	(45)	(37)	(8)
12	ANNUALIZE WAGES	A320	K_A&GexReg	(7,412)	(6,046)	(1,366)
13	RATE CASE EXPENSE - ADJ	A322	K_EPIS	(135)	(131)	(4)
14	REGULATORY EXPENSE - FERC	A324	K_Non_Dist	0	0	0
15	REGULATORY EXPENSE -STATE	A326	K_EPIS	2,005	1,951	54
16	REG ASSET AMORTIZATION - TOWERS	A328	K_DistA&G	(1,655)	(1,644)	(11)
17	MERGER SAVINGS ADJUSTMENT	A329	K_EPIS	12,306	11,976	330
18	FUTURE USE	A330	K_DistA&G	0	0	0
19	FUTURE USE	A332	K_A&GexReg	0	0	0
20	FUTURE USE	A334	K_EPIS	0	0	0
21	FUTURE USE	A336	K_A&GexReg	0	0	0
22	ELIMINATE NON-PUCO JURIS EXP	A346	K_DistA&G	(82)	(81)	(1)
23	EEI EXPENSE ADJUSTMENT	A348	K_A&GexReg	(119)	(97)	(22)
24	SERV CO ALLOC	A350	K_A&GexReg	(87)	(71)	(16)
25	FUTURE USE	A352	K_A&GexReg	0	0	0
26	ANNUALIZE PENSION & BENEFIT EXP	A354	K_A&GexReg	(5,274)	(4,302)	(972)
27	PUCO & OCC MAINTENANCE ASSESSMENTS	A356	K_EPIS	(185)	(180)	(5)
28	OTHER	A356	K_EPIS	0	0	0
29	TOTAL ADMIN. & GENERAL	A357		118,596	98,636	19,960
30						
31	TOTAL O & M EXPENSE	OM31		224,144	178,675	45,469

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION DEPRECIATION					
2	PRODUCTION DEPRECIATION	P460	K_Non_Dist	0	0	0
3	ANNUALIZATION ADJUSTMENT	P462	K_Non_Dist	0	0	0
4	TOTAL PRODUCTION DEPREC EXP.	P481		0	0	0
5						
6	TRANSMISSION DEPRECIATION					
7	TRANSMISSION DEPRECIATION	T460	K_Non_Dist	0	0	0
8	ANNUALIZATION ADJUSTMENT	T462	K_Non_Dist	0	0	0
9	TOTAL TRANSMISSION DEP. EXP.	T481		0	0	0
10						
11	DISTRIBUTION DEPRECIATION					
12	DISTRIBUTION DEPRECIATION	D460	K_distnet	59,613	58,459	1,154
13	ANNUALIZATION ADJUSTMENT	D462	K_distnet	8,912	8,739	173
14	TOTAL DIST. DEPREC EXP.	D481		68,525	67,198	1,327
15						
16	GENERAL DEPRECIATION					
17	GENERAL DEPRECIATION	G460	K_gennet	2,691	2,195	496
18	ANNUALIZATION ADJUSTMENT	G462	K_gennet	1,423	1,161	262
19	TOTAL GENERAL DEPREC EXP.	G481		4,114	3,356	758
20						
21	COMMON AND OTHER DEPRECIATION					
22	COMMON DEPRECIATION	C460	K_comnet	3,989	3,254	735
23	ANNUALIZATION ADJUSTMENT	C462	K_comnet	1,925	1,570	355
24	TOTAL COM & OTHER DEPREC EXP.	C481		5,914	4,824	1,090
25						
26						
27	TOTAL DEPRECIATION EXPENSE	DE41		78,553	75,378	3,175

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	TAXES OTHER THAN INC & REV	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	REAL ESTATE & PROPERTY TAX					
2	PRODUCTION - DEMAND RELATED	L500	K_Non_Dist	0	0	0
3	PRODUCTION - ENERGY RELATED	L502	K_Non_Dist	0	0	0
4	TRANSMISSION	L504	K_Non_Dist	0	0	0
5	DISTRIBUTION	L506	K_distnet	90,535	88,782	1,753
6	OTHER	L508	K_comgennet	209	170	39
7	TAXABLE PLANT		K_Tax_prop	90,744	88,952	1,792
8	ANNUALIZED PROPERTY TAX ADJUSTMENT - DIST.	L510	K_distnet	(998)	(979)	(19)
9	ELIMINATE PROPERTY TAX - HARTWELL	L511	K_gennet	0	0	0
10	ANNUALIZED PROPERTY TAX ADJUSTMENT - GENERAL	L512	K_gennet	72	59	13
11	TOTAL REAL EST & PROP TAX	L521		89,818	88,032	1,786
12						
13	MISCELLANEOUS TAXES					
14	FUTURE USE	L560	K_EPIS	0	0	0
15	HIGHWAY USE TAX	L562	K_A&GexReg	37	30	7
16	SERVICE CO ALLOC	L564	K_A&GexReg	(5)	(4)	(1)
17	COMMERCIAL ACTIVITIES TAX	L566	K_A&GexReg	1,505	1,228	277
18	PAYROLL TAXES	L568	K_A&GexReg	6,114	4,987	1,127
19	ANNUALIZE FICA & UNEMPLOYMENT TAXES ADJ	L570	K_EPIS	(1,193)	(1,161)	(32)
20	CINCINNATI FRANCHISE TAX	L572	K_EPIS	912	888	24
21	SALES & USE TAX	L576	K_A&GexReg	74	60	14
22	TOTAL MISCELLANEOUS TAXES	L581		7,444	6,028	1,416
23						
24	MISCELLANEOUS EXPENSES					
25	UNCOLLECTIBLE ACCT EXP DUE TO INCR	L582	K_Ca_O&M	669	0	669
26	CAT & FRANCHISE DUE TO INCR	L583	K_EPIS	425	414	11
27	PUCO & OCC MAINT. ASSESS. - NON DIST	L584	K_EPIS	207	201	6
28	TOTAL MISCELLANEOUS EXPENSES	L589		1,321	615	706
29						
30	TOTAL OTHER TAX & MISC EXPENSE			98,583	94,675	3,908
31						
32	PRELIMINARY SUMMARY					
33	TOTAL O&M EXPENSE	OM31		224,144	178,675	45,469
34	TOTAL DEPRECIATION EXPENSE	DE41		78,553	75,378	3,175
35	TOTAL OTHER TAX & MISC EXPENSE	L591		98,583	94,675	3,908
36	TOTAL OP EXP EXC IT & REV TAX	OP61		401,280	348,728	52,552

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	FEDREAL INCOME TAX - NET DEDUCTIONS AND ADDITIONS	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	FEDERAL INCOME TAX DEDUCTIONS					
2	*AUTOMATIC INTEREST CALCULATION*					
3	AUTO PROC INTEREST DED	Y751	K_EPIS	42,421	41,283	1,138
4	TOTAL INTEREST EXPENSE	Y783		42,421	41,283	1,138
5						
6	OTHER DEDUCTIONS					
7	DEPREC EXCESS TAX-BOOK	Y790	K_EPIS	5,860	5,703	157
8	TEMPORARY DIFFERENCES	Y792	K_A&GexReg	(20,692)	(16,879)	(3,813)
9	PERMANENT DIFFERENCES	Y794	K_EPIS	(265)	(258)	(7)
10	TOTAL OTHER DEDUCTIONS	Y861		(15,097)	(11,434)	(3,663)
11						
12	NET DEDUCTIONS AND ADDITIONS	Y871		27,324	29,849	(2,525)

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	FEDERAL INCOME TAX ADJUSTMENTS	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	FED PROV DEF INC TAX (410 & 411)					
2	DEFERRED INCOME TAX ON DEPRECIATION	Z762	K_distnet	2,175	2,133	42
3	OTHER DEFERRED INCOME TAXES - NET	Z763	K_distnet	(7,242)	(7,102)	(140)
4	DEFERRED INCOME TAX ADJUSTMENT - ARAM	Z764	K_distnet	(1,032)	(1,012)	(20)
5	DEFERRED INCOME TAX ADJUSTMENT - FLOW-THROUGH	Z765	K_distnet	3,323	3,259	64
6	TOTAL FED PROV DEF IT (410 & 411)	Z783		(2,776)	(2,722)	(54)
7						
8	AMORTIZED INV TAX CREDIT					
9	AMORTIZE ITC	Z811	K_distnet	1,281	1,256	25
10	AMORTIZE ITC ADJUSTMENT	Z812	K_distnet	0	0	0
11	TOTAL AMORTIZED ITC	Z813		1,281	1,256	25
12						
13	TEST YEAR INVESTMENT TAX CREDIT		K_distnet	0	0	0
14	TEST YEAR INVESTMENT TAX CREDIT	Z823		0	0	0
15						
16	PRELIMINARY SUMMARY					
17	TOTAL FED PROV DEF IT (410 & 411)	Z783		(2,776)	(2,722)	(54)
18	TOTAL AMORTIZED ITC	Z813		(1,281)	(1,256)	(25)
19	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		(4,057)	(3,978)	(79)

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2e
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	FEDERAL INCOME TAX COMPUTATION	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	RETURN ON RATE BASE	R751		141,599	137,617	3,981
2	NET DEDUCTIONS AND ADDITIONS	Y871		(27,324)	(29,849)	2,525
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		(4,057)	(3,978)	(79)
4	TOTAL STATE INC TAX ADJUSTMENT	Z945		0	0	0
5	TOTAL STATE PROV DEF IT (410 & 411)	Z933		0	0	0
6	BASE FOR FIT COMPUATION	I865		110,218	103,790	6,427
7						
8	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846
9	PRELIM FED INCOME TAX	I869		59,348	55,887	3,461
10	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		(4,057)	(3,978)	(79)
11	NET FED INCOME TAX ALLOWABLE	I879		55,291	51,909	3,382
12						
13	INCOME TAX BASED ON RETURN					
14	FEDERAL INCOME TAX PAYABLE					
15	PRELIM FEDERAL INCOME TAX	I869		59,348	55,887	3,461
16	OTHER	Z823		0	0	0
17	NET FED INCOME TAX PAYABLE	I889		59,348	55,887	3,461

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	STATE INCOME TAX	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	DEDUCTIONS IN ADDITION TO Y871					
2	UNALLOWABLE DEPRECIATION	Y890	K_EPIS	4,819	4,690	129
3	OHIO TAXABLE INCOME ADJ - OH FRANCHISE	Y892	K_EPIS	1,319	1,284	35
4	DEDUCTIONS IN ADD TO Y871	Y911		6,138	5,974	164
5						
6	STATE INCOME TAX ADJUSTMENTS					
7	STATE PROV DEF INC TAX (410 & 411)					
8	TOT STATE PROV DEF IT (410 & 411)	Z907		0	0	0

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2e
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	OTHER SIT ADJUSTMENTS	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	CURRENT YEAR PAYABLE ADJUSTMENT	Z941	K_EPIS	0	0	0
2	OTHER SIT ADJUSMENTS	Z942		0	0	0
3						
4	TOTAL STATE INC TAX ADJUSTMENT	Z945		0	0	0
5						
6	INCOME TAX BASED ON RETURN					
7	SUMMARY OF SIT CALCULATION					
8	RETURN ON RATE BASE	R751		141,599	137,617	3,981
9	NET FED INCOME TAX ALLOWABLE	I879		55,291	51,909	3,382
10	NET FED. DED. AND ADDITIONS	Y871		(27,324)	(29,849)	2,525
11	DEDUCTIONS IN ADD TO Y871	Y911		(6,138)	(5,974)	(164)
12	TOTAL STATE INC TAX ADJ	Z957		0	0	0
13	BASE FOR SIT COMPUTATION	J965		163,428	153,703	9,724
14						
15	SIT FACTOR K192/(1-K192)	J967		0.00371374	0.00371374	0.00371374
16	PRELIMINARY STATE INCOME TAX	J969		607	571	36
17	TOTAL STATE INCOME TAX ADJ.	Z957		0	0	0
18	NET STATE INC TAX ALLOWABLE	J979		607	571	36
19						
20	STATE INCOME TAX PAYABLE					
21	PRELIMINARY STATE INCOME TAX	J969		607	571	36
22	OTHER SIT ADJUSTMENTS	Z955		0	0	0
23	NET STATE INCOME TAX PAYABLE	J989		607	571	36
24						
25	COMPOSITE TAX RATE	CTAX		0.3524050	0.3524050	0.3524050

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	COST OF SERVICE COMPUTATION	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	OTHER OPERATING REVENUES					
2	INTERDEPARTMENTAL	Q000	K_EPIS	161	157	4
3	SPECIAL CONTRACTS	Q002	K_EPIS	18	18	0
4	MISCELLANEOUS	Q004	K_EPIS	1,214	1,181	33
5	RECONNECTION CHARGES & CUSTOMER DIVERSION	Q006	K_A&GexReg	221	180	41
6	BAD CHECK CHARGES	Q008	K_A&GexReg	91	74	17
7	POLE CONTACT RENTALS	Q010	K_A&GexReg	2,576	2,101	475
8	RENT ELECTRIC PROPERTIES - DISTR	Q012	K_EPIS	4,202	4,089	113
9	RENT ELECTRIC PROPERTIES	Q014	K_EPIS	0	0	0
10	OTHER ELECTRIC REVENUES - DIST	Q016	K_EPIS	0	0	0
11	OTHER ELECTRIC REVENUES - OTHER PUB UTILITIES	Q018	K_EPIS	0	0	0
12	OTHER ELECTRIC REVENUES - OTHER	Q020	K_EPIS	1,495	1,455	40
13	TOTAL OTHER OPERATING REVS	Q027		9,978	9,255	723
14						
15	COST OF SERVICE COMPUTATION					
16	TOTAL OP EXP EXC INC & REV TAX	OP61		401,280	348,728	52,552
17	RETURN ON RATE BASE	R751		141,599	137,617	3,981
18	NET FED INCOME TAX ALLOWABLE	I879		55,291	51,909	3,382
19	NET STATE INCOME TAX ALLOWABLE	J979		607	571	36
20	TOTAL OTHER OPERATING REVENUES	Q027		(9,978)	(9,255)	(723)
21	SUBTOTAL B	CS03		588,799	529,570	59,228
22						
23	TOTAL OTHER OPERATING REVENUES	Q027		9,978	9,255	723
24	LESS: REVS EXCL FROM REV TAX CALC	REXC		0	0	0
25	OTHER OPERATING REVS TO BE TAXED	OORT		9,978	9,255	723
26						
27	REVENUE TAX FACTOR	L030		0.00000	0.00000	0.00000
28	REVENUE TAX ON OTHER OPERATING REVS	L031		0	0	0
29	REVENUE TAX ON COST OF SERVICE	L032		0	0	0
30	TOTAL REVENUE TAX	L033		0	0	0
31	TOTAL EL. COST OF SERVICE	CS05		588,799	529,570	59,228
32						
33	PROPOSED REVENUES	R602		588,784	529,557	59,227
34	TOTAL ELECTRIC COST OF SERVICE	CS05		(588,799)	(529,570)	(59,228)
35	DIFFERENCE	XREV		(15)	(13)	(1)
36	TIMES COMPOSITE TAX RATE	CTAX		0.352405000	0.352405000	0.352405000
37	EXCESS TAX	XTAX		(5)	(5)	0
38	EXCESS RETURN	XRET		(10)	(8)	(1)

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ITEM	ALLO	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	RATE OF RETURN					
2						
3	CAPITALIZATION AMOUNTS			Total Company	Ratio	
4	LONG TERM DEBT	K100		1,787,741,777	0.4172	
5	PREFERRED STOCK	K102		0	0.0000	
6	COMMON STOCK	K104		2,497,378,912	0.5828	
7	SHORT TERM DEBT	K106		0	0.0000	
8	UNAMORTIZED DISCOUNT	K108		0	0.0000	
9	TOTAL	K115		4,285,120,689	1.0000	
10						
11	COST OF CAPITAL					
12	LONG TERM DEBT	K120		0.0645000		
13	PREFERRED STOCK	K122		0.0000000		
14	COMMON STOCK	K124		0.1100000		
15	SHORT TERM DEBT	K126		0.0000000		
16	UNAMORTIZED DISCOUNT	K128		0.0000000		
17						
18	WEIGHTED COST OF CAPITAL					
19	LONG TERM DEBT	K141		0.0269000		
20	PREFERRED STOCK	K143		0.0000000		
21	COMMON STOCK	K145		0.0641000		
22	SHORT TERM DEBT	K147		0.0000000		
23	UNAMORTIZED DISCOUNT	K149		0.0000000		
24	TOT RATE OF RETURN ALLOWABLE	RORA		0.09100000		
25						
26	TAX RATES AND SPECIAL FACTORS					
27	SHORT TERM DEBT COST	K180		0.0000000	0.00000	0.00000
28	FEDERAL INCOME TAX RATE	K190		0.3500000	0.35000	0.35000
29	STATE INCOME TAX RATE	K192		0.0037000	0.00370	0.00370
30	REVENUE TAX RATE	K196		0.0000000	0.00000	0.00000
31						
32						
33	PRESENT REVENUES	R600	K_OCDRB	463,026	450,006	13,020
34	PROPOSED REVENUES	R602	0	588,784	529,557	59,227
35	PRESENT NOI			60,149		
36	GROSS REVENUE AT AVERAGE ROR (PRESENT NOI DIVIDED BY RATE BASE)			452,806		
37	(SUBSIDY) EXCESS			10,220		
38	REDUCTION IN (SUBSIDY) EXCESS			10,220		
39	RATE INCREASE		0	125,758	79,551	46,207
40	TAX COMPLEMENT					
41						
42	REVENUE NOT TO BE INCLUDED IN REVENUE TAX CALCULATION					
43	MISCELLANEOUS		K_OCDRB	0	0	0
44	TOTAL	REXC		0	0	0

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2e
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.		ALLOC	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	Substations	K_rbdsd__d	0	1.00000	0.00000
2	Poles Towers Fixtures	K_rbdpll__d	0	1.00000	0.00000
3	Conductors	K_rbdsl__d	0	1.00000	0.00000
4	Line Transformers - Demand	K_rbdlt__d	0	1.00000	0.00000
5	Line Transformers - Customer	K_rbdlt__c	0	0.00000	1.00000
6	Services	K_rbdsvc_c	0	0.00000	1.00000
7	Meters	K_rbdm___s	0	0.00000	1.00000
8	*Customer Premises*	K_rbdsol_c	0	0.00000	1.00000
9	Street Lights	K_rbdssl_c	0	0.00000	1.00000
10	Customer Accounts	K_exca___c	0	0.00000	1.00000
11	Cust Sales & Info	K_excsi__c	0	0.00000	1.00000
12	Sales	K_exsale_c	0	0.00000	1.00000
13	Customer Accounting O&M	K_Ca_O&M	0	0.00000	1.00000
14	Customer Service & Informational	K_Csi_O&M	0	0.00000	1.00000
15	Sales	K_Sales_O&M	0	0.00000	1.00000
16	Non-Distribution	K_Non_Dist	0	0.00000	0.00000
17					
18			2,607,471	2,539,819	67,652
19	Distribution Plant excl CCNC-OC	K_dconc	1.00000	0.97405	0.02595
20					
21			2,770,613	2,672,896	97,717
22	Gross Plant-OC	K_GrossPlt	1.00000	0.96473	0.03527
23					
24			2,607,471	2,539,819	67,652
25	Distribution Plant-OC	K_distplt	1.00000	0.97405	0.02595
26					
27			1,748,780	1,714,916	33,864
28	Distribution Plant-Net (OC-Depr)	K_distnet	1.00000	0.98064	0.01936
29					
30			29,893	24,385	5,508
31	General Plant-Net	K_gennet	1.00000	0.81574	0.18426
32					
33			1,831,618	1,782,487	49,129
34	Net Electric Plant in Service	K_EPIS	1.00000	0.97316	0.02682
35					
36			52,943	43,186	9,757
37	Common Plant- net	K_comnet	1.00000	0.81571	0.18429
38					
39			82,836	67,571	15,265
40	Common & General Plant-net	K_comgennet	1.00000	0.81572	0.18428
41					
42			1,556,031	1,512,279	43,752
43	Total OCD Rate Base	K_OCDRB	1.00000	0.97188	0.02812
44					
45			116,596	96,636	19,960
46	A&G	K_A&G	1.00000	0.83170	0.16830
47					
48			119,279	97,298	21,981
49	A&G (ex reg exp)	K_A&GexReg	1.00000	0.81572	0.18428

DUKE ENERGY OHIO, INC.
DISTRIBUTION SECONDARY LARGE GSFL COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2e
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.		ALLOC	TOTAL GSFL	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1			97,970	97,298	672
2	Dist A&G (ex reg exp)	K_DistA&G	1.00000	0.99314	0.00686
3					
4			18,965	0	18,965
5	Customer Accounts A&G (ex reg exp)	K_Ca_A&G	1.00000	0.00000	1.00000
6					
7			2,338	0	2,338
8	Cust Service & Informational A&G (ex reg exp)	K_Csi_A&G	1.00000	0.00000	1.00000
9					
10			6	0	6
11	Sales A&G (ex reg exp)	K_Sales_A&G	1.00000	0.00000	1.00000
12					
13			66,293	63,908	2,385
14	Nonadjusted Depreciation Expense	K_NoadjDepEx	1.00000	0.96402	0.03598
15					
16			105,548	80,039	25,509
17	O&M (no A&G)	K_O&M	1.00000	0.75832	0.24168
18					
19			80,592	80,039	553
20	Dist O&M	K_distO&M	1.00000	0.99314	0.00686
21					
22			224,144	178,675	45,469
23	AutoCalc Wkg Capital (incl A&G)	K_O&MxFuel	1.00000	0.79714	0.20286
24					
25			110,218	103,790	6,427
26	Base for FIT Computation	K_FIT_base	1.00000	0.94165	0.05831
27					
28			90,744	88,952	1,792
29	Tax Property	K_Tax_prop	1.00000	0.98025	0.01975

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	SUMMARY OF RESULTS	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
				2	3	4
1	NET INCOME COMPUTATION					
2	GROSS ELECTRIC PLANT IN SERVICE	GP11		$149,394,148	$146,891,035	$2,503,113
3	TOTAL DEPRECIATION RESERVE	DR11		(47,905,755)	(47,142,075)	(763,680)
4	TOTAL RATE BASE ADJUSTMENTS	RB71		(15,070,099)	(14,845,567)	(224,532)
5	TOTAL RATE BASE	RB91		86,418,294	84,903,393	1,514,901
6						
7	OPERATING EXPENSES					
8	TOTAL O&M EXPENSE	OM31		12,628,532	11,745,679	882,853
9	TOTAL DEPRECIATION EXPENSE	DE41		4,372,798	4,279,287	93,511
10	TOTAL OTHER TAX & MISC EXPENSE	L591		5,396,356	5,270,896	125,460
11	TOTAL OP EXP EXC INC & R TAX	OP61		22,397,686	21,295,862	1,101,824
12	NET FED INCOME TAX ALLOWABLE	I879		3,074,616	2,988,911	85,705
13	NET STATE INCOME TAX ALLOWABLE	J979		33,926	33,000	926
14	TOTAL REVENUE TAX	L033		0	0	0
15	TOTAL OPERATING EXPENSE	OPEX		25,506,228	24,317,773	1,188,455
16						
17	RETURN ON RATE BASE	R751		7,864,065	7,726,209	137,856
18	TOTAL OTHER OPERATING REVENUES			(480,557)	(467,979)	(12,578)
19	TOTAL ELECTRIC COST OF SERVICE	CS05		32,889,736	31,576,003	1,313,733
20						
22	PROPOSED REVENUES	R602		32,889,792	32,149,517	740,275
23	DIFFERENCE (REQUESTED LESS PROPOSED)	XREV		56	573,514	(573,458)
24						
25	TOTAL RETURN EARNED	RETE		7,864,101	8,097,614	(233,513)
26	RATE OF RETURN EARNED	RORE		0.091000419	0.095374445	(0.154144066)
27	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09100	0.09100
28	RETURN EARNED ON COMMON EQUITY	REOE		0.10999	0.11749	(0.31064)
29	ALLOWED RETURN ON COMMON EQUITY	AROE		0.10999	0.10999	0.10999
30						
31	PRESENT REVENUES					
32	PRESENT REVENUES	R600		16,417,391	16,129,594	287,797
33	REVENUE INCREASE JUSTIFIED	RIJD		16,472,345	15,446,409	1,025,936
34	REVENUE INCREASE REQUESTED	RIRD		16,472,401	16,019,923	452,478

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION PLANT					
2	PRODUCTION - STEAM	P100	K_Non_Dist	0	0	0
3	PRODUCTION - OTHER	P106	K_Non_Dist	0	0	0
4	PRODUCTION PLANT IN SERVICE	P121		0	0	0
5						
6	TRANSMISSION PLANT					
7	MAIN STEP-UP TRANSFORMERS	T100	K_Non_Dist	0	0	0
8	OTHER TRANSMISSION	T102	K_Non_Dist	0	0	0
9	TRANSMISSION PLANT IN SERVICE	T121		0	0	0
10						
11	TOTAL PROD & TRANS PLANT	PT21		0	0	0
12						
13	DISTRIBUTION PLANT					
14	SUBSTATIONS	D100	K_rbdsd__d	29,400,308	29,400,308	0
15	POLES, TOWERS & FIXTURES	D102	K_rbdpl__d	37,640,259	37,640,259	0
16	CONDUCTORS	D104	K_rbdsl__d	71,068,192	71,068,192	0
17	TRANSFORMERS DEMAND RELATED	D106	K_rbdlt__d	0	0	0
18	TRANSFORMERS CUSTOMER RELATED	D107	K_rbdlt__c	0	0	0
19	SERVICES	D108	K_rbdsvc_c	0	0	0
20	METERS	D110	K_rbdm___s	1,897,163	0	1,897,163
21	CUSTOMER PREM.	D112	K_rbdsol_c	0	0	0
22	STREET LIGHTS	D114	K_rbdssl_c	0	0	0
23	CCNC	D116	K_dccnc	0	0	0
24	DISTRIBUTION PLANT IN SERVICE	D141		140,005,922	138,108,759	1,897,163
25						
26	TOTAL TRANS & DIST PLANT	TD21		140,005,922	138,108,759	1,897,163
27	TOTAL GROSS PTD PLANT	PD21		140,005,922	138,108,759	1,897,163
28						
29	GENERAL & INTANGIBLE PLANT					
30	PRODUCTION-DEMAND RELATED	G100	K_Non_Dist	0	0	0
31	PRODUCTION-ENERGY RELATED	G102	K_Non_Dist	0	0	0
32	TRANSMISSION	G104	K_Non_Dist	0	0	0
33	DISTRIBUTION	G106	K_DistA&G	3,528,735	3,479,403	49,332
34	CUSTOMER ACCTG	G108	K_Ca_A&G	189,347	0	189,347
35	CUST SERVICE & INFO	G110	K_Csi_A&G	1,112	0	1,112
36	SALES	G112	K_Sales_A&G	285	0	285
37	GEN & INTANG PLANT IN SERVICE	G121		3,719,479	3,479,403	240,076
38						
39	COMMON & OTHER PLANT					
40	PRODUCTION-DEMAND RELATED	C100	K_Non_Dist	0	0	0
41	PRODUCTION-ENERGY RELATED	C102	K_Non_Dist	0	0	0
42	TRANSMISSION	C104	K_Non_Dist	0	0	0
43	DISTRIBUTION	C106	K_DistA&G	5,378,058	5,302,873	75,185
44	CUSTOMER ACCTG	C108	K_Ca_A&G	288,585	0	288,585
45	CUST SERVICE & INFO	C110	K_Csi_A&G	1,694	0	1,694
46	SALES	C112	K_Sales_A&G	410	0	410
47	COMMON & OTHER PLT IN SERVICE	C121		5,668,747	5,302,873	365,874
48						
49	GROSS ELECTRIC PLANT IN SERVICE	GP11		149,394,148	146,891,035	2,503,113

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	DEPRECIATION RESERVE	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION PLANT					
2	PRODUCTION - STEAM	P150	K_Non_Dist	0	0	0
3	PRODUCTION - OTHER	P152	K_Non_Dist	0	0	0
4	TOTAL PROD DEPREC RESERVE	P171		0	0	0
5						
6	TRANSMISSION PLANT					
7	MAIN STEP-UP TRANSFORMERS	T150	K_Non_Dist	0	0	0
8	OTHER TRANSMISSION	T152	K_Non_Dist	0	0	0
9	TOTAL TRANS DEPREC RESERVE	T171		0	0	0
10						
11	TOTAL PROD & TRANS DEPREC RESERVE			0	0	0
12						
13	DISTRIBUTION PLANT					
14	SUBSTATIONS	D150	K_rbdsd__d	10,866,444	10,866,444	0
15	POLES, TOWERS & FIXTURES	D152	K_rbdpl__d	12,116,437	12,116,437	0
16	CONDUCTORS	D154	K_rbdsl__d	21,170,582	21,170,582	0
17	TRANSFORMERS DEMAND RELATED	D106	K_rbdlt__d	0	0	0
18	TRANSFORMERS CUSTOMER RELATED	D107	K_rbdlt__c	0	0	0
19	SERVICES	D158	K_rbdsvc_c	0	0	0
20	METERS	D160	K_rbdm___s	483,735	0	483,735
21	CUSTOMER PREM.	D162	K_rbdsol_c	0	0	0
22	STREET LIGHTS	D164	K_rbdssl_c	0	0	0
23	RWIP	D166	K_dccnc	(1,352,722)	(1,334,393)	(18,329)
24	TOTAL DIST DEPREC RESERVE	D191		43,284,476	42,819,070	465,406
25						
26	TOTAL TRANS & DIST DEPREC RESERVE			43,284,476	42,819,070	465,406
27	TOTAL GROSS PTD PLANT DEPREC RESERVE			43,284,476	42,819,070	465,406
28						
29	GENERAL & INTANGIBLE PLANT					
30	PRODUCTION-DEMAND RELATED	G150	K_Non_Dist	0	0	0
31	PRODUCTION-ENERGY RELATED	G152	K_Non_Dist	0	0	0
32	TRANSMISSION	G154	K_Non_Dist	0	0	0
33	DISTRIBUTION	G156	K_DistA&G	1,896,641	1,870,126	26,515
34	CUSTOMER ACCTG	G158	K_Ca_A&G	101,771	0	101,771
35	CUST SERVICE & INFO	G160	K_Csi_A&G	598	0	598
36	SALES	G162	K_Sales_A&G	153	0	153
37	TOTAL GEN DEPREC RESERVE	G171		1,999,163	1,870,126	129,037
38						
39	COMMON & OTHER PLANT					
40	PRODUCTION-DEMAND RELATED	C150	K_Non_Dist	0	0	0
41	PRODUCTION-ENERGY RELATED	C152	K_Non_Dist	0	0	0
42	TRANSMISSION	C154	K_Non_Dist	0	0	0
43	DISTRIBUTION	C156	K_DistA&G	2,487,656	2,452,879	34,777
44	CUSTOMER ACCTG	C158	K_Ca_A&G	133,487	0	133,487
45	CUST SERVICE & INFO	C160	K_Csi_A&G	784	0	784
46	SALES	C162	K_Sales_A&G	189	0	189
47	TOTAL COM & OTHER PLT RESERVE	C171		2,622,116	2,452,879	169,237
48						
49	TOTAL DEPRECIATION RESERVE	DR11		47,905,755	47,142,075	763,680

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2f
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	NET ELECTRIC PLANT IN SERVICE	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION PLANT					
2	PRODUCTION - STEAM			0	0	0
3	PRODUCTION - OTHER			0	0	0
4	TOTAL PROD			0	0	0
5						
6	TRANSMISSION PLANT					
7	MAIN STEP-UP TRANSFORMERS			0	0	0
8	OTHER TRANSMISSION			0	0	0
9	TOTAL TRANSMISSION			0	0	0
10						
11	NET PROD & TRANS PLANT			0	0	0
12						
13	DISTRIBUTION PLANT					
14	SUBSTATIONS			18,533,864	18,533,864	0
15	POLES, TOWERS AND FIXTURES			25,523,822	25,523,822	0
16	CONDUCTORS			49,897,610	49,897,610	0
17	TRANSFORMERS DEMAND RELATED			0	0	0
18	TRANSFORMERS CUSTOMER RELATED			0		0
19	SERVICES			0	0	0
20	METERS			1,413,428	0	1,413,428
21	CUSTOMER PREM.			0	0	0
22	STREET LIGHTS			0	0	0
23	CCNC/RWIP			1,352,722	1,334,393	18,329
24	TOTAL DIST			96,721,446	95,289,689	1,431,757
25						
26	NET TRANS & DIST PLANT			96,721,446	95,289,689	1,431,757
27	NET PTD PLANT			96,721,446	95,289,689	1,431,757
28						
29	GENERAL & INTANGIBLE PLANT					
30	PRODUCTION-DEMAND RELATED			0	0	0
31	PRODUCTION-ENERGY RELATED			0	0	0
32	TRANSMISSION			0	0	0
33	DISTRIBUTION			1,632,094	1,609,277	22,817
34	CUSTOMER ACCTG			87,576	0	87,576
35	CUST SERVICE & INFO			514	0	514
36	SALES			132	0	132
37	TOTAL GEN			1,720,316	1,609,277	111,039
38						
39	COMMON & OTHER PLANT					
40	PRODUCTION-DEMAND RELATED			0	0	0
41	PRODUCTION-ENERGY RELATED			0	0	0
42	TRANSMISSION			0	0	0
43	DISTRIBUTION			2,890,402	2,849,994	40,408
44	CUSTOMER ACCTG			155,098	0	155,098
45	CUST SERVICE & INFO			910	0	910
46	SALES			221	0	221
47	TOTAL COM & OTHER PLT			3,046,631	2,849,994	196,637
48						
49	TOTAL ELECTRIC PLANT IN SERVICE			101,488,393	99,748,960	1,739,433

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2f
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	NET ELECTRIC PLANT	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION PLANT					
2	PRODUCTION PLANT IN SERVICE	P121		0	0	0
3	TOTAL PROD DEPRC RESERVE	P171		0	0	0
4	NET PRODUCTION PLANT	P221		0	0	0
5						
6	TRANSMISSION PLANT					
7	TRANSMISSION PLANT IN SERVICE	T121		0	0	0
8	TOTAL TRANS DEPREC RESERVE	T171		0	0	0
9	NET TRANSMISSION PLANT	T221		0	0	0
10						
11	NET PROD & TRANS PLANT			0	0	0
12						
13	DISTRIBUTION PLANT					
14	DISTRIBUTION PLANT IN SERVICE	D141		140,005,922	138,108,759	1,897,163
15	TOTAL DIST DEPREC RESERVE	D191		(43,284,476)	(42,819,070)	(465,406)
16	NET DISTRIBUTION PLANT	D241		96,721,446	95,289,689	1,431,757
17						
18	NET TRANS & DIST PLANT	NT21		96,721,446	95,289,689	1,431,757
19	NET PTD PLANT	NT31		96,721,446	95,289,689	1,431,757
20						
21	GENERAL & INTANGIBLE PLANT					
22	GEN & INTANG PLANT IN SERVICE	G121		3,719,479	3,479,403	240,076
23	TOTAL GEN & INTG DEPREC RESERVE	G171		(1,999,163)	(1,870,126)	(129,037)
24	NET GENERAL & INTANG PLANT	G221		1,720,316	1,609,277	111,039
25						
26	COMMON & OTHER PLANT					
27	COMMON & OTH PLT IN SERVICE	C121		5,668,747	5,302,873	365,874
28	TOTAL COM & OTH DEPREC RESERVE	C171		(2,622,116)	(2,452,879)	(169,237)
29	NET COMMON & OTHER PLANT	C221		3,046,631	2,849,994	196,637
30						
31	NET ELECTRIC PLANT IN SERVICE	NP21		101,488,393	99,748,960	1,739,433

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	RATE BASE ADJUSTMENTS	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	ACCUM DEF INC TAXES (282)					
2	CIAC	B200	K_distnet	(1,162,072)	(1,144,873)	(17,199)
3	AFUDC	B201	K_distnet	271,546	267,527	4,019
4	ELECTRIC METERS & TRANSFORMERS	B202	K_distnet	34,293	33,785	508
5	LOSS ON ACRS	B203	K_distnet	43,672	43,026	646
6	MISCELLANEOUS PLANT	B204	K_distnet	444,208	437,634	6,574
7	NON-CASH OVERHEADS	B205	K_EPIS	179,990	176,905	3,085
8	SEC 174 EXPENSE	B206	K_EPIS	0	0	0
9	TAX DEPRECIATION	B207	K_distnet	14,096,439	13,887,812	208,627
10	TAX INTEREST CAPITALIZED	B208	K_EPIS	(317,112)	(311,677)	(5,435)
11	SEC 263A ADJUSTMENT	B209	K_EPIS	3,846,974	3,781,037	65,937
12	PERCENTAGE REPAIR ALLOWANCE	B210	K_distnet	185,603	182,856	2,747
13	AFUDC IN CWIP - FAS 109	B211	K_distnet	0	0	0
14	PLANT FAS 109	B227	K_distnet	0	0	0
15	MISCELLANEOUS	B228	K_EPIS	(28,072)	(27,591)	(481)
16	TOTAL ACCOUNT 282			17,595,469	17,326,441	269,028
17						
18	ACCUM DEF INC TAXES (283)					
19	ACCRUED PENSION & POST RETIREMENT - FAS 158	B229	K_EPIS	(54,621)	(53,685)	(936)
20	LOSS ON REACQUIRED DEBT	B212	K_EPIS	378,158	371,676	6,482
21	PROPERTY TAX	B213	K_EPIS	(15,215)	(14,954)	(261)
22	DEFERRED OHIO GROSS RECEIPTS	B216	K_EPIS	(16,913)	(16,623)	(290)
23	INVENTORY AND CONTRACT WRITE-UP	B217	K_distnet	40,732	40,129	603
24	BASE PRODUCTION PAYMENTS	B218	K_distnet	0	0	0
25	MISCELLANEOUS	B219	K_distnet	106,242	104,670	1,572
26	AUDIT CARRYOVER	B220	K_distnet	(21,497)	(21,179)	(318)
27	TOTAL ACCOUNT 283			416,886	410,034	6,852
28						
29	OTHER SUBTRACTIVE ADJUSTMENTS		Schedule 5.1			
30	INVESTMENT TAX CREDIT (ACCT 255)	B240	K_EPIS	16,231	15,953	278
31	TOTAL OTHER SUBTRACTIVE ADJS	B253		16,231	15,953	278
32						
33	TOTAL SUBTRACTIVE ADJUSTMENTS	B254		18,028,586	17,752,428	276,158

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ADDITIVE ADJUSTMENTS	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	ACCUM DEF INC TAXES (190)					
2	COST TO ACHIEVE MERGER SAVINGS	V200	K_EPIS	(2,646)	(2,601)	(45)
3	DUKE MERGER COSTS - TIMING	V201	K_EPIS	34,123	33,538	585
4	RSP COSTS CAPITALIZED	V202	K_distnet	(605,818)	(596,852)	(8,966)
5	REGULATORY ASSET BENEFITS	V203	K_EPIS	(1,181,001)	(1,160,759)	(20,242)
6	UNAMORTIZED DEBT PREMIUMS	V204	K_EPIS	72,604	71,360	1,244
7	401K INCENTIVE PLAN	V205	K_EPIS	826	812	14
8	EXECUTIVE LIFE INSURANCE	V206	K_EPIS	(17,717)	(17,413)	(304)
9	INCENTIVE PLAN	V207	K_EPIS	(20,359)	(20,010)	(349)
10	INJURIES AND DAMAGES	V208	K_EPIS	(296)	(291)	(5)
11	HOSPITAL & MEDICAL EXPENSE	V210	K_EPIS	9,542	9,378	164
12	LTIP	V211	K_EPIS	9,648	9,483	165
13	PENSION EXPENSE	V212	K_EPIS	1,569,647	1,542,743	26,904
14	POST EMP BENEFITS - FAS 112	V213	K_EPIS	14,053	13,812	241
15	POST RETIREMENT HEALTH CARE	V214	K_EPIS	1,363,939	1,340,561	23,378
16	POST RETIREMENT LIFE INSURANCE	V215	K_EPIS	136,776	134,432	2,344
17	SUPPLEMENTAL PENSION PLAN	V216	K_EPIS	65,655	64,530	1,125
18	VACATION PAY ACCRUAL	V217	K_EPIS	80,909	79,522	1,387
19	VACATION PAY ACCRUAL - REG ASSET	V218	K_EPIS	156,557	153,874	2,683
20	MISCELLANEOUS	V220	K_EPIS	(198,522)	(195,119)	(3,403)
21	PARTNERSHIP	V221	K_EPIS	(1)	(1)	0
22	RATE CASE EXPENSE	V223	K_distnet	(5,502)	(5,421)	(81)
23	RATE ORDER LATTICE	V224	K_distnet	12,628	12,441	187
24	UNCOLLECTIBLE ACCOUNTS	V225	K_EPIS	29,495	28,989	506
25	TAX INTEREST ACCRUAL	V226	K_EPIS	344,691	338,783	5,908
26	PROPERTY TAX	V227	K_EPIS	187,870	184,650	3,220
27	STATE INCOME TAX ACCRUAL	V228	K_EPIS	(20,959)	(20,600)	(359)
28	SECTION 481A ADJUSTMENT	V229	K_EPIS	(4,533)	(4,455)	(78)
29	TOTAL ACCOUNT 190			2,031,609	1,995,386	36,223

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	OTHER RATE BASE	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	POST RETIREMENT BENEFITS	V251	K_EPIS	654,622	643,402	11,220
2	MISCELLANEOUS	V254	K_EPIS	0	0	0
3	TOTAL OTHER	V255		654,622	643,402	11,220
4						
5	RATE BASE - CONSTRUCTION WORK IN PROGRESS					
6	TOTAL RATE BASE CWIP	V256		0	0	0
7						
8	TOTAL ADDITIVE ADJUSTMENTS	V260		2,686,231	2,638,788	47,443
9						
10	NET ORIGINAL COST RATE BASE	RB21		86,146,038	84,635,320	1,510,718

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2f
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	WORKING CAPITAL	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	MATERIALS & SUPPLIES					
2	FUEL SUPPLIES					
3	FOSSIL	W630	K_Non_Dist	0	0	0
4	TOTAL FUEL STOCKS	W641		0	0	0
5						
6	PLANT MATERIALS & SUPPLIES					
7	PRODUCTION	W642	K_Non_Dist	0	0	0
8	TRANSMISSION	W644	K_Non_Dist	0	0	0
9	DISTRIBUTION	W646	K_distnet	459,791	452,986	6,805
10	GENERAL AND COMMON	W646	K_comgennet	0	0	0
11	TOTAL PLANT MATS. & SUPPLIES	W659		459,791	452,986	6,805
12	TOTAL MATERIALS & SUPPLIES	W661		459,791	452,986	6,805
13						
14	PREPAYMENTS					
15	MISCELLANEOUS	W670	K_A&GexReg	0	0	0
16	TOTAL PREPAYMENTS	W677		0	0	0
17						
18	CASH WORKING CAPITAL - RATE BASE					
19	OTHER	W690	K_Non_Dist	0	0	0
20	TOTAL FUEL, PP & OTHER	W705		0	0	0
21						
22	AUTO CALC (O&M-F-PP)/8	W711	K_O&MxFuel	0	0	0
23	TOTAL WORKING CASH	W721		0	0	0
24						
25	MISCELLANEOUS WORKING CAPITAL					
26	CUSTOMER SERVICE DEPOSITS - RETAIL	W730	K_DistA&G	(187,535)	(184,913)	(2,622)
27	CUSTOMER SERVICE DEPOSITS - TRANS SERV	W736	K_Non_Dist	0	0	0
28	TOTAL MISC WORK CAPITAL	W747		(187,535)	(184,913)	(2,622)
29						
30	TOTAL WORKING CAPITAL	WC71		272,256	268,073	4,183
31	PRELIMINARY SUMMARY					
32	TOTAL SUBTRACTIVE ADJUSTMENTS	B254		(18,028,586)	(17,752,428)	(276,158)
33	TOTAL ADDITIVE ADJUSTMENTS	V260		2,686,231	2,638,788	47,443
34	TOTAL WORKING CAPITAL	WC71		272,256	268,073	4,183
35	TOTAL RATE BASE ADJUSTMENTS	RB71		(15,070,099)	(14,845,567)	(224,532)
36						
37	RATE BASE CALCULATION					
38	NET ELECTRIC PLANT IN SERVICE	NP21		101,488,393	99,748,960	1,739,433
39	TOTAL RATE BASE ADJUSTMENTS	RB71		(15,070,099)	(14,845,567)	(224,532)
40	TOTAL RATE BASE	RB91		86,418,294	84,903,393	1,514,901
41						
42	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.091000000	0.091000000	0.091000000
43	RETURN ON RATE BASE	R751		7,864,065	7,726,209	137,856

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2f
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	O&M EXPENSES	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION O&M					
2	ENERGY RELATED PRODUCTION O&M					
3	FUEL COSTS	P300	K_Non_Dist	0	0	0
4	SYSTEM CONTROL, LOAD DISPATCHING & OTHER	P301	K_Non_Dist	0	0	0
5	EMISSION ALLOWANCES	P302	K_Non_Dist	0	0	0
6	COST OF LIME	P303	K_Non_Dist	0	0	0
7	ALL OTHER - OPERATION	P304	K_Non_Dist	0	0	0
8	ELIMIN NON PUCO JURISDICTIONAL EXP	P305	K_Non_Dist	0	0	0
9	COST POOL ANN ADJUSTMENTS	P306	K_Non_Dist	0	0	0
10	ANNUALIZE 4TH QTR ADJ	P307	K_Non_Dist	0	0	0
11	SERV CO ALLOC - PROD	P308	K_Non_Dist	0	0	0
12	TOTAL ENERGY RELATED	P341		0	0	0
13						
14	DEMAND RELATED PROD O&M					
15	ALL OTHER - OPERATION & MAINTENANCE	P356	K_Non_Dist	0	0	0
16	PURCHASED POWER	P356	K_Non_Dist	0	0	0
17	TOTAL DEMAND RELATED	P391		0	0	0
18						
19	OTHER THAN EN/DEM RELATED					
20	MISCELLANEOUS ITEMS	P400	K_Non_Dist	0	0	0
21	TOTAL PROD OTHER THAN EN/DEM	P441		0	0	0
22						
23	TOTAL PRODUCTION O&M	P451		0	0	0
24						
25	TRANSMISSION O & M					
26	MAIN STEP-UP TRANSFORMERS	T300	K_Non_Dist	0	0	0
27	OTHER TRANSMISSION	T302	K_Non_Dist	0	0	0
28	ELIMI NON JURIS EXPENSE	T304	K_Non_Dist	0	0	0
29	COST POOL BALANCE ANN ADJUSTMENT	T306	K_Non_Dist	0	0	0
30	ANNUALIZE 4TH QTR ADJ	T308	K_Non_Dist	0	0	0
31	SERV CO ALLOC - TRAN	T310	K_Non_Dist	0	0	0
32	TOTAL TRANSMISSION O & M	T341	K597	0	0	0
33						
34	DISTRIBUTION O & M					
35	SUBSTATIONS	D300	K_rbdsd__d	555,972	555,972	0
36	OVERHEAD LINES	D302	K_rbdpl__d	2,714,264	2,714,264	0
37	UNDERGROUND LINES	D304	K_rbdsl__d	448,786	448,786	0
38	TRANSFORMERS DEMAND RELATED	D106	K_rbdlt__d	0	0	0
39	TRANSFORMERS CUSTOMER RELATED	D107	K_rbdlt__c	0	0	0
40	METERS	D308	K_rbdssl_c	51,388	0	51,388
41	STREET LIGHTS & TRAFFIC SIGNALS	D310	K_distnet	0	0	0
42	OTHER OPERATION	D312	K_distnet	1,251,813	1,233,286	18,527
43	OTHER MAINTENANCE	D314	K_distnet	335,366	330,403	4,963
44	FUTURE USE	D316	K_distnet	0	0	0
45	SERV CO ALLOC - DISTRIBUTION	D318	K_distnet	(1,221)	(1,203)	(18)
				5,356,368	5,281,508	74,860

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	O&M EXPENSES	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	CUSTOMER ACCOUNTING					
2	CUSTOMER ACCOUNTING EXPENSE	C300	K_Ca_O&M	9,382	0	9,382
3	UNCOLLECTIBLE EXPENSE	C302	K_Ca_O&M	342,634	0	342,634
4	CUSTOMER SERVICE DEPOSITS - RETAIL	C304	K_Ca_O&M	9,377	0	9,377
5	CUSTOMER SERVICE DEPOSITS - TRANS	C306	K_Ca_O&M	0	0	0
6	ANNUALIZE UNCOLLECTIBLE ACCOUNT EXP	C308	K_Ca_O&M	(394,650)	0	(394,650)
7	UNCOLLECTIBLE ACCT EXP DUE TO INCR DIST	C310	K_Ca_O&M	0	0	0
8	AMORTIZE BAD DEBT MORATORIUM	C312	K_Ca_O&M	(5,009)	0	(5,009)
9	SALE OF ACCOUNTS RECEIVABLE FEES - ELEC.	C313	K_Ca_O&M	434,998	0	434,998
10	ELIMINATE NON JURIS. EXPENSE	C314	K_Ca_O&M	0	0	0
11	ELIMINATE OET EXPENSE	C316	K_Ca_O&M	0	0	0
12	*TOTAL CUSTOMER ACCT EXPENSE*	C317		396,732	0	396,732
13						
14	CUSTOMER SERVICE & INFORMATION					
15	CUSTOMER ASSISTANCE	C320	K_Csi_O&M	1,023	0	1,023
16	INFORMATION & INSTRUCTIONAL ADV	C322	K_Csi_O&M	1	0	1
17	MISC CUST SERVICE & INFORMATION	C324	K_Csi_O&M	1,908	0	1,908
18	ELIMINATE NON JURIS EXPENSE	C326	K_Csi_O&M	(20)	0	(20)
19	SERV CO ALLOC CUST SERV & INFORM	C331	K_Csi_O&M	(2)	0	(2)
20	*TOTAL CUSTOMER SERV. & INFO.*			2,910	0	2,910
21						
22	SALES	S300	K_Sales_O&M	89	0	89
23	MARKETING OPERATIONS	S302	K_Sales_O&M	0	0	0
24	OTHER SALES EXPENSE	S304	K_Sales_O&M	0	0	0
25	SERV CO ALLOC SALES	S306	K_Sales_O&M	0	0	0
26	ELIMINATE VARIOUS EXPENSES	S317		89	0	89
27	*TOTAL SALES EXPENSE*					
28						
29	SUBTOTAL O&M EXCL. A&G			5,756,099	5,281,508	474,591

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2f
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	O&M EXPENSES	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	ADMINISTRATIVE & GENERAL & OTHER EXP					
2	A&G EXPENSE EXCL. REGULATORY EXP					
3	PRODUCTION-DEMAND RELATED	A300	K_Non_Dist	0	0	0
4	PRODUCTION-ENERGY RELATED	A302	K_Non_Dist	0	0	0
5	TRANSMISSION	A304	K_Non_Dist	0	0	0
6	DISTRIBUTION	A306	K_distO&M	6,512,100	6,421,061	91,039
7	CUSTOMER ACCTG	A308	K_Ca_O&M	349,437	0	349,437
8	CUST SERVICE & INFO	A310	K_Csi_O&M	2,052	0	2,052
9	SALES	A312	K_Sales_O&M	496	0	496
10	A&G EXPENSE EXCL. REGULATORY EXP	A314	K_A&GexReg	6,864,085	6,421,061	443,024
11	HARTWELL ELIMINATION	A318	K_A&GexReg	(2,602)	(2,434)	(168)
12	ANNUALIZE WAGES	A320	K_A&GexReg	(427,813)	(400,202)	(27,611)
13	RATE CASE EXPENSE - ADJ	A322	K_EPIS	(4,777)	(4,695)	(82)
14	REGULATORY EXPENSE - FERC	A324	K_Non_Dist	0	0	0
15	REGULATORY EXPENSE -STATE	A326	K_EPIS	71,037	69,819	1,218
16	REG ASSET AMORTIZATION - TOWERS	A328	K_DistA&G	(110,041)	(108,503)	(1,538)
17	MERGER SAVINGS ADJUSTMENT	A329	K_EPIS	808,268	794,414	13,854
18	FUTURE USE	A330	K_DistA&G	0	0	0
19	FUTURE USE	A332	K_A&GexReg	0	0	0
20	FUTURE USE	A334	K_EPIS	0	0	0
21	FUTURE USE	A336	K_A&GexReg	0	0	0
22	ELIMINATE NON-PUCO JURIS EXP	A346	K_DistA&G	(5,473)	(5,396)	(77)
23	EEI EXPENSE ADJUSTMENT	A348	K_A&GexReg	(4,230)	(3,957)	(273)
24	SERV CO ALLOC	A350	K_A&GexReg	(5,045)	(4,719)	(326)
25	FUTURE USE	A352	K_A&GexReg	0	0	0
26	ANNUALIZE PENSION & BENEFIT EXP	A354	K_A&GexReg	(304,404)	(284,758)	(19,646)
27	PUCO & OCC MAINTENANCE ASSESSMENTS	A356	K_EPIS	(6,572)	(6,459)	(113)
28	OTHER	A356	K_EPIS	0	0	0
29	TOTAL ADMIN. & GENERAL	A357		6,872,433	6,464,171	408,262
30						
31	TOTAL O & M EXPENSE	OM31		12,628,532	11,745,679	882,853

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION DEPRECIATION					
2	PRODUCTION DEPRECIATION	P460	K_Non_Dist	0	0	0
3	ANNUALIZATION ADJUSTMENT	P462	K_Non_Dist	0	0	0
4	TOTAL PRODUCTION DEPREC EXP.	P481		0	0	0
5						
6	TRANSMISSION DEPRECIATION					
7	TRANSMISSION DEPRECIATION	T460	K_Non_Dist	0	0	0
8	ANNUALIZATION ADJUSTMENT	T462	K_Non_Dist	0	0	0
9	TOTAL TRANSMISSION DEP. EXP.	T481		0	0	0
10						
11	DISTRIBUTION DEPRECIATION					
12	DISTRIBUTION DEPRECIATION	D460	K_distnet	3,300,541	3,251,693	48,848
13	ANNUALIZATION ADJUSTMENT	D462	K_distnet	493,411	486,109	7,302
14	TOTAL DIST. DEPREC EXP.	D481		3,793,952	3,737,802	56,150
15						
16	GENERAL DEPRECIATION					
17	GENERAL DEPRECIATION	G460	K_gennet	155,326	145,300	10,026
18	ANNUALIZATION ADJUSTMENT	G462	K_gennet	82,165	76,861	5,304
19	TOTAL GENERAL DEPREC EXP.	G481		237,491	222,161	15,330
20						
21	COMMON AND OTHER DEPRECIATION					
22	COMMON DEPRECIATION	C460	K_comnet	230,234	215,375	14,859
23	ANNUALIZATION ADJUSTMENT	C462	K_comnet	111,121	103,949	7,172
24	TOTAL COM & OTHER DEPREC EXP.	C481		341,355	319,324	22,031
25						
26						
27	TOTAL DEPRECIATION EXPENSE	DE41		4,372,798	4,279,287	93,511

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	TAXES OTHER THAN INC & REV	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	REAL ESTATE & PROPERTY TAX					
2	PRODUCTION - DEMAND RELATED	L500	K_Non_Dist	0	0	0
3	PRODUCTION - ENERGY RELATED	L502	K_Non_Dist	0	0	0
4	TRANSMISSION	L504	K_Non_Dist	0	0	0
5	DISTRIBUTION	L506	K_distnet	5,012,577	4,938,391	74,186
6	OTHER	L508	K_comgennet	12,092	11,312	780
7	TAXABLE PLANT		K_Tax_prop	5,024,669	4,949,703	74,966
8	ANNUALIZED PROPERTY TAX ADJUSTMENT - DIST.	L510	K_distnet	(55,241)	(54,423)	(818)
9	ELIMINATE PROPERTY TAX - HARTWELL	L511	K_gennet	(1)	(1)	0
10	ANNUALIZED PROPERTY TAX ADJUSTMENT - GENERAL	L512	K_gennet	4,136	3,869	267
11	TOTAL REAL EST & PROP TAX	L521		4,973,563	4,899,148	74,415
12						
13	MISCELLANEOUS TAXES					
14	FUTURE USE	L560	K_EPIS	0	0	0
15	HIGHWAY USE TAX	L562	K_A&GexReg	2,137	1,999	138
16	SERVICE CO ALLOC	L564	K_A&GexReg	(363)	(340)	(23)
17	COMMERCIAL ACTIVITIES TAX	L566	K_A&GexReg	53,333	49,891	3,442
18	PAYROLL TAXES	L568	K_A&GexReg	352,895	330,119	22,776
19	ANNUALIZE FICA & UNEMPLOYMENT TAXES ADJ	L570	K_EPIS	(68,855)	(67,675)	(1,180)
20	CINCINNATI FRANCHISE TAX	L572	K_EPIS	32,324	31,770	554
21	SALES & USE TAX	L576	K_A&GexReg	4,270	3,994	276
22	TOTAL MISCELLANEOUS TAXES	L581		375,741	349,758	25,983
23						
24	MISCELLANEOUS EXPENSES					
25	UNCOLLECTIBLE ACCT EXP DUE TO INCR	L582	K_Ca_O&M	24,679	0	24,679
26	CAT & FRANCHISE DUE TO INCR	L583	K_EPIS	15,051	14,793	258
27	PUCO & OCC MAINT. ASSESS. - NON DIST	L584	K_EPIS	7,322	7,197	125
28	TOTAL MISCELLANEOUS EXPENSES	L589		47,052	21,990	25,062
29						
30	TOTAL OTHER TAX & MISC EXPENSE			5,396,356	5,270,896	125,460
31						
32	PRELIMINARY SUMMARY					
33	TOTAL O&M EXPENSE	OM31		12,628,532	11,745,679	882,853
34	TOTAL DEPRECIATION EXPENSE	DE41		4,372,798	4,279,287	93,511
35	TOTAL OTHER TAX & MISC EXPENSE	L591		5,396,356	5,270,896	125,460
36	TOTAL OP EXP EXC IT & REV TAX	OP61		22,397,686	21,295,862	1,101,824

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	FEDREAL INCOME TAX - NET DEDUCTIONS AND ADDITIONS	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	FEDERAL INCOME TAX DEDUCTIONS					
2	AUTOMATIC INTEREST CALCULATION					
3	AUTO PROC INTEREST DED	Y751	K_EPIS	2,348,687	2,308,431	40,256
4	TOTAL INTEREST EXPENSE	Y783		2,348,687	2,308,431	40,256
5						
6	OTHER DEDUCTIONS					
7	DEPREC EXCESS TAX-BOOK	Y790	K_EPIS	324,473	318,912	5,561
8	TEMPORARY DIFFERENCES	Y792	K_A&GexReg	(1,194,370)	(1,117,285)	(77,085)
9	PERMANENT DIFFERENCES	Y794	K_EPIS	(15,309)	(15,047)	(262)
10	TOTAL OTHER DEDUCTIONS	Y861		(885,206)	(813,420)	(71,786)
11						
12	NET DEDUCTIONS AND ADDITIONS	Y871		1,463,481	1,495,011	(31,530)

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	FEDERAL INCOME TAX ADJUSTMENTS	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	FED PROV DEF INC TAX (410 & 411)					
2	DEFERRED INCOME TAX ON DEPRECIATION	Z762	K_distnet	120,417	118,635	1,782
3	OTHER DEFERRED INCOME TAXES - NET	Z763	K_distnet	(418,029)	(411,842)	(6,187)
4	DEFERRED INCOME TAX ADJUSTMENT - ARAM	Z764	K_distnet	(57,126)	(56,281)	(845)
5	DEFERRED INCOME TAX ADJUSTMENT - FLOW-THROUGH	Z765	K_distnet	183,981	181,258	2,723
6	TOTAL FED PROV DEF IT (410 & 411)	Z783		(170,757)	(168,230)	(2,527)
7						
8	AMORTIZED INV TAX CREDIT					
9	AMORTIZE ITC	Z811	K_distnet	70,947	69,897	1,050
10	AMORTIZE ITC ADJUSTMENT	Z812	K_distnet	0	0	0
11	TOTAL AMORTIZED ITC	Z813		70,947	69,897	1,050
12						
13	TEST YEAR INVESTMENT TAX CREDIT		K_distnet	0	0	0
14	TEST YEAR INVESTMENT TAX CREDIT	Z823		0	0	0
15						
16	PRELIMINARY SUMMARY					
17	TOTAL FED PROV DEF IT (410 & 411)	Z783		(170,757)	(168,230)	(2,527)
18	TOTAL AMORTIZED ITC	Z813		(70,947)	(69,897)	(1,050)
19	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		(241,704)	(238,127)	(3,577)

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2f
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	FEDERAL INCOME TAX COMPUTATION	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	RETURN ON RATE BASE	R751		7,864,065	7,726,209	137,856
2	NET DEDUCTIONS AND ADDITIONS	Y871		(1,463,481)	(1,495,011)	31,530
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		(241,704)	(238,127)	(3,577)
4	TOTAL STATE INC TAX ADJUSTMENT	Z945		0	0	0
5	TOTAL STATE PROV DEF IT (410 & 411)	Z933		0	0	0
6	BASE FOR FIT COMPUATION	I865		6,158,880	5,993,071	165,809
7						
8	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846
9	PRELIM FED INCOME TAX	I869		3,316,320	3,227,038	89,282
10	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		(241,704)	(238,127)	(3,577)
11	NET FED INCOME TAX ALLOWABLE	I879		3,074,616	2,988,911	85,705
12						
13	INCOME TAX BASED ON RETURN					
14	FEDERAL INCOME TAX PAYABLE					
15	PRELIM FEDERAL INCOME TAX	I869		3,316,320	3,227,038	89,282
16	OTHER	Z823		0	0	0
17	NET FED INCOME TAX PAYABLE	I889		3,316,320	3,227,038	89,282

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	STATE INCOME TAX	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	DEDUCTIONS IN ADDITION TO Y871					
2	UNALLOWABLE DEPRECIATION	Y890	K_EPIS	266,866	262,292	4,574
3	OHIO TAXABLE INCOME ADJ - OH FRANCHISE	Y892	K_EPIS	73,045	71,793	1,252
4	DEDUCTIONS IN ADD TO Y871	Y911		339,911	334,085	5,826
5						
6	STATE INCOME TAX ADJUSTMENTS					
7	STATE PROV DEF INC TAX (410 & 411)					
8	TOT STATE PROV DEF IT (410 & 411)	Z907		0	0	0

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	OTHER SIT ADJUSTMENTS	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	CURRENT YEAR PAYABLE ADJUSTMENT	Z941	K_EPIS	0	0	0
2	OTHER SIT ADJUSMENTS	Z942		0	0	0
3						
4	TOTAL STATE INC TAX ADJUSTMENT	Z945		0	0	0
5						
6	INCOME TAX BASED ON RETURN					
7	SUMMARY OF SIT CALCULATION					
8	RETURN ON RATE BASE	R751		7,864,065	7,726,209	137,856
9	NET FED INCOME TAX ALLOWABLE	I879		3,074,616	2,988,911	85,705
10	NET FED. DED. AND ADDITIONS	Y871		(1,463,481)	(1,495,011)	31,530
11	DEDUCTIONS IN ADD TO Y871	Y911		(339,911)	(334,085)	(5,826)
12	TOTAL STATE INC TAX ADJ	Z957		0	0	0
13	BASE FOR SIT COMPUTATION	J965		9,135,289	8,886,024	249,265
14						
15	SIT FACTOR K192/(1-K192)	J967		0.00371374	0.00371374	0.00371374
16	PRELIMINARY STATE INCOME TAX	J969		33,926	33,000	926
17	TOTAL STATE INCOME TAX ADJ.	Z957		0	0	0
18	NET STATE INC TAX ALLOWABLE	J979		33,926	33,000	926
19						
20	STATE INCOME TAX PAYABLE					
21	PRELIMINARY STATE INCOME TAX	J969		33,926	33,000	926
22	OTHER SIT ADJUSTMENTS	Z955		0	0	0
23	NET STATE INCOME TAX PAYABLE	J989		33,926	33,000	926
24						
25	COMPOSITE TAX RATE	CTAX		0.3524050	0.3524050	0.3524050

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	COST OF SERVICE COMPUTATION	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	OTHER OPERATING REVENUES					
2	INTERDEPARTMENTAL	Q000	K_EPIS	5,704	5,606	98
3	SPECIAL CONTRACTS	Q002	K_EPIS	634	623	11
4	MISCELLANEOUS	Q004	K_EPIS	67,192	66,040	1,152
5	RECONNECTION CHARGES & CUSTOMER DIVERSION	Q006	K_A&GexReg	194	181	13
6	BAD CHECK CHARGES	Q008	K_A&GexReg	79	74	5
7	POLE CONTACT RENTALS	Q010	K_A&GexReg	91,276	85,385	5,891
8	RENT ELECTRIC PROPERTIES - DISTR	Q012	K_EPIS	232,657	228,669	3,988
9	RENT ELECTRIC PROPERTIES	Q014	K_EPIS	0	0	0
10	OTHER ELECTRIC REVENUES - DIST	Q016	K_EPIS	0	0	0
11	OTHER ELECTRIC REVENUES - OTHER PUB UTILITIES	Q018	K_EPIS	0	0	0
12	OTHER ELECTRIC REVENUES - OTHER	Q020	K_EPIS	82,821	81,401	1,420
13	TOTAL OTHER OPERATING REVS	Q027		480,557	467,979	12,578
14						
15	COST OF SERVICE COMPUTATION					
16	TOTAL OP EXP EXC INC & REV TAX	OP61		22,397,686	21,295,862	1,101,824
17	RETURN ON RATE BASE	R751		7,864,065	7,726,209	137,856
18	NET FED INCOME TAX ALLOWABLE	I879		3,074,616	2,988,911	85,705
19	NET STATE INCOME TAX ALLOWABLE	J979		33,926	33,000	926
20	TOTAL OTHER OPERATING REVENUES	Q027		(480,557)	(467,979)	(12,578)
21	SUBTOTAL B	CS03		32,889,736	31,576,003	1,313,733
22						
23	TOTAL OTHER OPERATING REVENUES	Q027		480,557	467,979	12,578
24	LESS: REVS EXCL FROM REV TAX CALC	REXC		0	0	0
25	OTHER OPERATING REVS TO BE TAXED	OORT		480,557	467,979	12,578
26						
27	REVENUE TAX FACTOR	L030		0.00000	0.00000	0.00000
28	REVENUE TAX ON OTHER OPERATING REVS	L031		0	0	0
29	REVENUE TAX ON COST OF SERVICE	L032		0	0	0
30	TOTAL REVENUE TAX	L033		0	0	0
31	TOTAL EL. COST OF SERVICE	CS05		32,889,736	31,576,003	1,313,733
32						
33	PROPOSED REVENUES	R602		32,889,792	32,149,517	740,275
34	TOTAL ELECTRIC COST OF SERVICE	CS05		(32,889,736)	(31,576,003)	(1,313,733)
35	DIFFERENCE	XREV		56	573,514	(573,458)
36	TIMES COMPOSITE TAX RATE	CTAX		0.352405000	0.352405000	0.352405000
37	EXCESS TAX	XTAX		20	202,109	(202,089)
38	EXCESS RETURN	XRET		36	371,405	(371,369)

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ITEM	ALLO	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	RATE OF RETURN					
2						
3	CAPITALIZATION AMOUNTS			Total Company	Ratio	
4	LONG TERM DEBT	K100		1,787,741,777	0.4172	
5	PREFERRED STOCK	K102		0	0.0000	
6	COMMON STOCK	K104		2,497,378,912	0.5828	
7	SHORT TERM DEBT	K106		0	0.0000	
8	UNAMORTIZED DISCOUNT	K108		0	0.0000	
9	TOTAL	K115		4,285,120,689	1.0000	
10						
11	COST OF CAPITAL					
12	LONG TERM DEBT	K120		0.0645000		
13	PREFERRED STOCK	K122		0.0000000		
14	COMMON STOCK	K124		0.1100000		
15	SHORT TERM DEBT	K126		0.0000000		
16	UNAMORTIZED DISCOUNT	K128		0.0000000		
17						
18	WEIGHTED COST OF CAPITAL					
19	LONG TERM DEBT	K141		0.0269000		
20	PREFERRED STOCK	K143		0.0000000		
21	COMMON STOCK	K145		0.0641000		
22	SHORT TERM DEBT	K147		0.0000000		
23	UNAMORTIZED DISCOUNT	K149		0.0000000		
24	TOT RATE OF RETURN ALLOWABLE	RORA		0.09100000		
25						
26	TAX RATES AND SPECIAL FACTORS					
27	SHORT TERM DEBT COST	K180		0.0000000	0.00000	0.00000
28	FEDERAL INCOME TAX RATE	K190		0.3500000	0.35000	0.35000
29	STATE INCOME TAX RATE	K192		0.0037000	0.00370	0.00370
30	REVENUE TAX RATE	K196		0.0000000	0.00000	0.00000
31						
32						
33	PRESENT REVENUES	R600	K_OCDRB	16,417,391	16,129,594	287,797
34	PROPOSED REVENUES	R602	0	32,889,792	32,149,517	740,275
35	PRESENT NOI			(2,803,343)		
36	GROSS REVENUE AT AVERAGE ROR (PRESENT NOI DIVIDED BY RATE BASE)			25,337,017		
37	(SUBSIDY) EXCESS			(8,919,626)		
38	REDUCTION IN (SUBSIDY) EXCESS			(8,919,626)		
39	RATE INCREASE		0	16,472,401	16,019,923	452,478
40	TAX COMPLEMENT					
41						
42	REVENUE NOT TO BE INCLUDED IN REVENUE TAX CALCULATION					
43	MISCELLANEOUS		K_OCDRB	0	0	0
44	TOTAL	REXC		0	0	0

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2f
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.		ALLOC	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	Substations	K_rbdsd__d	0	1.00000	0.00000
2	Poles Towers Fixtures	K_rbdpt__d	0	1.00000	0.00000
3	Conductors	K_rbdsl__d	0	1.00000	0.00000
4	Line Transformers - Demand	K_rbdlt__d	0	1.00000	0.00000
5	Line Transformers - Customer	K_rbdlt__c	0	0.00000	1.00000
6	Services	K_rbdsvc_c	0	0.00000	1.00000
7	Meters	K_rbdm___s	0	0.00000	1.00000
8	Customer Premises	K_rbdsol_c	0	0.00000	1.00000
9	Street Lights	K_rbdssl_c	0	0.00000	1.00000
10	Customer Accounts	K_exca___c	0	0.00000	1.00000
11	Cust Sales & Info	K_excsi__c	0	0.00000	1.00000
12	Sales	K_exsale_c	0	0.00000	1.00000
13	Customer Accounting O&M	K_Ca_O&M	0	0.00000	1.00000
14	Customer Service & Informational	K_Csi_O&M	0	0.00000	1.00000
15	Sales	K_Sales_O&M	0	0.00000	1.00000
16	Non-Distribution	K_Non_Dist	0	0.00000	0.00000
17					
18			140,005,922	138,108,759	1,897,163
19	Distribution Plant excl CCNC-OC	K_dccnc	1.00000	0.98645	0.01355
20					
21			149,394,148	146,891,035	2,503,113
22	Gross Plant-OC	K_GrossPlt	1.00000	0.98324	0.01676
23					
24			140,005,922	138,108,759	1,897,163
25	Distribution Plant-OC	K_distplt	1.00000	0.98645	0.01355
26					
27			96,721,446	95,289,689	1,431,757
28	Distribution Plant-Net (OC-Depr)	K_distnet	1.00000	0.98520	0.01480
29					
30			1,720,316	1,609,277	111,039
31	General Plant-Net	K_gennet	1.00000	0.93545	0.06455
32					
33			101,488,393	99,748,960	1,739,433
34	Net Electric Plant In Service	K_EPIS	1.00000	0.98286	0.01714
35					
36			3,046,631	2,849,994	196,637
37	Common Plant- net	K_comnet	1.00000	0.93546	0.06454
38					
39			4,766,947	4,459,271	307,676
40	Common & General Plant-net	K_comgennet	1.00000	0.93546	0.06454
41					
42			86,418,294	84,903,393	1,514,901
43	Total OCD Rate Base	K_OCDRB	1.00000	0.98247	0.01753
44					
45			6,872,433	6,464,171	408,262
46	A&G	K_A&G	1.00000	0.94059	0.05941
47					
48			6,864,085	6,421,061	443,024
49	A&G (ex reg exp)	K_A&GexReg	1.00000	0.93546	0.06454

DUKE ENERGY OHIO, INC.
PRIMARY DISTRIBUTION DP COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2f
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.		ALLOC	TOTAL DP	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1			6,512,100	6,421,061	91,039
2	Dist A&G (ex reg exp)	K_DistA&G	1.00000	0.98602	0.01398
3					
4			349,437	0	349,437
5	Customer Accounts A&G (ex reg exp)	K_Ca_A&G	1.00000	0.00000	1.00000
6					
7			2,052	0	2,052
8	Cust Service & Informationst A&G (ex reg exp)	K_Csi_A&G	1.00000	0.00000	1.00000
9					
10			496	0	496
11	Sales A&G (ex reg exp)	K_Sales_A&G	1.00000	0.00000	1.00000
12					
13			3,686,101	3,612,368	73,733
14	Nonadjusted Depreciation Expense	K_NoadjDeplEx	1.00000	0.98000	0.02000
15					
16			5,756,099	5,281,508	474,591
17	O&M (no A&G)	K_O&M	1.00000	0.91755	0.08245
18					
19			5,356,368	5,281,508	74,860
20	Dist O&M	K_distO&M	1.00000	0.98602	0.01398
21					
22			12,628,532	11,745,679	882,853
23	AutoCalc Wkg Capital (incl A&G)	K_O&MxFuel	1.00000	0.93009	0.06991
24					
25			6,158,880	5,993,071	165,809
26	Base for FIT Computation	K_FIT_base	1.00000	0.97308	0.02692
27					
28			5,024,669	4,949,703	74,966
29	Tax Property	K_Tax_prop	1.00000	0.98508	0.01492

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2g
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	SUMMARY OF RESULTS	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
				2	3	4
1	NET INCOME COMPUTATION					
2	GROSS ELECTRIC PLANT IN SERVICE	GP11		$315,903	$0	$315,903
3	TOTAL DEPRECIATION RESERVE	DR11		(90,086)	0	(90,086)
4	TOTAL RATE BASE ADJUSTMENTS	RB71		(36,523)	0	(36,523)
5	TOTAL RATE BASE	RB91		189,294	0	189,294
6						
7	OPERATING EXPENSES					
8	TOTAL O&M EXPENSE	OM31		71,962	0	71,962
9	TOTAL DEPRECIATION EXPENSE	DE41		11,045	0	11,045
10	TOTAL OTHER TAX & MISC EXPENSE	L591		21,717	0	21,717
11	TOTAL OP EXP EXC INC & R TAX	OP61		104,724	0	104,724
12	NET FED INCOME TAX ALLOWABLE	I879		6,828	0	6,828
13	NET STATE INCOME TAX ALLOWABLE	J979		88	0	88
14	TOTAL REVENUE TAX	L033		0	0	0
15	TOTAL OPERATING EXPENSE	OPEX		111,640	0	111,640
16						
17	RETURN ON RATE BASE	R751		17,226	0	17,226
18	TOTAL OTHER OPERATING REVENUES			(7,921)	0	(7,921)
19	TOTAL ELECTRIC COST OF SERVICE	CS05		120,945	0	120,945
20						
22	PROPOSED REVENUES	R602		119,800	0	119,800
23	DIFFERENCE (REQUESTED LESS PROPOSED)	XREV		(1,145)	0	(1,145)
24						
25	TOTAL RETURN EARNED	RETE		16,485	0	16,485
26	RATE OF RETURN EARNED	RORE		0.087086754	0.000000000	0.087086754
27	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09100	0.09100
28	RETURN EARNED ON COMMON EQUITY	REOE		0.10327	(0.04616)	0.10327
29	ALLOWED RETURN ON COMMON EQUITY	AROE		0.10999	0.10999	0.10999
30						
31	PRESENT REVENUES					
32	PRESENT REVENUES	R600		1,186,721	0	1,186,721
33	REVENUE INCREASE JUSTIFIED	RIJD		(1,065,776)	0	(1,065,776)
34	REVENUE INCREASE REQUESTED	RIRD		(1,066,921)	0	(1,066,921)

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2g
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION PLANT					
2	PRODUCTION - STEAM	P100	K_Non_Dist	0	0	0
3	PRODUCTION - OTHER	P106	K_Non_Dist	0	0	0
4	PRODUCTION PLANT IN SERVICE	P121		0	0	0
5						
6	TRANSMISSION PLANT					
7	MAIN STEP-UP TRANSFORMERS	T100	K_Non_Dist	0	0	0
8	OTHER TRANSMISSION	T102	K_Non_Dist	0	0	0
9	TRANSMISSION PLANT IN SERVICE	T121		0	0	0
10						
11	TOTAL PROD & TRANS PLANT	PT21		0	0	0
12						
13	DISTRIBUTION PLANT					
14	SUBSTATIONS	D100	K_rbdsd__d	0	0	0
15	POLES, TOWERS & FIXTURES	D102	K_rbdpl__d	0	0	0
16	CONDUCTORS	D104	K_rbdsl__d	0	0	0
17	TRANSFORMERS DEMAND RELATED	D106	K_rbdlt__d	0	0	0
18	TRANSFORMERS CUSTOMER RELATED	D107	K_rbdlt__c	4,457	0	4,457
19	SERVICES	D108	K_rbdsvc_c	0	0	0
20	METERS	D110	K_rbdm___s	263,365	0	263,365
21	CUSTOMER PREM.	D112	K_rbdsol_c	0	0	0
22	STREET LIGHTS	D114	K_rbdssl_c	0	0	0
23	CCNC	D116	K_dccnc	0	0	0
24	DISTRIBUTION PLANT IN SERVICE	D141		267,822	0	267,822
25						
26	TOTAL TRANS & DIST PLANT	TD21		267,822	0	267,822
27	TOTAL GROSS PTD PLANT	PD21		267,822	0	267,822
28						
29	GENERAL & INTANGIBLE PLANT					
30	PRODUCTION-DEMAND RELATED	G100	K_Non_Dist	0	0	0
31	PRODUCTION-ENERGY RELATED	G102	K_Non_Dist	0	0	0
32	TRANSMISSION	G104	K_Non_Dist	0	0	0
33	DISTRIBUTION	G106	K_DistA&G	4,740	0	4,740
34	CUSTOMER ACCTG	G108	K_Ca_A&G	13,873	0	13,873
35	CUST SERVICE & INFO	G110	K_Csi_A&G	129	0	129
36	SALES	G112	K_Sales_A&G	317	0	317
37	GEN & INTANG PLANT IN SERVICE	G121		19,059	0	19,059
38						
39	COMMON & OTHER PLANT					
40	PRODUCTION-DEMAND RELATED	C100	K_Non_Dist	0	0	0
41	PRODUCTION-ENERGY RELATED	C102	K_Non_Dist	0	0	0
42	TRANSMISSION	C104	K_Non_Dist	0	0	0
43	DISTRIBUTION	C106	K_DistA&G	7,224	0	7,224
44	CUSTOMER ACCTG	C108	K_Ca_A&G	21,145	0	21,145
45	CUST SERVICE & INFO	C110	K_Csi_A&G	197	0	197
46	SALES	C112	K_Sales_A&G	456	0	456
47	COMMON & OTHER PLT IN SERVICE	C121		29,022	0	29,022
48						
49	GROSS ELECTRIC PLANT IN SERVICE	GP11		315,903	0	315,903

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	DEPRECIATION RESERVE	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION PLANT					
2	PRODUCTION - STEAM	P150	K_Non_Dist	0	0	0
3	PRODUCTION - OTHER	P152	K_Non_Dist	0	0	0
4	TOTAL PROD DEPREC RESERVE	P171		0	0	0
5						
6	TRANSMISSION PLANT					
7	MAIN STEP-UP TRANSFORMERS	T150	K_Non_Dist	0	0	0
8	OTHER TRANSMISSION	T152	K_Non_Dist	0	0	0
9	TOTAL TRANS DEPREC RESERVE	T171		0	0	0
10						
11	TOTAL PROD & TRANS DEPREC RESERVE			0	0	0
12						
13	DISTRIBUTION PLANT					
14	SUBSTATIONS	D150	K_rbdsd__d	0	0	0
15	POLES, TOWERS & FIXTURES	D152	K_rbdpl__d	0	0	0
16	CONDUCTORS	D154	K_rbdsl__d	0	0	0
17	TRANSFORMERS DEMAND RELATED	D106	K_rbdlt__d	0	0	0
18	TRANSFORMERS CUSTOMER RELATED	D107	K_rbdlt__c	1,807	0	1,807
19	SERVICES	D158	K_rbdsvc_c	0	0	0
20	METERS	D160	K_rbdm___s	67,152	0	67,152
21	CUSTOMER PREM.	D162	K_rbdsol_c	0	0	0
22	STREET LIGHTS	D164	K_rbdssl_c	0	0	0
23	RWIP	D166	K_dccnc	(2,542)	0	(2,542)
24	TOTAL DIST DEPREC RESERVE	D191		66,417	0	66,417
25						
26	TOTAL TRANS & DIST DEPREC RESERVE			66,417	0	66,417
27	TOTAL GROSS PTD PLANT DEPREC RESERVE			66,417	0	66,417
28						
29	GENERAL & INTANGIBLE PLANT					
30	PRODUCTION-DEMAND RELATED	G150	K_Non_Dist	0	0	0
31	PRODUCTION-ENERGY RELATED	G152	K_Non_Dist	0	0	0
32	TRANSMISSION	G154	K_Non_Dist	0	0	0
33	DISTRIBUTION	G156	K_DistA&G	2,548	0	2,548
34	CUSTOMER ACCTG	G158	K_Ca_A&G	7,457	0	7,457
35	CUST SERVICE & INFO	G160	K_Csi_A&G	69	0	69
36	SALES	G162	K_Sales_A&G	170	0	170
37	TOTAL GEN DEPREC RESERVE	G171		10,244	0	10,244
38						
39	COMMON & OTHER PLANT					
40	PRODUCTION-DEMAND RELATED	C150	K_Non_Dist	0	0	0
41	PRODUCTION-ENERGY RELATED	C152	K_Non_Dist	0	0	0
42	TRANSMISSION	C154	K_Non_Dist	0	0	0
43	DISTRIBUTION	C156	K_DistA&G	3,342	0	3,342
44	CUSTOMER ACCTG	C158	K_Ca_A&G	9,781	0	9,781
45	CUST SERVICE & INFO	C160	K_Csi_A&G	91	0	91
46	SALES	C162	K_Sales_A&G	211	0	211
47	TOTAL COM & OTHER PLT RESERVE	C171		13,425	0	13,425
48						
49	TOTAL DEPRECIATION RESERVE	DR11		90,086	0	90,086

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2g
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	NET ELECTRIC PLANT IN SERVICE	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION PLANT					
2	PRODUCTION - STEAM			0	0	0
3	PRODUCTION - OTHER			0	0	0
4	TOTAL PROD			0	0	0
5						
6	TRANSMISSION PLANT					
7	MAIN STEP-UP TRANSFORMERS			0	0	0
8	OTHER TRANSMISSION			0	0	0
9	TOTAL TRANSMISSION			0	0	0
10						
11	NET PROD & TRANS PLANT			0	0	0
12						
13	DISTRIBUTION PLANT					
14	SUBSTATIONS			0	0	0
15	POLES, TOWERS AND FIXTURES			0	0	0
16	CONDUCTORS			0	0	0
17	TRANSFORMERS DEMAND RELATED			0	0	0
18	TRANSFORMERS CUSTOMER RELATED			2,650		2,650
19	SERVICES			0	0	0
20	METERS			196,213	0	196,213
21	CUSTOMER PREM.			0	0	0
22	STREET LIGHTS			0	0	0
23	CCNC/RWIP			2,542	0	2,542
24	TOTAL DIST			201,405	0	201,405
25						
26	NET TRANS & DIST PLANT			201,405	0	201,405
27	NET PTD PLANT			201,405	0	201,405
28						
29	GENERAL & INTANGIBLE PLANT					
30	PRODUCTION-DEMAND RELATED			0	0	0
31	PRODUCTION-ENERGY RELATED			0	0	0
32	TRANSMISSION			0	0	0
33	DISTRIBUTION			2,192	0	2,192
34	CUSTOMER ACCTG			6,416	0	6,416
35	CUST SERVICE & INFO			60	0	60
36	SALES			147	0	147
37	TOTAL GEN			8,815	0	8,815
38						
39	COMMON & OTHER PLANT					
40	PRODUCTION-DEMAND RELATED			0	0	0
41	PRODUCTION-ENERGY RELATED			0	0	0
42	TRANSMISSION			0	0	0
43	DISTRIBUTION			3,882	0	3,882
44	CUSTOMER ACCTG			11,364	0	11,364
45	CUST SERVICE & INFO			106	0	106
46	SALES			245	0	245
47	TOTAL COM & OTHER PLT			15,597	0	15,597
48						
49	TOTAL ELECTRIC PLANT IN SERVICE			225,817	0	225,817

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2g
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	NET ELECTRIC PLANT	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION PLANT					
2	PRODUCTION PLANT IN SERVICE	P121		0	0	0
3	TOTAL PROD DEPRC RESERVE	P171		0	0	0
4	NET PRODUCTION PLANT	P221		0	0	0
5						
6	TRANSMISSION PLANT					
7	TRANSMISSION PLANT IN SERVICE	T121		0	0	0
8	TOTAL TRANS DEPREC RESERVE	T171		0	0	0
9	NET TRANSMISSION PLANT	T221		0	0	0
10						
11	NET PROD & TRANS PLANT			0	0	0
12						
13	DISTRIBUTION PLANT					
14	DISTRIBUTION PLANT IN SERVICE	D141		267,822	0	267,822
15	TOTAL DIST DEPREC RESERVE	D191		(66,417)	0	(66,417)
16	NET DISTRIBUTION PLANT	D241		201,405	0	201,405
17						
18	NET TRANS & DIST PLANT	NT21		201,405	0	201,405
19	NET PTD PLANT	NT31		201,405	0	201,405
20						
21	GENERAL & INTANGIBLE PLANT					
22	GEN & INTANG PLANT IN SERVICE	G121		19,059	0	19,059
23	TOTAL GEN & INTG DEPREC RESERVE	G171		(10,244)	0	(10,244)
24	NET GENERAL & INTANG PLANT	G221		8,815	0	8,815
25						
26	COMMON & OTHER PLANT					
27	COMMON & OTH PLT IN SERVICE	C121		29,022	0	29,022
28	TOTAL COM & OTH DEPREC RESERVE	C171		(13,425)	0	(13,425)
29	NET COMMON & OTHER PLANT	C221		15,597	0	15,597
30						
31	NET ELECTRIC PLANT IN SERVICE	NP21		225,817	0	225,817

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	RATE BASE ADJUSTMENTS	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	ACCUM DEF INC TAXES (282)					
2	CIAC	B200	K_distnet	(2,477)	0	(2,477)
3	AFUDC	B201	K_distnet	613	0	613
4	ELECTRIC METERS & TRANSFORMERS	B202	K_distnet	73	0	73
5	LOSS ON ACRS	B203	K_distnet	99	0	99
6	MISCELLANEOUS PLANT	B204	K_distnet	947	0	947
7	NON-CASH OVERHEADS	B205	K_EPIS	910	0	910
8	SEC 174 EXPENSE	B206	K_EPIS	0	0	0
9	TAX DEPRECIATION	B207	K_distnet	30,046	0	30,046
10	TAX INTEREST CAPITALIZED	B208	K_EPIS	(716)	0	(716)
11	SEC 263A ADJUSTMENT	B209	K_EPIS	8,683	0	8,683
12	PERCENTAGE REPAIR ALLOWANCE	B210	K_distnet	419	0	419
13	AFUDC IN CWIP - FAS 109	B211	K_distnet	0	0	0
14	PLANT FAS 109	B227	K_distnet	0	0	0
15	MISCELLANEOUS	B228	K_EPIS	(142)	0	(142)
16	TOTAL ACCOUNT 282			38,455	0	38,455
17						
18	ACCUM DEF INC TAXES (283)					
19	ACCRUED PENSION & POST RETIREMENT - FAS 158	B229	K_EPIS	(276)	0	(276)
20	LOSS ON REACQUIRED DEBT	B212	K_EPIS	806	0	806
21	PROPERTY TAX	B213	K_EPIS	(34)	0	(34)
22	DEFERRED OHIO GROSS RECEIPTS	B216	K_EPIS	(86)	0	(86)
23	INVENTORY AND CONTRACT WRITE-UP	B217	K_distnet	206	0	206
24	BASE PRODUCTION PAYMENTS	B218	K_distnet	0	0	0
25	MISCELLANEOUS	B219	K_distnet	537	0	537
26	AUDIT CARRYOVER	B220	K_distnet	(109)	0	(109)
27	TOTAL ACCOUNT 283			1,044	0	1,044
28						
29	OTHER SUBTRACTIVE ADJUSTMENTS		Schedule 5.1			
30	INVESTMENT TAX CREDIT (ACCT 255)	B240	K_EPIS	35	0	35
31	TOTAL OTHER SUBTRACTIVE ADJS	B253		35	0	35
32						
33	TOTAL SUBTRACTIVE ADJUSTMENTS	B254		39,534	0	39,534

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2g
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	ADDITIVE ADJUSTMENTS	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	ACCUM DEF INC TAXES (190)					
2	COST TO ACHIEVE MERGER SAVINGS	V200	K_EPIS	(13)	0	(13)
3	DUKE MERGER COSTS - TIMING	V201	K_EPIS	173	0	173
4	RSP COSTS CAPITALIZED	V202	K_distnet	(1,291)	0	(1,291)
5	REGULATORY ASSET BENEFITS	V203	K_EPIS	(5,974)	0	(5,974)
6	UNAMORTIZED DEBT PREMIUMS	V204	K_EPIS	155	0	155
7	401K INCENTIVE PLAN	V205	K_EPIS	4	0	4
8	EXECUTIVE LIFE INSURANCE	V206	K_EPIS	(90)	0	(90)
9	INCENTIVE PLAN	V207	K_EPIS	(103)	0	(103)
10	INJURIES AND DAMAGES	V208	K_EPIS	(1)	0	(1)
11	HOSPITAL & MEDICAL EXPENSE	V210	K_EPIS	48	0	48
12	LTIP	V211	K_EPIS	49	0	49
13	PENSION EXPENSE	V212	K_EPIS	7,940	0	7,940
14	POST EMP BENEFITS - FAS 112	V213	K_EPIS	71	0	71
15	POST RETIREMENT HEALTH CARE	V214	K_EPIS	6,899	0	6,899
16	POST RETIREMENT LIFE INSURANCE	V215	K_EPIS	692	0	692
17	SUPPLEMENTAL PENSION PLAN	V216	K_EPIS	332	0	332
18	VACATION PAY ACCRUAL	V217	K_EPIS	409	0	409
19	VACATION PAY ACCRUAL - REG ASSET	V218	K_EPIS	792	0	792
20	MISCELLANEOUS	V220	K_EPIS	(1,004)	0	(1,004)
21	PARTNERSHIP	V221	K_EPIS	0	0	0
22	RATE CASE EXPENSE	V223	K_distnet	(28)	0	(28)
23	RATE ORDER LATTICE	V224	K_distnet	27	0	27
24	UNCOLLECTIBLE ACCOUNTS	V225	K_EPIS	2,128	0	2,128
25	TAX INTEREST ACCRUAL	V226	K_EPIS	778	0	778
26	PROPERTY TAX	V227	K_EPIS	424	0	424
27	STATE INCOME TAX ACCRUAL	V228	K_EPIS	(106)	0	(106)
28	SECTION 481A ADJUSTMENT	V229	K_EPIS	(23)	0	(23)
29	TOTAL ACCOUNT 190			12,288	0	12,288

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2g
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	OTHER RATE BASE	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	POST RETIREMENT BENEFITS	V251	K_EPIS	3,311	0	3,311
2	MISCELLANEOUS	V254	K_EPIS	0	0	0
3	TOTAL OTHER	V255		3,311	0	3,311
4						
5	RATE BASE - CONSTRUCTION WORK IN PROGRESS					
6	TOTAL RATE BASE CWIP	V256		0	0	0
7						
8	TOTAL ADDITIVE ADJUSTMENTS	V260		15,599	0	15,599
9						
10	NET ORIGINAL COST RATE BASE	RB21		201,882	0	201,882

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2g
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	WORKING CAPITAL	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	MATERIALS & SUPPLIES					
2	FUEL SUPPLIES					
3	FOSSIL	W630	K_Non_Dist	0	0	0
4	TOTAL FUEL STOCKS	W641		0	0	0
5						
6	PLANT MATERIALS & SUPPLIES					
7	PRODUCTION	W642	K_Non_Dist	0	0	0
8	TRANSMISSION	W644	K_Non_Dist	0	0	0
9	DISTRIBUTION	W646	K_distnet	980	0	980
10	GENERAL AND COMMON	W646	K_comgennet	0	0	0
11	TOTAL PLANT MATS. & SUPPLIES	W659		980	0	980
12	TOTAL MATERIALS & SUPPLIES	W661		980	0	980
13						
14	PREPAYMENTS					
15	MISCELLANEOUS	W670	K_A&GexReg	0	0	0
16	TOTAL PREPAYMENTS	W677		0	0	0
17						
18	CASH WORKING CAPITAL - RATE BASE					
19	OTHER	W690	K_Non_Dist	0	0	0
20	TOTAL FUEL, PP & OTHER	W705		0	0	0
21						
22	AUTO CALC (O&M-F-PP)/8	W711	K_O&MxFuel	0	0	0
23	TOTAL WORKING CASH	W721		0	0	0
24						
25	MISCELLANEOUS WORKING CAPITAL					
26	CUSTOMER SERVICE DEPOSITS - RETAIL	W730	K_DistA&G	(13,568)	0	(13,568)
27	CUSTOMER SERVICE DEPOSITS - TRANS SERV	W736	K_Non_Dist	0	0	0
28	TOTAL MISC WORK CAPITAL	W747		(13,568)	0	(13,568)
29						
30	TOTAL WORKING CAPITAL	WC71		(12,588)	0	(12,588)
31	PRELIMINARY SUMMARY					
32	TOTAL SUBTRACTIVE ADJUSTMENTS	B254		(39,534)	0	(39,534)
33	TOTAL ADDITIVE ADJUSTMENTS	V260		15,599	0	15,599
34	TOTAL WORKING CAPITAL	WC71		(12,588)	0	(12,588)
35	TOTAL RATE BASE ADJUSTMENTS	RB71		(36,523)	0	(36,523)
36						
37	RATE BASE CALCULATION					
38	NET ELECTRIC PLANT IN SERVICE	NP21		225,817	0	225,817
39	TOTAL RATE BASE ADJUSTMENTS	RB71		(36,523)	0	(36,523)
40	TOTAL RATE BASE	RB91		189,294	0	189,294
41						
42	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.091000000	0.091000000	0.091000000
43	RETURN ON RATE BASE	R751		17,226	0	17,226

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2g
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	O&M EXPENSES	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION O&M					
2	ENERGY RELATED PRODUCTION O&M					
3	FUEL COSTS	P300	K_Non_Dist	0	0	0
4	SYSTEM CONTROL, LOAD DISPATCHING & OTHER	P301	K_Non_Dist	0	0	0
5	EMISSION ALLOWANCES	P302	K_Non_Dist	0	0	0
6	COST OF LIME	P303	K_Non_Dist	0	0	0
7	ALL OTHER - OPERATION	P304	K_Non_Dist	0	0	0
8	ELIMIN NON PUCO JURISDICTIONAL EXP	P305	K_Non_Dist	0	0	0
9	COST POOL ANN ADJUSTMENTS	P306	K_Non_Dist	0	0	0
10	ANNUALIZE 4TH QTR ADJ	P307	K_Non_Dist	0	0	0
11	SERV CO ALLOC - PROD	P308	K_Non_Dist	0	0	0
12	TOTAL ENERGY RELATED	P341		0	0	0
13						
14	DEMAND RELATED PROD O&M					
15	ALL OTHER - OPERATION & MAINTENANCE	P356	K_Non_Dist	0	0	0
16	PURCHASED POWER	P356	K_Non_Dist	0	0	0
17	TOTAL DEMAND RELATED	P391		0	0	0
18						
19	OTHER THAN EN/DEM RELATED					
20	MISCELLANEOUS ITEMS	P400	K_Non_Dist	0	0	0
21	TOTAL PROD OTHER THAN EN/DEM	P441		0	0	0
22						
23	TOTAL PRODUCTION O&M	P451		0	0	0
24						
25	TRANSMISSION O & M					
26	MAIN STEP-UP TRANSFORMERS	T300	K_Non_Dist	0	0	0
27	OTHER TRANSMISSION	T302	K_Non_Dist	0	0	0
28	ELIMI NON JURIS EXPENSE	T304	K_Non_Dist	0	0	0
29	COST POOL BALANCE ANN ADJUSTMENT	T306	K_Non_Dist	0	0	0
30	ANNUALIZE 4TH QTR ADJ	T308	K_Non_Dist	0	0	0
31	SERV CO ALLOC - TRAN	T310	K_Non_Dist	0	0	0
32	TOTAL TRANSMISSION O & M	T341	K597	0	0	0
33						
34	DISTRIBUTION O & M					
35	SUBSTATIONS	D300	K_rbdsd__d	0	0	0
36	OVERHEAD LINES	D302	K_rbdpl__d	0	0	0
37	UNDERGROUND LINES	D304	K_rbdsl__d	0	0	0
38	TRANSFORMERS DEMAND RELATED	D106	K_rbdlt__d	0	0	0
39	TRANSFORMERS CUSTOMER RELATED	D107	K_rbdlt__c	11	0	11
40	METERS	D308	K_rbdssl_c	7,134	0	7,134
41	STREET LIGHTS & TRAFFIC SIGNALS	D310	K_distnet	0	0	0
42	OTHER OPERATION	D312	K_distnet	0	0	0
43	OTHER MAINTENANCE	D314	K_distnet	0	0	0
44	FUTURE USE	D316	K_distnet	0	0	0
45	SERV CO ALLOC - DISTRIBUTION	D318	K_distnet	(3)	0	(3)
				7,142	0	7,142

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	O&M EXPENSES	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	CUSTOMER ACCOUNTING					
2	CUSTOMER ACCOUNTING EXPENSE	C300	K_Ca_O&M	1,091	0	1,091
3	UNCOLLECTIBLE EXPENSE	C302	K_Ca_O&M	24,716	0	24,716
4	CUSTOMER SERVICE DEPOSITS - RETAIL	C304	K_Ca_O&M	678	0	678
5	CUSTOMER SERVICE DEPOSITS - TRANS	C306	K_Ca_O&M	0	0	0
6	ANNUALIZE UNCOLLECTIBLE ACCOUNT EXP	C308	K_Ca_O&M	(28,468)	0	(28,468)
7	UNCOLLECTIBLE ACCT EXP DUE TO INCR DIST	C310	K_Ca_O&M	0	0	0
8	AMORTIZE BAD DEBT MORATORIUM	C312	K_Ca_O&M	(361)	0	(361)
9	SALE OF ACCOUNTS RECEIVABLE FEES - ELEC.	C313	K_Ca_O&M	31,471	0	31,471
10	ELIMINATE NON JURIS. EXPENSE	C314	K_Ca_O&M	0	0	0
11	ELIMINATE OET EXPENSE	C316	K_Ca_O&M	0	0	0
12	TOTAL CUSTOMER ACCT EXPENSE	C317		29,127	0	29,127
13						
14	CUSTOMER SERVICE & INFORMATION					
15	CUSTOMER ASSISTANCE	C320	K_Csi_O&M	119	0	119
16	INFORMATION & INSTRUCTIONAL ADV	C322	K_Csi_O&M	0	0	0
17	MISC CUST SERVICE & INFORMATION	C324	K_Csi_O&M	222	0	222
18	ELIMINATE NON JURIS EXPENSE	C326	K_Csi_O&M	(2)	0	(2)
19	SERV CO ALLOC CUST SERV & INFORM	C331	K_Csi_O&M	0	0	0
20	TOTAL CUSTOMER SERV. & INFO.			339	0	339
21						
22	SALES	S300	K_Sales_O&M	99	0	99
23	MARKETING OPERATIONS	S302	K_Sales_O&M	0	0	0
24	OTHER SALES EXPENSE	S304	K_Sales_O&M	0	0	0
25	SERV CO ALLOC SALES	S306	K_Sales_O&M	0	0	0
26	ELIMINATE VARIOUS EXPENSES	S317		99	0	99
27	TOTAL SALES EXPENSE					
28						
29	SUBTOTAL O&M EXCL. A&G			36,707	0	36,707

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2g
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	O&M EXPENSES	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	ADMINISTRATIVE & GENERAL & OTHER EXP					
2	A&G EXPENSE EXCL. REGULATORY EXP					
3	PRODUCTION-DEMAND RELATED	A300	K_Non_Dist	0	0	0
4	PRODUCTION-ENERGY RELATED	A302	K_Non_Dist	0	0	0
5	TRANSMISSION	A304	K_Non_Dist	0	0	0
6	DISTRIBUTION	A306	K_distO&M	8,747	0	8,747
7	CUSTOMER ACCTG	A308	K_Ca_O&M	25,603	0	25,603
8	CUST SERVICE & INFO	A310	K_Csi_O&M	239	0	239
9	SALES	A312	K_Sales_O&M	552	0	552
10	A&G EXPENSE EXCL. REGULATORY EXP	A314	K_A&GexReg	35,141	0	35,141
11	HARTWELL ELIMINATION	A318	K_A&GexReg	(13)	0	(13)
12	ANNUALIZE WAGES	A320	K_A&GexReg	(2,164)	0	(2,164)
13	RATE CASE EXPENSE - ADJ	A322	K_EPIS	(346)	0	(346)
14	REGULATORY EXPENSE - FERC	A324	K_Non_Dist	0	0	0
15	REGULATORY EXPENSE -STATE	A326	K_EPIS	5,139	0	5,139
16	REG ASSET AMORTIZATION - TOWERS	A328	K_DistA&G	(148)	0	(148)
17	MERGER SAVINGS ADJUSTMENT	A329	K_EPIS	0	0	0
18	FUTURE USE	A330	K_DistA&G	0	0	0
19	FUTURE USE	A332	K_A&GexReg	0	0	0
20	FUTURE USE	A334	K_EPIS	0	0	0
21	FUTURE USE	A336	K_A&GexReg	0	0	0
22	ELIMINATE NON-PUCO JURIS EXP	A346	K_DistA&G	(7)	0	(7)
23	EEI EXPENSE ADJUSTMENT	A348	K_A&GexReg	(306)	0	(306)
24	SERV CO ALLOC	A350	K_A&GexReg	(26)	0	(26)
25	FUTURE USE	A352	K_A&GexReg	0	0	0
26	ANNUALIZE PENSION & BENEFIT EXP	A354	K_A&GexReg	(1,540)	0	(1,540)
27	PUCO & OCC MAINTENANCE ASSESSMENTS	A356	K_EPIS	(475)	0	(475)
28	OTHER	A356	K_EPIS	0	0	0
29	TOTAL ADMIN. & GENERAL	A357		35,255	0	35,255
30						
31	TOTAL O & M EXPENSE	OM31		71,962	0	71,962

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION DEPRECIATION					
2	PRODUCTION DEPRECIATION	P460	K_Non_Dist	0	0	0
3	ANNUALIZATION ADJUSTMENT	P462	K_Non_Dist	0	0	0
4	TOTAL PRODUCTION DEPREC EXP.	P481		0	0	0
5						
6	TRANSMISSION DEPRECIATION					
7	TRANSMISSION DEPRECIATION	T460	K_Non_Dist	0	0	0
8	ANNUALIZATION ADJUSTMENT	T462	K_Non_Dist	0	0	0
9	TOTAL TRANSMISSION DEP. EXP.	T481		0	0	0
10						
11	DISTRIBUTION DEPRECIATION					
12	DISTRIBUTION DEPRECIATION	D460	K_distnet	7,035	0	7,035
13	ANNUALIZATION ADJUSTMENT	D462	K_distnet	1,052	0	1,052
14	TOTAL DIST. DEPREC EXP.	D481		8,087	0	8,087
15						
16	GENERAL DEPRECIATION					
17	GENERAL DEPRECIATION	G460	K_gennet	805	0	805
18	ANNUALIZATION ADJUSTMENT	G462	K_gennet	426	0	426
19	TOTAL GENERAL DEPREC EXP.	G481		1,231	0	1,231
20						
21	COMMON AND OTHER DEPRECIATION					
22	COMMON DEPRECIATION	C460	K_comnet	1,165	0	1,165
23	ANNUALIZATION ADJUSTMENT	C462	K_comnet	562	0	562
24	TOTAL COM & OTHER DEPREC EXP.	C481		1,727	0	1,727
25						
26						
27	TOTAL DEPRECIATION EXPENSE	DE41		11,045	0	11,045

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2g
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	TAXES OTHER THAN INC & REV	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	REAL ESTATE & PROPERTY TAX					
2	PRODUCTION - DEMAND RELATED	L500	K_Non_Dist	0	0	0
3	PRODUCTION - ENERGY RELATED	L502	K_Non_Dist	0	0	0
4	TRANSMISSION	L504	K_Non_Dist	0	0	0
5	DISTRIBUTION	L506	K_distnet	10,684	0	10,684
6	OTHER	L508	K_comgennet	63	0	63
7	TAXABLE PLANT		K_Tax_prop	10,747	0	10,747
8	ANNUALIZED PROPERTY TAX ADJUSTMENT - DIST.	L510	K_distnet	(118)	0	(118)
9	ELIMINATE PROPERTY TAX - HARTWELL	L511	K_gennet	0	0	0
10	ANNUALIZED PROPERTY TAX ADJUSTMENT - GENERAL	L512	K_gennet	21	0	21
11	TOTAL REAL EST & PROP TAX	L521		10,650	0	10,650
12						
13	MISCELLANEOUS TAXES					
14	FUTURE USE	L560	K_EPIS	0	0	0
15	HIGHWAY USE TAX	L562	K_A&GexReg	11	0	11
16	SERVICE CO ALLOC	L564	K_A&GexReg	0	0	0
17	COMMERCIAL ACTIVITIES TAX	L566	K_A&GexReg	3,859	0	3,859
18	PAYROLL TAXES	L568	K_A&GexReg	1,785	0	1,785
19	ANNUALIZE FICA & UNEMPLOYMENT TAXES ADJ	L570	K_EPIS	(348)	0	(348)
20	CINCINNATI FRANCHISE TAX	L572	K_EPIS	2,339	0	2,339
21	SALES & USE TAX	L576	K_A&GexReg	22	0	22
22	TOTAL MISCELLANEOUS TAXES	L581		7,668	0	7,668
23						
24	MISCELLANEOUS EXPENSES					
25	UNCOLLECTIBLE ACCT EXP DUE TO INCR	L582	K_Ca_O&M	1,780	0	1,780
26	CAT & FRANCHISE DUE TO INCR	L583	K_EPIS	1,089	0	1,089
27	PUCO & OCC MAINT. ASSESS. - NON DIST	L584	K_EPIS	530	0	530
28	TOTAL MISCELLANEOUS EXPENSES	L589		3,399	0	3,399
29						
30	TOTAL OTHER TAX & MISC EXPENSE			21,717	0	21,717
31						
32	PRELIMINARY SUMMARY					
33	TOTAL O&M EXPENSE	OM31		71,962	0	71,962
34	TOTAL DEPRECIATION EXPENSE	DE41		11,045	0	11,045
35	TOTAL OTHER TAX & MISC EXPENSE	L591		21,717	0	21,717
36	TOTAL OP EXP EXC IT & REV TAX	OP61		104,724	0	104,724

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2g
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	FEDREAL INCOME TAX - NET DEDUCTIONS AND ADDITIONS	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	FEDERAL INCOME TAX DEDUCTIONS					
2	AUTOMATIC INTEREST CALCULATION					
3	AUTO PROC INTEREST DED	Y751	K_EPIS	5,006	0	5,006
4	TOTAL INTEREST EXPENSE	Y783		5,006	0	5,006
5						
6	OTHER DEDUCTIONS					
7	DEPREC EXCESS TAX-BOOK	Y790	K_EPIS	692	0	692
8	TEMPORARY DIFFERENCES	Y792	K_A&GexReg	(6,041)	0	(6,041)
9	PERMANENT DIFFERENCES	Y794	K_EPIS	(77)	0	(77)
10	TOTAL OTHER DEDUCTIONS	Y861		(5,426)	0	(5,426)
11						
12	NET DEDUCTIONS AND ADDITIONS	Y871		(420)	0	(420)

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2g
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	FEDERAL INCOME TAX ADJUSTMENTS	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	FED PROV DEF INC TAX (410 & 411)					
2	DEFERRED INCOME TAX ON DEPRECIATION	Z762	K_distnet	257	0	257
3	OTHER DEFERRED INCOME TAXES - NET	Z763	K_distnet	(2,114)	0	(2,114)
4	DEFERRED INCOME TAX ADJUSTMENT - ARAM	Z764	K_distnet	(122)	0	(122)
5	DEFERRED INCOME TAX ADJUSTMENT - FLOW-THROUGH	Z765	K_distnet	392	0	392
6	TOTAL FED PROV DEF IT (410 & 411)	Z783		(1,587)	0	(1,587)
7						
8	AMORTIZED INV TAX CREDIT					
9	AMORTIZE ITC	Z811	K_distnet	151	0	151
10	AMORTIZE ITC ADJUSTMENT	Z812	K_distnet	0	0	0
11	TOTAL AMORTIZED ITC	Z813		151	0	151
12						
13	TEST YEAR INVESTMENT TAX CREDIT		K_distnet	0	0	0
14	TEST YEAR INVESTMENT TAX CREDIT	Z823		0	0	0
15						
16	PRELIMINARY SUMMARY					
17	TOTAL FED PROV DEF IT (410 & 411)	Z783		(1,587)	0	(1,587)
18	TOTAL AMORTIZED ITC	Z813		(151)	0	(151)
19	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		(1,738)	0	(1,738)

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2g
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	FEDERAL INCOME TAX COMPUTATION	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	RETURN ON RATE BASE	R751		17,226	0	17,226
2	NET DEDUCTIONS AND ADDITIONS	Y871		420	0	420
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		(1,738)	0	(1,738)
4	TOTAL STATE INC TAX ADJUSTMENT	Z945		0	0	0
5	TOTAL STATE PROV DEF IT (410 & 411)	Z933		0	0	0
6	BASE FOR FIT COMPUATION	I865		15,908	0	15,908
7						
8	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846
9	PRELIM FED INCOME TAX	I869		8,566	0	8,566
10	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		(1,738)	0	(1,738)
11	NET FED INCOME TAX ALLOWABLE	I879		6,828	0	6,828
12						
13	INCOME TAX BASED ON RETURN					
14	FEDERAL INCOME TAX PAYABLE					
15	PRELIM FEDERAL INCOME TAX	I869		8,566	0	8,566
16	OTHER	Z823		0	0	0
17	NET FED INCOME TAX PAYABLE	I889		8,566	0	8,566

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	STATE INCOME TAX	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	DEDUCTIONS IN ADDITION TO Y871					
2	UNALLOWABLE DEPRECIATION	Y890	K_EPIS	602	0	602
3	OHIO TAXABLE INCOME ADJ - OH FRANCHISE	Y892	K_EPIS	165	0	165
4	DEDUCTIONS IN ADD TO Y871	Y911		767	0	767
5						
6	STATE INCOME TAX ADJUSTMENTS					
7	STATE PROV DEF INC TAX (410 & 411)					
8	TOT STATE PROV DEF IT (410 & 411)	Z907		0	0	0

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2g
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	OTHER SIT ADJUSTMENTS	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	CURRENT YEAR PAYABLE ADJUSTMENT	Z941	K_EPIS	0	0	0
2	OTHER SIT ADJUSMENTS	Z942		0	0	0
3						
4	TOTAL STATE INC TAX ADJUSTMENT	Z945		0	0	0
5						
6	INCOME TAX BASED ON RETURN					
7	SUMMARY OF SIT CALCULATION					
8	RETURN ON RATE BASE	R751		17,226	0	17,226
9	NET FED INCOME TAX ALLOWABLE	I879		6,828	0	6,828
10	NET FED. DED. AND ADDITIONS	Y871		420	0	420
11	DEDUCTIONS IN ADD TO Y871	Y911		(767)	0	(767)
12	TOTAL STATE INC TAX ADJ	Z957		0	0	0
13	BASE FOR SIT COMPUTATION	J965		23,707	0	23,707
14						
15	SIT FACTOR K192/(1-K192)	J967		0.00371374	0.00371374	0.00371374
16	PRELIMINARY STATE INCOME TAX	J969		88	0	88
17	TOTAL STATE INCOME TAX ADJ.	Z957		0	0	0
18	NET STATE INC TAX ALLOWABLE	J979		88	0	88
19						
20	STATE INCOME TAX PAYABLE					
21	PRELIMINARY STATE INCOME TAX	J969		88	0	88
22	OTHER SIT ADJUSTMENTS	Z955		0	0	0
23	NET STATE INCOME TAX PAYABLE	J989		88	0	88
24						
25	COMPOSITE TAX RATE	CTAX		0.3524050	0.3524050	0.3524050

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2g
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	COST OF SERVICE COMPUTATION	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	OTHER OPERATING REVENUES					
2	INTERDEPARTMENTAL	Q000	K_EPIS	413	0	413
3	SPECIAL CONTRACTS	Q002	K_EPIS	46	0	46
4	MISCELLANEOUS	Q004	K_EPIS	143	0	143
5	RECONNECTION CHARGES & CUSTOMER DIVERSION	Q006	K_A&GexReg	23	0	23
6	BAD CHECK CHARGES	Q008	K_A&GexReg	9	0	9
7	POLE CONTACT RENTALS	Q010	K_A&GexReg	6,604	0	6,604
8	RENT ELECTRIC PROPERTIES - DISTR	Q012	K_EPIS	496	0	496
9	RENT ELECTRIC PROPERTIES	Q014	K_EPIS	0	0	0
10	OTHER ELECTRIC REVENUES - DIST	Q016	K_EPIS	0	0	0
11	OTHER ELECTRIC REVENUES - OTHER PUB UTILITIES	Q018	K_EPIS	0	0	0
12	OTHER ELECTRIC REVENUES - OTHER	Q020	K_EPIS	187	0	187
13	TOTAL OTHER OPERATING REVS	Q027		7,921	0	7,921
14						
15	COST OF SERVICE COMPUTATION					
16	TOTAL OP EXP EXC INC & REV TAX	OP61		104,724	0	104,724
17	RETURN ON RATE BASE	R751		17,226	0	17,226
18	NET FED INCOME TAX ALLOWABLE	I879		6,828	0	6,828
19	NET STATE INCOME TAX ALLOWABLE	J979		88	0	88
20	TOTAL OTHER OPERATING REVENUES	Q027		(7,921)	0	(7,921)
21	SUBTOTAL B	CS03		120,945	0	120,945
22						
23	TOTAL OTHER OPERATING REVENUES	Q027		7,921	0	7,921
24	LESS: REVS EXCL FROM REV TAX CALC	REXC		0	0	0
25	OTHER OPERATING REVS TO BE TAXED	OORT		7,921	0	7,921
26						
27	REVENUE TAX FACTOR	L030		0.00000	0.00000	0.00000
28	REVENUE TAX ON OTHER OPERATING REVS	L031		0	0	0
29	REVENUE TAX ON COST OF SERVICE	L032		0	0	0
30	TOTAL REVENUE TAX	L033		0	0	0
31	TOTAL EL. COST OF SERVICE	CS05		120,945	0	120,945
32						
33	PROPOSED REVENUES	R602		119,800	0	119,800
34	TOTAL ELECTRIC COST OF SERVICE	CS05		(120,945)	0	(120,945)
35	DIFFERENCE	XREV		(1,145)	0	(1,145)
36	TIMES COMPOSITE TAX RATE	CTAX		0.352405000	0.352405000	0.352405000
37	EXCESS TAX	XTAX		(404)	0	(404)
38	EXCESS RETURN	XRET		(741)	0	(741)

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ITEM	ALLO	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	RATE OF RETURN					
2						
3	CAPITALIZATION AMOUNTS			Total Company	Ratio	
4	LONG TERM DEBT	K100		1,787,741,777	0.4172	
5	PREFERRED STOCK	K102		0	0.0000	
6	COMMON STOCK	K104		2,497,378,912	0.5828	
7	SHORT TERM DEBT	K106		0	0.0000	
8	UNAMORTIZED DISCOUNT	K108		0	0.0000	
9	TOTAL	K115		4,285,120,689	1.0000	
10						
11	COST OF CAPITAL					
12	LONG TERM DEBT	K120		0.0645000		
13	PREFERRED STOCK	K122		0.0000000		
14	COMMON STOCK	K124		0.1100000		
15	SHORT TERM DEBT	K126		0.0000000		
16	UNAMORTIZED DISCOUNT	K128		0.0000000		
17						
18	WEIGHTED COST OF CAPITAL					
19	LONG TERM DEBT	K141		0.0269000		
20	PREFERRED STOCK	K143		0.0000000		
21	COMMON STOCK	K145		0.0641000		
22	SHORT TERM DEBT	K147		0.0000000		
23	UNAMORTIZED DISCOUNT	K149		0.0000000		
24	TOT RATE OF RETURN ALLOWABLE	RORA		0.09100000		
25						
26	TAX RATES AND SPECIAL FACTORS					
27	SHORT TERM DEBT COST	K180		0.0000000	0.00000	0.00000
28	FEDERAL INCOME TAX RATE	K190		0.3500000	0.35000	0.35000
29	STATE INCOME TAX RATE	K192		0.0037000	0.00370	0.00370
30	REVENUE TAX RATE	K196		0.0000000	0.00000	0.00000
31						
32						
33	PRESENT REVENUES	R600	K_OCDRB	1,186,721	0	1,186,721
34	PROPOSED REVENUES	R602	0	119,800	0	119,800
35	PRESENT NOI			707,417		
36	GROSS REVENUE AT AVERAGE ROR (PRESENT NOI DIVIDED BY RATE BASE)			104,401		
37	(SUBSIDY) EXCESS			1,082,320		
38	REDUCTION IN (SUBSIDY) EXCESS			1,082,320		
39	RATE INCREASE		0	(1,066,921)	0	(1,066,921)
40	TAX COMPLEMENT					
41						
42	REVENUE NOT TO BE INCLUDED IN REVENUE TAX CALCULATION					
43	MISCELLANEOUS		K_OCDRB	0	0	0
44	TOTAL	REXC		0	0	0

DUKE ENERGY OHIO, INC.
TRANSMISSION TS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.		ALLOC	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	Substations	K_rbdsd__d	0	1.00000	0.00000
2	Poles Towers Fixtures	K_rbdpt__d	0	1.00000	0.00000
3	Conductors	K_rbdsl__d	0	1.00000	0.00000
4	Line Transformers - Demand	K_rbdlt__d	0	1.00000	0.00000
5	Line Transformers - Customer	K_rbdlt__c	0	0.00000	1.00000
6	Services	K_rbdsvc_c	0	0.00000	1.00000
7	Meters	K_rbdm___s	0	0.00000	1.00000
8	Customer Premises	K_rbdsol_c	0	0.00000	1.00000
9	Street Lights	K_rbdssl_c	0	0.00000	1.00000
10	Customer Accounts	K_exca___c	0	0.00000	1.00000
11	Cust Sales & Info	K_excsi__c	0	0.00000	1.00000
12	Sales	K_exsale_c	0	0.00000	1.00000
13	Customer Accounting O&M	K_Ca_O&M	0	0.00000	1.00000
14	Customer Service & Informational	K_Csi_O&M	0	0.00000	1.00000
15	Sales	K_Sales_O&M	0	0.00000	1.00000
16	Non-Distribution	K_Non_Dist	0	0.00000	0.00000
17					
18			267,822	0	267,822
19	Distribution Plant excl CCNC-OC	K_dcnc	1.00000	0.00000	1.00000
20					
21			315,903	0	315,903
22	Gross Plant-OC	K_GrossPlt	1.00000	0.00000	1.00000
23					
24			267,822	0	267,822
25	Distribution Plant-OC	K_distplt	1.00000	0.00000	1.00000
26					
27			201,405	0	201,405
28	Distribution Plant-Net (OC-Depr)	K_distnet	1.00000	0.00000	1.00000
29					
30			8,815	0	8,815
31	General Plant-Net	K_gennet	1.00000	0.00000	1.00000
32					
33			225,817	0	225,817
34	Net Electric Plant In Service	K_EPIS	1.00000	0.00000	1.00000
35					
36			15,597	0	15,597
37	Common Plant- net	K_comnet	1.00000	0.00000	1.00000
38					
39			24,412	0	24,412
40	Common & General Plant-net	K_comgennet	1.00000	0.00000	1.00000
41					
42			189,294	0	189,294
43	Total OCD Rate Base	K_OCDRB	1.00000	0.00000	1.00000
44					
45			35,255	0	35,255
46	A&G	K_A&G	1.00000	0.00000	1.00000
47					
48			35,141	0	35,141
49	A&G (ex reg exp)	K_A&GexReg	1.00000	0.00000	1.00000

LINE NO.		ALLOC	TOTAL TS	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1			8,747	0	8,747
2	Dist A&G (ex reg exp)	K_DistA&G	1.00000	0.00000	1.00000
3					
4			25,603	0	25,603
5	Customer Accounts A&G (ex reg exp)	K_Ca_A&G	1.00000	0.00000	1.00000
6					
7			239	0	239
8	Cust Service & Informational A&G (ex reg exp)	K_Csi_A&G	1.00000	0.00000	1.00000
9					
10			552	0	552
11	Sales A&G (ex reg exp)	K_Sales_A&G	1.00000	0.00000	1.00000
12					
13			9,005	0	9,005
14	Nonadjusted Depreciation Expense	K_NoadjDepEx	1.00000	0.00000	1.00000
15					
16			36,707	0	36,707
17	O&M (no A&G)	K_O&M	1.00000	0.00000	1.00000
18					
19			7,142	0	7,142
20	Dist O&M	K_distO&M	1.00000	0.00000	1.00000
21					
22			71,962	0	71,962
23	AutoCalc Wkg Capital (Incl A&G)	K_O&MxFuel	1.00000	0.00000	1.00000
24					
25			15,906	0	15,906
26	Base for FIT Computation	K_FIT_base	1.00000	0.00000	1.00000
27					
28			10,747	0	10,747
29	Tax Property	K_Tax_prop	1.00000	0.00000	1.00000

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2h
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	SUMMARY OF RESULTS	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
				2	3	4
1	NET INCOME COMPUTATION					
2	GROSS ELECTRIC PLANT IN SERVICE	GP11		$44,440,989	$12,974,367	$31,466,622
3	TOTAL DEPRECIATION RESERVE	DR11		(22,783,859)	(4,310,157)	(18,473,702)
4	TOTAL RATE BASE ADJUSTMENTS	RB71		(3,171,980)	(1,270,555)	(1,901,425)
5	TOTAL RATE BASE	RB91		18,485,150	7,393,655	11,091,495
6						
7	OPERATING EXPENSES					
8	TOTAL O&M EXPENSE	OM31		2,958,380	1,327,349	1,631,031
9	TOTAL DEPRECIATION EXPENSE	DE41		942,966	383,321	559,645
10	TOTAL OTHER TAX & MISC EXPENSE	L591		1,182,457	472,296	710,161
11	TOTAL OP EXP EXC INC & R TAX	OP61		5,083,803	2,182,966	2,900,837
12	NET FED INCOME TAX ALLOWABLE	I879		659,935	274,256	385,679
13	NET STATE INCOME TAX ALLOWABLE	J979		7,394	3,065	4,330
14	TOTAL REVENUE TAX	L033		0	0	0
15	TOTAL OPERATING EXPENSE	OPEX		5,751,132	2,460,287	3,290,846
16						
17	RETURN ON RATE BASE	R751		1,682,149	672,823	1,009,326
18	TOTAL OTHER OPERATING REVENUES			(126,661)	(53,441)	(73,220)
19	TOTAL ELECTRIC COST OF SERVICE	CS05		7,306,620	3,079,669	4,226,952
20						
22	PROPOSED REVENUES	R602		7,306,632	3,079,674	4,226,958
23	DIFFERENCE (REQUESTED LESS PROPOSED)	XREV		12	5	6
24						
25	TOTAL RETURN EARNED	RETE		1,682,157	672,826	1,009,330
26	RATE OF RETURN EARNED	RORE		0.091000452	0.091000459	0.091000357
27	TOTAL RATE OF RETURN ALLOWABLE	RORA			0.09100	0.09100
28	RETURN EARNED ON COMMON EQUITY	REOE		0.10999	0.10999	0.10999
29	ALLOWED RETURN ON COMMON EQUITY	AROE		0.10999	0.10999	0.10999
30						
31	PRESENT REVENUES					
32	PRESENT REVENUES	R600		7,140,221	2,855,946	4,284,275
33	REVENUE INCREASE JUSTIFIED	RIJD		166,399	223,723	(57,323)
34	REVENUE INCREASE REQUESTED	RIRD		166,411	223,728	(57,317)

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	GROSS ELECTRIC PLANT IN SERVICE	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION PLANT					
2	PRODUCTION - STEAM	P100	K_Non_Dist	0	0	0
3	PRODUCTION - OTHER	P106	K_Non_Dist	0	0	0
4	PRODUCTION PLANT IN SERVICE	P121		0	0	0
5						
6	TRANSMISSION PLANT					
7	MAIN STEP-UP TRANSFORMERS	T100	K_Non_Dist	0	0	0
8	OTHER TRANSMISSION	T102	K_Non_Dist	0	0	0
9	TRANSMISSION PLANT IN SERVICE	T121		0	0	0
10						
11	TOTAL PROD & TRANS PLANT	PT21		0	0	0
12						
13	DISTRIBUTION PLANT					
14	SUBSTATIONS	D100	K_rbdsd__d	2,297,715	2,297,715	0
15	POLES, TOWERS & FIXTURES	D102	K_rbdpl__d	2,941,690	2,941,690	0
16	CONDUCTORS	D104	K_rbdsl__d	5,554,175	5,554,175	0
17	TRANSFORMERS DEMAND RELATED	D106	K_rbdlt__d	1,138,952	1,138,952	0
18	TRANSFORMERS CUSTOMER RELATED	D107	K_rbdlt__c	410,037	0	410,037
19	SERVICES	D108	K_rbdsvc_c	222,657	0	222,657
20	METERS	D110	K_rbdm___s	0	0	0
21	CUSTOMER PREM.	D112	K_rbdsol_c	606	0	606
22	STREET LIGHTS	D114	K_rbdssl_c	29,634,843	0	29,634,843
23	CCNC	D116	K_dccnc	0	0	0
24	DISTRIBUTION PLANT IN SERVICE	D141		42,200,675	11,932,532	30,268,143
25						
26	TOTAL TRANS & DIST PLANT	TD21		42,200,675	11,932,532	30,268,143
27	TOTAL GROSS PTD PLANT	PD21		42,200,675	11,932,532	30,268,143
28						
29	GENERAL & INTANGIBLE PLANT					
30	PRODUCTION-DEMAND RELATED	G100	K_Non_Dist	0	0	0
31	PRODUCTION-ENERGY RELATED	G102	K_Non_Dist	0	0	0
32	TRANSMISSION	G104	K_Non_Dist	0	0	0
33	DISTRIBUTION	G106	K_DistA&G	747,332	412,759	334,573
34	CUSTOMER ACCTG	G108	K_Ca_A&G	128,330	0	128,330
35	CUST SERVICE & INFO	G110	K_Csi_A&G	11,894	0	11,894
36	SALES	G112	K_Sales_A&G	22	0	22
37	GEN & INTANG PLANT IN SERVICE	G121		887,578	412,759	474,819
38						
39	COMMON & OTHER PLANT					
40	PRODUCTION-DEMAND RELATED	C100	K_Non_Dist	0	0	0
41	PRODUCTION-ENERGY RELATED	C102	K_Non_Dist	0	0	0
42	TRANSMISSION	C104	K_Non_Dist	0	0	0
43	DISTRIBUTION	C106	K_DistA&G	1,138,991	629,076	509,915
44	CUSTOMER ACCTG	C108	K_Ca_A&G	195,587	0	195,587
45	CUST SERVICE & INFO	C110	K_Csi_A&G	18,126	0	18,126
46	SALES	C112	K_Sales_A&G	32	0	32
47	COMMON & OTHER PLT IN SERVICE	C121		1,352,736	629,076	723,660
48						
49	GROSS ELECTRIC PLANT IN SERVICE	GP11		44,440,989	12,974,367	31,466,622

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2h
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	DEPRECIATION RESERVE	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION PLANT					
2	PRODUCTION - STEAM	P150	K_Non_Dist	0	0	0
3	PRODUCTION - OTHER	P152	K_Non_Dist	0	0	0
4	TOTAL PROD DEPREC RESERVE	P171		0	0	0
5						
6	TRANSMISSION PLANT					
7	MAIN STEP-UP TRANSFORMERS	T150	K_Non_Dist	0	0	0
8	OTHER TRANSMISSION	T152	K_Non_Dist	0	0	0
9	TOTAL TRANS DEPREC RESERVE	T171		0	0	0
10						
11	TOTAL PROD & TRANS DEPREC RESERVE			0	0	0
12						
13	DISTRIBUTION PLANT					
14	SUBSTATIONS	D150	K_rbdsd__d	849,243	849,243	0
15	POLES, TOWERS & FIXTURES	D152	K_rbdpl__d	946,933	946,933	0
16	CONDUCTORS	D154	K_rbdsl__d	1,654,539	1,654,539	0
17	TRANSFORMERS DEMAND RELATED	D106	K_rbdlt__d	461,899	461,899	0
18	TRANSFORMERS CUSTOMER RELATED	D107	K_rbdlt__c	166,290	0	166,290
19	SERVICES	D158	K_rbdsvc_c	156,219	0	156,219
20	METERS	D160	K_rbdm___s	0	0	0
21	CUSTOMER PREM.	D162	K_rbdsol_c	(413)	0	(413)
22	STREET LIGHTS	D164	K_rbdssl_c	17,854,111	0	17,854,111
23	RWIP	D166	K_dconc	(407,739)	(115,292)	(292,447)
24	TOTAL DIST DEPREC RESERVE	D191		21,681,082	3,797,322	17,883,760
25						
26	TOTAL TRANS & DIST DEPREC RESERVE			21,681,082	3,797,322	17,883,760
27	TOTAL GROSS PTD PLANT DEPREC RESERVE			21,681,082	3,797,322	17,883,760
28						
29	GENERAL & INTANGIBLE PLANT					
30	PRODUCTION-DEMAND RELATED	G150	K_Non_Dist	0	0	0
31	PRODUCTION-ENERGY RELATED	G152	K_Non_Dist	0	0	0
32	TRANSMISSION	G154	K_Non_Dist	0	0	0
33	DISTRIBUTION	G156	K_DistA&G	401,680	221,852	179,828
34	CUSTOMER ACCTG	G158	K_Ca_A&G	68,975	0	68,975
35	CUST SERVICE & INFO	G160	K_Csi_A&G	6,393	0	6,393
36	SALES	G162	K_Sales_A&G	12	0	12
37	TOTAL GEN DEPREC RESERVE	G171		477,060	221,852	255,208
38						
39	COMMON & OTHER PLANT					
40	PRODUCTION-DEMAND RELATED	C150	K_Non_Dist	0	0	0
41	PRODUCTION-ENERGY RELATED	C152	K_Non_Dist	0	0	0
42	TRANSMISSION	C154	K_Non_Dist	0	0	0
43	DISTRIBUTION	C156	K_DistA&G	526,848	290,983	235,865
44	CUSTOMER ACCTG	C158	K_Ca_A&G	90,470	0	90,470
45	CUST SERVICE & INFO	C160	K_Csi_A&G	8,384	0	8,384
46	SALES	C162	K_Sales_A&G	15	0	15
47	TOTAL COM & OTHER PLT RESERVE	C171		625,717	290,983	334,734
48						
49	TOTAL DEPRECIATION RESERVE	DR11		22,783,859	4,310,157	18,473,702

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2h
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	NET ELECTRIC PLANT IN SERVICE	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION PLANT					
2	PRODUCTION - STEAM			0	0	0
3	PRODUCTION - OTHER			0	0	0
4	TOTAL PROD			0	0	0
5						
6	TRANSMISSION PLANT					
7	MAIN STEP-UP TRANSFORMERS			0	0	0
8	OTHER TRANSMISSION			0	0	0
9	TOTAL TRANSMISSION			0	0	0
10						
11	NET PROD & TRANS PLANT			0	0	0
12						
13	DISTRIBUTION PLANT					
14	SUBSTATIONS			1,448,472	1,448,472	0
15	POLES, TOWERS AND FIXTURES			1,994,757	1,994,757	0
16	CONDUCTORS			3,899,636	3,899,636	0
17	TRANSFORMERS DEMAND RELATED			677,053	677,053	0
18	TRANSFORMERS CUSTOMER RELATED			243,747		243,747
19	SERVICES			66,438	0	66,438
20	METERS			0	0	0
21	CUSTOMER PREM.			1,019	0	1,019
22	STREET LIGHTS			11,780,732	0	11,780,732
23	CCNC/RWIP			407,739	115,292	292,447
24	TOTAL DIST			20,519,593	8,135,210	12,384,383
25						
26	NET TRANS & DIST PLANT			20,519,593	8,135,210	12,384,383
27	NET PTD PLANT			20,519,593	8,135,210	12,384,383
28						
29	GENERAL & INTANGIBLE PLANT					
30	PRODUCTION-DEMAND RELATED			0	0	0
31	PRODUCTION-ENERGY RELATED			0	0	0
32	TRANSMISSION			0	0	0
33	DISTRIBUTION			345,652	190,907	154,745
34	CUSTOMER ACCTG			59,355	0	59,355
35	CUST SERVICE & INFO			5,501	0	5,501
36	SALES			10	0	10
37	TOTAL GEN			410,518	190,907	219,611
38						
39	COMMON & OTHER PLANT					
40	PRODUCTION-DEMAND RELATED			0	0	0
41	PRODUCTION-ENERGY RELATED			0	0	0
42	TRANSMISSION			0	0	0
43	DISTRIBUTION			612,143	338,093	274,050
44	CUSTOMER ACCTG			105,117	0	105,117
45	CUST SERVICE & INFO			9,742	0	9,742
46	SALES			17	0	17
47	TOTAL COM & OTHER PLT			727,019	338,093	388,926
48						
49	TOTAL ELECTRIC PLANT IN SERVICE			21,657,130	8,664,210	12,992,920

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2h
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	NET ELECTRIC PLANT	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION PLANT					
2	PRODUCTION PLANT IN SERVICE	P121		0	0	0
3	TOTAL PROD DEPRC RESERVE	P171		0	0	0
4	NET PRODUCTION PLANT	P221		0	0	0
5						
6	TRANSMISSION PLANT					
7	TRANSMISSION PLANT IN SERVICE	T121		0	0	0
8	TOTAL TRANS DEPREC RESERVE	T171		0	0	0
9	NET TRANSMISSION PLANT	T221		0	0	0
10						
11	NET PROD & TRANS PLANT			0	0	0
12						
13	DISTRIBUTION PLANT					
14	DISTRIBUTION PLANT IN SERVICE	D141		42,200,675	11,932,532	30,268,143
15	TOTAL DIST DEPREC RESERVE	D191		(21,681,082)	(3,797,322)	(17,883,760)
16	NET DISTRIBUTION PLANT	D241		20,519,593	8,135,210	12,384,383
17						
18	NET TRANS & DIST PLANT	NT21		20,519,593	8,135,210	12,384,383
19	NET PTD PLANT	NT31		20,519,593	8,135,210	12,384,383
20						
21	GENERAL & INTANGIBLE PLANT					
22	GEN & INTANG PLANT IN SERVICE	G121		887,578	412,759	474,819
23	TOTAL GEN & INTG DEPREC RESERVE	G171		(477,060)	(221,852)	(255,208)
24	NET GENERAL & INTANG PLANT	G221		410,518	190,907	219,611
25						
26	COMMON & OTHER PLANT					
27	COMMON & OTH PLT IN SERVICE	C121		1,352,736	629,076	723,660
28	TOTAL COM & OTH DEPREC RESERVE	C171		(625,717)	(290,983)	(334,734)
29	NET COMMON & OTHER PLANT	C221		727,019	338,093	388,926
30						
31	NET ELECTRIC PLANT IN SERVICE	NP21		21,657,130	8,664,210	12,992,920

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	RATE BASE ADJUSTMENTS	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	ACCUM DEF INC TAXES (282)					
2	CIAC	B200	K_distnet	(246,520)	(97,735)	(148,785)
3	AFUDC	B201	K_distnet	57,950	22,975	34,975
4	ELECTRIC METERS & TRANSFORMERS	B202	K_distnet	7,275	2,884	4,391
5	LOSS ON ACRS	B203	K_distnet	9,320	3,695	5,625
6	MISCELLANEOUS PLANT	B204	K_distnet	94,233	37,360	56,873
7	NON-CASH OVERHEADS	B205	K_EPIS	42,949	17,182	25,767
8	SEC 174 EXPENSE	B206	K_EPIS	0	0	0
9	TAX DEPRECIATION	B207	K_distnet	2,990,393	1,185,571	1,804,822
10	TAX INTEREST CAPITALIZED	B208	K_EPIS	(67,674)	(27,074)	(40,600)
11	SEC 263A ADJUSTMENT	B209	K_EPIS	820,971	328,438	492,533
12	PERCENTAGE REPAIR ALLOWANCE	B210	K_distnet	39,609	15,703	23,906
13	AFUDC IN CWIP - FAS 109	B211	K_distnet	0	0	0
14	PLANT FAS 109	B227	K_distnet	0	0	0
15	MISCELLANEOUS	B228	K_EPIS	(6,699)	(2,680)	(4,019)
16	TOTAL ACCOUNT 282			3,741,807	1,486,319	2,255,488
17						
18	ACCUM DEF INC TAXES (283)					
19	ACCRUED PENSION & POST RETIREMENT - FAS 158	B229	K_EPIS	(13,034)	(5,214)	(7,820)
20	LOSS ON REACQUIRED DEBT	B212	K_EPIS	80,222	32,094	48,128
21	PROPERTY TAX	B213	K_EPIS	(3,247)	(1,299)	(1,948)
22	DEFERRED OHIO GROSS RECEIPTS	B216	K_EPIS	(4,036)	(1,615)	(2,421)
23	INVENTORY AND CONTRACT WRITE-UP	B217	K_distnet	9,720	3,854	5,866
24	BASE PRODUCTION PAYMENTS	B218	K_distnet	0	0	0
25	MISCELLANEOUS	B219	K_distnet	25,351	10,051	15,300
26	AUDIT CARRYOVER	B220	K_distnet	(5,130)	(2,034)	(3,096)
27	TOTAL ACCOUNT 283			89,846	35,837	54,009
28						
29	OTHER SUBTRACTIVE ADJUSTMENTS		Schedule 5.1			
30	INVESTMENT TAX CREDIT (ACCT 255)	B240	K_EPIS	3,443	1,377	2,066
31	TOTAL OTHER SUBTRACTIVE ADJS	B253		3,443	1,377	2,066
32						
33	TOTAL SUBTRACTIVE ADJUSTMENTS	B254		3,835,096	1,523,533	2,311,563

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	ADDITIVE ADJUSTMENTS	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	ACCUM DEF INC TAXES (190)					
2	COST TO ACHIEVE MERGER SAVINGS	V200	K_EPIS	(631)	(252)	(379)
3	DUKE MERGER COSTS - TIMING	V201	K_EPIS	8,142	3,257	4,885
4	RSP COSTS CAPITALIZED	V202	K_distnet	(128,517)	(50,952)	(77,565)
5	REGULATORY ASSET BENEFITS	V203	K_EPIS	(281,809)	(112,741)	(169,068)
6	UNAMORTIZED DEBT PREMIUMS	V204	K_EPIS	15,402	6,162	9,240
7	401K INCENTIVE PLAN	V205	K_EPIS	197	79	118
8	EXECUTIVE LIFE INSURANCE	V206	K_EPIS	(4,228)	(1,691)	(2,537)
9	INCENTIVE PLAN	V207	K_EPIS	(4,858)	(1,943)	(2,915)
10	INJURIES AND DAMAGES	V208	K_EPIS	(71)	(28)	(43)
11	HOSPITAL & MEDICAL EXPENSE	V210	K_EPIS	2,277	911	1,366
12	LTIP	V211	K_EPIS	2,302	921	1,381
13	PENSION EXPENSE	V212	K_EPIS	374,548	149,842	224,706
14	POST EMP BENEFITS - FAS 112	V213	K_EPIS	3,353	1,341	2,012
15	POST RETIREMENT HEALTH CARE	V214	K_EPIS	325,462	130,204	195,258
16	POST RETIREMENT LIFE INSURANCE	V215	K_EPIS	32,637	13,057	19,580
17	SUPPLEMENTAL PENSION PLAN	V216	K_EPIS	15,667	6,268	9,399
18	VACATION PAY ACCRUAL	V217	K_EPIS	19,306	7,724	11,582
19	VACATION PAY ACCRUAL - REG ASSET	V218	K_EPIS	37,357	14,945	22,412
20	MISCELLANEOUS	V220	K_EPIS	(47,371)	(18,951)	(28,420)
21	PARTNERSHIP	V221	K_EPIS	(13)	(5)	(8)
22	RATE CASE EXPENSE	V223	K_distnet	(1,313)	(521)	(792)
23	RATE ORDER LATTICE	V224	K_distnet	2,679	1,062	1,617
24	UNCOLLECTIBLE ACCOUNTS	V225	K_EPIS	12,834	5,134	7,700
25	TAX INTEREST ACCRUAL	V226	K_EPIS	73,559	29,428	44,131
26	PROPERTY TAX	V227	K_EPIS	40,093	16,040	24,053
27	STATE INCOME TAX ACCRUAL	V228	K_EPIS	(5,001)	(2,001)	(3,000)
28	SECTION 481A ADJUSTMENT	V229	K_EPIS	(1,082)	(433)	(649)
29	TOTAL ACCOUNT 190			490,921	196,857	294,064

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2h
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	OTHER RATE BASE	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	POST RETIREMENT BENEFITS	V251	K_EPIS	156,205	62,491	93,714
2	MISCELLANEOUS	V254	K_EPIS	0	0	0
3	TOTAL OTHER	V255		156,205	62,491	93,714
4						
5	RATE BASE - CONSTRUCTION WORK IN PROGRESS					
6	TOTAL RATE BASE CWIP	V256		0	0	0
7						
8	TOTAL ADDITIVE ADJUSTMENTS	V260		647,126	259,348	387,778
9						
10	NET ORIGINAL COST RATE BASE	RB21		18,469,160	7,400,025	11,069,135

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2h
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	WORKING CAPITAL	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	MATERIALS & SUPPLIES					
2	FUEL SUPPLIES					
3	FOSSIL	W630	K_Non_Dist	0	0	0
4	TOTAL FUEL STOCKS	W641		0	0	0
5						
6	PLANT MATERIALS & SUPPLIES					
7	PRODUCTION	W642	K_Non_Dist	0	0	0
8	TRANSMISSION	W644	K_Non_Dist	0	0	0
9	DISTRIBUTION	W646	K_distnet	97,539	38,670	58,869
10	GENERAL AND COMMON	W648	K_comgennet	0	0	0
11	TOTAL PLANT MATS. & SUPPLIES	W659		97,539	38,670	58,869
12	TOTAL MATERIALS & SUPPLIES	W661		97,539	38,670	58,869
13						
14	PREPAYMENTS					
15	MISCELLANEOUS	W670	K_A&GexReg	0	0	0
16	TOTAL PREPAYMENTS	W677		0	0	0
17						
18	CASH WORKING CAPITAL - RATE BASE					
19	OTHER	W690	K_Non_Dist	0	0	0
20	TOTAL FUEL, PP & OTHER	W705		0	0	0
21						
22	AUTO CALC (O&M-F-PP)/8	W711	K_O&MxFuel	0	0	0
23	TOTAL WORKING CASH	W721		0	0	0
24						
25	MISCELLANEOUS WORKING CAPITAL					
26	CUSTOMER SERVICE DEPOSITS - RETAIL	W730	K_DistA&G	(81,549)	(45,040)	(36,509)
27	CUSTOMER SERVICE DEPOSITS - TRANS SERV	W736	K_Non_Dist	0	0	0
28	TOTAL MISC WORK CAPITAL	W747		(81,549)	(45,040)	(36,509)
29						
30	TOTAL WORKING CAPITAL	WC71		15,990	(6,370)	22,360
31	PRELIMINARY SUMMARY					
32	TOTAL SUBTRACTIVE ADJUSTMENTS	B254		(3,835,096)	(1,523,533)	(2,311,563)
33	TOTAL ADDITIVE ADJUSTMENTS	V260		647,126	259,348	387,778
34	TOTAL WORKING CAPITAL	WC71		15,990	(6,370)	22,360
35	TOTAL RATE BASE ADJUSTMENTS	RB71		(3,171,980)	(1,270,555)	(1,901,425)
36						
37	RATE BASE CALCULATION					
38	NET ELECTRIC PLANT IN SERVICE	NP21		21,657,130	8,664,210	12,992,920
39	TOTAL RATE BASE ADJUSTMENTS	RB71		(3,171,980)	(1,270,555)	(1,901,425)
40	TOTAL RATE BASE	RB91		18,485,150	7,393,655	11,091,495
41						
42	TOTAL RATE OF RETURN ALLOWABLE	RORA		0.091000000	0.091000000	0.091000000
43	RETURN ON RATE BASE	R751		1,682,149	672,823	1,009,326

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2h
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	O&M EXPENSES	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION O&M					
2	ENERGY RELATED PRODUCTION O&M					
3	FUEL COSTS	P300	K_Non_Dist	0	0	0
4	SYSTEM CONTROL, LOAD DISPATCHING & OTHER	P301	K_Non_Dist	0	0	0
5	EMISSION ALLOWANCES	P302	K_Non_Dist	0	0	0
6	COST OF LIME	P303	K_Non_Dist	0	0	0
7	ALL OTHER - OPERATION	P304	K_Non_Dist	0	0	0
8	ELIMIN NON PUCO JURISDICTIONAL EXP	P305	K_Non_Dist	0	0	0
9	COST POOL ANN ADJUSTMENTS	P306	K_Non_Dist	0	0	0
10	ANNUALIZE 4TH QTR ADJ	P307	K_Non_Dist	0	0	0
11	SERV CO ALLOC - PROD	P308	K_Non_Dist	0	0	0
12	TOTAL ENERGY RELATED	P341		0	0	0
13						
14	DEMAND RELATED PROD O&M					
15	ALL OTHER - OPERATION & MAINTENANCE	P356	K_Non_Dist	0	0	0
16	PURCHASED POWER	P356	K_Non_Dist	0	0	0
17	TOTAL DEMAND RELATED	P391		0	0	0
18						
19	OTHER THAN EN/DEM RELATED					
20	MISCELLANEOUS ITEMS	P400	K_Non_Dist	0	0	0
21	TOTAL PROD OTHER THAN EN/DEM	P441		0	0	0
22						
23	TOTAL PRODUCTION O&M	P451		0	0	0
24						
25	TRANSMISSION O & M					
26	MAIN STEP-UP TRANSFORMERS	T300	K_Non_Dist	0	0	0
27	OTHER TRANSMISSION	T302	K_Non_Dist	0	0	0
28	ELIMI NON JURIS EXPENSE	T304	K_Non_Dist	0	0	0
29	COST POOL BALANCE ANN ADJUSTMENT	T306	K_Non_Dist	0	0	0
30	ANNUALIZE 4TH QTR ADJ	T308	K_Non_Dist	0	0	0
31	SERV CO ALLOC - TRAN	T310	K_Non_Dist	0	0	0
32	TOTAL TRANSMISSION O & M	T341	K597	0	0	0
33						
34	DISTRIBUTION O & M					
35	SUBSTATIONS	D300	K_rbdsd__d	43,451	43,451	0
36	OVERHEAD LINES	D302	K_rbdpl__d	212,127	212,127	0
37	UNDERGROUND LINES	D304	K_rbdsl__d	35,074	35,074	0
38	TRANSFORMERS DEMAND RELATED	D106	K_rbdlt__d	2,925	2,925	0
39	TRANSFORMERS CUSTOMER RELATED	D107	K_rbdlt__c	1,053	0	1,053
40	METERS	D308	K_rbdssl_c	0	0	0
41	STREET LIGHTS & TRAFFIC SIGNALS	D310	K_distnet	726,579	288,060	438,519
42	OTHER OPERATION	D312	K_distnet	97,833	38,787	59,046
43	OTHER MAINTENANCE	D314	K_distnet	15,423	6,115	9,308
44	FUTURE USE	D316	K_distnet	0	0	0
45	SERV CO ALLOC - DISTRIBUTION	D318	K_distnet	(259)	(103)	(156)
				1,134,206	626,436	507,770

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	O&M EXPENSES	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	CUSTOMER ACCOUNTING					
2	CUSTOMER ACCOUNTING EXPENSE	C300	K_Ca_O&M	100,363	0	100,363
3	UNCOLLECTIBLE EXPENSE	C302	K_Ca_O&M	149,093	0	149,093
4	CUSTOMER SERVICE DEPOSITS - RETAIL	C304	K_Ca_O&M	4,077	0	4,077
5	CUSTOMER SERVICE DEPOSITS - TRANS	C306	K_Ca_O&M	0	0	0
6	ANNUALIZE UNCOLLECTIBLE ACCOUNT EXP	C308	K_Ca_O&M	(171,727)	0	(171,727)
7	UNCOLLECTIBLE ACCT EXP DUE TO INCR DIST	C310	K_Ca_O&M	0	0	0
8	AMORTIZE BAD DEBT MORATORIUM	C312	K_Ca_O&M	(2,180)	0	(2,180)
9	SALE OF ACCOUNTS RECEIVABLE FEES - ELEC.	C313	K_Ca_O&M	189,158	0	189,158
10	ELIMINATE NON JURIS. EXPENSE	C314	K_Ca_O&M	0	0	0
11	ELIMINATE OET EXPENSE	C316	K_Ca_O&M	0	0	0
12	TOTAL CUSTOMER ACCT EXPENSE	C317		268,784	0	268,784
13						
14	CUSTOMER SERVICE & INFORMATION					
15	CUSTOMER ASSISTANCE	C320	K_Csi_O&M	10,939	0	10,939
16	INFORMATION & INSTRUCTIONAL ADV	C322	K_Csi_O&M	16	0	16
17	MISC CUST SERVICE & INFORMATION	C324	K_Csi_O&M	20,409	0	20,409
18	ELIMINATE NON JURIS EXPENSE	C326	K_Csi_O&M	(216)	0	(216)
19	SERV CO ALLOC CUST SERV & INFORM	C331	K_Csi_O&M	(19)	0	(19)
20	TOTAL CUSTOMER SERV. & INFO.			31,129	0	31,129
21						
22	SALES	S300	K_Sales_O&M	7	0	7
23	MARKETING OPERATIONS	S302	K_Sales_O&M	0	0	0
24	OTHER SALES EXPENSE	S304	K_Sales_O&M	0	0	0
25	SERV CO ALLOC SALES	S306	K_Sales_O&M	0	0	0
26	ELIMINATE VARIOUS EXPENSES	S317		7	0	7
27	TOTAL SALES EXPENSE					
28						
29	SUBTOTAL O&M EXCL. A&G			1,434,126	626,436	807,690

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2h
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	O&M EXPENSES	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	ADMINISTRATIVE & GENERAL & OTHER EXP					
2	A&G EXPENSE EXCL. REGULATORY EXP					
3	PRODUCTION-DEMAND RELATED	A300	K_Non_Dist	0	0	0
4	PRODUCTION-ENERGY RELATED	A302	K_Non_Dist	0	0	0
5	TRANSMISSION	A304	K_Non_Dist	0	0	0
6	DISTRIBUTION	A306	K_distO&M	1,379,163	761,726	617,437
7	CUSTOMER ACCTG	A308	K_Ca_O&M	236,830	0	236,830
8	CUST SERVICE & INFO	A310	K_Csi_O&M	21,948	0	21,948
9	SALES	A312	K_Sales_O&M	39	0	39
10	A&G EXPENSE EXCL. REGULATORY EXP	A314	K_A&GexReg	1,637,980	761,726	876,254
11	HARTWELL ELIMINATION	A318	K_A&GexReg	(621)	(289)	(332)
12	ANNUALIZE WAGES	A320	K_A&GexReg	(102,084)	(47,473)	(54,611)
13	RATE CASE EXPENSE - ADJ	A322	K_EPIS	(2,077)	(831)	(1,246)
14	REGULATORY EXPENSE - FERC	A324	K_Non_Dist	0	0	0
15	REGULATORY EXPENSE -STATE	A326	K_EPIS	30,890	12,358	18,532
16	REG ASSET AMORTIZATION - TOWERS	A328	K_DistA&G	(23,305)	(12,872)	(10,433)
17	MERGER SAVINGS ADJUSTMENT	A329	K_EPIS	63,168	25,271	37,897
18	FUTURE USE	A330	K_DistA&G	0	0	0
19	FUTURE USE	A332	K_A&GexReg	0	0	0
20	FUTURE USE	A334	K_EPIS	0	0	0
21	FUTURE USE	A336	K_A&GexReg	0	0	0
22	ELIMINATE NON-PUCO JURIS EXP	A346	K_DistA&G	(1,159)	(640)	(519)
23	EEI EXPENSE ADJUSTMENT	A348	K_A&GexReg	(1,839)	(855)	(984)
24	SERV CO ALLOC	A350	K_A&GexReg	(1,204)	(560)	(644)
25	FUTURE USE	A352	K_A&GexReg	0	0	0
26	ANNUALIZE PENSION & BENEFIT EXP	A354	K_A&GexReg	(72,637)	(33,779)	(38,858)
27	PUCO & OCC MAINTENANCE ASSESSMENTS	A356	K_EPIS	(2,858)	(1,143)	(1,715)
28	OTHER	A356	K_EPIS	0	0	0
29	TOTAL ADMIN. & GENERAL	A357		1,524,254	700,913	823,341
30						
31	TOTAL O & M EXPENSE	OM31		2,958,380	1,327,349	1,631,031

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	DEPRECIATION EXPENSE	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	PRODUCTION DEPRECIATION					
2	PRODUCTION DEPRECIATION	P460	K_Non_Dist	0	0	0
3	ANNUALIZATION ADJUSTMENT	P462	K_Non_Dist	0	0	0
4	TOTAL PRODUCTION DEPREC EXP.	P481		0	0	0
5						
6	TRANSMISSION DEPRECIATION					
7	TRANSMISSION DEPRECIATION	T460	K_Non_Dist	0	0	0
8	ANNUALIZATION ADJUSTMENT	T462	K_Non_Dist	0	0	0
9	TOTAL TRANSMISSION DEP. EXP.	T481		0	0	0
10						
11	DISTRIBUTION DEPRECIATION					
12	DISTRIBUTION DEPRECIATION	D460	K_distnet	700,171	277,590	422,581
13	ANNUALIZATION ADJUSTMENT	D462	K_distnet	104,671	41,498	63,173
14	TOTAL DIST. DEPREC EXP.	D481		804,842	319,088	485,754
15						
16	GENERAL DEPRECIATION					
17	GENERAL DEPRECIATION	G460	K_gennet	37,064	17,236	19,828
18	ANNUALIZATION ADJUSTMENT	G462	K_gennet	19,606	9,118	10,488
19	TOTAL GENERAL DEPREC EXP.	G481		56,670	26,354	30,316
20						
21	COMMON AND OTHER DEPRECIATION					
22	COMMON DEPRECIATION	C460	K_comnet	54,938	25,548	29,390
23	ANNUALIZATION ADJUSTMENT	C462	K_comnet	26,516	12,331	14,185
24	TOTAL COM & OTHER DEPREC EXP.	C481		81,454	37,879	43,575
25						
26						
27	TOTAL DEPRECIATION EXPENSE	DE41		942,966	383,321	559,645

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	TAXES OTHER THAN INC & REV	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	REAL ESTATE & PROPERTY TAX					
2	PRODUCTION - DEMAND RELATED	L500	K_Non_Dist	0	0	0
3	PRODUCTION - ENERGY RELATED	L502	K_Non_Dist	0	0	0
4	TRANSMISSION	L504	K_Non_Dist	0	0	0
5	DISTRIBUTION	L506	K_distnet	1,063,359	421,579	641,780
6	OTHER	L508	K_comgennet	2,885	1,342	1,543
7	TAXABLE PLANT		K_Tax_prop	1,066,244	422,921	643,323
8	ANNUALIZED PROPERTY TAX ADJUSTMENT - DIST.	L510	K_distnet	(11,719)	(4,646)	(7,073)
9	ELIMINATE PROPERTY TAX - HARTWELL	L511	K_gennet	0	0	0
10	ANNUALIZED PROPERTY TAX ADJUSTMENT - GENERAL	L512	K_gennet	987	459	528
11	TOTAL REAL EST & PROP TAX	L521		1,055,512	418,734	636,778
12						
13	MISCELLANEOUS TAXES					
14	FUTURE USE	L560	K_EPIS	0	0	0
15	HIGHWAY USE TAX	L562	K_A&GexReg	510	237	273
16	SERVICE CO ALLOC	L564	K_A&GexReg	(77)	(36)	(41)
17	COMMERCIAL ACTIVITIES TAX	L566	K_A&GexReg	23,192	10,785	12,407
18	PAYROLL TAXES	L568	K_A&GexReg	84,207	39,160	45,047
19	ANNUALIZE FICA & UNEMPLOYMENT TAXES ADJ	L570	K_EPIS	(16,430)	(6,573)	(9,857)
20	CINCINNATI FRANCHISE TAX	L572	K_EPIS	14,056	5,623	8,433
21	SALES & USE TAX	L576	K_A&GexReg	1,019	474	545
22	TOTAL MISCELLANEOUS TAXES	L581		106,477	49,670	56,807
23						
24	MISCELLANEOUS EXPENSES					
25	UNCOLLECTIBLE ACCT EXP DUE TO INCR	L582	K_Ca_O&M	10,739	0	10,739
26	CAT & FRANCHISE DUE TO INCR	L583	K_EPIS	6,545	2,618	3,927
27	PUCO & OCC MAINT. ASSESS. - NON DIST	L584	K_EPIS	3,184	1,274	1,910
28	TOTAL MISCELLANEOUS EXPENSES	L589		20,468	3,892	16,576
29						
30	TOTAL OTHER TAX & MISC EXPENSE			1,182,457	472,296	710,161
31						
32	PRELIMINARY SUMMARY					
33	TOTAL O&M EXPENSE	OM31		2,958,380	1,327,349	1,631,031
34	TOTAL DEPRECIATION EXPENSE	DE41		942,986	383,321	559,645
35	TOTAL OTHER TAX & MISC EXPENSE	L591		1,182,457	472,296	710,161
36	TOTAL OP EXP EXC IT & REV TAX	OP61		5,083,803	2,182,966	2,900,837

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2h
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	FEDREAL INCOME TAX - NET DEDUCTIONS AND ADDITIONS	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	FEDERAL INCOME TAX DEDUCTIONS					
2	AUTOMATIC INTEREST CALCULATION					
3	AUTO PROC INTEREST DED	Y751	K_EPIS	498,246	199,328	298,918
4	TOTAL INTEREST EXPENSE	Y783		498,246	199,328	298,918
5						
6	OTHER DEDUCTIONS					
7	DEPREC EXCESS TAX-BOOK	Y790	K_EPIS	68,833	27,537	41,296
8	TEMPORARY DIFFERENCES	Y792	K_A&GexReg	(284,999)	(132,536)	(152,463)
9	PERMANENT DIFFERENCES	Y794	K_EPIS	(3,653)	(1,461)	(2,192)
10	*TOTAL OTHER DEDUCTIONS*	Y861		(219,819)	(106,460)	(113,359)
11						
12	NET DEDUCTIONS AND ADDITIONS	Y871		278,427	92,868	185,559

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2h
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	FEDERAL INCOME TAX ADJUSTMENTS	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	FED PROV DEF INC TAX (410 & 411)					
2	DEFERRED INCOME TAX ON DEPRECIATION	Z762	K_distnet	25,545	10,128	15,417
3	OTHER DEFERRED INCOME TAXES - NET	Z763	K_distnet	(99,750)	(39,547)	(60,203)
4	DEFERRED INCOME TAX ADJUSTMENT - ARAM	Z764	K_distnet	(12,119)	(4,805)	(7,314)
5	DEFERRED INCOME TAX ADJUSTMENT - FLOW-THROUGH	Z765	K_distnet	39,029	15,473	23,556
6	TOTAL FED PROV DEF IT (410 & 411)	Z783		(47,295)	(18,751)	(28,544)
7						
8	AMORTIZED INV TAX CREDIT					
9	AMORTIZE ITC	Z811	K_distnet	15,050	5,967	9,083
10	AMORTIZE ITC ADJUSTMENT	Z812	K_distnet	0	0	0
11	TOTAL AMORTIZED ITC	Z813		15,050	5,967	9,083
12						
13	TEST YEAR INVESTMENT TAX CREDIT		K_distnet	0	0	0
14	TEST YEAR INVESTMENT TAX CREDIT	Z823		0	0	0
15						
16	PRELIMINARY SUMMARY					
17	TOTAL FED PROV DEF IT (410 & 411)	Z783		(47,295)	(18,751)	(28,544)
18	TOTAL AMORTIZED ITC	Z813		(15,050)	(5,967)	(9,083)
19	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		(62,345)	(24,718)	(37,627)

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	FEDERAL INCOME TAX COMPUTATION	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	RETURN ON RATE BASE	R751		1,682,149	672,823	1,009,326
2	NET DEDUCTIONS AND ADDITIONS	Y871		(278,427)	(92,868)	(185,559)
3	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		(62,345)	(24,718)	(37,627)
4	TOTAL STATE INC TAX ADJUSTMENT	Z945		0	0	0
5	TOTAL STATE PROV DEF IT (410 & 411)	Z933		0	0	0
6	BASE FOR FIT COMPUATION	I865		1,341,377	555,237	786,140
7						
8	FIT FACTOR K190/(1-K190)	I867		0.53846	0.53846	0.53846
9	PRELIM FED INCOME TAX	I869		722,280	298,974	423,306
10	TOTAL FEDERAL TAX ADJUSTMENTS	Z863		(62,345)	(24,718)	(37,627)
11	NET FED INCOME TAX ALLOWABLE	I879		659,935	274,256	385,679
12						
13	INCOME TAX BASED ON RETURN					
14	FEDERAL INCOME TAX PAYABLE					
15	PRELIM FEDERAL INCOME TAX	I869		722,280	298,974	423,306
16	OTHER	Z823		0	0	0
17	NET FED INCOME TAX PAYABLE	I889		722,280	298,974	423,306

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2h
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	STATE INCOME TAX	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	DEDUCTIONS IN ADDITION TO Y871					
2	UNALLOWABLE DEPRECIATION	Y890	K_EPIS	56,951	22,784	34,167
3	OHIO TAXABLE INCOME ADJ - OH FRANCHISE	Y892	K_EPIS	15,588	6,236	9,352
4	DEDUCTIONS IN ADD TO Y871	Y911		72,539	29,020	43,519
5						
6	STATE INCOME TAX ADJUSTMENTS					
7	STATE PROV DEF INC TAX (410 & 411)					
8	TOT STATE PROV DEF IT (410 & 411)	Z907		0	0	0

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

SCHEDULE E-3.2h
WITNESS RESPONSIBLE:
DONALD L. STORCK

LINE NO.	OTHER SIT ADJUSTMENTS	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	CURRENT YEAR PAYABLE ADJUSTMENT	Z941	K_EPIS	0	0	0
2	OTHER SIT ADJUSMENTS	Z942		0	0	0
3						
4	TOTAL STATE INC TAX ADJUSTMENT	Z945		0	0	0
5						
6	INCOME TAX BASED ON RETURN					
7	SUMMARY OF SIT CALCULATION					
8	RETURN ON RATE BASE	R751		1,682,149	672,823	1,009,326
9	NET FED INCOME TAX ALLOWABLE	I879		659,935	274,256	385,679
10	NET FED. DED. AND ADDITIONS	Y871		(278,427)	(92,868)	(185,559)
11	DEDUCTIONS IN ADD TO Y871	Y911		(72,539)	(29,020)	(43,519)
12	TOTAL STATE INC TAX ADJ	Z957		0	0	0
13	BASE FOR SIT COMPUTATION	J965		1,991,118	825,191	1,165,927
14						
15	SIT FACTOR K192/(1-K192)	J967		0.00371374	0.00371374	0.00371374
16	PRELIMINARY STATE INCOME TAX	J969		7,394	3,065	4,330
17	TOTAL STATE INCOME TAX ADJ.	Z957		0	0	0
18	NET STATE INC TAX ALLOWABLE	J979		7,394	3,065	4,330
19						
20	STATE INCOME TAX PAYABLE					
21	PRELIMINARY STATE INCOME TAX	J969		7,394	3,065	4,330
22	OTHER SIT ADJUSTMENTS	Z955		0	0	0
23	NET STATE INCOME TAX PAYABLE	J989		7,394	3,065	4,330
24						
25	COMPOSITE TAX RATE	CTAX		0.3524050	0.3524050	0.3524050

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	COST OF SERVICE COMPUTATION	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	OTHER OPERATING REVENUES					
2	INTERDEPARTMENTAL	Q000	K_EPIS	2,481	993	1,488
3	SPECIAL CONTRACTS	Q002	K_EPIS	276	110	166
4	MISCELLANEOUS	Q004	K_EPIS	14,254	5,702	8,552
5	RECONNECTION CHARGES & CUSTOMER DIVERSION	Q006	K_A&GexReg	2,079	967	1,112
6	BAD CHECK CHARGES	Q008	K_A&GexReg	850	395	455
7	POLE CONTACT RENTALS	Q010	K_A&GexReg	39,691	18,458	21,233
8	RENT ELECTRIC PROPERTIES - DISTR	Q012	K_EPIS	49,355	19,745	29,610
9	RENT ELECTRIC PROPERTIES	Q014	K_EPIS	0	0	0
10	OTHER ELECTRIC REVENUES - DIST	Q016	K_EPIS	0	0	0
11	OTHER ELECTRIC REVENUES - OTHER PUB UTILITIES	Q018	K_EPIS	0	0	0
12	OTHER ELECTRIC REVENUES - OTHER	Q020	K_EPIS	17,675	7,071	10,604
13	TOTAL OTHER OPERATING REVS	Q027		126,661	53,441	73,220
14						
15	COST OF SERVICE COMPUTATION					
16	TOTAL OP EXP EXC INC & REV TAX	OP61		5,083,803	2,182,966	2,900,837
17	RETURN ON RATE BASE	R751		1,682,149	672,823	1,009,326
18	NET FED INCOME TAX ALLOWABLE	I879		659,935	274,256	385,679
19	NET STATE INCOME TAX ALLOWABLE	J979		7,394	3,065	4,330
20	TOTAL OTHER OPERATING REVENUES	Q027		(126,661)	(53,441)	(73,220)
21	SUBTOTAL B	CS03		7,306,620	3,079,669	4,226,952
22						
23	TOTAL OTHER OPERATING REVENUES	Q027		126,661	53,441	73,220
24	LESS: REVS EXCL FROM REV TAX CALC	REXC		0	0	0
25	OTHER OPERATING REVS TO BE TAXED	OORT		126,661	53,441	73,220
26						
27	REVENUE TAX FACTOR	L030		0.00000	0.00000	0.00000
28	REVENUE TAX ON OTHER OPERATING REVS	L031		0	0	0
29	REVENUE TAX ON COST OF SERVICE	L032		0	0	0
30	TOTAL REVENUE TAX	L033		0	0	0
31	TOTAL EL. COST OF SERVICE	CS05		7,306,620	3,079,669	4,226,952
32						
33	PROPOSED REVENUES	R602		7,306,632	3,079,674	4,226,958
34	TOTAL ELECTRIC COST OF SERVICE	CS05		(7,306,620)	(3,079,669)	(4,226,952)
35	DIFFERENCE	XREV		12	5	6
36	TIMES COMPOSITE TAX RATE	CTAX		0.352405000	0.352405000	0.352405000
37	EXCESS TAX	XTAX		4	2	2
38	EXCESS RETURN	XRET		8	3	4

LINE NO.	ROR, TAX RATES & SPEC FACTORS	ITEM	ALLO	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	RATE OF RETURN					
2						
3	CAPITALIZATION AMOUNTS			Total Company	Ratio	
4	LONG TERM DEBT	K100		1,787,741,777	0.4172	
5	PREFERRED STOCK	K102		0	0.0000	
6	COMMON STOCK	K104		2,497,378,912	0.5828	
7	SHORT TERM DEBT	K106		0	0.0000	
8	UNAMORTIZED DISCOUNT	K108		0	0.0000	
9	TOTAL	K115		4,285,120,689	1.0000	
10						
11	COST OF CAPITAL					
12	LONG TERM DEBT	K120		0.0645000		
13	PREFERRED STOCK	K122		0.0000000		
14	COMMON STOCK	K124		0.1100000		
15	SHORT TERM DEBT	K126		0.0000000		
16	UNAMORTIZED DISCOUNT	K128		0.0000000		
17						
18	WEIGHTED COST OF CAPITAL					
19	LONG TERM DEBT	K141		0.0269000		
20	PREFERRED STOCK	K143		0.0000000		
21	COMMON STOCK	K145		0.0641000		
22	SHORT TERM DEBT	K147		0.0000000		
23	UNAMORTIZED DISCOUNT	K149		0.0000000		
24	TOT RATE OF RETURN ALLOWABLE	RORA		0.09100000		
25						
26	TAX RATES AND SPECIAL FACTORS					
27	SHORT TERM DEBT COST	K180		0.0000000	0.00000	0.00000
28	FEDERAL INCOME TAX RATE	K190		0.3500000	0.35000	0.35000
29	STATE INCOME TAX RATE	K192		0.0037000	0.00370	0.00370
30	REVENUE TAX RATE	K196		0.0000000	0.00000	0.00000
31						
32						
33	PRESENT REVENUES	R600	K_OCDRB	7,140,221	2,855,946	4,284,275
34	PROPOSED REVENUES	R602	0	7,306,632	3,079,674	4,226,958
35	PRESENT NOI			1,574,390		
36	GROSS REVENUE AT AVERAGE ROR (PRESENT NOI DIVIDED BY RATE BASE)			5,691,069		
37	(SUBSIDY) EXCESS			1,449,152		
38	REDUCTION IN (SUBSIDY) EXCESS			1,449,152		
39	RATE INCREASE		0	166,411	223,728	(57,317)
40	TAX COMPLEMENT					
41						
42	REVENUE NOT TO BE INCLUDED IN REVENUE TAX CALCULATION					
43	MISCELLANEOUS		K_OCDRB	0	0	0
44	TOTAL	REXC		0	0	0

LINE NO.		ALLOC	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1	Substations	K_rbdsd__d	0	1.00000	0.00000
2	Poles Towers Fixtures	K_rbdpl__d	0	1.00000	0.00000
3	Conductors	K_rbdsl__d	0	1.00000	0.00000
4	Line Transformers - Demand	K_rbdlt__d	0	1.00000	0.00000
5	Line Transformers - Customer	K_rbdlt__c	0	0.00000	1.00000
6	Services	K_rbdsvc_c	0	0.00000	1.00000
7	Meters	K_rbdm___s	0	0.00000	1.00000
8	Customer Premises	K_rbdsol_c	0	0.00000	1.00000
9	Street Lights	K_rbdssl_c	0	0.00000	1.00000
10	Customer Accounts	K_excs___c	0	0.00000	1.00000
11	Cust Sales & Info	K_excsi__c	0	0.00000	1.00000
12	Sales	K_exsale_c	0	0.00000	1.00000
13	Customer Accounting O&M	K_Ca_O&M	0	0.00000	1.00000
14	Customer Service & Informational	K_Csi_O&M	0	0.00000	1.00000
15	Sales	K_Sales_O&M	0	0.00000	1.00000
16	Non-Distribution	K_Non_Dist	0	0.00000	0.00000
17					
18			42,200,675	11,932,532	30,268,143
19	Distribution Plant excl CCNC-OC	K_dccnc	1.00000	0.28276	0.71724
20					
21			44,440,989	12,974,367	31,466,622
22	Gross Plant-OC	K_GrossPlt	1.00000	0.29195	0.70805
23					
24			42,200,675	11,932,532	30,268,143
25	Distribution Plant-OC	K_distplt	1.00000	0.28276	0.71724
26					
27			20,519,593	8,135,210	12,384,383
28	Distribution Plant-Net (OC-Depr)	K_distnet	1.00000	0.39646	0.60354
29					
30			410,518	190,907	219,611
31	General Plant-Net	K_gennet	1.00000	0.46504	0.53496
32					
33			21,857,130	8,864,210	12,992,920
34	Net Electric Plant In Service	K_EPIS	1.00000	0.40006	0.59994
35					
36			727,019	338,093	388,926
37	Common Plant- net	K_comnet	1.00000	0.46504	0.53496
38					
39			1,137,537	529,000	608,537
40	Common & General Plant-net	K_comgennet	1.00000	0.46504	0.53496
41					
42			18,485,150	7,393,655	11,091,495
43	Total OCD Rate Base	K_OCDRB	1.00000	0.39998	0.60002
44					
45			1,524,254	700,913	823,341
46	A&G	K_A&G	1.00000	0.45984	0.54016
47					
48			1,637,980	761,726	876,254
49	A&G (ex reg exp)	K_A&GexReg	1.00000	0.46504	0.53496

DUKE ENERGY OHIO, INC.
LIGHTING COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2008
ELECTRIC CASE NOS: 08-709-EL-AIR, 08-710-EL-ATA, 08-711-EL-AAM
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATE
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.		ALLOC	TOTAL LIGHTING	DISTRIBUTION DEMAND	DISTRIBUTION CUSTOMER
1			1,379,163	761,726	617,437
2	Dist A&G (ex reg exp)	K_DistA&G	1.00000	0.55231	0.44769
3					
4			236,830	0	236,830
5	Customer Accounts A&G (ex reg exp)	K_Ca_A&G	1.00000	0.00000	1.00000
6					
7			21,948	0	21,948
8	Cust Service & Informational A&G (ex reg exp)	K_Csi_A&G	1.00000	0.00000	1.00000
9					
10			39	0	39
11	Sales A&G (ex reg exp)	K_Sales_A&G	1.00000	0.00000	1.00000
12					
13			792,173	320,374	471,799
14	Nonadjusted Depreciation Expense	K_NoadjDepEx	1.00000	0.40442	0.59558
15					
16			1,434,126	626,436	807,690
17	O&M (no A&G)	K_O&M	1.00000	0.43681	0.56319
18					
19			1,134,206	626,436	507,770
20	Dist O&M	K_distO&M	1.00000	0.55231	0.44769
21					
22			2,958,380	1,327,349	1,631,031
23	AutoCalc Wkg Capital (incl A&G)	K_O&MxFuel	1.00000	0.44867	0.55133
24					
25			1,341,377	555,237	786,140
26	Base for FIT Computation	K_FIT_base	1.00000	0.41393	0.58607
27					
28			1,066,244	422,921	643,323
29	Tax Property	K_Tax_prop	1.00000	0.39665	0.60335

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4
PAGE 1 OF 2
WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH)	(¢/KWH)	($)	(%)	($)	($)
1	RS	RESIDENTIAL SERV	7,383,847	7,418,615,972	2.917013	216,402,014	98.42	0	216,402,014
2	ORH	OPTIONAL HEATING SERVICE	2,445	7,643,980	1.972454	150,774	0.07	0	150,774
3	TD	OPTIONAL TIME OF DAY SERVICE	228	371,717	2.440566	9,072	0.00	0	9,072
4	CUR	COMMON USE RESIDENTIAL SERVICE	158,024	89,034,909	3.696553	3,291,223	1.50	0	3,291,223
5	RS3P	RESIDENTIAL THREE-PHASE SERVICE	516	795,277	2.700317	21,475	0.01	0	21,475
6	TOTAL RESIDENTIAL		7,545,060	7,516,461,855	2.925240	219,874,558	54.52	0	219,874,558
7	DS	SEC DISTRIBUTION SERV	270,289	6,844,371,590	1.719168	117,666,242	69.53	0	117,666,242
8	DS RTP	SEC DISTRIBUTION SERV RTP	381	4,792,372	4.433295	212,460	0.13	0	212,460
9	GSFL	UNMTRED SMALL FIXED LOAD	3,358	29,101,782	2.023188	588,784	0.35	0	588,784
10	EH	ELEC SPACE HTG	5,160	88,416,637	1.829923	1,614,420	0.95	0	1,614,420
11	DM	SEC DIST SERV-SMALL	504,687	549,503,054	2.958868	16,259,178	9.61	0	16,259,178
12	DP	PRIM DIST VOLTAGE	3,583	2,541,814,731	1.173576	29,830,126	17.63	0	29,830,126
13	DP RTP	PRIM DIST VOLTAGE RTP	173	101,804,662	3.005428	3,059,666	1.81	0	3,059,666
14	TOTAL DISTRIBUTION		787,831	10,159,804,828	1.665690	169,230,876	41.95	0	169,230,876
15	TS	TRANSMISSION SERV	581	3,202,638,344	0.003254	104,200	86.98	0	104,200
16	TS RTP	TRANSMISSION SERV RTP	48	72,389,563	0.021550	15,600	13.02	0	15,600
17	TOTAL TRANSMISSION		629	3,275,027,907	0.003658	119,800	0.03	0	119,800
18	SL	STREET LIGHTING	494,541	37,857,344	11.433301	4,328,344	59.24	0	4,328,344
19	TL	TRAFFIC LIGHTING	403,826	20,985,795	0.783811	164,489	2.25	0	164,489
20	OL	OUTDOOR LIGHTING	224,516	23,120,060	7.431689	1,718,211	23.52	0	1,718,211
21	NSU	NON STD STREET LIGHTING	22,889	1,402,417	9.175442	128,678	1.76	0	128,678
22	NSP	NON STD POL'S	27,519	1,511,127	16.293538	246,216	3.37	0	246,216
23	SC	S L - CUST OWNED	254,052	34,033,887	1.099838	374,317	5.12	0	374,317
24	SE	S L - OVERHEAD EQUIV	77,032	4,852,803	7.110407	345,054	4.72	0	345,054
25	UOLS	UNMETERED OUTDOOR LIGHTING	3,653	301,104	0.439383	1,323	0.02	0	1,323
26	TOTAL LIGHTING		1,508,028	124,064,537	6.889380	7,306,632	1.81	0	7,306,632
27	TOTAL RETAIL		9,841,548	21,075,359,127		396,531,866	98.32	0	396,531,866
28	INTERDEPARTMENTAL		12	6,998,760	1.543659	108,037	1.59	0	108,037
29	BAD CHECK CHARGES		0	0	-	184,709	2.72	0	184,709
30	LATE PAYMENT CHARGES		0	0	-	0	0.00	0	0
31	RECONNECTION CHARGES		0	0	-	441,882	6.51	0	441,882
32	RENTS-DISTRIBUTION		0	0	-	2,610,016	38.47	0	2,610,016
33	POLE CONTACT RENTALS		0	0	-	1,728,710	25.48	0	1,728,710
34	INTERCOMPANY		0	0	-	0	0.00	0	0
35	SPECIAL CONTRACTS		24	583,459	2.056700	12,000	0.18	0	12,000
36	OTHER MISC		0	0	-	1,698,552	25.04	0	1,698,552
37	TOTAL MISC		36	7,582,219	89.471248	6,783,906	1.68	0	6,783,906
38	TOTAL COMPANY		9,841,584	21,082,941,346	1.912996	403,315,772	100.00	0	403,315,772

NOTE: DETAIL CONTAINED ON SCHEDULES E-4.1 PAGES 1 THROUGH 44.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
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SCHEDULE E-4
PAGE 2 OF 2
WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	(¢/KWH)	($)	(%)	($)	(%)	($)	($)	(%)
1	RS	RESIDENTIAL SERV	7,383,847	7,418,615,972	2.442791	181,221,282	98.55	35,180,732	19.4	0	181,221,282	19.4
2	ORH	OPTIONAL HEATING SERVICE	2,445	7,643,980	1.894510	144,816	0.08	5,958	4.1	0	144,816	4.1
3	TD	OPTIONAL TIME OF DAY SERVICE	228	371,717	2.152444	8,001	0.00	1,071	13.4	0	8,001	13.4
4	CUR	COMMON USE RESIDENTIAL SERVICE	158,024	89,034,909	2.793584	2,487,265	1.35	803,958	32.3	0	2,487,265	32.3
5	RS3P	RESIDENTIAL THREE-PHASE SERVICE	516	795,277	2.416517	19,218	0.01	2,257	11.7	0	19,218	11.7
6	TOTAL RESIDENTIAL		7,545,060	7,516,461,855	2.446372	183,880,582	58.10	35,993,976	19.6	0	183,880,582	19.6
7	DS	SEC DISTRIBUTION SERV	270,289	6,844,371,590	1.203681	82,384,376	69.39	35,281,866	42.8	0	82,384,376	42.8
8	DS RTP	SEC DISTRIBUTION SERV RTP	381	4,792,372	2.663671	127,653	0.11	84,807	66.4	0	127,653	66.4
9	GSFL	UNMTRED SMALL FIXED LOAD	3,358	29,101,782	1.591057	463,026	0.39	125,758	27.2	0	463,026	27.2
10	EH	ELEC SPACE HTG	5,160	88,416,637	1.202883	1,063,549	0.90	550,871	51.8	0	1,063,549	51.8
11	DM	SEC DIST SERV-SMALL	504,887	549,503,054	3.323711	18,263,896	15.38	(2,004,718)	(11.0)	0	18,263,896	(11.0)
12	DP	PRIM DIST VOLTAGE	3,683	2,541,814,731	0.617259	15,689,592	13.22	14,140,534	90.1	0	15,689,592	90.1
13	DP RTP	PRIM DIST VOLTAGE RTP	173	101,804,662	0.714898	727,799	0.61	2,331,867	320.4	0	727,799	320.4
14	TOTAL DISTRIBUTION		787,831	10,159,804,628	1.168525	118,719,891	37.51	50,510,986	42.5	0	118,719,891	42.5
15	TS	TRANSMISSION SERV	581	3,202,638,344	0.036041	1,154,266	97.27	(1,050,066)	(91.0)	0	1,154,266	(91.0)
16	TS RTP	TRANSMISSION SERV RTP	48	72,389,563	0.044834	32,455	2.73	(16,856)	(51.9)	0	32,455	(51.9)
17	TOTAL TRANSMISSION		629	3,275,027,907	0.036235	1,186,721	0.37	(1,066,921)	(89.9)	0	1,186,721	(89.9)
18	SL	STREET LIGHTING	494,641	37,857,344	11.173063	4,229,825	59.24	98,519	2.3	0	4,229,825	2.3
19	TL	TRAFFIC LIGHTING	403,826	20,985,795	0.765985	160,748	2.25	3,741	2.3	0	160,748	2.3
20	OL	OUTDOOR LIGHTING	224,516	23,120,060	7.262542	1,679,104	23.52	39,107	2.3	0	1,679,104	2.3
21	NSU	NON STD STREET LIGHTING	22,889	1,402,417	8.966731	125,751	1.76	2,927	2.3	0	125,751	2.3
22	NSP	NON STD POL'S	27,519	1,511,127	15.922292	240,606	3.37	5,610	2.3	0	240,606	2.3
23	SC	S L - CUST OWNED	254,062	34,033,887	1.074514	365,699	5.12	8,618	2.4	0	365,699	2.4
24	SE	S L - OVERHEAD EQUIV	77,032	4,852,803	6.948459	337,195	4.72	7,859	2.3	0	337,195	2.3
25	UOLS	UNMETERED OUTDOOR LIGHTING	3,653	301,104	0.429420	1,293	0.02	30	2.3	0	1,293	2.3
26	TOTAL LIGHTING		1,508,025	124,064,537	5.755247	7,140,221	2.26	166,411	2.3	0	7,140,221	2.3
27	TOTAL RETAIL		9,841,545	21,075,359,127		310,927,415	98.24	85,604,451		0	310,927,415	
28	INTERDEPARTMENTAL		12	6,998,760	1.543659	108,037	1.94	0	0.0	0	108,037	0.0
29	BAD CHECK CHARGES		0	0	-	184,709	3.31	0	0.0	0	184,709	0.0
30	LATE PAYMENT CHARGES		0	0	-	0	0.00	0	0.0	0	0	0.0
31	RECONNECTION CHARGES		0	0	-	441,882	7.92	0	0.0	0	441,882	0.0
32	RENTS-DISTRIBUTION		0	0	-	2,610,016	46.80	0	0.0	0	2,610,016	0.0
33	POLE CONTACT RENTALS		0	0	-	522,303	9.36	1,206,407	231.0	0	522,303	231.0
34	INTERCOMPANY		0	0	-	0	0.00	0	0.0	0	0	0.0
35	SPECIAL CONTRACTS		24	583,459	2.056700	12,000	0.22	0	0.0	0	12,000	0.0
36	OTHER MISC		0	0	-	1,698,552	30.45	0	0.0	0	1,698,552	0.0
37	TOTAL MISC		36	7,582,219	73.560247	5,577,499	1.76	1,206,407	21.6	0	5,577,499	21.6
38	TOTAL COMPANY		9,841,584	21,082,941,346	1.501237	316,504,914	100.00	86,810,858	27.4	0	316,504,914	27.4

NOTE: DETAIL CONTAINED ON SCHEDULES E-4.1 PAGES 1 THROUGH 44.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
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FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

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TYPE OF FILING: _X_ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
PAGE 1 OF 44
WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH)	(¢/KWH)	($)	(%)	($)	($)
1	RS	RESIDENTIAL							
2	SUMMER:								
3	DISTRIBUTION CHARGES:								
4	CUSTOMER CHARGE:								
5	BILLS		2,462,118		$ 10.00	24,621,180	11.4		24,621,180
6	ENERGY CHARGE:								
7	FIRST 1,000 KWH		1,155,045	1,751,690,287	1.9217	33,662,232	15.6		33,662,232
8	ADDITIONAL KWH		1,307,073	915,971,841	1.9217	17,602,231	8.1		17,602,231
9	TOTAL ENERGY CHARGE		2,462,118	2,667,662,128		51,264,463	23.7		51,264,463
10	TOTAL DISTRIBUTION		2,462,118	2,667,662,128		75,885,643	35.1		75,885,643
11	TRANSMISSION CHARGES:								
12	ENERGY CHARGE			2,667,662,128		0	0.0		0
13	ANCILLARY SERVICES			2,667,662,128		0	0.0		0
14	TOTAL TRANSMISSION			2,667,662,128		0	0.0		0
15	GENERATION CHARGES:								
16	ENERGY CHARGE:								
17	FIRST 1,000 KWH			1,751,690,287		0	0.0	0	0
18	ADDITIONAL KWH			915,971,841		0	0.0	0	0
19	TOTAL GENERATION			2,667,662,128		0	0.0	0	0
20	TOTAL SUMMER		2,462,118	2,667,662,128		75,885,643	35.1	0	75,885,643
21	WINTER:								
22	DISTRIBUTION CHARGES:								
23	CUSTOMER CHARGE:								
24	BILLS		4,921,729		$ 10.00	49,217,290	22.7		49,217,290
25	ENERGY CHARGE:								
26	FIRST 1,000 KWH		3,127,840	3,297,053,157	1.9217	63,359,471	29.3		63,359,471
27	ADDITIONAL KWH		1,793,889	1,453,900,687	1.9217	27,939,610	12.9		27,939,610
28	TOTAL ENERGY CHARGE		4,921,729	4,750,953,844		91,299,081	42.2		91,299,081
29	TOTAL DISTRIBUTION		4,921,729	4,750,953,844		140,516,371	64.9		140,516,371
30	TRANSMISSION CHARGES:								
31	ENERGY CHARGE			4,750,953,844		0	0.0		0
32	ANCILLARY SERVICES			4,750,953,844		0	0.0		0
33	TOTAL TRANSMISSION			4,750,953,844		0	0.0		0
34	GENERATION CHARGES:								
35	ENERGY CHARGE:								
36	FIRST 1,000 KWH			3,297,053,157		0	0.0	0	0
37	ADDITIONAL KWH			1,453,900,687		0	0.0	0	0
38	TOTAL GENERATION			4,750,953,844		0	0.0	0	0
39	TOTAL WINTER		4,921,729	4,750,953,844		140,516,371	64.9	0	140,516,371
40	TOTAL RESIDENTIAL		7,383,847	7,418,615,972		216,402,014	100.0	0	216,402,014

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
PAGE 2 OF 44
WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	(¢/KWH)	($)	(%)	($)	(%)	($)	($)	(%)
1	RS	RESIDENTIAL										
2		*SUMMER:*										
3		DISTRIBUTION CHARGES:										
4		CUSTOMER CHARGE:										
5		BILLS	2,462,118		$4.50	11,079,531	6.1	13,541,649	122.2		11,079,531	122.2
6		ENERGY CHARGE:										
7		FIRST 1,000 KWH	1,155,045	1,751,690,287	1.9949	34,944,470	19.3	(1,282,238)	(3.7)		34,944,470	(3.7)
8		ADDITIONAL KWH	1,307,073	915,971,841	1.9949	18,272,722	10.1	(670,491)	(3.7)		18,272,722	(3.7)
9		TOTAL ENERGY CHARGE	2,462,118	2,667,662,128		53,217,192	29.4	(1,952,729)	(3.7)		53,217,192	(3.7)
10		TOTAL DISTRIBUTION	2,462,118	2,667,662,128		64,296,723	35.5	11,588,920	18.0		64,296,723	18.0
11		TRANSMISSION CHARGES:										
12		ENERGY CHARGE		2,667,662,128		0	0.0	0			0	
13		ANCILLARY SERVICES		2,667,662,128		0	0.0	0			0	
14		TOTAL TRANSMISSION		2,667,662,128		0	0.0	0			0	
15		GENERATION CHARGES:										
16		ENERGY CHARGE:										
17		FIRST 1,000 KWH		1,751,690,287		0	0.0	0		0	0	
18		ADDITIONAL KWH		915,971,841		0	0.0	0		0	0	
19		TOTAL GENERATION		2,667,662,128		0	0.0	0		0	0	
20		TOTAL SUMMER	2,462,118	2,667,662,128		64,296,723	35.5	11,588,920	18.0	0	64,296,723	18.0
21		WINTER:										
22		DISTRIBUTION CHARGES:										
23		CUSTOMER CHARGE:										
24		BILLS	4,921,729		$4.50	22,147,781	12.2	27,069,509	122.2		22,147,781	122.2
25		ENERGY CHARGE:										
26		FIRST 1,000 KWH	3,127,840	3,297,053,157	1.9949	65,772,913	36.3	(2,413,442)	(3.7)		65,772,913	(3.7)
27		ADDITIONAL KWH	1,793,889	1,453,900,687	1.9949	29,003,865	16.0	(1,064,255)	(3.7)		29,003,865	(3.7)
28		TOTAL ENERGY CHARGE	4,921,729	4,750,953,844		94,776,778	52.3	(3,477,697)	(3.7)		94,776,778	(3.7)
29		TOTAL DISTRIBUTION	4,921,729	4,750,953,844		116,924,559	64.5	23,591,812	20.2		116,924,559	20.2
30		TRANSMISSION CHARGES:										
31		ENERGY CHARGE		4,750,953,844		0	0.0	0			0	
32		ANCILLARY SERVICES		4,750,953,844		0	0.0	0			0	
33		TOTAL TRANSMISSION		4,750,953,844		0	0.0	0			0	
34		GENERATION CHARGES:										
35		ENERGY CHARGE:										
36		FIRST 1,000 KWH		3,297,053,157		0	0.0	0		0	0	
37		ADDITIONAL KWH		1,453,900,687		0	0.0	0		0	0	
38		TOTAL GENERATION		4,750,953,844		0	0.0	0		0	0	
39		TOTAL WINTER	4,921,729	4,750,953,844		116,924,559	64.5	23,591,812	20.2	0	116,924,559	20.2
40		TOTAL RESIDENTIAL	7,383,847	7,418,615,972		181,221,282	100.0	35,180,732	19.4	0	181,221,282	19.4

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

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WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH/KWH)	(¢/KWH)	($)	(%)	($)	($)
1	ORH	OPTIONAL RESIDENTIAL SERVICE							
2		WITH ELECTRIC SPACE HEATING							
3	SUMMER:								
4	DISTRIBUTION CHARGES:								
5	CUSTOMER CHARGE:								
6	BILLS		815		$10.00	8,150	5.4		8,150
7	ENERGY CHARGE:								
8	FIRST 1,000 KWH			710,525	2.2115	15,713	10.4		15,713
9	ADDITIONAL KWH			704,112	2.6196	18,445	12.2		18,445
10	KWH > 150 TIMES DEMAND			493,027	2.6196	12,915	8.6		12,915
11	TOTAL ENERGY CHARGE		815	1,907,664		47,073	31.2		47,073
12	TOTAL DISTRIBUTION		815	1,907,664		55,223	36.6		55,223
13	TRANSMISSION CHARGES:								
14	ENERGY CHARGE			1,907,664		0	0.0		0
15	ANCILLARY SERVICES			1,907,664		0	0.0		0
16	TOTAL TRANSMISSION			1,907,664		0	0.0		0
17	GENERATION CHARGES:								
18	ENERGY CHARGE:								
19	FIRST 1,000 KWH			710,525		0	0.0	0	0
20	ADDITIONAL KWH			704,112		0	0.0	0	0
21	KWH > 150 TIMES DEMAND			493,027		0	0.0	0	0
22	TOTAL GENERATION		815	1,907,664		0	0.0	0	0
23	TOTAL SUMMER		815	1,907,664		55,223	36.6	0	55,223
24	WINTER:								
25	DISTRIBUTION CHARGES:								
26	CUSTOMER CHARGE:								
27	BILLS		1,630		$10.00	16,300	10.8		16,300
28	ENERGY CHARGE:								
29	FIRST 1,000 KWH			1,558,773	2.2115	34,472	22.9		34,472
30	ADDITIONAL KWH			2,607,206	1.2215	31,847	21.1		31,847
31	KWH > 150 TIMES DEMAND			1,570,337	0.8235	12,932	8.6		12,932
32	TOTAL ENERGY CHARGE		1,630	5,738,316		79,251	52.6		79,251
33	TOTAL DISTRIBUTION		1,630	5,738,316		95,551	63.4		95,551
34	TRANSMISSION CHARGES:								
35	ENERGY CHARGE			5,738,316		0	0.0		0
36	ANCILLARY SERVICES			5,738,316		0	0.0		0
37	TOTAL TRANSMISSION			5,738,316		0	0.0		0
38	GENERATION CHARGES:								
39	ENERGY CHARGE:								
40	FIRST 1,000 KWH			1,558,773		0	0.0	0	0
41	ADDITIONAL KWH			2,607,206		0	0.0	0	0
42	KWH > 150 TIMES DEMAND			1,570,337		0	0.0	0	0
43	TOTAL GENERATION		1,630	5,738,316		0	0.0	0	0
44	TOTAL WINTER		1,630	5,738,316		95,551	63.4	0	95,551
45	TOTAL RATE ORH		2,445	7,643,980		150,774	100.0	0	150,774

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
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J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	(¢/KWH)	($)	(%)	($)	(%)	($)	($)	(%)
1	ORH	OPTIONAL RESIDENTIALSERVICE										
2		*WITH ELECTRIC SPACE HEATING*										
3	SUMMER:											
4	*DISTRIBUTION CHARGES:*											
5	CUSTOMER CHARGE:											
6	BILLS		815		$4.50	3,668	2.5	4,482	122.2		3,668	122.2
7	ENERGY CHARGE:											
8	FIRST 1,000 KWH			710,525	2.3426	16,645	11.5	(932)	(5.6)		16,645	(5.6)
9	ADDITIONAL KWH			704,112	2.7749	19,538	13.5	(1,093)	(5.6)		19,538	(5.6)
10	KWH > 150 TIMES DEMAND			493,027	2.7748	13,681	9.4	(765)	(5.6)		13,681	(5.6)
11	TOTAL ENERGY CHARGE		815	1,907,664		49,864	34.4	(2,791)	(5.6)		49,864	(5.6)
12	TOTAL DISTRIBUTION		815	1,907,664		53,532	36.9	1,691	3.2		53,532	3.2
13	TRANSMISSION CHARGES:											
14	ENERGY CHARGE			1,907,664		0	0.0	0			0	
15	ANCILLARY SERVICES			1,907,664		0	0.0	0			0	
16	TOTAL TRANSMISSION			1,907,664		0	0.0	0			0	
17	GENERATION CHARGES:											
18	ENERGY CHARGE:											
19	FIRST 1,000 KWH			710,525		0	0.0	0		0	0	
20	ADDITIONAL KWH			704,112		0	0.0	0		0	0	
21	KWH > 150 TIMES DEMAND			493,027		0	0.0	0		0	0	
22	TOTAL GENERATION		815	1,907,664		0	0.0	0		0	0	
23	TOTAL SUMMER		815	1,907,664		53,532	37.0	1,691	3.2	0	53,532	3.2
24	WINTER:											
25	DISTRIBUTION CHARGES:											
26	CUSTOMER CHARGE:											
27	BILLS		1,630		$4.50	7,335	5.1	8,965	122.2		7,335	122.2
28	ENERGY CHARGE:											
29	FIRST 1,000 KWH			1,558,773	2.3426	36,516	25.2	(2,044)	(5.6)		36,516	(5.6)
30	ADDITIONAL KWH			2,607,206	1.2939	33,735	23.3	(1,688)	(5.6)		33,735	(5.6)
31	KWH > 150 TIMES DEMAND			1,570,337	0.8723	13,698	9.5	(765)	(5.6)		13,698	(5.6)
32	TOTAL ENERGY CHARGE		1,630	5,736,316		83,949	58.0	(4,498)	(5.6)		83,949	
33	TOTAL DISTRIBUTION		1,630	5,736,316		91,284	63.1	4,267	4.7		91,284	4.7
34	TRANSMISSION CHARGES:											
35	ENERGY CHARGE			5,736,316		0	0.0	0			0	
36	ANCILLARY SERVICES			5,736,316		0	0.0	0			0	
37	TOTAL TRANSMISSION			5,736,316		0	0.0	0			0	
38	GENERATION CHARGES:											
39	ENERGY CHARGE:											
40	FIRST 1,000 KWH			1,558,773		0	0.0	0		0	0	
41	ADDITIONAL KWH			2,607,206		0	0.0	0		0	0	
42	KWH > 150 TIMES DEMAND			1,570,337		0	0.0	0		0	0	
43	TOTAL GENERATION		1,630	5,736,316		0	0.0	0		0	0	
44	TOTAL WINTER		1,630	5,736,316		91,284	63.1	4,267	4.7	0	91,284	4.7
45	TOTAL RATE ORH		2,445	7,643,980		144,816	100.0	5,958	4.1	0	144,816	4.1

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

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WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH)	(¢/KWH)	($)	(%)	($)	($)
1	TD	OPTIONAL RESIDENTIAL							
2		SERVICE TIME OF DAY RATE							
3	SUMMER:								
4	DISTRIBUTION CHARGES:								
5	CUSTOMER CHARGE:								
6	BILLS		76		$18.50	1,406	15.5		1,406
7	ENERGY CHARGE:								
8	ON PEAK KWH			38,797	3.5777	1,388	15.3		1,388
9	OFF PEAK KWH			78,618	0.6241	491	5.4		491
10	TOTAL ENERGY CHARGE		76	117,415		1,879	20.7	0	1,879
11	TOTAL DISTRIBUTION		76	117,415		3,285	36.2	0	3,285
12	TRANSMISSION CHARGES:								
13	ENERGY CHARGE			117,415		0	0.0		0
14	ANCILLARY SERVICES			117,415		0	0.0		0
15	TOTAL TRANSMISSION			117,415		0	0.0		0
16	GENERATION CHARGES:								
17	ENERGY CHARGE:								
18	ON PEAK KWH			38,797		0	0.0	0	0
19	OFF PEAK KWH			78,618		0	0.0	0	0
20	TOTAL GENERATION			117,415		0	0.0	0	0
21	TOTAL SUMMER		76	117,415		3,285	36.2	0	3,285
22	WINTER:								
23	DISTRIBUTION CHARGES:								
24	CUSTOMER CHARGE:								
25	BILLS		152		$18.50	2,812	31.0		2,812
26	ENERGY CHARGE:								
27	ON PEAK KWH			62,563	2.8430	1,779	19.6		1,779
28	OFF PEAK KWH			191,739	0.6236	1,196	13.2		1,196
29	TOTAL ENERGY CHARGE		152	254,302		2,975	32.8		2,975
30	TOTAL DISTRIBUTION		152	254,302		5,787	63.8		5,787
31	TRANSMISSION CHARGES:								
32	ENERGY CHARGE			254,302		0	0.0		0
33	ANCILLARY SERVICES			254,302		0	0.0		0
34	TOTAL TRANSMISSION			254,302		0	0.0		0
35	GENERATION CHARGES:								
36	ENERGY CHARGE:								
37	ON PEAK KWH			62,563		0	0.0	0	0
38	OFF PEAK KWH			191,739		0	0.0	0	0
39	TOTAL GENERATION			254,302		0	0.0	0	0
40	TOTAL SUMMER		152	254,302		5,787	63.8	0	5,787
41	TOTAL RATE TD		228	371,717		9,072	100.0	0	9,072

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
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CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (W)	CURRENT TOTAL REVENUE (K + W) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	(¢/KWH)	($)	(%)	($)	(%)	($)	($)	(%)
1	TD	OPTIONAL RESIDENTIAL										
2		SERVICE TIME OF DAY RATE										
3	SUMMER:											
4	DISTRIBUTION CHARGES:											
5	CUSTOMER CHARGE:											
6	BILLS		76		$13.00	988	12.3	418	42.3		988	42.3
7	ENERGY CHARGE:											
8	ON PEAK KWH			38,797	3.7141	1,441	18.0	(53)	(3.7)		1,441	(3.7)
9	OFF PEAK KWH			78,618	0.6479	509	6.4	(18)	(3.5)		509	(3.5)
10	TOTAL ENERGY CHARGE		76	117,415		1,950	24.4	(71)	(3.6)		1,950	(3.6)
11	TOTAL DISTRIBUTION		76	117,415		2,938	36.7	347	11.8		2,938	
12	TRANSMISSION CHARGES:											
13	ENERGY CHARGE			117,415		0	0.0	0			0	
14	ANCILLARY SERVICES			117,415		0	0.0	0			0	
15	TOTAL TRANSMISSION			117,415		0	0.0	0			0	
16	GENERATION CHARGES:											
17	ENERGY CHARGE:											
18	ON PEAK KWH			38,797		0	0.0	0		0	0	
19	OFF PEAK KWH			78,618		0	0.0	0		0	0	
20	TOTAL GENERATION			117,415		0	0.0	0		0	0	
21	TOTAL SUMMER		76	117,415		2,938	36.7	347	11.8	0	2,938	11.8
22	WINTER:											
23	DISTRIBUTION CHARGES:											
24	CUSTOMER CHARGE:											
25	BILLS		152		$13.00	1,976	24.7	836	42.3		1,976	42.3
26	ENERGY CHARGE:											
27	ON PEAK KWH			62,563	2.9514	1,846	23.1	(67)	(3.6)		1,846	(3.6)
28	OFF PEAK KWH			191,739	0.6474	1,241	15.5	(45)	(3.6)		1,241	(3.6)
29	TOTAL ENERGY CHARGE		152	254,302		3,087	38.6	(112)	(3.6)		3,087	(3.6)
30	TOTAL DISTRIBUTION		152	254,302		5,063	63.3	724	14.3		5,063	
31	TRANSMISSION CHARGES:											
32	ENERGY CHARGE			254,302		0	0.0	0			0	
33	ANCILLARY SERVICES			254,302		0	0.0	0			0	
34	TOTAL TRANSMISSION			254,302		0	0.0	0			0	
35	GENERATION CHARGES:											
36	ENERGY CHARGE:											
37	ON PEAK KWH			62,563		0	0.0	0		0	0	
38	OFF PEAK KWH			191,739		0	0.0	0		0	0	
39	TOTAL GENERATION			254,302		0	0.0	0		0	0	
40	TOTAL WINTER		152	254,302		5,063	63.3	724	14.3	0	5,063	14.3
41	TOTAL RATE TD		228	371,717		8,001	100.0	1,071	13.4	0	8,001	13.4

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
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WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH)	(¢/KWH)	($)	(%)	($)	($)
1	CUR	COMMON USE RESIDENTIAL							
2		SUMMER:							
3		DISTRIBUTION CHARGES:							
4		CUSTOMER CHARGE:							
5		BILLS	52,716		$10.00	527,160	16.0		527,160
6		ENERGY CHARGE:							
7		FIRST 1,000 KWH	46,146	18,468,358	1.9217	354,905	10.8		354,905
8		ADDITIONAL KWH	6,570	7,708,195	1.9217	148,129	4.5		148,129
9		TOTAL ENERGY CHARGE	52,716	26,176,553		503,034	15.3		503,034
10		TOTAL DISTRIBUTION	52,716	26,176,553		1,030,194	31.3		1,030,194
11		TRANSMISSION CHARGES:							
12		ENERGY CHARGE		26,176,553		0	0.0		0
13		ANCILLARY SERVICES		26,176,553		0	0.0		0
14		TOTAL TRANSMISSION		26,176,553		0	0.0		0
15		GENERATION CHARGES:							
16		ENERGY CHARGE:							
17		FIRST 1,000 KWH		18,468,358		0	0.0	0	0
18		ADDITIONAL KWH		7,708,195		0	0.0	0	0
19		TOTAL GENERATION		26,176,553		0	0.0	0	0
20		TOTAL SUMMER	52,716	26,176,553		1,030,194	31.3	0	1,030,194
21		WINTER:							
22		DISTRIBUTION CHARGES:							
23		CUSTOMER CHARGE:							
24		BILLS	105,308		$10.00	1,053,080	32.0		1,053,080
25		ENERGY CHARGE:							
26		FIRST 1,000 KWH	90,313	43,641,935	1.9217	838,667	25.5		838,667
27		ADDITIONAL KWH	14,995	19,216,421	1.9217	369,282	11.2		369,282
28		TOTAL ENERGY CHARGE	105,308	62,858,356		1,207,949	36.7		1,207,949
29		TOTAL DISTRIBUTION	105,308	62,858,356		2,261,029	68.7		2,261,029
30		TRANSMISSION CHARGES:							
31		ENERGY CHARGE		62,858,356		0	0.0		0
32		ANCILLARY SERVICES		62,858,356		0	0.0		0
33		TOTAL TRANSMISSION		62,858,356		0	0.0		0
34		GENERATION CHARGES:							
35		ENERGY CHARGE:							
36		FIRST 1,000 KWH		43,641,935		0	0.0	0	0
37		ADDITIONAL KWH		19,216,421		0	0.0	0	0
38		TOTAL GENERATION		62,858,356		0	0.0	0	0
39		TOTAL WINTER	105,308	62,858,356		2,261,029	68.7	0	2,261,029
40		TOTAL RATE CUR	158,024	89,034,909		3,291,223	100.0	0	3,291,223

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

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WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	(¢/KWH)	($)	(%)	($)	(%)	($)	($)	(%)
1	CUR	COMMON USE RESIDENTIAL										
2		SUMMER:										
3		DISTRIBUTION CHARGES:										
4		CUSTOMER CHARGE:										
5		BILLS	52,716		$4.50	237,222	9.5	289,939	122.2		237,222	122.2
6		ENERGY CHARGE:										
7		FIRST 1,000 KWH	46,146	18,468,356	1.9949	368,425	14.8	(13,519)	(3.7)		368,425	(3.7)
8		ADDITIONAL KWH	6,570	7,708,195	1.9949	153,771	6.2	(5,643)	(3.7)		153,771	(3.7)
9		TOTAL ENERGY CHARGE	52,716	26,176,553		522,196	21.0	(19,162)	(3.7)		522,196	(3.7)
10		TOTAL DISTRIBUTION	52,716	26,176,553		759,418	30.5	270,776	35.7		759,418	35.7
11		TRANSMISSION CHARGES:										
12		ENERGY CHARGE		26,176,553		0	0.0	0			0	
13		ANCILLARY SERVICES		26,176,553		0	0.0	0			0	
14		TOTAL TRANSMISSION		26,176,553		0	0.0	0			0	
15		GENERATION CHARGES:										
16		ENERGY CHARGE:										
17		FIRST 1,000 KWH		18,468,356		0	0.0	0		0	0	
18		ADDITIONAL KWH		7,708,195		0	0.0	0		0	0	
19		TOTAL GENERATION		26,176,553		0	0.0	0		0	0	
20		TOTAL SUMMER	52,716	26,176,553		759,418	30.5	270,776	35.7	0	759,418	35.7
21		WINTER:										
22		DISTRIBUTION CHARGES:										
23		CUSTOMER CHARGE:										
24		BILLS	105,308		$4.50	473,886	19.1	579,194	122.2		473,886	122.2
25		ENERGY CHARGE:										
26		FIRST 1,000 KWH	90,313	43,641,935	1.9949	870,613	35.0	(31,946)	(3.7)		870,613	(3.7)
27		ADDITIONAL KWH	14,995	19,216,421	1.9949	383,348	15.4	(14,066)	(3.7)		383,348	(3.7)
28		TOTAL ENERGY CHARGE	105,308	62,858,356		1,253,961	50.4	(46,012)	(3.7)		1,253,961	(3.7)
29		TOTAL DISTRIBUTION	105,308	62,858,356		1,727,847	69.5	533,182	30.9		1,727,847	30.9
30		TRANSMISSION CHARGES:										
31		ENERGY CHARGE		62,858,356		0	0.0	0			0	
32		ANCILLARY SERVICES		62,858,356		0	0.0	0			0	
33		TOTAL TRANSMISSION		62,858,356		0	0.0	0			0	
34		GENERATION CHARGES:										
35		ENERGY CHARGE:										
36		FIRST 1,000 KWH		43,641,935		0	0.0	0		0	0	
37		ADDITIONAL KWH		19,216,421		0	0.0	0		0	0	
38		TOTAL GENERATION		62,858,356		0	0.0	0		0	0	
39		TOTAL WINTER	105,308	62,858,356		1,727,847	69.5	533,182	30.9	0	1,727,847	30.9
40		TOTAL RATE CUR	158,024	89,034,909		2,487,265	100.0	803,958	32.3	0	2,487,265	32.3

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
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WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH)	(¢/KWH)	($)	(%)	($)	($)
1	RS3P	RESIDENTIAL THREE-PHASE							
2		SUMMER:							
3		DISTRIBUTION CHARGES:							
4		CUSTOMER CHARGE:							
5		BILLS	172		$12.00	2,064	9.6		2,064
6		ENERGY CHARGE:							
7		FIRST 1,000 KWH	124	185,516	1.9217	3,565	16.6		3,565
8		ADDITIONAL KWH	48	81,277	1.9217	1,562	7.3		1,562
9		TOTAL ENERGY CHARGE	172	266,793		5,127	23.9		5,127
10		TOTAL DISTRIBUTION	172	266,793		7,191	33.5		7,191
11		TRANSMISSION CHARGES:							
12		ENERGY CHARGE		266,793		0	0.0		0
13		ANCILLARY SERVICES		266,793		0	0.0		0
14		TOTAL TRANSMISSION		266,793		0	0.0		0
15		GENERATION CHARGES:							
16		ENERGY CHARGE:							
17		FIRST 1,000 KWH		185,516		0	0.0	0	0
18		ADDITIONAL KWH		81,277		0	0.0	0	0
19		TOTAL GENERATION		266,793		0	0.0	0	0
20		TOTAL SUMMER	172	266,793		7,191	33.5	0	7,191
21		WINTER:							
22		DISTRIBUTION CHARGES:							
23		CUSTOMER CHARGE:							
24		BILLS	344		$12.00	4,128	19.2		4,128
25		ENERGY CHARGE:							
26		FIRST 1,000 KWH	192	306,649	1.9217	5,893	27.4		5,893
27		ADDITIONAL KWH	152	221,835	1.9217	4,263	19.9		4,263
28		TOTAL ENERGY CHARGE	344	528,484		10,156	47.3		10,156
29		TOTAL DISTRIBUTION	344	528,484		14,284	66.5		14,284
30		TRANSMISSION CHARGES:							
31		ENERGY CHARGE		528,484		0	0.0		0
32		ANCILLARY SERVICES		528,484		0	0.0		0
33		TOTAL TRANSMISSION		528,484		0	0.0		0
34		GENERATION CHARGES:							
35		ENERGY CHARGE:							
36		FIRST 1,000 KWH		306,649		0	0.0	0	0
37		ADDITIONAL KWH		221,835		0	0.0	0	0
38		TOTAL GENERATION		528,484		0	0.0	0	0
39		TOTAL WINTER	344	528,484		14,284	66.5	0	14,284
40		TOTAL RATE RS3P	516	795,277		21,475	100.0	0	21,475

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

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WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	(¢/KWH)	($)	(%)	($)	(%)	($)	($)	(%)
1	RS3P	RESIDENTIAL THREE-PHASE										
2	SUMMER:											
3	DISTRIBUTION CHARGES:											
4	CUSTOMER CHARGE:											
5	BILLS		172		$6.50	1,118	5.8	948	84.6		1,118	84.6
6	ENERGY CHARGE:											
7	FIRST 1,000 KWH		124	185,516	1.9949	3,701	19.3	(136)	(3.7)		3,701	(3.7)
8	ADDITIONAL KWH		48	81,277	1.9949	1,621	8.4	(59)	(3.6)		1,621	(3.6)
9	TOTAL ENERGY CHARGE		172	266,793		5,322	27.7	(195)	(3.7)		5,322	(3.7)
10	TOTAL DISTRIBUTION		172	266,793		6,440	33.5	751	11.7		6,440	11.7
11	TRANSMISSION CHARGES:											
12	ENERGY CHARGE			266,793		0	0.0	0			0	
13	ANCILLARY SERVICES			266,793		0	0.0	0			0	
14	TOTAL TRANSMISSION			266,793		0	0.0	0			0	
15	GENERATION CHARGES:											
16	ENERGY CHARGE:											
17	FIRST 1,000 KWH			185,516		0	0.0	0		0	0	
18	ADDITIONAL KWH			81,277		0	0.0	0		0	0	
19	TOTAL GENERATION			266,793		0	0.0	0		0	0	
20	TOTAL SUMMER		172	266,793		6,440	33.5	751	11.7	0	6,440	11.7
21	WINTER:											
22	DISTRIBUTION CHARGES:											
23	CUSTOMER CHARGE:											
24	BILLS		344		$6.50	2,236	11.6	1,892	84.6		2,236	84.6
25	ENERGY CHARGE:											
26	FIRST 1,000 KWH		192	306,649	1.9949	6,117	31.9	(224)	(3.7)		6,117	(3.7)
27	ADDITIONAL KWH		152	221,835	1.9949	4,425	23.0	(162)	(3.7)		4,425	(3.7)
28	TOTAL ENERGY CHARGE		344	528,484		10,542	54.9	(386)	(3.7)		10,542	(3.7)
29	TOTAL DISTRIBUTION		344	528,484		12,778	66.5	1,506	11.8		12,778	11.8
30	TRANSMISSION CHARGES:											
31	ENERGY CHARGE			528,484		0	0.0	0			0	
32	ANCILLARY SERVICES			528,484		0	0.0	0			0	
33	TOTAL TRANSMISSION			528,484		0	0.0	0			0	
34	GENERATION CHARGES:											
35	ENERGY CHARGE:											
36	FIRST 1,000 KWH			306,649		0	0.0	0		0	0	
37	ADDITIONAL KWH			221,835		0	0.0	0		0	0	
38	TOTAL GENERATION			528,484		0	0.0	0		0	0	
39	TOTAL WINTER		344	528,484		12,778	66.5	1,506	11.8	0	12,778	11.8
40	TOTAL RATE RS3P		516	795,277		19,218	100.0	2,257	11.7	0	19,218	11.7

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) /ACTUAL DEMAND(*) (C)	SALES/ MINIMUM DEMAND (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE(2) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KW/KWH)	(¢/KWH)/ ($/KW)	($)	(%)	($)	($)
1	DS	SERVICE AT SECONDARY							
2		DISTRIBUTION VOLTAGE							
3		DISTRIBUTION CHARGES:							
4		CUSTOMER CHARGE:							
5		SINGLE PHASE	56,450		$20.00	1,129,000	1.0		1,129,000
6		LOAD MGMT RIDER (no interval meters	12,394		$7.50	92,955	0.1		92,955
7		THREE PHASE	200,494		$40.00	8,019,760	6.8		8,019,760
8		LOAD MGMT RIDER (interval meters)	951		$150.00	142,650	0.1		142,650
9		TOTAL CUSTOMER CHARGE	270,289			9,384,365	8.0		9,384,365
10		DEMAND CHARGE:							
11		ALL KW	20,765,534 (*)	20,765,534	$5.2145	108,281,877	92.0		108,281,877
12		TOTAL DISTRIBUTION	20,765,534	20,765,534		117,666,242	100.0		117,666,242
13		TRANSMISSION CHARGES:							
14		DEMAND CHARGES ALL KW	20,765,534 (*)	20,765,534		0	0.0		0
15		ANCILLARY SERVICES	20,765,534 (*)	20,765,534		0	0.0		0
16		TOTAL TRANSMISSION	20,765,534	20,765,534		0	0.0		0
17		GENERATION CHARGES:							
18		DEMAND CHARGE:							
19		FIRST 1,000 KW		19,603,129		0	0.0		0
20		ADDITIONAL KW		1,162,405		0	0.0		0
21		TOTAL DEMAND CHARGE		20,765,534		0	0.0		0
22		ENERGY CHARGE:							
23		NEXT 300KWH/KW	5,328,315,076	5,328,315,076		0	0.0	0	0
24		ADDITIONAL KWH	1,516,056,514	1,516,056,514		0	0.0	0	0
25		TOTAL ENERGY CHARGE	6,844,371,590	6,844,371,590		0	0.0	0	0
26		TOTAL GENERATION	6,844,371,590	6,844,371,590		0	0.0	0	0
27		TOTAL RATE DS	270,289	6,844,371,590		117,666,242	100.0	0	117,666,242

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
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WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) /ACTUAL DEMAND(*) (C)	SALES/ MINIMUM DEMAND (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE(2) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KW/KWH)	(¢/KWH)/ ($/KW)	($)	(%)	($)	(%)	($)	($)	(%)
1	DS	SERVICE AT SECONDARY										
2		DISTRIBUTION VOLTAGE										
3		DISTRIBUTION CHARGES:										
4		CUSTOMER CHARGE:										
5		SINGLE PHASE	56,450		$7.50	423,375	0.5	705,625	166.7		423,375	166.7
6		LOAD MGMT RIDER (no Interval meter	12,394		$7.50	92,955	0.1	0	0.0		92,955	0.0
7		THREE PHASE	200,494		$15.00	3,007,410	3.7	5,012,350	166.7		3,007,410	166.7
8		LOAD MGMT RIDER (Interval meters)	951		$150.00	142,650	0.2	0	0.0		142,650	0.0
7		TOTAL CUSTOMER CHARGE	270,289			3,666,390	4.5	5,717,975	156.0		3,666,390	156.0
8		DEMAND CHARGE:										
9		ALL KW	20,765,534	20,765,534	$3.7908	78,717,986	95.5	29,563,891	37.6		78,717,986	37.6
10		TOTAL DISTRIBUTION	20,765,534	20,765,534		82,384,376	100.0	35,281,866	42.8		82,384,376	42.8
11		TRANSMISSION CHARGES:										
12		DEMAND CHARGES ALL KW	20,765,534	20,765,534		0	0.0	0			0	
13		ANCILLARY SERVICES	20,765,534	20,765,534		0	0.0	0			0	
14		TOTAL TRANSMISSION	20,765,534	20,765,534		0	0.0	0			0	
15		GENERATION CHARGES:										
16		DEMAND CHARGE:										
17		FIRST 1,000 KW		19,603,129		0	0.0	0			0	
18		ADDITIONAL KW		1,162,405		0	0.0	0			0	
19		TOTAL DEMAND CHARGE		20,765,534		0	0.0	0			0	
20		ENERGY CHARGE:										
21		NEXT 300KWH/KW	5,328,315,076	5,328,315,076		0	0.0	0		0	0	
22		ADDITIONAL KWH	1,516,056,514	1,516,056,514		0	0.0	0		0	0	
23		TOTAL ENERGY CHARGE	6,844,371,590	6,844,371,590		0	0.0	0		0	0	
24		TOTAL GENERATION	6,844,371,590	6,844,371,590		0	0.0	0		0	0	
25		TOTAL RATE DS	270,289	6,844,371,590		82,384,376	100.0	35,281,866	42.8	0	82,384,376	42.8

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
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WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) / ACTUAL DEMANDS(*) (C)	SALES (D) (KWH)	PROPOSED RATES (E) ($/KWH)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (2) (H) ($)	PROPOSED TOTAL REVENUE (F + H) (I) ($)
1	DS RTP	SERVICE AT SECONDARY							
2		DISTRIBUTION VOLTAGE							
3		DISTRIBUTION CHARGES:							
4		CUSTOMER CHARGE:							
5		BILLS (Real-Time Pricing)	381		$325.00	123,825	58.3		123,825
6		TOTAL CUSTOMER CHARGE	381			123,825	58.3		123,825
7		DISTRIBUTION							
8		ALL KWH		4,792,372	$0.018495	88,635	41.7		88,635
9		TOTAL DISTRIBUTION		4,792,372		212,460	100.0		212,460
10		TRANSMISSION CHARGES:							
11		ALL KWH		4,792,372		0	0.0		0
12		ANCILLARY SERVICES		4,792,372		0	0.0		0
13		TOTAL TRANSMISSION		4,792,372		0	0.0		0
14		GENERATION CHARGES:							
15		ALL KWH		4,792,372		0	0.0		0
16		ANCILLARY SERVICES		4,792,372		0	0.0		0
17		TOTAL ENERGY CHARGES		4,792,372		0	0.0		0
18	TOTAL RATE DS RTP		381	4,792,372		212,460	100.0	0	212,460

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
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WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) / ACTUAL DEMANDS(*) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (2) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	($/KWH)	($)	(%)	($)	(%)	($)	($)	(%)
1	DS RTP	SERVICE AT SECONDARY										
2		DISTRIBUTION VOLTAGE										
3		DISTRIBUTION CHARGES:										
4		CUSTOMER CHARGE:										
5	BILLS	(Real-Time Pricing)	381		$183.00	69,723	54.6	54,102	77.6	0	69,723	77.6
6	TOTAL CUSTOMER CHARGE		381			69,723	54.6	54,102	77.6	0	69,723	77.6
7	DISTRIBUTION											
8	ALL KWH			4,792,372	$0.012088	57,930	45.4	30,705	53.0	0	57,930	53.0
9	TOTAL DISTRIBUTION			4,792,372		127,653	100.0	84,807	66.4	0	127,653	66.4
10		TRANSMISSION CHARGES:										
11	ALL KWH			4,792,372		0	0.0	0		0	0	
12	ANCILLARY SERVICES			4,792,372		0	0.0	0		0	0	
13	TOTAL TRANSMISSION			4,792,372		0	0.0	0		0	0	
14		GENERATION CHARGES:										
15	ALL KWH			4,792,372		0	0.0	0		0	0	
16	ANCILLARY SERVICES			4,792,372		0	0.0	0		0	0	
17	TOTAL ENERGY CHARGES			4,792,372		0	0.0	0		0	0	
18	TOTAL RATE DS RTP		381	4,792,372		127,653	100.0	84,807	66.4	0.0	127,653	66.4

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

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WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (2) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH)	(¢/KWH)	($)	(%)	($)	($)
1	GSFL	OPTIONAL UNMETERED							
2		GENERAL SERVICE FOR							
3		SMALL FIXED LOADS							
4		DISTRIBUTION CHARGES:							
5		MINIMUM BILLS	3,358		$5.00	16,790	2.9		16,790
6		ENERGY CHARGE:							
7		LOAD RANGE 540 TO 720 HOURS		29,042,183	1.9649	570,650	96.9		570,650
8		LOAD < 540 HOURS		59,599	2.2543	1,344	0.2		1,344
9		TOTAL ENERGY CHARGE	3,358	29,101,782		571,994	97.1		571,994
10		TOTAL DISTRIBUTION	3,358	29,101,782		588,784	100.0		588,784
11		TRANSMISSION CHARGES:							
12		ENERGY CHARGE		29,101,782		0	0.0		0
13		ANCILLARY SERVICES		29,101,782		0	0.0		0
14		TOTAL TRANSMISSION		29,101,782		0	0.0		0
15		GENERATION CHARGES:							
16		LOAD RANGE 540 TO 720 HOURS		29,042,183		0	0.0	0	0
17		LOAD < 540 HOURS		59,599		0	0.0	0	0
18		TOTAL GENERATION	3,358	29,101,782		0	0.0	0	0
19		TOTAL RATE GSFL	3,358	29,101,782		588,784	100.0	0	588,784

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
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WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (2) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	(¢/KWH)	($)	(%)	($)	(%)	($)	($)	(%)
1	GSFL	OPTIONAL UNMETERED										
2		GENERAL SERVICE FOR										
3		SMALL FIXED LOADS										
4		DISTRIBUTION CHARGES:										
5		MINIMUM BILLS	3,358		$5.00	16,790	3.6	0	0.0	0	16,790	0.0
6		ENERGY CHARGE:										
7		LOAD RANGE 540 TO 720 HOURS		29,042,183	1.5329	445,188	96.2	125,462	28.2		445,188	28.2
8		LOAD < 540 HOURS		59,599	1.7587	1,048	0.2	296	28.2		1,048	28.2
9		TOTAL ENERGY CHARGE	3,358	29,101,782		446,236	96.4	125,758	28.2		446,236	28.2
10		TOTAL DISTRIBUTION	3,358	29,101,782		463,026	100.0	125,758	27.2		463,026	27.2
11		TRANSMISSION CHARGES:										
12		ENERGY CHARGE		29,101,782		0	0.0	0			0	
13		ANCILLARY SERVICES		29,101,782		0	0.0	0			0	
14		TOTAL TRANSMISSION		29,101,782		0	0.0	0			0	
15		GENERATION CHARGES:										
16		LOAD RANGE 540 TO 720 HOURS		29,042,183		0	0.0	0		0	0	
17		LOAD < 540 HOURS		59,599		0	0.0	0		0	0	
18		TOTAL GENERATION	3,358	29,101,782		0	0.0	0		0	0	
19		TOTAL RATE GSFL	3,358	29,101,782		463,026	100.0	125,758	27.2	0	463,026	27.2

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

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SCHEDULE E-4.1
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WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (2) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWH)	(¢/KWH)	($)	(%)	($)	($)
1	EH	OPTIONAL RATE FOR							
2		ELEC. SPACE HEATING							
3		DISTRIBUTION CHARGES:							
4		CUSTOMER CHARGE:							
5		SINGLE PHASE	2,388		$20.00	47,760	2.9		47,760
6		THREE PHASE	2,772		$40.00	110,880	6.9		110,880
7		PRIMARY VOLTAGE	0		$200.00	0	0.0		0
8		TOTAL CUSTOMER CHARGE	5,160			158,640	9.8		158,640
9		ENERGY CHARGE:							
10		ALL CONSUMPTION	5,160	88,416,637	1.6465	1,455,780	90.2		1,455,780
11		TOTAL DISTRIBUTION	5,160	88,416,637		1,614,420	100.0		1,614,420
12		TRANSMISSION CHARGES:							
13		ENERGY CHARGE		88,416,637		0	0.0		0
14		ANCILLARY SERVICES		88,416,637		0	0.0		0
15		TOTAL TRANSMISSION		88,416,637		0	0.0		0
16		GENERATION CHARGES:							
17		ENERGY CHARGE							
18		ALL CONSUMPTION		88,416,637		0	0.0	0	0
19		TOTAL GENERATION		88,416,637		0	0.0	0	0
20		TOTAL RATE EH	5,160	88,416,637		1,614,420	100.0	0	1,614,420

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

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FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
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J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (2) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KW/KWH)	(¢/KWH)	($)	(%)	($)	(%)	($)	($)	(%)
1	EH	OPTIONAL RATE FOR										
2		ELEC. SPACE HEATING										
3		DISTRIBUTION CHARGES:										
4		CUSTOMER CHARGE:										
5		SINGLE PHASE	2,388		$7.50	17,910	1.7	29,850	166.7		17,910	166.7
6		THREE PHASE	2,772		$15.00	41,580	3.9	69,300	166.7		41,580	166.7
7		PRIMARY VOLTAGE	0		$150.00	0	0.0	0	0.0		0	
8		TOTAL CUSTOMER CHARGE	5,160			59,490	5.6	99,150	166.7		59,490	166.7
9		ENERGY CHARGE:										
10		ALL CONSUMPTION	5,160	88,416,637	1.1356	1,004,059	94.4	451,721	45.0		1,004,059	45.0
11		TOTAL DISTRIBUTION	5,160	88,416,637		1,063,549	100.0	550,871	51.8		1,063,549	51.8
12		TRANSMISSION CHARGES:										
13		ENERGY CHARGE		88,416,637		0	0.0	0			0	
14		ANCILLARY SERVICES		88,416,637		0	0.0	0			0	
15		TOTAL TRANSMISSION		88,416,637		0	0.0	0			0	
16		GENERATION CHARGES:										
17		ENERGY CHARGE										
18		ALL CONSUMPTION		88,416,637		0	0.0	0		0	0	
19		TOTAL GENERATION		88,416,637		0	0.0	0		0	0	
20		TOTAL RATE EH	5,160	88,416,637		1,063,549	100.0	550,871	51.8	0	1,063,549	51.8

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
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FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2009
(ELECTRIC SERVICE)

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SCHEDULE E-4.1
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WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) /ACTUAL DEMAND(*) (C)	SALES/ MINIMUM DEMAND (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE(2) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KWKWH)	(¢/KWH)	($)	(%)	($)	($)
1	DM	SECONDARY DISTRIBUTION SERVICE-SMALL							
2	SUMMER:								
3	DISTRIBUTION CHARGES:								
4	CUSTOMER CHARGE:								
5	SINGLE PHASE		119,214		$7.50	894,105	13.7		894,105
6	THREE PHASE		43,952		$15.00	659,280	10.1		659,280
7	TOTAL CUSTOMER CHARGE		163,166			1,553,385	23.8		1,553,385
8	ENERGY CHARGE:								
9	FIRST 2,800 KWH			161,984,643	3.0186	4,889,503	74.8		4,889,503
10	NEXT 3,200 KWH			32,732,439	0.2511	82,191	1.2		82,191
11	ALL ADDITIONAL KWH			9,287,709	0.1065	9,891	0.2		9,891
12	TOTAL ENERGY CHARGE		163,166	204,004,691		4,981,585	76.2		4,981,585
13	TOTAL DISTRIBUTION		163,166	204,004,691		6,534,970	100.0		6,534,970
14	TRANSMISSION CHARGES:								
15	ENERGY CHARGE			204,004,691		0	0.0		0
16	ANCILLARY SERVICES			204,004,691		0	0.0		0
17	TOTAL TRANSMISSION			204,004,691		0	0.0		0
18	GENERATION CHARGES:								
19	ENERGY CHARGE:								
20	FIRST 2,800 KWH			161,984,543		0	0.0	0	0
21	NEXT 3,200 KWH			32,732,439		0	0.0	0	0
22	ALL ADDITIONAL KWH			9,287,709		0	0.0	0	0
23	TOTAL GENERATION			204,004,691		0	0.0	0	0
24	TOTAL SUMMER		163,166	204,004,691		6,534,970	100.0	0	6,534,970
25	WINTER:								
26	DISTRIBUTION CHARGES:								
27	CUSTOMER CHARGE:								
28	SINGLE PHASE		249,115		$7.50	1,868,363	19.2		1,868,363
29	THREE PHASE		92,606		$15.00	1,389,090	14.3		1,389,090
30	TOTAL CUSTOMER CHARGE		341,721			3,257,453	33.5		3,257,453
31	ENERGY CHARGE:								
32	FIRST 2,800 KWH			293,302,623	2.1688	6,355,281	65.4		6,355,281
33	NEXT 3,200 KWH			38,648,350	0.2511	97,046	1.0		97,046
34	ALL ADDITIONAL KWH			13,547,390	0.1065	14,428	0.1		14,428
35	TOTAL ENERGY CHARGE		341,721	345,498,363		6,466,755	66.5		6,466,755
36	TOTAL DISTRIBUTION		341,721	345,498,363		9,724,208	100.0		9,724,208
37	TRANSMISSION CHARGES:								
38	ENERGY CHARGE			345,498,363		0	0.0		0
39	ANCILLARY SERVICES			345,498,363		0	0.0		0
40	TOTAL TRANSMISSION			345,498,363		0	0.0		0
41	GENERATION CHARGES:								
42	ENERGY CHARGE:								
43	FIRST 2,800 KWH			293,302,623		0	0.0	0	0
44	NEXT 3,200 KWH			38,648,360		0	0.0	0	0
45	ALL ADDITIONAL KWH			13,547,390		0	0.0	0	0
46	TOTAL GENERATION			345,498,363		0	0.0	0	0
47	TOTAL WINTER		341,721	345,498,363		9,724,208	100.0	0	9,724,208
48	TOTAL RATE DM		504,887	549,503,054		16,259,178	100.0	0	16,259,178

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X_ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
PAGE 20 OF 44
WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KW/KWH)	(¢/KWH)	($)	(%)	($)	(%)	($)	($)	(%)
1	DM	SECONDARY DISTRIBUTION SERVICE-SMALL										
2		SUMMER:										
3		DISTRIBUTION CHARGES:										
4		CUSTOMER CHARGE:										
5		SINGLE PHASE	119,214		$7.50	894,105	12.1	0	0.0		894,105	0.0
6		THREE PHASE	43,952		$15.00	659,280	8.9	0	0.0		659,280	0.0
7		TOTAL CUSTOMER CHARGE	163,166			1,553,385	21.0	0	0.0		1,553,385	0.0
8		ENERGY CHARGE:										
9		FIRST 2,800 KWH		161,984,543	3.5471	5,745,754	77.6	(858,251)	(14.9)		5,745,754	(14.9)
10		NEXT 3,200 KWH		32,732,439	0.2951	96,593	1.3	(14,402)	(14.9)		96,593	(14.9)
11		ALL ADDITIONAL KWH		9,287,709	0.1252	11,628	0.1	(1,737)	(14.9)		11,628	(14.9)
12		TOTAL ENERGY CHARGE	163,166	204,004,691		5,853,975	79.0	(872,390)	(14.9)		5,853,975	(14.9)
13		TOTAL DISTRIBUTION	163,166	204,004,691		7,407,360	100.0	(872,390)	(11.8)		7,407,360	(11.8)
14		TRANSMISSION CHARGES:										
15		ENERGY CHARGE		204,004,691		0	0.0	0			0	
16		ANCILLARY SERVICES		204,004,691		0	0.0	0			0	
17		TOTAL TRANSMISSION		204,004,691		0	0.0	0			0	
18		GENERATION CHARGES:										
19		ENERGY CHARGE:										
20		FIRST 2,800 KWH		161,984,543		0	0.0	0		0	0	
21		NEXT 3,200 KWH		32,732,439		0	0.0	0		0	0	
22		ALL ADDITIONAL KWH		9,287,709		0	0.0	0		0	0	
23		TOTAL GENERATION		204,004,691		0	0.0	0		0	0	
24		TOTAL SUMMER	163,166	204,004,691		7,407,360	100.0	(872,390)	(11.8)	0	7,407,360	(11.8)
25		WINTER:										
26		DISTRIBUTION CHARGES:										
27		CUSTOMER CHARGE:										
28		SINGLE PHASE	249,115		$7.50	1,868,363	17.2	0	0.0	0	1,868,363	0.0
29		THREE PHASE	92,606		$15.00	1,389,090	12.8	0	0.0	0	1,389,090	0.0
30		TOTAL CUSTOMER CHARGE	341,721			3,257,453	30.0	0	0.0	0	3,257,453	0.0
31		ENERGY CHARGE:										
32		FIRST 2,800 KWH		293,302,623	2.5462	7,468,071	68.7	(1,112,790)	(14.9)	0	7,468,071	(14.9)
33		NEXT 3,200 KWH		38,648,350	0.2951	114,061	1.1	(17,005)	(14.9)	0	114,061	(14.9)
34		ALL ADDITIONAL KWH		13,547,390	0.1252	16,961	0.2	(2,533)	(14.9)	0	16,961	(14.9)
35		TOTAL ENERGY CHARGE	341,721	345,498,363		7,599,083	70.0	(1,132,328)	(14.9)	0	7,599,083	(14.9)
36		TOTAL DISTRIBUTION	341,721	345,498,363		10,856,536	100.0	(1,132,328)	(10.4)	0	10,856,536	(10.4)
37		TRANSMISSION CHARGES:										
38		ENERGY CHARGE		345,498,363		0	0.0	0		0	0	
39		ANCILLARY SERVICES		345,498,363		0	0.0	0		0	0	
40		TOTAL TRANSMISSION		345,498,363		0	0.0	0		0	0	
41		GENERATION CHARGES:										
42		ENERGY CHARGE:										
43		FIRST 2,800 KWH		293,302,623		0	0.0	0		0	0	
44		NEXT 3,200 KWH		38,648,350		0	0.0	0		0	0	
45		ALL ADDITIONAL KWH		13,547,390		0	0.0	0		0	0	
46		TOTAL GENERATION		345,498,363		0	0.0	0		0	0	
47		TOTAL WINTER	341,721	345,498,363		10,856,536	100.0	(1,132,328)	(10.4)	0	10,856,536	(10.4)
48		TOTAL RATE DM	504,887	549,503,054		18,263,896	100.0	(2,004,718)	(11.0)	0	18,263,896	(11.0)

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
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WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) / ACTUAL DEMAND (*) (C)	SALES/ MINIMUM DEMAND (D)	PROPOSED RATES (E)	PROPOSED REVENUE LESS FUEL COST REVENUE (F)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G)	FUEL COST REVENUE (2) (H)	PROPOSED TOTAL REVENUE (F + H) (I)
				(KW/KWH)	(¢/KWH)/ ($/KW)	($)	(%)	($)	($)
1	DP	SERVICE AT PRIMARY							
2		DISTRIBUTION VOLTAGE							
3		DISTRIBUTION CHARGES:							
4		CUSTOMER CHARGE:							
5		PRIMARY VOLTAGE	2,932		$200.00	586,400	2.0		586,400
6		BILLS (Load Management Rider)	651		$150.00	97,650	0.3		97,650
7		BILLS (Real-Time Pricing)	0		$0.00	0	0.0		0
8		TOTAL CUSTOMER CHARGE	3,583			684,050	2.3		684,050
9		DEMAND CHARGE:							
10		ALL KW	5,159,054 (*)	5,159,054	$5.6495	29,146,076	97.7		29,146,076
11		TOTAL DISTRIBUTION	5,159,054	5,159,054		29,830,126	100.0		29,830,126
12		TRANSMISSION CHARGES:							
13		DEMAND CHARGES ALL KW	5,159,054 (*)	5,159,054		0	0.0		0
14		ANCILLARY SERVICES	5,159,054 (*)	5,159,054		0	0.0		0
15		TOTAL TRANSMISSION	5,159,054	5,159,054		0	0.0		0
16		GENERATION CHARGES:							
17		DEMAND CHARGE:							
18		FIRST 1,000 KW		2,351,902		0	0.0		0
19		ADDITIONAL KW		2,807,152		0	0.0		0
20		TOTAL DEMAND CHARGE		5,159,054		0	0.0		0
21		ENERGY CHARGE:							
22		NEXT 300KWH/KW		1,547,716,134		0	0.0	0	0
23		ADDITIONAL KWH		994,098,597		0	0.0	0	0
24		TOTAL ENERGY CHARGE		2,541,814,731		0	0.0	0	0
25		TOTAL GENERATION	3,583	2,541,814,731		0	0.0	0	0
26		TOTAL RATE DP	3,583	2,541,814,731		29,830,126	100.0	0	29,830,126

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
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WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) / ACTUAL DEMAND (*) (C)	SALES/ MINIMUM DEMAND (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (2) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KW/KWH)	(¢/KWH)/ ($/KW)	($)	(%)	($)	(%)	($)	($)	(%)
1	DP	SERVICE AT PRIMARY										
2		DISTRIBUTION VOLTAGE										
3		DISTRIBUTION CHARGES:										
4		CUSTOMER CHARGE:										
5		PRIMARY VOLTAGE	2,932		$150.00	439,800	2.8	146,600	33.3		439,800	33.3
6		BILLS (Load Management Rider)	651		$150.00	97,650	0.6	0	0.0		97,650	0.0
7		BILLS (Real-Time Pricing)	0		$0.00	0	0.0	0	0.0		0	0.0
8		TOTAL CUSTOMER CHARGE	3,583			537,450	3.4	146,600	27.3		537,450	27.3
9		DEMAND CHARGE:										
10		ALL KW	5,159,054 (*)	5,159,054	$2.937	15,152,142	96.6	13,993,934	92.4		15,152,142	92.4
11		TOTAL DISTRIBUTION	5,159,054	5,159,054		15,689,592	100.0	14,140,534	90.1		15,689,592	90.1
12		TRANSMISSION CHARGES:										
13		DEMAND CHARGES ALL KW	5,159,054 (*)	5,159,054		0	0.0	0			0	
14		ANCILLARY SERVICES	5,159,054 (*)	5,159,054		0	0.0	0			0	
15		TOTAL TRANSMISSION	5,159,054	5,159,054		0	0.0	0			0	
16		GENERATION CHARGES:										
17		DEMAND CHARGE:										
18		FIRST 1,000 KW		2,351,902		0	0.0	0			0	
19		ADDITIONAL KW		2,807,152		0	0.0	0			0	
20		TOTAL DEMAND CHARGE		5,159,054		0	0.0	0			0	
21		ENERGY CHARGE:										
22		NEXT 300KWH/KW		1,547,716,134		0	0.0	0		0	0	
23		ADDITIONAL KWH		994,098,597		0	0.0	0		0	0	
24		TOTAL ENERGY CHARGE		2,541,814,731		0	0.0	0		0	0	
25		TOTAL GENERATION	3,583	2,541,814,731		0	0.0	0		0	0	
26		TOTAL RATE DP	3,583	2,541,814,731		15,689,592	100.0	14,140,534	90.1	0	15,689,592	90.1

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) / ACTUAL DEMANDS(*) (C)	SALES (D) (KWH)	PROPOSED RATES (E) ($/KWH)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (2) (H) ($)	PROPOSED TOTAL REVENUE (F + H) (I) ($)
1	DP RTP	SERVICE AT PRIMARY							
2		DISTRIBUTION VOLTAGE							
3		DISTRIBUTION CHARGES:							
4		CUSTOMER CHARGE:							
5		BILLS (Real-Time Pricing)	173		$325.00	56,225	1.8		56,225
6		TOTAL CUSTOMER CHARGES	173			56,225	1.8		56,225
7		DISTRIBUTION							
8		ALL KWH		101,804,662	$0.029502	3,003,441	98.2		3,003,441
9		TOTAL DISTRIBUTION		101,804,662		3,059,666	100.0		3,059,666
10		TRANSMISSION CHARGES:							
11		ALL KWH		101,804,662		0	0.0		0
12		ANCILLARY SERVICES		101,804,662		0	0.0		0
13		TOTAL TRANSMISSION		101,804,662		0	0.0		0
14		GENERATION CHARGES:							
15		ALL KWH		101,804,662		0	0.0		0
16		ANCILLARY SERVICES		101,804,662		0	0.0		0
17		TOTAL ENERGY CHARGES		101,804,662		0	0.0		0
18		TOTAL RATE DP RTP	173	101,804,662		3,059,666	100.0	0	3,059,666

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 *MONTHS ACTUAL &* 9 *MONTHS ESTIMATED*
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
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WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) / ACTUAL DEMANDS(*) (C)	SALES (D) (KWH)	MOST CURRENT RATES (J) ($/KWH)	CURRENT REVENUE LESS FUEL COST REVENUE (K) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L) (%)	REVENUE INCR LESS FUEL COST REV (F - K) (M) ($)	% INCR IN REV LESS FUEL COST REV (M / K) (N) (%)	FUEL COST REVENUE (2) (H) ($)	CURRENT TOTAL REVENUE (K + H) (K1) ($)	TOTAL REVENUE % INCREASE (M / K1) (O) (%)
1	DP RTP	SERVICE AT PRIMARY										
2		DISTRIBUTION VOLTAGE										
3		DISTRIBUTION CHARGES:										
4		CUSTOMER CHARGE:										
5		BILLS (Real-Time Pricing)	173		$183.00	31,659	4.3	24,566	77.6	0	31,659	77.6
6		TOTAL CUSTOMER CHARGE	173			31,659	4.3	24,566	77.6	0	31,659	77.6
7		DISTRIBUTION										
8		ALL KWH		101,804,662	$0.006838	696,140	95.7	2,307,301	331.4	0	696,140	331.4
9		TOTAL DISTRIBUTION		101,804,662		727,799	100.0	2,331,867	320.4	0	727,799	320.4
10		TRANSMISSION CHARGES:										
11		ALL KWH		101,804,662		0	0.0	0		0	0	
12		ANCILLARY SERVICES		101,804,662		0	0.0	0		0	0	
13		TOTAL TRANSMISSION		101,804,662		0	0.0	0		0	0	
14		GENERATION CHARGES:										
15		ALL KWH		101,804,662		0	0.0	0		0	0	
16		ANCILLARY SERVICES		101,804,662		0	0.0	0		0	0	
17		TOTAL ENERGY CHARGES		101,804,662		0	0.0	0		0	0	
18		TOTAL RATE DP RTP	173	101,804,662		727,799	100.0	2,331,867	320.4	0.0	727,799	320.4

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
PAGE 25 OF 44
WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) / ACTUAL DEMANDS(*) (C)	SALES (D) (KVA/KWH)	PROPOSED RATES (E) ($/KWH)/ ($/KVA)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (2) (H) ($)	PROPOSED TOTAL REVENUE (F + H) (I) ($)
1	TS	SERVICE AT							
2		TRANSMISSION VOLTAGE							
3		DISTRIBUTION CHARGES:							
4		CUSTOMER CHARGE:							
5		BILLS	341		$200.00	68,200	65.5		68,200
6		BILLS (Load Management Rider)	240		$150.00	36,000	34.5		36,000
7		BILLS (Real-Time Pricing)	0		$0.00	0	0.0		0
8		TOTAL CUSTOMER CHARGES	581			104,200	100.0		104,200
9		DEMAND CHARGE:							
10		ALL KVA	5,444,470 (*)	5,444,470	$0.000000	0	0.0		0
11		TOTAL DISTRIBUTION	5,444,470	5,444,470		104,200	100.0		104,200
12		TRANSMISSION CHARGES:							
13		DEMAND CHARGES ALL KVA	5,444,470 (*)	5,444,470		0	0.0		0
14		ANCILLARY SERVICES	5,444,470 (*)	5,444,470		0	0.0		0
15		TOTAL TRANSMISSION	5,444,470	5,444,470		0	0.0		0
16		GENERATION CHARGES:							
17		DEMAND CHARGE:							
18		FIRST 50,000 KVA		3,632,891		0	0.0		0
19		ADDITIONAL KVA		1,811,579		0	0.0		0
20		TOTAL DEMAND CHARGE		5,444,470		0	0.0		0
21		ENERGY CHARGE:							
22		NEXT 300KWH/KW		1,595,340,552		0	0.0	0	0
23		ADDITIONAL KWH		1,607,297,792		0	0.0	0	0
24		TOTAL ENERGY CHARGE		3,202,638,344		0	0.0	0	0
25		TOTAL GENERATION		3,202,638,344		0	0.0	0	0
26		TOTAL RATE TS	581	3,202,638,344		104,200	100.0	0	104,200

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
PAGE 26 OF 44
WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) / ACTUAL DEMANDS(*) (C)	SALES (D) (KVA/KWH)	MOST CURRENT RATES (J) (¢/KWH)/ ($/KVA)	CURRENT REVENUE LESS FUEL COST REVENUE (K) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L) (%)	REVENUE INCR LESS FUEL COST REV (F - K) (M) ($)	% INCR IN REV LESS FUEL COST REV (M / K) (N) (%)	FUEL COST REVENUE (2) (H) ($)	CURRENT TOTAL REVENUE (K + H) (K1) ($)	TOTAL REVENUE % INCREASE (M / K1) (O) (%)
1	TS	SERVICE AT										
2		TRANSMISSION VOLTAGE										
3		DISTRIBUTION CHARGES:										
4		CUSTOMER CHARGE:										
5		BILLS	341		$150.00	51,150	4.4	17,050	33.3		51,150	33.3
6		BILLS (Load Management Rider)	240		$150.00	36,000	3.2	0	0.0		36,000	0.0
7		BILLS (Real-Time Pricing)	0		$0.00	0	0.0	0	0.0		0	0.0
			581			87,150	7.6	17,050	19.6		87,150	19.6
8		DEMAND CHARGE:										
9		ALL KVA	5,444,470 (*)	5,444,470	$0.196	1,067,116	92.4	(1,067,116)	(100.0)		1,067,116	(100.0)
10		TOTAL DISTRIBUTION	5,444,470	5,444,470		1,154,266	100.0	(1,050,066)	(91.0)		1,154,266	(91.0)
11		TRANSMISSION CHARGES:										
12		DEMAND CHARGES ALL KVA	5,444,470 (*)	5,444,470		0	0.0	0			0	
13		ANCILLARY SERVICES	5,444,470 (*)	5,444,470		0	0.0	0			0	
14		TOTAL TRANSMISSION	5,444,470	5,444,470		0	0.0	0			0	
15		GENERATION CHARGES:										
16		DEMAND CHARGE:										
17		FIRST 50,000 KVA		3,632,891		0	0.0	0			0	
18		ADDITIONAL KVA		1,811,579		0	0.0	0			0	
19		TOTAL DEMAND CHARGE		5,444,470		0	0.0	0			0	
20		ENERGY CHARGE:										
21		NEXT 300KWH/KW		1,595,340,552		0	0.0	0		0	0	
22		ADDITIONAL KWH		1,607,297,792		0	0.0	0		0	0	
23		TOTAL ENERGY CHARGE		3,202,638,344		0	0.0	0		0	0	
24		TOTAL GENERATION		3,202,638,344		0	0.0	0		0	0	
25		TOTAL RATE TS	581	3,202,638,344		1,154,266	100.0	(1,050,066)	(91.0)	0	1,154,266	(91.0)

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

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WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) / ACTUAL DEMANDS(*) (C)	SALES (D) (KWH)	PROPOSED RATES (E) ($/KWH)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (2) (H) ($)	PROPOSED TOTAL REVENUE (F + H) (I) ($)
1	TS RTP	SERVICE AT							
2		TRANSMISSION VOLTAGE							
3	DISTRIBUTION CHARGES:								
4	CUSTOMER CHARGE:								
5	BILLS	(Real-Time Pricing)	48		$325.00	15,600	100.0		15,600
6	TOTAL CUSTOMER CHARGES		48			15,600	100.0		15,600
7	DISTRIBUTION								
8	ALL KWH			72,389,563	$0.000000	0	0.0		0
9	TOTAL DISTRIBUTION			72,389,563		15,600	100.0		15,600
10	TRANSMISSION CHARGES:								
11	ALL KWH			72,389,563		0	0.0		0
12	ANCILLARY SERVICES			72,389,563		0	0.0		0
13	TOTAL TRANSMISSION			72,389,563		0	0.0		0
14	GENERATION CHARGES:								
15	ALL KWH			72,389,563		0	0.0		0
16	ANCILLARY SERVICES			72,389,563		0	0.0		0
17	TOTAL ENERGY CHARGES			72,389,563		0	0.0		0
18	TOTAL RATE TS RTP		48	72,389,563		15,600	100.0	0	15,600

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
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WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) / ACTUAL DEMANDS(*) (C)	SALES (D)	MOST CURRENT RATES (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (2) (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	($/KWH)	($)	(%)	($)	(%)	($)	($)	(%)
1	TS RTP	SERVICE AT										
2		TRANSMISSION VOLTAGE										
3		DISTRIBUTION CHARGES:										
4		CUSTOMER CHARGE:										
5	BILLS	(Real-Time Pricing)	48		$183.00	8,784	27.1	6,816	77.6	0	8,784	77.6
6	TOTAL CUSTOMER CHARGES		48			8,784	27.1	6,816	77.6	0	8,784	77.6
7	DISTRIBUTION											
8	ALL KWH			72,389,563	$0.000327	23,671	72.9	(23,671)	(100.0)	0	23,671	(100.0)
9	TOTAL DISTRIBUTION			72,389,563		32,455	100.0	(16,855)	(51.9)	0	32,455	(51.9)
10		TRANSMISSION CHARGES:										
11	ALL KWH			72,389,563		0	0.0	0		0	0	
12	ANCILLARY SERVICES			72,389,563		0	0.0	0		0	0	
13	TOTAL TRANSMISSION			72,389,563		0	0.0	0		0	0	
14		GENERATION CHARGES:										
15	ALL KWH			72,389,563		0	0.0	0		0	0	
16	ANCILLARY SERVICES			72,389,563		0	0.0	0		0	0	
17	TOTAL ENERGY CHARGES			72,389,563		0	0.0	0		0	0	
18	TOTAL RATE TS RTP		48	72,389,563		32,456	100.0	(16,855)	(51.9)	0.0	32,455	(51.9)

(1) BILLS THAT TERMINATE IN RESPECTIVE RATE STEPS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
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WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	PROPOSED RATES DISTRIBUTION ENERGY & EQUIPMENT (E) ($/UNIT)	PROPOSED RATES TRANSMISSION & ANCILLARY (E) ($/UNIT)	PROPOSED RATES GENERATION (2) (E) ($/UNIT)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (H) ($)	PROPOSED TOTAL REVENUE (F + H) (I) ($)
1	SL	STREET LIGHTING – CO OWNED & MAINTAINED									
2		OVERHEAD DISTRIBUTION:									
3		MERCURY VAPOR–STD UNIT (COBRA):									
4		7,000 LUMEN	183,783	12,298,146	3.072			564,581	13.0	0	564,581
5		7,000 LUMEN (OPEN REFRACTOR)	108	7,677	3.013			325	0.0	0	325
6		7,000 LUMEN (4)	120	8,030	7.582			910	0.0	0	910
7		7,000 LUMEN (5)	2,028	136,707	7.842			15,904	0.4	0	15,904
8		7,000 LUMEN (6)	161	10,774	8.592			1,383	0.1	0	1,383
9		7,000 LUMEN (11)	12	803	12.142			146	0.0	0	146
10		7,000 LUMEN (15)	24	1,606	12.032			289	0.0	0	289
11		10,000 LUMEN	22,872	2,180,464	3.123			71,429	1.7	0	71,429
12		10,000 LUMEN (5)	144	13,728	7.893			1,137	0.1	0	1,137
13		21,000 LUMEN	37,824	5,638,928	3.161			119,562	2.8	0	119,562
14		21,000 LUMEN (5)	600	89,450	7.931			4,759	0.1	0	4,759
15		21,000 LUMEN (6)	118	17,592	8.681			1,024	0.0	0	1,024
16		21,000 LUMEN (17)	12	1,789	8.671			104	0.0	0	104
17		METAL HALIDE–STD UNIT (COBRA):									
18		14,000 LUMEN	338	22,484	3.072			1,032	0.0	0	1,032
19		14,000 LUMEN (6)	24	1,606	8.592			206	0.0	0	206
20		14,000 LUMEN (7)	12	803	15.172			182	0.0	0	182
21		14,000 LUMEN (9)	36	2,409	23.252			837	0.0	0	837
22		20,500 LUMEN	300	28,800	3.123			937	0.0	0	937
23		20,500 LUMEN (3)	12	1,144	7.253			87	0.0	0	87
24		20,500 LUMEN (4)	24	2,288	7.633			183	0.0	0	183
25		20,500 LUMEN (5)	12	1,144	7.893			95	0.0	0	95
26		SODIUM VAPOR–STD UNIT (COBRA):									
27		9,500 LUMEN	41,873	1,699,321	5.434			227,538	5.3	0	227,538
28		9,500 LUMEN (OPEN REFRACTOR)	120	4,870	5.225			627	0.0	0	627
29		9,500 LUMEN (OPEN REFRACTOR)(5)	12	487	9.995			120	0.0	0	120
30		9,500 LUMEN (4)	192	7,792	9.944			1,909	0.1	0	1,909
31		9,500 LUMEN (5)	2,284	92,692	10.204			23,306	0.5	0	23,306
32		9,500 LUMEN (6)	357	14,488	10.954			3,911	0.1	0	3,911
33		9,500 LUMEN (7)	12	487	17.534			210	0.0	0	210
34		9,500 LUMEN (10)	12	487	9.574			115	0.0	0	115
35		9,500 LUMEN (17)	24	974	10.944			263	0.0	0	263
36		9,500 LUMEN (11)	12	487	14.504			174	0.0	0	174
37		16,000 LUMEN	587	34,780	5.894			3,460	0.1	0	3,460
38		16,000 LUMEN (4)	12	711	10.404			125	0.0	0	125
39		16,000 LUMEN (5)	12	711	10.664			128	0.0	0	128
40		22,000 LUMEN	15,853	1,252,387	5.853			92,788	2.1	0	92,788
41		22,000 LUMEN (4)	48	3,792	10.363			497	0.0	0	497
42		22,000 LUMEN (5)	1,264	99,856	10.623			13,427	0.3	0	13,427
43		22,000 LUMEN (6)	96	7,584	11.373			1,092	0.0	0	1,092
44		22,000 LUMEN (17)	72	5,688	11.363			818	0.0	0	818
45		22,000 LUMEN (9)	24	1,896	26.033			625	0.0	0	625

(1) THESE FIGURES REPRESENT NUMBER OF UNITS FOR 3 MONTHS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.
(3) WITH 17' WOOD LAMINATED POLE.
(4) WITH 30' WOOD POLE.
(5) WITH 35' WOOD POLE.
(6) WITH 40' WOOD POLE.
(7) WITH 12' ALUM POLE.
(8) WITH 28' ALUM POLE.
(9) WITH 30' ALUM POLE.
(10) WITH 17' FIBERGLASS POLE.
(11) WITH 35' FIBERGLASS POLE.
(12) WITH 40' FIBERGLASS POLE.
(13) WITH 27'-11 GUAGE STEEL POLE.
(14) WITH 27'-3 GUAGE STEEL POLE.
(15) WITH 30' FIBERGLASS POLE.
(16) WITH 35' CONCRETE POLE.
(17) WITH 45' WOOD POLE.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
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WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	PROPOSED RATES DISTRIBUTION ENERGY & EQUIPMENT (E) ($/UNIT)	PROPOSED RATES TRANSMISSION & ANCILLARY (E) ($/UNIT)	PROPOSED RATES GENERATION (2) (E) ($/UNIT)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (H) ($)	PROPOSED TOTAL REVENUE (F + H) (I) ($)
46	SL	STREET LIGHTING – CO OWNED & MAINTAINED (CONT'D.)									
47		OVERHEAD DISTRIBUTION (CONT'D.):									
48		SODIUM VAPOR--STD UNIT (COBRA) (CONT'D.):									
49		27,500 LUMEN	264	20,856	5.853			1,545	0.1	0	1,545
50		27,500 LUMEN (5)	12	948	10.623			127	0.0	0	127
51		27,500 LUMEN (6)	33	2,607	11.373			375	0.0	0	375
52		27,500 LUMEN (14)	22	1,738	28.253			622	0.0	0	622
53		50,000 LUMEN	21,912	3,577,134	7.162			156,934	3.6	0	156,934
54		50,000 LUMEN (5)	504	82,278	11.932			6,014	0.1	0	6,014
55		50,000 LUMEN (6)	1,596	260,547	12.682			20,240	0.5	0	20,240
56		50,000 LUMEN (9)	12	1,959	27.342			328	0.0	0	328
57		SODIUM VAPOR--DECORATIVE									
58		9,500 LUMEN (RECTILINEAR)	96	3,896	9.430			905	0.0	0	905
59		9,500 LUMEN (RECTILINEAR)(5)	24	974	14.200			341	0.0	0	341
60		9,500 LUMEN (RECTILINEAR)(11)	60	2,435	18.500			1,110	0.0	0	1,110
61		22,000 LUMEN (RECTILINEAR)	936	79,794	9.535			8,925	0.2	0	8,925
62		22,000 LUMEN (RECTILINEAR)(5)	216	18,414	14.305			3,090	0.1	0	3,090
63		50,000 LUMEN (RECTILINEAR)	672	109,704	9.537			6,409	0.1	0	6,409
64		50,000 LUMEN (RECTILINEAR)(5)	36	5,877	14.307			515	0.0	0	515
65		50,000 LUMEN (RECTILINEAR)(6)	60	9,795	15.057			903	0.0	0	903
66		50,000 LUMEN (SETBACK)	936	152,802	13.093			12,255	0.3	0	12,255
67		50,000 LUMEN (SETBACK)(6)	60	9,795	18.613			1,117	0.1	0	1,117
68		TOTAL OVERHEAD	338,879	28,036,214				1,378,000	31.8	0	1,378,000
69		UNDERGROUND DISTRIBUTION:									
70		MERCURY VAPOR--STD UNIT (COBRA):									
71		7,000 LUMEN	241	17,553	2.599			626	0.0	0	626
72		7,000 LUMEN (4)	132	9,614	7.109			938	0.0	0	938
73		7,000 LUMEN (8)	3,456	251,712	9.309			32,172	0.7	0	32,172
74		7,000 LUMEN (11)	108	7,886	11.669			1,260	0.1	0	1,260
75		7,000 LUMEN (13)	24	1,748	19.149			460	0.0	0	460
76		7,000 LUMEN (OPEN REFRACTOR)	12	853	3.169			38	0.0	0	38
77		10,000 LUMEN	12	1,215	2.597			31	0.0	0	31
78		10,000 LUMEN (4)	96	9,720	7.107			682	0.0	0	682
79		10,000 LUMEN (8)	912	92,340	9.307			8,488	0.2	0	8,488
80		10,000 LUMEN (13)	120	12,150	19.147			2,298	0.1	0	2,298
81		21,000 LUMEN	36	5,742	2.672			96	0.0	0	96
82		21,000 LUMEN (5)	84	13,398	7.442			625	0.0	0	625
83		21,000 LUMEN (9)	48	7,656	22.852			1,097	0.1	0	1,097
84		21,000 LUMEN (13)	3,024	482,328	19.222			58,127	1.3	0	58,127

(1) THESE FIGURES REPRESENT NUMBER OF UNITS FOR 3 MONTHS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.
(3) WITH 17' WOOD LAMINATED POLE.
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DUKE ENERGY OHIO
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PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	PROPOSED RATES DISTRIBUTION ENERGY & EQUIPMENT (E) ($/UNIT)	PROPOSED RATES TRANSMISSION & ANCILLARY (E) ($/UNIT)	PROPOSED RATES GENERATION (2) (E) ($/UNIT)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (H) ($)	PROPOSED TOTAL REVENUE (F + H) (I) ($)
85	SL	STREET LIGHTING -- CO OWNED & MAINTAINED (CONT'D.)									
86		UNDERGROUND DISTRIBUTION (CONT'D.):									
87		SODIUM VAPOR--STD UNIT (COBRA):									
88		9,500 LUMEN	96	3,696	5.434			522	0.0	0	522
89		9,500 LUMEN (4)	609	24,715	9.944			6,056	0.1	0	6,056
90		9,500 LUMEN (5)	20	812	10.204			204	0.0	0	204
91		9,500 LUMEN (6)	32	1,299	10.954			351	0.0	0	351
92		9,500 LUMEN (8)	2,220	90,095	12.144			26,960	0.6	0	26,960
93		9,500 LUMEN (9)	216	8,766	25.614			5,533	0.1	0	5,533
94		9,500 LUMEN (10)	121	4,911	9.574			1,158	0.1	0	1,158
95		22,000 LUMEN	180	14,220	5.853			1,054	0.1	0	1,054
96		22,000 LUMEN (8)	1,425	112,575	12.563			17,902	0.4	0	17,902
97		22,000 LUMEN (9)	1,020	80,580	26.033			26,554	0.6	0	26,554
98		22,000 LUMEN (5)	60	4,740	10.623			637	0.0	0	637
99		22,000 LUMEN (6)	12	948	11.373			136	0.0	0	136
100		22,000 LUMEN (16)	60	4,740	14.813			889	0.0	0	889
101		22,000 LUMEN (16)	108	8,532	14.793			1,598	0.1	0	1,598
102		27,500 LUMEN (8)	228	18,012	12.563			2,864	0.1	0	2,864
103		50,000 LUMEN	132	21,549	7.162			945	0.0	0	945
104		50,000 LUMEN (5)	12	1,959	11.932			143	0.0	0	143
105		50,000 LUMEN (6)	432	70,524	12.682			5,479	0.1	0	5,479
106		50,000 LUMEN (8)	240	39,180	13.872			3,329	0.1	0	3,329
107		50,000 LUMEN (9)	1,512	246,834	27.342			41,341	1.0	0	41,341
108		50,000 LUMEN (11)	60	9,795	16.232			974	0.0	0	974
109		50,000 LUMEN (13)	192	31,344	23.712			4,553	0.1	0	4,553
110		50,000 LUMEN (14)	56	9,142	29.562			1,655	0.1	0	1,655
111		MERCURY VAPOR--DECORATIVE									
112		7,000 LUMEN TOWN & COUNTRY	384	27,296	5.554			2,133	0.1	0	2,133
113		7,000 LUMEN TOWN & COUNTRY (3)	516	36,679	9.684			4,997	0.1	0	4,997
114		7,000 LUMEN TOWN & COUNTRY (7)	288	20,472	17.654			5,084	0.1	0	5,084
115		7,000 LUMEN TOWN & COUNTRY (10)	24,737	1,758,388	9.694			239,800	5.5	0	239,800
116		7,000 LUMEN HOLOPHANE	24	1,748	5.926			142	0.0	0	142
117		7,000 LUMEN HOLOPHANE (7)	576	41,952	18.026			10,383	0.2	0	10,383
118		7,000 LUMEN HOLOPHANE (10)	10,872	791,844	10.066			109,438	2.5	0	109,438
119		7,000 LUMEN GAS REPLICA	0	0	14.786			0	0.0	0	0
120		7,000 LUMEN GAS REPLICA (7)	9,732	708,814	26.886			261,655	6.0	0	261,655
121		7,000 LUMEN GAS REPLICA (10)	388	28,259	18.926			7,343	0.2	0	7,343
122		7,000 LUMEN ASPEN	0	0	8.091			0	0.0	0	0
123		7,000 LUMEN ASPEN (7)	4,308	313,766	20.191			86,983	2.0	0	86,983
124		7,000 LUMEN ASPEN (10)	1,176	85,652	12.231			14,384	0.3	0	14,384

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(3) WITH 17' WOOD LAMINATED POLE.
(4) WITH 30' WOOD POLE.
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DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
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FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X_ ORIGINAL ___ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
PAGE 29c OF 44
WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	PROPOSED RATES DISTRIBUTION ENERGY & EQUIPMENT (E) ($/UNIT)	TRANSMISSION & ANCILLARY (E) ($/UNIT)	GENERATION (2) (E) ($/UNIT)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (H) ($)	PROPOSED TOTAL REVENUE (F + H) (I) ($)
125	SL	STREET LIGHTING – CO OWNED & MAINTAINED (CONT'D.)									
126		UNDERGROUND DISTRIBUTION (CONT'D.):									
127		SODIUM VAPOR–DECORATIVE									
128		9,500 LUMEN TOWN & COUNTRY	72	2,922	9.179			661	0.0	0	661
129		9,500 LUMEN TOWN & COUNTRY (7)	240	9,740	21.279			5,107	0.1	0	5,107
130		9,500 LUMEN TOWN & COUNTRY (10)	20,064	814,284	13.319			267,232	6.2	0	267,232
131		9,500 LUMEN HOLOPHANE	24	1,084	9.497			228	0.0	0	228
132		9,500 LUMEN HOLOPHANE (7)	180	7,980	21.597			3,887	0.1	0	3,887
133		9,500 LUMEN HOLOPHANE (10)	5,988	265,468	13.637			81,658	1.9	0	81,658
134		9,500 LUMEN RECTILINEAR	0	0	9.639			0	0.0	0	0
135		9,500 LUMEN RECTILINEAR (5)	12	487	14.409			173	0.0	0	173
136		9,500 LUMEN RECTILINEAR (8)	24	974	16.349			392	0.0	0	392
137		9,500 LUMEN RECTILINEAR (11)	240	9,740	18.709			4,490	0.1	0	4,490
138		9,500 LUMEN RECTILINEAR (15)	1,152	46,752	18.599			21,426	0.5	0	21,426
139		9,500 LUMEN GAS REPLICA	0	0	17.394			0	0.0	0	0
140		9,500 LUMEN GAS REPLICA (7)	31,435	1,393,618	29.494			927,144	21.4	0	927,144
141		9,500 LUMEN GAS REPLICA (9)	168	7,448	37.574			6,312	0.1	0	6,312
142		9,500 LUMEN GAS REPLICA (10)	4,068	180,348	21.534			87,600	2.0	0	87,600
143		9,500 LUMEN ASPEN	45	1,995	10.010			450	0.0	0	450
144		9,500 LUMEN ASPEN (7)	3,420	151,620	22.110			75,616	1.7	0	75,616
145		9,500 LUMEN ASPEN (10)	720	31,920	14.150			10,188	0.2	0	10,188
146		16,000 LUMEN ASPEN	0	0	5.894			0	0.0	0	0
147		16,000 LUMEN ASPEN (7)	600	35,550	17.994			10,796	0.2	0	10,796
148		22,000 LUMEN (RECTILINEAR)	0	0	9.535			0	0.0	0	0
149		22,000 LUMEN (RECTILINEAR)(11)	876	74,679	18.605			16,298	0.4	0	16,298
150		22,000 LUMEN (RECTILINEAR)(15)	504	42,966	18.495			9,321	0.2	0	9,321
151		50,000 LUMEN (RECTILINEAR)	60	9,798	9.119			547	0.0	0	547
152		50,000 LUMEN (RECTILINEAR)(8)	96	15,672	15.829			1,520	0.1	0	1,520
153		50,000 LUMEN RECTILINEAR (9)	420	68,565	29.299			12,306	0.3	0	12,306
154		50,000 LUMEN (RECTILINEAR)(11)	156	25,487	18.189			2,837	0.1	0	2,837
155		50,000 LUMEN (RECTILINEAR)(12)	216	35,262	14.629			3,160	0.1	0	3,160
156		50,000 LUMEN (SETBACK)	0	0	13.093			0	0.0	0	0
157		50,000 LUMEN (SETBACK)(6)	0	0	16.613			0	0.0	0	0
158		METAL HALIDE									
159		14,000 LUMEN TOWN & COUNTRY	0	0	5.554			0	0.0	0	0
160		14,000 LUMEN TOWN & COUNTRY (7)	707	50,256	17.654			12,481	0.3	0	12,481
161		14,000 LUMEN TOWN & COUNTRY (10)	4,771	339,139	9.694			46,250	1.1	0	46,250
162		14,000 LUMEN GRANVILLE ACORN	0	0	8.091			0	0.0	0	0
163		14,000 LUMEN GRANVILLE ACORN (7)	3,470	252,732	20.191			70,063	1.6	0	70,063
164		14,000 LUMEN GRANVILLE ACORN (10)	133	9,687	12.231			1,627	0.1	0	1,627
165		14,500 LUMEN GAS REPLICA	0	0	14.786			0	0.0	0	0
166		14,500 LUMEN GAS REPLICA (10)	1,428	103,860	18.926			26,988	0.6	0	26,988
167		14,500 LUMEN GAS REPLICA (7)	4,026	293,227	26.886			108,243	2.5	0	108,243
168		TOTAL UNDERGROUND	155,662	9,821,129				2,815,118	65.0	0	2,815,118
169		ADD'L FACILITIES CHARGE:									
170		OVERHEAD	5,580		0.39			2,171	0.1		2,171
171		UNDERGROUND	160,501		0.83			133,055	3.1		133,055
172		TOTAL ADD'L FACILITIES CHG	166,081					135,226	3.2		135,226
173		TOTAL RATE SL	494,541	37,857,344				4,328,344	100.0	0	4,328,344

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DUKE ENERGY OHIO
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(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

WITNESS RESPONSIBLE:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	CURRENT RATES DISTRIBUTION ENERGY & EQUIPMENT (J) ($/UNIT)	CURRENT RATES TRANSMISSION & ANCILLARY (J) ($/UNIT)	CURRENT RATES GENERATION (2) (J) ($/UNIT)	CURRENT REVENUE LESS FUEL COST REVENUE (K) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L) (%)	REVENUE INCR LESS FUEL COST REV (F - K) (M) ($)	% INCR IN REV LESS FUEL COST REV (M / K) (N) (%)	FUEL COST REVENUE (H) ($)	CURRENT TOTAL REVENUE (K + H) (K1) ($)	TOTAL REVENUE % INCREASE (M / K1) (O) (%)
1	SL	STREET LIGHTING -- CO OWNED & MAINTAINED												
2		OVERHEAD DISTRIBUTION:												
3		MERCURY VAPOR--STD UNIT (COBRA):												
4		7,000 LUMEN	183,783	12,298,146	3.002			551,717	13.0	12,864	2.3	0	551,717	2.3
5		7,000 LUMEN (OPEN REFRACTOR)	108	7,677	2.944			318	0.0	7	2.2	0	318	2.2
6		7,000 LUMEN (4)	120	8,030	7.412			889	0.0	21	2.4	0	889	2.4
7		7,000 LUMEN (5)	2,028	135,707	7.662			15,539	0.4	385	2.3	0	15,539	2.3
8		7,000 LUMEN (6)	161	10,774	8.392			1,351	0.1	32	2.4	0	1,351	2.4
9		7,000 LUMEN (11)	12	803	11.862			142	0.0	4	2.8	0	142	2.8
10		7,000 LUMEN (15)	24	1,606	11.762			282	0.0	7	2.5	0	282	2.5
11		10,000 LUMEN	22,872	2,180,464	3.052			69,605	1.7	1,624	2.3	0	69,605	2.3
12		10,000 LUMEN (5)	144	13,728	7.712			1,111	0.1	26	2.3	0	1,111	2.3
13		21,000 LUMEN	37,824	5,638,928	3.089			116,838	2.8	2,724	2.3	0	116,838	2.3
14		21,000 LUMEN (5)	600	89,450	7.749			4,649	0.1	110	2.4	0	4,649	2.4
15		21,000 LUMEN (6)	118	17,592	8.479			1,001	0.0	23	2.3	0	1,001	2.3
16		21,000 LUMEN (17)	12	1,789	8.479			102	0.0	2	2.0	0	102	2.0
17		METAL HALIDE--STD UNIT (COBRA):												
18		14,000 LUMEN	336	22,484	3.002			1,009	0.0	23	2.3	0	1,009	2.3
19		14,000 LUMEN (6)	24	1,606	8.392			201	0.0	5	2.5	0	201	2.5
20		14,000 LUMEN (7)	12	803	14.822			178	0.0	4	2.2	0	178	2.2
21		14,000 LUMEN (9)	36	2,409	22.722			818	0.0	19	2.3	0	818	2.3
22		20,500 LUMEN	300	28,600	3.052			916	0.0	21	2.3	0	916	2.3
23		20,500 LUMEN (3)	12	1,144	7.092			85	0.0	2	2.4	0	85	2.4
24		20,500 LUMEN (4)	24	2,288	7.462			179	0.0	4	2.2	0	179	2.2
25		20,500 LUMEN (5)	12	1,144	7.712			93	0.0	2	2.2	0	93	2.2
26		SODIUM VAPOR--STD UNIT (COBRA):												
27		9,500 LUMEN	41,873	1,699,321	5.310			222,346	5.3	5,192	2.3	0	222,346	2.3
28		9,500 LUMEN (OPEN REFRACTOR)	120	4,870	5.106			613	0.0	14	2.3	0	613	2.3
29		9,500 LUMEN (OPEN REFR)(5)	12	487	9.766			117	0.0	3	2.6	0	117	2.6
30		9,500 LUMEN (4)	192	7,792	9.720			1,866	0.1	43	2.3	0	1,866	2.3
31		9,500 LUMEN (5)	2,284	92,692	9.970			22,771	0.5	535	2.3	0	22,771	2.3
32		9,500 LUMEN (6)	357	14,486	10.700			3,820	0.1	91	2.4	0	3,820	2.4
33		9,500 LUMEN (7)	12	487	17.130			206	0.0	4	1.9	0	206	1.9
34		9,500 LUMEN (10)	12	487	9.360			112	0.0	3	2.7	0	112	2.7
35		9,500 LUMEN (17)	24	974	10.700			257	0.0	6	2.3	0	257	2.3
36		9,500 LUMEN (11)	12	487	14.170			170	0.0	4	2.4	0	170	2.4
37		16,000 LUMEN	587	34,760	5.760			3,381	0.1	79	2.3	0	3,381	2.3
38		16,000 LUMEN (4)	12	711	10.170			122	0.0	3	2.5	0	122	2.5
39		16,000 LUMEN (5)	12	711	10.420			125	0.0	3	2.4	0	125	2.4
40		22,000 LUMEN	15,853	1,252,367	5.720			90,679	2.1	2,109	2.3	0	90,679	2.3
41		22,000 LUMEN (4)	48	3,792	10.130			486	0.0	11	2.3	0	486	2.3
42		22,000 LUMEN (5)	1,264	99,856	10.380			13,120	0.3	307	2.3	0	13,120	2.3
43		22,000 LUMEN (6)	96	7,584	11.110			1,067	0.0	25	2.3	0	1,067	2.3
44		22,000 LUMEN (17)	72	5,688	11.110			800	0.0	18	2.3	0	800	2.3
45		22,000 LUMEN (9)	24	1,896	25.440			611	0.0	14	2.3	0	611	2.3

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SCHEDULE E-4.1
PAGE 30a OF 44
WITNESS RESPONSIBLE:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	CURRENT RATES DISTRIBUTION ENERGY & EQUIPMENT (J) ($/UNIT)	TRANSMISSION & ANCILLARY (J) ($/UNIT)	GENERATION (2) (J) ($/UNIT)	CURRENT REVENUE LESS FUEL COST REVENUE (K) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L) (%)	REVENUE INCR LESS FUEL COST REV (F - K) (M) ($)	% INCR IN REV LESS FUEL COST REV (M / K) (N) (%)	FUEL COST REVENUE (H) ($)	CURRENT TOTAL REVENUE (K + H) (K1) ($)	TOTAL REVENUE % INCREASE (M / K1) (O) (%)
46	3L	STREET LIGHTING -- CO OWNED & MAINTAINED (CONT'D.)												
47		OVERHEAD DISTRIBUTION (CONT'D.):												
48		SODIUM VAPOR--STD UNIT (COBRA) (CONT'D.):												
49		27,500 LUMEN	264	20,856	5.720			1,510	0.1	35	2.3	0	1,510	2.3
50		27,500 LUMEN (5)	12	948	10.380			125	0.0	2	1.6	0	125	1.6
51		27,500 LUMEN (6)	33	2,607	11.110			367	0.0	8	2.2	0	367	2.2
52		27,500 LUMEN (14)	22	1,738	27.620			608	0.0	14	2.3	0	608	2.3
53		50,000 LUMEN	21,912	3,577,134	6.999			153,362	3.6	3,572	2.3	0	153,362	2.3
54		50,000 LUMEN (5)	504	82,278	11.659			5,876	0.1	138	2.3	0	5,876	2.3
55		50,000 LUMEN (6)	1,596	260,547	12.389			19,773	0.5	467	2.4	0	19,773	2.4
56		50,000 LUMEN (9)	12	1,959	26.719			321	0.0	7	2.2	0	321	2.2
57		SODIUM VAPOR--DECORATIVE												
58		9,500 LUMEN (RECTILINEAR)	96	3,696	9.215			885	0.0	20	2.3	0	885	2.3
59		9,500 LUMEN (RECTILINEAR)(5)	24	974	13.875			333	0.0	8	2.4	0	333	2.4
60		9,500 LUMEN (RECTILINEAR)(11)	60	2,435	18.075			1,085	0.0	25	2.3	0	1,085	2.3
61		22,000 LUMEN (RECTILINEAR)	936	79,794	9.318			8,722	0.2	203	2.3	0	8,722	2.3
62		22,000 LUMEN (RECTILINEAR)(5)	216	18,414	13.978			3,019	0.1	71	2.4	0	3,019	2.4
63		50,000 LUMEN (RECTILINEAR)	672	109,704	9.320			6,263	0.1	146	2.3	0	6,263	2.3
64		50,000 LUMEN (RECTILINEAR)(5)	36	5,877	13.980			503	0.0	12	2.4	0	503	2.4
65		50,000 LUMEN (RECTILINEAR)(6)	60	9,795	14.710			883	0.0	20	2.3	0	883	2.3
66		50,000 LUMEN (SETBACK)	936	152,802	12.795			11,976	0.3	279	2.3	0	11,976	2.3
67		50,000 LUMEN (SETBACK)(5)	60	9,795	18.185			1,091	0.1	26	2.4	0	1,091	2.4
68		TOTAL OVERHEAD	338,879	28,036,214				1,348,594	31.8	31,406	2.3	0	1,348,594	2.3
69		UNDERGROUND DISTRIBUTION:												
70		MERCURY VAPOR--STD UNIT (COBRA):												
71		7,000 LUMEN	241	17,553	2.540			612	0.0	14	2.3	0	612	2.3
72		7,000 LUMEN (4)	132	9,614	6.950			917	0.0	21	2.3	0	917	2.3
73		7,000 LUMEN (8)	3,456	251,712	9.100			31,450	0.7	722	2.3	0	31,450	2.3
74		7,000 LUMEN (11)	108	7,866	11.400			1,231	0.1	29	2.4	0	1,231	2.4
75		7,000 LUMEN (13)	24	1,748	18.710			449	0.0	11	2.4	0	449	2.4
76		7,000 LUMEN (OPEN REFRACTOR)	12	853	3.097			37	0.0	1	2.7	0	37	2.7
77		10,000 LUMEN	12	1,215	2.538			30	0.0	1	3.3	0	30	3.3
78		10,000 LUMEN (4)	96	9,720	6.948			667	0.0	15	2.2	0	667	2.2
79		10,000 LUMEN (8)	912	92,340	9.098			8,297	0.2	191	2.3	0	8,297	2.3
80		10,000 LUMEN (13)	120	12,150	18.708			2,245	0.1	53	2.4	0	2,245	2.4
81		21,000 LUMEN	36	5,742	2.611			94	0.0	2	2.1	0	94	2.1
82		21,000 LUMEN (8)	84	13,398	7.271			611	0.0	14	2.3	0	611	2.3
83		21,000 LUMEN (9)	48	7,866	22.331			1,072	0.1	25	2.3	0	1,072	2.3
84		21,000 LUMEN (13)	3,024	482,328	18.781			56,794	1.3	1,333	2.3	0	56,794	2.3

(1) THESE FIGURES REPRESENT NUMBER OF UNITS FOR 3 MONTHS.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.
(3) WITH 17' WOOD LAMINATED POLE.
(4) WITH 30' WOOD POLE.
(5) WITH 35' WOOD POLE.
(6) WITH 40' WOOD POLE.
(7) WITH 12' ALUM POLE.
(8) WITH 28' ALUM POLE.
(9) WITH 30' ALUM POLE.
(10) WITH 17' FIBERGLASS POLE.
(11) WITH 35' FIBERGLASS POLE.
(12) WITH 40' FIBERGLASS POLE.
(13) WITH 27'-11 GUAGE STEEL POLE.
(14) WITH 27'-3 GUAGE STEEL POLE.
(15) WITH 30' FIBERGLASS POLE.
(16) WITH 35' CONCRETE POLE.
(17) WITH 45' WOOD POLE.

DUKE ENERGY OHIO
CASE NO. 06-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X_ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
PAGE 30b OF 44
WITNESS RESPONSIBLE:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	CURRENT RATES DISTRIBUTION ENERGY & EQUIPMENT (J) ($/UNIT)	CURRENT RATES TRANSMISSION & ANCILLARY (J) ($/UNIT)	CURRENT RATES GENERATION (2) (J) ($/UNIT)	CURRENT REVENUE LESS FUEL COST REVENUE (K) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L) (%)	REVENUE INCR LESS FUEL COST REV (F - K) (M) ($)	% INCR IN REV LESS FUEL COST REV (M / K) (N) (%)	FUEL COST REVENUE (H) ($)	CURRENT TOTAL REVENUE (K + H) (K1) ($)	TOTAL REVENUE % INCREASE (M / K1) (O) (%)
85	SL	STREET LIGHTING -- CO OWNED & MAINTAINED (CONT'D.)												
86		UNDERGROUND DISTRIBUTION (CONT'D.):												
87		SODIUM VAPOR--STD UNIT (COBRA):												
88		9,500 LUMEN	96	3,696	5.310			510	0.0	12	2.4	0	510	2.4
89		9,500 LUMEN (4)	609	24,715	9.720			5,919	0.1	137	2.3	0	5,919	2.3
90		9,500 LUMEN (5)	20	812	9.970			199	0.0	5	2.5	0	199	2.5
91		9,500 LUMEN (6)	32	1,299	10.700			342	0.0	9	2.6	0	342	2.6
92		9,500 LUMEN (8)	2,220	90,095	11.870			26,351	0.6	609	2.3	0	26,351	2.3
93		9,500 LUMEN (9)	216	8,766	25.030			5,406	0.1	127	2.3	0	5,406	2.3
94		9,500 LUMEN (10)	121	4,911	9.360			1,133	0.1	25	2.2	0	1,133	2.2
95		22,000 LUMEN	180	14,220	5.720			1,030	0.1	24	2.3	0	1,030	2.3
96		22,000 LUMEN (5)	1,425	112,575	12.280			17,499	0.4	403	2.3	0	17,499	2.3
97		22,000 LUMEN (9)	1,020	80,580	25.440			25,949	0.6	605	2.3	0	25,949	2.3
98		22,000 LUMEN (5)	60	4,740	10.380			623	0.0	14	2.2	0	623	2.2
99		22,000 LUMEN (6)	12	948	11.110			133	0.0	3	2.3	0	133	2.3
100		22,000 LUMEN (15)	60	4,740	14.460			869	0.0	20	2.3	0	869	2.3
101		22,000 LUMEN (16)	108	8,532	14.470			1,563	0.1	35	2.2	0	1,563	2.2
102		27,500 LUMEN (8)	228	18,012	12.280			2,800	0.1	64	2.3	0	2,800	2.3
103		50,000 LUMEN	132	21,549	5.999			924	0.0	21	2.3	0	924	2.3
104		50,000 LUMEN (5)	12	1,958	11.659			140	0.0	3	2.1	0	140	2.1
105		50,000 LUMEN (6)	432	70,524	12.389			5,352	0.1	127	2.4	0	5,352	2.4
106		50,000 LUMEN (8)	240	39,180	13.559			3,254	0.1	75	2.3	0	3,254	2.3
107		50,000 LUMEN (9)	1,512	246,834	26.719			40,399	1.0	942	2.3	0	40,399	2.3
108		50,000 LUMEN (11)	60	9,795	15.859			952	0.0	22	2.3	0	952	2.3
109		50,000 LUMEN (13)	192	31,344	23.169			4,448	0.1	105	2.4	0	4,448	2.4
110		50,000 LUMEN (14)	56	9,142	28.899			1,618	0.1	37	2.3	0	1,618	2.3
111		MERCURY VAPOR--DECORATIVE												
112		7,000 LUMEN TOWN & COUNTRY	384	27,296	5.428			2,084	0.1	49	2.4	0	2,084	2.4
113		7,000 LUMEN TOWN & COUNTRY (3)	516	36,679	9.468			4,885	0.1	112	2.3	0	4,885	2.3
114		7,000 LUMEN TOWN & COUNTRY (7)	288	20,472	17.248			4,967	0.1	117	2.4	0	4,967	2.4
115		7,000 LUMEN TOWN & COUNTRY (10)	24,737	1,758,388	9.478			234,457	5.5	5,343	2.3	0	234,457	2.3
116		7,000 LUMEN HOLOPHANE	24	1,748	5.791			139	0.0	3	2.2	0	139	2.2
117		7,000 LUMEN HOLOPHANE (7)	576	41,952	17.611			10,144	0.2	239	2.4	0	10,144	2.4
118		7,000 LUMEN HOLOPHANE (10)	10,872	791,644	9.841			106,991	2.5	2,447	2.3	0	106,991	2.3
119		7,000 LUMEN GAS REPLICA	0	0	14.449			0	0.0	0	0.0	0	0	0.0
120		7,000 LUMEN GAS REPLICA (7)	9,732	708,814	26.269			255,650	6.0	6,005	2.3	0	255,650	2.3
121		7,000 LUMEN GAS REPLICA (10)	386	28,259	18.499			7,178	0.2	165	2.3	0	7,178	2.3
122		7,000 LUMEN ASPEN	0	0	7.907			0	0.0	0	0.0	0	0	0.0
123		7,000 LUMEN ASPEN (7)	4,308	313,766	19.727			84,984	2.0	1,989	2.4	0	84,984	2.4
124		7,000 LUMEN ASPEN (10)	1,176	85,652	11.957			14,061	0.3	323	2.3	0	14,061	2.3

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(3) WITH 17' WOOD LAMINATED POLE.
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(15) WITH 30' FIBERGLASS POLE.
(16) WITH 36' CONCRETE POLE.
(17) WITH 45' WOOD POLE.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
PAGE 30c OF 44
WITNESS RESPONSIBLE:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	CURRENT RATES DISTRIBUTION ENERGY & EQUIPMENT (J) ($/UNIT)	CURRENT RATES TRANSMISSION & ANCILLARY (J) ($/UNIT)	CURRENT RATES GENERATION (2) (J) ($/UNIT)	CURRENT REVENUE LESS FUEL COST REVENUE (K) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L) (%)	REVENUE INCR LESS FUEL COST REV (F - K) (M) ($)	% INCR IN REV LESS FUEL COST REV (M / K) (N) (%)	FUEL COST REVENUE (H) ($)	CURRENT TOTAL REVENUE (K + H) (K1) ($)	TOTAL REVENUE % INCREASE (M / K1) (O) (%)
125	SL	STREET LIGHTING -- CO OWNED & MAINTAINED (CONT'D.)												
126		UNDERGROUND DISTRIBUTION (CONT'D.)												
127		SODIUM VAPOR--DECORATIVE												
128		9,500 LUMEN TOWN & COUNTRY	72	2,922	8.970			646	0.0	15	2.3	0	646	2.3
129		9,500 LUMEN TOWN & COUNTRY (7)	240	9,740	20.790			4,990	0.1	117	2.3	0	4,990	2.3
130		9,500 LUMEN TOWN & COUNTRY (10)	20,064	814,264	13.020			261,233	6.2	5,989	2.3	0	261,233	2.3
131		9,500 LUMEN HOLOPHANE	24	1,064	9.281			223	0.0	5	2.2	0	223	2.2
132		9,500 LUMEN HOLOPHANE (7)	180	7,960	21.101			3,798	0.1	89	2.3	0	3,798	2.3
133		9,500 LUMEN HOLOPHANE (10)	5,988	285,468	13.331			79,826	1.9	1,832	2.3	0	79,826	2.3
134		9,500 LUMEN RECTILINEAR	0	0	9.420			0	0.0	0	0.0	0	0	0.0
135		9,500 LUMEN RECTILINEAR (5)	12	487	14.080			169	0.0	4	2.4	0	169	2.4
136		9,500 LUMEN RECTILINEAR (6)	24	974	15.980			384	0.0	8	2.1	0	384	2.1
137		9,500 LUMEN RECTILINEAR (11)	240	9,740	18.280			4,387	0.1	103	2.3	0	4,387	2.3
138		9,500 LUMEN RECTILINEAR (15)	1,152	46,752	18.180			20,943	0.5	483	2.3	0	20,943	2.3
139		9,500 LUMEN GAS REPLICA	0	0	16.988			0	0.0	0	0.0	0	0	0.0
140		9,500 LUMEN GAS REPLICA (7)	31,436	1,393,618	28.818			905,894	21.4	21,250	2.3	0	905,894	2.3
141		9,500 LUMEN GAS REPLICA (9)	188	7,448	36.718			6,169	0.1	143	2.3	0	6,169	2.3
142		9,500 LUMEN GAS REPLICA (10)	4,066	180,346	21.048			85,623	2.0	1,977	2.3	0	85,623	2.3
143		9,500 LUMEN ASPEN	45	1,995	9.782			440	0.0	10	2.3	0	440	2.3
144		9,500 LUMEN ASPEN (7)	3,420	151,620	21.802			73,879	1.7	1,737	2.4	0	73,879	2.4
145		9,500 LUMEN ASPEN (10)	720	31,920	13.832			9,959	0.2	229	2.3	0	9,959	2.3
146		16,000 LUMEN ASPEN	0	0	5.760			0	0.0	0	0.0	0	0	0.0
147		16,000 LUMEN ASPEN (7)	600	35,560	17.580			10,548	0.2	248	2.4	0	10,548	2.4
148		22,000 LUMEN (RECTILINEAR)	0	0	9.318			0	0.0	0	0.0	0	0	0.0
149		22,000 LUMEN (RECTILINEAR)(11)	876	74,679	18.178			15,924	0.4	374	2.3	0	15,924	2.3
150		22,000 LUMEN (RECTILINEAR)(15)	504	42,966	18.078			9,111	0.2	210	2.3	0	9,111	2.3
151		50,000 LUMEN (RECTILINEAR)	60	9,795	8.911			535	0.0	12	2.2	0	535	2.2
152		50,000 LUMEN (RECTILINEAR)(8)	96	15,672	15.471			1,485	0.1	35	2.4	0	1,485	2.4
153		50,000 LUMEN RECTILINEAR (9)	420	68,565	28.631			12,025	0.3	281	2.3	0	12,025	2.3
154		50,000 LUMEN (RECTILINEAR)(11)	156	25,467	17.771			2,772	0.1	65	2.3	0	2,772	2.3
155		50,000 LUMEN (RECTILINEAR)(12)	216	35,262	14.291			3,087	0.1	73	2.4	0	3,087	2.4
156		50,000 LUMEN (SETBACK)	0	0	12.795			0	0.0	0	0.0	0	0	0.0
157		50,000 LUMEN (SETBACK)(6)	0	0	18.185			0	0.0	0	0.0	0	0	0.0
158		METAL HALIDE												
159		14,000 LUMEN TOWN & COUNTRY	0	0	5.428			0	0.0	0	0.0	0	0	0.0
160		14,000 LUMEN TOWN & COUNTRY (7)	707	50,256	17.248			12,194	0.3	287	2.4	0	12,194	2.4
161		14,000 LUMEN TOWN & COUNTRY (10)	4,771	339,139	9.478			45,220	1.1	1,030	2.3	0	45,220	2.3
162		14,000 LUMEN GRANVILLE	0	0	7.907			0	0.0	0	0.0	0	0	0.0
163		14,000 LUMEN GRANVILLE (7)	3,470	252,732	19.727			68,453	1.6	1,610	2.4	0	68,453	2.4
164		14,000 LUMEN GRANVILLE (10)	133	9,687	11.957			1,590	0.1	37	2.3	0	1,590	2.3
165		14,500 LUMEN GAS REPLICA	0	0	14.449			0	0.0	0	0.0	0	0	0.0
166		14,500 LUMEN GAS REPLICA (10)	1,426	103,860	18.499			26,380	0.6	608	2.3	0	26,380	2.3
167		14,500 LUMEN GAS REPLICA (7)	4,026	293,227	26.289			105,759	2.5	2,484	2.3	0	105,759	2.3
168		TOTAL UNDERGROUND	155,662	9,821,129				2,751,105	65.0	64,013	2.3	0	2,751,105	2.3
169		ADD'L FACILITIES CHARGE:												
170		OVERHEAD	5,580		0.38			2,120	0.1	51	2.4		2,120	2.4
171		UNDERGROUND	160,501		0.81			130,006	3.1	3,049	2.3		130,006	2.3
172		TOTAL ADD'L FACILITIES CHG	166,081					132,126	3.2	3,100	2.3		132,126	2.3
173		TOTAL RATE SL	494,541	37,657,344				4,229,625	100.0	98,619	2.3	0	4,229,625	2.3

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(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.
(3) WITH 17' WOOD LAMINATED POLE.
(4) WITH 30' WOOD POLE.
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DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
PAGE 31 OF 44
WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	PROPOSED RATES (E) (¢/KWH)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (2) (H) ($)	PROPOSED TOTAL REVENUE (F + H) (I) ($)
1	TL	TRAFFIC LIGHTING							
2		SERVICE							
3		(A) WHERE COMPANY SUPPLIES							
4		ENERGY ONLY:							
5		DISTRIBUTION ENERGY AND							
6		EQUIPMENT CHARGE	341,488	17,161,137	0.3745	64,268	39.1		64,268
7		TRANSMISSION AND							
8		ANCILLARY CHARGE		17,161,137		0	0.0		0
9		GENERATION CHARGE		17,161,137		0	0.0	0	0
10		(B) WHERE COMPANY SUPPLIES							
11		ENERGY FROM A SEPARATELY							
12		METERED SOURCE AND							
13		LIMITED MAINTENANCE:							
14		ALL CONSUMPTION	0	0	2.5046	0	0.0	0	0
15		(C) WHERE COMPANY SUPPLIES							
16		ENERGY AND PROVIDES							
17		LIMITED MAINTENANCE:							
18		DISTRIBUTION ENERGY AND							
19		EQUIPMENT CHARGE	62,338	3,824,658	2.6204	100,221	60.9		100,221
20		TRANSMISSION AND							
21		ANCILLARY CHARGE		3,824,658		0	0.0		0
22		GENERATION CHARGE		3,824,658		0	0.0	0	0
23		TOTAL RATE TL	403,826	20,985,795		164,489	100.0	0	164,489

(1) THESE FIGURES REPRESENT NUMBER OF UNITS BILLED.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

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TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
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SCHEDULE E-4.1
PAGE 32 OF 44
WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	MOST CURRENT RATES (J) ($/UNIT)	CURRENT REVENUE LESS FUEL COST REVENUE (K) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L) (%)	REVENUE INCR LESS FUEL COST REV (F - K) (M) ($)	% INCR IN REV LESS FUEL COST REV (M / K) (N) (%)	FUEL COST REVENUE (2) (H) ($)	CURRENT TOTAL REVENUE (K + H) (K1) ($)	TOTAL REVENUE % INCREASE (M / K1) (O) (%)
1	TL	TRAFFIC LIGHTING										
2		SERVICE										
3		(A) WHERE COMPANY										
4		SUPPLIES ENERGY ONLY:										
5		DISTRIBUTION ENERGY AND										
6		EQUIPMENT CHARGE	341,488	17,161,137	0.3660	62,810	39.1	1,458	2.3		62,810	2.3
7		TRANSMISSION AND										
8		ANCILLARY CHARGE		17,161,137		0	0.0	0			0	
9		GENERATION CHARGE		17,161,137		0	0.0	0		0	0	
10		(B) WHERE COMPANY SUPPLIES										
11		ENERGY FROM A SEPARATELY										
12		METERED SOURCE AND										
13		LIMITED MAINTENANCE:										
14		ALL CONSUMPTION	0	0	2.4476	0	0.0	0	0.0	0	0	0.0
15		(C) WHERE COMPANY SUPPLIES										
16		ENERGY AND PROVIDES										
17		LIMITED MAINTENANCE:										
18		DISTRIBUTION ENERGY AND										
19		EQUIPMENT CHARGE	62,338	3,824,658	2.5607	97,938	60.9	2,283	2.3		97,938	2.3
20		TRANSMISSION AND										
21		ANCILLARY CHARGE		3,824,658		0	0.0	0			0	
22		GENERATION CHARGE		3,824,658		0	0.0	0		0	0	
23		TOTAL RATE TL	403,826	20,985,795		160,748	100.0	3,741	2.3	0	160,748	2.3

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DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
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SCHEDULE E-4.1
PAGE 33 OF 44
WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	PROPOSED RATES DISTRIBUTION ENERGY & EQUIPMENT (E) ($/UNIT)	TRANSMISSION & ANCILLARY (E) ($/UNIT)	GENERATION (2) (E) ($/UNIT)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (H) ($)	PROPOSED TOTAL REVENUE (F + H) (I) ($)
1	OL	OUTDOOR LIGHTING SERV									
2		PRIVATE OUTDOOR LIGHTING (OVHD):									
3		MERCURY VAPOR--STD UNIT (COBRA)									
4		7,000 LUMEN (OPEN REFRACTOR)	33,318	2,368,356	5.607			186,814	10.8	0	186,814
5		7,000 LUMEN	9,687	705,537	9.524			92,259	5.4	0	92,259
6		10,000 LUMEN	6,555	663,694	9.720			63,715	3.7	0	63,715
7		21,000 LUMEN	12,850	2,049,575	10.705			137,559	8.0	0	137,559
8		SODIUM VAPOR--STD UNIT (COBRA)									
9		9,500 LUMEN (OPEN REFRACTOR)	37,425	1,518,831	5.727			214,333	12.5	0	214,333
10		9,500 LUMEN	14,066	570,845	7.442			104,679	6.1	0	104,679
11		16,000 LUMEN	2,634	156,065	8.782			23,132	1.3	0	23,132
12		22,000 LUMEN	13,369	1,056,151	8.385			112,099	6.5	0	112,099
13		27,500 LUMEN	276	11,201	7.442			2,054	0.1	0	2,054
14		27,500 LUMEN (ENCL)	13	1,027	8.385			109	0.0	0	109
15		50,000 LUMEN	1,447	236,223	7.455			10,787	0.6	0	10,787
16		50,000 LUMEN (ENCL)	15,541	2,537,068	7.455			115,858	6.7	0	115,858
17		METAL HALIDE									
18		14,000 LUMEN	531	38,675	9.524			5,057	0.3	0	5,057
19		20,500 LUMEN	269	27,236	9.720			2,615	0.2	0	2,615
20		36,000 LUMEN	195	31,103	10.705			2,087	0.1	0	2,087
21		MERCURY VAPOR--DECORATIVE									
22		7,000 LUMEN (TOWN & COUNTRY)	1,163	82,670	12.751			14,829	0.9	0	14,829
23		7,000 LUMEN (ASPEN)	260	18,937	18.143			4,717	0.3	0	4,717
24		SODIUM VAPOR--DECORATIVE									
25		9,500 LUMEN (TOWN & COUNTRY)	804	32,629	19.451			15,639	0.9	0	15,639
26		9,500 LUMEN (HOLOPHANE)	240	10,640	20.188			4,845	0.3	0	4,845
27		9,500 LUMEN (GAS LIGHT REPLICA)	52	2,305	35.982			1,871	0.1	0	1,871
28		22,000 LUMEN (RECTILINEAR)	48	4,092	21.368			1,026	0.1	0	1,026
29		FLOOD LIGHTING (OVHD):									
30		MERCURY VAPOR									
31		21,000 LUMEN	8,346	1,331,187	9.999			82,617	4.8	0	82,617
32		SODIUM VAPOR									
33		9,500 LUMEN	1,333	54,087	6.909			9,210	0.5	0	9,210
34		22,000 LUMEN	11,253	959,318	7.317			82,338	4.8	0	82,338
35		30,000 LUMEN	954	81,329	7.317			6,980	0.4	0	6,980
36		50,000 LUMEN	49,254	8,196,687	8.050			396,495	23.1	0	396,495
37		METAL HALIDE									
38		20,500 LUMEN	611	52,088	7.317			4,471	0.3	0	4,471
39		36,000 LUMEN	2,022	322,509	9.898			20,016	1.2	0	20,016
40	TOTAL RATE OL		224,516	23,120,060				1,718,211	100.0	0	1,718,211

(1) THESE FIGURES REPRESENT NUMBER OF UNITS X 12.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

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WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	CURRENT RATES DISTRIBUTION ENERGY & EQUIPMENT (J) ($/UNIT)	CURRENT RATES TRANSMISSION & ANCILLARY (J) ($/UNIT)	CURRENT RATES GENERATION (2) (J) ($/UNIT)	CURRENT REVENUE LESS FUEL COST REVENUE (K) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L) (%)	REVENUE INCR LESS FUEL COST REV (F - K) (M) ($)	% INCR IN REV LESS FUEL COST REV (M / K) (N) (%)	FUEL COST REVENUE (H) ($)	CURRENT TOTAL REVENUE (K + H) (K1) ($)	TOTAL REVENUE % INCREASE (M / K1) (O) (%)
1	OL	OUTDOOR LIGHTING SERV												
2		PRIVATE OUTDOOR LIGHTING (OVHD):												
3		MERCURY VAPOR--STD UNIT (COBRA)												
4		7,000 LUMEN (OPEN REFRACTOR)	33,318	2,368,355	5.479			182,549	10.9	4,265	2.3	0	182,549	2.3
5		7,000 LUMEN	9,687	705,537	9.307			90,157	5.3	2,102	2.3	0	90,157	2.3
6		10,000 LUMEN	6,555	663,694	9.499			62,266	3.7	1,449	2.3	0	62,266	2.3
7		21,000 LUMEN	12,860	2,049,575	10.481			134,424	8.0	3,135	2.3	0	134,424	2.3
8		SODIUM VAPOR--STD UNIT (COBRA)												
9		9,500 LUMEN (OPEN REFRACTOR)	37,425	1,518,831	5.597			209,468	12.5	4,865	2.3	0	209,468	
10		9,500 LUMEN	14,066	570,845	7.273			102,302	6.1	2,377	2.3	0	102,302	2.3
11		16,000 LUMEN	2,634	156,065	8.582			22,605	1.3	527	2.3	0	22,605	2.3
12		22,000 LUMEN	13,369	1,056,151	8.194			109,546	6.5	2,553	2.3	0	109,546	2.3
13		27,500 LUMEN	276	11,201	7.273			2,007	0.1	47	2.3	0	2,007	2.3
14		27,500 LUMEN (ENCL)	13	1,027	8.194			107	0.0	2	1.9	0	107	1.9
15		50,000 LUMEN	1,447	236,223	7.285			10,541	0.6	246	2.3	0	10,541	2.3
16		50,000 LUMEN (ENCL)	15,541	2,537,068	7.285			113,216	6.7	2,642	2.3	0	113,216	2.3
17		METAL HALIDE												
18		14,000 LUMEN	531	38,675	9.307			4,942	0.3	115	2.3	0	4,942	2.3
19		20,500 LUMEN	289	27,236	9.499			2,555	0.2	60	2.3	0	2,555	2.3
20		36,000 LUMEN	195	31,103	10.461			2,040	0.1	47	2.3	0	2,040	2.3
21		MERCURY VAPOR--DECORATIVE												
22		7,000 LUMEN (TOWN & COUNTRY)	1,163	82,670	12.461			14,492	0.9	337	2.3	0	14,492	2.3
23		7,000 LUMEN (ASPEN)	260	18,937	17.730			4,610	0.3	107	2.3	0	4,610	2.3
24		SODIUM VAPOR--DECORATIVE												
25		9,500 LUMEN (TOWN & COUNTRY)	804	32,629	19.008			15,282	0.9	357	2.3	0	15,282	2.3
26		9,500 LUMEN (HOLOPHANE)	240	10,640	19.728			4,735	0.3	110	2.3	0	4,735	2.3
27		9,500 LUMEN (GAS LIGHT REPLICA)	52	2,305	35.183			1,828	0.1	43	2.4	0	1,828	2.4
28		22,000 LUMEN (RECTILINEAR)	48	4,092	20.879			1,002	0.1	24	2.4	0	1,002	2.4
29		FLOOD LIGHTING (OVHD):												
30		MERCURY VAPOR												
31		21,000 LUMEN	8,346	1,331,187	9.674			80,739	4.8	1,878	2.3	0	80,739	2.3
32		SODIUM VAPOR												
33		9,500 LUMEN	1,333	54,087	6.752			9,000	0.5	210	2.3	0	9,000	2.3
34		22,000 LUMEN	11,253	959,316	7.150			80,459	4.8	1,879	2.3	0	80,459	2.3
35		30,000 LUMEN	954	81,329	7.150			6,821	0.4	159	2.3	0	6,821	2.3
36		50,000 LUMEN	49,254	8,196,687	7.867			387,481	23.1	9,014	2.3	0	387,481	2.3
37		METAL HALIDE												
38		20,500 LUMEN	611	52,085	7.150			4,369	0.3	102	2.3	0	4,369	2.3
39		36,000 LUMEN	2,022	322,509	9.674			19,561	1.2	455	2.3	0	19,561	2.3
40		TOTAL RATE OL	224,516	23,120,060				1,679,104	100.0	39,107	2.3	0	1,679,104	2.3

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DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

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PAGE 35 OF 44
WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	PROPOSED RATES DISTRIBUTION ENERGY & EQUIPMENT (E) ($/UNIT)	PROPOSED RATES TRANSMISSION & ANCILLARY (E) ($/UNIT)	PROPOSED RATES GENERATION (2) (E) ($/UNIT)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (H) ($)	PROPOSED TOTAL REVENUE (F + H) (I) ($)
1	NSU	NON STANDARD STREET LIGHT UNITS									
2	COMPANY OWNED:										
3	STEEL BOULEVARD UNDGRD:										
4		W 15' STEEL POLE:									
5		1,000 LUMEN INCANDESCENT	12	270	6.246			75	0.1	0	75
6		4,000 LUMEN INCANDESCENT	162	16,565	13.093			2,121	1.6	0	2,121
7		6,000 LUMEN INCANDESCENT	3,217	451,633	12.652			40,701	31.6	0	40,701
8	STEEL BOULEVARD UNDGRD										
9		W 30' STEEL POLE:									
10		50,000 LUMEN SODIUM VAPOR	162	26,447	11.702			1,896	1.5	0	1,896
11	OVERHEAD DISTRIBUTION										
12		2,500 LUMEN INCANDESCENT	1,552	79,669	3.868			6,003	4.7	0	6,003
13		6,000 LUMEN INCANDESCENT	12	1,685	1.469			18	0.0	0	18
14		2,500 LUMEN MERCURY VAPOR	16,784	668,563	4.178			70,124	54.5	0	70,124
15	TOTAL COMPANY OWNED		21,901	1,244,831				120,938	94.0	0	120,938
16	CUSTOMER OWNED:										
17	STEEL POLE OH/UG LIMITED MAINT:										
18		21,000 LUMEN MERCURY VAPOR	230	36,685	0.130			30	0.0	0	30
19		21,000 LUMEN MERCURY VAPOR									
20		W 30' POLE	758	120,901	10.172			7,710	6.0	0	7,710
21	TOTAL CUSTOMER OWNED		988	157,586				7,740	6.0	0	7,740
22	TOTAL RATE NSU		22,889	1,402,417				128,678	100.0	0	128,678

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DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	CURRENT RATES DISTRIBUTION ENERGY & EQUIPMENT (J) ($/UNIT)	CURRENT RATES TRANSMISSION & ANCILLARY (J) ($/UNIT)	CURRENT RATES GENERATION (2) (J) ($/UNIT)	CURRENT REVENUE LESS FUEL COST REVENUE (K) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L) (%)	REVENUE INCR LESS FUEL COST REV (F - K) (M) ($)	% INCR IN REV LESS FUEL COST REV (M / K) (N) (%)	FUEL COST REVENUE (H) ($)	CURRENT TOTAL REVENUE (K + H) (K1) ($)	TOTAL REVENUE % INCREASE (M / K1) (O) (%)
1	NSU	NON STANDARD STREET LIGHT UNITS												
2		COMPANY OWNED												
3		STEEL BOULEVARD UNDGRD:												
4		W 16' STEEL POLE:												
5		1,000 LUMEN INCANDESCENT	12	270	6.104			73	0.1	2	2.7	0	73	2.7
6		4,000 LUMEN INCANDESCENT	162	16,565	12.795			2,073	1.6	46	2.3	0	2,073	2.3
7		6,000 LUMEN INCANDESCENT	3,217	451,633	12.364			39,775	31.6	926	2.3	0	39,775	2.3
8		STEEL BOULEVARD UNDGRD												
9		W 30' STEEL POLE:												
10		50,000 LUMEN SODIUM VAPOR	162	26,447	11.436			1,853	1.5	43		0	1,853	2.3
11		OVERHEAD DISTRIBUTION												
12		2,500 LUMEN INCANDESCENT	1,552	79,669	3.780			5,867	4.7	136		0	5,867	2.3
13		6,000 LUMEN INCANDESCENT	12	1,685	1.436			17	0.0	1		0	17	5.9
14		2,500 LUMEN MERCURY VAPOR	16,784	668,563	4.083			68,529	54.5	1,595		0	68,529	2.3
15		TOTAL COMPANY OWNED	21,901	1,244,831				118,187	94.0	2,751		0	118,187	2.3
16		CUSTOMER OWNED												
17		STEEL POLE OH/UG LIMITED MAINT:												
18		21,000 LUMEN MERCURY	230	36,685	0.127			29	0.0	1		0	29	3.4
19		21,000 LUMEN MERCURY												
20		W 30' POLE	758	120,901	9.940			7,535	6.0	175		0	7,535	2.3
21		TOTAL CUSTOMER OWNED	988	157,586				7,564	6.0	176		0	7,564	2.3
22		TOTAL RATE NSU	22,889	1,402,417				125,751	100.0	2,927	2.3	0	125,751	2.3

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DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

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J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	PROPOSED RATES DISTRIBUTION ENERGY & EQUIPMENT (E) ($/UNIT)	PROPOSED RATES TRANSMISSION & ANCILLARY (E) ($/UNIT)	PROPOSED RATES GENERATION (2) (E) ($/UNIT)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (H) ($)	PROPOSED TOTAL REVENUE (F + H) (I) ($)
1	NSP	NON STD PRIVATE OUTDOOR LIGHTING									
2	POL	PRIVATE OUTDOOR LIGHT UNITS:									
3		9,500 LUMEN SODIUM VAPOR									
4		TOWN & COUNTRY	3,829	155,394	8.802			33,703	13.7	0	33,703
5		2,500 LUMEN MERCURY VAPOR									
6		OPEN REFRACTOR	13,093	521,535	6.929			90,721	36.8	0	90,721
7		2,500 LUMEN MERCURY VAPOR									
8		ENCLOSED REFRACTOR	2,787	111,013	9.795			27,299	11.1	0	27,299
9	TOTAL RATE POL		19,709	787,941				151,723	61.6	0	151,723
10	URD	UNDERGROUND STREET LIGHTING:									
11		MERCURY VAPOR									
12		7,000 LUMEN W/ 17' FIBERGLASS POLE	6,005	426,826	12.501			75,069	30.5	0	75,069
13		7,000 LUMEN W/ 30' WOOD POLE	1,264	89,849	11.255			14,226	5.8	0	14,226
14	TOTAL RATE URD		7,269	516,676				89,295	36.3	0	89,295
15	FL	FLOOD LIGHTING:									
16		MERCURY VAPOR									
17		52,000 LUMEN W/ 35' WOOD POLE	541	206,510	9.608			5,198	2.1	0	5,198
18	TOTAL RATE FL		541	206,510				5,198	2.1	0	5,198
19	TOTAL RATE NSP		27,519	1,511,127				246,216	100.0	0	246,216

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DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
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WITNESS:
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CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	CURRENT RATES DISTRIBUTION ENERGY & EQUIPMENT (J) ($/UNIT)	CURRENT RATES TRANSMISSION & ANCILLARY (J) ($/UNIT)	CURRENT RATES GENERATION (2) (J) ($/UNIT)	CURRENT REVENUE LESS FUEL COST REVENUE (K) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L) (%)	REVENUE INCR LESS FUEL COST REV (F - K) (M) ($)	% INCR IN REV LESS FUEL COST REV (M / K) (N) (%)	FUEL COST REVENUE (H) ($)	CURRENT TOTAL REVENUE (K + H) (K1) ($)	TOTAL REVENUE % INCREASE (M / K1) (O) (%)
1	NSP	NON STD PRIVATE OUTDOOR LIGHTING												
2	POL	PRIVATE OUTDOOR LIGHT UNITS:												
3		9,500 LUMEN SODIUM VAPOR												
4		TOWN & COUNTRY	3,829	155,394	8.602			32,937	13.7	766	2.3	0	32,937	2.3
5		2,500 LUMEN MERCURY VAPOR												
6		OPEN REFRACTOR	13,093	521,535	6.771			88,653	36.8	2,068	2.3	0	88,653	2.3
7		2,500 LUMEN MERCURY VAPOR												
8		ENCLOSED REFRACTOR	2,787	111,013	9.572			26,677	11.1	622	2.3	0	26,677	2.3
9	TOTAL RATE POL		19,709	787,941				148,267	61.6	3,456	2.3	0	148,267	2.3
10	URD	UNDERGROUND STREET LIGHTING												
11		MERCURY VAPOR												
12		7,000 LUMEN W/ 17' FIBERGLASS POLE	6,005	426,826	12.216			73,357	30.5	1,712	2.3	0	73,357	2.3
13		7,000 LUMEN W/ 30' WOOD POLE	1,264	89,849	10.999			13,903	5.8	323	2.3	0	13,903	2.3
14	TOTAL RATE URD		7,269	516,676				87,260	36.3	2,035	2.3	0	87,260	2.3
15	FL	FLOOD LIGHT												
16		MERCURY VAPOR												
17		52,000 LUMEN W/ 35' WOOD POLE	541	206,510	9.389			5,079	2.1	119	2.3	0	5,079	2.3
18	TOTAL RATE FL		541	206,510				5,079	2.1	119	2.3	0	5,079	2.3
19	TOTAL RATE NSP		27,519	1,511,127				240,606	100.0	5,610	2.3	0	240,606	2.3

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DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
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FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
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J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	PROPOSED RATES DISTRIBUTION ENERGY & EQUIPMENT (E) ($/UNIT)/ (¢/KWH)	TRANSMISSION & ANCILLARY (E) ($/UNIT)/ (¢/KWH)	GENERATION (2) (E) ($/UNIT)/ (¢/KWH)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (H) ($)	PROPOSED TOTAL REVENUE (F + H) (I) ($)
1	SC	STREET LIGHTING -									
2		CUST OWNED / LIMITED MAINTENANCE									
3		MERCURY VAPOR--STD UNIT (COBRA)									
4		21,000 LUMEN	888	132,312	0.287			255	0.1	0	255
5		SODIUM VAPOR--STD UNIT (COBRA)									
6		9,500 LUMEN	151,800	6,160,550	1.125			170,775	45.5	0	170,775
7		9,500 LUMEN (3)	48	1,948	5.637			271	0.1	0	271
8		9,500 LUMEN (4)	300	12,175	5.893			1,768	0.5	0	1,768
9		9,500 LUMEN (5)	12	487	6.640			80	0.0	0	80
10		9,500 LUMEN (7)	12	487	13.220			159	0.0	0	159
11		16,000 LUMEN	20,208	1,197,324	1.125			22,734	6.1	0	22,734
12		16,000 LUMEN (4)	36	2,133	5.893			212	0.1	0	212
13		22,000 LUMEN	70,812	5,594,148	1.126			79,734	21.3	0	79,734
14		22,000 LUMEN (4)	228	18,012	5.894			1,344	0.4	0	1,344
15		27,500 LUMEN	2,352	259,308	0.431			1,014	0.3	0	1,014
16		50,000 LUMEN	5,076	828,657	0.656			3,330	0.9	0	3,330
17		50,000 LUMEN (5)	24	3,918	6.172			148	0.0	0	148
18		50,000 LUMEN (6)	24	3,918	12.884			309	0.1	0	309
19		SODIUM VAPOR--DECORATIVE									
20		16,000 LUMEN (HADCO)	948	56,169	1.439			1,364	0.4	0	1,364
21		22,000 LUMEN (RECTILINEAR)	96	8,184	0.947			91	0.0	0	91
22		50,000 LUMEN (RECTILINEAR)	516	84,237	0.970			601	0.1	0	601
23		50,000 LUMEN (RECTILINEAR)(5)	672	109,704	6.486			4,359	1.2	0	4,359
24		TOTAL CUST OWNED / LTD MAINT	254,052	14,473,671				288,448	77.1	0	288,448
25		CUST OWNED/CUST MAINT									
26		ENERGY ONLY		19,556,164	0.439			85,847	22.9	0	85,847
27		USAGE < 150 KWH PER POINT OF DEL		6,062	0.439			22	0.0	0	22
28	TOTAL RATE SC		254,052	34,033,867				374,317	100.0	0	374,317

(1) THESE FIGURES REPRESENT NUMBER OF UNITS X 12.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.
(3) WITH 30' WOOD POLE.
(4) WITH 35' WOOD POLE.
(5) WITH 40' WOOD POLE.
(6) WITH 28' ALUM POLE.
(7) WITH 12' ALUM POLE.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X_ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
PAGE 40 OF 44
WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D)	CURRENT RATES DISTRIBUTION ENERGY & EQUIPMENT (J)	CURRENT RATES TRANSMISSION & ANCILLARY (J)	CURRENT RATES GENERATION (2) (J)	CURRENT REVENUE LESS FUEL COST REVENUE (K)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L)	REVENUE INCR LESS FUEL COST REV (F - K) (M)	% INCR IN REV LESS FUEL COST REV (M / K) (N)	FUEL COST REVENUE (H)	CURRENT TOTAL REVENUE (K + H) (K1)	TOTAL REVENUE % INCREASE (M / K1) (O)
				(KWH)	($/UNIT)/ (¢/KWH)	($/UNIT)/ (¢/KWH)	($/UNIT)/ (¢/KWH)	($)	(%)	($)	(%)	($)	($)	(%)
1	SC	STREET LIGHTING -												
2		CUST OWNED / LIMITED MAINTENANCE												
3		MERCURY VAPOR--STD UNIT (COBRA)												
4		21,000 LUMEN	888	132,312	0.260			249	0.1	6	2.4	0	249	2.4
5		SODIUM VAPOR--STD UNIT (COBRA)												
6		9,500 LUMEN	151,800	6,160,550	1.099			166,828	45.5	3,947	2.4	0	166,828	2.4
7		9,500 LUMEN (3)	48	1,948	5.509			264	0.1	7	2.7	0	264	2.7
8		9,500 LUMEN (4)	300	12,176	5.759			1,728	0.5	40	2.3	0	1,728	2.3
9		9,500 LUMEN (5)	12	487	6.489			78	0.0	2	2.6	0	78	2.6
10		9,500 LUMEN (7)	12	487	12.919			155	0.0	4	2.6	0	155	2.6
11		16,000 LUMEN	20,208	1,197,324	1.099			22,209	6.1	526	2.4	0	22,209	2.4
12		16,000 LUMEN (4)	36	2,133	5.759			207	0.1	5	2.4	0	207	2.4
13		22,000 LUMEN	70,812	5,694,148	1.100			77,893	21.3	1,841	2.4	0	77,893	2.4
14		22,000 LUMEN (4)	228	18,012	5.760			1,313	0.4	31	2.4	0	1,313	2.4
15		27,500 LUMEN	2,352	259,308	0.421			990	0.3	24	2.4	0	990	2.4
16		50,000 LUMEN	5,076	828,657	0.641			3,254	0.9	76	2.3	0	3,254	2.3
17		50,000 LUMEN (5)	24	3,918	6.031			145	0.0	3	2.1	0	145	2.1
18		50,000 LUMEN (6)	24	3,918	12.591			302	0.1	7	2.3	0	302	2.3
19		SODIUM VAPOR--DECORATIVE												
20		16,000 LUMEN (HADCO)	948	56,169	1.406			1,333	0.4	31	2.3	0	1,333	2.3
21		22,000 LUMEN (RECTILINEAR)	96	8,184	0.925			89	0.0	2	2.2	0	89	2.2
22		50,000 LUMEN (RECTILINEAR)	516	84,237	0.948			469	0.1	12	2.6	0	469	2.5
23		50,000 LUMEN (RECTILINEAR)(5)	672	109,704	6.338			4,259	1.2	100	2.3	0	4,259	2.3
24		TOTAL CUST OWNED / LTD MAINT	254,052	14,473,871				281,785	77.1	6,663	2.4	0	281,785	2.4
25		CUST OWNED/CUST MAINT												
26		ENERGY ONLY	0	19,555,164	0.4290			83,892	22.9	1,955	2.3	0	83,892	2.3
27		USAGE < 150 KWH PER POINT OF DEL	0	5,052	0.4290			22	0.0	0	0.0	0	22	0.0
28	TOTAL RATE SC		254,052	34,033,887				365,699	100.0	8,618	2.4	0	365,699	2.4

(1) THESE FIGURES REPRESENT NUMBER OF UNITS X 12.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.
(3) WITH 30' WOOD POLE.
(4) WITH 35' WOOD POLE.
(5) WITH 40' WOOD POLE.
(6) WITH 28' ALUM POLE.
(7) WITH 12' ALUM POLE.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
PAGE 41 OF 44
WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	PROPOSED RATES DISTRIBUTION ENERGY & EQUIPMENT (E) ($/UNIT)	TRANSMISSION & ANCILLARY (E) ($/UNIT)	GENERATION (2) (E) ($/UNIT)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (H) ($)	PROPOSED TOTAL REVENUE (F + H) (I) ($)
1	SE	STREET LIGHTING --									
2		OVERHEAD EQUIVALENT									
3		MERCURY VAPOR									
4		7,000 LUMEN (TOWN & COUNTRY)	19,336	1,374,216	3.379			65,336	18.9	0	65,336
5		7,000 LUMEN (HOLOPHANE)	2,196	159,942	3.332			7,317	2.2	0	7,317
6		7,000 LUMEN (GAS REPLICA)	3,551	258,631	3.332			11,832	3.4	0	11,832
7		7,000 LUMEN (ASPEN)	2,640	192,280	3.332			8,796	2.5	0	8,796
8		SODIUM VAPOR									
9		9,500 LUMEN (TOWN & COUNTRY)	20,022	812,560	5.434			108,800	31.5	0	108,800
10		9,500 LUMEN (HOLOPHANE)	1,956	86,716	5.333			10,431	3.0	0	10,431
11		9,500 LUMEN (RECTILINEAR)	72	2,922	5.434			391	0.1	0	391
12		9,500 LUMEN (GAS REPLICA)	6,876	304,836	5.333			36,670	10.6	0	36,670
13		9,500 LUMEN (ASPEN)	3,720	164,920	5.333			19,839	5.8	0	19,839
14		22,000 LUMEN (RECTILINEAR)	2,108	179,707	5.685			11,984	3.5	0	11,984
15		50,000 LUMEN (RECTILINEAR)	1,296	211,572	7.162			9,282	2.7	0	9,282
16		METAL HALIDE									
17		14,000 LUMEN (TOWN & COUNTRY)	6,862	487,774	3.379			23,187	6.7	0	23,187
18		14,000 LUMEN (GRANVILLE)	2,943	214,349	3.332			9,806	2.8	0	9,806
19		14,400 (RECTANGULAR CUTOFF)	216	15,732	9.451			2,041	0.6	0	2,041
20		14,500 LUMEN (GAS REPLICA)	1,462	106,482	3.332			4,871	1.4	0	4,871
21		36,000 LUMEN (LOW PROFILE)	1,776	280,164	8.148			14,471	4.3	0	14,471
22	TOTAL RATE SE		77,032	4,852,803				345,054	100.0	0	345,054

(1) THESE FIGURES REPRESENT NUMBER OF UNITS X 12.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
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WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	CURRENT RATES DISTRIBUTION ENERGY & EQUIPMENT (J) ($/UNIT)	CURRENT RATES TRANSMISSION & ANCILLARY (J) ($/UNIT)	CURRENT RATES GENERATION (2) (J) ($/UNIT)	CURRENT REVENUE LESS FUEL COST REVENUE (K) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L) (%)	REVENUE INCR LESS FUEL COST REV (F - K) (M) ($)	% INCR IN REV LESS FUEL COST REV (M / K) (N) (%)	FUEL COST REVENUE (H) ($)	CURRENT TOTAL REVENUE (K + H) (K1) ($)	TOTAL REVENUE % INCREASE (M / K1) (O) (%)
1	SE	STREET LIGHTING --												
2		OVERHEAD EQUIVALENT												
3		MERCURY VAPOR												
4		7,000 LUMEN (TOWN & COUNTRY)	19,336	1,374,216	3.302			63,847	18.9	1,469	2.3	0	63,847	2.3
5		7,000 LUMEN (HOLOPHANE)	2,196	159,942	3.258			7,150	2.2	167	2.3	0	7,150	2.3
6		7,000 LUMEN (GAS REPLICA)	3,551	258,631	3.256			11,562	3.4	270	2.3	0	11,562	2.3
7		7,000 LUMEN (ASPEN)	2,640	192,260	3.256			8,596	2.5	200	2.3	0	8,596	2.3
8		SODIUM VAPOR												
9		9,500 LUMEN (TOWN & COUNTRY)	20,022	812,560	5.310			106,317	31.5	2,483	2.3	0	106,317	2.3
10		9,500 LUMEN (HOLOPHANE)	1,955	86,716	5.212			10,195	3.0	236	2.3	0	10,195	2.3
11		9,500 LUMEN (RECTILINEAR)	72	2,922	5.310			382	0.1	9	2.4	0	382	2.4
12		9,500 LUMEN (GAS REPLICA)	6,878	304,838	5.212			35,838	10.6	832	2.3	0	35,838	2.3
13		9,500 LUMEN (ASPEN)	3,720	164,920	5.212			19,389	5.8	450	2.3	0	19,389	2.3
14		22,000 LUMEN (RECTILINEAR)	2,108	179,707	5.556			11,712	3.5	272	2.3	0	11,712	2.3
15		50,000 LUMEN (RECTILINEAR)	1,296	211,572	6.999			9,071	2.7	211	2.3	0	9,071	2.3
16		METAL HALIDE												
17		14,000 LUMEN (TOWN & COUNTRY)	6,862	487,774	3.302			22,658	6.7	529	2.3	0	22,658	2.3
18		14,000 LUMEN (GRANVILLE)	2,943	214,349	3.256			9,582	2.8	224	2.3	0	9,582	2.3
19		14,400 (RECTANGULAR CUTOFF)	216	15,732	9.236			1,995	0.6	46	2.3	0	1,995	2.3
20		14,500 LUMEN (GAS REPLICA)	1,462	106,482	3.256			4,760	1.4	111	2.3	0	4,760	2.3
21		36,000 LUMEN (LOW PROFILE)	1,776	280,164	7.962			14,141	4.3	330	2.3	0	14,141	2.3
22	TOTAL RATE SE		77,032	4,852,803				337,195	100.0	7,859	2.3	0	337,195	2.3

(1) THESE FIGURES REPRESENT NUMBER OF UNITS X 12.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

WITNESS:
J.E. ZIOLKOWSKI

PROPOSED ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	PROPOSED RATES(2) (E) (¢/KWH)	PROPOSED REVENUE LESS FUEL COST REVENUE (F) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (G) (%)	FUEL COST REVENUE (H) ($)	PROPOSED TOTAL REVENUE (F + H) (I) ($)
1	UOLS	UNMETERED OUTDOOR LIGHTING SERV							
2		BASE RATE:							
3		DISTRIBUTION CHARGE	3,653	301,104	0.4393	1,323	100.0		1,323
4		TRANSMISSION AND							
5		ANCILLARY SERVICES CHARGE	3,653	301,104		0	0.0		0
6		GENERATION CHARGE	3,653	301,104		0	0.0	0	0
7	TOTAL RATE UOLS		3,653	301,104		1,323	100.0	0	1,323

(1) THESE FIGURES REPRESENT NUMBER OF UNITS X 12.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
ANNUALIZED TEST YEAR REVENUES AT PROPOSED VS. MOST CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
(ELECTRIC SERVICE)

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).:

SCHEDULE E-4.1
PAGE 44 OF 44
WITNESS:
J.E. ZIOLKOWSKI

CURRENT ANNUALIZED

LINE NO.	RATE CODE (A)	CLASS / DESCRIPTION (B)	CUSTOMER BILLS(1) (C)	SALES (D) (KWH)	MOST CURRENT RATES(2) (J) ($/UNIT)	CURRENT REVENUE LESS FUEL COST REVENUE (K) ($)	% OF REV TO TOTAL LESS FUEL COST REVENUE (L) (%)	REVENUE INCR LESS FUEL COST REV (F - K) (M) ($)	% INCR IN REV LESS FUEL COST REV (M / K) (N) (%)	FUEL COST REVENUE (H) ($)	CURRENT TOTAL REVENUE (K + H) (K1) ($)	TOTAL REVENUE % INCREASE (M / K1) (O) (%)
1	UOLS	UNMETERED OUTDOOR LIGHTING SERV										
2		BASE RATE:										
3		DISTRIBUTION CHARGE	3,653	301,104	0.4293	1,293	100.0	30	2.3		1,293	2.3
4		TRANSMISSION AND										
5		ANCILLARY SERVICES CHARGE	3,653	301,104		0	0.0	0			0	
6		GENERATION CHARGE	3,653	301,104		0	0.0	0		0	0	
7	TOTAL RATE UOLS		3,653	301,104		1,293	100.0	30	2.3	0	1,293	2.3

(1) THESE FIGURES REPRESENT NUMBER OF UNITS X 12.
(2) REFLECTS FUEL COMPONENT OF 0.0000 ¢ PER KWH.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
TYPICAL BILL COMPARISON
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
ELECTRIC SERVICE

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).: SEE BELOW

SCHEDULE E-6
PAGE 1 OF 7
WITNESS:
J.E. ZIOLKOWSKI

LINE NO.	RATE CODE	LEVEL of DEMAND (A)	LEVEL of USE (B)	BILL DATA (2) CURRENT BILL (C)	PROPOSED BILL (D)	DOLLAR INCR/(DECR) (D - C) (E)	PERCENT INCR/(DECR) (E / C) (F)	FUEL COST (1) (G)	TOTAL CURRENT BILL (C + G) (H)	TOTAL PROPOSED BILL (D + G) (I)	PERCENT INCR/(DECR) (I-H) /H (J)
		(KW)	(KWH)	($)	($)	($)	(%)	($)	($)	($)	(%)
1	RS	SUMMER									
2		NA	300	31.10	36.39	5.29	17.0	3.66	34.76	40.05	15.2
3		NA	400	39.98	45.19	5.21	13.0	4.88	44.86	50.07	11.6
4		NA	500	48.85	53.99	5.14	10.5	6.10	54.95	60.09	9.4
5		NA	800	75.46	80.37	4.91	6.5	9.76	85.22	90.13	5.8
6		NA	1,000	93.20	97.97	4.77	5.1	12.20	105.40	110.17	4.5
7		NA	1,500	145.23	149.64	4.41	3.0	18.29	163.52	167.93	2.7
8		NA	2,000	197.27	201.31	4.04	2.0	24.39	221.66	225.70	1.8
9	RS	WINTER									
10		NA	300	31.10	36.39	5.29	17.0	3.66	34.76	40.05	15.2
11		NA	400	39.98	45.19	5.21	13.0	4.88	44.86	50.07	11.6
12		NA	500	48.85	53.99	5.14	10.5	6.10	54.95	60.09	9.4
13		NA	800	75.46	80.37	4.91	6.5	9.76	85.22	90.13	5.8
14		NA	1,000	93.20	97.97	4.77	5.1	12.20	105.40	110.17	4.5
15		NA	1,500	119.59	124.00	4.41	3.7	18.29	137.88	142.29	3.2
16		NA	3,000	198.76	202.06	3.30	1.7	36.59	235.35	238.65	1.4
17		NA	6,000	357.09	358.20	1.11	0.3	73.18	430.27	431.38	0.3
18	ORH	SUMMER									
19		NA	1,000	92.22	96.41	4.19	4.5	12.20	104.42	108.61	4.0
20		NA	1,500	143.62	147.04	3.42	2.4	18.29	161.91	165.33	2.1
21		NA	2,000	195.02	197.66	2.64	1.4	24.39	219.41	222.05	1.2
22		NA	3,000	297.82	298.90	1.08	0.4	36.59	334.41	335.49	0.3
23	ORH	WINTER									
24		20	1,000	92.21	96.40	4.19	4.5	12.20	104.41	108.60	4.0
25		20	2,000	143.29	146.76	3.47	2.4	24.39	167.68	171.15	2.1
26		20	3,000	194.35	197.09	2.74	1.4	36.59	230.94	233.68	1.2
27		20	6,000	303.37	304.65	1.28	0.4	73.18	376.55	377.83	0.3

(1) REFLECTS FUEL AND ECONOMY PURCHASED POWER RIDER (FPP) OF 1.2196 ¢ PER KWH AS OF JUNE 1, 2008.
(2) INCLUDES RIDERS TCR, AAC, DSMR, RTC, IMF, SRT AS OF JUNE 1, 2008.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
TYPICAL BILL COMPARISON
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
ELECTRIC SERVICE

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).: SEE BELOW

WITNESS:
J.E. ZIOLKOWSKI

LINE NO.	RATE CODE	LEVEL of DEMAND (A)	LEVEL OFF-PEAK USE (B)	LEVEL ON-PEAK USE (B)	BILL DATA (2) CURRENT BILL (C)	PROPOSED BILL (D)	DOLLAR INCR/(DECR) (D - C) (E)	PERCENT INCR/(DECR) (E / C) (F)	FUEL COST (1) (G)	TOTAL CURRENT BILL (C + G) (H)	TOTAL PROPOSED BILL (D + G) (I)	PERCENT INCR/(DECR) (I-H) /H (J)
		(KW)	(KWH)	(KWH)	($)	($)	($)	(%)	($)	($)	($)	(%)
1	TD	SUMMER										
2		NA	1,000	400	116.35	121.06	4.71	4.0	17.07	133.42	138.13	3.5
3		NA	1,500	500	150.87	155.33	4.46	3.0	24.39	175.26	179.72	2.5
4		NA	1,460	540	156.35	160.76	4.41	2.8	24.39	180.74	185.15	2.4
5		NA	2,500	500	185.62	189.84	4.22	2.3	36.59	222.21	226.43	1.9
6		NA	2,700	600	209.71	213.76	4.05	1.9	40.25	249.96	254.01	1.6
7		NA	2,700	700	226.87	230.77	3.90	1.7	41.47	268.34	272.24	1.5
8		NA	2,800	700	230.35	234.22	3.87	1.7	42.69	273.04	276.91	1.4
9		NA	3,700	800	278.77	282.30	3.53	1.3	54.88	333.65	337.18	1.1
10		NA	4,500	1,000	340.87	343.93	3.06	0.9	67.08	407.95	411.01	0.8
11	TD	WINTER										
12		NA	1,000	400	102.67	107.50	4.83	4.7	17.07	119.74	124.57	4.0
13		NA	1,500	500	133.78	138.38	4.60	3.4	24.39	158.17	162.77	2.9
14		NA	1,460	540	137.89	142.45	4.56	3.3	24.39	162.28	166.84	2.8
15		NA	2,500	500	168.54	172.90	4.36	2.6	36.59	205.13	209.49	2.1
16		NA	2,700	600	189.21	193.42	4.21	2.2	40.25	229.46	233.67	1.8
17		NA	2,700	700	202.94	207.04	4.10	2.0	41.47	244.41	248.51	1.7
18		NA	2,800	700	206.42	210.49	4.07	2.0	42.69	249.11	253.18	1.6
19		NA	3,700	800	251.42	255.17	3.75	1.5	54.88	306.30	310.05	1.2
20		NA	4,500	1,000	306.69	310.04	3.35	1.1	67.08	373.77	377.12	0.9

(1) REFLECTS FUEL AND ECONOMY PURCHASED POWER RIDER (FPP) OF 1.2196 ¢ PER KWH AS OF JUNE 1, 2008.
(2) INCLUDES RIDERS TCR, AAC, DSMR, RTC, IMF, SRT AS OF JUNE 1, 2008.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
TYPICAL BILL COMPARISON
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
ELECTRIC SERVICE

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).: SEE BELOW

SCHEDULE E-5
PAGE 3 OF 7
WITNESS:
J.E. ZIOLKOWSKI

LINE NO.	RATE CODE	LEVEL of DEMAND (A)	LEVEL of USE (B)	BILL DATA (2) CURRENT BILL (C)	PROPOSED BILL (D)	DOLLAR INCR/(DECR) (D - C) (E)	PERCENT INCR/(DECR) (E / C) (F)	FUEL COST (1) (G)	TOTAL CURRENT BILL (C + G) (H)	TOTAL PROPOSED BILL (D + G) (I)	PERCENT INCR/(DECR) (I-H) /H (J)
		(KW)	(KWH)	($)	($)	($)	(%)	($)	($)	($)	(%)
1	CUR	SUMMER									
2		NA	300	31.25	36.54	5.29	16.9	3.66	34.91	40.20	15.2
3		NA	400	40.16	45.37	5.21	13.0	4.88	45.04	50.25	11.6
4		NA	500	49.08	54.22	5.14	10.5	6.10	55.18	60.32	9.3
5		NA	800	75.84	80.75	4.91	6.5	9.76	85.60	90.51	5.7
6		NA	1,000	93.67	98.44	4.77	5.1	12.20	105.87	110.64	4.5
7		NA	1,500	145.85	150.26	4.41	3.0	18.29	164.14	168.55	2.7
8		NA	2,000	198.03	202.07	4.04	2.0	24.39	222.42	226.46	1.8
9	CUR	WINTER									
10		NA	300	31.25	36.54	5.29	16.9	3.66	34.91	40.20	15.2
11		NA	400	40.16	45.37	5.21	13.0	4.88	45.04	50.25	11.6
12		NA	500	49.08	54.22	5.14	10.5	6.10	55.18	60.32	9.3
13		NA	800	75.84	80.75	4.91	6.5	9.76	85.60	90.51	5.7
14		NA	1,000	93.67	98.44	4.77	5.1	12.20	105.87	110.64	4.5
15		NA	1,500	120.48	124.89	4.41	3.7	18.29	138.77	143.18	3.2
16		NA	3,000	200.93	204.23	3.30	1.6	36.59	237.52	240.82	1.4
17		NA	6,000	361.83	362.94	1.11	0.3	73.18	435.01	436.12	0.3
18	RS3P	SUMMER									
19		NA	300	33.10	38.39	5.29	16.0	3.66	36.76	42.05	14.4
20		NA	400	41.98	47.19	5.21	12.4	4.88	46.86	52.07	11.1
21		NA	500	50.85	55.99	5.14	10.1	6.10	56.95	62.09	9.0
22		NA	800	77.46	82.37	4.91	6.3	9.76	87.22	92.13	5.6
23		NA	1,000	95.20	99.97	4.77	5.0	12.20	107.40	112.17	4.4
24		NA	1,500	147.23	151.64	4.41	3.0	18.29	165.52	169.93	2.7
25		NA	2,000	199.27	203.31	4.04	2.0	24.39	223.66	227.70	1.8
26	RS3P	WINTER									
27		NA	300	33.10	38.39	5.29	16.0	3.66	36.76	42.05	14.4
28		NA	400	41.98	47.19	5.21	12.4	4.88	46.86	52.07	11.1
29		NA	500	50.85	55.99	5.14	10.1	6.10	56.95	62.09	9.0
30		NA	800	77.46	82.37	4.91	6.3	9.76	87.22	92.13	5.6
31		NA	1,000	95.20	99.97	4.77	5.0	12.20	107.40	112.17	4.4
32		NA	1,500	121.59	126.00	4.41	3.6	18.29	139.88	144.29	3.2
33		NA	3,000	200.76	204.06	3.30	1.6	36.59	237.35	240.65	1.4
34		NA	6,000	358.09	360.20	1.11	0.3	73.18	432.27	433.38	0.3

(1) REFLECTS FUEL AND ECONOMY PURCHASED POWER RIDER (FPP) OF 1.2196 ¢ PER KWH AS OF JUNE 1, 2008.
(2) INCLUDES RIDERS TCR, AAC, DSMR, RTC, IMF, SRT FOR BOTH RATE CUR AND RS3P AND RIDER DRI FOR RATE CUR AS OF JUNE 1, 2008.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
TYPICAL BILL COMPARISON
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
ELECTRIC SERVICE

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).: SEE BELOW

SCHEDULE E-5
PAGE 4 OF 7
WITNESS:
J.E. ZIOLKOWSKI

LINE NO.	RATE CODE	LEVEL of DEMAND (A)	LEVEL of USE (B)	BILL DATA (2) CURRENT BILL (C)	PROPOSED BILL (D)	DOLLAR INCR/(DECR) (D - C) (E)	PERCENT INCR/(DECR) (E / C) (F)	FUEL COST (1) (G)	TOTAL CURRENT BILL (C + G) (H)	TOTAL PROPOSED BILL (D + G) (I)	PERCENT INCR/(DECR) (I-H) /H (J)
		(KW)	(KWH)	($)	($)	($)	(%)	($)	($)	($)	(%)
1	DS	30	6,000	672.20	739.92	67.72	10.1	71.32	743.52	811.24	9.1
2		30	9,000	774.65	842.37	67.72	8.7	106.98	881.63	949.35	7.7
3		30	12,000	838.14	905.86	67.72	8.1	142.64	980.78	1,048.50	6.9
4		50	10,000	1,110.35	1,206.54	96.19	8.7	118.87	1,229.22	1,325.41	7.8
5		50	15,000	1,281.09	1,377.28	96.19	7.5	178.31	1,459.40	1,555.59	6.6
6		50	20,000	1,386.92	1,483.11	96.19	6.9	237.74	1,624.66	1,720.85	5.9
7		75	15,000	1,658.02	1,789.80	131.78	7.9	178.31	1,836.33	1,968.11	7.2
8		75	20,000	1,828.75	1,960.53	131.78	7.2	237.74	2,066.49	2,198.27	6.4
9		75	30,000	2,072.85	2,204.63	131.78	6.4	356.61	2,429.46	2,561.24	5.4
10		100	20,000	2,205.69	2,373.06	167.37	7.6	237.74	2,443.43	2,610.80	6.8
11		100	30,000	2,547.16	2,714.53	167.37	6.6	356.61	2,903.77	3,071.14	5.8
12		100	40,000	2,758.81	2,926.18	167.37	6.1	475.48	3,234.29	3,401.66	5.2
13		300	60,000	6,587.07	7,039.18	452.11	6.9	713.22	7,300.29	7,752.40	6.2
14		300	90,000	7,611.48	8,063.59	452.11	5.9	1,069.83	8,681.31	9,133.42	5.2
15		300	120,000	8,246.43	8,698.54	452.11	5.5	1,426.44	9,672.87	10,124.98	4.7
16		500	100,000	10,968.45	11,705.30	736.85	6.7	1,188.70	12,157.15	12,894.00	6.1
17		500	200,000	13,734.05	14,470.90	736.85	5.4	2,377.40	16,111.45	16,848.30	4.6
18		500	300,000	15,850.55	16,587.40	736.85	4.6	3,566.10	19,416.65	20,153.50	3.8
19	EH	WINTER									
20		NA	9,400	566.00	639.02	73.02	12.9	111.74	677.74	750.76	10.8
21		NA	23,600	1,398.34	1,543.91	145.57	10.4	280.53	1,678.87	1,824.44	8.7
22		NA	37,800	2,230.69	2,448.81	218.12	9.8	449.33	2,680.02	2,898.14	8.1

(1) REFLECTS FUEL AND ECONOMY PURCHASED POWER RIDER (FPP) OF 1.1887 ¢ PER KWH AS OF JUNE 1, 2008.
(2) INCLUDES RIDERS TCR, AAC, DSMR, RTC, IMF, SRT AND DRI AS OF JUNE 1, 2008.
(3) CUSTOMER CHARGE IS BASED ON THREE PHASE SERVICE.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
TYPICAL BILL COMPARISON
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
ELECTRIC SERVICE

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).: SEE BELOW

SCHEDULE E-5
PAGE 5 OF 7
WITNESS:
J.E. ZIOLKOWSKI

LINE NO.	RATE CODE	LEVEL of DEMAND (A)	LEVEL of USE (B)	BILL DATA (2) CURRENT BILL (C)	PROPOSED BILL (D)	DOLLAR INCR/(DECR) (D - C) (E)	PERCENT INCR/(DECR) (E / C) (F)	FUEL COST (1) (G)	TOTAL CURRENT BILL (C + G) (H)	TOTAL PROPOSED BILL (D + G) (I)	PERCENT INCR/(DECR) (I-H) /H (J)
		(KW)	(KWH)	($)	($)	($)	(%)	($)	($)	($)	(%)
1	DM	SUMMER									
2		1	72	16.57	16.19	(0.38)	(2.3)	0.86	17.43	17.05	(2.2)
3		1	144	25.65	24.89	(0.76)	(3.0)	1.71	27.36	26.60	(2.8)
4		1	288	43.80	42.27	(1.53)	(3.5)	3.42	47.22	45.69	(3.2)
5		5	360	52.87	50.97	(1.90)	(3.6)	4.28	57.15	55.25	(3.3)
6		5	720	98.24	94.43	(3.81)	(3.9)	8.56	106.80	102.99	(3.6)
7		5	1,440	188.98	181.37	(7.61)	(4.0)	17.12	206.10	198.49	(3.7)
8		10	720	98.24	94.43	(3.81)	(3.9)	8.56	106.80	102.99	(3.6)
9		10	1,440	188.98	181.37	(7.61)	(4.0)	17.12	206.10	198.49	(3.7)
10		10	2,880	362.98	348.14	(14.84)	(4.1)	34.23	397.21	382.37	(3.7)
11		15	1,080	143.62	137.91	(5.71)	(4.0)	12.84	156.46	150.75	(3.6)
12		15	2,160	279.72	268.30	(11.42)	(4.1)	25.68	305.40	293.98	(3.7)
13		15	4,320	409.59	394.12	(15.47)	(3.8)	51.35	460.94	445.47	(3.4)
14		15	6,480	473.46	457.17	(16.29)	(3.4)	77.03	550.49	534.20	(3.0)
15	DM	WINTER									
16		1	72	14.64	14.37	(0.27)	(1.8)	0.86	15.50	15.23	(1.7)
17		1	144	21.79	21.24	(0.55)	(2.5)	1.71	23.50	22.95	(2.3)
18		1	288	36.07	34.98	(1.09)	(3.0)	3.42	39.49	38.40	(2.8)
19		5	360	43.22	41.85	(1.37)	(3.2)	4.28	47.50	46.13	(2.9)
20		5	720	78.93	76.20	(2.73)	(3.5)	8.56	87.49	84.76	(3.1)
21		5	1,440	150.37	144.90	(5.47)	(3.6)	17.12	167.49	162.02	(3.3)
22		10	720	78.93	76.20	(2.73)	(3.5)	8.56	87.49	84.76	(3.1)
23		10	1,440	150.37	144.90	(5.47)	(3.6)	17.12	167.49	162.02	(3.3)
24		10	2,880	287.89	277.23	(10.66)	(3.7)	34.23	322.12	311.46	(3.3)
25		15	1,080	114.66	110.56	(4.10)	(3.6)	12.84	127.50	123.40	(3.2)
26		15	2,160	221.80	213.60	(8.20)	(3.7)	25.68	247.48	239.28	(3.3)
27		15	4,320	334.51	323.22	(11.29)	(3.4)	51.35	385.86	374.57	(2.9)
28		15	6,480	398.17	386.06	(12.11)	(3.0)	77.03	475.20	463.09	(2.5)

(1) REFLECTS FUEL AND ECONOMY PURCHASED POWER RIDER (FPP) OF 1.1887 ¢ PER KWH AS OF JUNE 1, 2008.
(2) INCLUDES RIDERS TCR, AAC, DSMR, RTC, IMF, SRT AND DRI AS OF JUNE 1, 2008.
(3) CUSTOMER CHARGE IS BASED ON SINGLE PHASE SERVICE.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
TYPICAL BILL COMPARISON
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
ELECTRIC SERVICE

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).: SEE BELOW

SCHEDULE E-5
PAGE 6 OF 7
WITNESS:
J.E. ZIOLKOWSKI

LINE NO.	RATE CODE	LEVEL of DEMAND (A) (KW)	LEVEL of USE (B) (KWH)	BILL DATA (2) CURRENT BILL (C) ($)	PROPOSED BILL (D) ($)	DOLLAR INCR/(DECR) (D - C) (E) ($)	PERCENT INCR/(DECR) (E / C) (F) (%)	FUEL COST (1) (G) ($)	TOTAL CURRENT BILL (C + G) (H) ($)	TOTAL PROPOSED BILL (D + G) (I) ($)	PERCENT INCR/(DECR) (I-H) /H (J) (%)
1	DP	100	14,400	2,032.93	2,354.18	321.25	15.8	171.17	2,204.10	2,525.35	14.6
2		100	28,800	2,535.09	2,856.34	321.25	12.7	342.35	2,877.44	3,198.69	11.2
3		100	43,200	2,877.06	3,198.31	321.25	11.2	513.52	3,390.58	3,711.83	9.5
4		200	28,800	3,915.84	4,508.34	592.50	15.1	342.35	4,258.19	4,850.69	13.9
5		200	57,600	4,920.18	5,512.68	592.50	12.0	684.69	5,604.87	6,197.37	10.6
6		200	86,400	5,604.11	6,196.61	592.50	10.6	1,027.04	6,631.15	7,223.65	8.9
7		300	43,200	5,798.77	6,662.52	863.75	14.9	513.52	6,312.29	7,176.04	13.7
8		300	86,400	7,305.28	8,169.03	863.75	11.8	1,027.04	8,332.32	9,196.07	10.4
9		300	129,600	8,331.16	9,194.91	863.75	10.4	1,540.56	9,871.72	10,735.47	8.7
10		500	72,000	9,564.61	10,970.86	1,406.25	14.7	855.86	10,420.47	11,826.72	13.5
11		500	144,000	12,075.46	13,481.71	1,406.25	11.6	1,711.73	13,787.19	15,193.44	10.2
12		500	216,000	13,785.28	15,191.53	1,406.25	10.2	2,567.59	16,352.87	17,759.12	8.6
13		800	115,200	15,213.37	17,433.37	2,220.00	14.6	1,369.38	16,582.75	18,802.75	13.4
14		800	230,400	19,230.74	21,450.74	2,220.00	11.5	2,738.76	21,969.50	24,189.50	10.1
15		800	345,600	21,966.44	24,186.44	2,220.00	10.1	4,108.15	26,074.59	28,294.59	8.5
16		1000	144,000	18,979.21	21,741.71	2,762.50	14.6	1,711.73	20,690.94	23,453.44	13.4
17		1000	288,000	24,000.92	26,763.42	2,762.50	11.5	3,423.46	27,424.38	30,186.88	10.1
18		1000	432,000	27,420.55	30,183.05	2,762.50	10.1	5,135.18	32,555.73	35,318.23	8.5
19		1500	216,000	27,490.12	31,608.87	4,118.75	15.0	2,567.59	30,057.71	34,176.46	13.7
20		1500	432,000	35,022.69	39,141.44	4,118.75	11.8	5,135.18	40,157.87	44,276.62	10.3
21		1500	648,000	40,152.13	44,270.88	4,118.75	10.3	7,702.78	47,854.91	51,973.66	8.6
22		3000	432,000	53,022.84	61,210.34	8,187.50	15.4	5,135.18	58,158.02	66,345.52	14.1
23		3000	864,000	68,087.97	76,275.47	8,187.50	12.0	10,270.37	78,358.34	86,545.84	10.4
24		3000	1,296,000	78,346.86	86,534.36	8,187.50	10.5	15,405.55	93,752.41	101,939.91	8.7

(1) REFLECTS FUEL AND ECONOMY PURCHASED POWER RIDER (FPP) OF 1.1887 ¢ PER KWH AS OF JUNE 1, 2008.
(2) INCLUDES RIDERS TCR, AAC, DSMR, RTC, IMF, SRT AND DRI AS OF JUNE 1, 2008.

DUKE ENERGY OHIO
CASE NO. 08-709-EL-AIR
TYPICAL BILL COMPARISON
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2008
ELECTRIC SERVICE

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED
TYPE OF FILING: _X__ ORIGINAL ____ UPDATED ___ REVISED
WORK PAPER REFERENCE NO(S).: SEE BELOW

SCHEDULE E-5
PAGE 7 OF 7
WITNESS:
J.E. ZIOLKOWSKI

LINE NO.	RATE CODE	LEVEL of DEMAND (A)	LEVEL of USE (B)	BILL DATA (2) CURRENT BILL (C)	PROPOSED BILL (D)	DOLLAR INCR/(DECR) (D - C) (E)	PERCENT INCR/(DECR) (E / C) (F)	FUEL COST (1) (G)	TOTAL CURRENT BILL (C + G) (H)	TOTAL PROPOSED BILL (D + G) (I)	PERCENT INCR/(DECR) (I-H) /H (J)
		(KVA)	(KWH)	($)	($)	($)	(%)	($)	($)	($)	(%)
1	TS	1,000	200,000	17,718.50	17,572.50	(146.00)	(0.8)	2,336.00	20,054.50	19,908.50	(0.7)
2		1,000	400,000	22,074.00	21,928.00	(146.00)	(0.7)	4,672.00	26,746.00	26,600.00	(0.5)
3		2,500	500,000	44,071.25	43,631.25	(440.00)	(1.0)	5,840.00	49,911.25	49,471.25	(0.9)
4		2,500	1,000,000	54,960.00	54,520.00	(440.00)	(0.8)	11,680.00	66,640.00	66,200.00	(0.7)
5		5,000	1,000,000	87,992.50	87,062.50	(930.00)	(1.1)	11,680.00	99,672.50	98,742.50	(0.9)
6		5,000	2,000,000	109,770.00	108,840.00	(930.00)	(0.8)	23,360.00	133,130.00	132,200.00	(0.7)
7		10,000	2,000,000	175,835.00	173,925.00	(1,910.00)	(1.1)	23,360.00	199,195.00	197,285.00	(1.0)
8		10,000	4,000,000	219,390.00	217,480.00	(1,910.00)	(0.9)	46,720.00	266,110.00	264,200.00	(0.7)
9		10,000	6,000,000	259,886.00	257,976.00	(1,910.00)	(0.7)	70,080.00	329,966.00	328,056.00	(0.6)
10		20,000	4,000,000	351,520.00	347,650.00	(3,870.00)	(1.1)	46,720.00	398,240.00	394,370.00	(1.0)
11		20,000	8,000,000	438,630.00	434,760.00	(3,870.00)	(0.9)	93,440.00	532,070.00	528,200.00	(0.7)
12		20,000	12,000,000	519,622.00	515,752.00	(3,870.00)	(0.7)	140,160.00	659,782.00	655,912.00	(0.6)
13		40,000	16,000,000	877,110.00	869,320.00	(7,790.00)	(0.9)	186,880.00	1,063,990.00	1,056,200.00	(0.7)
14		40,000	24,000,000	1,039,094.00	1,031,304.00	(7,790.00)	(0.7)	280,320.00	1,319,414.00	1,311,624.00	(0.6)
15		80,000	32,000,000	1,667,712.00	1,652,082.00	(15,630.00)	(0.9)	373,760.00	2,041,472.00	2,025,842.00	(0.8)
16		80,000	48,000,000	1,991,680.00	1,976,050.00	(15,630.00)	(0.8)	560,640.00	2,552,320.00	2,536,690.00	(0.6)
17		160,000	64,000,000	3,191,344.00	3,160,034.00	(31,310.00)	(1.0)	747,520.00	3,938,864.00	3,907,554.00	(0.8)
18		160,000	96,000,000	3,839,280.00	3,807,970.00	(31,310.00)	(0.8)	1,121,280.00	4,960,560.00	4,929,250.00	(0.6)

(1) REFLECTS FUEL AND ECONOMY PURCHASED POWER RIDER (FPP) OF 1.1680 ¢ PER KWH AS OF JUNE 1, 2008.
(2) INCLUDES RIDERS TCR, AAC, DSMR, RTC, IMF, SRT AND DRI AS OF JUNE 1, 2008.