

Large Filing Separator Sheet

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DUKE ENERGY OHIO

ACCOUNT 3540 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	54,170,103		0.0000	1.0000	100.00
0.5	53,899,689		0.0000	1.0000	100.00
1.5	38,174,088		0.0000	1.0000	100.00
2.5	37,179,565		0.0000	1.0000	100.00
3.5	39,116,208	43,755	0.0011	0.9989	100.00
4.5	39,101,624	37,680	0.0010	0.9990	99.89
5.5	39,063,944	39,548	0.0010	0.9990	99.79
6.5	38,620,074	31,903	0.0008	0.9992	99.69
7.5	38,588,171	122,091	0.0032	0.9968	99.61
8.5	38,405,553	23,476	0.0006	0.9994	99.29
9.5	38,505,001		0.0000	1.0000	99.23
10.5	38,505,001	111,937	0.0029	0.9971	99.23
11.5	38,132,158	81,440	0.0021	0.9979	98.94
12.5	37,640,618	14,177	0.0004	0.9996	98.73
13.5	37,558,140	5,292	0.0001	0.9999	98.69
14.5	36,981,378	278,415	0.0075	0.9925	98.68
15.5	35,571,686	144,818	0.0041	0.9959	97.94
16.5	35,343,832	15,956	0.0005	0.9995	97.54
17.5	35,621,429	26,776	0.0008	0.9992	97.49
18.5	35,594,654	56,232	0.0016	0.9984	97.41
19.5	35,538,422	13,493	0.0004	0.9996	97.25
20.5	35,524,929	20,246	0.0006	0.9994	97.21
21.5	35,320,848	16,548	0.0005	0.9995	97.15
22.5	35,186,659	32,973	0.0009	0.9991	97.10
23.5	35,128,254		0.0000	1.0000	97.01
24.5	35,098,446	6,986	0.0002	0.9998	97.01
25.5	34,887,823	14,263	0.0004	0.9996	96.99
26.5	34,855,684	353,745	0.0101	0.9899	96.95
27.5	29,187,179	16,692	0.0006	0.9994	95.97
28.5	29,004,954		0.0000	1.0000	95.91
29.5	26,963,129	1,580	0.0001	0.9999	95.91
30.5	24,820,640	2,699	0.0001	0.9999	95.90
31.5	22,994,319	4,059	0.0002	0.9998	95.89
32.5	21,658,488	20,034	0.0009	0.9991	95.87
33.5	18,764,903	63,066	0.0034	0.9966	95.78
34.5	17,669,756		0.0000	1.0000	95.45
35.5	16,651,876	2,109	0.0001	0.9999	95.45
36.5	14,517,074		0.0000	1.0000	95.44
37.5	12,524,050	5,312	0.0004	0.9996	95.44
38.5	8,530,878		0.0000	1.0000	95.40

DUKE ENERGY OHIO
ACCOUNT 3540 TOWERS AND FIXTURES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2007

EXPERIENCE BAND 1956-2007

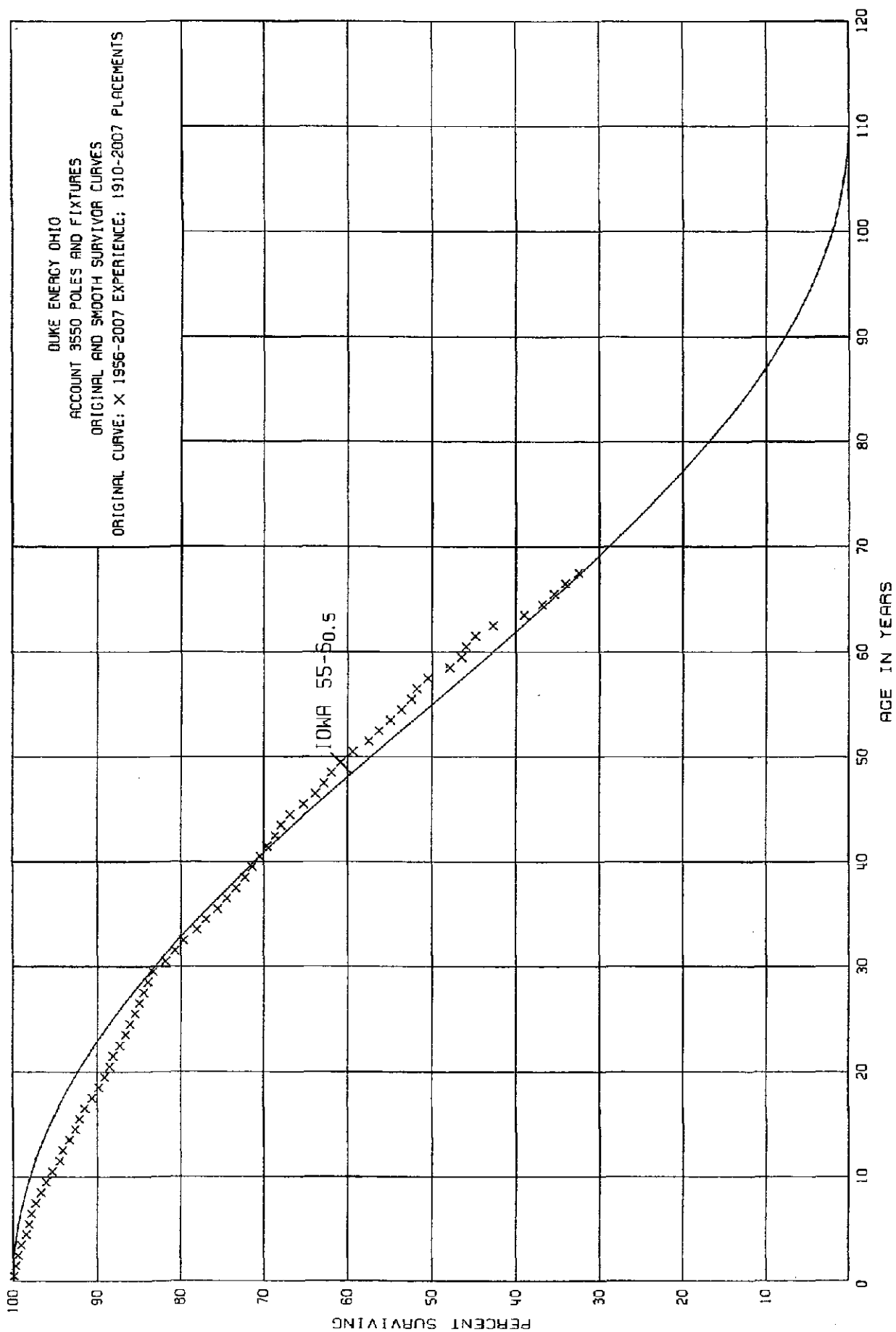
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,244,183		0.0000	1.0000	95.40
40.5	5,938,684		0.0000	1.0000	95.40
41.5	5,523,580		0.0000	1.0000	95.40
42.5	5,472,678	1,800	0.0003	0.9997	95.40
43.5	4,708,107	143,449	0.0305	0.9695	95.37
44.5	3,893,191	5,668	0.0015	0.9985	92.46
45.5	3,868,504	9,224	0.0024	0.9976	92.32
46.5	3,859,280	2,180	0.0006	0.9994	92.10
47.5	3,820,794		0.0000	1.0000	92.04
48.5	3,459,932	12,227	0.0035	0.9965	92.04
49.5	3,019,524	7,747	0.0026	0.9974	91.72
50.5	2,705,634	3,854	0.0014	0.9986	91.48
51.5	2,701,780	13,462	0.0050	0.9950	91.35
52.5	2,671,488		0.0000	1.0000	90.89
53.5	2,671,488	92,262	0.0345	0.9655	90.89
54.5	2,579,226		0.0000	1.0000	87.75
55.5	1,034,810		0.0000	1.0000	87.75
56.5	1,013,792	8,159	0.0080	0.9920	87.75
57.5	1,005,633		0.0000	1.0000	87.05
58.5	958,332		0.0000	1.0000	87.05
59.5	958,332		0.0000	1.0000	87.05
60.5	958,332		0.0000	1.0000	87.05
61.5	907,636		0.0000	1.0000	87.05
62.5	907,636		0.0000	1.0000	87.05
63.5	901,611		0.0000	1.0000	87.05
64.5	901,611		0.0000	1.0000	87.05
65.5	901,611		0.0000	1.0000	87.05
66.5	735,489		0.0000	1.0000	87.05
67.5	735,489		0.0000	1.0000	87.05
68.5	735,489		0.0000	1.0000	87.05
69.5	441,936		0.0000	1.0000	87.05
70.5	441,936		0.0000	1.0000	87.05
71.5	441,936		0.0000	1.0000	87.05
72.5	441,936		0.0000	1.0000	87.05
73.5	441,936	3,384	0.0077	0.9923	87.05
74.5	438,552		0.0000	1.0000	86.38
75.5	438,552		0.0000	1.0000	86.38
76.5	438,552		0.0000	1.0000	86.38
77.5	415,693		0.0000	1.0000	86.38
78.5	415,693		0.0000	1.0000	86.38

DUKE ENERGY OHIO
ACCOUNT 3540 TOWERS AND FIXTURES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	346,889		0.0000	1.0000	86.38
80.5	346,889		0.0000	1.0000	86.38
81.5	328,097		0.0000	1.0000	86.38
82.5					86.38



DUKE ENERGY OHIO
ACCOUNT 3550 POLES AND FIXTURES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2007			EXPERIENCE BAND 1956-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	61,685,825	12,974	0.0002	0.9998	100.00
0.5	57,617,135	176,973	0.0031	0.9969	99.98
1.5	62,023,775	183,952	0.0030	0.9970	99.67
2.5	59,586,282	237,352	0.0040	0.9960	99.37
3.5	58,609,069	318,254	0.0054	0.9946	98.97
4.5	56,950,369	184,824	0.0032	0.9968	98.44
5.5	54,964,002	189,023	0.0034	0.9966	98.12
6.5	44,084,799	219,999	0.0050	0.9950	97.79
7.5	43,004,007	269,844	0.0063	0.9937	97.30
8.5	40,996,245	267,291	0.0065	0.9935	96.69
9.5	40,064,553	291,066	0.0073	0.9927	96.06
10.5	38,830,472	349,790	0.0090	0.9910	95.36
11.5	34,649,049	138,706	0.0040	0.9960	94.50
12.5	33,009,498	303,312	0.0092	0.9908	94.12
13.5	30,659,372	221,055	0.0072	0.9928	93.25
14.5	29,676,130	142,163	0.0048	0.9952	92.58
15.5	28,163,764	183,531	0.0065	0.9935	92.14
16.5	27,050,957	284,608	0.0105	0.9895	91.54
17.5	25,052,270	223,586	0.0089	0.9911	90.58
18.5	24,269,434	177,608	0.0073	0.9927	89.77
19.5	23,752,486	152,429	0.0064	0.9936	89.11
20.5	23,170,927	107,490	0.0046	0.9954	88.54
21.5	22,853,698	211,168	0.0092	0.9908	88.13
22.5	21,131,632	176,016	0.0083	0.9917	87.32
23.5	20,563,070	128,502	0.0062	0.9938	86.60
24.5	19,059,807	115,451	0.0061	0.9939	86.06
25.5	18,187,413	125,713	0.0069	0.9931	85.54
26.5	17,437,565	85,636	0.0049	0.9951	84.95
27.5	15,768,833	93,493	0.0059	0.9941	84.53
28.5	13,196,377	107,440	0.0081	0.9919	84.03
29.5	11,657,122	197,923	0.0170	0.9830	83.35
30.5	11,124,470	167,105	0.0150	0.9850	81.93
31.5	10,179,750	131,324	0.0129	0.9871	80.70
32.5	8,501,992	163,580	0.0192	0.9808	79.66
33.5	7,813,241	110,640	0.0142	0.9858	78.13
34.5	6,148,436	117,355	0.0191	0.9809	77.02
35.5	5,324,436	73,726	0.0138	0.9862	75.55
36.5	4,453,040	67,951	0.0153	0.9847	74.51
37.5	3,782,041	53,867	0.0142	0.9858	73.37
38.5	3,405,551	43,051	0.0126	0.9874	72.33

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2007

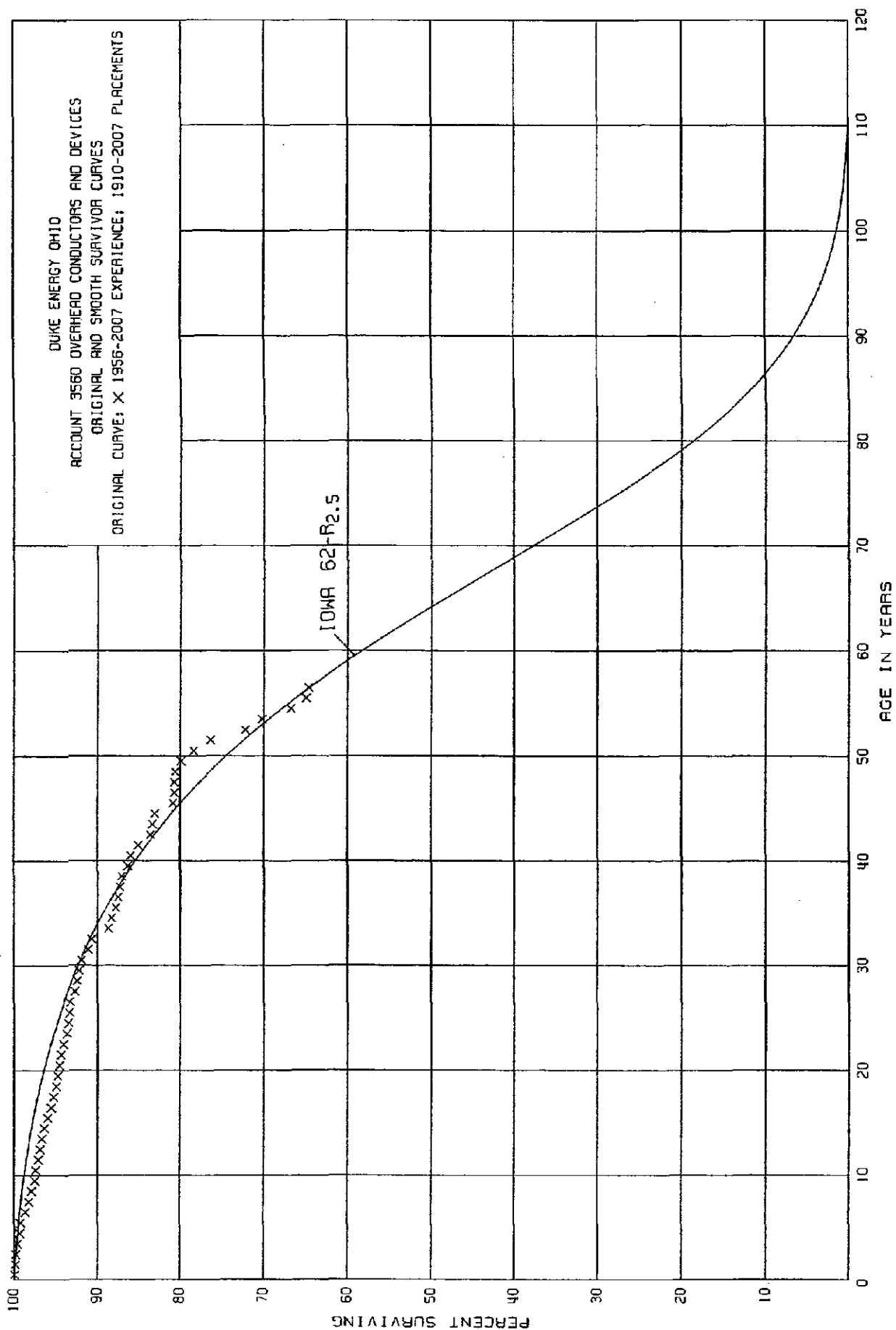
EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,159,621	43,361	0.0137	0.9863	71.42
40.5	2,966,671	37,819	0.0127	0.9873	70.44
41.5	2,695,321	37,174	0.0138	0.9862	69.55
42.5	2,423,255	25,765	0.0106	0.9894	68.59
43.5	2,301,618	36,012	0.0156	0.9844	67.86
44.5	1,979,088	46,054	0.0233	0.9767	66.80
45.5	1,838,280	42,150	0.0229	0.9771	65.24
46.5	1,592,523	24,542	0.0154	0.9846	63.75
47.5	1,383,632	18,863	0.0136	0.9864	62.77
48.5	943,725	16,556	0.0175	0.9825	61.92
49.5	799,388	19,119	0.0239	0.9761	60.84
50.5	646,192	20,132	0.0312	0.9688	59.39
51.5	536,860	11,270	0.0210	0.9790	57.54
52.5	466,083	11,863	0.0255	0.9745	56.33
53.5	435,249	10,124	0.0233	0.9767	54.89
54.5	396,718	9,217	0.0232	0.9768	53.61
55.5	344,574	3,783	0.0110	0.9890	52.37
56.5	309,250	7,964	0.0258	0.9742	51.79
57.5	257,781	12,830	0.0498	0.9502	50.45
58.5	194,966	5,840	0.0300	0.9700	47.94
59.5	173,045	2,252	0.0130	0.9870	46.50
60.5	163,215	4,058	0.0249	0.9751	45.90
61.5	147,283	6,911	0.0469	0.9531	44.76
62.5	135,184	11,492	0.0850	0.9150	42.66
63.5	79,602	4,512	0.0567	0.9433	39.03
64.5	51,377	1,998	0.0389	0.9611	36.82
65.5	47,323	1,682	0.0355	0.9645	35.39
66.5	45,018	2,123	0.0472	0.9528	34.13
67.5	22,043	565	0.0256	0.9744	32.52
68.5	19,237	764	0.0397	0.9603	31.69
69.5	18,369	512	0.0279	0.9721	30.43
70.5	15,302	70	0.0046	0.9954	29.58
71.5	14,668	153	0.0104	0.9896	29.44
72.5	13,758		0.0000	1.0000	29.13
73.5	11,868		0.0000	1.0000	29.13
74.5	11,534		0.0000	1.0000	29.13
75.5	10,100		0.0000	1.0000	29.13
76.5	7,400		0.0000	1.0000	29.13
77.5	6,784	146	0.0215	0.9785	29.13
78.5	6,380		0.0000	1.0000	28.50

DUKE ENERGY OHIO
ACCOUNT 3550 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2007			EXPERIENCE BAND 1956-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,043		0.0000	1.0000	28.50
80.5	4,282		0.0000	1.0000	28.50
81.5	2,341		0.0000	1.0000	28.50
82.5	2,248		0.0000	1.0000	28.50
83.5	1,074		0.0000	1.0000	28.50
84.5	101		0.0000	1.0000	28.50
85.5					28.50



DUKE ENERGY OHIO
ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2007			EXPERIENCE BAND 1956-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,709,828	11,981	0.0001	0.9999	100.00
0.5	89,613,972	134,482	0.0015	0.9985	99.99
1.5	91,969,441	76,349	0.0008	0.9992	99.84
2.5	86,806,329	151,776	0.0017	0.9983	99.76
3.5	84,881,270	236,871	0.0028	0.9972	99.59
4.5	82,595,536	110,322	0.0013	0.9987	99.31
5.5	80,922,473	448,442	0.0055	0.9945	99.18
6.5	71,549,275	294,581	0.0041	0.9959	98.63
7.5	70,517,810	224,154	0.0032	0.9968	98.23
8.5	70,040,227	285,947	0.0041	0.9959	97.92
9.5	69,634,207	119,849	0.0017	0.9983	97.52
10.5	69,174,871	172,201	0.0025	0.9975	97.35
11.5	65,050,742	151,594	0.0023	0.9977	97.11
12.5	63,603,523	145,427	0.0023	0.9977	96.89
13.5	61,676,117	164,157	0.0027	0.9973	96.67
14.5	61,112,632	269,010	0.0044	0.9956	96.41
15.5	59,614,233	228,027	0.0038	0.9962	95.99
16.5	58,321,178	210,777	0.0036	0.9964	95.63
17.5	57,556,507	149,190	0.0026	0.9974	95.29
18.5	56,870,193	177,150	0.0031	0.9969	95.04
19.5	56,634,300	112,467	0.0020	0.9980	94.75
20.5	56,307,465	84,128	0.0015	0.9985	94.56
21.5	56,125,202	219,431	0.0039	0.9961	94.42
22.5	54,412,625	209,080	0.0038	0.9962	94.05
23.5	53,878,841	119,066	0.0022	0.9978	93.69
24.5	52,073,577	35,852	0.0007	0.9993	93.48
25.5	51,298,917	45,010	0.0009	0.9991	93.41
26.5	50,463,288	347,980	0.0069	0.9931	93.33
27.5	37,820,332	118,650	0.0031	0.9969	92.69
28.5	35,756,498	74,410	0.0021	0.9979	92.40
29.5	31,387,593	90,374	0.0029	0.9971	92.21
30.5	28,843,799	278,485	0.0097	0.9903	91.94
31.5	25,706,519	93,865	0.0037	0.9963	91.05
32.5	21,054,469	474,402	0.0225	0.9775	90.71
33.5	17,486,586	73,211	0.0042	0.9958	88.67
34.5	15,625,253	88,342	0.0057	0.9943	88.30
35.5	14,102,608	45,178	0.0032	0.9968	87.80
36.5	11,463,605	27,719	0.0024	0.9976	87.52
37.5	9,594,706	21,862	0.0023	0.9977	87.31
38.5	7,799,686	71,040	0.0091	0.9909	87.11

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,909,414	23,603	0.0034	0.9966	86.32
40.5	6,143,851	66,544	0.0108	0.9892	86.03
41.5	5,747,035	101,397	0.0176	0.9824	85.10
42.5	5,404,625	14,031	0.0026	0.9974	83.60
43.5	5,009,745	17,171	0.0034	0.9966	83.38
44.5	4,142,846	110,179	0.0266	0.9734	83.10
45.5	3,965,889	8,305	0.0021	0.9979	80.89
46.5	3,701,938	3,495	0.0009	0.9991	80.72
47.5	3,254,218	1,832	0.0006	0.9994	80.65
48.5	2,715,227	23,625	0.0087	0.9913	80.60
49.5	2,588,710	48,002	0.0185	0.9815	79.90
50.5	2,294,259	58,521	0.0255	0.9745	78.42
51.5	2,129,797	117,294	0.0551	0.9449	76.42
52.5	1,974,536	54,732	0.0277	0.9723	72.21
53.5	1,782,918	86,469	0.0485	0.9515	70.21
54.5	1,668,246	45,312	0.0272	0.9728	66.80
55.5	1,136,876	4,477	0.0039	0.9961	64.98
56.5	1,086,728	1,536	0.0014	0.9986	64.73
57.5	1,053,059	3,096	0.0029	0.9971	64.64
58.5	918,989	12,392	0.0135	0.9865	64.45
59.5	879,388	3,135	0.0036	0.9964	63.58
60.5	860,290	1,978	0.0023	0.9977	63.35
61.5	784,385	231	0.0003	0.9997	63.20
62.5	760,040	215	0.0003	0.9997	63.18
63.5	757,851	803	0.0011	0.9989	63.16
64.5	753,456	15,047	0.0200	0.9800	63.09
65.5	736,054	4,110	0.0056	0.9944	61.83
66.5	571,183	3,501	0.0061	0.9939	61.48
67.5	566,927	1,418	0.0025	0.9975	61.10
68.5	525,647	3,850	0.0073	0.9927	60.95
69.5	320,676	1,655	0.0052	0.9948	60.51
70.5	318,954		0.0000	1.0000	60.20
71.5	318,954		0.0000	1.0000	60.20
72.5	318,954		0.0000	1.0000	60.20
73.5	318,954	3,541	0.0111	0.9889	60.20
74.5	315,375		0.0000	1.0000	59.53
75.5	315,375		0.0000	1.0000	59.53
76.5	315,292	382	0.0012	0.9988	59.53
77.5	314,911	492	0.0016	0.9984	59.46
78.5	288,540	226	0.0008	0.9992	59.36

DUKE ENERGY OHIO

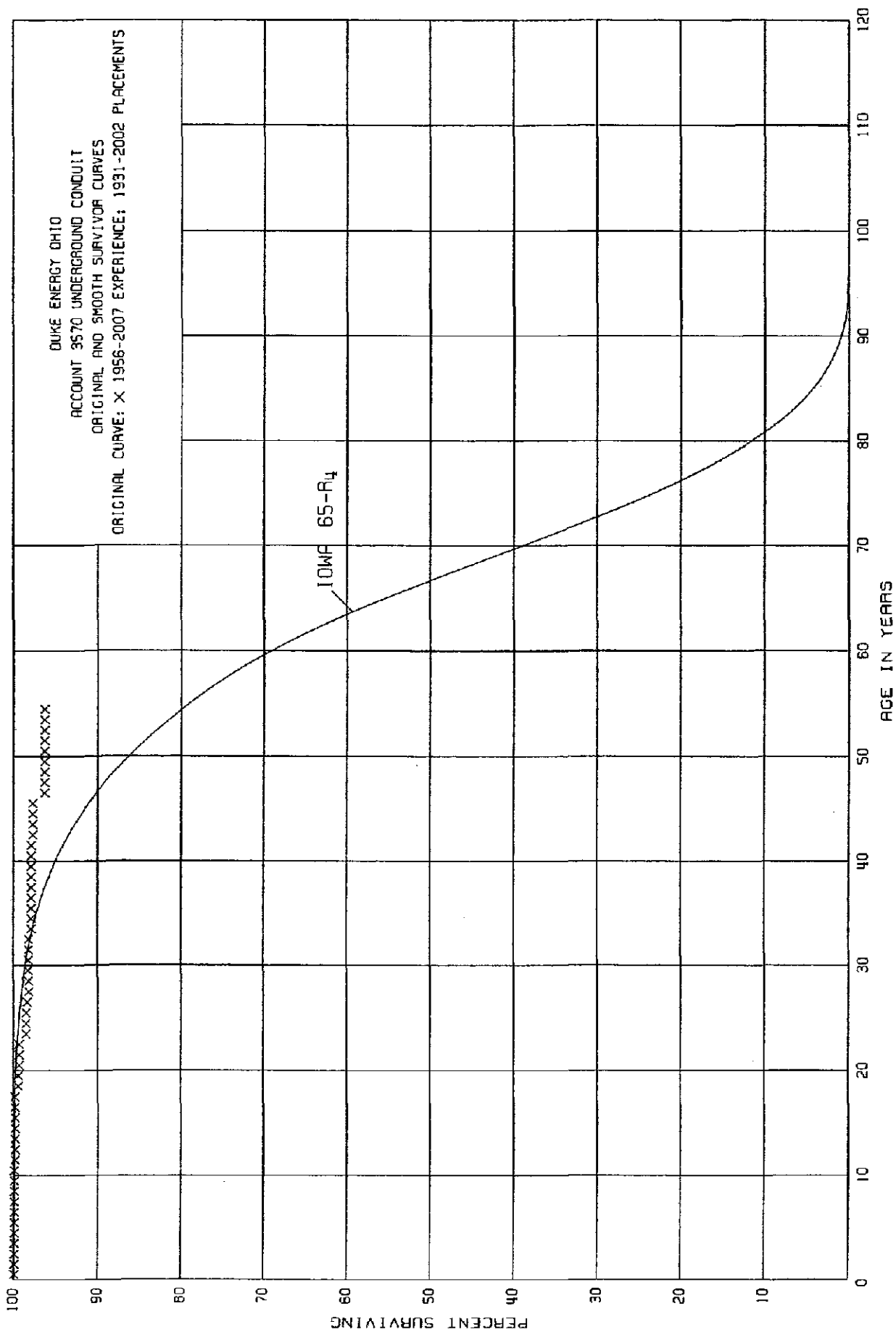
ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	288,314	2,200	0.0076	0.9924	59.31
80.5	286,096	1,764	0.0062	0.9938	58.86
81.5	284,333		0.0000	1.0000	58.50
82.5	20		0.0000	1.0000	58.50
83.5	20		0.0000	1.0000	58.50
84.5	20		0.0000	1.0000	58.50
85.5					58.50



DUKE ENERGY OHIO
ACCOUNT 3570 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1931-2002

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	961,454	106	0.0001	0.9999	100.00
0.5	961,348		0.0000	1.0000	99.99
1.5	961,368		0.0000	1.0000	99.99
2.5	961,368		0.0000	1.0000	99.99
3.5	961,368		0.0000	1.0000	99.99
4.5	961,368		0.0000	1.0000	99.99
5.5	960,214		0.0000	1.0000	99.99
6.5	965,846		0.0000	1.0000	99.99
7.5	967,436		0.0000	1.0000	99.99
8.5	967,336		0.0000	1.0000	99.99
9.5	968,031		0.0000	1.0000	99.99
10.5	968,031	1,528	0.0016	0.9984	99.99
11.5	966,503		0.0000	1.0000	99.83
12.5	966,503	735	0.0008	0.9992	99.83
13.5	965,787	19	0.0000	1.0000	99.75
14.5	965,768		0.0000	1.0000	99.75
15.5	965,768		0.0000	1.0000	99.75
16.5	965,768		0.0000	1.0000	99.75
17.5	1,261,913	4,114	0.0033	0.9967	99.75
18.5	1,257,799		0.0000	1.0000	99.42
19.5	1,257,799	1,414	0.0011	0.9989	99.42
20.5	1,237,197		0.0000	1.0000	99.31
21.5	1,237,197		0.0000	1.0000	99.31
22.5	1,237,197	9,985	0.0081	0.9919	99.31
23.5	1,227,212		0.0000	1.0000	98.51
24.5	621,259		0.0000	1.0000	98.51
25.5	621,259	437	0.0007	0.9993	98.51
26.5	620,822	1,335	0.0022	0.9978	98.44
27.5	619,487		0.0000	1.0000	98.22
28.5	619,487		0.0000	1.0000	98.22
29.5	4,013,403		0.0000	1.0000	98.22
30.5	4,013,403		0.0000	1.0000	98.22
31.5	4,013,403		0.0000	1.0000	98.22
32.5	4,012,554	13,861	0.0035	0.9965	98.22
33.5	3,994,330		0.0000	1.0000	97.88
34.5	3,994,330		0.0000	1.0000	97.88
35.5	3,990,691	694	0.0002	0.9998	97.88
36.5	445,118		0.0000	1.0000	97.86
37.5	445,118		0.0000	1.0000	97.86
38.5	445,118		0.0000	1.0000	97.86

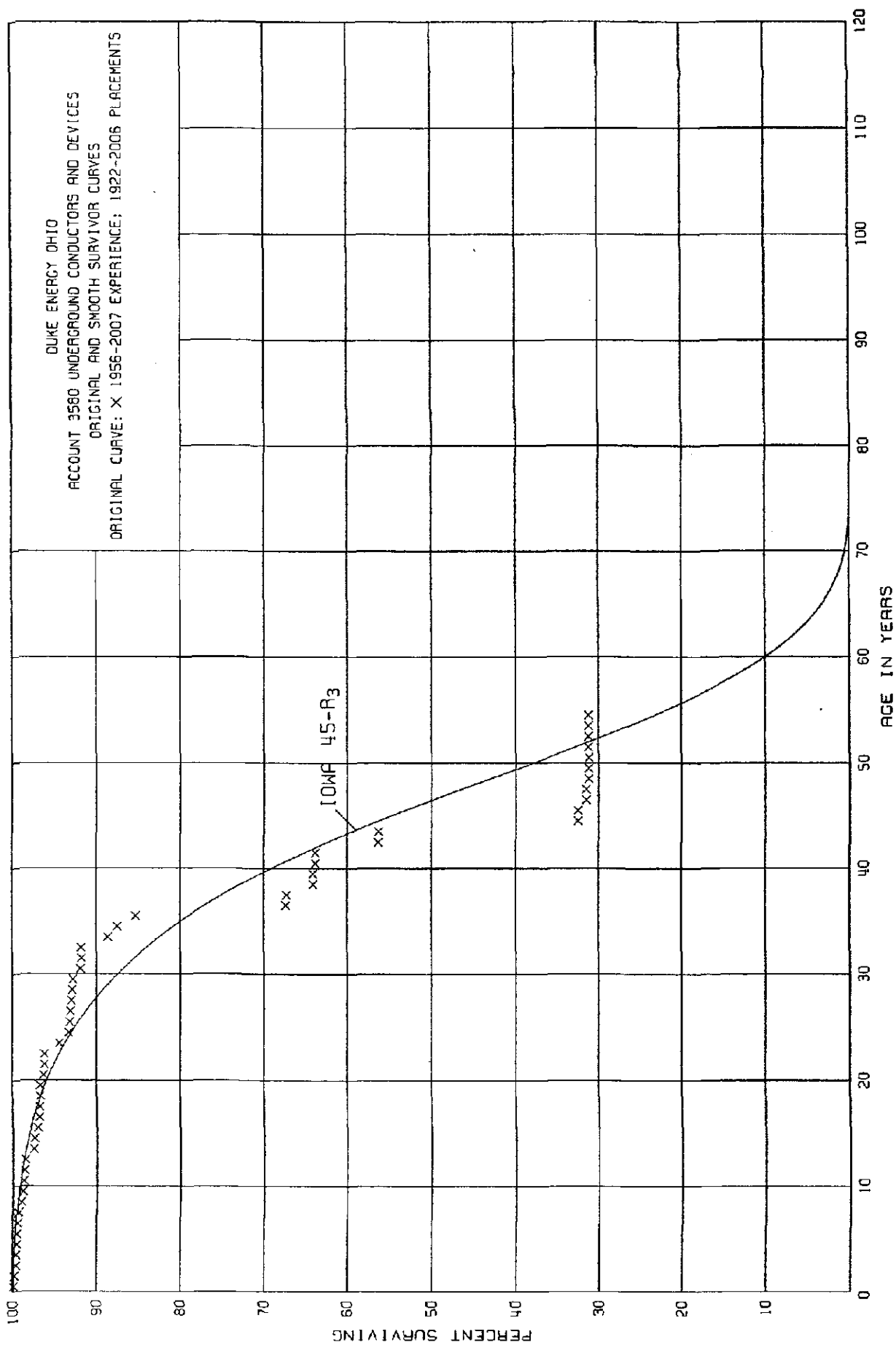
DUKE ENERGY OHIO
ACCOUNT 3570 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1931-2002

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	445,118		0.0000	1.0000	97.86
40.5	445,118		0.0000	1.0000	97.86
41.5	445,118	543	0.0012	0.9988	97.86
42.5	444,575		0.0000	1.0000	97.74
43.5	409,304	300	0.0007	0.9993	97.74
44.5	397,959		0.0000	1.0000	97.67
45.5	397,959	5,510	0.0138	0.9862	97.67
46.5	303,067		0.0000	1.0000	96.32
47.5	274,693		0.0000	1.0000	96.32
48.5	274,693		0.0000	1.0000	96.32
49.5	266,141		0.0000	1.0000	96.32
50.5	266,141		0.0000	1.0000	96.32
51.5	266,141		0.0000	1.0000	96.32
52.5	266,141		0.0000	1.0000	96.32
53.5	266,121		0.0000	1.0000	96.32
54.5	266,121		0.0000	1.0000	96.32
55.5	266,121		0.0000	1.0000	96.32
56.5	266,121		0.0000	1.0000	96.32
57.5	266,121		0.0000	1.0000	96.32
58.5	260,489		0.0000	1.0000	96.32
59.5	259,635		0.0000	1.0000	96.32
60.5	259,635		0.0000	1.0000	96.32
61.5	259,635		0.0000	1.0000	96.32
62.5	259,635		0.0000	1.0000	96.32
63.5	259,635		0.0000	1.0000	96.32
64.5	259,635		0.0000	1.0000	96.32
65.5	259,635		0.0000	1.0000	96.32
66.5	259,635		0.0000	1.0000	96.32
67.5	259,635		0.0000	1.0000	96.32
68.5	259,635		0.0000	1.0000	96.32
69.5					96.32



DUKE ENERGY OHIO

ACCOUNT 3580 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2006

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,249,200		0.0000	1.0000	100.00
0.5	8,258,627	13,578	0.0016	0.9984	100.00
1.5	8,003,953	21,380	0.0027	0.9973	99.84
2.5	7,982,573	1,222	0.0002	0.9998	99.57
3.5	7,983,178	1,190	0.0001	0.9999	99.55
4.5	7,981,989		0.0000	1.0000	99.54
5.5	7,985,961	11,437	0.0014	0.9986	99.54
6.5	7,892,670	6,425	0.0008	0.9992	99.40
7.5	7,965,784	22,236	0.0028	0.9972	99.32
8.5	7,949,158	21,389	0.0027	0.9973	99.04
9.5	7,928,604	7,818	0.0010	0.9990	98.77
10.5	7,920,786	2,527	0.0003	0.9997	98.67
11.5	7,918,613	8,713	0.0011	0.9989	98.64
12.5	7,909,900	83,938	0.0106	0.9894	98.53
13.5	7,790,358	5,078	0.0007	0.9993	97.49
14.5	7,808,937	30,278	0.0039	0.9961	97.42
15.5	7,782,015	19,510	0.0025	0.9975	97.04
16.5	7,762,505	1,077	0.0001	0.9999	96.80
17.5	8,192,039	5,604	0.0007	0.9993	96.79
18.5	8,186,436	4,805	0.0006	0.9994	96.72
19.5	8,181,630	31,365	0.0038	0.9962	96.66
20.5	8,148,617	6,780	0.0008	0.9992	96.29
21.5	8,141,837	3,124	0.0004	0.9996	96.21
22.5	8,138,713	151,930	0.0187	0.9813	96.17
23.5	4,305,724	48,157	0.0112	0.9888	94.37
24.5	4,337,733	2,955	0.0007	0.9993	93.31
25.5	4,319,588	7,768	0.0018	0.9982	93.24
26.5	4,312,418	1,833	0.0004	0.9996	93.07
27.5	4,530,727	4,483	0.0010	0.9990	93.03
28.5	4,526,318	8,471	0.0019	0.9981	92.94
29.5	1,111,607	10,259	0.0092	0.9908	92.76
30.5	1,101,051	1,616	0.0015	0.9985	91.91
31.5	1,099,436		0.0000	1.0000	91.77
32.5	1,094,152	37,406	0.0342	0.9658	91.77
33.5	1,059,355	13,993	0.0132	0.9868	88.63
34.5	892,160	22,223	0.0249	0.9751	87.46
35.5	869,326	182,700	0.2102	0.7898	85.28
36.5	603,006	153	0.0003	0.9997	67.35
37.5	602,853	28,934	0.0480	0.9520	67.33
38.5	568,017		0.0000	1.0000	64.10

DUKE ENERGY OHIO

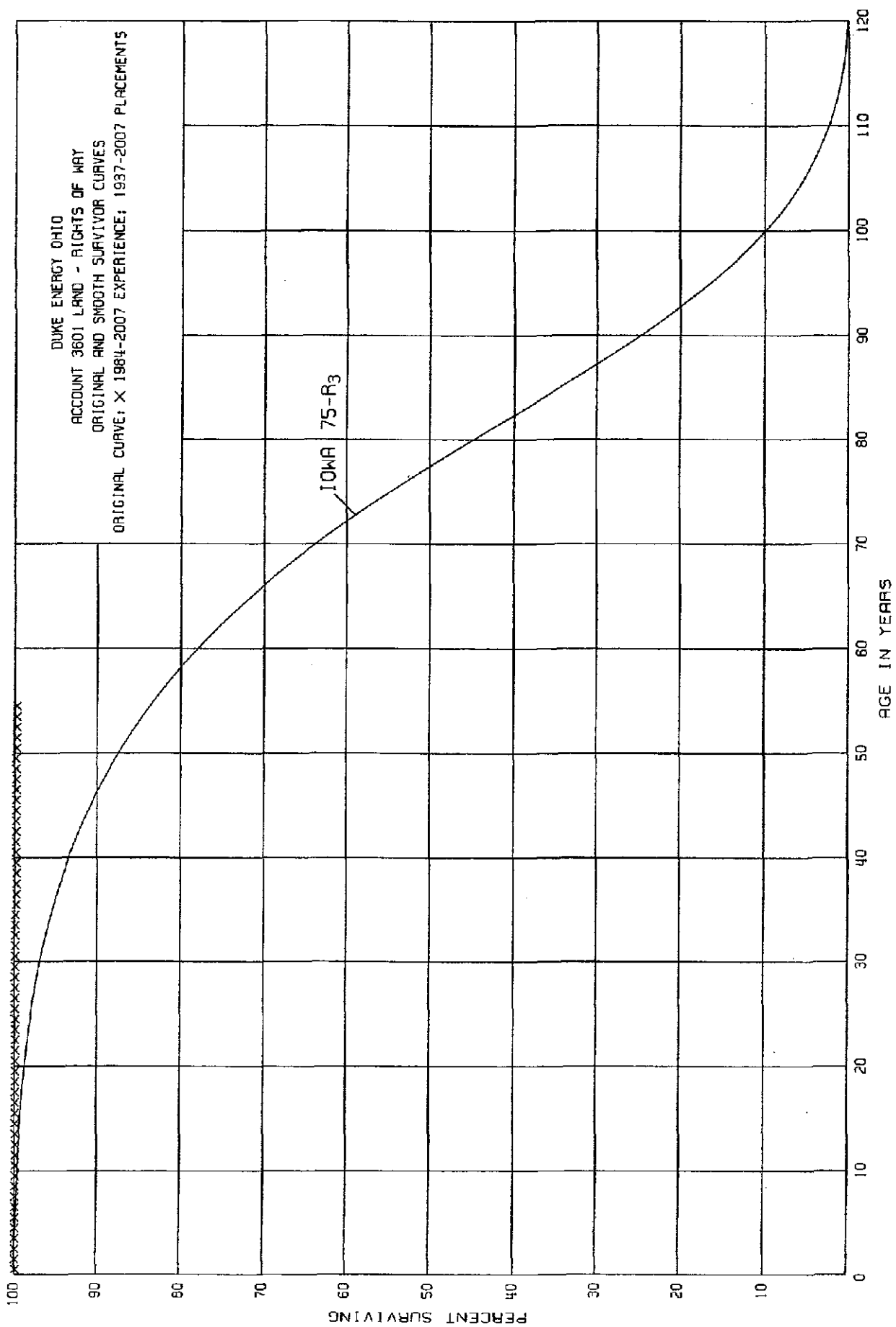
ACCOUNT 3580 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2006

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	560,557	2,541	0.0045	0.9955	64.10
40.5	558,016		0.0000	1.0000	63.81
41.5	558,016	65,445	0.1173	0.8827	63.81
42.5	492,571		0.0000	1.0000	56.33
43.5	474,414	200,336	0.4223	0.5777	56.33
44.5	228,066		0.0000	1.0000	32.54
45.5	228,066	7,590	0.0333	0.9667	32.54
46.5	177,229		0.0000	1.0000	31.46
47.5	168,710	1,156	0.0069	0.9931	31.46
48.5	166,522		0.0000	1.0000	31.24
49.5	166,522		0.0000	1.0000	31.24
50.5	166,522		0.0000	1.0000	31.24
51.5	166,522		0.0000	1.0000	31.24
52.5	166,522		0.0000	1.0000	31.24
53.5	166,522		0.0000	1.0000	31.24
54.5	166,522		0.0000	1.0000	31.24
55.5	166,522		0.0000	1.0000	31.24
56.5	166,522		0.0000	1.0000	31.24
57.5	166,522		0.0000	1.0000	31.24
58.5	166,522		0.0000	1.0000	31.24
59.5	140,301		0.0000	1.0000	31.24
60.5	140,301		0.0000	1.0000	31.24
61.5	140,301		0.0000	1.0000	31.24
62.5	140,301		0.0000	1.0000	31.24
63.5	140,301		0.0000	1.0000	31.24
64.5	140,301		0.0000	1.0000	31.24
65.5	140,301	63,077	0.4496	0.5504	31.24
66.5	77,223		0.0000	1.0000	17.19
67.5	77,223		0.0000	1.0000	17.19
68.5	77,223		0.0000	1.0000	17.19
69.5					17.19



DUKE ENERGY OHIO

ACCOUNT 3601 LAND - RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2007

EXPERIENCE BAND 1984-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,332,083		0.0000	1.0000	100.00
0.5	17,507,900		0.0000	1.0000	100.00
1.5	18,350,397		0.0000	1.0000	100.00
2.5	19,086,495		0.0000	1.0000	100.00
3.5	19,584,776	2,573	0.0001	0.9999	100.00
4.5	19,849,805		0.0000	1.0000	99.99
5.5	20,270,182	1,983	0.0001	0.9999	99.99
6.5	20,695,331	2,402	0.0001	0.9999	99.98
7.5	21,131,330		0.0000	1.0000	99.97
8.5	21,494,471		0.0000	1.0000	99.97
9.5	21,839,286		0.0000	1.0000	99.97
10.5	22,035,046	81	0.0000	1.0000	99.97
11.5	21,895,639	51	0.0000	1.0000	99.97
12.5	20,575,628	51	0.0000	1.0000	99.97
13.5	19,546,670		0.0000	1.0000	99.97
14.5	18,068,878	25	0.0000	1.0000	99.97
15.5	16,912,822		0.0000	1.0000	99.97
16.5	15,474,129	5,965	0.0004	0.9996	99.97
17.5	14,520,310	1,832	0.0001	0.9999	99.93
18.5	13,565,579		0.0000	1.0000	99.92
19.5	12,824,617		0.0000	1.0000	99.92
20.5	11,817,633	14	0.0000	1.0000	99.92
21.5	10,883,196		0.0000	1.0000	99.92
22.5	9,697,812	27	0.0000	1.0000	99.92
23.5	8,586,674		0.0000	1.0000	99.92
24.5	7,413,030	1,246	0.0002	0.9998	99.92
25.5	6,588,545	225	0.0000	1.0000	99.90
26.5	5,916,476	466	0.0001	0.9999	99.90
27.5	5,279,314	318	0.0001	0.9999	99.89
28.5	4,827,352	212	0.0000	1.0000	99.88
29.5	4,466,289	19	0.0000	1.0000	99.88
30.5	4,076,218	890	0.0002	0.9998	99.88
31.5	3,705,776	32	0.0000	1.0000	99.86
32.5	3,292,864	351	0.0001	0.9999	99.86
33.5	2,994,542		0.0000	1.0000	99.85
34.5	2,745,299	163	0.0001	0.9999	99.85
35.5	2,433,762	172	0.0001	0.9999	99.84
36.5	2,217,597	42	0.0000	1.0000	99.83
37.5	1,949,780		0.0000	1.0000	99.83
38.5	1,712,559	122	0.0001	0.9999	99.83

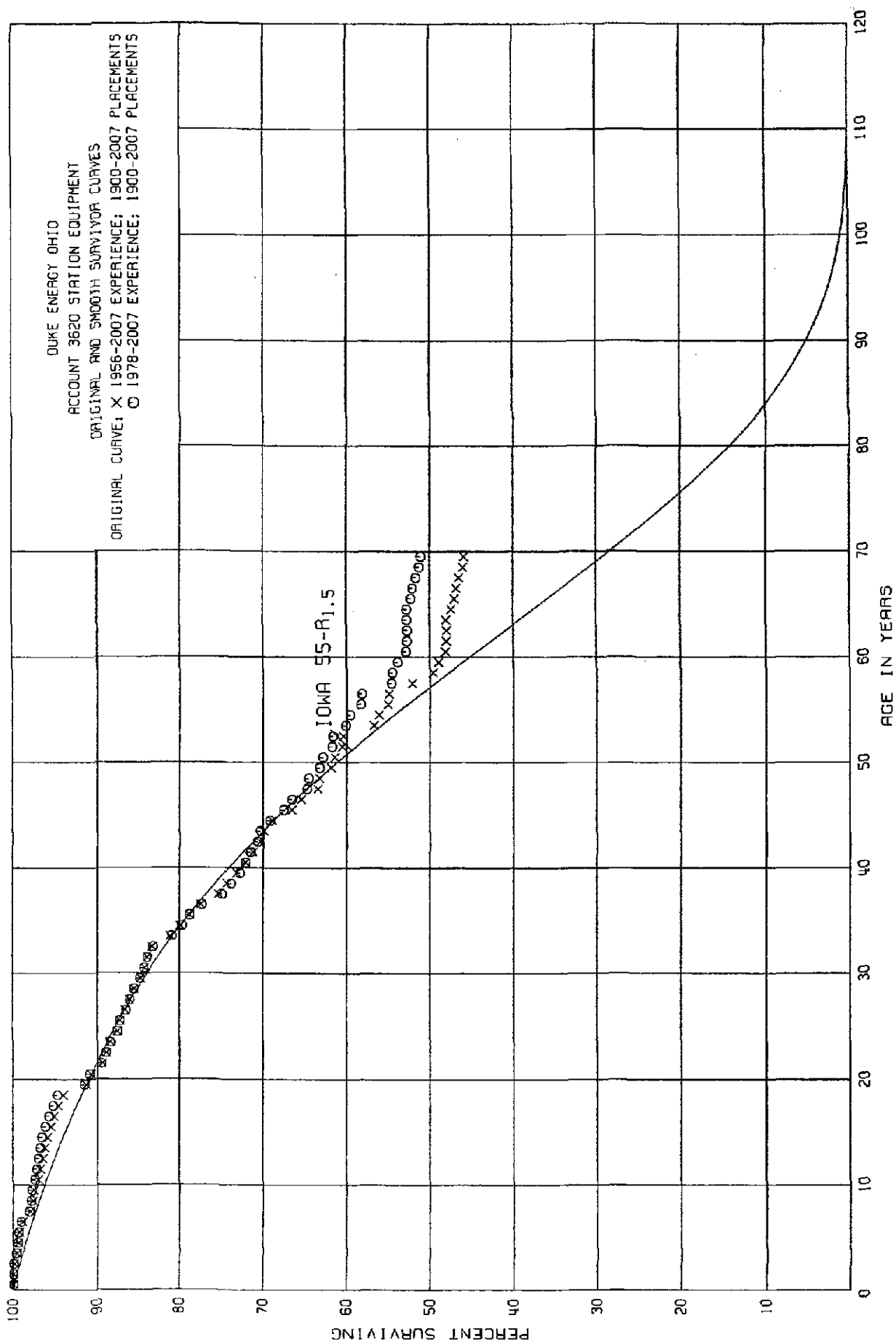
DUKE ENERGY OHIO
ACCOUNT 3601 LAND - RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2007

EXPERIENCE BAND 1984-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,486,466	17	0.0000	1.0000	99.82
40.5	1,373,521	246	0.0002	0.9998	99.82
41.5	1,264,745	60	0.0000	1.0000	99.80
42.5	1,172,388	47	0.0000	1.0000	99.80
43.5	1,130,055	116	0.0001	0.9999	99.80
44.5	1,050,699	36	0.0000	1.0000	99.79
45.5	852,146	257	0.0003	0.9997	99.79
46.5	793,816	37	0.0000	1.0000	99.76
47.5	668,965	43	0.0001	0.9999	99.76
48.5	541,315		0.0000	1.0000	99.75
49.5	493,302	25	0.0001	0.9999	99.75
50.5	408,844	69	0.0002	0.9998	99.74
51.5	321,429	58	0.0002	0.9998	99.72
52.5	288,673	11	0.0000	1.0000	99.70
53.5	236,948	34	0.0001	0.9999	99.70
54.5	216,609		0.0000	1.0000	99.69
55.5	187,406		0.0000	1.0000	99.69
56.5	167,959		0.0000	1.0000	99.69
57.5	158,884		0.0000	1.0000	99.69
58.5	140,210		0.0000	1.0000	99.69
59.5	128,850		0.0000	1.0000	99.69
60.5	118,122		0.0000	1.0000	99.69
61.5	130,117		0.0000	1.0000	99.69
62.5	125,835		0.0000	1.0000	99.69
63.5	121,719		0.0000	1.0000	99.69
64.5	112,344		0.0000	1.0000	99.69
65.5	82,672		0.0000	1.0000	99.69
66.5	172,983		0.0000	1.0000	99.69
67.5	170,287		0.0000	1.0000	99.69
68.5	162,954		0.0000	1.0000	99.69
69.5	156,024		0.0000	1.0000	99.69
70.5					99.69



DUKE ENERGY OHIO
ACCOUNT 3620 STATION EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2007			EXPERIENCE BAND 1956-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	137,743,550	7,318	0.0001	0.9999	100.00
0.5	133,520,142	43,014	0.0003	0.9997	99.99
1.5	129,553,125	205,022	0.0016	0.9984	99.96
2.5	129,328,150	344,778	0.0027	0.9973	99.80
3.5	126,586,350	306,174	0.0024	0.9976	99.53
4.5	123,887,121	137,011	0.0011	0.9989	99.29
5.5	125,414,346	422,283	0.0034	0.9966	99.18
6.5	123,519,907	1,170,375	0.0095	0.9905	98.84
7.5	122,382,696	345,552	0.0028	0.9972	97.90
8.5	119,920,274	214,252	0.0018	0.9982	97.63
9.5	119,226,178	630,011	0.0053	0.9947	97.45
10.5	108,840,170	232,284	0.0021	0.9979	96.93
11.5	105,640,926	384,758	0.0036	0.9964	96.73
12.5	98,663,556	229,774	0.0023	0.9977	96.38
13.5	94,436,786	295,812	0.0031	0.9969	96.16
14.5	90,067,494	322,386	0.0036	0.9964	95.86
15.5	85,050,034	368,193	0.0043	0.9957	95.51
16.5	81,446,935	463,219	0.0057	0.9943	95.10
17.5	80,449,087	449,210	0.0056	0.9944	94.56
18.5	68,012,818	1,985,682	0.0292	0.9708	94.03
19.5	65,525,527	420,471	0.0064	0.9936	91.28
20.5	63,665,792	887,329	0.0139	0.9861	90.70
21.5	62,017,368	404,136	0.0065	0.9935	89.44
22.5	59,555,908	325,787	0.0055	0.9945	88.86
23.5	54,591,986	546,775	0.0100	0.9900	88.37
24.5	50,956,628	157,956	0.0031	0.9969	87.49
25.5	48,449,825	351,458	0.0073	0.9927	87.22
26.5	44,808,228	266,083	0.0059	0.9941	86.58
27.5	42,924,676	268,997	0.0063	0.9937	86.07
28.5	41,303,252	384,021	0.0093	0.9907	85.53
29.5	41,047,346	246,783	0.0060	0.9940	84.73
30.5	40,090,309	150,963	0.0038	0.9962	84.22
31.5	38,678,909	284,979	0.0074	0.9926	83.90
32.5	36,127,896	956,750	0.0265	0.9735	83.28
33.5	33,220,039	489,789	0.0147	0.9853	81.07
34.5	30,616,385	397,771	0.0130	0.9870	79.88
35.5	26,432,354	455,283	0.0172	0.9828	78.84
36.5	24,332,097	663,458	0.0273	0.9727	77.48
37.5	23,885,470	318,419	0.0133	0.9867	75.36
38.5	23,031,831	367,447	0.0160	0.9840	74.36

DUKE ENERGY OHIO
ACCOUNT 3620 STATION EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,320,589	319,351	0.0150	0.9850	73.17
40.5	19,787,571	247,436	0.0125	0.9875	72.07
41.5	18,915,984	199,576	0.0106	0.9894	71.17
42.5	18,312,674	139,864	0.0076	0.9924	70.42
43.5	17,215,667	235,559	0.0137	0.9863	69.88
44.5	16,341,858	584,366	0.0358	0.9642	68.92
45.5	15,356,929	234,421	0.0153	0.9847	66.45
46.5	14,139,021	446,266	0.0316	0.9684	65.43
47.5	12,907,575	39,497	0.0031	0.9969	63.36
48.5	12,168,935	261,582	0.0215	0.9785	63.16
49.5	10,521,759	72,147	0.0069	0.9931	61.80
50.5	9,711,640	133,241	0.0137	0.9863	61.37
51.5	8,773,873	17,415	0.0020	0.9980	60.53
52.5	7,402,935	450,277	0.0608	0.9392	60.41
53.5	6,435,105	76,304	0.0119	0.9881	56.74
54.5	5,383,592	100,782	0.0187	0.9813	56.06
55.5	4,819,258	6,309	0.0013	0.9987	55.01
56.5	4,592,142	240,204	0.0523	0.9477	54.94
57.5	4,070,596	195,020	0.0479	0.9521	52.07
58.5	3,458,277	46,259	0.0134	0.9866	49.58
59.5	2,894,051	48,084	0.0166	0.9834	48.92
60.5	2,833,803	5,605	0.0020	0.9980	48.11
61.5	2,808,243		0.0000	1.0000	48.01
62.5	2,797,799	2,026	0.0007	0.9993	48.01
63.5	2,794,877	34,147	0.0122	0.9878	47.98
64.5	2,616,836	24,040	0.0092	0.9908	47.39
65.5	2,548,204	9,306	0.0037	0.9963	46.95
66.5	2,496,992	17,766	0.0071	0.9929	46.78
67.5	2,473,866	22,262	0.0090	0.9910	46.45
68.5	2,300,789	8,421	0.0037	0.9963	46.03
69.5	1,591,970	147,178	0.0925	0.9075	45.86
70.5	1,382,267	158	0.0001	0.9999	41.62
71.5	1,377,679	344	0.0002	0.9998	41.62
72.5	1,380,168	82,340	0.0597	0.9403	41.61
73.5	1,296,652		0.0000	1.0000	39.13
74.5	1,296,652	45,349	0.0350	0.9650	39.13
75.5	1,248,715	67,521	0.0541	0.9459	37.76
76.5	1,168,853	5,086	0.0044	0.9956	35.72
77.5	1,117,664	68,831	0.0616	0.9384	35.56
78.5	966,357	43,067	0.0446	0.9554	33.37

DUKE ENERGY OHIO
ACCOUNT 3620 STATION EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	919,569	8,898	0.0097	0.9903	31.88
80.5	781,333		0.0000	1.0000	31.57
81.5	463,070	35,000	0.0756	0.9244	31.57
82.5	426,592		0.0000	1.0000	29.18
83.5	420,899	9,089	0.0216	0.9784	29.18
84.5	304,746		0.0000	1.0000	28.55
85.5	303,549		0.0000	1.0000	28.55
86.5	279,496	26,312	0.0941	0.9059	28.55
87.5	231,459	50,000	0.2160	0.7840	25.86
88.5	181,459		0.0000	1.0000	20.27
89.5	94,653		0.0000	1.0000	20.27
90.5	48,441		0.0000	1.0000	20.27
91.5	48,441		0.0000	1.0000	20.27
92.5	48,441		0.0000	1.0000	20.27
93.5	46,836	3,881	0.0829	0.9171	20.27
94.5	10,587		0.0000	1.0000	18.59
95.5	10,587		0.0000	1.0000	18.59
96.5	10,587		0.0000	1.0000	18.59
97.5	10,587		0.0000	1.0000	18.59
98.5	10,587		0.0000	1.0000	18.59
99.5	10,587		0.0000	1.0000	18.59
100.5	10,587		0.0000	1.0000	18.59
101.5	10,587		0.0000	1.0000	18.59
102.5	10,587		0.0000	1.0000	18.59
103.5	10,587		0.0000	1.0000	18.59
104.5	10,587		0.0000	1.0000	18.59
105.5	10,587		0.0000	1.0000	18.59
106.5	10,587		0.0000	1.0000	18.59
107.5					18.59

DUKE ENERGY OHIO
ACCOUNT 3620 STATION EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2007

EXPERIENCE BAND 1978-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	100,791,723		0.0000	1.0000	100.00
0.5	95,972,965		0.0000	1.0000	100.00
1.5	92,551,409	34,533	0.0004	0.9996	100.00
2.5	93,849,464	297,727	0.0032	0.9968	99.96
3.5	92,521,606	190,930	0.0021	0.9979	99.64
4.5	91,830,981	107,973	0.0012	0.9988	99.43
5.5	97,085,419	283,229	0.0029	0.9971	99.31
6.5	98,597,675	1,023,441	0.0104	0.9896	99.02
7.5	96,615,654	170,109	0.0018	0.9982	97.99
8.5	95,666,572	87,604	0.0009	0.9991	97.81
9.5	96,489,234	433,557	0.0045	0.9955	97.72
10.5	87,598,276	172,723	0.0020	0.9980	97.28
11.5	85,552,555	191,050	0.0022	0.9978	97.09
12.5	79,385,259	148,122	0.0019	0.9981	96.88
13.5	76,423,897	182,872	0.0024	0.9976	96.70
14.5	72,909,196	251,003	0.0034	0.9966	96.47
15.5	68,500,472	307,173	0.0045	0.9955	96.14
16.5	66,050,867	332,696	0.0050	0.9950	95.71
17.5	65,222,306	383,409	0.0059	0.9941	95.23
18.5	54,026,357	1,829,679	0.0339	0.9661	94.67
19.5	53,323,525	328,476	0.0062	0.9938	91.46
20.5	52,540,357	819,727	0.0156	0.9844	90.89
21.5	52,192,793	344,167	0.0066	0.9934	89.47
22.5	51,558,527	284,931	0.0055	0.9945	88.88
23.5	47,506,667	499,005	0.0105	0.9895	88.39
24.5	45,297,438	141,568	0.0031	0.9969	87.46
25.5	43,306,600	329,985	0.0076	0.9924	87.19
26.5	39,857,105	252,587	0.0063	0.9937	86.53
27.5	38,245,534	227,376	0.0059	0.9941	85.98
28.5	37,192,354	293,697	0.0079	0.9921	85.47
29.5	37,478,900	238,389	0.0064	0.9936	84.79
30.5	36,449,776	144,955	0.0040	0.9960	84.25
31.5	34,624,332	276,477	0.0080	0.9920	83.91
32.5	31,961,582	897,191	0.0281	0.9719	83.24
33.5	28,958,850	424,641	0.0147	0.9853	80.90
34.5	26,700,913	315,869	0.0118	0.9882	79.71
35.5	22,575,801	405,209	0.0179	0.9821	78.77
36.5	20,581,340	629,748	0.0306	0.9694	77.36
37.5	19,850,941	302,087	0.0152	0.9848	74.99
38.5	18,805,676	275,162	0.0146	0.9854	73.85

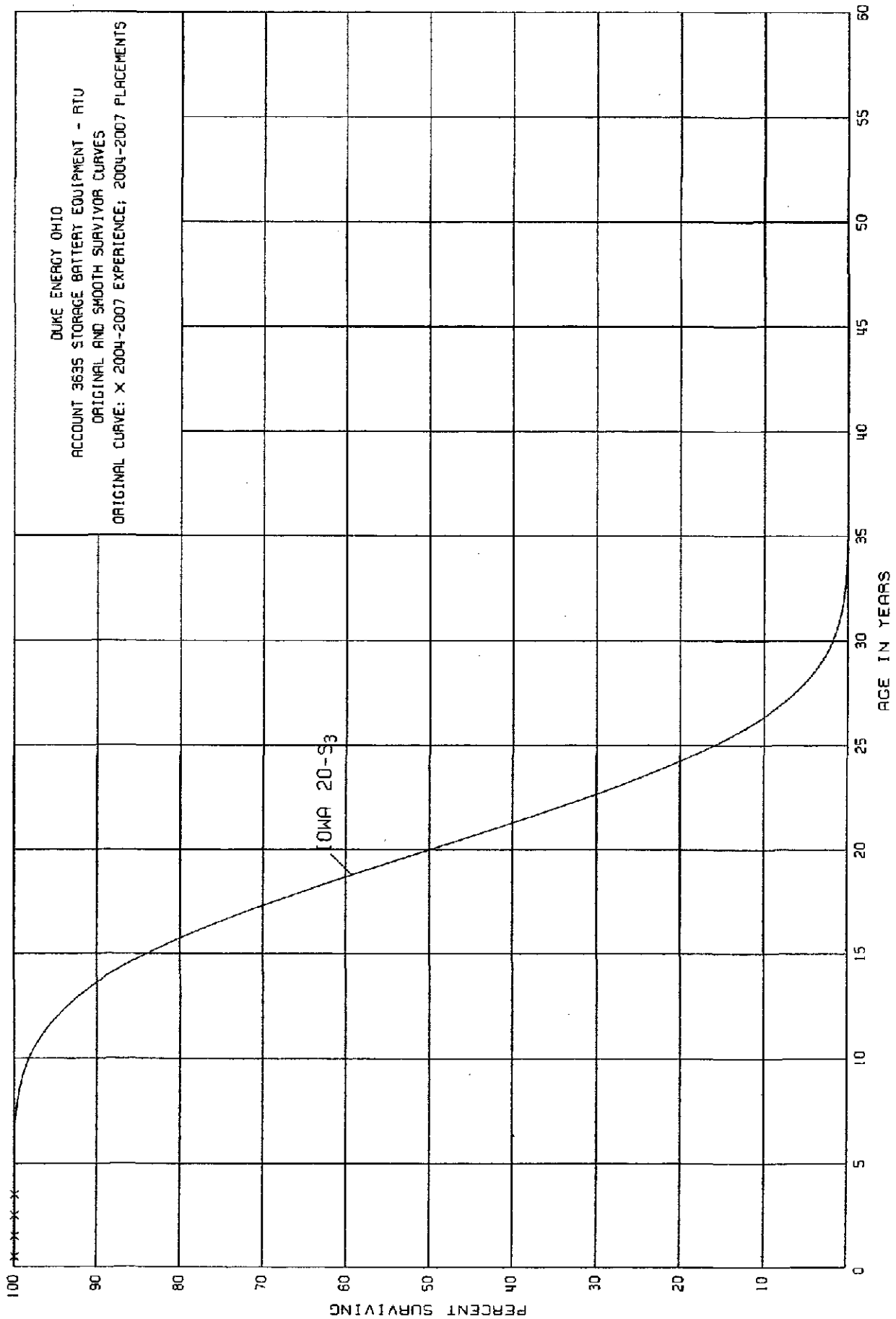
DUKE ENERGY OHIO
ACCOUNT 3620 STATION EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2007			EXPERIENCE BAND 1978-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,167,421	162,856	0.0090	0.9910	72.77
40.5	16,845,279	152,966	0.0091	0.9909	72.12
41.5	16,069,059	182,417	0.0114	0.9886	71.46
42.5	15,305,228	80,943	0.0053	0.9947	70.65
43.5	14,267,627	235,121	0.0165	0.9835	70.28
44.5	13,393,447	309,719	0.0231	0.9769	69.12
45.5	12,685,754	185,410	0.0146	0.9854	67.52
46.5	11,530,987	320,862	0.0278	0.9722	66.53
47.5	10,505,111	35,974	0.0034	0.9966	64.68
48.5	9,975,840	198,138	0.0199	0.9801	64.46
49.5	8,579,982	56,483	0.0066	0.9934	63.18
50.5	7,915,142	132,209	0.0167	0.9833	62.76
51.5	7,475,003	17,415	0.0023	0.9977	61.71
52.5	6,180,044	151,380	0.0245	0.9755	61.57
53.5	5,511,717	42,127	0.0076	0.9924	60.06
54.5	4,645,978	100,782	0.0217	0.9783	59.60
55.5	4,072,457	6,309	0.0015	0.9985	58.31
56.5	3,869,738	240,204	0.0621	0.9379	58.22
57.5	3,453,002	4,002	0.0012	0.9988	54.60
58.5	3,031,702	39,689	0.0131	0.9869	54.53
59.5	2,633,785	48,084	0.0183	0.9817	53.82
60.5	2,735,890	5,605	0.0020	0.9980	52.84
61.5	2,714,142		0.0000	1.0000	52.73
62.5	2,703,699	2,026	0.0007	0.9993	52.73
63.5	2,705,739	744	0.0003	0.9997	52.69
64.5	2,606,250	24,040	0.0092	0.9908	52.67
65.5	2,537,617	9,306	0.0037	0.9963	52.19
66.5	2,486,405	17,766	0.0071	0.9929	52.00
67.5	2,463,279	22,262	0.0090	0.9910	51.63
68.5	2,290,203	8,421	0.0037	0.9963	51.17
69.5	1,581,383	147,178	0.0931	0.9069	50.98
70.5	1,371,680	158	0.0001	0.9999	46.23
71.5	1,367,092	344	0.0003	0.9997	46.23
72.5	1,369,581	82,340	0.0601	0.9399	46.22
73.5	1,286,066		0.0000	1.0000	43.44
74.5	1,286,066	45,349	0.0353	0.9647	43.44
75.5	1,238,128	67,521	0.0545	0.9455	41.91
76.5	1,158,267	5,086	0.0044	0.9956	39.63
77.5	1,117,664	68,831	0.0616	0.9384	39.46
78.5	966,357	43,067	0.0446	0.9554	37.03

DUKE ENERGY OHIO
ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2007			EXPERIENCE BAND 1978-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	919,569	8,898	0.0097	0.9903	35.38
80.5	781,333		0.0000	1.0000	35.04
81.5	463,070	35,000	0.0756	0.9244	35.04
82.5	426,592		0.0000	1.0000	32.39
83.5	420,899	9,089	0.0216	0.9784	32.39
84.5	304,746		0.0000	1.0000	31.69
85.5	303,549		0.0000	1.0000	31.69
86.5	279,496	26,312	0.0941	0.9059	31.69
87.5	231,459	50,000	0.2160	0.7840	28.71
88.5	181,459		0.0000	1.0000	22.51
89.5	94,653		0.0000	1.0000	22.51
90.5	48,441		0.0000	1.0000	22.51
91.5	48,441		0.0000	1.0000	22.51
92.5	48,441		0.0000	1.0000	22.51
93.5	46,836	3,881	0.0829	0.9171	22.51
94.5	10,587		0.0000	1.0000	20.64
95.5	10,587		0.0000	1.0000	20.64
96.5	10,587		0.0000	1.0000	20.64
97.5	10,587		0.0000	1.0000	20.64
98.5	10,587		0.0000	1.0000	20.64
99.5	10,587		0.0000	1.0000	20.64
100.5	10,587		0.0000	1.0000	20.64
101.5	10,587		0.0000	1.0000	20.64
102.5	10,587		0.0000	1.0000	20.64
103.5	10,587		0.0000	1.0000	20.64
104.5	10,587		0.0000	1.0000	20.64
105.5	10,587		0.0000	1.0000	20.64
106.5	10,587		0.0000	1.0000	20.64
107.5					20.64



DUKE ENERGY OHIO

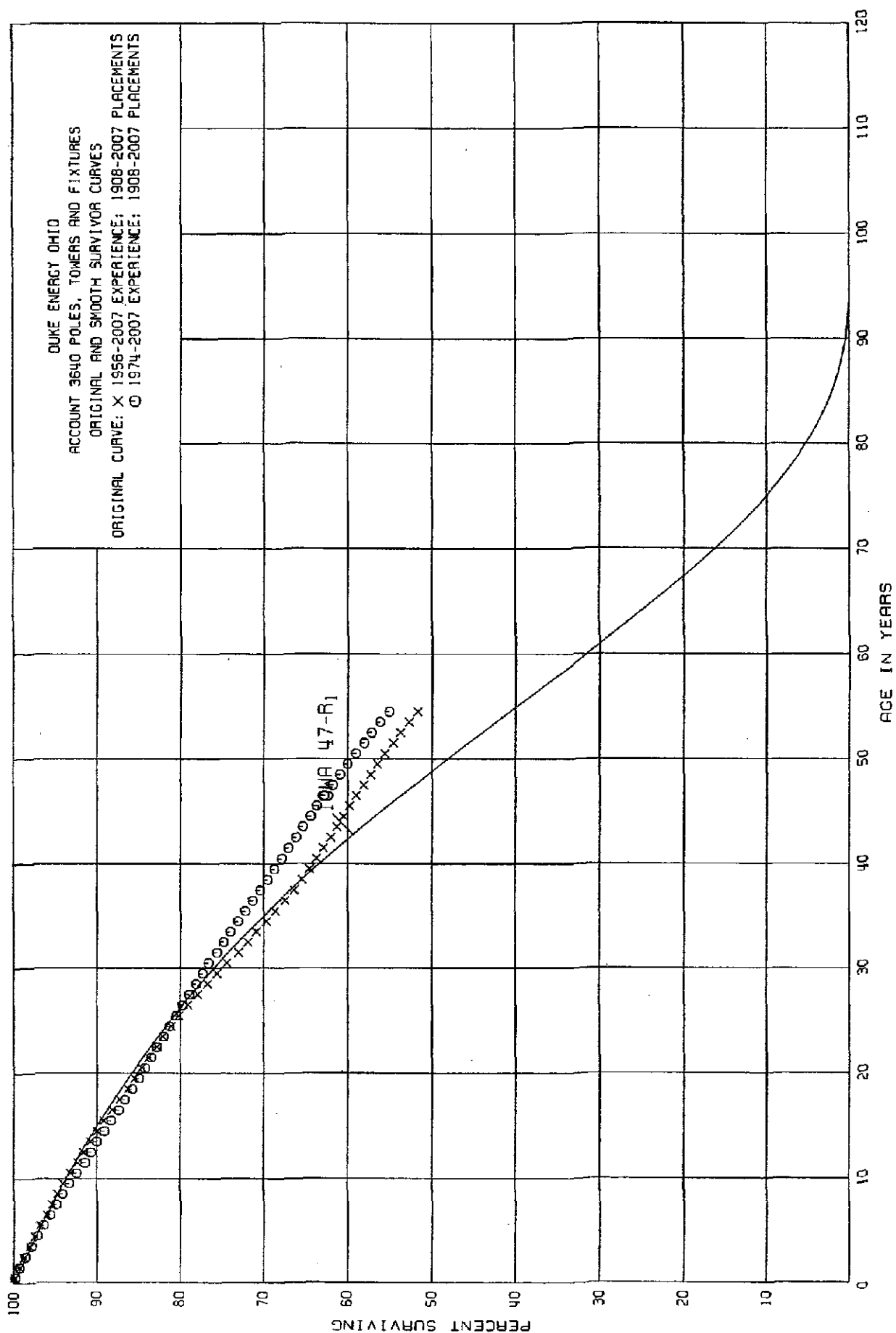
ACCOUNT 3635 STORAGE BATTERY EQUIPMENT - RTU

ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2007

EXPERIENCE BAND 2004-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,585,900		0.0000	1.0000	100.00
0.5	2,051,734		0.0000	1.0000	100.00
1.5	955,872		0.0000	1.0000	100.00
2.5	271,967		0.0000	1.0000	100.00
3.5					100.00



DUKE ENERGY OHIO
ACCOUNT 3640 POLES, TOWERS AND FIXTURES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2007			EXPERIENCE BAND 1956-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	310,762,558	429,789	0.0014	0.9986	100.00
0.5	282,461,531	1,486,490	0.0053	0.9947	99.86
1.5	270,461,566	1,518,122	0.0056	0.9944	99.33
2.5	225,230,501	1,483,843	0.0066	0.9934	98.77
3.5	223,069,896	1,460,942	0.0065	0.9935	98.12
4.5	219,733,038	1,317,558	0.0060	0.9940	97.48
5.5	215,830,498	1,706,758	0.0079	0.9921	96.90
6.5	210,860,678	1,386,813	0.0066	0.9934	96.13
7.5	187,992,082	1,359,340	0.0072	0.9928	95.50
8.5	178,333,853	1,433,387	0.0080	0.9920	94.81
9.5	169,703,804	1,550,590	0.0091	0.9909	94.05
10.5	160,710,879	1,587,216	0.0099	0.9901	93.19
11.5	152,351,206	1,173,297	0.0077	0.9923	92.27
12.5	143,081,521	1,144,268	0.0080	0.9920	91.56
13.5	134,139,939	1,233,476	0.0092	0.9908	90.83
14.5	124,485,870	1,158,957	0.0093	0.9907	89.99
15.5	115,379,286	1,206,374	0.0105	0.9895	89.15
16.5	108,349,375	1,074,225	0.0099	0.9901	88.21
17.5	101,424,087	1,199,438	0.0118	0.9882	87.34
18.5	94,406,051	840,588	0.0089	0.9911	86.31
19.5	89,168,631	867,891	0.0097	0.9903	85.54
20.5	84,065,994	915,062	0.0109	0.9891	84.71
21.5	79,405,321	924,258	0.0116	0.9884	83.79
22.5	74,778,745	688,691	0.0092	0.9908	82.82
23.5	71,089,933	801,902	0.0113	0.9887	82.06
24.5	66,625,555	807,438	0.0121	0.9879	81.13
25.5	62,099,198	785,488	0.0126	0.9874	80.15
26.5	58,389,894	919,825	0.0158	0.9842	79.14
27.5	53,787,552	856,516	0.0159	0.9841	77.89
28.5	49,526,435	684,683	0.0138	0.9862	76.65
29.5	46,074,908	738,984	0.0160	0.9840	75.59
30.5	42,917,125	776,733	0.0181	0.9819	74.38
31.5	39,474,306	619,061	0.0157	0.9843	73.03
32.5	36,500,651	497,491	0.0136	0.9864	71.88
33.5	33,170,808	539,112	0.0163	0.9837	70.90
34.5	29,908,963	486,818	0.0163	0.9837	69.74
35.5	27,183,784	480,584	0.0177	0.9823	68.60
36.5	24,692,857	411,997	0.0167	0.9833	67.39
37.5	22,395,248	308,318	0.0138	0.9862	66.26
38.5	20,055,993	254,363	0.0127	0.9873	65.35

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,117,930	236,975	0.0131	0.9869	64.52
40.5	16,688,465	205,335	0.0123	0.9877	63.67
41.5	15,147,486	205,298	0.0136	0.9864	62.89
42.5	13,701,403	162,058	0.0118	0.9882	62.03
43.5	12,502,297	161,740	0.0129	0.9871	61.30
44.5	11,242,929	128,768	0.0115	0.9885	60.51
45.5	10,133,188	141,073	0.0139	0.9861	59.81
46.5	9,141,824	134,468	0.0147	0.9853	58.98
47.5	7,943,133	123,416	0.0155	0.9845	58.11
48.5	7,007,803	104,296	0.0149	0.9851	57.21
49.5	6,135,985	97,464	0.0159	0.9841	56.36
50.5	5,304,698	87,911	0.0166	0.9834	55.46
51.5	4,458,414	68,593	0.0154	0.9846	54.54
52.5	3,667,576	65,243	0.0178	0.9822	53.70
53.5	3,068,653	62,775	0.0205	0.9795	52.74
54.5	2,434,965	50,355	0.0207	0.9793	51.66
55.5	2,053,543	38,860	0.0189	0.9811	50.59
56.5	1,686,302	39,005	0.0231	0.9769	49.63
57.5	1,386,425	28,435	0.0205	0.9795	48.48
58.5	1,150,772	23,194	0.0202	0.9798	47.49
59.5	1,007,993	20,927	0.0208	0.9792	46.53
60.5	899,590	19,027	0.0212	0.9788	45.56
61.5	801,392	16,152	0.0202	0.9798	44.59
62.5	732,863	13,393	0.0183	0.9817	43.69
63.5	669,332	15,522	0.0232	0.9768	42.89
64.5	628,387	12,461	0.0198	0.9802	41.89
65.5	548,901	12,109	0.0221	0.9779	41.06
66.5	462,167	9,415	0.0204	0.9796	40.15
67.5	403,365	12,456	0.0309	0.9691	39.33
68.5	320,393	7,867	0.0246	0.9754	38.11
69.5	284,966	8,185	0.0287	0.9713	37.17
70.5	256,099	4,805	0.0188	0.9812	36.10
71.5	220,229	3,306	0.0150	0.9850	35.42
72.5	178,441	2,651	0.0149	0.9851	34.89
73.5	160,576	1,767	0.0110	0.9890	34.37
74.5	152,962	2,683	0.0175	0.9825	33.99
75.5	137,306	2,981	0.0217	0.9783	33.40
76.5	120,010	2,766	0.0230	0.9770	32.68
77.5	98,703	2,314	0.0234	0.9766	31.93
78.5	71,593	1,266	0.0177	0.9823	31.18

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	51,333	2,014	0.0392	0.9608	30.63
80.5	31,799	827	0.0260	0.9740	29.43
81.5	15,375	611	0.0397	0.9603	28.66
82.5	8,995	550	0.0611	0.9389	27.52
83.5	4,439	93	0.0210	0.9790	25.84
84.5	2,602	140	0.0538	0.9462	25.30
85.5	781		0.0000	1.0000	23.94
86.5	373	31	0.0831	0.9169	23.94
87.5	203		0.0000	1.0000	21.95
88.5	133	36	0.2707	0.7293	21.95
89.5	47		0.0000	1.0000	16.01
90.5	33		0.0000	1.0000	16.01
91.5	13		0.0000	1.0000	16.01
92.5					16.01

DUKE ENERGY OHIO
ACCOUNT 3640 POLES, TOWERS AND FIXTURES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2007

EXPERIENCE BAND 1974-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	276,292,607	429,789	0.0016	0.9984	100.00
0.5	250,303,013	1,480,336	0.0059	0.9941	99.84
1.5	240,223,029	1,515,777	0.0063	0.9937	99.25
2.5	196,580,204	1,482,701	0.0075	0.9925	98.62
3.5	196,205,318	1,455,124	0.0074	0.9926	97.88
4.5	194,776,604	1,313,974	0.0067	0.9933	97.16
5.5	192,482,308	1,702,119	0.0088	0.9912	96.51
6.5	188,586,345	1,381,291	0.0073	0.9927	95.66
7.5	167,107,671	1,349,339	0.0081	0.9919	94.96
8.5	158,856,282	1,423,543	0.0090	0.9910	94.19
9.5	151,343,038	1,521,529	0.0101	0.9899	93.34
10.5	143,714,828	1,503,036	0.0105	0.9895	92.40
11.5	136,701,133	1,063,401	0.0078	0.9922	91.43
12.5	128,673,698	1,083,778	0.0084	0.9916	90.72
13.5	121,159,824	1,120,984	0.0093	0.9907	89.96
14.5	112,659,783	1,052,403	0.0093	0.9907	89.12
15.5	104,664,007	999,820	0.0096	0.9904	88.29
16.5	98,634,345	859,070	0.0087	0.9913	87.44
17.5	92,984,761	978,926	0.0105	0.9895	86.68
18.5	87,165,554	757,297	0.0087	0.9913	85.77
19.5	82,649,977	726,571	0.0088	0.9912	85.02
20.5	78,434,827	691,676	0.0088	0.9912	84.27
21.5	74,408,254	691,254	0.0093	0.9907	83.53
22.5	70,489,589	607,474	0.0086	0.9914	82.75
23.5	67,129,845	633,211	0.0094	0.9906	82.04
24.5	62,955,579	629,220	0.0100	0.9900	81.27
25.5	58,517,233	549,485	0.0094	0.9906	80.46
26.5	54,950,197	568,063	0.0103	0.9897	79.70
27.5	50,644,921	533,740	0.0105	0.9895	78.88
28.5	46,528,824	432,906	0.0093	0.9907	78.05
29.5	43,232,225	431,019	0.0100	0.9900	77.32
30.5	40,382,401	503,563	0.0125	0.9875	76.55
31.5	37,277,901	407,214	0.0109	0.9891	75.59
32.5	34,633,076	354,262	0.0102	0.9898	74.77
33.5	31,533,019	406,351	0.0129	0.9871	74.01
34.5	28,537,601	354,934	0.0124	0.9876	73.06
35.5	25,984,961	314,284	0.0121	0.9879	72.15
36.5	23,705,303	297,606	0.0126	0.9874	71.28
37.5	21,593,529	259,574	0.0120	0.9880	70.38
38.5	19,374,288	231,279	0.0119	0.9881	69.54

DUKE ENERGY OHIO
ACCOUNT 3640 POLES, TOWERS AND FIXTURES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2007			EXPERIENCE BAND 1974-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,511,083	224,500	0.0128	0.9872	68.71
40.5	16,116,853	200,903	0.0125	0.9875	67.83
41.5	14,628,685	202,852	0.0139	0.9861	66.98
42.5	13,253,034	159,627	0.0120	0.9880	66.05
43.5	12,132,227	158,325	0.0130	0.9870	65.26
44.5	10,951,094	126,052	0.0115	0.9885	64.41
45.5	9,930,719	140,295	0.0141	0.9859	63.67
46.5	9,006,837	134,334	0.0149	0.9851	62.77
47.5	7,864,898	123,284	0.0157	0.9843	61.83
48.5	6,952,121	104,296	0.0150	0.9850	60.86
49.5	6,103,355	97,464	0.0160	0.9840	59.95
50.5	5,282,708	87,911	0.0166	0.9834	58.99
51.5	4,449,334	68,593	0.0154	0.9846	58.01
52.5	3,662,026	65,243	0.0178	0.9822	57.12
53.5	3,065,762	62,716	0.0205	0.9795	56.10
54.5	2,433,042	50,355	0.0207	0.9793	54.95
55.5	2,051,998	38,860	0.0189	0.9811	53.81
56.5	1,685,340	39,005	0.0231	0.9769	52.79
57.5	1,385,894	28,435	0.0205	0.9795	51.57
58.5	1,150,422	23,194	0.0202	0.9798	50.51
59.5	1,007,668	20,837	0.0207	0.9793	49.49
60.5	899,356	18,937	0.0211	0.9789	48.47
61.5	801,249	16,152	0.0202	0.9798	47.45
62.5	732,719	13,393	0.0183	0.9817	46.49
63.5	669,312	15,522	0.0232	0.9768	45.64
64.5	628,367	12,461	0.0198	0.9802	44.58
65.5	548,901	12,109	0.0221	0.9779	43.70
66.5	462,167	9,415	0.0204	0.9796	42.73
67.5	403,365	12,456	0.0309	0.9691	41.86
68.5	320,393	7,867	0.0246	0.9754	40.57
69.5	284,966	8,185	0.0287	0.9713	39.57
70.5	256,099	4,805	0.0188	0.9812	38.43
71.5	220,229	3,306	0.0150	0.9850	37.71
72.5	178,441	2,651	0.0149	0.9851	37.14
73.5	160,576	1,767	0.0110	0.9890	36.59
74.5	152,962	2,683	0.0175	0.9825	36.19
75.5	137,306	2,981	0.0217	0.9783	35.56
76.5	120,010	2,766	0.0230	0.9770	34.79
77.5	98,703	2,314	0.0234	0.9766	33.99
78.5	71,593	1,266	0.0177	0.9823	33.19

DUKE ENERGY OHIO

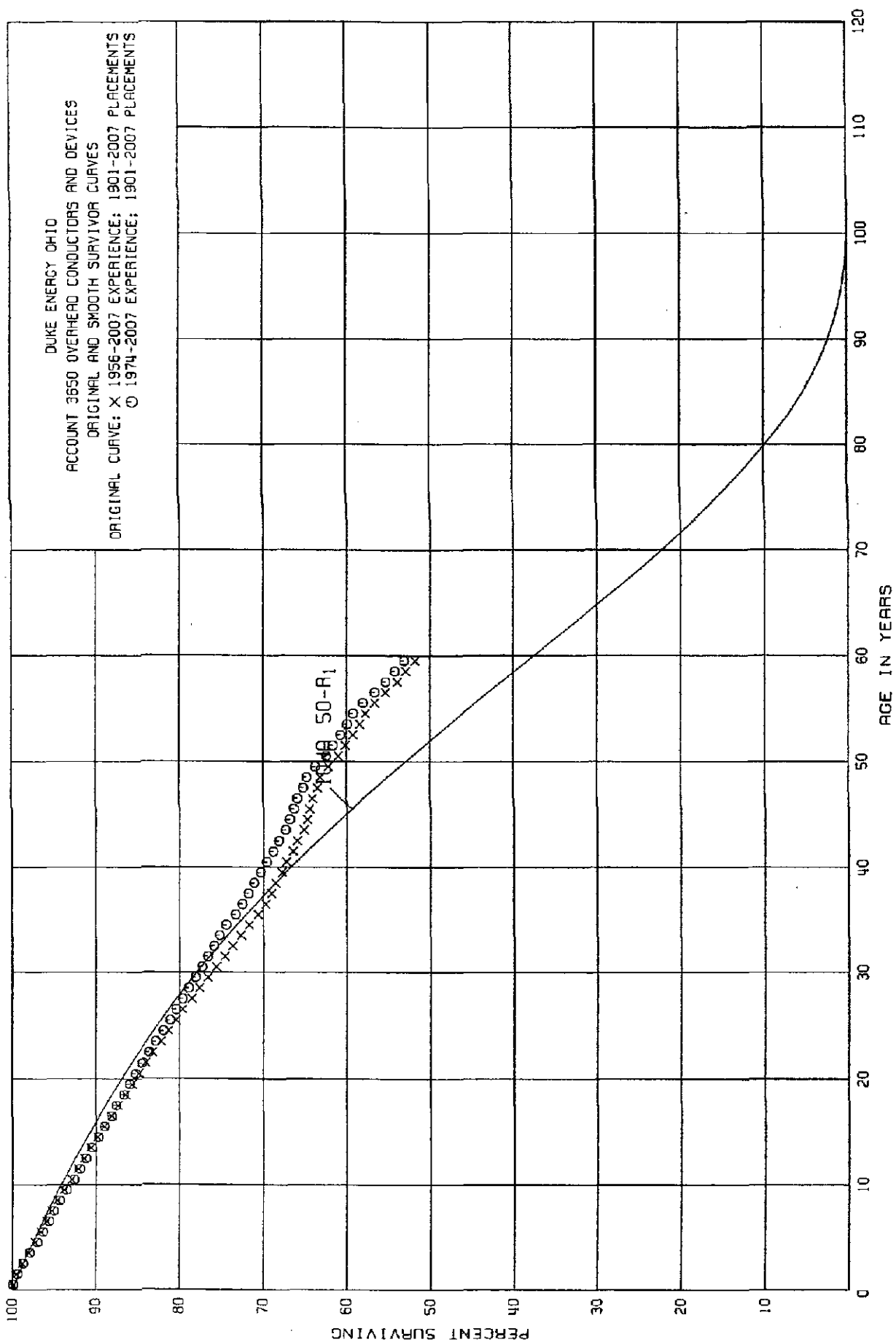
ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2007

EXPERIENCE BAND 1974-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	51,333	2,014	0.0392	0.9608	32.60
80.5	31,799	827	0.0260	0.9740	31.32
81.5	15,375	611	0.0397	0.9603	30.51
82.5	8,995	550	0.0611	0.9389	29.30
83.5	4,439	93	0.0210	0.9790	27.51
84.5	2,602	140	0.0538	0.9462	26.93
85.5	781		0.0000	1.0000	25.48
86.5	373	31	0.0831	0.9169	25.48
87.5	203		0.0000	1.0000	23.36
88.5	133	36	0.2707	0.7293	23.36
89.5	47		0.0000	1.0000	17.04
90.5	33		0.0000	1.0000	17.04
91.5	13		0.0000	1.0000	17.04
92.5					17.04



DUKE ENERGY OHIO
ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	315,983,033	209,540	0.0007	0.9993	100.00
0.5	310,490,968	1,497,724	0.0048	0.9952	99.93
1.5	300,632,475	2,057,599	0.0068	0.9932	99.45
2.5	293,098,086	2,154,850	0.0074	0.9926	98.77
3.5	286,639,264	2,306,017	0.0080	0.9920	98.04
4.5	279,073,398	1,988,993	0.0071	0.9929	97.26
5.5	268,074,247	1,784,044	0.0067	0.9933	96.57
6.5	257,159,712	1,745,553	0.0068	0.9932	95.92
7.5	217,834,039	1,588,511	0.0073	0.9927	95.27
8.5	208,368,490	1,815,983	0.0087	0.9913	94.57
9.5	200,122,998	1,826,499	0.0091	0.9909	93.75
10.5	190,075,493	1,643,313	0.0086	0.9914	92.90
11.5	180,627,692	1,456,198	0.0081	0.9919	92.10
12.5	170,351,995	1,445,910	0.0085	0.9915	91.35
13.5	159,676,173	1,369,638	0.0086	0.9914	90.57
14.5	145,979,305	1,313,450	0.0090	0.9910	89.79
15.5	132,459,766	1,376,541	0.0104	0.9896	88.98
16.5	122,660,258	1,028,425	0.0084	0.9916	88.05
17.5	114,471,598	1,217,469	0.0106	0.9894	87.31
18.5	107,098,798	994,843	0.0093	0.9907	86.38
19.5	101,794,381	884,347	0.0087	0.9913	85.58
20.5	95,662,587	914,943	0.0096	0.9904	84.84
21.5	90,921,800	939,196	0.0103	0.9897	84.03
22.5	85,410,449	963,974	0.0113	0.9887	83.16
23.5	80,007,641	897,772	0.0112	0.9888	82.22
24.5	73,448,947	796,986	0.0109	0.9891	81.30
25.5	68,771,501	738,986	0.0107	0.9893	80.41
26.5	63,344,814	856,289	0.0135	0.9865	79.55
27.5	58,128,555	660,775	0.0114	0.9886	78.48
28.5	54,176,335	678,084	0.0125	0.9875	77.59
29.5	51,260,075	678,796	0.0132	0.9868	76.62
30.5	50,356,949	675,073	0.0134	0.9866	75.61
31.5	46,683,500	581,714	0.0125	0.9875	74.60
32.5	42,758,943	556,993	0.0130	0.9870	73.67
33.5	38,028,415	524,559	0.0138	0.9862	72.71
34.5	34,377,758	552,836	0.0161	0.9839	71.71
35.5	30,235,497	363,031	0.0120	0.9880	70.56
36.5	26,959,354	265,484	0.0098	0.9902	69.71
37.5	24,294,421	201,230	0.0083	0.9917	69.03
38.5	21,773,828	228,396	0.0105	0.9895	68.46

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,686,966	170,926	0.0087	0.9913	67.74
40.5	18,441,480	204,197	0.0111	0.9889	67.15
41.5	16,728,901	130,907	0.0078	0.9922	66.40
42.5	15,236,363	169,896	0.0112	0.9888	65.88
43.5	14,055,735	86,295	0.0061	0.9939	65.14
44.5	12,749,603	73,449	0.0058	0.9942	64.74
45.5	11,591,745	72,711	0.0063	0.9937	64.36
46.5	10,441,746	86,334	0.0083	0.9917	63.95
47.5	9,103,410	46,505	0.0051	0.9949	63.42
48.5	8,189,586	128,978	0.0157	0.9843	63.10
49.5	7,312,373	141,862	0.0194	0.9806	62.11
50.5	6,307,107	82,759	0.0131	0.9869	60.91
51.5	5,457,156	84,330	0.0155	0.9845	60.11
52.5	4,719,923	59,786	0.0127	0.9873	59.18
53.5	4,182,071	51,247	0.0123	0.9877	58.43
54.5	3,624,682	69,819	0.0193	0.9807	57.71
55.5	3,285,893	78,104	0.0238	0.9762	56.60
56.5	2,942,029	70,638	0.0240	0.9760	55.25
57.5	2,682,092	52,896	0.0197	0.9803	53.92
58.5	2,418,616	49,065	0.0203	0.9797	52.86
59.5	2,160,562	28,200	0.0131	0.9869	51.79
60.5	2,021,123	41,627	0.0206	0.9794	51.11
61.5	1,907,334	21,755	0.0114	0.9886	50.06
62.5	1,873,494	26,423	0.0141	0.9859	49.49
63.5	1,830,563	28,400	0.0155	0.9845	48.79
64.5	1,790,166	29,811	0.0167	0.9833	48.03
65.5	1,727,631	38,410	0.0222	0.9778	47.23
66.5	1,529,039	24,650	0.0161	0.9839	46.18
67.5	1,490,168	60,206	0.0404	0.9596	45.44
68.5	1,387,956	38,681	0.0279	0.9721	43.60
69.5	1,248,119	60,294	0.0483	0.9517	42.38
70.5	1,187,390		0.0000	1.0000	40.33
71.5	1,187,390	10	0.0000	1.0000	40.33
72.5	1,187,376	61	0.0001	0.9999	40.33
73.5	1,187,314	16,876	0.0142	0.9858	40.33
74.5	1,170,476	3,669	0.0031	0.9969	39.76
75.5	1,166,807	3,258	0.0028	0.9972	39.64
76.5	1,163,658	3,337	0.0029	0.9971	39.53
77.5	1,160,320	2,959	0.0026	0.9974	39.42
78.5	1,182,929	7,488	0.0063	0.9937	39.32

DUKE ENERGY OHIO
ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,175,441	13,781	0.0117	0.9883	39.07
80.5	1,161,660	2,410	0.0021	0.9979	38.61
81.5	1,159,226	9,013	0.0078	0.9922	38.53
82.5	52	25	0.4808	0.5192	38.23
83.5	27	11	0.4074	0.5926	19.85
84.5	16	10	0.6250	0.3750	11.76
85.5	6	6	1.0000	0.0000	4.41
86.5					0.00

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2007

EXPERIENCE BAND 1974-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	273,393,658	208,908	0.0008	0.9992	100.00
0.5	270,822,045	1,377,425	0.0051	0.9949	99.92
1.5	264,532,077	2,017,240	0.0076	0.9924	99.41
2.5	259,813,311	2,088,039	0.0080	0.9920	98.65
3.5	255,975,350	2,247,263	0.0088	0.9912	97.86
4.5	251,148,028	1,860,279	0.0074	0.9926	97.00
5.5	242,387,501	1,658,476	0.0068	0.9932	96.28
6.5	232,615,938	1,612,383	0.0069	0.9931	95.63
7.5	195,124,600	1,462,812	0.0075	0.9925	94.97
8.5	187,495,670	1,605,147	0.0086	0.9914	94.26
9.5	180,787,326	1,567,164	0.0087	0.9913	93.45
10.5	172,594,914	1,309,155	0.0076	0.9924	92.64
11.5	164,963,424	1,280,594	0.0078	0.9922	91.94
12.5	156,467,968	1,310,632	0.0084	0.9916	91.22
13.5	147,736,415	1,168,225	0.0079	0.9921	90.45
14.5	135,461,714	1,144,128	0.0084	0.9916	89.74
15.5	123,229,377	1,234,481	0.0100	0.9900	88.99
16.5	114,722,228	845,402	0.0074	0.9926	88.10
17.5	106,905,477	1,030,200	0.0096	0.9904	87.45
18.5	100,738,739	823,833	0.0082	0.9918	86.61
19.5	96,330,218	772,324	0.0080	0.9920	85.90
20.5	91,155,188	842,448	0.0092	0.9908	85.21
21.5	86,851,030	853,666	0.0098	0.9902	84.43
22.5	81,834,565	793,213	0.0097	0.9903	83.60
23.5	76,890,395	831,745	0.0108	0.9892	82.79
24.5	70,721,400	707,882	0.0100	0.9900	81.90
25.5	66,393,592	567,961	0.0086	0.9914	81.08
26.5	61,256,736	603,108	0.0098	0.9902	80.38
27.5	56,247,386	499,006	0.0089	0.9911	79.59
28.5	52,333,495	506,515	0.0097	0.9903	78.88
29.5	49,539,970	483,862	0.0098	0.9902	78.11
30.5	46,743,860	476,543	0.0102	0.9898	77.34
31.5	43,313,445	358,906	0.0083	0.9917	76.55
32.5	39,803,551	385,375	0.0097	0.9903	75.91
33.5	35,260,949	382,173	0.0108	0.9892	75.17
34.5	31,813,412	445,221	0.0140	0.9860	74.36
35.5	28,023,172	312,141	0.0111	0.9889	73.32
36.5	24,799,048	249,589	0.0101	0.9899	72.51
37.5	22,149,819	198,730	0.0090	0.9910	71.78
38.5	19,633,288	228,383	0.0116	0.9884	71.13

DUKE ENERGY OHIO
ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2007			EXPERIENCE BAND 1974-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,546,405	170,875	0.0097	0.9903	70.30
40.5	16,300,979	203,944	0.0125	0.9875	69.62
41.5	14,588,645	130,138	0.0089	0.9911	68.75
42.5	13,096,195	169,881	0.0130	0.9870	68.14
43.5	11,915,894	86,292	0.0072	0.9928	67.25
44.5	10,610,758	72,840	0.0069	0.9931	66.77
45.5	9,498,801	72,659	0.0076	0.9924	66.31
46.5	8,348,940	86,334	0.0103	0.9897	65.81
47.5	7,010,725	46,505	0.0066	0.9934	65.13
48.5	8,188,062	128,978	0.0158	0.9842	64.70
49.5	7,310,838	141,862	0.0194	0.9806	63.68
50.5	6,305,620	82,759	0.0131	0.9869	62.44
51.5	5,455,690	84,108	0.0154	0.9846	61.62
52.5	4,718,769	59,786	0.0127	0.9873	60.67
53.5	4,180,937	51,247	0.0123	0.9877	59.90
54.5	3,623,548	69,819	0.0193	0.9807	59.16
55.5	3,284,785	78,104	0.0238	0.9762	58.02
56.5	2,940,983	70,638	0.0240	0.9760	56.64
57.5	2,681,046	52,896	0.0197	0.9803	55.28
58.5	2,417,595	49,065	0.0203	0.9797	54.19
59.5	2,159,567	28,200	0.0131	0.9869	53.09
60.5	2,021,000	41,627	0.0206	0.9794	52.39
61.5	1,907,210	21,755	0.0114	0.9886	51.31
62.5	1,873,421	26,423	0.0141	0.9859	50.73
63.5	1,830,511	28,400	0.0155	0.9845	50.01
64.5	1,790,114	29,811	0.0167	0.9833	49.23
65.5	1,727,580	38,410	0.0222	0.9778	48.41
66.5	1,528,987	24,650	0.0161	0.9839	47.34
67.5	1,490,127	60,206	0.0404	0.9596	46.58
68.5	1,387,950	38,681	0.0279	0.9721	44.70
69.5	1,248,119	60,294	0.0483	0.9517	43.45
70.5	1,187,390		0.0000	1.0000	41.35
71.5	1,187,390	10	0.0000	1.0000	41.35
72.5	1,187,376	61	0.0001	0.9999	41.35
73.5	1,187,314	16,876	0.0142	0.9858	41.35
74.5	1,170,476	3,669	0.0031	0.9969	40.76
75.5	1,166,807	3,258	0.0028	0.9972	40.63
76.5	1,163,658	3,337	0.0029	0.9971	40.52
77.5	1,160,320	2,959	0.0026	0.9974	40.40
78.5	1,182,929	7,488	0.0063	0.9937	40.29

DUKE ENERGY OHIO

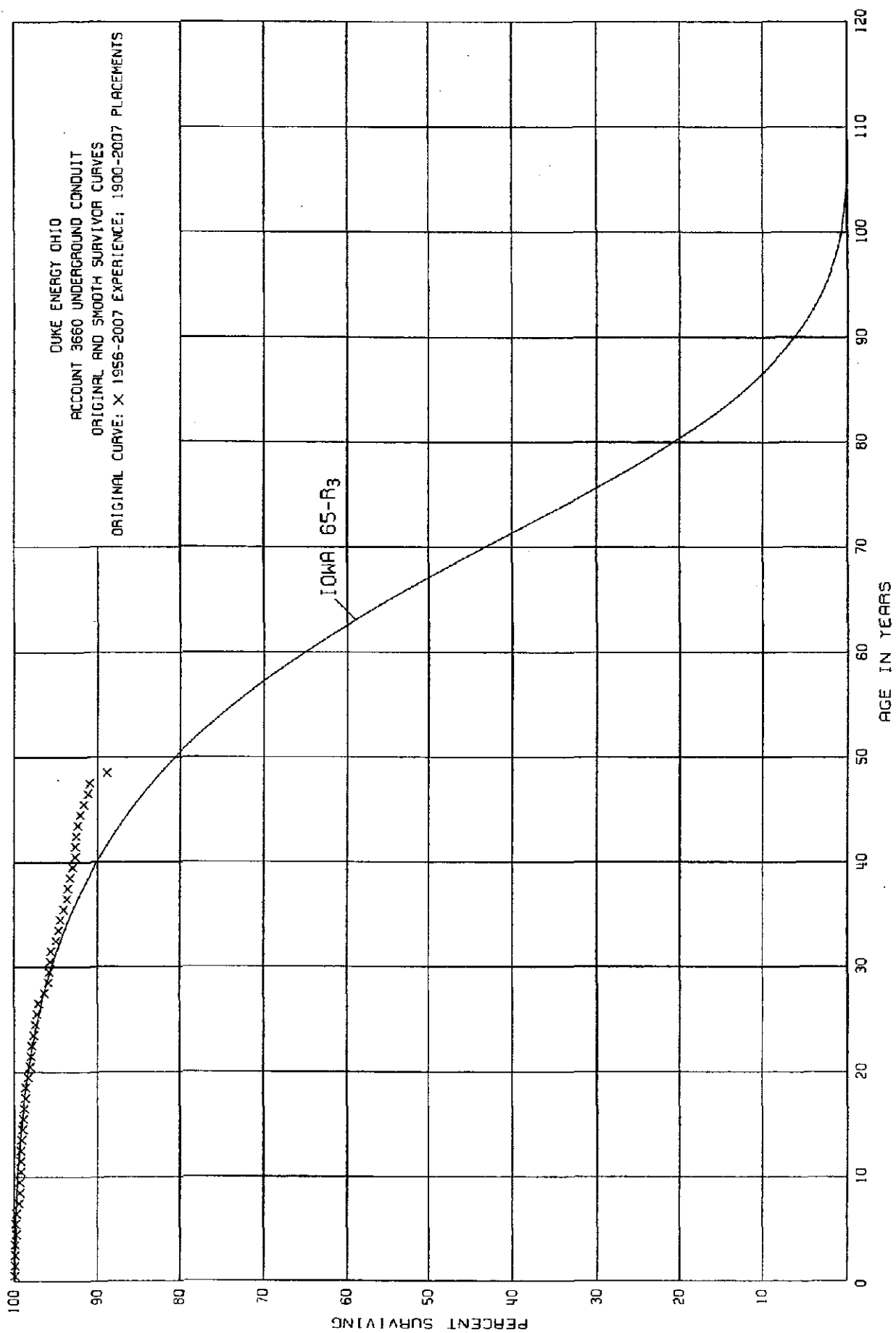
ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2007

EXPERIENCE BAND 1974-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,175,441	13,781	0.0117	0.9883	40.04
80.5	1,161,660	2,410	0.0021	0.9979	39.57
81.5	1,159,226	9,013	0.0078	0.9922	39.49
82.5	52	25	0.4808	0.5192	39.18
83.5	27	11	0.4074	0.5926	20.34
84.5	16	10	0.6250	0.3750	12.05
85.5	6	6	1.0000	0.0000	4.52
86.5					0.00



DUKE ENERGY OHIO
ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	92,908,538	2,599	0.0000	1.0000	100.00
0.5	91,272,557	31,720	0.0003	0.9997	100.00
1.5	90,310,979	67,159	0.0007	0.9993	99.97
2.5	88,407,952	45,574	0.0005	0.9995	99.90
3.5	87,398,998	27,637	0.0003	0.9997	99.85
4.5	86,700,070	22,775	0.0003	0.9997	99.82
5.5	85,800,442	83,840	0.0010	0.9990	99.79
6.5	84,478,030	246,696	0.0029	0.9971	99.69
7.5	66,535,805	50,387	0.0008	0.9992	99.40
8.5	60,993,874	43,712	0.0007	0.9993	99.32
9.5	56,950,851	10,925	0.0002	0.9998	99.25
10.5	52,798,482	15,048	0.0003	0.9997	99.23
11.5	48,390,774	11,672	0.0002	0.9998	99.20
12.5	43,124,556	23,574	0.0005	0.9995	99.18
13.5	35,537,226	33,454	0.0009	0.9991	99.13
14.5	30,447,984	51,428	0.0017	0.9983	99.04
15.5	27,677,034	18,159	0.0007	0.9993	98.87
16.5	25,063,694	47,689	0.0019	0.9981	98.80
17.5	23,660,962	15,110	0.0006	0.9994	98.61
18.5	21,721,612	49,567	0.0023	0.9977	98.55
19.5	20,439,430	41,173	0.0020	0.9980	98.32
20.5	19,342,116	22,660	0.0012	0.9988	98.12
21.5	18,604,390	11,681	0.0006	0.9994	98.00
22.5	17,427,097	44,714	0.0026	0.9974	97.94
23.5	16,286,291	36,559	0.0022	0.9978	97.69
24.5	15,893,602	27,166	0.0017	0.9983	97.48
25.5	15,599,179	41,952	0.0027	0.9973	97.31
26.5	15,550,180	97,553	0.0063	0.9937	97.05
27.5	15,303,716	88,077	0.0058	0.9942	96.44
28.5	14,714,191	6,447	0.0004	0.9996	95.88
29.5	14,663,993	23,757	0.0016	0.9984	95.84
30.5	14,413,302	17,826	0.0012	0.9988	95.69
31.5	13,760,158	77,070	0.0056	0.9944	95.58
32.5	12,974,010	41,076	0.0032	0.9968	95.04
33.5	11,626,192	31,357	0.0027	0.9973	94.74
34.5	10,212,935	36,740	0.0036	0.9964	94.48
35.5	8,827,130	40,537	0.0046	0.9954	94.14
36.5	7,803,282	10,385	0.0013	0.9987	93.71
37.5	7,253,039	22,453	0.0031	0.9969	93.59
38.5	7,688,603	28,947	0.0038	0.9962	93.30

DUKE ENERGY OHIO
ACCOUNT 3660 UNDERGROUND CONDUIT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2007			EXPERIENCE BAND 1956-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,223,282	16,989	0.0024	0.9976	92.95
40.5	6,892,246	2,568	0.0004	0.9996	92.73
41.5	6,802,793	8,857	0.0013	0.9987	92.69
42.5	5,909,135	11,450	0.0019	0.9981	92.57
43.5	5,800,441	21,043	0.0036	0.9964	92.39
44.5	5,671,969	24,096	0.0042	0.9958	92.06
45.5	5,678,677	28,215	0.0050	0.9950	91.67
46.5	5,245,797	11,304	0.0022	0.9978	91.21
47.5	4,956,599	112,755	0.0227	0.9773	91.01
48.5	4,590,156	1,883	0.0004	0.9996	88.94
49.5	4,343,279	7,784	0.0018	0.9982	88.90
50.5	4,140,511	903	0.0002	0.9998	88.74
51.5	3,918,700	4,304	0.0011	0.9989	88.72
52.5	3,729,528	15,190	0.0041	0.9959	88.62
53.5	3,626,439	8,521	0.0023	0.9977	88.26
54.5	3,549,612	25,588	0.0072	0.9928	88.06
55.5	3,471,453	8,704	0.0025	0.9975	87.43
56.5	3,341,803	6,194	0.0019	0.9981	87.21
57.5	3,212,702	9,783	0.0030	0.9970	87.04
58.5	3,068,742	4,399	0.0014	0.9986	86.78
59.5	3,005,092	5,400	0.0018	0.9982	86.66
60.5	2,972,622	5,056	0.0017	0.9983	86.50
61.5	2,961,951	3,849	0.0013	0.9987	86.35
62.5	2,932,646	26,216	0.0089	0.9911	86.24
63.5	2,898,363	1,993	0.0007	0.9993	85.47
64.5	2,845,892	4,029	0.0014	0.9986	85.41
65.5	2,789,794	416	0.0001	0.9999	85.29
66.5	2,773,217	4,143	0.0015	0.9985	85.28
67.5	2,760,532	3,763	0.0014	0.9986	85.15
68.5	2,741,206	19,472	0.0071	0.9929	85.03
69.5	2,666,217	1,435	0.0005	0.9995	84.43
70.5	2,626,927		0.0000	1.0000	84.39
71.5	2,612,205	2,147	0.0008	0.9992	84.39
72.5	2,595,236	608	0.0002	0.9998	84.32
73.5	2,566,498	230	0.0001	0.9999	84.30
74.5	2,557,725	264	0.0001	0.9999	84.29
75.5	2,527,458	6	0.0000	1.0000	84.28
76.5	2,492,964		0.0000	1.0000	84.28
77.5	2,413,423		0.0000	1.0000	84.28
78.5	2,145,381		0.0000	1.0000	84.28

DUKE ENERGY OHIO

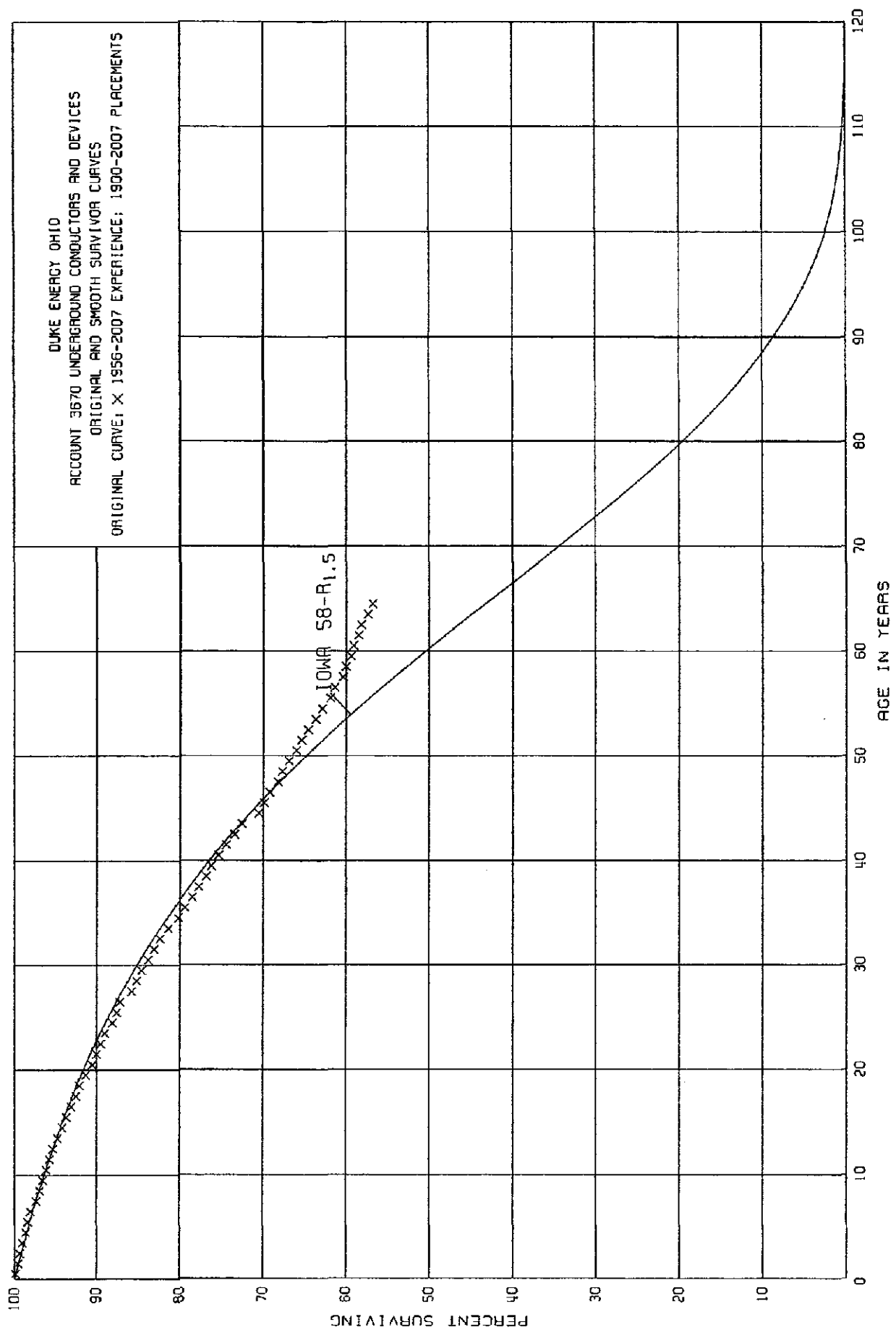
ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,894,754	50	0.0000	1.0000	84.28
80.5	1,815,224	52	0.0000	1.0000	84.28
81.5	1,751,275	1,274	0.0007	0.9993	84.28
82.5	1,629,848	215	0.0001	0.9999	84.22
83.5	1,599,861	1,973	0.0012	0.9988	84.21
84.5	1,556,601	69	0.0000	1.0000	84.11
85.5	1,518,312	1,975	0.0013	0.9987	84.11
86.5	1,462,855	20	0.0000	1.0000	84.00
87.5	1,297,364		0.0000	1.0000	84.00
88.5	1,296,687		0.0000	1.0000	84.00
89.5	1,292,502		0.0000	1.0000	84.00
90.5	513,705	183	0.0004	0.9996	84.00
91.5	346,998		0.0000	1.0000	83.97
92.5	346,998	75	0.0002	0.9998	83.97
93.5	340,559		0.0000	1.0000	83.95
94.5	338,832		0.0000	1.0000	83.95
95.5	303,835		0.0000	1.0000	83.95
96.5	303,835		0.0000	1.0000	83.95
97.5					83.95



DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	232,015,368	54,928	0.0002	0.9998	100.00
0.5	227,482,003	804,806	0.0035	0.9965	99.98
1.5	221,708,491	597,530	0.0027	0.9973	99.63
2.5	215,359,449	559,966	0.0026	0.9974	99.36
3.5	209,922,715	764,195	0.0036	0.9964	99.10
4.5	204,073,780	813,297	0.0040	0.9960	98.74
5.5	194,548,753	514,124	0.0026	0.9974	98.35
6.5	185,033,058	1,271,756	0.0069	0.9931	98.09
7.5	155,225,383	624,554	0.0040	0.9960	97.41
8.5	136,262,164	571,580	0.0042	0.9958	97.02
9.5	127,272,885	564,442	0.0044	0.9956	96.61
10.5	120,794,111	440,643	0.0036	0.9964	96.18
11.5	116,392,896	483,146	0.0042	0.9958	95.83
12.5	111,234,372	741,819	0.0067	0.9933	95.43
13.5	102,447,109	645,971	0.0063	0.9937	94.79
14.5	95,407,864	486,797	0.0051	0.9949	94.19
15.5	88,902,706	622,435	0.0070	0.9930	93.71
16.5	79,506,414	456,170	0.0057	0.9943	93.05
17.5	72,485,865	369,321	0.0051	0.9949	92.52
18.5	64,699,203	515,318	0.0080	0.9920	92.05
19.5	58,192,777	520,738	0.0089	0.9911	91.31
20.5	51,719,294	263,182	0.0051	0.9949	90.50
21.5	47,625,798	282,259	0.0059	0.9941	90.04
22.5	43,290,035	254,131	0.0059	0.9941	89.51
23.5	39,951,703	379,275	0.0095	0.9905	88.98
24.5	37,082,867	214,319	0.0058	0.9942	88.13
25.5	34,989,294	172,379	0.0049	0.9951	87.62
26.5	32,630,418	529,389	0.0162	0.9838	87.19
27.5	29,682,223	189,835	0.0064	0.9936	85.78
28.5	26,108,108	207,886	0.0080	0.9920	85.23
29.5	23,842,011	207,776	0.0087	0.9913	84.55
30.5	21,453,056	174,484	0.0081	0.9919	83.81
31.5	19,836,536	170,146	0.0086	0.9914	83.13
32.5	17,947,107	217,988	0.0121	0.9879	82.42
33.5	15,007,083	217,755	0.0145	0.9855	81.42
34.5	12,175,644	122,234	0.0100	0.9900	80.24
35.5	10,425,490	121,883	0.0117	0.9883	79.44
36.5	9,221,852	100,447	0.0109	0.9891	78.51
37.5	9,073,655	104,834	0.0116	0.9884	77.65
38.5	8,306,635	61,224	0.0074	0.9926	76.75

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,822,398	92,656	0.0118	0.9882	76.18
40.5	7,330,380	84,543	0.0115	0.9885	75.28
41.5	6,888,283	92,803	0.0135	0.9865	74.41
42.5	6,498,976	82,435	0.0127	0.9873	73.41
43.5	6,151,123	164,234	0.0267	0.9733	72.48
44.5	5,885,903	56,246	0.0096	0.9904	70.54
45.5	5,303,801	49,276	0.0093	0.9907	69.86
46.5	5,126,081	74,660	0.0146	0.9854	69.21
47.5	4,907,634	35,512	0.0072	0.9928	68.20
48.5	4,517,941	52,739	0.0117	0.9883	67.71
49.5	4,086,513	58,261	0.0143	0.9857	66.92
50.5	3,828,505	31,435	0.0082	0.9918	65.96
51.5	3,334,474	41,947	0.0126	0.9874	65.42
52.5	3,222,964	46,610	0.0145	0.9855	64.60
53.5	3,043,757	35,726	0.0117	0.9883	63.66
54.5	2,895,560	48,054	0.0166	0.9834	62.92
55.5	2,808,624	24,011	0.0085	0.9915	61.88
56.5	2,698,690	42,933	0.0159	0.9841	61.35
57.5	2,585,811	13,903	0.0054	0.9946	60.37
58.5	2,457,119	25,566	0.0104	0.9896	60.04
59.5	2,385,697	13,993	0.0059	0.9941	59.42
60.5	2,342,513	20,912	0.0089	0.9911	59.07
61.5	2,306,012	14,775	0.0064	0.9936	58.54
62.5	2,279,135	32,096	0.0141	0.9859	58.17
63.5	2,236,851	21,630	0.0097	0.9903	57.35
64.5	2,169,404	21,072	0.0097	0.9903	56.79
65.5	2,100,114	81,127	0.0386	0.9614	56.24
66.5	2,001,852	15,036	0.0075	0.9925	54.07
67.5	1,961,130	24,810	0.0127	0.9873	53.66
68.5	1,912,807	39,527	0.0207	0.9793	52.98
69.5	1,724,381	25,650	0.0149	0.9851	51.88
70.5	1,653,587	9,304	0.0056	0.9944	51.11
71.5	1,639,426	9,050	0.0055	0.9945	50.82
72.5	1,617,095	17,699	0.0109	0.9891	50.54
73.5	1,577,290	25,776	0.0163	0.9837	49.99
74.5	1,540,449	2,265	0.0015	0.9985	49.18
75.5	1,514,973	17,338	0.0114	0.9886	49.11
76.5	1,455,792	7,764	0.0053	0.9947	48.55
77.5	1,391,813	2,280	0.0016	0.9984	48.29
78.5	1,307,006	3,914	0.0030	0.9970	48.21

DUKE ENERGY OHIO

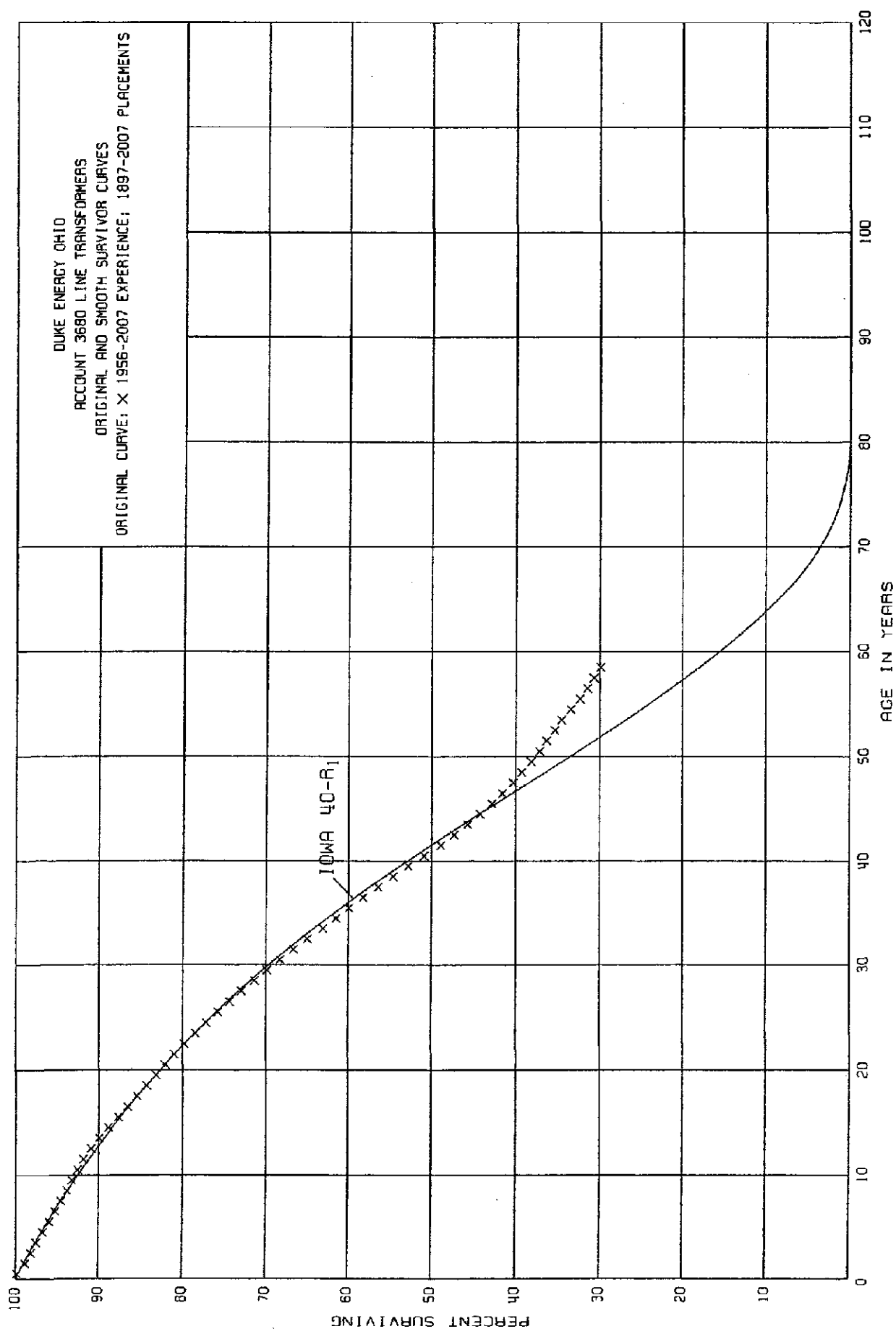
ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,141,073	795	0.0007	0.9993	48.07
80.5	1,097,387	4,855	0.0044	0.9956	48.04
81.5	1,061,502		0.0000	1.0000	47.83
82.5	1,009,620	12,168	0.0121	0.9879	47.83
83.5	867,588	151	0.0002	0.9998	47.25
84.5	756,556	227	0.0003	0.9997	47.24
85.5	729,584		0.0000	1.0000	47.23
86.5	614,912	101	0.0002	0.9998	47.23
87.5	465,531		0.0000	1.0000	47.22
88.5	455,885		0.0000	1.0000	47.22
89.5	239,090	77	0.0003	0.9997	47.22
90.5	140,837	54	0.0004	0.9996	47.21
91.5	42,309	4,201	0.0993	0.9007	47.19
92.5	35,709		0.0000	1.0000	42.50
93.5	35,430	68	0.0019	0.9981	42.50
94.5	34,722	27	0.0008	0.9992	42.42
95.5	34,501		0.0000	1.0000	42.39
96.5	33,456		0.0000	1.0000	42.39
97.5					42.39



DUKE ENERGY OHIO
ACCOUNT 3680 LINE TRANSFORMERS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	389,213,779	893,287	0.0023	0.9977	100.00
0.5	373,187,225	3,728,116	0.0100	0.9900	99.77
1.5	352,684,466	2,293,885	0.0065	0.9935	98.77
2.5	339,622,337	2,349,186	0.0069	0.9931	98.13
3.5	331,240,455	2,717,751	0.0082	0.9918	97.45
4.5	322,388,647	2,623,349	0.0081	0.9919	96.65
5.5	311,709,779	2,294,457	0.0074	0.9926	95.87
6.5	301,739,493	1,979,319	0.0066	0.9934	95.16
7.5	269,475,793	2,011,751	0.0075	0.9925	94.53
8.5	256,453,224	1,765,852	0.0069	0.9931	93.82
9.5	245,322,241	1,672,712	0.0068	0.9932	93.17
10.5	232,775,724	1,791,534	0.0077	0.9923	92.54
11.5	223,290,804	2,252,650	0.0101	0.9899	91.83
12.5	213,906,355	2,330,870	0.0109	0.9891	90.90
13.5	200,175,497	2,379,782	0.0119	0.9881	89.91
14.5	188,565,193	2,620,891	0.0139	0.9861	88.84
15.5	178,327,967	2,274,478	0.0128	0.9872	87.61
16.5	166,065,268	2,008,345	0.0121	0.9879	86.49
17.5	154,794,876	2,012,322	0.0130	0.9870	85.44
18.5	141,985,990	1,883,459	0.0133	0.9867	84.33
19.5	129,820,221	1,656,673	0.0128	0.9872	83.21
20.5	120,608,953	1,674,319	0.0139	0.9861	82.14
21.5	111,734,968	1,715,197	0.0154	0.9846	81.00
22.5	103,394,909	1,607,344	0.0155	0.9845	79.75
23.5	94,104,034	1,614,244	0.0172	0.9828	78.51
24.5	84,578,246	1,479,204	0.0175	0.9825	77.16
25.5	78,725,829	1,437,550	0.0183	0.9817	75.81
26.5	71,394,346	1,385,347	0.0194	0.9806	74.42
27.5	64,705,093	1,363,154	0.0211	0.9789	72.98
28.5	58,359,022	1,304,194	0.0223	0.9777	71.44
29.5	52,853,170	1,165,686	0.0221	0.9779	69.85
30.5	48,377,610	1,116,018	0.0231	0.9769	68.31
31.5	44,948,235	1,175,966	0.0262	0.9738	66.73
32.5	41,453,973	1,190,044	0.0287	0.9713	64.98
33.5	36,022,248	908,648	0.0252	0.9748	63.12
34.5	31,597,647	851,748	0.0270	0.9730	61.53
35.5	28,389,044	815,112	0.0287	0.9713	59.87
36.5	25,047,926	756,119	0.0302	0.9698	58.15
37.5	21,920,977	709,481	0.0324	0.9676	56.39
38.5	19,319,027	629,855	0.0326	0.9674	54.56

DUKE ENERGY OHIO
ACCOUNT 3680 LINE TRANSFORMERS
ORIGINAL LIFE TABLE, CONT.

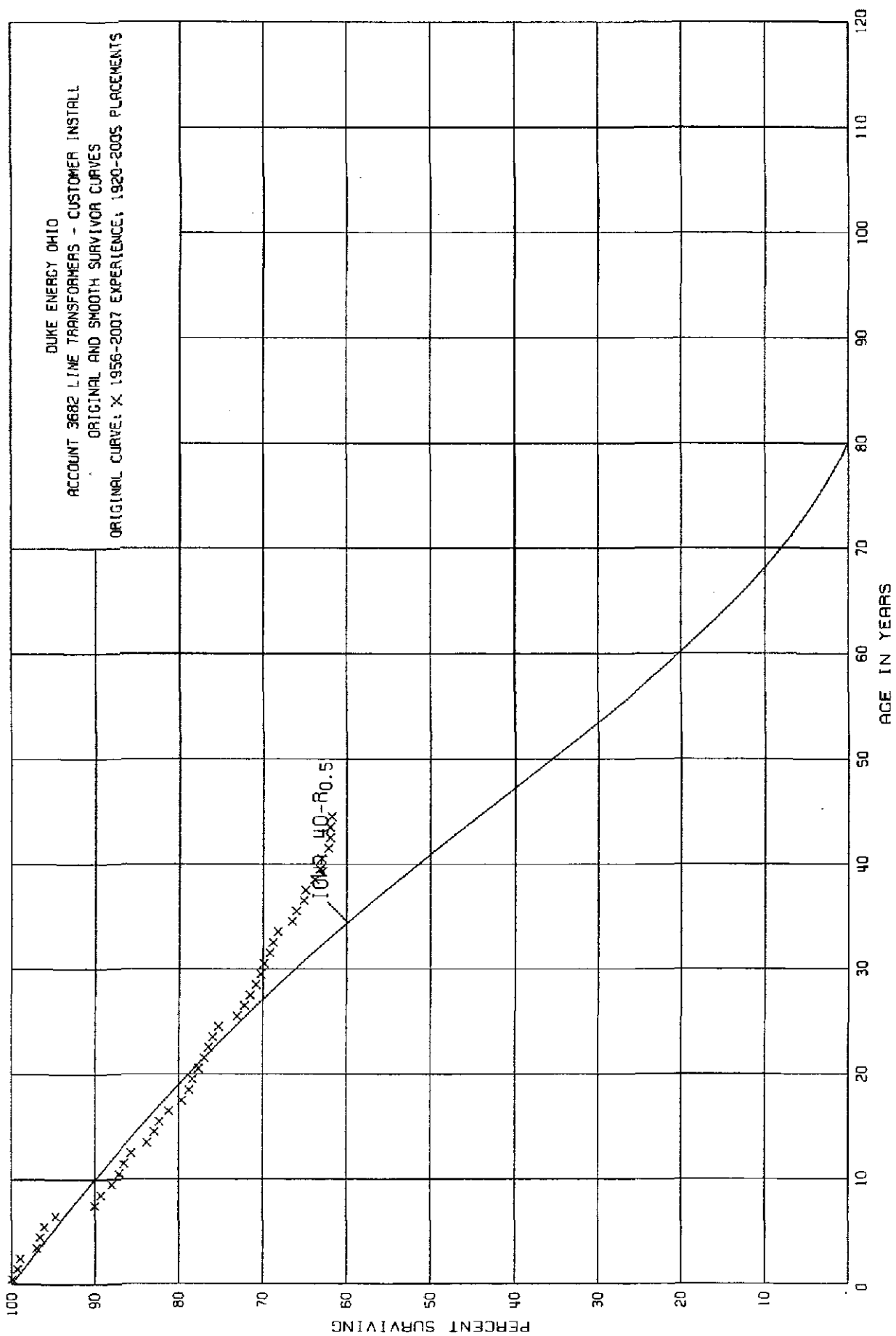
PLACEMENT BAND 1897-2007			EXPERIENCE BAND 1956-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,797,211	613,524	0.0365	0.9635	52.78
40.5	14,621,143	558,044	0.0382	0.9618	50.85
41.5	12,840,646	430,351	0.0335	0.9665	48.91
42.5	11,556,944	390,755	0.0338	0.9662	47.27
43.5	10,279,599	331,595	0.0323	0.9677	45.67
44.5	9,325,991	299,392	0.0321	0.9679	44.19
45.5	8,300,216	226,970	0.0273	0.9727	42.77
46.5	7,344,310	227,143	0.0309	0.9691	41.60
47.5	6,264,369	165,297	0.0264	0.9736	40.31
48.5	5,504,299	142,270	0.0258	0.9742	39.25
49.5	4,886,638	138,399	0.0283	0.9717	38.24
50.5	4,167,572	90,916	0.0218	0.9782	37.16
51.5	3,335,353	83,095	0.0249	0.9751	36.35
52.5	2,658,660	65,536	0.0247	0.9753	35.44
53.5	2,228,903	68,211	0.0306	0.9694	34.56
54.5	1,835,937	59,731	0.0325	0.9675	33.50
55.5	1,526,971	43,489	0.0285	0.9715	32.41
56.5	1,334,077	34,693	0.0260	0.9740	31.49
57.5	1,210,609	29,920	0.0247	0.9753	30.67
58.5	1,060,200	21,226	0.0200	0.9800	29.91
59.5	841,490	22,769	0.0271	0.9729	29.31
60.5	644,175	16,706	0.0259	0.9741	28.52
61.5	591,738	12,163	0.0206	0.9794	27.78
62.5	559,888	28,258	0.0505	0.9495	27.21
63.5	521,085	12,472	0.0239	0.9761	25.84
64.5	499,969	11,474	0.0229	0.9771	25.22
65.5	475,729	7,860	0.0165	0.9835	24.64
66.5	436,225	17,589	0.0403	0.9597	24.23
67.5	377,370	30,603	0.0811	0.9189	23.25
68.5	318,256	6,209	0.0195	0.9805	21.36
69.5	286,778	4,113	0.0143	0.9857	20.94
70.5	220,253	2,548	0.0116	0.9884	20.64
71.5	200,274	3,616	0.0181	0.9819	20.40
72.5	181,078	1,304	0.0072	0.9928	20.03
73.5	177,181	310	0.0017	0.9983	19.89
74.5	165,826	102	0.0006	0.9994	19.86
75.5	160,641	216	0.0013	0.9987	19.85
76.5	130,879	877	0.0067	0.9933	19.82
77.5	109,818	243	0.0022	0.9978	19.69
78.5	87,353	88	0.0010	0.9990	19.65

DUKE ENERGY OHIO
ACCOUNT 3680 LINE TRANSFORMERS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV. BEGIN OF INTERVAL
79.5	61,153	242	0.0040	0.9960	19.63
80.5	45,231	42	0.0009	0.9991	19.55
81.5	40,066	530	0.0132	0.9868	19.53
82.5	31,806		0.0000	1.0000	19.27
83.5	30,194		0.0000	1.0000	19.27
84.5	27,917		0.0000	1.0000	19.27
85.5	25,589		0.0000	1.0000	19.27
86.5	23,559		0.0000	1.0000	19.27
87.5	19,760		0.0000	1.0000	19.27
88.5	19,760	1,089	0.0551	0.9449	19.27
89.5	16,480	472	0.0286	0.9714	18.21
90.5	13,611	245	0.0180	0.9820	17.69
91.5	12,816		0.0000	1.0000	17.37
92.5	12,492		0.0000	1.0000	17.37
93.5	12,486	153	0.0123	0.9877	17.37
94.5	12,039	933	0.0775	0.9225	17.16
95.5	9,169		0.0000	1.0000	15.83
96.5	8,862	7	0.0008	0.9992	15.83
97.5					15.82



DUKE ENERGY OHIO

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER INSTALL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2005.

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,465,663	2,009	0.0004	0.9996	100.00
0.5	5,580,040	36,837	0.0066	0.9934	99.96
1.5	5,698,165	18,836	0.0033	0.9967	99.30
2.5	5,802,253	118,041	0.0203	0.9797	98.97
3.5	5,749,998	21,541	0.0037	0.9963	96.96
4.5	5,773,496	31,876	0.0055	0.9945	96.60
5.5	5,769,894	81,625	0.0141	0.9859	96.07
6.5	5,785,559	289,692	0.0501	0.9499	94.72
7.5	5,537,947	40,374	0.0073	0.9927	89.97
8.5	5,512,975	81,543	0.0148	0.9852	89.31
9.5	5,453,107	58,542	0.0107	0.9893	87.99
10.5	5,405,729	30,933	0.0057	0.9943	87.05
11.5	5,377,095	54,040	0.0101	0.9899	86.55
12.5	4,107,971	91,750	0.0223	0.9777	85.68
13.5	3,904,283	42,012	0.0108	0.9892	83.77
14.5	3,880,511	28,802	0.0074	0.9926	82.87
15.5	3,771,483	50,016	0.0133	0.9867	82.26
16.5	3,720,054	65,546	0.0176	0.9824	81.17
17.5	3,631,920	41,320	0.0114	0.9886	79.74
18.5	3,484,848	20,525	0.0059	0.9941	78.83
19.5	3,186,655	28,141	0.0088	0.9912	78.36
20.5	3,142,336	26,238	0.0083	0.9917	77.67
21.5	3,095,419	21,673	0.0070	0.9930	77.03
22.5	2,958,478	17,820	0.0060	0.9940	76.49
23.5	2,926,599	26,871	0.0092	0.9908	76.03
24.5	2,907,452	84,780	0.0292	0.9708	75.33
25.5	2,816,377	37,158	0.0132	0.9868	73.13
26.5	2,807,197	23,397	0.0083	0.9917	72.16
27.5	2,768,473	24,851	0.0090	0.9910	71.56
28.5	2,771,036	25,049	0.0090	0.9910	70.92
29.5	2,739,270	13,979	0.0051	0.9949	70.28
30.5	2,654,503	28,947	0.0109	0.9891	69.92
31.5	2,616,122	14,498	0.0055	0.9945	69.16
32.5	2,585,175	22,691	0.0088	0.9912	68.78
33.5	2,496,195	62,137	0.0249	0.9751	68.17
34.5	2,284,359	15,848	0.0069	0.9931	66.47
35.5	2,252,383	31,063	0.0138	0.9862	66.01
36.5	2,014,706	5,961	0.0030	0.9970	65.10
37.5	1,874,755	30,735	0.0164	0.9836	64.90
38.5	1,757,446	18,311	0.0104	0.9896	63.84

DUKE ENERGY OHIO

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER INSTALL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2005

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,599,062	5,559	0.0035	0.9965	63.18
40.5	1,523,896	18,121	0.0119	0.9881	62.96
41.5	1,388,018	4,144	0.0030	0.9970	62.21
42.5	1,367,023	642	0.0005	0.9995	62.02
43.5	1,262,180	4,354	0.0034	0.9966	61.99
44.5	1,222,421	5,445	0.0045	0.9955	61.78
45.5	1,120,861	10,859	0.0097	0.9903	61.50
46.5	944,478	892	0.0009	0.9991	60.90
47.5	795,674	2,253	0.0028	0.9972	60.85
48.5	686,543	500	0.0007	0.9993	60.68
49.5	644,411	3,355	0.0052	0.9948	60.64
50.5	571,266	676	0.0012	0.9988	60.32
51.5	478,027		0.0000	1.0000	60.25
52.5	426,085		0.0000	1.0000	60.25
53.5	348,724	732	0.0021	0.9979	60.25
54.5	290,419	695	0.0024	0.9976	60.12
55.5	268,477	334	0.0012	0.9988	59.98
56.5	236,639	2,709	0.0114	0.9886	59.91
57.5	217,884	16,370	0.0751	0.9249	59.23
58.5	186,065	743	0.0040	0.9960	54.78
59.5	171,638	398	0.0023	0.9977	54.56
60.5	164,754	15,052	0.0914	0.9086	54.43
61.5	136,677		0.0000	1.0000	49.46
62.5	128,525		0.0000	1.0000	49.46
63.5	124,667		0.0000	1.0000	49.46
64.5	118,016		0.0000	1.0000	49.46
65.5	111,421		0.0000	1.0000	49.46
66.5	102,848	4,026	0.0391	0.9609	49.46
67.5	97,616		0.0000	1.0000	47.53
68.5	87,394		0.0000	1.0000	47.53
69.5	83,967	484	0.0058	0.9942	47.53
70.5	80,996		0.0000	1.0000	47.25
71.5	79,059		0.0000	1.0000	47.25
72.5	75,293	21,900	0.2909	0.7091	47.25
73.5	47,660		0.0000	1.0000	33.50
74.5	47,660		0.0000	1.0000	33.50
75.5	46,755		0.0000	1.0000	33.50
76.5	43,736		0.0000	1.0000	33.50
77.5	43,736	21,900	0.5007	0.4993	33.50
78.5	19,757		0.0000	1.0000	16.73

DUKE ENERGY OHIO

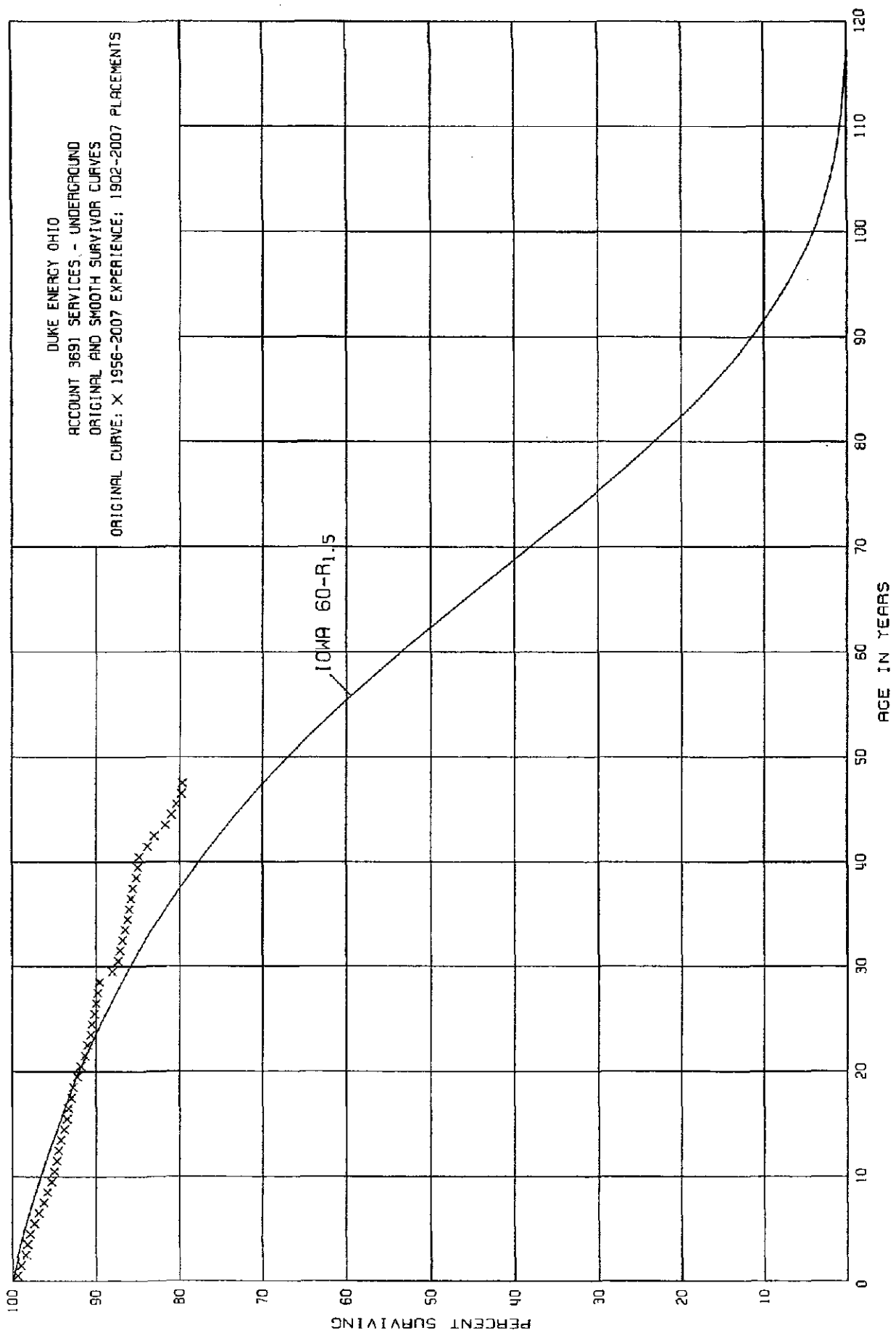
ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER INSTALL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2005

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	18,931		0.0000	1.0000	16.73
80.5	17,159		0.0000	1.0000	16.73
81.5	10,970		0.0000	1.0000	16.73
82.5	6,674		0.0000	1.0000	16.73
83.5	2,298		0.0000	1.0000	16.73
84.5					16.73



DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,024,811	12,559	0.0062	0.9938	100.00
0.5	2,037,414	7,274	0.0036	0.9964	99.38
1.5	2,027,626	15,106	0.0075	0.9925	99.02
2.5	2,029,034	4,744	0.0023	0.9977	98.28
3.5	2,035,642	4,272	0.0021	0.9979	98.05
4.5	2,041,670	10,560	0.0052	0.9948	97.84
5.5	2,047,339	11,795	0.0058	0.9942	97.33
6.5	2,050,202	12,555	0.0061	0.9939	96.77
7.5	2,047,919	7,910	0.0039	0.9961	96.18
8.5	2,049,811	10,716	0.0052	0.9948	95.80
9.5	2,049,362	6,497	0.0032	0.9968	95.30
10.5	2,009,345	6,538	0.0033	0.9967	95.00
11.5	1,998,354	3,300	0.0017	0.9983	94.69
12.5	1,953,264	6,596	0.0034	0.9966	94.53
13.5	1,921,865	7,639	0.0040	0.9960	94.21
14.5	1,887,700	7,184	0.0038	0.9962	93.83
15.5	1,871,196	4,555	0.0024	0.9976	93.47
16.5	1,583,808	5,965	0.0038	0.9962	93.25
17.5	1,533,789	4,107	0.0027	0.9973	92.90
18.5	1,450,978	6,914	0.0048	0.9952	92.65
19.5	1,390,635	6,280	0.0045	0.9955	92.21
20.5	1,337,760	7,270	0.0054	0.9946	91.80
21.5	1,291,970	4,075	0.0032	0.9968	91.30
22.5	1,285,024	5,406	0.0042	0.9958	91.01
23.5	1,262,943	2,392	0.0019	0.9981	90.63
24.5	1,233,428	3,165	0.0026	0.9974	90.46
25.5	1,212,490	2,657	0.0022	0.9978	90.22
26.5	1,223,172	2,443	0.0020	0.9980	90.02
27.5	1,234,738	2,716	0.0022	0.9978	89.84
28.5	1,219,441	21,537	0.0177	0.9823	89.64
29.5	1,176,029	8,147	0.0069	0.9931	88.05
30.5	1,165,804	3,941	0.0034	0.9966	87.44
31.5	1,122,448	5,015	0.0045	0.9955	87.14
32.5	1,105,501	2,970	0.0027	0.9973	86.75
33.5	1,080,903	4,176	0.0039	0.9961	86.52
34.5	1,074,036	2,344	0.0022	0.9978	86.18
35.5	1,049,245	2,184	0.0021	0.9979	85.99
36.5	958,735	2,532	0.0026	0.9974	85.81
37.5	938,428	4,642	0.0049	0.9951	85.59
38.5	835,756	1,678	0.0020	0.9980	85.17

DUKE ENERGY OHIO
ACCOUNT 3691 SERVICES - UNDERGROUND
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	744,885	1,893	0.0025	0.9975	85.00
40.5	685,363	8,087	0.0118	0.9882	84.79
41.5	621,421	5,914	0.0095	0.9905	83.79
42.5	566,580	8,899	0.0157	0.9843	82.99
43.5	530,253	4,447	0.0084	0.9916	81.69
44.5	492,136	3,550	0.0072	0.9928	81.00
45.5	473,014	3,459	0.0073	0.9927	80.42
46.5	431,831	526	0.0012	0.9988	79.83
47.5	399,152	793	0.0020	0.9980	79.73
48.5	372,378	468	0.0013	0.9987	79.57
49.5	324,249	913	0.0028	0.9972	79.47
50.5	307,766	607	0.0020	0.9980	79.25
51.5	236,676	26	0.0001	0.9999	79.09
52.5	221,525	241	0.0011	0.9989	79.08
53.5	221,620	426	0.0019	0.9981	78.99
54.5	207,159	324	0.0016	0.9984	78.84
55.5	199,955	29	0.0001	0.9999	78.71
56.5	195,442	522	0.0027	0.9973	78.70
57.5	185,923	103	0.0006	0.9994	78.49
58.5	178,013	147	0.0008	0.9992	78.44
59.5	172,185	140	0.0008	0.9992	78.38
60.5	166,411	104	0.0006	0.9994	78.32
61.5	161,170	57	0.0004	0.9996	78.27
62.5	159,398	237	0.0015	0.9985	78.24
63.5	157,930	15	0.0001	0.9999	78.12
64.5	155,908	206	0.0013	0.9987	78.11
65.5	148,943		0.0000	1.0000	78.01
66.5	144,778		0.0000	1.0000	78.01
67.5	142,166		0.0000	1.0000	78.01
68.5	138,100	2	0.0000	1.0000	78.01
69.5	127,194	209	0.0016	0.9984	78.01
70.5	97,260		0.0000	1.0000	77.89
71.5	96,729		0.0000	1.0000	77.89
72.5	95,620		0.0000	1.0000	77.89
73.5	93,322		0.0000	1.0000	77.89
74.5	93,213		0.0000	1.0000	77.89
75.5	90,827		0.0000	1.0000	77.89
76.5	88,268		0.0000	1.0000	77.89
77.5	83,548	1	0.0000	1.0000	77.89
78.5	58,446		0.0000	1.0000	77.89

DUKE ENERGY OHIO

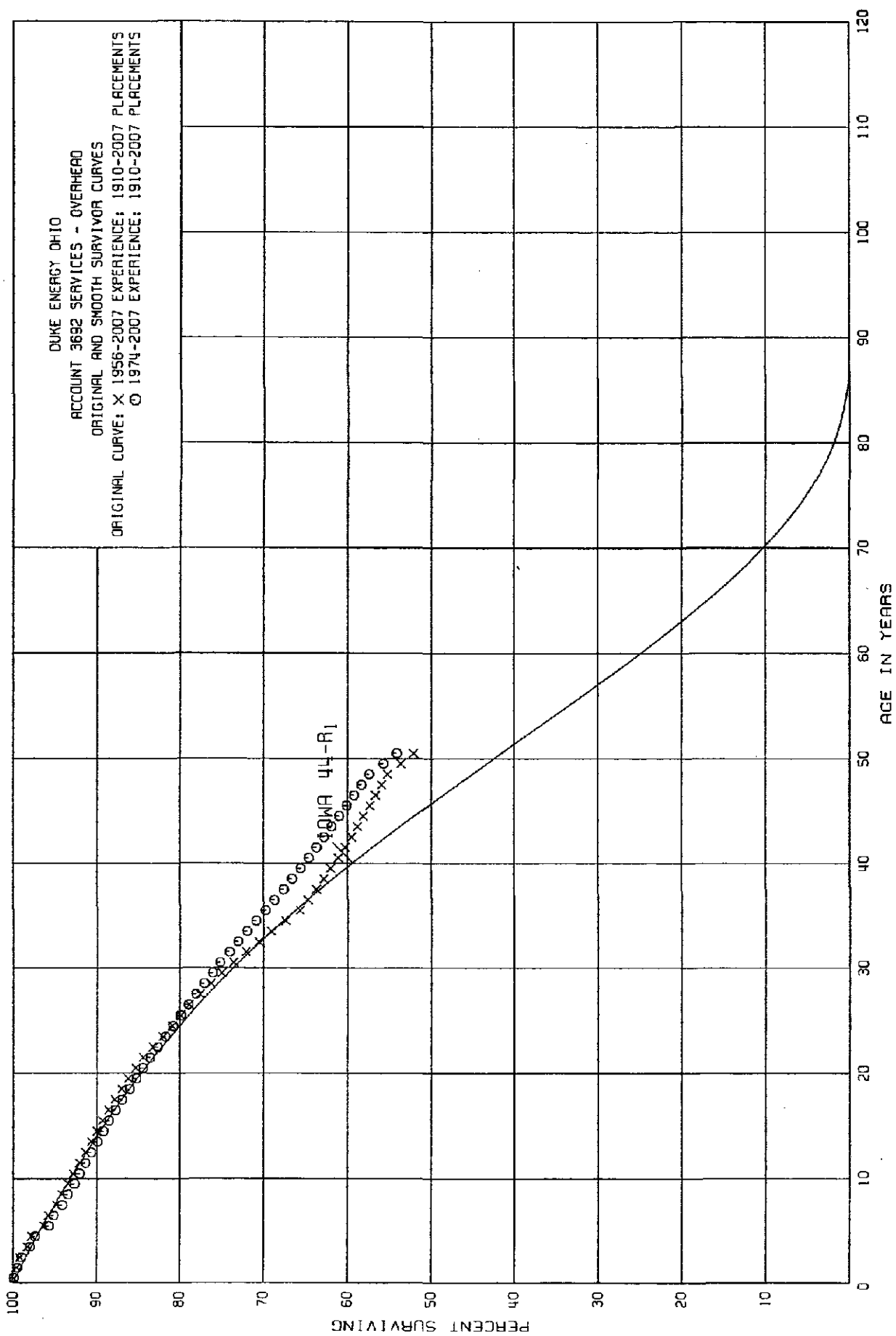
ACCOUNT 3691 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	41,880		0.0000	1.0000	77.89
80.5	37,425		0.0000	1.0000	77.89
81.5	34,095		0.0000	1.0000	77.89
82.5	27,215		0.0000	1.0000	77.89
83.5	24,357		0.0000	1.0000	77.89
84.5	21,814		0.0000	1.0000	77.89
85.5	20,300		0.0000	1.0000	77.89
86.5	17,130		0.0000	1.0000	77.89
87.5	656		0.0000	1.0000	77.89
88.5	656		0.0000	1.0000	77.89
89.5	656		0.0000	1.0000	77.89
90.5	656		0.0000	1.0000	77.89
91.5	656		0.0000	1.0000	77.89
92.5	656		0.0000	1.0000	77.89
93.5	656		0.0000	1.0000	77.89
94.5	656		0.0000	1.0000	77.89
95.5	656		0.0000	1.0000	77.89
96.5	656		0.0000	1.0000	77.89
97.5					77.89



DUKE ENERGY OHIO
ACCOUNT 3692 SERVICES - OVERHEAD
ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2007			EXPERIENCE BAND 1956-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,519,742	61,718	0.0011	0.9989	100.00
0.5	54,031,397	177,498	0.0033	0.9967	99.89
1.5	54,054,860	211,386	0.0039	0.9961	99.56
2.5	51,603,266	443,601	0.0086	0.9914	99.17
3.5	52,329,123	295,774	0.0057	0.9943	98.32
4.5	52,131,967	755,455	0.0145	0.9855	97.76
5.5	48,926,834	268,012	0.0055	0.9945	96.34
6.5	48,749,281	479,555	0.0098	0.9902	95.81
7.5	45,622,060	311,639	0.0068	0.9932	94.87
8.5	45,314,468	340,786	0.0075	0.9925	94.22
9.5	42,459,539	293,014	0.0069	0.9931	93.51
10.5	40,871,732	317,283	0.0078	0.9922	92.86
11.5	39,047,390	309,575	0.0079	0.9921	92.14
12.5	37,023,243	296,466	0.0080	0.9920	91.41
13.5	35,237,440	261,648	0.0074	0.9926	90.68
14.5	33,549,226	253,471	0.0076	0.9924	90.01
15.5	31,980,829	267,537	0.0084	0.9916	89.33
16.5	30,531,162	253,104	0.0083	0.9917	88.58
17.5	29,420,092	279,200	0.0095	0.9905	87.84
18.5	27,654,507	246,507	0.0089	0.9911	87.01
19.5	25,683,901	271,824	0.0106	0.9894	86.24
20.5	23,735,336	272,866	0.0115	0.9885	85.33
21.5	21,994,761	291,823	0.0133	0.9867	84.35
22.5	20,313,408	298,170	0.0147	0.9853	83.23
23.5	18,835,708	254,673	0.0135	0.9865	82.01
24.5	17,457,304	213,429	0.0122	0.9878	80.90
25.5	16,357,751	217,756	0.0133	0.9867	79.91
26.5	15,300,233	241,045	0.0158	0.9842	78.85
27.5	14,287,476	234,142	0.0164	0.9836	77.60
28.5	13,268,422	226,583	0.0171	0.9829	76.33
29.5	12,151,708	231,970	0.0191	0.9809	75.02
30.5	11,441,591	229,934	0.0201	0.9799	73.59
31.5	10,368,942	211,152	0.0204	0.9796	72.11
32.5	9,435,350	211,092	0.0224	0.9776	70.64
33.5	8,390,569	204,534	0.0244	0.9756	69.06
34.5	7,734,347	189,650	0.0245	0.9755	67.37
35.5	6,911,883	108,087	0.0156	0.9844	65.72
36.5	6,254,236	93,834	0.0150	0.9850	64.69
37.5	5,674,948	80,637	0.0142	0.9858	63.72
38.5	5,122,400	70,569	0.0138	0.9862	62.82

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,660,109	64,676	0.0139	0.9861	61.95
40.5	4,129,669	53,086	0.0129	0.9871	61.09
41.5	3,723,250	47,164	0.0127	0.9873	60.30
42.5	3,350,927	41,782	0.0125	0.9875	59.53
43.5	3,031,790	36,721	0.0121	0.9879	58.79
44.5	2,724,434	35,103	0.0129	0.9871	58.08
45.5	2,410,211	29,747	0.0123	0.9877	57.33
46.5	2,086,920	25,796	0.0124	0.9876	56.62
47.5	1,814,467	21,885	0.0121	0.9879	55.92
48.5	1,549,855	46,037	0.0297	0.9703	55.24
49.5	1,311,241	37,389	0.0285	0.9715	53.60
50.5	1,099,538	30,852	0.0281	0.9719	52.07
51.5	904,425	26,462	0.0293	0.9707	50.61
52.5	796,090	24,463	0.0307	0.9693	49.13
53.5	679,312	19,717	0.0290	0.9710	47.62
54.5	595,522	19,205	0.0322	0.9678	46.24
55.5	528,468	17,782	0.0336	0.9664	44.75
56.5	470,628	15,473	0.0329	0.9671	43.25
57.5	420,746	15,985	0.0380	0.9620	41.83
58.5	373,540	13,082	0.0350	0.9650	40.24
59.5	328,240	10,562	0.0322	0.9678	38.83
60.5	293,333	9,017	0.0307	0.9693	37.58
61.5	270,577	8,515	0.0315	0.9685	36.43
62.5	255,370	8,716	0.0341	0.9659	35.28
63.5	240,995	7,809	0.0324	0.9676	34.08
64.5	228,784	6,528	0.0285	0.9715	32.98
65.5	215,098	7,293	0.0339	0.9661	32.04
66.5	194,942	5,748	0.0295	0.9705	30.95
67.5	181,291	8,125	0.0448	0.9552	30.04
68.5	162,650	7,287	0.0448	0.9552	28.69
69.5	152,047	7,075	0.0465	0.9535	27.40
70.5	144,834	11	0.0001	0.9999	26.13
71.5	144,803	11	0.0001	0.9999	26.13
72.5	144,781		0.0000	1.0000	26.13
73.5	144,772	1,990	0.0137	0.9863	26.13
74.5	142,735	66	0.0005	0.9995	25.77
75.5	142,632	968	0.0068	0.9932	25.76
76.5	141,654	450	0.0032	0.9968	25.58
77.5	141,132	1,348	0.0096	0.9904	25.50
78.5	139,784	4,419	0.0316	0.9684	25.26

DUKE ENERGY OHIO
ACCOUNT 3692 SERVICES - OVERHEAD
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	135,364	2,878	0.0213	0.9787	24.46
80.5	132,486	1,264	0.0095	0.9905	23.94
81.5	131,222	1,415	0.0108	0.9892	23.71
82.5	85		0.0000	1.0000	23.45
83.5	74		0.0000	1.0000	23.45
84.5	74		0.0000	1.0000	23.45
85.5	74	25	0.3378	0.6622	23.45
86.5	49		0.0000	1.0000	15.53
87.5	49		0.0000	1.0000	15.53
88.5	49		0.0000	1.0000	15.53
89.5	49		0.0000	1.0000	15.53
90.5	49	49	1.0000	0.0000	15.53
91.5					0.00

DUKE ENERGY OHIO
ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2007

EXPERIENCE BAND 1974-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,994,746	61,718	0.0013	0.9987	100.00
0.5	45,059,537	177,065	0.0039	0.9961	99.87
1.5	45,749,640	209,495	0.0046	0.9954	99.48
2.5	43,904,838	439,513	0.0100	0.9900	99.02
3.5	45,179,330	290,662	0.0064	0.9936	98.03
4.5	45,496,275	748,183	0.0164	0.9836	97.40
5.5	42,750,767	257,958	0.0060	0.9940	95.80
6.5	42,967,569	468,724	0.0109	0.9891	95.23
7.5	40,218,711	296,058	0.0074	0.9926	94.19
8.5	40,265,757	322,859	0.0080	0.9920	93.49
9.5	37,801,076	270,943	0.0072	0.9928	92.74
10.5	36,617,212	279,236	0.0076	0.9924	92.07
11.5	35,245,953	271,685	0.0077	0.9923	91.37
12.5	33,688,766	278,134	0.0083	0.9917	90.67
13.5	32,282,041	261,648	0.0081	0.9919	89.92
14.5	30,976,784	253,400	0.0082	0.9918	89.19
15.5	29,731,949	267,207	0.0090	0.9910	88.46
16.5	28,582,879	252,248	0.0088	0.9912	87.66
17.5	27,445,471	269,266	0.0098	0.9902	86.89
18.5	25,860,526	239,798	0.0093	0.9907	86.04
19.5	24,101,077	243,191	0.0101	0.9899	85.24
20.5	22,336,057	230,785	0.0103	0.9897	84.38
21.5	20,747,552	218,417	0.0105	0.9895	83.51
22.5	19,232,561	209,869	0.0109	0.9891	82.63
23.5	17,910,889	201,299	0.0112	0.9888	81.73
24.5	16,639,984	181,968	0.0109	0.9891	80.81
25.5	15,620,851	179,435	0.0115	0.9885	79.93
26.5	14,603,049	174,147	0.0119	0.9881	79.01
27.5	13,622,036	165,877	0.0122	0.9878	78.07
28.5	12,600,951	162,916	0.0129	0.9871	77.12
29.5	11,531,664	148,497	0.0129	0.9871	76.13
30.5	10,506,202	143,579	0.0137	0.9863	75.15
31.5	9,536,009	135,180	0.0142	0.9858	74.12
32.5	8,711,784	125,896	0.0145	0.9855	73.07
33.5	7,772,728	118,978	0.0153	0.9847	72.01
34.5	7,227,437	111,226	0.0154	0.9846	70.91
35.5	6,492,553	103,765	0.0160	0.9840	69.82
36.5	5,839,496	93,002	0.0159	0.9841	68.70
37.5	5,261,072	80,542	0.0153	0.9847	67.61
38.5	4,708,385	70,071	0.0149	0.9851	66.58

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2007

EXPERIENCE BAND 1974-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,246,562	64,661	0.0152	0.9848	65.59
40.5	3,716,184	53,014	0.0143	0.9857	64.59
41.5	3,309,931	47,126	0.0142	0.9858	63.67
42.5	2,937,675	41,766	0.0142	0.9858	62.77
43.5	2,618,781	36,721	0.0140	0.9860	61.88
44.5	2,311,449	34,970	0.0151	0.9849	61.01
45.5	2,006,344	29,742	0.0148	0.9852	60.09
46.5	1,683,058	25,796	0.0153	0.9847	59.20
47.5	1,410,647	21,885	0.0155	0.9845	58.29
48.5	1,549,713	46,037	0.0297	0.9703	57.39
49.5	1,311,110	37,389	0.0285	0.9715	55.69
50.5	1,099,417	30,852	0.0281	0.9719	54.10
51.5	904,304	26,462	0.0293	0.9707	52.58
52.5	795,994	24,463	0.0307	0.9693	51.04
53.5	679,216	19,717	0.0290	0.9710	49.47
54.5	595,426	19,205	0.0323	0.9677	48.04
55.5	528,372	17,782	0.0337	0.9663	46.49
56.5	470,532	15,473	0.0329	0.9671	44.92
57.5	420,674	15,985	0.0380	0.9620	43.44
58.5	373,469	13,082	0.0350	0.9650	41.79
59.5	328,169	10,562	0.0322	0.9678	40.33
60.5	293,262	9,017	0.0307	0.9693	39.03
61.5	270,506	8,515	0.0315	0.9685	37.83
62.5	255,298	8,716	0.0341	0.9659	36.64
63.5	240,995	7,809	0.0324	0.9676	35.39
64.5	228,784	6,528	0.0285	0.9715	34.24
65.5	215,098	7,293	0.0339	0.9661	33.26
66.5	194,942	5,748	0.0295	0.9705	32.13
67.5	181,291	8,125	0.0448	0.9552	31.18
68.5	162,650	7,287	0.0448	0.9552	29.78
69.5	152,047	7,075	0.0465	0.9535	28.45
70.5	144,834	11	0.0001	0.9999	27.13
71.5	144,803	11	0.0001	0.9999	27.13
72.5	144,781		0.0000	1.0000	27.13
73.5	144,772	1,990	0.0137	0.9863	27.13
74.5	142,735	66	0.0005	0.9995	26.76
75.5	142,632	968	0.0068	0.9932	26.75
76.5	141,654	450	0.0032	0.9968	26.57
77.5	141,132	1,348	0.0096	0.9904	26.48
78.5	139,784	4,419	0.0316	0.9684	26.23

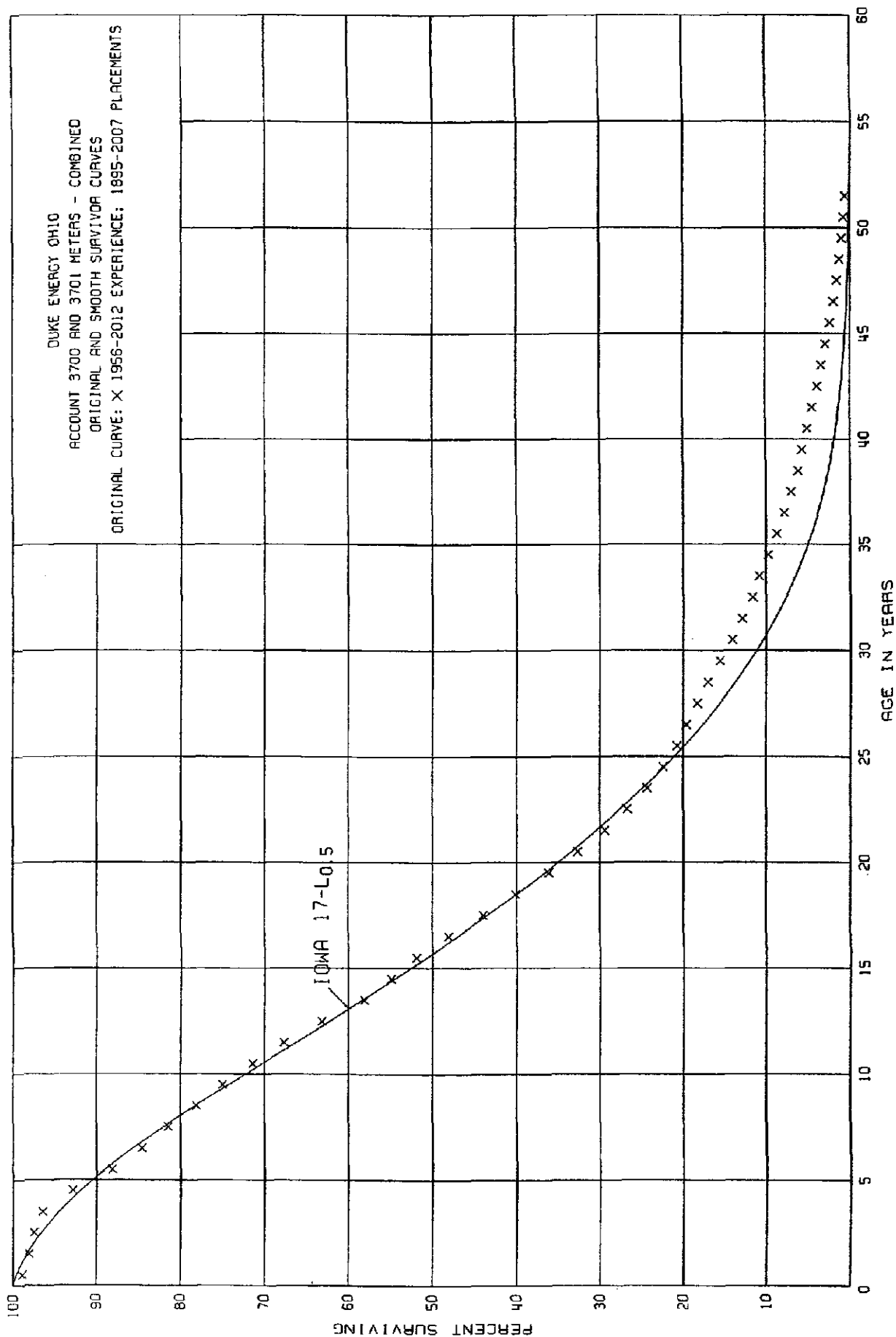
DUKE ENERGY OHIO
ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2007

EXPERIENCE BAND 1974-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	135,364	2,878	0.0213	0.9787	25.40
80.5	132,486	1,264	0.0095	0.9905	24.86
81.5	131,222	1,415	0.0108	0.9892	24.62
82.5	85		0.0000	1.0000	24.35
83.5	74		0.0000	1.0000	24.35
84.5	74		0.0000	1.0000	24.35
85.5	74	25	0.3378	0.6622	24.35
86.5	49		0.0000	1.0000	16.12
87.5	49		0.0000	1.0000	16.12
88.5	49		0.0000	1.0000	16.12
89.5	49		0.0000	1.0000	16.12
90.5	49	49	1.0000	0.0000	16.12
91.5					0.00



DUKE ENERGY OHIO

ACCOUNT 3700 AND 3701 METERS - COMBINED

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2007

EXPERIENCE BAND 1956-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	98,659,847	1,126,751	0.0114	0.9886	100.00
0.5	98,132,148	756,659	0.0077	0.9923	98.86
1.5	96,965,871	611,938	0.0063	0.9937	98.10
2.5	96,484,692	954,642	0.0099	0.9901	97.48
3.5	95,846,581	3,587,305	0.0374	0.9626	96.51
4.5	92,603,358	4,833,792	0.0522	0.9478	92.90
5.5	87,942,222	3,460,897	0.0394	0.9606	88.05
6.5	84,686,958	3,101,631	0.0366	0.9634	84.58
7.5	81,897,730	3,444,637	0.0421	0.9579	81.48
8.5	78,777,511	3,042,415	0.0386	0.9614	78.05
9.5	75,852,475	3,722,668	0.0491	0.9509	75.04
10.5	72,186,927	3,694,420	0.0512	0.9488	71.36
11.5	68,506,667	4,606,798	0.0672	0.9328	67.71
12.5	63,907,641	5,124,411	0.0802	0.9198	63.16
13.5	58,856,773	3,242,875	0.0551	0.9449	58.09
14.5	55,793,257	3,082,733	0.0553	0.9447	54.89
15.5	52,818,251	3,822,505	0.0724	0.9276	51.85
16.5	49,098,415	4,247,992	0.0865	0.9135	48.10
17.5	44,951,339	3,937,902	0.0876	0.9124	43.94
18.5	41,123,380	3,952,053	0.0961	0.9039	40.09
19.5	37,228,550	3,649,830	0.0980	0.9020	36.24
20.5	33,611,691	3,385,236	0.1007	0.8993	32.69
21.5	30,245,573	2,793,721	0.0924	0.9076	29.40
22.5	27,471,527	2,498,602	0.0910	0.9090	26.68
23.5	24,968,405	1,941,558	0.0778	0.9222	24.25
24.5	23,075,451	1,724,879	0.0747	0.9253	22.36
25.5	21,416,061	1,097,608	0.0513	0.9487	20.69
26.5	20,459,401	1,339,903	0.0655	0.9345	19.63
27.5	19,277,957	1,391,722	0.0722	0.9278	18.34
28.5	18,026,827	1,620,992	0.0899	0.9101	17.02
29.5	16,523,213	1,612,951	0.0976	0.9024	15.49
30.5	15,049,863	1,323,722	0.0880	0.9120	13.98
31.5	13,822,240	1,243,496	0.0900	0.9100	12.75
32.5	12,697,122	929,903	0.0732	0.9268	11.60
33.5	11,853,189	1,204,666	0.1016	0.8984	10.75
34.5	10,718,400	1,077,347	0.1005	0.8995	9.66
35.5	9,699,266	1,015,428	0.1047	0.8953	8.69
36.5	8,706,246	919,680	0.1056	0.8944	7.78
37.5	7,795,182	809,788	0.1039	0.8961	6.96
38.5	7,014,553	667,529	0.0952	0.9048	6.24

DUKE ENERGY OHIO

ACCOUNT 3700 AND 3701 METERS - COMBINED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2007

EXPERIENCE BAND 1956-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,361,730	626,190	0.0984	0.9016	5.65
40.5	5,740,184	674,640	0.1175	0.8825	5.09
41.5	5,084,701	636,867	0.1253	0.8747	4.49
42.5	4,445,904	592,797	0.1333	0.8667	3.93
43.5	3,851,215	590,855	0.1534	0.8466	3.41
44.5	3,258,348	546,306	0.1677	0.8323	2.89
45.5	2,710,987	455,730	0.1681	0.8319	2.41
46.5	2,254,690	475,326	0.2108	0.7892	2.00
47.5	1,779,105	369,812	0.2079	0.7921	1.58
48.5	1,410,750	313,437	0.2222	0.7778	1.25
49.5	1,097,793	245,166	0.2233	0.7767	0.97
50.5	852,578	165,017	0.1936	0.8064	0.75
51.5	686,999	182,386	0.2655	0.7345	0.60
52.5	504,162	59,352	0.1177	0.8823	0.44
53.5	444,606	53,246	0.1198	0.8802	0.39
54.5	391,349	60,165	0.1537	0.8463	0.34
55.5	331,939	55,661	0.1677	0.8323	0.29
56.5	283,894	38,612	0.1360	0.8640	0.24
57.5	245,282	25,158	0.1026	0.8974	0.21
58.5	220,102	23,789	0.1081	0.8919	0.19
59.5	196,282	20,597	0.1049	0.8951	0.17
60.5	177,195	31,131	0.1757	0.8243	0.15
61.5	146,018	8,531	0.0584	0.9416	0.12
62.5	137,487	12,430	0.0904	0.9096	0.11
63.5	125,057	4,839	0.0387	0.9613	0.10
64.5	120,209	5,136	0.0427	0.9573	0.10
65.5	115,073	16,627	0.1445	0.8555	0.10
66.5	98,447	11,873	0.1206	0.8794	0.09
67.5	86,556	8,906	0.1029	0.8971	0.08
68.5	77,650	7,009	0.0903	0.9097	0.07
69.5	70,641	4,198	0.0594	0.9406	0.06
70.5	66,443	9,210	0.1386	0.8614	0.06
71.5	57,232	3,763	0.0657	0.9343	0.05
72.5	53,469	710	0.0133	0.9867	0.05
73.5	52,759	1,319	0.0250	0.9750	0.05
74.5	51,440	1,631	0.0317	0.9683	0.05
75.5	49,809	268	0.0054	0.9946	0.05
76.5	49,542	3,717	0.0750	0.9250	0.05
77.5	45,825	5,008	0.1093	0.8907	0.05
78.5	40,817	11,763	0.2882	0.7118	0.04

DUKE ENERGY OHIO

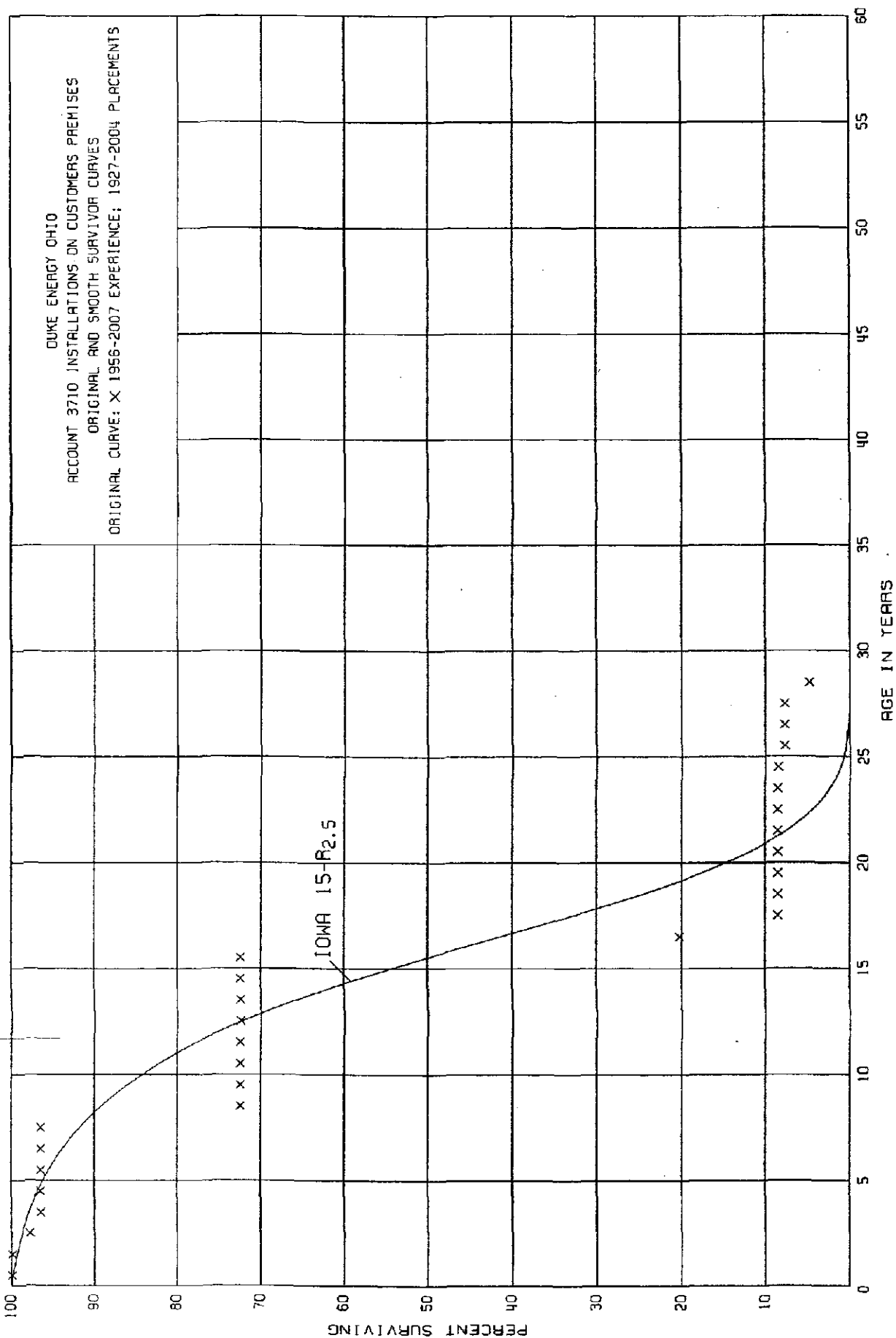
ACCOUNT 3700 AND 3701 METERS - COMBINED

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2007

EXPERIENCE BAND 1956-2012

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	29,054	7,968	0.2742	0.7258	0.03
80.5	21,086	5,422	0.2571	0.7429	0.02
81.5	15,664	1,677	0.1071	0.8929	0.01
82.5	13,986	3,952	0.2826	0.7174	0.01
83.5	10,034	4,304	0.4289	0.5711	0.01
84.5	5,730	3,295	0.5750	0.4250	0.01
85.5	2,434	2,413	0.9914	0.0086	0.00
86.5	21		0.0000	1.0000	0.00
87.5	21		0.0000	1.0000	0.00
88.5	21		0.0000	1.0000	0.00
89.5	21		0.0000	1.0000	0.00
90.5	21		0.0000	1.0000	0.00
91.5	21	21	1.0000	0.0000	0.00
92.5					0.00



DUKE ENERGY OHIO

ACCOUNT 3710 INSTALLATIONS ON CUSTOMERS PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2004

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,030		0.0000	1.0000	100.00
0.5	12,030		0.0000	1.0000	100.00
1.5	12,030	270	0.0224	0.9776	100.00
2.5	15,768	199	0.0126	0.9874	97.76
3.5	11,415		0.0000	1.0000	96.53
4.5	11,415		0.0000	1.0000	96.53
5.5	11,415		0.0000	1.0000	96.53
6.5	11,415		0.0000	1.0000	96.53
7.5	11,415	2,850	0.2497	0.7503	96.53
8.5	8,565		0.0000	1.0000	72.43
9.5	8,718		0.0000	1.0000	72.43
10.5	8,718		0.0000	1.0000	72.43
11.5	8,718		0.0000	1.0000	72.43
12.5	8,718		0.0000	1.0000	72.43
13.5	8,718		0.0000	1.0000	72.43
14.5	8,718		0.0000	1.0000	72.43
15.5	8,718	6,286	0.7210	0.2790	72.43
16.5	3,934	2,279	0.5793	0.4207	20.21
17.5	1,655		0.0000	1.0000	8.50
18.5	3,545		0.0000	1.0000	8.50
19.5	3,545		0.0000	1.0000	8.50
20.5	3,545		0.0000	1.0000	8.50
21.5	3,739		0.0000	1.0000	8.50
22.5	16,248		0.0000	1.0000	8.50
23.5	16,316		0.0000	1.0000	8.50
24.5	16,721	1,502	0.0898	0.9102	8.50
25.5	28,933		0.0000	1.0000	7.74
26.5	29,507	163	0.0055	0.9945	7.74
27.5	29,884	11,152	0.3732	0.6268	7.70
28.5	19,012		0.0000	1.0000	4.83
29.5	19,012		0.0000	1.0000	4.83
30.5	19,012		0.0000	1.0000	4.83
31.5	19,012	1,890	0.0994	0.9006	4.83
32.5	17,123		0.0000	1.0000	4.35
33.5	17,123	12,509	0.7305	0.2695	4.35
34.5	4,614		0.0000	1.0000	1.17
35.5	4,614		0.0000	1.0000	1.17
36.5	4,614		0.0000	1.0000	1.17
37.5	4,614		0.0000	1.0000	1.17
38.5	4,614		0.0000	1.0000	1.17

DUKE ENERGY OHIO

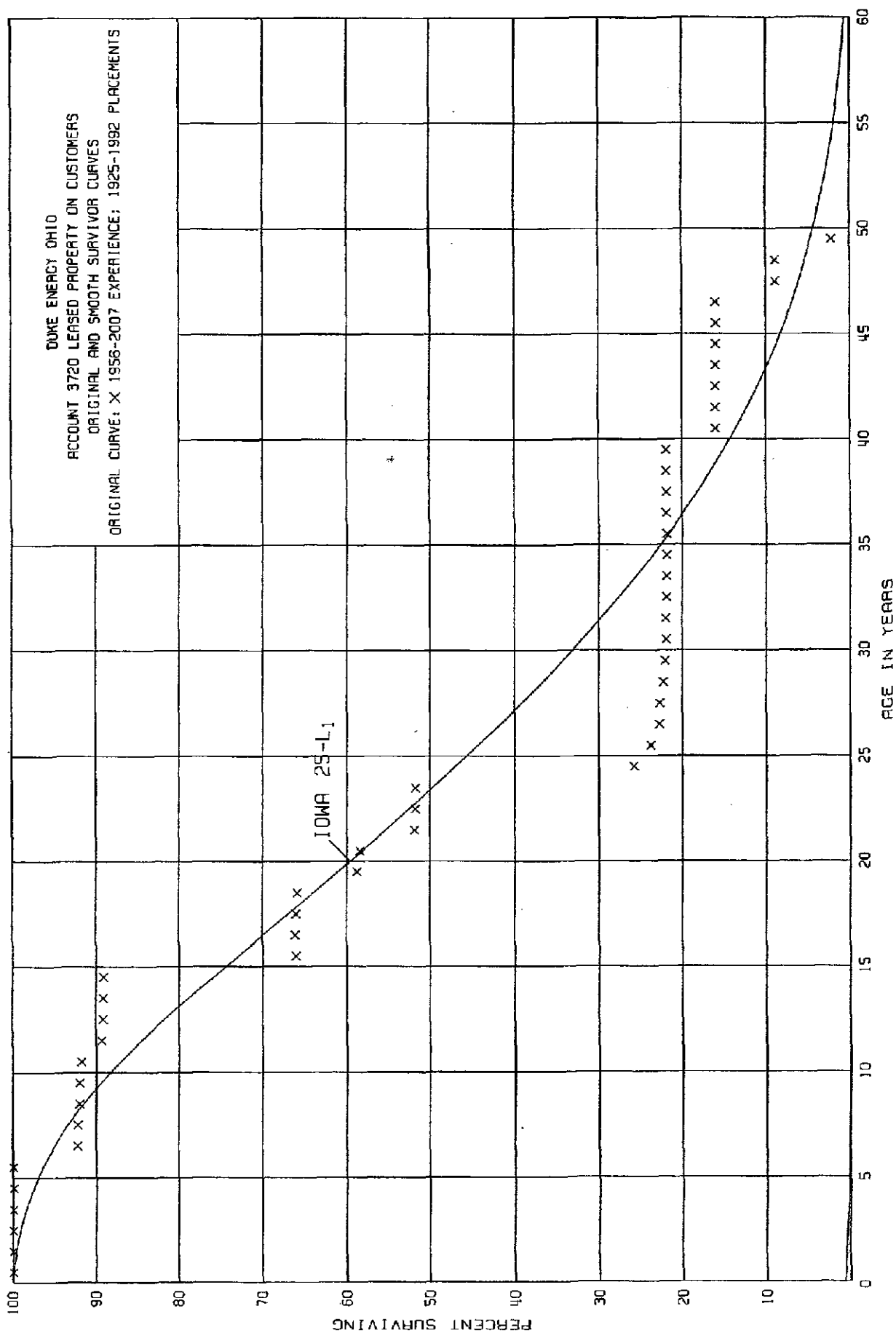
ACCOUNT 3710 INSTALLATIONS ON CUSTOMERS PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2004

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,614	194	0.0420	0.9580	1.17
40.5	4,420		0.0000	1.0000	1.12
41.5	4,420	68	0.0154	0.9846	1.12
42.5	4,352	242	0.0556	0.9444	1.10
43.5	4,110	2,305	0.5608	0.4392	1.04
44.5	1,805	456	0.2526	0.7474	0.46
45.5	1,349	540	0.4003	0.5997	0.34
46.5	809	281	0.3473	0.6527	0.20
47.5	528	528	1.0000	0.0000	0.13
48.5					0.00



DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-1992

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	803,892		0.0000	1.0000	100.00
0.5	803,892		0.0000	1.0000	100.00
1.5	792,598		0.0000	1.0000	100.00
2.5	733,149		0.0000	1.0000	100.00
3.5	733,396		0.0000	1.0000	100.00
4.5	768,402	431	0.0006	0.9994	100.00
5.5	767,971	59,738	0.0778	0.9222	99.94
6.5	734,331		0.0000	1.0000	92.16
7.5	737,416	1,204	0.0016	0.9984	92.16
8.5	736,572	339	0.0005	0.9995	92.01
9.5	736,233	1,179	0.0016	0.9984	91.96
10.5	735,054	20,505	0.0279	0.9721	91.81
11.5	714,769	1,301	0.0018	0.9982	89.25
12.5	713,721		0.0000	1.0000	89.09
13.5	713,721		0.0000	1.0000	89.09
14.5	717,554	185,441	0.2584	0.7416	89.09
15.5	527,958	68	0.0001	0.9999	66.07
16.5	528,842	220	0.0004	0.9996	66.06
17.5	528,714	861	0.0016	0.9984	66.03
18.5	527,938	56,844	0.1077	0.8923	65.92
19.5	471,094	2,348	0.0050	0.9950	58.82
20.5	469,259	53,728	0.1145	0.8855	58.53
21.5	415,530	1,143	0.0028	0.9972	51.83
22.5	410,891		0.0000	1.0000	51.68
23.5	410,891	205,785	0.5008	0.4992	51.68
24.5	202,200	15,461	0.0765	0.9235	25.80
25.5	187,508	8,459	0.0451	0.9549	23.83
26.5	179,048	166	0.0009	0.9991	22.76
27.5	178,882	3,840	0.0215	0.9785	22.74
28.5	175,042	1,331	0.0076	0.9924	22.25
29.5	173,711	577	0.0033	0.9967	22.08
30.5	169,907		0.0000	1.0000	22.01
31.5	169,907	752	0.0044	0.9956	22.01
32.5	169,155		0.0000	1.0000	21.91
33.5	167,270		0.0000	1.0000	21.91
34.5	167,270		0.0000	1.0000	21.91
35.5	167,270	33	0.0002	0.9998	21.91
36.5	167,237		0.0000	1.0000	21.91
37.5	167,237		0.0000	1.0000	21.91
38.5	167,237		0.0000	1.0000	21.91

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-1992

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	93,325	25,285	0.2709	0.7291	21.91
40.5	63,595		0.0000	1.0000	15.97
41.5	63,595		0.0000	1.0000	15.97
42.5	63,595		0.0000	1.0000	15.97
43.5	63,595		0.0000	1.0000	15.97
44.5	62,161		0.0000	1.0000	15.97
45.5	62,161		0.0000	1.0000	15.97
46.5	62,161	27,604	0.4441	0.5559	15.97
47.5	33,918		0.0000	1.0000	8.88
48.5	33,918	25,800	0.7607	0.2393	8.88
49.5	8,118		0.0000	1.0000	2.12
50.5	7,976		0.0000	1.0000	2.12
51.5	7,976		0.0000	1.0000	2.12
52.5	7,976		0.0000	1.0000	2.12
53.5	7,976		0.0000	1.0000	2.12
54.5	7,976		0.0000	1.0000	2.12
55.5	7,976		0.0000	1.0000	2.12
56.5	2,227		0.0000	1.0000	2.12
57.5	2,227		0.0000	1.0000	2.12
58.5	2,101		0.0000	1.0000	2.12
59.5	1,551		0.0000	1.0000	2.12
60.5	1,551		0.0000	1.0000	2.12
61.5	1,551		0.0000	1.0000	2.12
62.5	1,551		0.0000	1.0000	2.12
63.5	1,551		0.0000	1.0000	2.12
64.5	1,551		0.0000	1.0000	2.12
65.5	1,551		0.0000	1.0000	2.12
66.5	1,551		0.0000	1.0000	2.12
67.5	1,315		0.0000	1.0000	2.12
68.5	1,315		0.0000	1.0000	2.12
69.5	1,315		0.0000	1.0000	2.12
70.5	1,315		0.0000	1.0000	2.12
71.5	1,315		0.0000	1.0000	2.12
72.5	1,315		0.0000	1.0000	2.12
73.5	1,315		0.0000	1.0000	2.12
74.5	1,315		0.0000	1.0000	2.12
75.5	1,315		0.0000	1.0000	2.12
76.5	404		0.0000	1.0000	2.12
77.5	404		0.0000	1.0000	2.12
78.5	404		0.0000	1.0000	2.12

DUKE ENERGY OHIO

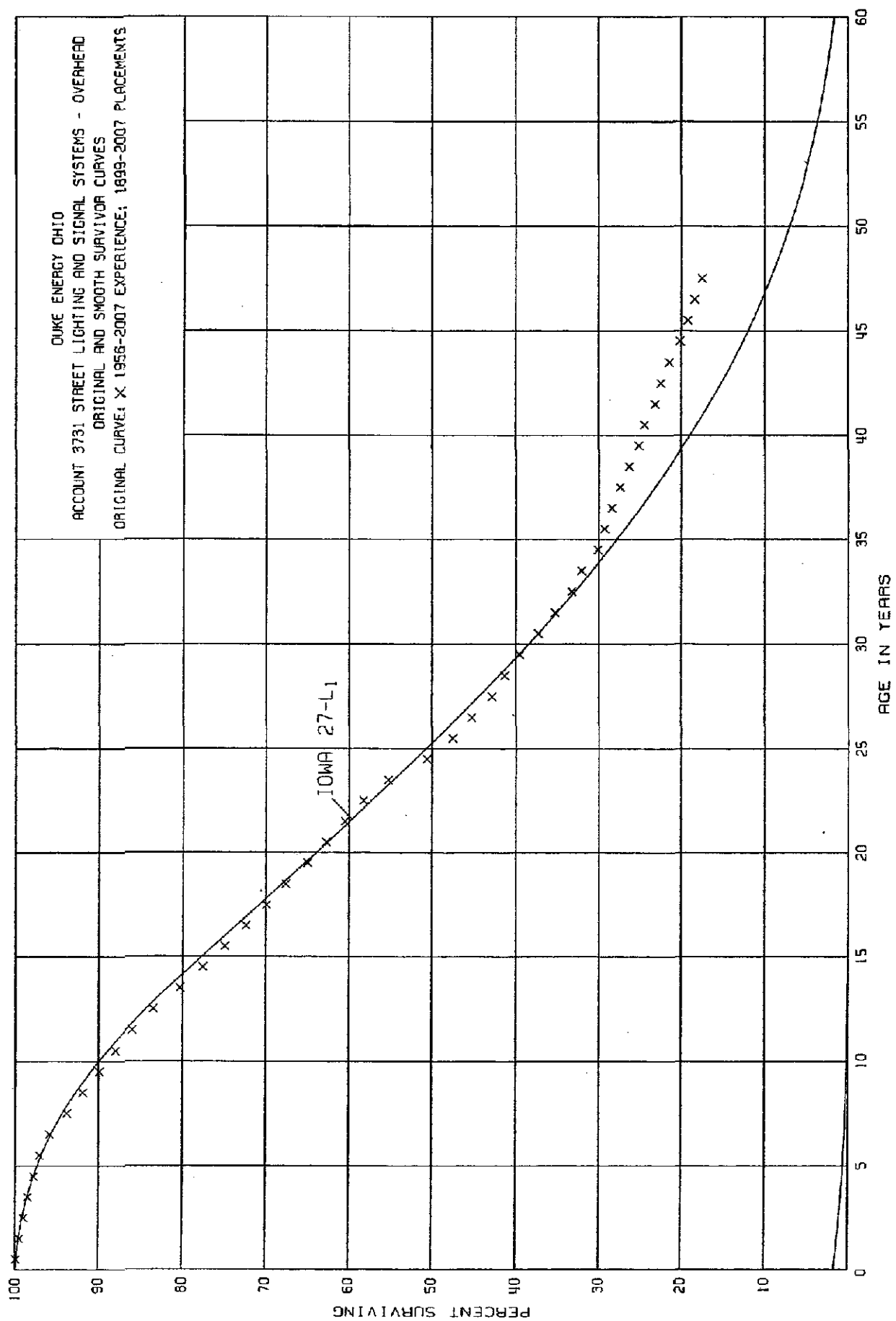
ACCOUNT 3720 LEASED PROPERTY ON CUSTOMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-1992

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	404		0.0000	1.0000	2.12
80.5	404		0.0000	1.0000	2.12
81.5	404		0.0000	1.0000	2.12
82.5					2.12



DUKE ENERGY OHIO

ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,271,054	19,339	0.0014	0.9986	100.00
0.5	14,527,006	53,222	0.0037	0.9963	99.86
1.5	14,619,765	78,522	0.0054	0.9946	99.49
2.5	14,601,741	64,072	0.0044	0.9956	98.95
3.5	14,720,952	100,336	0.0068	0.9932	98.51
4.5	14,839,910	106,139	0.0072	0.9928	97.84
5.5	14,910,671	198,190	0.0133	0.9867	97.14
6.5	14,795,060	319,432	0.0216	0.9784	95.85
7.5	13,886,675	279,589	0.0201	0.9799	93.78
8.5	13,450,098	290,998	0.0216	0.9784	91.90
9.5	13,003,916	288,920	0.0222	0.9778	89.91
10.5	12,326,716	283,571	0.0230	0.9770	87.91
11.5	11,788,831	347,246	0.0295	0.9705	85.89
12.5	11,253,531	419,051	0.0372	0.9628	83.36
13.5	10,713,981	358,190	0.0334	0.9666	80.26
14.5	10,210,891	353,971	0.0347	0.9653	77.58
15.5	9,662,389	317,902	0.0329	0.9671	74.89
16.5	9,066,926	311,578	0.0344	0.9656	72.43
17.5	8,649,706	286,745	0.0332	0.9668	69.94
18.5	8,137,842	318,097	0.0391	0.9609	67.62
19.5	7,710,862	258,962	0.0336	0.9664	64.98
20.5	7,328,329	270,854	0.0370	0.9630	62.80
21.5	6,863,450	258,280	0.0376	0.9624	60.48
22.5	6,367,981	324,872	0.0510	0.9490	58.21
23.5	5,830,209	491,216	0.0843	0.9157	55.24
24.5	5,165,227	319,973	0.0619	0.9381	50.58
25.5	4,640,259	216,424	0.0466	0.9534	47.45
26.5	4,308,055	232,120	0.0539	0.9461	45.24
27.5	4,056,052	138,130	0.0341	0.9659	42.80
28.5	3,901,300	175,137	0.0449	0.9551	41.34
29.5	3,677,629	198,949	0.0541	0.9459	39.48
30.5	3,478,283	194,937	0.0560	0.9440	37.34
31.5	3,221,488	174,626	0.0542	0.9458	35.25
32.5	2,931,600	110,113	0.0376	0.9624	33.34
33.5	2,584,691	159,773	0.0618	0.9382	32.09
34.5	2,298,905	64,916	0.0282	0.9718	30.11
35.5	1,972,782	57,413	0.0291	0.9709	29.26
36.5	1,633,437	57,193	0.0350	0.9650	28.41
37.5	1,308,162	51,654	0.0395	0.9605	27.42
38.5	979,680	44,803	0.0457	0.9543	26.34

DUKE ENERGY OHIO

ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	838,969	24,908	0.0297	0.9703	25.14
40.5	712,870	38,553	0.0541	0.9459	24.39
41.5	609,889	18,312	0.0300	0.9700	23.07
42.5	543,341	24,601	0.0453	0.9547	22.38
43.5	457,577	27,980	0.0611	0.9389	21.37
44.5	390,873	16,488	0.0422	0.9578	20.06
45.5	306,587	13,644	0.0445	0.9555	19.21
46.5	269,982	12,180	0.0451	0.9549	18.36
47.5	237,524	5,716	0.0241	0.9759	17.53
48.5	222,663	8,476	0.0381	0.9619	17.11
49.5	194,393	13,947	0.0717	0.9283	16.46
50.5	144,142	8,652	0.0600	0.9400	15.28
51.5	125,308	4,320	0.0345	0.9655	14.36
52.5	109,638	9,524	0.0869	0.9131	13.86
53.5	84,123	2,803	0.0333	0.9667	12.66
54.5	76,593	3,072	0.0401	0.9599	12.24
55.5	71,696	428	0.0060	0.9940	11.75
56.5	69,071	3,522	0.0510	0.9490	11.68
57.5	61,128	2,615	0.0428	0.9572	11.08
58.5	55,490	2,697	0.0486	0.9514	10.61
59.5	48,850	3,823	0.0783	0.9217	10.09
60.5	42,262	989	0.0234	0.9766	9.30
61.5	40,627	1,539	0.0379	0.9621	9.08
62.5	38,368	1,261	0.0329	0.9671	8.74
63.5	36,975	1,470	0.0398	0.9602	8.45
64.5	35,124	680	0.0194	0.9806	8.11
65.5	34,096	906	0.0266	0.9734	7.95
66.5	32,758	853	0.0260	0.9740	7.74
67.5	31,374	342	0.0109	0.9891	7.54
68.5	29,996	774	0.0258	0.9742	7.46
69.5	28,143	1,717	0.0610	0.9390	7.27
70.5	26,426		0.0000	1.0000	6.83
71.5	26,426	282	0.0107	0.9893	6.83
72.5	26,144	735	0.0281	0.9719	6.76
73.5	25,409	828	0.0326	0.9674	6.57
74.5	24,581	19	0.0008	0.9992	6.36
75.5	24,562	3,911	0.1592	0.8408	6.35
76.5	20,625	223	0.0108	0.9892	5.34
77.5	20,401		0.0000	1.0000	5.28
78.5	20,401	626	0.0307	0.9693	5.28

DUKE ENERGY OHIO

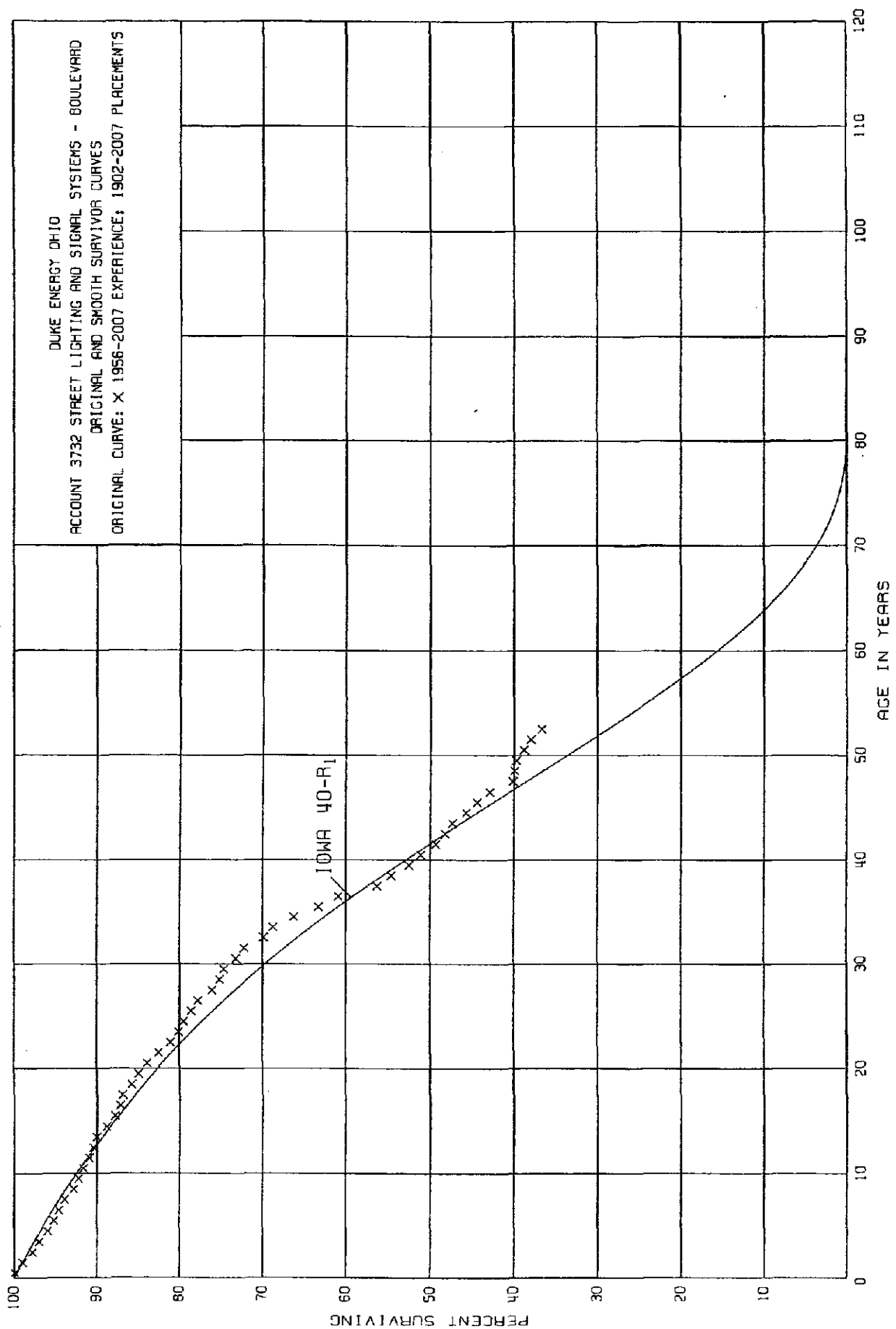
ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	19,775	999	0.0505	0.9495	5.12
80.5	18,776		0.0000	1.0000	4.86
81.5	18,776	10	0.0005	0.9995	4.86
82.5	332	72	0.2169	0.7831	4.86
83.5	260	66	0.2538	0.7462	3.81
84.5	193		0.0000	1.0000	2.84
85.5	193		0.0000	1.0000	2.84
86.5	193		0.0000	1.0000	2.84
87.5	193		0.0000	1.0000	2.84
88.5	193		0.0000	1.0000	2.84
89.5	193		0.0000	1.0000	2.84
90.5					2.84



DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,726,394	19,124	0.0012	0.9988	100.00
0.5	15,757,196	142,713	0.0091	0.9909	99.88
1.5	15,347,512	179,829	0.0117	0.9883	98.97
2.5	14,615,431	127,896	0.0088	0.9912	97.81
3.5	14,106,978	142,382	0.0101	0.9899	96.95
4.5	13,259,172	101,290	0.0076	0.9924	95.97
5.5	12,854,709	89,574	0.0070	0.9930	95.24
6.5	12,477,628	84,056	0.0067	0.9933	94.57
7.5	10,628,162	128,597	0.0121	0.9879	93.94
8.5	9,197,545	63,553	0.0069	0.9931	92.80
9.5	8,069,477	46,328	0.0057	0.9943	92.16
10.5	7,225,903	53,938	0.0075	0.9925	91.63
11.5	6,246,270	38,671	0.0062	0.9938	90.94
12.5	5,541,547	23,959	0.0043	0.9957	90.38
13.5	4,507,363	58,724	0.0130	0.9870	89.99
14.5	3,779,271	41,778	0.0111	0.9889	88.82
15.5	3,470,656	23,532	0.0068	0.9932	87.83
16.5	2,986,239	12,830	0.0043	0.9957	87.23
17.5	2,725,741	32,828	0.0120	0.9880	86.85
18.5	2,363,305	22,783	0.0096	0.9904	85.81
19.5	2,144,846	27,221	0.0127	0.9873	84.99
20.5	1,850,566	30,866	0.0167	0.9833	83.91
21.5	1,724,103	28,773	0.0167	0.9833	82.51
22.5	1,603,884	21,233	0.0132	0.9868	81.13
23.5	1,456,363	10,779	0.0074	0.9926	80.06
24.5	1,311,181	14,878	0.0113	0.9887	79.47
25.5	1,254,482	12,310	0.0098	0.9902	78.57
26.5	1,113,635	24,408	0.0219	0.9781	77.80
27.5	1,093,116	13,246	0.0121	0.9879	76.10
28.5	1,041,491	6,489	0.0062	0.9938	75.18
29.5	1,154,517	23,552	0.0204	0.9796	74.71
30.5	1,274,133	17,379	0.0136	0.9864	73.19
31.5	1,357,334	42,963	0.0317	0.9683	72.19
32.5	1,270,573	19,703	0.0155	0.9845	69.90
33.5	1,232,272	44,508	0.0361	0.9639	68.82
34.5	1,078,178	49,867	0.0463	0.9537	66.34
35.5	983,214	36,166	0.0368	0.9632	63.27
36.5	1,065,939	81,448	0.0764	0.9236	60.94
37.5	968,656	28,767	0.0297	0.9703	56.28
38.5	936,613	35,893	0.0383	0.9617	54.61

DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	894,973	23,658	0.0264	0.9736	52.52
40.5	869,744	31,068	0.0357	0.9643	51.13
41.5	846,819	19,381	0.0229	0.9771	49.30
42.5	833,384	15,763	0.0189	0.9811	48.17
43.5	829,860	29,915	0.0360	0.9640	47.26
44.5	792,418	22,351	0.0282	0.9718	45.56
45.5	788,422	25,626	0.0325	0.9675	44.28
46.5	747,743	48,412	0.0647	0.9353	42.84
47.5	695,686	2,710	0.0039	0.9961	40.07
48.5	688,215	4,369	0.0063	0.9937	39.91
49.5	612,953	12,752	0.0208	0.9792	39.66
50.5	584,416	13,281	0.0227	0.9773	38.84
51.5	549,371	18,355	0.0334	0.9666	37.96
52.5	517,997	21,141	0.0408	0.9592	36.69
53.5	360,595	29,007	0.0804	0.9196	35.19
54.5	327,496	4,593	0.0140	0.9860	32.36
55.5	313,534	3,237	0.0103	0.9897	31.91
56.5	294,280	16,562	0.0563	0.9437	31.58
57.5	273,849	10,561	0.0386	0.9614	29.80
58.5	260,098	4,951	0.0190	0.9810	28.65
59.5	254,985	8,784	0.0344	0.9656	28.11
60.5	244,503	11,356	0.0464	0.9536	27.14
61.5	233,057	3,497	0.0150	0.9850	25.88
62.5	229,467	13,822	0.0602	0.9398	25.49
63.5	215,165	4,580	0.0213	0.9787	23.96
64.5	210,188	1,957	0.0093	0.9907	23.45
65.5	201,997	2,176	0.0108	0.9892	23.23
66.5	198,432	3,616	0.0182	0.9818	22.98
67.5	194,117	2,029	0.0105	0.9895	22.56
68.5	192,081	2,284	0.0119	0.9881	22.32
69.5	163,083	256	0.0016	0.9984	22.05
70.5	162,782	1,572	0.0097	0.9903	22.01
71.5	160,200	882	0.0055	0.9945	21.80
72.5	159,241	186	0.0012	0.9988	21.68
73.5	157,705	351	0.0022	0.9978	21.65
74.5	156,896	317	0.0020	0.9980	21.60
75.5	156,124	165	0.0011	0.9989	21.56
76.5	154,612	57	0.0004	0.9996	21.54
77.5	151,135	13	0.0001	0.9999	21.53
78.5	146,792		0.0000	1.0000	21.53

DUKE ENERGY OHIO

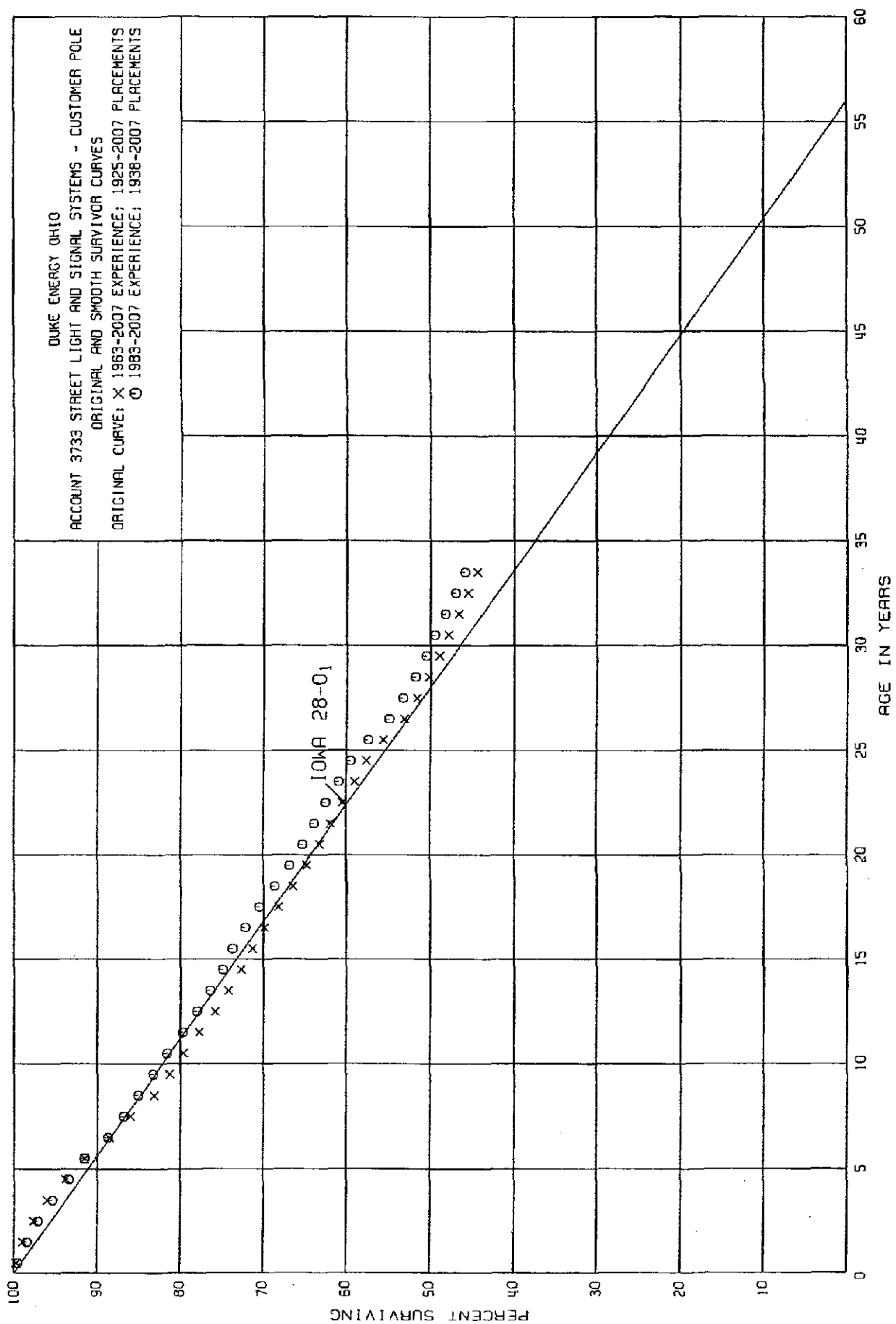
ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2007

EXPERIENCE BAND 1956-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	146,585	26	0.0002	0.9998	21.53
80.5	145,895		0.0000	1.0000	21.53
81.5	133,707	1,716	0.0128	0.9872	21.53
82.5	84,704	9	0.0001	0.9999	21.25
83.5	69,449	120	0.0017	0.9983	21.25
84.5	69,330	109	0.0016	0.9984	21.21
85.5	66,425		0.0000	1.0000	21.18
86.5	55,998	20	0.0004	0.9996	21.18
87.5	49,190	32	0.0007	0.9993	21.17
88.5	26,666		0.0000	1.0000	21.16
89.5	26,666		0.0000	1.0000	21.16
90.5	26,491		0.0000	1.0000	21.16
91.5	26,491		0.0000	1.0000	21.16
92.5	26,491		0.0000	1.0000	21.16
93.5	23,654		0.0000	1.0000	21.16
94.5	23,594		0.0000	1.0000	21.16
95.5	18,675		0.0000	1.0000	21.16
96.5	18,675		0.0000	1.0000	21.16
97.5					21.16



DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHT AND SIGNAL SYSTEMS - CUSTOMER POLE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2007

EXPERIENCE BAND 1963-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,236,618	37,923	0.0034	0.9966	100.00
0.5	11,223,541	89,571	0.0080	0.9920	99.66
1.5	11,141,501	145,658	0.0131	0.9869	98.86
2.5	10,971,949	180,671	0.0165	0.9835	97.56
3.5	10,791,072	237,236	0.0220	0.9780	95.95
4.5	10,555,129	262,770	0.0249	0.9751	93.84
5.5	10,292,524	337,775	0.0328	0.9672	91.50
6.5	9,660,264	272,965	0.0283	0.9717	88.50
7.5	9,122,733	295,562	0.0324	0.9676	86.00
8.5	8,507,064	198,193	0.0233	0.9767	83.21
9.5	7,984,279	164,274	0.0206	0.9794	81.27
10.5	7,491,072	181,363	0.0242	0.9758	79.60
11.5	6,897,145	162,208	0.0235	0.9765	77.67
12.5	6,429,791	139,232	0.0217	0.9783	75.84
13.5	5,963,033	122,261	0.0205	0.9795	74.19
14.5	5,582,266	102,013	0.0183	0.9817	72.67
15.5	5,133,318	103,392	0.0201	0.9799	71.34
16.5	4,753,566	115,453	0.0243	0.9757	69.91
17.5	4,388,142	111,775	0.0255	0.9745	68.21
18.5	4,066,299	104,223	0.0256	0.9744	66.47
19.5	3,810,164	90,742	0.0238	0.9762	64.77
20.5	3,594,064	78,699	0.0219	0.9781	63.23
21.5	3,399,796	72,477	0.0213	0.9787	61.85
22.5	3,210,292	82,620	0.0257	0.9743	60.53
23.5	3,041,488	72,666	0.0239	0.9761	58.97
24.5	2,888,728	100,776	0.0349	0.9651	57.56
25.5	2,641,038	115,791	0.0438	0.9562	55.55
26.5	2,214,807	63,190	0.0285	0.9715	53.12
27.5	1,896,805	52,924	0.0279	0.9721	51.61
28.5	1,624,873	40,581	0.0250	0.9750	50.17
29.5	1,392,219	32,238	0.0232	0.9768	48.92
30.5	1,206,813	29,127	0.0241	0.9759	47.79
31.5	1,066,768	25,193	0.0236	0.9764	46.64
32.5	916,659	22,094	0.0241	0.9759	45.54
33.5	766,436	14,621	0.0191	0.9809	44.44
34.5	643,537	16,419	0.0255	0.9745	43.59
35.5	515,711	13,359	0.0259	0.9741	42.48
36.5	439,248	10,274	0.0234	0.9766	41.38
37.5	356,436	7,645	0.0214	0.9786	40.41
38.5	283,978	4,028	0.0142	0.9858	39.55

DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHT AND SIGNAL SYSTEMS - CUSTOMER POLE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2007

EXPERIENCE BAND 1963-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	213,706	5,348	0.0250	0.9750	38.99
40.5	168,665	3,294	0.0195	0.9805	38.02
41.5	110,616	2,137	0.0193	0.9807	37.28
42.5	71,464	1,346	0.0188	0.9812	36.56
43.5	30,625	135	0.0044	0.9956	35.87
44.5	5,448		0.0000	1.0000	35.71
45.5	2,240	312	0.1393	0.8607	35.71
46.5	1,166		0.0000	1.0000	30.74
47.5	1,166		0.0000	1.0000	30.74
48.5	1,166		0.0000	1.0000	30.74
49.5	310		0.0000	1.0000	30.74
50.5	310		0.0000	1.0000	30.74
51.5	310		0.0000	1.0000	30.74
52.5	310		0.0000	1.0000	30.74
53.5	310		0.0000	1.0000	30.74
54.5	278	278	1.0000	0.0000	30.74
55.5					0.00

DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHT AND SIGNAL SYSTEMS - CUSTOMER POLE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2007

EXPERIENCE BAND 1983-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,995,365	30,331	0.0051	0.9949	100.00
0.5	6,211,330	67,299	0.0108	0.9892	99.49
1.5	6,584,941	88,963	0.0135	0.9865	98.42
2.5	6,863,013	116,834	0.0170	0.9830	97.09
3.5	7,097,514	150,782	0.0212	0.9788	95.44
4.5	7,272,761	151,694	0.0209	0.9791	93.42
5.5	7,381,893	220,420	0.0299	0.9701	91.47
6.5	7,170,474	154,353	0.0215	0.9785	88.74
7.5	6,981,618	143,387	0.0205	0.9795	86.83
8.5	6,774,648	141,680	0.0209	0.9791	85.05
9.5	6,504,887	130,732	0.0201	0.9799	83.27
10.5	6,236,415	144,226	0.0231	0.9769	81.60
11.5	5,836,567	128,280	0.0220	0.9780	79.72
12.5	5,563,803	111,097	0.0200	0.9800	77.97
13.5	5,282,483	101,706	0.0193	0.9807	76.41
14.5	5,076,864	86,952	0.0171	0.9829	74.94
15.5	4,737,629	91,877	0.0194	0.9806	73.66
16.5	4,495,772	109,518	0.0244	0.9756	72.23
17.5	4,215,286	106,463	0.0253	0.9747	70.47
18.5	3,984,121	102,944	0.0258	0.9742	68.69
19.5	3,789,208	90,587	0.0239	0.9761	66.92
20.5	3,585,063	78,637	0.0219	0.9781	65.32
21.5	3,397,513	72,448	0.0213	0.9787	63.89
22.5	3,208,192	82,368	0.0257	0.9743	62.53
23.5	3,039,619	72,666	0.0239	0.9761	60.92
24.5	2,887,769	100,776	0.0349	0.9651	59.46
25.5	2,640,102	115,791	0.0439	0.9561	57.38
26.5	2,213,871	63,053	0.0285	0.9715	54.86
27.5	1,896,363	52,924	0.0279	0.9721	53.30
28.5	1,624,481	40,423	0.0249	0.9751	51.81
29.5	1,392,016	32,238	0.0232	0.9768	50.52
30.5	1,206,611	29,127	0.0241	0.9759	49.35
31.5	1,066,565	25,143	0.0236	0.9764	48.16
32.5	916,506	22,094	0.0241	0.9759	47.02
33.5	766,284	14,621	0.0191	0.9809	45.89
34.5	643,385	16,398	0.0255	0.9745	45.01
35.5	515,579	13,359	0.0259	0.9741	43.86
36.5	439,116	10,274	0.0234	0.9766	42.72
37.5	356,158	7,645	0.0215	0.9785	41.72
38.5	283,700	4,028	0.0142	0.9858	40.82

DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHT AND SIGNAL SYSTEMS - CUSTOMER POLE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2007

EXPERIENCE BAND 1983-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	213,427	5,348	0.0251	0.9749	40.24
40.5	168,386	3,294	0.0196	0.9804	39.23
41.5	110,338	2,137	0.0194	0.9806	38.46
42.5	71,186	1,346	0.0189	0.9811	37.71
43.5	30,347	135	0.0044	0.9956	37.00
44.5	5,302		0.0000	1.0000	36.84
45.5	2,094	312	0.1490	0.8510	36.84
46.5	1,020		0.0000	1.0000	31.35
47.5	1,020		0.0000	1.0000	31.35
48.5	1,020		0.0000	1.0000	31.35
49.5	163		0.0000	1.0000	31.35
50.5	163		0.0000	1.0000	31.35
51.5	163		0.0000	1.0000	31.35
52.5	163		0.0000	1.0000	31.35
53.5	163		0.0000	1.0000	31.35
54.5	132	132	1.0000	0.0000	31.35
55.5					0.00

DUKE ENERGY OHIO

ACCOUNT 1921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	5,254	0	1,100 21	1,100 21
1979	12,452	455 4	2,155 17	1,700 14
1980				
1981				
1982	10,831	34 0	3,970 37	3,936 36
1983	4,155	0	2,550 61	2,550 61
1984	3,729	0	1,650 44	1,650 44
1985				
1986	317	0	75 24	75 24
1987	3,985	71 2	805 20	734 18
1988	4,241	0	0	0
1989			506	506
1990				
1991	434	0	100 23	100 23
1992	2,041	0	1,711 84	1,711 84
1993	158	0	500 316	500 316
1994	4,074	0	0	0
1995	7,481	164 2	0	164- 2-
1996				
1997	5,279	0	0	0
1998				
1999				
2000				
2001				
2002				
2003				
2004	28,372	0	0	0
2005	22,492	0	675 3	675 3
2006				
2007				
TOTAL	115,295	724 1	15,797 14	15,073 13

THREE-YEAR MOVING AVERAGES

78-80	5,902	152 3	1,085 18	933 16
79-81	4,151	152 4	718 17	566 14
80-82	3,610	11 0	1,323 37	1,312 36
81-83	4,995	11 0	2,173 44	2,162 43
82-84	6,238	11 0	2,723 44	2,712 43
83-85	2,628	0	1,400 53	1,400 53

DUKE ENERGY OHIO

ACCOUNT 1921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
84-86	1,349	0	575 43	575 43
85-87	1,434	24 2	293 20	269 19
86-88	2,848	24 1	293 10	269 9
87-89	2,742	24 1	437 16	413 15
88-90	1,414	0	169 12	169 12
89-91	145	0	202 139	202 139
90-92	825	0	604 73	604 73
91-93	878	0	770 88	770 88
92-94	2,091	0	737 35	737 35
93-95	3,905	55 1	167 4	112 3
94-96	3,852	55 1	0	55- 1-
95-97	4,253	55 1	0	55- 1-
96-98	1,760	0	0	0
97-99	1,760	0	0	0
98-00				
99-01				
00-02				
01-03				
02-04	9,457	0	0	0
03-05	16,955	0	225 1	225 1
04-06	16,955	0	225 1	225 1
05-07	7,497	0	225 3	225 3
FIVE-YEAR AVERAGE				
03-07	10,173	0	135 1	135 1

DUKE ENERGY OHIO
ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1982	869	0	0	0
1983		137		137-
1984				
1985	1,015	40,940	0	40,940-
1986	17,675	15,733 89	0	15,733- 89-
1987	2,146	738 34	0	738- 34-
1988	8,104	1,574 19	0	1,574- 19-
1989				
1990		54		54-
1991				
1992	8,570	7,236 84	0	7,236- 84-
1993	11,755	6,702 57	0	6,702- 57-
1994		17,156		17,156-
1995		238	74	164-
1996			16,454	16,454
1997			2-	2-
1998	14,082	5,339 38	0	5,339- 38-
1999	23,786	1,878 8	0	1,878- 8-
2000				
2001				
2002	65,924	16,518 25	0	16,518- 25-
2003	62,041	386,781 623	0	386,781-623-
2004	2,275	6,495 285	0	6,495-285-
2005	14,466	25,229 174	0	25,229-174-
2006	15,406	26,246 170	0	26,246-170-
2007				
TOTAL	248,114	558,994 225	16,526 7	542,468-219-

THREE-YEAR MOVING AVERAGES

82-84	290	46 16	0	46- 16-
83-85	338	13,692	0	13,692-
84-86	6,230	18,891 303	0	18,891-303-
85-87	6,945	19,137 276	0	19,137-276-
86-88	9,308	6,015 65	0	6,015- 65-
87-89	3,417	771 23	0	771- 23-
88-90	2,701	543 20	0	543- 20-
89-91		18		18-
90-92	2,857	2,430 85	0	2,430- 85-
91-93	6,775	4,646 69	0	4,646- 69-

DUKE ENERGY OHIO

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
92-94	6,775	10,364 153	0	10,364-153-
93-95	3,918	8,032 205	25 1	8,007-204-
94-96		5,798	5,509	289-
95-97		79	5,509	5,430
96-98	4,694	1,780 38	5,484 117	3,704 79
97-99	12,623	2,405 19	1- 0	2,406- 19-
98-00	12,623	2,405 19	0	2,405- 19-
99-01	7,929	626 8	0	626- 8-
00-02	21,975	5,506 25	0	5,506- 25-
01-03	42,655	134,433 315	0	134,433-315-
02-04	43,414	136,598 315	0	136,598-315-
03-05	26,261	139,502 531	0	139,502-531-
04-06	10,716	19,324 180	0	19,324-180-
05-07	9,957	17,158 172	0	17,158-172-
FIVE-YEAR AVERAGE				
03-07	18,838	88,950 472	0	88,950-472-

DUKE ENERGY OHIO
ACCOUNT 3530 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978		731	688	43-
1979	146,036	8,280 6	551 0	7,729- 5-
1980	354,812	5,531 2	89 0	5,442- 2-
1981	141,877	10,074 7	7,483 5	2,591- 2-
1982	1,387,028	85,893 6	0	85,893- 6-
1983	686,260	116,430 17	114,506 17	1,924- 0
1984	816,131	204,121 25	282,330 35	78,209 10
1985	627,355	155,894 25	368,920 59	213,026 34
1986	8,407	70,607 840	0	70,607-840-
1987	532,290	65,759 12	12,596- 2-	78,355- 15-
1988	34,628	10,084 29	0	10,084- 29-
1989	230,113	1,752 1	0	1,752- 1-
1990	415,342	31,640 8	0	31,640- 8-
1991	269,740	186,701 69	274,964 102	88,263 33
1992	877,991	95,278 11	242,228 28	146,950 17
1993	893,688	85,474 10	114,450 13	28,976 3
1994	5,310,805	124,722 2	0	124,722- 2-
1995	5,839,018	206,882 4	4,196 0	202,686- 3-
1996	1,322,595	141,258 11	88,999- 7-	230,257- 17-
1997	2,206,578	227,104 10	223 0	226,881- 10-
1998	1,315,977	12,196 1	0	12,196- 1-
1999	1,176,638	39,156 3	77,168 7	38,012 3
2000				
2001	24,161	2,101 9	0	2,101- 9-
2002				
2003	1,015,401	10,010 1	0	10,010- 1-
2004	937,252	195,104 21	0	195,104- 21-
2005	5,593,797	348,799 6	0	348,799- 6-
2006	517,832	100,217 19	0	100,217- 19-
2007	1,350,292	198,438 15	0	198,438- 15-
TOTAL	34,032,044	2,740,236 8	1,386,201 4	1,354,035- 4-

THREE-YEAR MOVING AVERAGES

78-80	166,949	4,847 3	443 0	4,404- 3-
79-81	214,242	7,962 4	2,708 1	5,254- 2-
80-82	627,906	33,833 5	2,524 0	31,309- 5-
81-83	738,388	70,799 10	40,663 6	30,136- 4-
82-84	963,140	135,481 14	132,279 14	3,202- 0
83-85	709,916	158,815 22	255,252 36	96,437 14

DUKE ENERGY OHIO
ACCOUNT 3530 STATION EQUIPMENT
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
84-86	483,964	143,540 30	217,083 45	73,543 15
85-87	389,351	97,420 25	118,775 31	21,355 5
86-88	191,775	48,817 25	4,199- 2-	53,016- 28-
87-89	265,677	25,865 10	4,199- 2-	30,064- 11-
88-90	226,694	14,492 6	0	14,492- 6-
89-91	305,065	73,364 24	91,655 30	18,291 6
90-92	521,024	104,539 20	172,397 33	67,858 13
91-93	680,473	122,484 18	210,547 31	88,063 13
92-94	2,360,828	101,825 4	118,893 5	17,068 1
93-95	4,014,504	139,026 3	39,549 1	99,477- 2-
94-96	4,157,473	157,621 4	28,268- 1-	185,889- 4-
95-97	3,122,730	191,748 6	28,193- 1-	219,941- 7-
96-98	1,615,050	126,853 8	29,592- 2-	156,445- 10-
97-99	1,566,397	92,819 6	25,797 2	67,022- 4-
98-00	830,872	17,117 2	25,723 3	8,606 1
99-01	400,266	13,752 3	25,723 6	11,971 3
00-02	8,054	700 9	0	700- 9-
01-03	346,521	4,037 1	0	4,037- 1-
02-04	650,884	68,371 11	0	68,371- 11-
03-05	2,515,483	184,637 7	0	184,637- 7-
04-06	2,349,627	214,706 9	0	214,706- 9-
05-07	2,487,307	215,818 9	0	215,818- 9-

FIVE-YEAR AVERAGE

03-07	1,882,915	170,513 9	0	170,513- 9-
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DUKE ENERGY OHIO
ACCOUNT 3532 STATION EQUIPMENT - MAJOR
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2000	25,105	0	0	0
2001	604,300	16,018 3	0	16,018- 3-
2002	35,942	104,935 292	0	104,935-292-
2003	1,040,343	1,493 0	67,143 6	65,650 6
2004	1,352,014	209,841 16	50,000 4	159,841- 12-
2005	5,759,114	592,710 10	520,159 9	72,551- 1-
2006	265,124	69,413 26	0	69,413- 26-
2007	342,581	58,838 17	0	58,838- 17-
TOTAL	9,424,523	1,053,248 11	637,302 7	415,946- 4-

THREE-YEAR MOVING AVERAGES

00-02	221,782	40,318 18	0	40,318- 18-
01-03	560,195	40,815 7	22,381 4	18,434- 3-
02-04	809,433	105,423 13	39,048 5	66,375- 8-
03-05	2,717,157	268,015 10	212,434 8	55,581- 2-
04-06	2,458,751	290,655 12	190,053 8	100,602- 4-
05-07	2,122,273	240,320 11	173,386 8	66,934- 3-

FIVE-YEAR AVERAGE

03-07	1,751,835	186,459 11	127,460 7	58,999- 3-
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DUKE ENERGY OHIO
ACCOUNT 3550 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	200,509	46,459 23	111,566 56	65,107 32
1979	92,508	27,047 29	73,517 79	46,470 50
1980	123,533	67,685 55	78,041 63	10,356 8
1981	122,197	48,866 40	127,839 105	78,973 65
1982	163,518	64,141 39	170,219 104	106,078 65
1983	149,587	56,235 38	314,207 210	257,972 172
1984	88,720	42,346 48	25,441 29	16,905- 19-
1985	97,277	34,010 35	49,578 51	15,568 16
1986	114,822	55,481 48	78,279 68	22,798 20
1987	68,115	40,968 60	88,392 130	47,424 70
1988	147,885	30,067 20	169,582 115	139,515 94
1989	84,125	47,966 57	113,038 134	65,072 77
1990	208,318	85,526 41	235,805 113	150,279 72
1991	220,753	101,701 46	100,450 46	1,251- 1-
1992	196,896	123,917 63	535,386 272	411,469 209
1993	95,011	69,369 73	33,311 35	36,058- 38-
1994	286,930	122,265 43	267,126 93	144,861 50
1995	230,557	113,696 49	59,102 26	54,594- 24-
1996	180,186	45,972- 26-	7,482- 4-	38,490 21
1997	105,701	56,045 53	74,165 70	18,120 17
1998	187,068	70,803 38	60,030 32	10,773- 6-
1999	253,688	53,715 21	28 0	53,687- 21-
2000	11,487	0	0	0
2001				
2002	134,945	4,901- 4-	0	4,901 4
2003	33,304	52,835 159	0	52,835-159-
2004	297,875	13,323 4	0	13,323- 4-
2005	379,410	82,285 22	0	82,285- 22-
2006	111,608	25,294 23	0	25,294- 23-
2007	872,378	205,306 24	0	205,306- 24-
TOTAL	5,258,911	1,686,478 32	2,757,620 52	1,071,142 20

THREE-YEAR MOVING AVERAGES

78-80	138,850	47,064 34	87,708 63	40,644 29
79-81	112,746	47,866 42	93,133 83	45,267 40
80-82	136,416	60,231 44	125,367 92	65,136 48
81-83	145,101	56,414 39	204,088 141	147,674 102
82-84	133,941	54,241 40	169,956 127	115,715 86
83-85	111,861	44,197 40	129,742 116	85,545 76

DUKE ENERGY OHIO
ACCOUNT 3550 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
84-86	100,273	43,946 44	51,099 51	7,153 7
85-87	93,405	43,486 47	72,083 77	28,597 31
86-88	110,274	42,172 38	112,084 102	69,912 63
87-89	100,042	39,667 40	123,670 124	84,003 84
88-90	146,776	54,520 37	172,808 118	118,288 81
89-91	171,065	78,398 46	149,764 88	71,366 42
90-92	208,656	103,715 50	290,547 139	186,832 90
91-93	170,887	98,329 58	223,049 131	124,720 73
92-94	192,946	105,184 55	278,608 144	173,424 90
93-95	204,166	101,777 50	119,846 59	18,069 9
94-96	232,558	63,330 27	106,249 46	42,919 18
95-97	172,148	41,256 24	41,928 24	672 0
96-98	157,652	26,959 17	42,238 27	15,279 10
97-99	182,152	60,188 33	44,741 25	15,447- 8-
98-00	150,748	41,506 28	20,019 13	21,487- 14-
99-01	88,392	17,905 20	9 0	17,896- 20-
00-02	48,811	1,634- 3-	0	1,634 3
01-03	56,083	15,978 28	0	15,978- 28-
02-04	155,375	20,419 13	0	20,419- 13-
03-05	236,863	49,481 21	0	49,481- 21-
04-06	262,965	40,300 15	0	40,300- 15-
05-07	454,466	104,295 23	0	104,295- 23-

FIVE-YEAR AVERAGE

03-07	338,915	75,808 22	0	75,808- 22-
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DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	415,800	64,783	16	128,495	31	63,712	15
1979	489,009	251,214	51	648,738	133	397,524	81
1980	151,596	32,825	22	375,455	248	342,630	226
1981	109,469	21,234	19	85,270	78	64,036	58
1982	90,514	36,472	40	129,918	144	93,446	103
1983	108,396	34,656	32	143,945	133	109,289	101
1984	89,081	29,120	33	1,795	2	27,325-	31-
1985	76,681	19,184	25	8,503	11	10,681-	14-
1986	415,876	27,797	7	316,733	76	288,936	69
1987	52,629	8,081-	15-	97,743	186	105,824	201
1988	38,041	10,612	28	42,820	113	32,208	85
1989	15,315	121,188	791	28,941	189	92,247-	602-
1990	87,193	29,023	33	133,738	153	104,715	120
1991	94,096	62,597	67	38,732	41	23,865-	25-
1992	116,734	69,863	60	18,359	16	51,504-	44-
1993	92,076	27,457	30	8,312	9	19,145-	21-
1994	232,171	47,930	21	8,989	4	38,941-	17-
1995	80,953	30,871	38	10,349	13	20,522-	25-
1996	89,692	11,453	13	5,203-	6-	16,656-	19-
1997	8,304	5,294	64		0	5,294-	64-
1998							
1999	79,844	22,799	29		0	22,799-	29-
2000	28,261	1	0		0	1-	0
2001							
2002	91,910	24,297	26		0	24,297-	26-
2003	11,531	2,025	18		0	2,025-	18-
2004	237,003	5,284	2		0	5,284-	2-
2005	237,399	267,100	113	710	0	266,390-	112-
2006	293,898	20,999	7		0	20,999-	7-
2007	741,176	262,866	35		0	262,866-	35-
TOTAL	4,574,648	1,530,863	33	2,222,342	49	691,479	15

THREE-YEAR MOVING AVERAGES

78-80	352,135	116,274	33	384,229	109	267,955	76
79-81	250,025	101,758	41	369,821	148	268,063	107
80-82	117,193	30,177	26	196,881	168	166,704	142
81-83	102,793	30,787	30	119,711	116	88,924	87
82-84	95,997	33,416	35	91,886	96	58,470	61
83-85	91,386	27,653	30	51,414	56	23,761	26

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
84-86	193,880	25,367 13	109,010 56	83,643 43
85-87	181,729	12,967 7	140,993 78	128,026 70
86-88	168,849	10,109 6	152,432 90	142,323 84
87-89	35,329	41,240 117	56,501 160	15,261 43
88-90	46,850	53,607 114	68,500 146	14,893 32
89-91	65,535	70,936 108	67,137 102	3,799- 6-
90-92	99,341	53,828 54	63,610 64	9,782 10
91-93	100,969	53,306 53	21,801 22	31,505- 31-
92-94	146,994	48,417 33	11,887 8	36,530- 25-
93-95	135,067	35,419 26	9,217 7	26,202- 19-
94-96	134,272	30,085 22	4,712 4	25,373- 19-
95-97	59,650	15,873 27	1,715 3	14,158- 24-
96-98	32,665	5,583 17	1,734- 5-	7,317- 22-
97-99	29,383	9,365 32	0	9,365- 32-
98-00	36,035	7,600 21	0	7,600- 21-
99-01	36,035	7,600 21	0	7,600- 21-
00-02	40,057	8,099 20	0	8,099- 20-
01-03	34,480	8,774 25	0	8,774- 25-
02-04	113,481	10,535 9	0	10,535- 9-
03-05	161,977	91,470 56	237 0	91,233- 56-
04-06	256,100	97,794 38	237 0	97,557- 38-
05-07	424,158	183,655 43	237 0	183,418- 43-

FIVE-YEAR AVERAGE

03-07	304,201	111,655 37	142 0	111,513- 37-
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DUKE ENERGY OHIO

ACCOUNT 3580 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	6,345	1,915 30	2,201 35	286 5
1979			534	534
1980	16,290	4,571 28	1,843 11	2,728- 17-
1981	4,956	844 17	1,648 33	804 16
1982	251,516	75,288 30	155,077 62	79,789 32
1983	3,643	342 9	414 11	72 2
1984	413,998	10,629 3	219 0	10,410- 3-
1985			25,847	25,847
1986	1,156	753 65	28 2	725- 63-
1987		1	19	18
1988				
1989				
1990				
1991				
1992				
1993	2,096	2,331 111	87 4	2,244-107-
1994	84,534	36,447 43	2,100 2	34,347- 41-
1995			1,072	1,072
1996				
1997				
1998				
1999				
2000				
2001				
2002				
2003				
2004	63,077	313,348 497	98,149 156	215,199-341-
2005				
2006				
2007				
TOTAL	847,611	446,469 53	289,238 34	157,231- 19-

THREE-YEAR MOVING AVERAGES

78-80	7,545	2,162 29	1,526 20	636- 8-
79-81	7,082	1,805 25	1,342 19	463- 7-
80-82	90,921	26,901 30	52,856 58	25,955 29
81-83	86,705	25,491 29	52,380 60	26,889 31
82-84	223,052	28,753 13	51,903 23	23,150 10
83-85	139,213	3,657 3	8,827 6	5,170 4

DUKE ENERGY OHIO

ACCOUNT 3580 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
84-86	138,385	3,794 3	8,698 6	4,904 4
85-87	385	251 65	8,631	8,380
86-88	385	251 65	16 4	235- 61-
87-89			6	6
88-90				
89-91				
90-92				
91-93	699	777 111	29 4	748-107-
92-94	28,877	12,926 45	729 3	12,197- 42-
93-95	28,877	12,926 45	1,086 4	11,840- 41-
94-96	28,178	12,149 43	1,057 4	11,092- 39-
95-97			357	357
96-98				
97-99				
98-00				
99-01				
00-02				
01-03				
02-04	21,026	104,449 497	32,716 156	71,733-341-
03-05	21,026	104,449 497	32,716 156	71,733-341-
04-06	21,026	104,449 497	32,716 156	71,733-341-
05-07				
FIVE-YEAR AVERAGE				
03-07	12,615	62,670 497	19,630 156	43,040-341-

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1980	220	2 1	0	2- 1-
1981	15,138	0	0	0
1982	112	0	0	0
1983				
1984	15,685	1,327 8	0	1,327- 8-
1985	49,477	235 0	0	235- 0
1986		16,310		16,310-
1987	8,421	514 6	0	514- 6-
1988	35,790	4,406 12	0	4,406- 12-
1989		237		237-
1990				
1991	578	500 87	0	500- 87-
1992				
1993				
1994				
1995				
1996				
1997				
1998	124,247	0	0	0
1999	16,905	1,562 9	0	1,562- 9-
2000				
2001				
2002				
2003				
2004	49,067	37,093 76	0	37,093- 76-
2005	21,406	17,463 82	0	17,463- 82-
2006	42,704	44,082 103	0	44,082-103-
2007	6,773	37,860 559	0	37,860-559-
TOTAL	386,523	161,591 42	0	161,591- 42-

THREE-YEAR MOVING AVERAGES

80-82	5,157	1 0	0	1- 0
81-83	5,083	0	0	0
82-84	5,266	442 8	0	442- 8-
83-85	21,721	521 2	0	521- 2-
84-86	21,721	5,957 27	0	5,957- 27-
85-87	19,300	5,686 29	0	5,686- 29-
86-88	14,737	7,077 48	0	7,077- 48-
87-89	14,737	1,719 12	0	1,719- 12-

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
88-90	11,930	1,548 13	0	1,548- 13-
89-91	193	246 127	0	246-127-
90-92	193	167 87	0	167- 87-
91-93	193	167 87	0	167- 87-
92-94				
93-95				
94-96				
95-97				
96-98	41,416	0	0	0
97-99	47,050	521 1	0	521- 1-
98-00	47,050	521 1	0	521- 1-
99-01	5,635	521 9	0	521- 9-
00-02				
01-03				
02-04	16,356	12,364 76	0	12,364- 76-
03-05	23,491	18,185 77	0	18,185- 77-
04-06	37,726	32,879 87	0	32,879- 87-
05-07	23,628	33,135 140	0	33,135-140-
FIVE-YEAR AVERAGE				
03-07	23,990	27,300 114	0	27,300-114-

DUKE ENERGY OHIO
ACCOUNT 3620 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	203,212	57,240 28	43,177 21	14,063- 7-
1979	248,968	8,518 3	6,788 3	1,730- 1-
1980	148,422	4,594 3	3,625 2	969- 1-
1981	452,820	45,266 10	81,066 18	35,800 8
1982	428,464	15,504 4	2,536 1	12,968- 3-
1983	738,925	56,702 8	426 0	56,276- 8-
1984	1,062,768	158,733 15	1,057 0	157,676- 15-
1985	358,694	157,949 44	14,299 4	143,650- 40-
1986	284,635	23,707 8	0	23,707- 8-
1987	200,063	41,895 21	0	41,895- 21-
1988	120,271	15,782 13	18,050 15	2,268 2
1989	36,561	1,880 5	0	1,880- 5-
1990	3,315,026	505,713 15	1,112,672 34	606,959 18
1991	264,770	317,349 120	1,212- 0	318,561-120-
1992	274,313	33,383 12	17,793 6	15,590- 6-
1993	2,674,843	42,104 2	144,011 5	101,907 4
1994	586,575	73,660 13	84,329 14	10,669 2
1995	1,041,039	54,917 5	451,930- 43-	506,847- 49-
1996	284,377	199,925 70	79,631 28	120,294- 42-
1997	443,788	24,297 5	5,058 1	19,239- 4-
1998	1,460,145	81,529 6	16,573 1	64,956- 4-
1999	107,194-	2,763 3-	0	2,763- 3
2000	43,261	0	0	0
2001	21,093	2,957 14	0	2,957- 14-
2002	19,000	1,595 8	0	1,595- 8-
2003	150,034	135,258 90	82,232 55	53,026- 35-
2004	469,708	215,319 46	0	215,319- 46-
2005	1,281,818	217,266 17	0	217,266- 17-
2006	220,044	76,350 35	0	76,350- 35-
2007	517,604	71,234 14	0	71,234- 14-
TOTAL	17,244,047	2,643,389 15	1,260,181 7	1,383,208- 8-

THREE-YEAR MOVING AVERAGES

78-80	200,201	23,451 12	17,863 9	5,588- 3-
79-81	283,403	19,459 7	30,493 11	11,034 4
80-82	343,235	21,788 6	29,076 8	7,288 2
81-83	540,070	39,157 7	28,009 5	11,148- 2-
82-84	743,386	76,980 10	1,340 0	75,640- 10-
83-85	720,129	124,462 17	5,261 1	119,201- 17-

DUKE ENERGY OHIO
ACCOUNT 3620 STATION EQUIPMENT
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
84-86	568,699	113,463 20	5,119 1	108,344- 19-
85-87	281,131	74,517 27	4,766 2	69,751- 25-
86-88	201,656	27,128 13	6,017 3	21,111- 10-
87-89	118,965	19,852 17	6,017 5	13,835- 12-
88-90	1,157,286	174,458 15	376,907 33	202,449 17
89-91	1,205,452	274,980 23	370,487 31	95,507 8
90-92	1,284,703	285,482 22	376,418 29	90,936 7
91-93	1,071,309	130,945 12	53,531 5	77,414- 7-
92-94	1,178,577	49,716 4	82,045 7	32,329 3
93-95	1,434,152	56,894 4	74,530- 5-	131,424- 9-
94-96	637,330	109,501 17	95,990- 15-	205,491- 32-
95-97	589,735	93,046 16	122,414- 21-	215,460- 37-
96-98	729,437	101,917 14	33,754 5	68,163- 9-
97-99	598,913	36,196 6	7,210 1	28,986- 5-
98-00	465,404	28,098 6	5,524 1	22,574- 5-
99-01	14,280-	1,907 13-	0	1,907- 13
00-02	27,785	1,517 5	0	1,517- 5-
01-03	63,376	46,603 74	27,411 43	19,192- 30-
02-04	212,914	117,391 55	27,411 13	89,980- 42-
03-05	633,854	189,281 30	27,411 4	161,870- 26-
04-06	657,190	169,645 26	0	169,645- 26-
05-07	673,156	121,617 18	0	121,617- 18-

FIVE-YEAR AVERAGE

03-07	527,842	143,085 27	16,446 3	126,639- 24-
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DUKE ENERGY OHIO

ACCOUNT 3622 STATION EQUIPMENT - MAJOR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2000	68,818	0	0	0
2001	198,528	15,710 8	5,324 3	10,386- 5-
2002	26,350	3,934 15	0	3,934- 15-
2003				
2004	289,359	96,374 33	0	96,374- 33-
2005	954,584	132,307 14	0	132,307- 14-
2006	342,596	65,102 19	0	65,102- 19-
2007	469,151	89,094 19	0	89,094- 19-
TOTAL	2,349,386	402,521 17	5,324 0	397,197- 17-

THREE-YEAR MOVING AVERAGES

00-02	97,899	6,548 7	1,775 2	4,773- 5-
01-03	74,959	6,548 9	1,775 2	4,773- 6-
02-04	105,236	33,436 32	0	33,436- 32-
03-05	414,648	76,227 18	0	76,227- 18-
04-06	528,847	97,928 19	0	97,928- 19-
05-07	588,777	95,501 16	0	95,501- 16-

FIVE-YEAR AVERAGE

03-07	411,138	76,575 19	0	76,575- 19-
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DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	519,719	497,502 96	219,757 42	277,745- 53-
1979	512,430	240,626 47	271,727 53	31,101 6
1980	646,764	284,128 44	522,346 81	238,218 37
1981	743,375	375,512 51	345,090 46	30,422- 4-
1982	742,321	366,455 49	1,369,455 184	1,003,000 135
1983	756,504	373,540 49	1,021,010 135	647,470 86
1984	647,558	448,444 69	336,224 52	112,220- 17-
1985	627,280	253,971 40	347,297 55	93,326 15
1986	538,062	322,770 60	267,953 50	54,817- 10-
1987	584,654	388,690 66	452,716 77	64,026 11
1988	742,795	363,263 49	447,977 60	84,714 11
1989	758,244	546,577 72	520,837 69	25,740- 3-
1990	764,286	495,781 65	414,539 54	81,242- 11-
1991	1,087,726	763,808 70	349,260 32	414,548- 38-
1992	3,187,499	678,229 21	390,043 12	288,186- 9-
1993	1,112,538	746,832 67	573,232 52	173,600- 16-
1994	1,449,776	861,498 59	519,485 36	342,013- 24-
1995	1,484,715	740,156 50	417,674 28	322,482- 22-
1996	917,331	233,524 25	24,477- 3-	258,001- 28-
1997	658,033	140,313 21	204,954 31	64,641 10
1998	1,431,299	345,919 24	153,584 11	192,335- 13-
1999	1,453,260	375,352 26	45,132 3	330,220- 23-
2000	252,072	15,291 6	0	15,291- 6-
2001	1,583,114	99,018 6	0	99,018- 6-
2002	473,275	1,500 0	0	1,500- 0
2003	1,564,815	153,075 10	75,000 5	78,075- 5-
2004	1,814,825	37,156 2	0	37,156- 2-
2005	2,428,589	181,320 7	934 0	180,386- 7-
2006	1,368,082	26,603 2	24,573 2	2,030- 0
2007	2,158,763	224,684 10	0	224,684- 10-
TOTAL	33,009,704	10,581,537 32	9,266,322 28	1,315,215- 4-

THREE-YEAR MOVING AVERAGES

78-80	559,638	340,752 61	337,943 60	2,809- 1-
79-81	634,190	300,088 47	379,721 60	79,633 13
80-82	710,820	342,031 48	745,630 105	403,599 57
81-83	747,400	371,836 50	911,852 122	540,016 72
82-84	715,461	396,146 55	908,896 127	512,750 72
83-85	677,114	358,652 53	568,177 84	209,525 31

DUKE ENERGY OHIO
ACCOUNT 3640 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
84-86	604,300	341,728 57	317,158 52	24,570- 4-
85-87	583,332	321,810 55	355,989 61	34,179 6
86-88	621,837	358,241 58	389,549 63	31,308 5
87-89	695,231	432,843 62	473,843 68	41,000 6
88-90	755,108	468,540 62	461,118 61	7,422- 1-
89-91	870,085	602,055 69	428,212 49	173,843- 20-
90-92	1,679,837	645,939 38	384,614 23	261,325- 16-
91-93	1,795,921	729,623 41	437,512 24	292,111- 16-
92-94	1,916,604	762,186 40	494,253 26	267,933- 14-
93-95	1,349,010	782,829 58	503,464 37	279,365- 21-
94-96	1,283,941	611,726 48	304,228 24	307,498- 24-
95-97	1,020,026	371,331 36	199,384 20	171,947- 17-
96-98	1,002,221	239,919 24	111,354 11	128,565- 13-
97-99	1,180,864	287,195 24	134,556 11	152,639- 13-
98-00	1,045,544	245,521 23	66,238 6	179,283- 17-
99-01	1,096,149	163,220 15	15,044 1	148,176- 14-
00-02	769,487	38,603 5	0	38,603- 5-
01-03	1,207,068	84,531 7	25,000 2	59,531- 5-
02-04	1,284,305	63,911 5	25,000 2	38,911- 3-
03-05	1,936,077	123,851 6	25,311 1	98,540- 5-
04-06	1,870,499	81,693 4	8,502 0	73,191- 4-
05-07	1,985,145	144,202 7	8,502 0	135,700- 7-

FIVE-YEAR AVERAGE

03-07	1,867,015	124,568 7	20,101 1	104,467- 6-
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DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	542,230	212,020 39	166,288 31	45,732- 8-
1979	496,943	293,564 59	147,717 30	145,847- 29-
1980	708,284	330,301 47	431,256 61	100,955 14
1981	1,083,599	547,684 51	189,815 18	357,869- 33-
1982	812,837	403,338 50	675,225 83	271,887 33
1983	956,948	425,725 44	461,073 48	35,348 4
1984	894,060	556,298 62	167,482 19	388,816- 43-
1985	682,690	278,756 41	300,928 44	22,172 3
1986	668,244	395,758 59	119,448 18	276,310- 41-
1987	627,665	361,202 58	270,381 43	90,821- 14-
1988	751,805	353,538 47	325,944 43	27,594- 4-
1989	692,017	420,282 61	284,237 41	136,045- 20-
1990	886,896	550,565 62	448,967 51	101,598- 11-
1991	1,355,464	1,041,326 77	186,985 14	854,341- 63-
1992	1,259,126	886,338 70	349,068 28	537,270- 43-
1993	1,164,576	952,738 82	225,661 19	727,077- 62-
1994	2,526,662	1,632,031 65	219,420 9	1,412,611- 56-
1995	1,631,354	1,061,609 65	380,850 23	680,759- 42-
1996	901,165	373,033 41	35,292 4	337,741- 37-
1997	688,174	221,406 32	85,756 12	135,650- 20-
1998	1,616,353	526,448 33	90,155 6	436,293- 27-
1999	1,321,249	361,809 27	14,302 1	347,507- 26-
2000	465,824	56,539 12	0	56,539- 12-
2001	1,023,889	429,950 42	0	429,950- 42-
2002	586,384	104,250 18	0	104,250- 18-
2003	1,376,332	464,238 34	75,000 5	389,238- 28-
2004	2,269,561	290,741 13	0	290,741- 13-
2005	2,926,286	779,562 27	19,163 1	760,399- 26-
2006	2,046,871	467,035 23	15,092 1	451,943- 22-
2007	4,000,304	1,001,443 25	0	1,001,443- 25-
TOTAL	36,963,792	15,779,527 43	5,685,505 15	10,094,022- 27-

THREE-YEAR MOVING AVERAGES

78-80	582,486	278,628 48	248,421 43	30,207- 5-
79-81	762,942	390,516 51	256,263 34	134,253- 18-
80-82	868,240	427,108 49	432,099 50	4,991 1
81-83	951,128	458,915 48	442,038 46	16,877- 2-
82-84	887,948	461,787 52	434,593 49	27,194- 3-
83-85	844,566	420,259 50	309,828 37	110,431- 13-

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
84-86	748,332	410,271 55	195,953 26	214,318- 29-
85-87	659,533	345,239 52	230,252 35	114,987- 17-
86-88	682,572	370,166 54	238,591 35	131,575- 19-
87-89	690,496	378,341 55	293,521 43	84,820- 12-
88-90	776,906	441,462 57	353,049 45	88,413- 11-
89-91	978,126	670,725 69	306,730 31	363,995- 37-
90-92	1,167,162	826,077 71	328,340 28	497,737- 43-
91-93	1,259,722	960,134 76	253,905 20	706,229- 56-
92-94	1,650,121	1,157,036 70	264,716 16	892,320- 54-
93-95	1,774,198	1,215,459 69	275,310 16	940,149- 53-
94-96	1,686,394	1,022,224 61	211,854 13	810,370- 48-
95-97	1,073,564	552,016 51	167,299 16	384,717- 36-
96-98	1,068,564	373,629 35	70,401 7	303,228- 28-
97-99	1,208,592	369,888 31	63,405 5	306,483- 25-
98-00	1,134,475	314,932 28	34,819 3	280,113- 25-
99-01	936,987	282,766 30	4,767 1	277,999- 30-
00-02	692,032	196,913 28	0	196,913- 28-
01-03	995,535	332,813 33	25,000 3	307,813- 31-
02-04	1,410,759	286,410 20	25,000 2	261,410- 19-
03-05	2,190,726	511,514 23	31,388 1	480,126- 22-
04-06	2,414,239	512,446 21	11,419 0	501,027- 21-
05-07	2,991,154	749,347 25	11,419 0	737,928- 25-

FIVE-YEAR AVERAGE

03-07	2,523,871	600,604 24	21,851 1	578,753- 23-
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DUKE ENERGY OHIO
ACCOUNT 3660 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	73,639	15,694 21	3,647 5	12,047- 16-
1979	3,368	511 15	205 6	306- 9-
1980	14,170	4,414 31	654 5	3,760- 27-
1981	5,611	1,285 23	194 3	1,091- 19-
1982	67,009	20,066 30	6,165 9	13,901- 21-
1983	7,417	9,472 128	2,210 30	7,262- 98-
1984	5,806	2,641 45	291 5	2,350- 40-
1985	23,021	4,843 21	1,132 5	3,711- 16-
1986	29,323	12,069 41	1,893 6	10,176- 35-
1987	9,017	17,454 194	3,670 41	13,784-153-
1988	12,525	9,220 74	4,513 36	4,707- 38-
1989	94,987	130,475 137	1,071 1	129,404-136-
1990	30,246	25,938 86	6,107 20	19,831- 66-
1991	105,542	47,558 45	1,815- 2-	49,373- 47-
1992	49,114	60,584 123	4,131 8	56,453-115-
1993	63,215	87,610 139	2,117 3	85,493-135-
1994	45,853	42,436 93	1,650 4	40,786- 89-
1995	133,731	16,975 13	0	16,975- 13-
1996	74,040	16,280 22	1,649 2	14,631- 20-
1997	57	0	0	0
1998	30,315	661 2	1,105 4	444 1
1999	1,813	11,081 611	0	11,081-611-
2000				
2001				
2002	231,127	13,615- 6-	0	13,615 6
2003	40,981	185 0	0	185- 0
2004	73,803	278- 0	0	278 0
2005	60,481	2,919- 5-	0	2,919 5
2006	35,308	32 0	0	32- 0
2007	85,872	3,009 4	0	3,009- 4-
TOTAL	1,407,391	523,681 37	40,589 3	483,092- 34-

THREE-YEAR MOVING AVERAGES

78-80	30,392	6,873 23	1,502 5	5,371- 18-
79-81	7,717	2,070 27	351 5	1,719- 22-
80-82	28,930	8,588 30	2,338 8	6,250- 22-
81-83	26,679	10,274 39	2,857 11	7,417- 28-
82-84	26,744	10,726 40	2,889 11	7,837- 29-
83-85	12,081	5,652 47	1,211 10	4,441- 37-

DUKE ENERGY OHIO
ACCOUNT 3660 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
84-86	19,383	6,518 34	1,105 6	5,413- 28-
85-87	20,453	11,455 56	2,232 11	9,223- 45-
86-88	16,955	12,914 76	3,359 20	9,555- 56-
87-89	38,843	52,383 135	3,085 8	49,298-127-
88-90	45,920	55,211 120	3,897 8	51,314-112-
89-91	76,925	67,990 88	1,788 2	66,202- 86-
90-92	61,634	44,693 73	2,808 5	41,885- 68-
91-93	72,624	65,251 90	1,478 2	63,773- 88-
92-94	52,728	63,543 121	2,633 5	60,910-116-
93-95	80,933	49,007 61	1,256 2	47,751- 59-
94-96	84,541	25,230 30	1,100 1	24,130- 29-
95-97	69,276	11,085 16	550 1	10,535- 15-
96-98	34,804	5,647 16	918 3	4,729- 14-
97-99	10,729	3,914 36	368 3	3,546- 33-
98-00	10,710	3,914 37	368 3	3,546- 33-
99-01	604	3,694 612	0	3,694-612-
00-02	77,042	4,538- 6-	0	4,538 6
01-03	90,703	4,477- 5-	0	4,477 5
02-04	115,304	4,569- 4-	0	4,569 4
03-05	58,422	1,004- 2-	0	1,004 2
04-06	56,530	1,055- 2-	0	1,055 2
05-07	60,553	41 0	0	41- 0

FIVE-YEAR AVERAGE

03-07	59,289	6 0	0	6- 0
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DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	196,110	31,156 16	34,939 18	3,783 2
1979	112,857	41,006 36	33,332 30	7,674- 7-
1980	128,518	39,309 31	34,574 27	4,735- 4-
1981	150,952	50,397 33	36,186 24	14,211- 9-
1982	233,330	76,845 33	82,585 35	5,740 2
1983	172,482	63,064 37	45,378 26	17,686- 10-
1984	469,614	102,220 22	43,263 9	58,957- 13-
1985	295,776	83,199 28	152,985 52	69,786 24
1986	351,155	135,811 39	64,144 18	71,667- 20-
1987	258,002	89,837 35	89,125 35	712- 0
1988	464,205	123,031 27	167,282 36	44,251 10
1989	394,643	184,436 47	134,800 34	49,636- 13-
1990	487,984	193,977 40	129,669 27	64,308- 13-
1991	671,066	210,986 31	45,310 7	165,676- 25-
1992	514,789	336,169 65	124,546 24	211,623- 41-
1993	611,360	273,067 45	98,515 16	174,552- 29-
1994	778,410	347,948 45	47,097 6	300,851- 39-
1995	824,398	211,996 26	504,474 61	292,478 35
1996	372,592	245,535 66	3,626 1	241,909- 65-
1997	61,708	16,668 27	4,073 7	12,595- 20-
1998	218,490	19,494 9	15,093 7	4,401- 2-
1999	170,401	46,810 27	0	46,810- 27-
2000	820	1 0	0	1- 0
2001	249,401	18,229 7	0	18,229- 7-
2002	536,747	13,409 2	0	13,409- 2-
2003	765,307	47,145 6	0	47,145- 6-
2004	1,043,220	14,040 1	0	14,040- 1-
2005	1,250,555	113,384- 9-	29,397 2	142,781 11
2006	511,838	192,845- 38-	0	192,845 38
2007	1,571,060	57,308 4	0	57,308- 4-
TOTAL	13,867,790	2,766,864 20	1,920,393 14	846,471- 6-

THREE-YEAR MOVING AVERAGES

78-80	145,828	37,157 25	34,281 24	2,876- 2-
79-81	130,776	43,571 33	34,697 27	8,874- 7-
80-82	170,933	55,517 32	51,115 30	4,402- 3-
81-83	185,588	63,436 34	54,716 29	8,720- 5-
82-84	291,808	80,710 28	57,075 20	23,635- 8-
83-85	312,624	82,828 26	80,542 26	2,286- 1-

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
84-86	372,181	107,077 29	86,797 23	20,280- 5-
85-87	301,644	102,949 34	102,085 34	864- 0
86-88	357,787	116,226 32	106,850 30	9,376- 3-
87-89	372,283	132,434 36	130,402 35	2,032- 1-
88-90	448,944	167,148 37	143,917 32	23,231- 5-
89-91	517,898	196,466 38	103,260 20	93,206- 18-
90-92	557,947	247,044 44	99,842 18	147,202- 26-
91-93	599,072	273,407 46	89,457 15	183,950- 31-
92-94	634,853	319,061 50	90,053 14	229,008- 36-
93-95	738,056	277,670 38	216,695 29	60,975- 8-
94-96	658,467	268,493 41	185,066 28	83,427- 13-
95-97	419,566	158,067 38	170,725 41	12,658 3
96-98	217,596	93,899 43	7,598 3	86,301- 40-
97-99	150,200	27,657 18	6,389 4	21,268- 14-
98-00	129,904	22,102 17	5,031 4	17,071- 13-
99-01	140,207	21,680 15	0	21,680- 15-
00-02	262,323	10,546 4	0	10,546- 4-
01-03	517,152	26,261 5	0	26,261- 5-
02-04	781,758	24,865 3	0	24,865- 3-
03-05	1,019,694	17,400- 2-	9,799 1	27,199 3
04-06	935,204	97,396- 10-	9,799 1	107,195 11
05-07	1,111,151	82,974- 7-	9,799 1	92,773 8
FIVE-YEAR AVERAGE				
03-07	1,028,396	37,547- 4-	5,879 1	43,426 4

DUKE ENERGY OHIO
ACCOUNT 3680 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	1,104,872	88,720 8	444,742 40	356,022 32
1979	1,252,118	130,646 10	568,848 45	438,202 35
1980	1,134,968	151,482 13	514,032 45	362,550 32
1981	1,910,669	244,144 13	747,548 39	503,404 26
1982	1,445,487	221,734 15	829,998 57	608,264 42
1983	1,910,132	305,666 16	697,228 37	391,562 20
1984	2,222,146	576,330 26	649,845 29	73,515 3
1985	1,685,541	215,146 13	864,418 51	649,272 39
1986	1,845,215	662,156 36	996,024 54	333,868 18
1987	2,658,861	1,036,436 39	932,768 35	103,668- 4-
1988	2,705,895	568,022 21	862,609 32	294,587 11
1989	2,829,646	1,015,436 36	1,213,550 43	198,114 7
1990	2,638,556	827,335 31	1,149,554 44	322,219 12
1991	3,137,828	1,354,050 43	1,297,961 41	56,089- 2-
1992	3,607,412	882,622 24	1,676,977 46	794,355 22
1993	3,369,038	222,376 7	977,590 29	755,214 22
1994	3,732,511	568,485 15	1,043,229 28	474,744 13
1995	4,075,089	609,649 15	1,641,587 40	1,031,938 25
1996	3,291,755	125,922- 4-	598,719 18	724,641 22
1997	1,859,548	43,457- 2-	494,421 27	537,878 29
1998	2,526,028	147,498 6	534,280 21	386,782 15
1999	1,683,174	140,733 8	333,548 20	192,815 11
2000	77,286	8,408 11	0	8,408- 11-
2001	1,590,532	71,346 4	0	71,346- 4-
2002	2,834,941	23,257 1	0	23,257- 1-
2003	1,723,362	440,387 26	121,606 7	318,781- 18-
2004	3,633,556	89,962- 2-	140,270 4	230,232 6
2005	2,803,998	92,906 3	701 0	92,205- 3-
2006	3,413,531	13,905 0	9,481 0	4,424- 0
2007	4,032,309	69,894 2	0	69,894- 2-
TOTAL	72,736,004	10,429,428 14	19,341,534 27	8,912,106 12

THREE-YEAR MOVING AVERAGES

78-80	1,163,986	123,616 11	509,208 44	385,592 33
79-81	1,432,585	175,424 12	610,143 43	434,719 30
80-82	1,497,041	205,787 14	697,193 47	491,406 33
81-83	1,755,429	257,181 15	758,258 43	501,077 29
82-84	1,859,255	367,910 20	725,690 39	357,780 19
83-85	1,939,273	365,714 19	737,164 38	371,450 19

DUKE ENERGY OHIO
ACCOUNT 3680 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
84-86	1,917,634	484,544 25	836,762 44	352,218 18
85-87	2,063,206	637,913 31	931,070 45	293,157 14
86-88	2,403,324	755,538 31	930,467 39	174,929 7
87-89	2,731,467	873,298 32	1,002,976 37	129,678 5
88-90	2,724,699	803,598 29	1,075,238 39	271,640 10
89-91	2,868,677	1,065,607 37	1,220,355 43	154,748 5
90-92	3,127,932	1,021,336 33	1,374,831 44	353,495 11
91-93	3,371,426	819,683 24	1,317,509 39	497,826 15
92-94	3,569,653	557,828 16	1,232,599 35	674,771 19
93-95	3,725,546	466,836 13	1,220,802 33	753,966 20
94-96	3,699,785	350,737 9	1,094,512 30	743,775 20
95-97	3,075,464	146,757 5	911,576 30	764,819 25
96-98	2,559,110	7,294- 0	542,473 21	549,767 21
97-99	2,022,917	81,591 4	454,083 22	372,492 18
98-00	1,428,829	98,880 7	289,276 20	190,396 13
99-01	1,116,998	73,496 7	111,183 10	37,687 3
00-02	1,500,920	34,337 2	0	34,337- 2-
01-03	2,049,612	178,330 9	40,535 2	137,795- 7-
02-04	2,730,620	124,561 5	87,292 3	37,269- 1-
03-05	2,720,306	147,777 5	87,526 3	60,251- 2-
04-06	3,283,695	5,616 0	50,150 2	44,534 1
05-07	3,416,613	58,902 2	3,394 0	55,508- 2-

FIVE-YEAR AVERAGE

03-07	3,121,351	105,426 3	54,411 2	51,015- 2-
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DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	3,662	727 20	660 18	67- 2-
1979	1,013	566 56	820 81	254 25
1980	433	233 54	101 23	132- 30-
1981	2,136	4,025 188	144 7	3,881-182-
1982	3,479	1,883 54	1,099 32	784- 23-
1983	2,760	1,381 50	4,670 169	3,289 119
1984	2,110	1,329 63	410 19	919- 44-
1985	7,937	4,137 52	6,718 85	2,581 33
1986	6,049	5,074 84	298 5	4,776- 79-
1987	2,629	1,791 68	1,073 41	718- 27-
1988	4,200	1,649 39	2,234 53	585 14
1989	2,961	1,707 58	1,114 38	593- 20-
1990	1,555	753 48	789 51	36 2
1991	9,680	5,652 58	1,843 19	3,809- 39-
1992	3,233	1,666 52	851 26	815- 25-
1993	378	0	26 7	26 7
1994	5,650	5,251 93	614 11	4,637- 82-
1995	3,598	1,489 41	339 9	1,150- 32-
1996	3,403	483 14	198 6	285- 8-
1997	2	2 100	0	2-100-
1998	1	0	0	0
1999				
2000				
2001				
2002	355	0	0	0
2003	11,706	76 1	0	76- 1-
2004	4,424	0	0	0
2005	884	216 24	0	216- 24-
2006	405	0	0	0
2007	4,495	0	0	0
TOTAL	89,138	40,090 45	24,001 27	16,089- 18-

THREE-YEAR MOVING AVERAGES

78-80	1,703	509 30	527 31	18 1
79-81	1,194	1,608 135	355 30	1,253-105-
80-82	2,016	2,047 102	448 22	1,599- 79-
81-83	2,791	2,430 87	1,971 71	459- 16-
82-84	2,783	1,531 55	2,060 74	529 19
83-85	4,269	2,283 53	3,933 92	1,650 39

DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
84-86	5,365	3,514 65	2,475 46	1,039- 19-
85-87	5,538	3,668 66	2,696 49	972- 18-
86-88	4,292	2,838 66	1,202 28	1,636- 38-
87-89	3,263	1,716 53	1,474 45	242- 7-
88-90	2,905	1,370 47	1,379 47	9 0
89-91	4,732	2,704 57	1,248 26	1,456- 31-
90-92	4,823	2,690 56	1,161 24	1,529- 32-
91-93	4,430	2,439 55	907 20	1,532- 35-
92-94	3,087	2,305 75	497 16	1,808- 59-
93-95	3,209	2,247 70	327 10	1,920- 60-
94-96	4,217	2,408 57	384 9	2,024- 48-
95-97	2,334	658 28	179 8	479- 21-
96-98	1,135	162 14	66 6	96- 8-
97-99	1	1 100	0	1-100-
98-00				
99-01				
00-02	118	0	0	0
01-03	4,020	25 1	0	25- 1-
02-04	5,495	25 0	0	25- 0
03-05	5,671	97 2	0	97- 2-
04-06	1,904	72 4	0	72- 4-
05-07	1,928	72 4	0	72- 4-

FIVE-YEAR AVERAGE

03-07	4,383	58 1	0	58- 1-
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DUKE ENERGY OHIO
ACCOUNT 3692 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	180,416	115,840 64	51,563 29	64,277- 36-
1979	167,024	111,908 67	42,800 26	69,108- 41-
1980	192,508	128,542 67	62,583 33	65,959- 34-
1981	202,495	149,812 74	40,990 20	108,822- 54-
1982	177,670	126,172 71	78,101 44	48,071- 27-
1983	227,017	152,992 67	60,061 26	92,931- 41-
1984	243,479	162,937 67	36,317 15	126,620- 52-
1985	223,661	138,247 62	42,508 19	95,739- 43-
1986	216,724	200,394 92	14,423 7	185,971- 86-
1987	248,883	244,594 98	67,426 27	177,168- 71-
1988	268,241	176,933 66	63,418 24	113,515- 42-
1989	268,549	218,748 81	70,954 26	147,794- 55-
1990	267,430	229,328 86	55,171 21	174,157- 65-
1991	296,841	285,754 96	36,316 12	249,438- 84-
1992	248,851	224,625 90	60,004 24	164,621- 66-
1993	265,156	262,147 99	47,282 18	214,865- 81-
1994	283,099	222,476 79	50,423 18	172,053- 61-
1995	292,349	216,325 74	35,608 12	180,717- 62-
1996	244,422	121,793 50	19,293 8	102,500- 42-
1997	203,496	106,836 53	2,571- 1-	109,407- 54-
1998	262,263	131,689 50	13,724 5	117,965- 45-
1999	259,002	147,502 57	1,061 0	146,441- 57-
2000	1,764	290 16	0	290- 16-
2001	152,541	78,524 51	0	78,524- 51-
2002	96,906	59 0	0	59- 0
2003	459,921	209,851 46	0	209,851- 46-
2004	614,812	7 0	0	7- 0
2005	768,993	1,570 0	0	1,570- 0
2006	526,392	25 0	0	25- 0
2007	1,096,678	192 0	0	192- 0
TOTAL	8,957,583	4,166,112 47	947,455 11	3,218,657- 36-

THREE-YEAR MOVING AVERAGES

78-80	179,983	118,763 66	52,315 29	66,448- 37-
79-81	187,342	130,087 69	48,791 26	81,296- 43-
80-82	190,891	134,842 71	60,558 32	74,284- 39-
81-83	202,394	142,992 71	59,717 30	83,275- 41-
82-84	216,055	147,367 68	58,160 27	89,207- 41-
83-85	231,386	151,392 65	46,295 20	105,097- 45-

DUKE ENERGY OHIO
ACCOUNT 3692 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
84-86	227,954	167,193 73	31,083 14	136,110- 60-
85-87	229,756	194,412 85	41,452 18	152,960- 67-
86-88	244,616	207,307 85	48,422 20	158,885- 65-
87-89	261,891	213,425 81	67,266 26	146,159- 56-
88-90	268,073	208,336 78	63,181 24	145,155- 54-
89-91	277,607	244,610 88	54,147 20	190,463- 69-
90-92	271,041	246,569 91	50,497 19	196,072- 72-
91-93	270,283	257,509 95	47,867 18	209,642- 78-
92-94	265,702	236,416 89	52,570 20	183,846- 69-
93-95	280,202	233,649 83	44,438 16	189,211- 68-
94-96	273,290	186,864 68	35,108 13	151,756- 56-
95-97	246,756	148,318 60	17,444 7	130,874- 53-
96-98	236,727	120,106 51	10,149 4	109,957- 46-
97-99	241,587	128,676 53	4,071 2	124,605- 52-
98-00	174,343	93,160 53	4,928 3	88,232- 51-
99-01	137,769	75,439 55	354 0	75,085- 55-
00-02	83,737	26,291 31	0	26,291- 31-
01-03	236,456	96,144 41	0	96,144- 41-
02-04	390,547	69,972 18	0	69,972- 18-
03-05	614,576	70,476 11	0	70,476- 11-
04-06	636,733	534 0	0	534- 0
05-07	797,354	596 0	0	596- 0

FIVE-YEAR AVERAGE

03-07	693,359	42,329 6	0	42,329- 6-
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DUKE ENERGY OHIO

ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	69,389	17,429 25	20,572 30	3,143 5
1979	66,869	23,208 35	18,240 27	4,968- 7-
1980	69,865	14,225 20	59,495 85	45,270 65
1981	47,723	20,762 44	13,230 28	7,532- 16-
1982	115,634	30,590 26	27,959 24	2,631- 2-
1983	84,479	20,951 25	29,222 35	8,271 10
1984	117,384	53,119 45	19,971 17	33,148- 28-
1985	168,075	29,051 17	39,062 23	10,011 6
1986	150,560	23,556 16	11,562 8	11,994- 8-
1987	59,635	31,054 52	30,520 51	534- 1-
1988	87,904	38,335 44	34,252 39	4,083- 5-
1989	107,627	23,232 22	35,403 33	12,171 11
1990	138,199	20,340 15	42,836 31	22,496 16
1991	147,330	41,255 28	51,749 35	10,494 7
1992	258,434	23,912 9	44,583 17	20,671 8
1993	34,831	24,470 70	9,868 28	14,602- 42-
1994	234,813	49,242 21	35,206 15	14,036- 6-
1995	319,382	45,098 14	16,817 5	28,281- 9-
1996	98,440	21,500 22	39,590 40	18,090 18
1997	80,512	4,650 6	4,742 6	92 0
1998	175,854	16,207 9	2,286 1	13,921- 8-
1999	48,556	20,576 42	665 1	19,911- 41-
2000	516	62 12	0	62- 12-
2001	1,073,450	84,792 8	0	84,792- 8-
2002	7,660	109 1	0	109- 1-
2003	5,881	1,957- 33-	0	1,957 33
2004	206,053	162- 0	0	162 0
2005	216,973	173- 0	0	173 0
2006	163,214	68 0	0	68- 0
2007	152,448	1,223 1	0	1,223- 1-
TOTAL	4,507,690	676,724 15	587,830 13	88,894- 2-

THREE-YEAR MOVING AVERAGES

78-80	68,708	18,287 27	32,769 48	14,482 21
79-81	61,486	19,398 32	30,322 49	10,924 18
80-82	77,741	21,859 28	33,561 43	11,702 15
81-83	82,612	24,101 29	23,470 28	631- 1-
82-84	105,832	34,887 33	25,717 24	9,170- 9-
83-85	123,313	34,374 28	29,418 24	4,956- 4-

DUKE ENERGY OHIO

ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
84-86	145,340	35,242 24	23,532 16	11,710- 8-
85-87	126,090	27,887 22	27,048 21	839- 1-
86-88	99,366	30,982 31	25,445 26	5,537- 6-
87-89	85,055	30,874 36	33,392 39	2,518 3
88-90	111,243	27,302 25	37,497 34	10,195 9
89-91	131,052	28,276 22	43,329 33	15,053 11
90-92	181,321	28,502 16	46,389 26	17,887 10
91-93	146,865	29,879 20	35,400 24	5,521 4
92-94	176,026	32,541 18	29,886 17	2,655- 2-
93-95	196,342	39,603 20	20,631 11	18,972- 10-
94-96	217,545	38,613 18	30,538 14	8,075- 4-
95-97	166,111	23,749 14	20,383 12	3,366- 2-
96-98	118,269	14,119 12	15,539 13	1,420 1
97-99	101,641	13,811 14	2,565 3	11,246- 11-
98-00	74,975	12,282 16	984 1	11,298- 15-
99-01	374,174	35,144 9	222 0	34,922- 9-
00-02	360,542	28,321 8	0	28,321- 8-
01-03	362,330	27,648 8	0	27,648- 8-
02-04	73,198	670- 1-	0	670 1
03-05	142,969	764- 1-	0	764 1
04-06	195,414	89- 0	0	89 0
05-07	177,545	373 0	0	373- 0
FIVE-YEAR AVERAGE				
03-07	148,914	200- 0	0	200- 0

DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHT AND SIGNAL SYSTEM - CUSTOMER POLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	74,543	19,982 27	158,063 212	138,081 185
1979	71,133	19,673 28	167,867 236	148,194 208
1980	76,140	25,085 33	108,701 143	83,616 110
1981	72,487	28,908 40	156,219 216	127,311 176
1982	87,332	22,614 26	105,402 121	82,788 95
1983	101,689	30,332 30	209,147 206	178,815 176
1984	119,450	36,785 31	160,426 134	123,641 104
1985	107,194	30,994 29	155,918 145	124,924 117
1986	96,062	40,172 42	122,477 127	82,305 86
1987	103,153	45,879 44	271,757 263	225,878 219
1988	91,924	34,579 38	215,526 234	180,947 197
1989	106,844	48,080 45	293,774 275	245,694 230
1990	191,101	56,748 30	325,776 170	269,028 141
1991	136,364	71,262 52	225,091 165	153,829 113
1992	116,210	60,904 52	18,554 16	42,350- 36-
1993	125,699	63,468 50	13,683 11	49,785- 40-
1994	148,393	78,792 53	17,004 11	61,788- 42-
1995	138,178	62,823- 45-	72,463 52	135,286 98
1996	160,938	50,430 31	662- 0	51,092- 32-
1997	105,691	23,060 22	1,778 2	21,282- 20-
1998	145,327	38,865 27	577 0	38,288- 26-
1999	128,155	53,524 42	454 0	53,070- 41-
2000				
2001	449,411	72,142 16	0	72,142- 16-
2002	74,020	0	0	0
2003	6,304	21,784 346	0	21,784-346-
2004	222,737	347- 0	0	347 0
2005	144,534	242- 0	0	242 0
2006	201,345	15 0	0	15- 0
2007	116,121	685 1	0	685- 1-
TOTAL	3,718,479	911,350 25	2,799,995 75	1,888,645 51

THREE-YEAR MOVING AVERAGES

78-80	73,939	21,580 29	144,877 196	123,297 167
79-81	73,253	24,555 34	144,262 197	119,707 163
80-82	78,653	25,536 32	123,441 157	97,905 124
81-83	87,170	27,285 31	156,923 180	129,638 149
82-84	102,824	29,910 29	158,325 154	128,415 125
83-85	109,445	32,704 30	175,164 160	142,460 130

DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHT AND SIGNAL SYSTEM - CUSTOMER POLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
84-86	107,569	35,983 33	146,274 136	110,291 103
85-87	102,136	39,015 38	183,384 180	144,369 141
86-88	97,046	40,210 41	203,254 209	163,044 168
87-89	100,640	42,846 43	260,353 259	217,507 216
88-90	129,956	46,469 36	278,359 214	231,890 178
89-91	144,770	58,697 41	281,547 194	222,850 154
90-92	147,892	62,971 43	189,807 128	126,836 86
91-93	126,091	65,211 52	85,776 68	20,565 16
92-94	130,101	67,721 52	16,414 13	51,307- 39-
93-95	137,423	26,479 19	34,383 25	7,904 6
94-96	149,169	22,133 15	29,602 20	7,469 5
95-97	134,935	3,555 3	24,527 18	20,972 16
96-98	137,318	37,452 27	564 0	36,888- 27-
97-99	126,391	38,483 30	937 1	37,546- 30-
98-00	91,161	30,796 34	344 0	30,452- 33-
99-01	192,522	41,889 22	151 0	41,738- 22-
00-02	174,477	24,047 14	0	24,047- 14-
01-03	176,578	31,309 18	0	31,309- 18-
02-04	101,020	7,146 7	0	7,146- 7-
03-05	124,525	7,065 6	0	7,065- 6-
04-06	189,539	191- 0	0	191 0
05-07	154,000	153 0	0	153- 0

FIVE-YEAR AVERAGE

03-07	138,208	4,379 3	0	4,379- 3-
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DUKE ENERGY OHIO

ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	9,014	0	4,568 51	4,568 51
1979	30,414	0	938 3	938 3
1980	17,030	12 0	5,108 30	5,096 30
1981	18,570	103 1	2,663 14	2,560 14
1982	63,506	511 1	18,251 29	17,740 28
1983	39,955	284 1	12,986 33	12,702 32
1984	1,624	80 5	985 61	905 56
1985	11,831	0	8,602 73	8,602 73
1986	17,994	54 0	1,470 8	1,416 8
1987	23,972	98 0	11,190 47	11,092 46
1988	26,817	82 0	6,101 23	6,019 22
1989	56,818	499 1	9,205 16	8,706 15
1990	23,446	386 2	3,705 16	3,319 14
1991	46,682	0	14,960 32	14,960 32
1992	103,597	425 0	30,841 30	30,416 29
1993	128,264	236 0	17,330 14	17,094 13
1994	74,623	961 1	15,077 20	14,116 19
1995	53,987	366 1	5,222 10	4,856 9
1996				
1997	67,216	0	0	0
1998	75,881	2,530- 3-	0	2,530 3
1999	37,518	11,140- 30-	0	11,140 30
2000				
2001	123,252	5,144- 4-	2,475 2	7,619 6
2002	101,138	0	11,475 11	11,475 11
2003	180,011	4,420- 2-	27,430 15	31,850 18
2004	189,906	0	4,785 3	4,785 3
2005	42,267	5,106- 12-	4,065 10	9,171 22
2006	4,111	0	0	0
2007				
TOTAL	1,569,444	24,243- 2-	219,432 14	243,675 16

THREE-YEAR MOVING AVERAGES

78-80	18,819	4 0	3,538 19	3,534 19
79-81	22,005	38 0	2,903 13	2,865 13
80-82	33,035	209 1	8,674 26	8,465 26
81-83	40,677	299 1	11,300 28	11,001 27
82-84	35,028	292 1	10,741 31	10,449 30
83-85	17,803	121 1	7,524 42	7,403 42

DUKE ENERGY OHIO

ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
84-86	10,483	45 0	3,686 35	3,641 35
85-87	17,932	51 0	7,087 40	7,036 39
86-88	22,928	78 0	6,254 27	6,176 27
87-89	35,869	226 1	8,832 25	8,606 24
88-90	35,694	322 1	6,337 18	6,015 17
89-91	42,315	295 1	9,290 22	8,995 21
90-92	57,908	270 0	16,502 28	16,232 28
91-93	92,848	220 0	21,044 23	20,824 22
92-94	102,161	541 1	21,083 21	20,542 20
93-95	85,625	521 1	12,543 15	12,022 14
94-96	42,870	442 1	6,766 16	6,324 15
95-97	40,401	122 0	1,741 4	1,619 4
96-98	47,699	843- 2-	0	843 2
97-99	60,205	4,557- 8-	0	4,557 8
98-00	37,800	4,557- 12-	0	4,557 12
99-01	53,590	5,428- 10-	825 2	6,253 12
00-02	74,796	1,715- 2-	4,650 6	6,365 9
01-03	134,800	3,188- 2-	13,793 10	16,981 13
02-04	157,018	1,473- 1-	14,563 9	16,036 10
03-05	137,395	3,175- 2-	12,093 9	15,268 11
04-06	78,761	1,702- 2-	2,950 4	4,652 6
05-07	15,459	1,702- 11-	1,355 9	3,057 20

FIVE-YEAR AVERAGE

03-07	83,259	1,905- 2-	7,256 9	9,161 11
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III-190

DEPRECIATION CALCULATIONS

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
FOURTH AND MAIN OFFICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 90-R1							
PROBABLE RETIREMENT YEAR.. 6-2030							
NET SALVAGE PERCENT.. 0							
1930	1,255,268.43	77.39	1.29	16,192.96	19.31	.7505	942,079
1941	3,836.68	71.98	1.39	53.33	19.94	.7230	2,774
1942	4,850.32	71.44	1.40	67.90	19.99	.7202	3,493
1943	79.08	70.89	1.41	1.12	20.04	.7173	57
1944	4,107.25	70.34	1.42	58.32	20.08	.7145	2,935
1945	1,970.36	69.77	1.43	28.18	20.13	.7115	1,402
1946	0.38	69.20	1.45	0.01	20.18	.7084	
1947	5,361.92	68.62	1.46	78.28	20.23	.7052	3,781
1948	5,220.98	68.03	1.47	76.75	20.27	.7020	3,665
1950	24,659.99	66.83	1.50	369.90	20.36	.6953	17,146
1951	6,360.27	66.21	1.51	96.04	20.40	.6919	4,401
1953	4,442,373.22	64.97	1.54	68,412.55	20.48	.6848	3,042,137
1954	12,475.41	64.33	1.55	193.37	20.52	.6810	8,496
1955	37,106.94	63.69	1.57	582.58	20.56	.6772	25,129
1956	9,007.40	63.04	1.59	143.22	20.60	.6732	6,064
1957	246,228.33	62.39	1.60	3,939.65	20.64	.6692	164,776
1958	1,421.87	61.72	1.62	23.03	20.67	.6651	946
1960	25,360.19	60.38	1.66	420.98	20.74	.6565	16,649
1963	5,298.29	58.31	1.71	90.60	20.84	.6426	3,405
1964	3,433.05	57.60	1.74	59.74	20.87	.6377	2,189
1965	1,866.12	56.89	1.76	32.84	20.90	.6326	1,181
1966	12,985.59	56.18	1.78	231.14	20.93	.6274	8,147
1967	27,639.88	55.45	1.80	497.52	20.96	.6220	17,192
1968	2,089.46	54.72	1.83	38.24	20.99	.6164	1,288
1969	15,388.24	53.99	1.85	284.68	21.01	.6109	9,401
1970	238,777.75	53.25	1.88	4,489.02	21.04	.6049	144,437
1971	834,270.06	52.50	1.90	15,851.13	21.07	.5987	499,477
1972	2,198.27	51.74	1.93	42.43	21.09	.5924	1,302
1973	7,097.93	50.99	1.96	139.12	21.11	.5860	4,159
1974	36,966.43	50.22	1.99	735.63	21.14	.5791	21,407
1975	21,450.40	49.45	2.02	433.30	21.16	.5721	12,272
1976	2,152.18	48.67	2.05	44.12	21.18	.5648	1,216
1977	30,875.34	47.89	2.09	645.29	21.20	.5573	17,207
1978	814.94	47.10	2.12	17.28	21.23	.5493	448
1979	8,410.67	46.31	2.16	181.67	21.25	.5411	4,551
1980	9,817.98	45.51	2.20	216.00	21.27	.5326	5,229

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

FOURTH AND MAIN OFFICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2030
NET SALVAGE PERCENT.. 0

1981	264,263.24	44.71	2.24	5,919.50	21.29	.5238	138,421
1982	10,516.90	43.90	2.28	239.79	21.30	.5148	5,414
1983	195,856.58	43.08	2.32	4,543.87	21.32	.5051	98,927
1984	28,927.13	42.27	2.37	685.57	21.34	.4952	14,325
1985	10,555.21	41.44	2.41	254.38	21.36	.4846	5,115
1986	12,576.81	40.61	2.46	309.39	21.37	.4738	5,959
1987	2,777,532.49	39.78	2.51	69,716.07	21.39	.4623	1,284,053
1988	9,902,944.80	38.94	2.57	254,505.68	21.41	.4502	4,458,306
1989	20,656,482.73	38.10	2.62	541,199.85	21.42	.4378	9,043,408
1990	721,810.92	37.25	2.68	19,344.53	21.44	.4244	306,337
1991	932,482.29	36.39	2.75	25,643.26	21.46	.4103	382,597
1992	366,114.27	35.54	2.81	10,287.81	21.47	.3959	144,945
1993	354,024.09	34.68	2.88	10,195.89	21.49	.3803	134,635
1994	74,880.09	33.81	2.96	2,216.45	21.50	.3641	27,264
1995	202,608.93	32.94	3.04	6,159.31	21.52	.3467	70,245
1996	148,904.92	32.06	3.12	4,645.83	21.53	.3284	48,900
1997	351,201.81	31.18	3.21	11,273.58	21.55	.3089	108,486
1998	48,555.57	30.30	3.30	1,602.33	21.56	.2884	14,003
1999	1,683,304.24	29.41	3.40	57,232.34	21.57	.2666	448,769
2000	4,958,945.77	28.52	3.51	174,059.00	21.59	.2430	1,205,024
2001	2,004,426.40	27.62	3.62	72,560.24	21.60	.2180	436,965
2002	1,396,973.96	26.72	3.74	52,246.83	21.62	.1909	266,682
2003	178,863.88	25.82	3.87	6,922.03	21.63	.1623	29,030
2004	790,056.63	24.91	4.01	31,681.27	21.65	.1309	103,418
2005	2,135,855.90	23.99	4.17	89,065.19	21.66	.0971	207,392
2006	277,567.02	23.08	4.33	12,018.65	21.67	.0611	16,959
2007	600,763.20	22.16	4.51	27,094.42	21.69	.0212	12,736

58,434,217.38

1,606,390.98

24,018,753

HARTWELL RECREATION CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2012
NET SALVAGE PERCENT.. 0

1944	5,857.08	59.00	1.69	98.98	4.41	.9253	5,420
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DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HARTWELL RECREATION CENTER							
INTERIM SURVIVOR CURVE.. IOWA 90-R1							
PROBABLE RETIREMENT YEAR.. 6-2012							
NET SALVAGE PERCENT.. 0							
1948	729.74	56.18	1.78	12.99	4.42	.9213	672
1949	41,064.13	55.45	1.80	739.15	4.42	.9203	37,791
1950	2,088.95	54.72	1.83	38.23	4.42	.9192	1,920
1951	186,022.76	53.99	1.85	3,441.42	4.42	.9181	170,787
1952	5,459.09	53.25	1.88	102.63	4.42	.9170	5,006
1953	5,773.89	52.50	1.90	109.70	4.43	.9156	5,287
1954	873.54	51.74	1.93	16.86	4.43	.9144	799
1955	700.78	50.99	1.96	13.74	4.43	.9131	640
1957	291,202.74	49.45	2.02	5,882.30	4.43	.9104	265,111
1960	11,627.98	47.10	2.12	246.51	4.44	.9057	10,531
1961	4,663.20	46.31	2.16	100.73	4.44	.9041	4,216
1962	1,564.83	45.51	2.20	34.43	4.44	.9024	1,412
1965	782.72	43.08	2.32	18.16	4.44	.8969	702
1966	87,743.80	42.27	2.37	2,079.53	4.44	.8950	78,531
1972	1,765.26	37.25	2.68	47.31	4.45	.8805	1,554
1974	4,381.64	35.54	2.81	123.12	4.45	.8748	3,833
1975	4,990.36	34.68	2.88	143.72	4.45	.8717	4,350
1976	3,609.77	33.81	2.96	106.85	4.45	.8684	3,135
1978	491.41	32.06	3.12	15.33	4.45	.8612	423
1980	5,637.42	30.30	3.30	186.03	4.45	.8531	4,809
1981	3,018.12	29.41	3.40	102.62	4.45	.8487	2,561
1982	89,167.58	28.52	3.51	3,129.78	4.46	.8436	75,222
1983	16,375.12	27.62	3.62	592.78	4.46	.8385	13,731
1984	1,682.80	26.72	3.74	62.94	4.46	.8331	1,402
1985	8,726.68	25.82	3.87	337.72	4.46	.8273	7,220
1986	7,578.30	24.91	4.01	303.89	4.46	.8210	6,222
1988	18,635.78	23.08	4.33	806.93	4.46	.8068	15,035
1989	70,135.88	22.16	4.51	3,163.13	4.46	.7987	56,018
1990	1,727.24	21.23	4.71	81.35	4.46	.7899	1,364
1991	29,558.69	20.30	4.93	1,457.24	4.46	.7803	23,065
1992	44,046.56	19.37	5.16	2,272.80	4.46	.7697	33,903
1994	134,932.73	17.49	5.72	7,718.15	4.46	.7450	100,525
1995	4,930.83	16.55	6.04	297.82	4.46	.7305	3,602
1998	132,006.10	13.70	7.30	9,636.45	4.47	.6737	88,933
1999	253,155.61	12.74	7.85	19,872.72	4.47	.6491	164,323
2000	51,575.87	11.78	8.49	4,378.79	4.47	.6205	32,003

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

HARTWELL RECREATION CENTER
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2012
NET SALVAGE PERCENT.. 0

2001	70,481.92	10.82	9.24	6,512.53	4.47	.5869	41,366
2002	48,954.40	9.85	10.15	4,968.87	4.47	.5462	26,739
2003	33,161.05	8.88	11.26	3,733.93	4.47	.4966	16,468
2005	17,608.85	6.93	14.43	2,540.96	4.47	.3550	6,251
2006	60,849.00	5.95	16.81	10,228.72	4.47	.2487	15,133
	1,765,340.20			95,757.84			1,338,015

MONFORT HEIGHTS SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2013
NET SALVAGE PERCENT.. 0

1953	960.70	53.25	1.88	18.06	5.39	.8988	863
1958	154,305.31	49.45	2.02	3,116.97	5.40	.8908	137,455
1960	1,271.00	47.89	2.09	26.56	5.40	.8872	1,128
1961	1,788.00	47.10	2.12	37.91	5.40	.8854	1,583
1962	2,084.00	46.31	2.16	45.01	5.41	.8832	1,841
1964	3,760.00	44.71	2.24	84.22	5.41	.8790	3,305
1965	388.00	43.90	2.28	8.85	5.41	.8768	340
1966	93,157.22	43.08	2.32	2,161.25	5.41	.8744	81,457
1968	392.07	41.44	2.41	9.45	5.42	.8692	341
1969	26,434.44	40.61	2.46	650.29	5.42	.8665	22,905
1970	2,283.29	39.78	2.51	57.31	5.42	.8638	1,972
1971	321.75	38.94	2.57	8.27	5.42	.8608	277
1972	18,329.14	38.10	2.62	480.22	5.42	.8577	15,721
1973	672.43	37.25	2.68	18.02	5.42	.8545	575
1974	3,566.56	36.39	2.75	98.08	5.42	.8511	3,035
1975	1,073.59	35.54	2.81	30.17	5.43	.8472	910
1977	767.21	33.81	2.96	22.71	5.43	.8394	644
1978	10,900.38	32.94	3.04	331.37	5.43	.8352	9,104
1979	11,188.75	32.06	3.12	349.09	5.43	.8306	9,293
1980	17,453.83	31.18	3.21	560.27	5.43	.8258	14,413
1981	3,941.52	30.30	3.30	130.07	5.43	.8208	3,235
1982	384,010.59	29.41	3.40	13,056.36	5.43	.8154	313,122
1983	2,850.58	28.52	3.51	100.06	5.43	.8096	2,308

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MONFORT HEIGHTS SERVICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 90-R1							
PROBABLE RETIREMENT YEAR.. 6-2013							
NET SALVAGE PERCENT.. 0							
1984	6,616.49	27.62	3.62	239.52	5.43	.8034	5,316
1986	13,568.66	25.82	3.87	525.11	5.44	.7893	10,710
1987	2,908.05	24.91	4.01	116.61	5.44	.7816	2,273
1988	26,031.17	23.99	4.17	1,085.50	5.44	.7732	20,127
1989	22,445.77	23.08	4.33	971.90	5.44	.7643	17,155
1990	86,864.23	22.16	4.51	3,917.58	5.44	.7545	65,539
1991	157,378.13	21.23	4.71	7,412.51	5.44	.7438	117,058
1992	65,212.13	20.30	4.93	3,214.96	5.44	.7320	47,735
1993	32,968.01	19.37	5.16	1,701.15	5.44	.7192	23,711
1994	121,761.05	18.43	5.43	6,611.63	5.44	.7048	85,817
1998	189,560.65	14.65	6.83	12,946.99	5.45	.6280	119,044
1999	19,815.72	13.70	7.30	1,446.55	5.45	.6022	11,933
2000	35,381.61	12.74	7.85	2,777.46	5.45	.5722	20,245
2001	120,929.02	11.78	8.49	10,266.87	5.45	.5374	64,987
2004	30,254.78	8.88	11.26	3,406.69	5.45	.3863	11,687
2005	9,727.16	7.90	12.66	1,231.46	5.45	.3101	3,016
2006	3,196.90	6.93	14.43	461.31	5.45	.2136	683
	1,686,519.89			79,734.37			1,252,863

BATAVIA OFFICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2019
NET SALVAGE PERCENT.. 0

1964	342,876.71	49.45	2.02	6,926.11	11.09	.7757	265,969
1970	840.07	44.71	2.24	18.82	11.14	.7508	631
1972	1,679.98	43.08	2.32	38.98	11.15	.7412	1,245
1978	691.09	38.10	2.62	18.11	11.18	.7066	488
1979	1,446.20	37.25	2.68	38.76	11.19	.6996	1,012
1981	1,374.88	35.54	2.81	38.63	11.20	.6849	942
1982	728.31	34.68	2.88	20.98	11.20	.6770	493
1983	3,799.35	33.81	2.96	112.46	11.20	.6687	2,541
1984	6,759.66	32.94	3.04	205.49	11.21	.6597	4,459
1986	6,483.70	31.18	3.21	208.13	11.22	.6402	4,151
1989	2,281.96	28.52	3.51	80.10	11.23	.6062	1,383

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
BATAVIA OFFICE BUILDING							
INTERIM SURVIVOR CURVE.. IOWA 90-R1							
PROBABLE RETIREMENT YEAR.. 6-2019							
NET SALVAGE PERCENT.. 0							
1990	265,744.51	27.62	3.62	9,619.95	11.23	.5934	157,693
1991	3,505.81	26.72	3.74	131.12	11.24	.5793	2,031
1996	36,807.43	22.16	4.51	1,660.02	11.26	.4919	18,106
1999	19,031.19	19.37	5.16	982.01	11.27	.4182	7,959
2000	35,186.00	18.43	5.43	1,910.60	11.27	.3885	13,670
2001	148,195.58	17.49	5.72	8,476.79	11.28	.3551	52,624
2005	6,145.16	13.70	7.30	448.60	11.29	.1759	1,081
	883,577.59			30,935.66			536,478

FAIRFIELD SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2024
NET SALVAGE PERCENT.. 0

1969	298,928.72	49.45	2.02	6,038.36	15.72	.6821	203,899
1974	785.54	45.51	2.20	17.28	15.79	.6530	513
1976	481.72	43.90	2.28	10.98	15.81	.6399	308
1979	1,361.05	41.44	2.41	32.80	15.84	.6178	841
1980	20,415.64	40.61	2.46	502.22	15.85	.6097	12,447
1981	895.97	39.78	2.51	22.49	15.86	.6013	539
1982	6,793.82	38.94	2.57	174.60	15.87	.5924	4,025
1983	35,345.12	38.10	2.62	926.04	15.88	.5832	20,613
1985	3,640.09	36.39	2.75	100.10	15.90	.5631	2,050
1986	3,342.91	35.54	2.81	93.94	15.91	.5523	1,846
1989	746,524.45	32.94	3.04	22,694.34	15.93	.5164	385,505
1990	3,649.08	32.06	3.12	113.85	15.94	.5028	1,835
1991	45,508.76	31.18	3.21	1,460.83	15.95	.4885	22,231
1992	18,423.06	30.30	3.30	607.96	15.96	.4733	8,720
1993	28,482.69	29.41	3.40	968.41	15.97	.4570	13,017
1994	61,241.18	28.52	3.51	2,149.57	15.97	.4400	26,946
1998	15,286.67	24.91	4.01	613.00	16.01	.3573	5,462
1999	66,489.72	23.99	4.17	2,772.62	16.02	.3322	22,088
2000	113,363.77	23.08	4.33	4,908.65	16.02	.3059	34,678
2001	115,357.19	22.16	4.51	5,202.61	16.03	.2766	31,908
2002	7,482.59	21.23	4.71	352.43	16.04	.2445	1,829

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRRUAL-- AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

FAIRFIELD SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2024
NET SALVAGE PERCENT.. 0

2004	7,914.17	19.37	5.16	408.37	16.05	.1714	1,356
	1,601,713.91			50,171.45			802,656

NORTHERN DISTRICT SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. 0

1966	439,948.63	45.51	2.20	9,678.87	8.29	.8178	359,790
1971	754.72	41.44	2.41	18.19	8.31	.7995	603
1972	2,761.94	40.61	2.46	67.94	8.31	.7954	2,197
1973	1,686.54	39.78	2.51	42.33	8.31	.7911	1,334
1974	1,327.99	38.94	2.57	34.13	8.32	.7863	1,044
1975	2,476.20	38.10	2.62	64.88	8.32	.7816	1,935
1976	572.36	37.25	2.68	15.34	8.32	.7766	444
1979	7,995.67	34.68	2.88	230.28	8.33	.7598	6,075
1980	3,184.53	33.81	2.96	94.26	8.33	.7536	2,400
1981	18,385.42	32.94	3.04	558.92	8.34	.7468	13,730
1983	22,784.49	31.18	3.21	731.38	8.34	.7325	16,690
1984	14,961.29	30.30	3.30	493.72	8.34	.7248	10,844
1985	30,243.77	29.41	3.40	1,028.29	8.34	.7164	21,667
1986	21,228.92	28.52	3.51	745.14	8.35	.7072	15,013
1987	29,077.59	27.62	3.62	1,052.61	8.35	.6977	20,287
1988	30,150.63	26.72	3.74	1,127.63	8.35	.6875	20,729
1989	20,729.94	25.82	3.87	802.25	8.35	.6766	14,026
1990	101,252.57	24.91	4.01	4,060.23	8.36	.6644	67,272
1991	122,452.05	23.99	4.17	5,106.25	8.36	.6515	79,778
1992	22,736.48	23.08	4.33	984.49	8.36	.6378	14,501
1993	3,733.31	22.16	4.51	168.37	8.36	.6227	2,325
1994	19,929.10	21.23	4.71	938.66	8.36	.6062	12,081
1995	14,028.49	20.30	4.93	691.60	8.37	.5877	8,245
1996	25,073.71	19.37	5.16	1,293.80	8.37	.5679	14,239
1998	188,703.83	17.49	5.72	10,793.86	8.37	.5214	98,390
1999	10,167.94	16.55	6.04	614.14	8.38	.4937	5,020
2000	124,572.99	15.60	6.41	7,985.13	8.38	.4628	57,652

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

NORTHERN DISTRICT SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. 0

2001	136,241.31	14.65	6.83	9,305.28	8.38	.4280	58,311
2002	76,780.04	13.70	7.30	5,604.94	8.38	.3883	29,814
2004	84,110.28	11.78	8.49	7,140.96	8.39	.2878	24,207
2005	55,126.80	10.82	9.24	5,093.72	8.39	.2246	12,381
	1,633,179.53			76,567.59			993,024

BRECON-KEMPER STOREROOM NO. 2
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2025
NET SALVAGE PERCENT.. 0

1967	46,068.76	51.74	1.93	889.13	16.59	.6794	31,299
1969	15,779.25	50.22	1.99	314.01	16.62	.6691	10,558
1970	199,505.02	49.45	2.02	4,030.00	16.64	.6635	132,372
1971	10,270.10	48.67	2.05	210.54	16.65	.6579	6,757
1972	3,288.96	47.89	2.09	68.74	16.67	.6519	2,144
1973	3,782.39	47.10	2.12	80.19	16.68	.6459	2,443
1974	2,601.00	46.31	2.16	56.18	16.69	.6396	1,664
1975	225,675.09	45.51	2.20	4,964.85	16.71	.6328	142,807
1978	1,376.52	43.08	2.32	31.94	16.74	.6114	842
1979	280,909.47	42.27	2.37	6,657.55	16.76	.6035	169,529
1980	71,838.05	41.44	2.41	1,731.30	16.77	.5953	42,765
1981	8,110.44	40.61	2.46	199.52	16.78	.5868	4,759
1982	6,973.63	39.78	2.51	175.04	16.79	.5779	4,030
1983	5,133.08	38.94	2.57	131.92	16.80	.5686	2,919
1985	3,257.97	37.25	2.68	87.31	16.82	.5485	1,787
1986	8,190.20	36.39	2.75	225.23	16.83	.5375	4,402
1987	2,955.77	35.54	2.81	83.06	16.84	.5262	1,555
1988	24,223.10	34.68	2.88	697.63	16.85	.5141	12,453
1989	1,490.07	33.81	2.96	44.11	16.86	.5013	747
1990	10,921.51	32.94	3.04	332.01	16.87	.4879	5,329
1991	680,393.89	32.06	3.12	21,228.29	16.88	.4735	322,167
1992	1,575.15	31.18	3.21	50.56	16.89	.4583	722
1993	9,269.82	30.30	3.30	305.90	16.90	.4422	4,099
1994	4,357.04	29.41	3.40	148.14	16.91	.4250	1,852

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BRECON-KEMPER STOREROOM NO. 2							
INTERIM SURVIVOR CURVE.. IOWA 90-R1							
PROBABLE RETIREMENT YEAR.. 6-2025							
NET SALVAGE PERCENT.. 0							
1996	1,857.15	27.62	3.62	67.23	16.92	.3874	719
1997	3,298.62	26.72	3.74	123.37	16.93	.3664	1,209
1998	139,633.77	25.82	3.87	5,403.83	16.94	.3439	48,020
1999	42,197.30	24.91	4.01	1,692.11	16.95	.3196	13,486
2000	6,639.50	23.99	4.17	276.87	16.96	.2930	1,945
2003	33,790.39	21.23	4.71	1,591.53	16.99	.1997	6,748
2005	2,237,782.41	19.37	5.16	115,469.57	17.00	.1224	273,905
2006	340,974.99	18.43	5.43	18,514.94	17.01	.0770	26,255
2007	34,801.05	17.49	5.72	1,990.62	17.02	.0269	936
	4,468,921.46			187,873.22			1,283,224

HAMLET SERVICE BUILDING

INTERIM SURVIVOR CURVE.. IOWA 90-R1
 PROBABLE RETIREMENT YEAR.. 6-2022
 NET SALVAGE PERCENT.. 0

1967	312,255.95	49.45	2.02	6,307.57	13.88	.7193	224,606
1968	285.10	48.67	2.05	5.84	13.89	.7146	204
1969	10,133.90	47.89	2.09	211.80	13.90	.7098	7,193
1970	1,543.46	47.10	2.12	32.72	13.91	.7047	1,088
1972	65,414.63	45.51	2.20	1,439.12	13.94	.6937	45,378
1974	4,380.53	43.90	2.28	99.88	13.95	.6822	2,988
1975	359.00	43.08	2.32	8.33	13.96	.6760	243
1976	388.25	42.27	2.37	9.20	13.97	.6695	260
1979	923.56	39.78	2.51	23.18	14.00	.6481	599
1980	1,696.37	38.94	2.57	43.60	14.00	.6405	1,087
1982	46,375.01	37.25	2.68	1,242.85	14.02	.6236	28,919
1983	2,420.54	36.39	2.75	66.56	14.03	.6145	1,487
1984	15,664.82	35.54	2.81	440.18	14.03	.6052	9,480
1985	17,620.03	34.68	2.88	507.46	14.04	.5952	10,487
1986	12,846.85	33.81	2.96	380.27	14.05	.5844	7,508
1987	21,367.78	32.94	3.04	649.58	14.05	.5735	12,254
1988	31,133.35	32.06	3.12	971.36	14.06	.5614	17,478
1989	18,377.80	31.18	3.21	589.93	14.07	.5487	10,084
1990	63,380.66	30.30	3.30	2,091.56	14.07	.5356	33,947

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

HAMLET SERVICE BUILDING
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2022
NET SALVAGE PERCENT.. 0

1991	11,181.63	29.41	3.40	380.18	14.08	.5213	5,829
1992	29,344.69	28.52	3.51	1,030.00	14.09	.5060	14,848
1993	26,093.42	27.62	3.62	944.58	14.09	.4899	12,783
1994	93,723.38	26.72	3.74	3,505.25	14.10	.4723	44,266
1995	2,736.76	25.82	3.87	105.91	14.10	.4539	1,242
1998	20,865.10	23.08	4.33	903.46	14.12	.3882	8,100
1999	38,460.64	22.16	4.51	1,734.57	14.13	.3624	13,938
2000	23,599.35	21.23	4.71	1,111.53	14.13	.3344	7,892
2003	5,302.61	18.43	5.43	287.93	14.15	.2322	1,231
2004	80,569.76	17.49	5.72	4,608.59	14.16	.1904	15,340
2007	8,075.80	14.65	6.83	551.58	14.17	.0328	265
	966,520.73			30,284.57			541,024

BRECON-SOLZMAN STOREROOM NO. 4
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2025
NET SALVAGE PERCENT.. 0

1969	122,731.41	50.22	1.99	2,442.36	16.62	.6691	82,120
1980	899.46	41.44	2.41	21.68	16.77	.5953	535
1982	5,758.53	39.78	2.51	144.54	16.79	.5779	3,328
1983	2,537.26	38.94	2.57	65.21	16.80	.5686	1,443
1984	13,555.54	38.10	2.62	355.16	16.81	.5588	7,575
1985	8,278.27	37.25	2.68	221.86	16.82	.5485	4,541
1988	3,745.00	34.68	2.88	107.86	16.85	.5141	1,925
1990	2,094.98	32.94	3.04	63.69	16.87	.4879	1,022
1991	11,012.94	32.06	3.12	343.60	16.88	.4735	5,215
1994	748.47	29.41	3.40	25.45	16.91	.4250	318
2005	2,276,708.62	19.37	5.16	117,478.16	17.00	.1224	278,669
	2,448,070.48			121,269.57			386,691

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BRECON GARAGE							
INTERIM SURVIVOR CURVE.. IOWA 90-R1							
PROBABLE RETIREMENT YEAR.. 6-2021							
NET SALVAGE PERCENT.. 0							
1971	484,885.77	45.51	2.20	10,667.49	13.00	.7143	346,354
1974	3,962.20	43.08	2.32	91.92	13.03	.6975	2,764
1979	2,210.28	38.94	2.57	56.80	13.06	.6646	1,469
1980	483,645.13	38.10	2.62	12,671.50	13.07	.6570	317,755
1981	11,616.07	37.25	2.68	311.31	13.08	.6489	7,538
1982	3,891.55	36.39	2.75	107.02	13.08	.6406	2,493
1983	17,775.61	35.54	2.81	499.49	13.09	.6317	11,229
1986	11,129.43	32.94	3.04	338.33	13.11	.6020	6,700
1988	22,758.78	31.18	3.21	730.56	13.12	.5792	13,182
1989	126,948.34	30.30	3.30	4,189.30	13.13	.5667	71,942
1990	88,864.98	29.41	3.40	3,021.41	13.13	.5536	49,196
1991	195,621.59	28.52	3.51	6,866.32	13.14	.5393	105,499
1992	42,986.38	27.62	3.62	1,556.11	13.14	.5243	22,538
1993	6,955.17	26.72	3.74	260.12	13.15	.5079	3,533
1994	77,186.18	25.82	3.87	2,987.11	13.15	.4907	37,875
1995	44,296.12	24.91	4.01	1,776.27	13.16	.4717	20,894
2001	6,017.00	19.37	5.16	310.48	13.19	.3191	1,920
2002	3,030.25	18.43	5.43	164.54	13.19	.2843	862
2003	7,211.60	17.49	5.72	412.50	13.20	.2453	1,769
2004	176,425.06	16.55	6.04	10,656.07	13.20	.2024	35,708
2005	25,703.60	15.60	6.41	1,647.60	13.21	.1532	3,938
	1,843,121.09			59,322.25			1,065,158

BRECON TRANSPORTATION OFFICE
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2011
NET SALVAGE PERCENT.. 0

1971	88,185.35	37.25	2.68	2,363.37	3.47	.9068	79,966
1981	286.15	28.52	3.51	10.04	3.47	.8783	251
1983	9,736.76	26.72	3.74	364.15	3.47	.8701	8,472
1990	16,979.46	20.30	4.93	837.09	3.48	.8286	14,069
1994	267,826.74	16.55	6.04	16,176.74	3.48	.7897	211,503
1999	43,743.60	11.78	8.49	3,713.83	3.48	.7046	30,822
2001	292,118.13	9.85	10.15	29,649.99	3.48	.6467	188,913

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

BRECON TRANSPORTATION OFFICE
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2011
NET SALVAGE PERCENT.. 0

2003	31,560.19	7.90	12.66	3,995.52	3.48	.5595	17,658
2005	6,123.38	5.95	16.81	1,029.34	3.48	.4151	2,542
	756,559.76			58,140.07			554,196

QUEENSGATE SERVICE BUILDINGS
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2047
NET SALVAGE PERCENT.. 0

1996	1,513.47	46.31	2.16	32.69	36.31	.2159	327
1998	35.25	44.71	2.24	0.79	36.40	.1859	7
2000	12,005.47	43.08	2.32	278.53	36.49	.1530	1,837
2002	87,326.82	41.44	2.41	2,104.58	36.58	.1173	10,243
2003	123,973.73	40.61	2.46	3,049.75	36.63	.0980	12,149
2004	550,365.00	39.78	2.51	13,814.16	36.67	.0782	43,039
2006	112,783.21	38.10	2.62	2,954.92	36.76	.0352	3,970
	888,002.95			22,235.42			71,572

LITTLE MIAMI ELECTRIC DISTRIBUTION HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2028
NET SALVAGE PERCENT.. 0

1973	629,195.21	49.45	2.02	12,709.74	19.36	.6085	382,865
1974	820.07	48.67	2.05	16.81	19.38	.6018	494
1978	390.54	45.51	2.20	8.59	19.45	.5726	224
1979	1,834.61	44.71	2.24	41.10	19.47	.5645	1,036
1980	32,264.72	43.90	2.28	735.64	19.48	.5563	17,949
1984	17,086.10	40.61	2.46	420.32	19.54	.5188	8,864
1985	46,057.33	39.78	2.51	1,156.04	19.56	.5083	23,411
1986	3,271.36	38.94	2.57	84.07	19.57	.4974	1,627
1988	11,739.86	37.25	2.68	314.63	19.60	.4738	5,562
1989	119,401.60	36.39	2.75	3,283.54	19.61	.4611	55,056
1990	45,782.25	35.54	2.81	1,286.48	19.63	.4477	20,497

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

LITTLE MIAMI ELECTRIC DISTRIBUTION HEADQUARTERS
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2028
NET SALVAGE PERCENT.. 0

1992	1,161.23	33.81	2.96	34.37	19.65	.4188	486
1993	279,802.54	32.94	3.04	8,506.00	19.66	.4032	112,816
1994	20,123.60	32.06	3.12	627.86	19.68	.3862	7,772
1995	34,694.42	31.18	3.21	1,113.69	19.69	.3685	12,785
1997	6,399.87	29.41	3.40	217.60	19.71	.3298	2,111
1998	19,075.40	28.52	3.51	669.55	19.73	.3082	5,879
1999	42,303.37	27.62	3.62	1,531.38	19.74	.2853	12,069
2000	26,384.70	26.72	3.74	986.79	19.75	.2609	6,884
2001	5,896.00	25.82	3.87	228.18	19.76	.2347	1,384
2004	45,060.79	23.08	4.33	1,951.13	19.80	.1421	6,403
2005	26,324.75	22.16	4.51	1,187.25	19.81	.1060	2,790
2006	26,801.68	21.23	4.71	1,262.36	19.82	.0664	1,780
2007	14,133.88	20.30	4.93	696.80	19.83	.0232	328
	1,456,005.88			39,069.92			691,072

HOLIDAY PARK OFFICE BUILDINGS
INTERIM SURVIVOR CURVE.. IOWA 90-R1
PROBABLE RETIREMENT YEAR.. 6-2054
NET SALVAGE PERCENT.. 0

2004	239,474.46	45.51	2.20	5,268.44	42.46	.0670	16,045
2005	46,067.45	44.71	2.24	1,031.91	42.53	.0488	2,248
	285,541.91			6,300.35			18,293

MINOR STRUCTURES
SURVIVOR CURVE.. IOWA 45-R3
NET SALVAGE PERCENT.. -10

1926	31,551.74					1.0000	34,707
1930	4,619.79					1.0000	5,082
1937	478.17	45.00	2.22	11.68	1.32	.9707	511
1939	4,663.62	45.00	2.22	113.89	1.81	.9598	4,924
1941	388.32	45.00	2.22	9.48	2.32	.9484	405
1943	66.73	45.00	2.22	1.63	2.83	.9371	69

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRRUAL-- AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MINOR STRUCTURES							
SURVIVOR CURVE.. IOWA 45-R3							
NET SALVAGE PERCENT.. -10							
1944	532.04	45.00	2.22	12.99	3.09	.9313	545
1946	782.93	45.00	2.22	19.12	3.60	.9200	792
1948	8,786.17	45.00	2.22	214.56	4.12	.9084	8,779
1949	21,602.12	45.00	2.22	527.52	4.38	.9027	21,450
1950	7,985.95	45.00	2.22	195.02	4.65	.8967	7,877
1951	39,964.65	45.00	2.22	975.94	4.92	.8907	39,156
1952	48,767.03	45.00	2.22	1,190.89	5.21	.8842	47,432
1953	7,061.96	45.00	2.22	172.45	5.50	.8778	6,819
1954	3,987.26	45.00	2.22	97.37	5.80	.8711	3,821
1955	6,053.52	45.00	2.22	147.83	6.12	.8640	5,753
1956	4,275.34	45.00	2.22	104.40	6.46	.8564	4,028
1957	130.05	45.00	2.22	3.18	6.81	.8487	121
1958	35,061.51	45.00	2.22	856.20	7.18	.8404	32,412
1959	1,920.30	45.00	2.22	46.89	7.56	.8320	1,757
1960	23,370.30	45.00	2.22	570.70	7.97	.8229	21,155
1961	17,880.69	45.00	2.22	436.65	8.40	.8133	15,997
1962	116,693.16	45.00	2.22	2,849.65	8.85	.8033	103,114
1963	8,265.53	45.00	2.22	201.84	9.32	.7929	7,209
1964	56,721.67	45.00	2.22	1,385.14	9.81	.7820	48,792
1966	157,442.19	45.00	2.22	3,844.74	10.85	.7589	131,431
1967	35,590.93	45.00	2.22	869.13	11.41	.7464	29,222
1968	13,465.86	45.00	2.22	328.84	11.98	.7338	10,869
1969	274,289.25	45.00	2.22	6,698.14	12.57	.7207	217,448
1970	20,561.43	45.00	2.22	502.11	13.19	.7069	15,988
1971	37,817.79	45.00	2.22	923.51	13.82	.6929	28,824
1972	31,289.30	45.00	2.22	764.08	14.46	.6787	23,360
1973	35,022.81	45.00	2.22	855.26	15.13	.6638	25,573
1974	108.06	45.00	2.22	2.64	15.81	.6487	77
1975	70,821.24	45.00	2.22	1,729.45	16.51	.6331	49,321
1976	9,390.51	45.00	2.22	229.32	17.22	.6173	6,376
1977	17,370.43	45.00	2.22	424.19	17.94	.6013	11,489
1978	8,151.39	45.00	2.22	199.06	18.68	.5849	5,245
1979	30,391.99	45.00	2.22	742.17	19.44	.5680	18,989
1980	34,244.27	45.00	2.22	836.25	20.20	.5511	20,759
1981	54,300.80	45.00	2.22	1,326.03	20.98	.5338	31,884
1982	19,550.91	45.00	2.22	477.43	21.77	.5162	11,101
1983	18,680.59	45.00	2.22	456.18	22.57	.4984	10,241

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MINOR STRUCTURES							
SURVIVOR CURVE.. IOWA 45-R3							
NET SALVAGE PERCENT.. -10							
1984	17,190.55	45.00	2.22	419.79	23.38	.4804	9,084
1986	49,967.82	45.00	2.22	1,220.21	25.04	.4436	24,382
1987	13,150.36	45.00	2.22	321.13	25.89	.4247	6,143
1988	202,035.11	45.00	2.22	4,933.70	26.74	.4058	90,184
1989	72,155.87	45.00	2.22	1,762.05	27.61	.3864	30,669
1990	49,930.87	45.00	2.22	1,219.31	28.49	.3669	20,152
1991	53,249.69	45.00	2.22	1,300.36	29.37	.3473	20,343
1992	15,951.57	45.00	2.22	389.54	30.27	.3273	5,743
1993	275,073.89	45.00	2.22	6,717.30	31.17	.3073	92,983
1994	190,874.53	45.00	2.22	4,661.16	32.08	.2871	60,280
1995	519.59	45.00	2.22	12.69	33.00	.2667	152
1996	139,866.55	45.00	2.22	3,415.54	33.93	.2460	37,848
1998	106,500.25	45.00	2.22	2,600.74	35.81	.2042	23,922
1999	1,129,963.55	45.00	2.22	27,593.71	36.75	.1833	227,835
2000	41,091.51	45.00	2.22	1,003.45	37.71	.1620	7,323
2001	3,837,284.34	45.00	2.22	93,706.48	38.67	.1407	593,896
2002	65,904.90	45.00	2.22	1,609.40	39.63	.1193	8,649
2005	17,038.25	45.00	2.22	416.07	42.55	.0544	1,020
2006	222,706.56	45.00	2.22	5,438.49	43.53	.0327	8,011
2007	434,742.49	45.00	2.22	10,616.41	44.51	.0109	5,213
	8,255,298.55			200,711.08			2,344,736
TOTAL	87,372,591.31			2,664,764.34			35,897,755

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.05

DUKE ENERGY OHIO

ACCOUNT 1901 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

ATRIUM II

INTERIM SURVIVOR CURVE.. SQUARE

PROBABLE RETIREMENT YEAR.. 9-2017

NET SALVAGE PERCENT.. 0

1992	111,442.19	25.25	3.96	4,413.11	9.75	.6139	68,414
1994	1,091.19	23.25	4.30	46.92	9.75	.5806	634
2005	145,418.35	12.25	8.16	11,866.14	9.75	.2041	29,680
2006	371,135.10	11.25	8.89	32,993.91	9.75	.1333	49,472
	629,086.83			49,320.08			148,200

CLOPAY OFFICE BUILDINGS

INTERIM SURVIVOR CURVE.. SQUARE

PROBABLE RETIREMENT YEAR.. 4-2012

NET SALVAGE PERCENT.. -5

1982	33,907.06	29.83	3.35	1,192.68	4.33	.8548	30,433
1988	1,147.66	23.83	4.20	50.61	4.33	.8183	986
1989	2,267,300.53	22.83	4.38	104,273.15	4.33	.8103	1,929,053
1990	56,786.91	21.83	4.58	2,730.88	4.33	.8016	47,796
1991	1,325,433.73	20.83	4.80	66,801.86	4.33	.7921	1,102,370
1992	13,734.51	19.83	5.04	726.83	4.33	.7816	11,272
1993	15,307.02	18.83	5.31	853.44	4.33	.7700	12,376
1994	8,790.35	17.83	5.61	517.80	4.33	.7572	6,989
1995	194,027.48	16.83	5.94	12,101.49	4.33	.7427	151,309
2005	11,663.78	6.83	14.64	1,792.96	4.33	.3660	4,482
2006	7,863.02	5.83	17.15	1,415.93	4.33	.2573	2,124
	3,935,962.05			192,457.63			3,299,190

CLOPAY OFFICE BUILDINGS 4TH/5TH/6TH FLOOR

INTERIM SURVIVOR CURVE.. SQUARE

PROBABLE RETIREMENT YEAR.. 12-2005

NET SALVAGE PERCENT.. 0

1998	635,627.19				1.0000		635,627
1999	65,294.19				1.0000		65,294
	700,921.38						700,921

DUKE ENERGY OHIO

ACCOUNT 1901 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CLOPAY OFFICE BUILDINGS 3RD FLOOR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 12-2005							
NET SALVAGE PERCENT.. 0							
2000	53,852.44					1.0000	53,852
TOTAL	5,319,822.70			241,777.71			4,202,163

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.54

DUKE ENERGY OHIO

ACCOUNT 1910 OFFICE FURNITURE AND EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1988	7,363,013.17	20.00	5.00	368,150.66	0.50	.9750	7,178,938
1989	1,392,918.38	20.00	5.00	69,645.92	1.50	.9250	1,288,450
1990	1,488,765.65	20.00	5.00	74,438.28	2.50	.8750	1,302,670
1991	1,051,917.61	20.00	5.00	52,595.88	3.50	.8250	867,832
1992	729,272.97	20.00	5.00	36,463.65	4.50	.7750	565,187
1993	395,346.87	20.00	5.00	19,767.34	5.50	.7250	286,626
1994	179,788.74	20.00	5.00	8,989.44	6.50	.6750	121,357
1995	661,433.03	20.00	5.00	33,071.65	7.50	.6250	413,396
1996	39,722.08	20.00	5.00	1,986.10	8.50	.5750	22,840
1998	38,313.25	20.00	5.00	1,915.66	10.50	.4750	18,199
1999	21,933.32	20.00	5.00	1,096.67	11.50	.4250	9,322
2000	1,154,856.80	20.00	5.00	57,742.84	12.50	.3750	433,071
2001	106,704.19	20.00	5.00	5,335.21	13.50	.3250	34,679
2002	117,079.61	20.00	5.00	5,853.98	14.50	.2750	32,197
2004	1,353.73	20.00	5.00	67.69	16.50	.1750	237
2005	1,870.91	20.00	5.00	93.55	17.50	.1250	234
2006	13,315.36	20.00	5.00	665.77	18.50	.0750	999
TOTAL	14,757,605.67			737,880.29			12,576,234

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.00

DUKE ENERGY OHIO

ACCOUNT 1920 TRANSPORTATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 12-L3							
NET SALVAGE PERCENT.. 0							
1988	38,302.47	12.00	8.33	3,190.60	1.88	.8433	32,300
1991	11,154.00	12.00	8.33	929.13	2.64	.7800	8,700
1992	35,854.60	12.00	8.33	2,986.69	2.90	.7583	27,189
TOTAL	85,311.07			7,106.42			68,189

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 8.33

DUKE ENERGY OHIO

ACCOUNT 1921 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 20-S1.5							
NET SALVAGE PERCENT.. +10							
1992	16,228.94	20.00	5.00	730.30	7.78	.6110	8,924
1993	17,824.23	20.00	5.00	802.09	8.31	.5845	9,376
1996	3,910.56	20.00	5.00	175.98	10.11	.4945	1,740
1997	47,231.48	20.00	5.00	2,125.42	10.78	.4610	19,596
1998	38,870.95	20.00	5.00	1,749.19	11.49	.4255	14,886
2001	95,950.52	20.00	5.00	4,317.77	13.87	.3065	26,468
2002	138,243.20	20.00	5.00	6,220.94	14.74	.2630	32,722
2005	31,492.99	20.00	5.00	1,417.18	17.53	.1235	3,500
	389,752.87			17,538.87			117,212

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.50

DUKE ENERGY OHIO

ACCOUNT 1930 STORES EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	EXP. (6)	-ACCRUED DEPREC.- FACTOR (7)	AMOUNT (8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1988	132,879.12	20.00	5.00	6,643.96	0.50	.9750	129,557
1989	50,032.02	20.00	5.00	2,501.60	1.50	.9250	46,280
1990	140,110.50	20.00	5.00	7,005.53	2.50	.8750	122,597
1991	122,809.28	20.00	5.00	6,140.46	3.50	.8250	101,318
1992	1,453.79	20.00	5.00	72.69	4.50	.7750	1,127
1993	20,680.70	20.00	5.00	1,034.04	5.50	.7250	14,994
1994	64,521.68	20.00	5.00	3,226.08	6.50	.6750	43,552
TOTAL	532,487.09			26,624.36			459,425

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.00

DUKE ENERGY OHIO

ACCOUNT 1940 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 25-SQUARE							
NET SALVAGE PERCENT.. 0							
1983	28,550.82	25.00	4.00	1,142.03	0.50	.9800	27,980
1984	23,503.93	25.00	4.00	940.16	1.50	.9400	22,094
1985	21,304.28	25.00	4.00	852.17	2.50	.9000	19,174
1986	10,942.86	25.00	4.00	437.71	3.50	.8600	9,411
1987	28,684.86	25.00	4.00	1,147.39	4.50	.8200	23,522
1988	41,854.07	25.00	4.00	1,674.16	5.50	.7800	32,646
1989	44,123.51	25.00	4.00	1,764.94	6.50	.7400	32,651
1990	25,988.71	25.00	4.00	1,039.55	7.50	.7000	18,192
1991	175,428.70	25.00	4.00	7,017.15	8.50	.6600	115,783
1992	89,602.47	25.00	4.00	3,584.10	9.50	.6200	55,554
1993	37,282.33	25.00	4.00	1,491.29	10.50	.5800	21,624
1994	51,010.02	25.00	4.00	2,040.40	11.50	.5400	27,545
1995	4,370.43	25.00	4.00	174.82	12.50	.5000	2,185
1996	85,779.85	25.00	4.00	3,431.19	13.50	.4600	39,459
1998	4,572.57	25.00	4.00	182.90	15.50	.3800	1,738
1999	75,514.30	25.00	4.00	3,020.57	16.50	.3400	25,675
2001	1,362.53	25.00	4.00	54.50	18.50	.2600	354
2002	19,656.67	25.00	4.00	786.27	19.50	.2200	4,324
2003	1,743.70	25.00	4.00	69.75	20.50	.1800	314
2004	364,152.57	25.00	4.00	14,566.10	21.50	.1400	50,981
2005	28,308.45	25.00	4.00	1,132.34	22.50	.1000	2,831
2006	11,666.12	25.00	4.00	466.64	23.50	.0600	700
2007	40,567.82	25.00	4.00	1,622.71	24.50	.0200	811
TOTAL	1,215,971.57			48,638.84			535,548

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.00

DUKE ENERGY OHIO

ACCOUNT 1950 LABORATORY AND TEST EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1993	9,888.05	15.00	6.67	659.53	0.50	.9667	9,559
TOTAL	9,888.05			659.53			9,559

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.67

DUKE ENERGY OHIO

ACCOUNT 1960 POWER OPERATED EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 17-S0.5							
NET SALVAGE PERCENT.. 0							
1989	42,046.33	17.00	5.88	2,472.32	5.49	.6771	28,470
TOTAL	42,046.33			2,472.32			28,470

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.88

DUKE ENERGY OHIO

ACCOUNT 1970 COMMUNICATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 15-SQUARE							
NET SALVAGE PERCENT.. 0							
1974	194.97					1.0000	195
1986	7,345.65					1.0000	7,346
1987	332,497.26					1.0000	332,497
1990	1,578,195.17					1.0000	1,578,195
1991	3,075,507.75					1.0000	3,075,508
1992	167,845.11					1.0000	167,845
1993	839,970.21	15.00	6.67	56,026.01	0.50	.9667	811,999
1997	20,200.71	15.00	6.67	1,347.39	4.50	.7000	14,140
1998	576,650.24	15.00	6.67	38,462.57	5.50	.6333	365,193
1999	917,027.14	15.00	6.67	61,165.71	6.50	.5667	519,679
2000	233,104.44	15.00	6.67	15,548.07	7.50	.5000	116,552
2001	78,422.93	15.00	6.67	5,230.81	8.50	.4333	33,981
2002	412,827.88	15.00	6.67	27,535.62	9.50	.3667	151,384
2003	447,150.61	15.00	6.67	29,824.95	10.50	.3000	134,145
2004	502,985.77	15.00	6.67	33,549.15	11.50	.2333	117,347
2005	31,007.21	15.00	6.67	2,068.18	12.50	.1667	5,169
2006	6,093,039.81	15.00	6.67	406,405.76	13.50	.1000	609,304
TOTAL	15,313,972.86			677,164.22			8,040,479

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.42

DUKE ENERGY OHIO

ACCOUNT 1980 MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 20-SQUARE							
NET SALVAGE PERCENT.. 0							
1989	2,837.78	20.00	5.00	141.89	1.50	.9250	2,625
1990	28,431.62	20.00	5.00	1,421.58	2.50	.8750	24,878
1991	9,707.46	20.00	5.00	485.37	3.50	.8250	8,009
1993	5,259.09	20.00	5.00	262.95	5.50	.7250	3,813
1994	4,467.61	20.00	5.00	223.38	6.50	.6750	3,016
2003	184,640.49	20.00	5.00	9,232.02	15.50	.2250	41,544
2004	42,823.86	20.00	5.00	2,141.19	16.50	.1750	7,494
2005	39,362.82	20.00	5.00	1,968.14	17.50	.1250	4,920
TOTAL	317,530.73			15,876.52			96,299

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.00

DUKE ENERGY OHIO

ACCOUNT 3501 LAND - RIGHTS OF WAY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 75-S4							
NET SALVAGE PERCENT.. 0							
1924	2,850.00	75.00	1.33	37.91	7.77	.8964	2,555
1926	1,534.25	75.00	1.33	20.41	8.33	.8889	1,364
1927	162.62	75.00	1.33	2.16	8.63	.8849	144
1929	2,800.00	75.00	1.33	37.24	9.26	.8765	2,454
1934	72.83	75.00	1.33	0.97	11.07	.8524	62
1936	19,546.86	75.00	1.33	259.97	11.90	.8413	16,445
1937	455,938.06	75.00	1.33	6,063.98	12.34	.8355	380,936
1938	69,019.06	75.00	1.33	917.95	12.80	.8293	57,238
1939	537.06	75.00	1.33	7.14	13.27	.8231	442
1940	279.83	75.00	1.33	3.72	13.76	.8165	228
1941	102,228.73	75.00	1.33	1,359.64	14.28	.8096	82,764
1942	160.14	75.00	1.33	2.13	14.81	.8025	129
1943	4,213.30	75.00	1.33	56.04	15.37	.7951	3,350
1944	3,164.66	75.00	1.33	42.09	15.94	.7875	2,492
1945	1,203.85	75.00	1.33	16.01	16.54	.7795	938
1946	756.16	75.00	1.33	10.06	17.16	.7712	583
1947	1,483.68	75.00	1.33	19.73	17.80	.7627	1,132
1948	4,048.59	75.00	1.33	53.85	18.46	.7539	3,052
1949	103,193.68	75.00	1.33	1,372.48	19.14	.7448	76,859
1950	153.85	75.00	1.33	2.05	19.85	.7353	113
1951	62,082.71	75.00	1.33	825.70	20.58	.7256	45,047
1952	637,873.61	75.00	1.33	8,483.72	21.32	.7157	456,526
1953	8,419.42	75.00	1.33	111.98	22.09	.7055	5,940
1954	496.18	75.00	1.33	6.60	22.88	.6949	345
1955	5,720.63	75.00	1.33	76.08	23.69	.6841	3,913
1956	203,730.32	75.00	1.33	2,709.61	24.52	.6731	137,131
1957	162,168.24	75.00	1.33	2,156.84	25.37	.6617	107,307
1958	16,750.69	75.00	1.33	222.78	26.23	.6503	10,893
1959	257,465.59	75.00	1.33	3,424.29	27.11	.6385	164,392
1960	140,746.15	75.00	1.33	1,871.92	28.01	.6265	88,177
1961	22,539.78	75.00	1.33	299.78	28.92	.6144	13,848
1962	78,446.80	75.00	1.33	1,043.34	29.84	.6021	47,233
1963	793,055.96	75.00	1.33	10,547.64	30.78	.5896	467,586
1964	190,479.01	75.00	1.33	2,533.37	31.72	.5771	109,925
1965	8,814.77	75.00	1.33	117.24	32.67	.5644	4,975
1966	88,135.66	75.00	1.33	1,172.20	33.64	.5515	48,607
1967	641,758.77	75.00	1.33	8,535.39	34.60	.5387	345,715
1968	624,631.59	75.00	1.33	8,307.60	35.58	.5256	328,306

DUKE ENERGY OHIO

ACCOUNT 3501 LAND - RIGHTS OF WAY

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 75-S4							
NET SALVAGE PERCENT.. 0							
1969	776,904.13	75.00	1.33	10,332.82	36.56	.5125	398,163
1970	821,005.50	75.00	1.33	10,919.37	37.54	.4995	410,092
1971	1,310,155.86	75.00	1.33	17,425.07	38.53	.4863	637,129
1972	665,071.95	75.00	1.33	8,845.46	39.52	.4731	314,646
1973	1,305,324.16	75.00	1.33	17,360.81	40.52	.4597	600,058
1974	1,266,214.62	75.00	1.33	16,840.65	41.51	.4465	565,365
1975	1,169,515.93	75.00	1.33	15,554.56	42.51	.4332	506,634
1976	921,506.79	75.00	1.33	12,256.04	43.51	.4199	386,941
1977	561,046.38	75.00	1.33	7,461.92	44.50	.4067	228,178
1978	284,063.78	75.00	1.33	3,778.05	45.50	.3933	111,722
1979	644,522.54	75.00	1.33	8,572.15	46.50	.3800	244,919
1980	4,448,224.33	75.00	1.33	59,161.38	47.50	.3667	1,631,164
1981	158,403.57	75.00	1.33	2,106.77	48.50	.3533	55,964
1982	88,374.91	75.00	1.33	1,175.39	49.50	.3400	30,047
1983	333,354.34	75.00	1.33	4,433.61	50.50	.3267	108,907
1984	19,221.93	75.00	1.33	255.65	51.50	.3133	6,022
1985	477,208.12	75.00	1.33	6,346.87	52.50	.3000	143,162
1986	15,774.82	75.00	1.33	209.81	53.50	.2867	4,523
1987	22,619.93	75.00	1.33	300.85	54.50	.2733	6,182
1988	53,462.97	75.00	1.33	711.06	55.50	.2600	13,900
1989	100,300.64	75.00	1.33	1,334.00	56.50	.2467	24,744
1990	95,249.70	75.00	1.33	1,266.82	57.50	.2333	22,222
1991	699,784.27	75.00	1.33	9,307.13	58.50	.2200	153,953
1992	82,285.42	75.00	1.33	1,094.40	59.50	.2067	17,008
1993	747,719.85	75.00	1.33	9,944.67	60.50	.1933	144,534
1994	61,225.93	75.00	1.33	814.30	61.50	.1800	11,021
1995	423,731.64	75.00	1.33	5,635.63	62.50	.1667	70,636
1998	16,827.59	75.00	1.33	223.81	65.50	.1267	2,132
1999	226.33	75.00	1.33	3.01	66.50	.1133	26
2000	573.86	75.00	1.33	7.63	67.50	.1000	57
2002	1,379,518.88	75.00	1.33	18,347.60	69.50	.0733	101,119
2004	54,420.53	75.00	1.33	723.79	71.50	.0467	2,541
2005	102,359.27	75.00	1.33	1,361.38	72.50	.0333	3,409
2006	100,605.20	75.00	1.33	1,338.05	73.50	.0200	2,012
2007	28,308.12	75.00	1.33	376.50	74.50	.0067	190
TOTAL	23,951,776.88			318,558.62			9,978,468

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.33

DUKE ENERGY OHIO

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. -10							
1918	67,042.25	60.00	1.67	1,231.57	2.88	.9520	70,207
1923	22,798.05	60.00	1.67	418.80	4.16	.9307	23,340
1924	305.06	60.00	1.67	5.60	4.42	.9263	311
1925	48,251.36	60.00	1.67	886.38	4.67	.9222	48,947
1926	36,451.43	60.00	1.67	669.61	4.93	.9178	36,801
1927	67,654.37	60.00	1.67	1,242.81	5.19	.9135	67,982
1931	145.87	60.00	1.67	2.68	6.25	.8958	144
1932	809.77	60.00	1.67	14.88	6.52	.8913	794
1937	183.86	60.00	1.67	3.38	8.00	.8667	175
1940	2,628.92	60.00	1.67	48.29	9.02	.8497	2,457
1941	8,533.17	60.00	1.67	156.75	9.38	.8437	7,919
1942	9,859.01	60.00	1.67	181.11	9.76	.8373	9,080
1943	159.87	60.00	1.67	2.94	10.15	.8308	146
1945	780.94	60.00	1.67	14.35	10.98	.8170	702
1948	1,488.23	60.00	1.67	27.34	12.34	.7943	1,300
1949	866.05	60.00	1.67	15.91	12.83	.7862	749
1950	13,063.34	60.00	1.67	239.97	13.33	.7778	11,177
1952	54,488.31	60.00	1.67	1,000.95	14.38	.7603	45,570
1953	9,446.74	60.00	1.67	173.54	14.93	.7512	7,806
1954	111.93	60.00	1.67	2.06	15.49	.7418	91
1955	33,724.95	60.00	1.67	619.53	16.07	.7322	27,163
1956	6,461.64	60.00	1.67	118.70	16.66	.7223	5,134
1957	75,790.77	60.00	1.67	1,392.28	17.27	.7122	59,376
1958	71,179.18	60.00	1.67	1,307.56	17.89	.7018	54,949
1959	59,960.63	60.00	1.67	1,101.48	18.53	.6912	45,589
1960	38,467.23	60.00	1.67	706.64	19.18	.6803	28,786
1961	43,536.44	60.00	1.67	799.76	19.84	.6693	32,053
1962	151,028.01	60.00	1.67	2,774.38	20.51	.6582	109,347
1963	65,952.06	60.00	1.67	1,211.54	21.19	.6468	46,924
1964	13,591.47	60.00	1.67	249.68	21.89	.6352	9,497
1965	80,192.69	60.00	1.67	1,473.14	22.60	.6233	54,983
1966	19,468.82	60.00	1.67	357.64	23.32	.6113	13,091
1967	25,291.27	60.00	1.67	464.60	24.05	.5992	16,670
1968	6,937.51	60.00	1.67	127.44	24.79	.5868	4,478
1969	114,591.09	60.00	1.67	2,105.04	25.53	.5745	72,416
1970	149,530.54	60.00	1.67	2,746.88	26.29	.5618	92,407
1971	358,947.10	60.00	1.67	6,593.86	27.06	.5490	216,768
1972	42,141.77	60.00	1.67	774.14	27.84	.5360	24,847

DUKE ENERGY OHIO

ACCOUNT 3520 STRUCTURES AND IMPROVEMENTS

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 60-R3							
NET SALVAGE PERCENT.. -10							
1973	84,249.52	60.00	1.67	1,547.66	28.63	.5228	48,450
1974	214,848.23	60.00	1.67	3,946.76	29.42	.5097	120,459
1975	296,248.36	60.00	1.67	5,442.08	30.23	.4962	161,698
1976	105,965.63	60.00	1.67	1,946.59	31.04	.4827	56,265
1977	424,113.60	60.00	1.67	7,790.97	31.86	.4690	218,800
1980	439,365.27	60.00	1.67	8,071.14	34.38	.4270	206,370
1981	133,776.33	60.00	1.67	2,457.47	35.23	.4128	60,745
1982	140,256.66	60.00	1.67	2,576.51	36.09	.3985	61,482
1983	66,107.07	60.00	1.67	1,214.39	36.96	.3840	27,924
1984	197,155.39	60.00	1.67	3,621.74	37.84	.3693	80,090
1985	500,993.24	60.00	1.67	9,203.25	38.72	.3547	195,473
1987	1,621,242.09	60.00	1.67	29,782.22	40.51	.3248	579,237
1988	10,101.71	60.00	1.67	185.57	41.41	.3098	3,442
1989	244,839.50	60.00	1.67	4,497.70	42.32	.2947	79,370
1990	536.35	60.00	1.67	9.85	43.24	.2793	165
1991	8,265.68	60.00	1.67	151.84	44.16	.2640	2,400
1992	642,370.46	60.00	1.67	11,800.35	45.08	.2487	175,733
1993	630,604.63	60.00	1.67	11,584.21	46.02	.2330	161,624
1994	94,547.41	60.00	1.67	1,736.84	46.96	.2173	22,600
1995	439,732.47	60.00	1.67	8,077.89	47.90	.2017	97,563
1996	70,879.70	60.00	1.67	1,302.06	48.85	.1858	14,486
1998	16,643.62	60.00	1.67	305.74	50.75	.1542	2,823
1999	283,824.18	60.00	1.67	5,213.85	51.71	.1382	43,147
2000	37,173.84	60.00	1.67	682.88	52.68	.1220	4,989
2002	122,882.21	60.00	1.67	2,257.35	54.62	.0897	12,125
2003	78,479.70	60.00	1.67	1,441.67	55.59	.0735	6,345
2004	77,058.18	60.00	1.67	1,415.56	56.56	.0573	4,857
2005	27,951.11	60.00	1.67	513.46	57.54	.0410	1,261
2006	136,243.86	60.00	1.67	2,502.80	58.52	.0247	3,702
2007	2,326.01	60.00	1.67	42.73	59.51	.0082	21
	8,850,643.71			162,586.34			3,703,822

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.84

DUKE ENERGY OHIO

ACCOUNT 3530 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	-ACCRUED FACTOR	DEPRECIATION AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 53-R1							
NET SALVAGE PERCENT.. -10							
1900	1,999,834.20					1.0000	2,199,818
1923	33,883.40	53.00	1.89	704.44	6.95	.8689	32,385
1926	66,675.84	53.00	1.89	1,386.19	7.93	.8504	62,371
1929	4,167.79	53.00	1.89	86.65	8.95	.8311	3,810
1931	72,144.66	53.00	1.89	1,499.89	9.65	.8179	64,908
1937	27.24	53.00	1.89	0.57	11.88	.7758	23
1938	18,414.45	53.00	1.89	382.84	12.26	.7687	15,571
1939	6,391.81	53.00	1.89	132.89	12.66	.7611	5,351
1940	91,968.41	53.00	1.89	1,912.02	13.05	.7538	76,258
1941	9,193.09	53.00	1.89	191.12	13.46	.7460	7,544
1942	15,560.49	53.00	1.89	323.50	13.87	.7383	12,637
1943	32,750.60	53.00	1.89	680.88	14.28	.7306	26,320
1944	3,084.41	53.00	1.89	64.12	14.70	.7226	2,452
1945	556.24	53.00	1.89	11.56	15.13	.7145	437
1946	60,427.11	53.00	1.89	1,256.28	15.56	.7064	46,954
1947	24,625.15	53.00	1.89	511.96	15.99	.6983	18,915
1948	139,106.70	53.00	1.89	2,892.03	16.44	.6898	105,551
1949	379,605.78	53.00	1.89	7,892.00	16.89	.6813	284,488
1950	86,361.90	53.00	1.89	1,795.46	17.34	.6728	63,915
1951	197,385.41	53.00	1.89	4,103.64	17.80	.6642	144,214
1952	822,681.42	53.00	1.89	17,103.55	18.27	.6553	593,013
1953	392,894.61	53.00	1.89	8,168.28	18.74	.6464	279,364
1954	737,086.88	53.00	1.89	15,324.04	19.22	.6374	516,801
1955	121,622.49	53.00	1.89	2,528.53	19.71	.6281	84,030
1956	408,417.75	53.00	1.89	8,491.01	20.20	.6189	278,047
1957	169,284.71	53.00	1.89	3,519.43	20.70	.6094	113,478
1958	1,511,839.12	53.00	1.89	31,431.14	21.21	.5998	997,481
1959	193,803.87	53.00	1.89	4,029.18	21.72	.5902	125,821
1960	640,206.09	53.00	1.89	13,309.88	22.24	.5804	408,733
1961	308,661.13	53.00	1.89	6,417.06	22.76	.5706	193,734
1962	1,926,349.90	53.00	1.89	40,048.81	23.29	.5606	1,187,903
1963	181,559.23	53.00	1.89	3,774.62	23.83	.5504	109,923
1964	589,142.47	53.00	1.89	12,248.27	24.38	.5400	349,951
1965	690,338.78	53.00	1.89	14,352.14	24.93	.5296	402,164
1966	530,142.91	53.00	1.89	11,021.67	25.49	.5191	302,717
1967	653,853.67	53.00	1.89	13,593.62	26.05	.5085	365,733
1968	345,714.52	53.00	1.89	7,187.40	26.62	.4977	189,268
1969	2,263,442.91	53.00	1.89	47,056.98	27.20	.4868	1,212,028

DUKE ENERGY OHIO

ACCOUNT 3530 STATION EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 53-R1							
NET SALVAGE PERCENT.. -10							
1970	1,515,262.82	53.00	1.89	31,502.31	27.78	.4758	793,058
1971	3,804,775.35	53.00	1.89	79,101.28	28.37	.4647	1,944,887
1972	1,588,763.21	53.00	1.89	33,030.39	28.97	.4534	792,380
1973	1,536,357.16	53.00	1.89	31,940.87	29.57	.4421	747,146
1974	3,474,372.51	53.00	1.89	72,232.20	30.18	.4306	1,645,671
1975	1,056,049.98	53.00	1.89	21,955.28	30.79	.4191	486,850
1976	2,777,298.01	53.00	1.89	57,740.03	31.41	.4074	1,244,618
1977	2,937,586.53	53.00	1.89	61,072.42	32.04	.3955	1,277,997
1978	969,478.02	53.00	1.89	20,155.45	32.67	.3836	409,081
1979	3,059,504.62	53.00	1.89	63,607.10	33.31	.3715	1,250,267
1980	1,709,621.78	53.00	1.89	35,543.04	33.95	.3594	675,882
1981	4,755,889.48	53.00	1.89	98,874.94	34.59	.3474	1,817,416
1982	3,648,454.25	53.00	1.89	75,851.36	35.24	.3351	1,344,857
1983	2,028,818.14	53.00	1.89	42,179.13	35.90	.3226	719,946
1984	4,064,664.32	53.00	1.89	84,504.37	36.56	.3102	1,386,945
1985	4,347,686.81	53.00	1.89	90,388.41	37.22	.2977	1,423,737
1986	696,861.79	53.00	1.89	14,487.76	37.88	.2853	218,696
1987	384,824.66	53.00	1.89	8,000.50	38.55	.2726	115,394
1988	1,912,192.15	53.00	1.89	39,754.47	39.23	.2598	546,466
1989	488,143.19	53.00	1.89	10,148.50	39.90	.2472	132,736
1990	3,233,989.86	53.00	1.89	67,234.65	40.58	.2343	833,496
1991	9,167,006.85	53.00	1.89	190,582.07	41.27	.2213	2,231,524
1992	6,476,269.64	53.00	1.89	134,641.65	41.95	.2085	1,485,332
1993	6,663,783.40	53.00	1.89	138,540.06	42.64	.1955	1,433,047
1994	12,105,308.25	53.00	1.89	251,669.36	43.33	.1825	2,430,141
1995	5,777,334.38	53.00	1.89	120,110.78	44.02	.1694	1,076,548
1996	4,424,502.02	53.00	1.89	91,985.40	44.72	.1562	760,218
1997	5,855,754.70	53.00	1.89	121,741.14	45.42	.1430	921,110
1998	3,667,783.28	53.00	1.89	76,253.21	46.12	.1298	523,686
1999	7,316,108.61	53.00	1.89	152,101.90	46.83	.1164	936,755
2000	7,052,153.98	53.00	1.89	146,614.28	47.54	.1030	799,009
2001	2,676,304.84	53.00	1.89	55,640.38	48.26	.0894	263,188
2002	3,214,095.51	53.00	1.89	66,821.05	48.98	.0758	267,991
2003	4,054,901.05	53.00	1.89	84,301.39	49.70	.0623	277,882
2004	4,696,559.53	53.00	1.89	97,641.47	50.42	.0487	251,595
2005	11,262,250.15	53.00	1.89	234,142.18	51.15	.0349	432,358
2006	12,930,656.68	53.00	1.89	268,828.35	51.89	.0209	297,276
2007	7,010,074.40	53.00	1.89	145,739.45	52.63	.0070	53,978
	180,070,649.05			3,702,092.23			45,133,275

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.06

DUKE ENERGY OHIO

ACCOUNT 3531 STATION EQUIPMENT - STEP UP

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	-ACCRUED FACTOR	DEPREC.- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-S4							
NET SALVAGE PERCENT.. -5							
1938	131,002.14	55.00	1.82	2,503.45	3.85	.9300	127,924
1940	6,067.15	55.00	1.82	115.94	4.24	.9229	5,879
1941	561.33	55.00	1.82	10.73	4.44	.9193	542
1949	82,640.63	55.00	1.82	1,579.26	6.49	.8820	76,533
1952	328,628.35	55.00	1.82	6,280.09	7.51	.8635	297,959
1953	253,668.06	55.00	1.82	4,847.60	7.88	.8567	228,183
1954	386,176.46	55.00	1.82	7,379.83	8.28	.8495	344,460
1955	900.00	55.00	1.82	17.20	8.70	.8418	796
1958	288,109.57	55.00	1.82	5,505.77	10.09	.8165	247,004
1960	16,549.79	55.00	1.82	316.27	11.16	.7971	13,851
1962	437,379.47	55.00	1.82	8,358.32	12.33	.7758	356,285
1964	3,618.98	55.00	1.82	69.16	13.63	.7522	2,858
1965	249,558.65	55.00	1.82	4,769.07	14.32	.7396	193,802
1966	1,562.31	55.00	1.82	29.86	15.04	.7265	1,192
1969	848,155.93	55.00	1.82	16,208.26	17.37	.6842	609,324
1970	221,521.16	55.00	1.82	4,233.27	18.21	.6689	155,584
1971	494,208.27	55.00	1.82	9,444.32	19.06	.6535	339,113
1972	523,477.10	55.00	1.82	10,003.65	19.94	.6375	350,402
1973	313,972.76	55.00	1.82	6,000.02	20.84	.6211	204,759
1974	249,230.77	55.00	1.82	4,762.80	21.76	.6044	158,167
1975	84,957.12	55.00	1.82	1,623.53	22.69	.5875	52,408
1976	16,458.87	55.00	1.82	314.53	23.64	.5702	9,854
1977	514,623.70	55.00	1.82	9,834.46	24.60	.5527	298,654
1979	31,632.72	55.00	1.82	604.50	26.55	.5173	17,182
1980	22,193.47	55.00	1.82	424.12	27.53	.4995	11,640
1981	705,750.90	55.00	1.82	13,486.90	28.52	.4815	356,810
1982	882,488.70	55.00	1.82	16,864.36	29.51	.4635	429,485
1984	19,280.85	55.00	1.82	368.46	31.50	.4273	8,651
1987	190,666.15	55.00	1.82	3,643.63	34.50	.3727	74,614
1990	111,453.81	55.00	1.82	2,129.88	37.50	.3182	37,238
1991	2,417,797.31	55.00	1.82	46,204.11	38.50	.3000	761,606
1992	8,440,648.99	55.00	1.82	161,300.80	39.50	.2818	2,497,504
1993	60,720.43	55.00	1.82	1,160.37	40.50	.2636	16,806
1994	2,857,483.49	55.00	1.82	54,606.51	41.50	.2455	736,588
1996	968,381.08	55.00	1.82	18,505.76	43.50	.2091	212,613
1998	632,182.58	55.00	1.82	12,081.01	45.50	.1727	114,637
2000	84,045.96	55.00	1.82	1,606.12	47.50	.1364	12,037
2001	150,280.67	55.00	1.82	2,871.86	48.50	.1182	18,651
	23,028,035.68			440,065.78			9,381,595

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.91

DUKE ENERGY OHIO

ACCOUNT 3532 STATION EQUIPMENT - MAJOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-R2.5							
NET SALVAGE PERCENT.. -5							
1926	16,351.78	55.00	1.82	312.48	5.15	.9064	15,562
1939	7,420.38	55.00	1.82	141.80	8.29	.8493	6,617
1941	11,532.39	55.00	1.82	220.38	8.86	.8389	10,158
1943	36,734.00	55.00	1.82	701.99	9.47	.8278	31,929
1948	38,159.16	55.00	1.82	729.22	11.24	.7956	31,877
1949	156,035.08	55.00	1.82	2,981.83	11.63	.7885	129,185
1950	11,640.42	55.00	1.82	222.45	12.04	.7811	9,547
1951	145,542.79	55.00	1.82	2,781.32	12.47	.7733	118,176
1952	306,287.81	55.00	1.82	5,853.16	12.91	.7653	246,122
1953	305,650.11	55.00	1.82	5,840.97	13.37	.7569	242,914
1954	553,470.11	55.00	1.82	10,576.81	13.85	.7482	434,812
1955	696,642.50	55.00	1.82	13,312.84	14.34	.7393	540,779
1956	287,011.39	55.00	1.82	5,484.79	14.85	.7300	219,994
1957	75,526.09	55.00	1.82	1,443.30	15.37	.7205	57,137
1958	321,389.39	55.00	1.82	6,141.75	15.90	.7109	239,900
1959	45,164.64	55.00	1.82	863.10	16.46	.7007	33,229
1960	380,495.56	55.00	1.82	7,271.27	17.02	.6905	275,869
1961	152,447.06	55.00	1.82	2,913.26	17.60	.6800	108,847
1962	913,078.73	55.00	1.82	17,448.93	18.20	.6691	641,488
1963	108,431.07	55.00	1.82	2,072.12	18.80	.6582	74,938
1964	40,435.49	55.00	1.82	772.72	19.42	.6469	27,466
1965	598,393.11	55.00	1.82	11,435.29	20.06	.6353	399,167
1966	44,779.66	55.00	1.82	855.74	20.70	.6236	29,321
1967	548,699.47	55.00	1.82	10,485.65	21.36	.6116	352,364
1968	73,393.71	55.00	1.82	1,402.55	22.03	.5995	46,200
1969	693,619.17	55.00	1.82	13,255.06	22.71	.5871	427,585
1970	106,420.47	55.00	1.82	2,033.70	23.40	.5745	64,195
1971	2,119,591.13	55.00	1.82	40,505.39	24.10	.5618	1,250,326
1972	968,421.37	55.00	1.82	18,506.53	24.81	.5489	558,145
1973	708,006.22	55.00	1.82	13,530.00	25.53	.5358	398,317
1974	1,329,134.09	55.00	1.82	25,399.75	26.26	.5225	729,196
1975	397,725.28	55.00	1.82	7,600.53	27.00	.5091	212,606
1976	1,786,493.85	55.00	1.82	34,139.90	27.75	.4955	929,468
1977	1,587,833.92	55.00	1.82	30,343.51	28.50	.4818	803,269
1978	1,163,456.27	55.00	1.82	22,233.65	29.27	.4678	571,478
1979	1,783,078.72	55.00	1.82	34,074.63	30.05	.4536	849,245
1980	647,783.74	55.00	1.82	12,379.15	30.83	.4395	298,936
1981	2,406,602.52	55.00	1.82	45,990.17	31.62	.4251	1,074,199

DUKE ENERGY OHIO

ACCOUNT 3532 STATION EQUIPMENT - MAJOR

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-R2.5							
NET SALVAGE PERCENT.. -5							
1982	1,973,479.67	55.00	1.82	37,713.20	32.42	.4105	850,619
1983	368,324.82	55.00	1.82	7,038.69	33.23	.3958	153,072
1984	2,880,744.02	55.00	1.82	55,051.02	34.05	.3809	1,152,139
1985	1,683,003.36	55.00	1.82	32,162.19	34.87	.3660	646,778
1986	68,630.07	55.00	1.82	1,311.52	35.70	.3509	25,286
1987	320,088.84	55.00	1.82	6,116.90	36.54	.3356	112,793
1988	653,675.13	55.00	1.82	12,491.73	37.38	.3204	219,909
1989	960,661.16	55.00	1.82	18,358.23	38.24	.3047	307,349
1990	1,504,312.95	55.00	1.82	28,747.42	39.09	.2893	456,958
1991	11,726,638.80	55.00	1.82	224,096.07	39.96	.2735	3,367,597
1992	2,532,368.64	55.00	1.82	48,393.56	40.83	.2576	684,955
1993	3,063,118.40	55.00	1.82	58,536.19	41.71	.2416	777,052
1994	5,199,348.88	55.00	1.82	99,359.56	42.59	.2256	1,231,622
1995	683,988.73	55.00	1.82	13,071.02	43.48	.2095	150,460
1996	290,900.35	55.00	1.82	5,559.11	44.38	.1931	58,982
1997	1,729,314.60	55.00	1.82	33,047.20	45.28	.1767	320,848
1998	581,476.73	55.00	1.82	11,112.02	46.18	.1604	97,932
1999	2,243,550.35	55.00	1.82	42,874.25	47.09	.1438	338,754
2000	4,326,235.64	55.00	1.82	82,674.36	48.01	.1271	577,358
2001	494,911.57	55.00	1.82	9,457.76	48.93	.1104	57,370
2002	1,847,527.26	55.00	1.82	35,306.25	49.85	.0936	181,575
2003	3,536,740.95	55.00	1.82	67,587.12	50.78	.0767	284,831
2004	3,771,650.52	55.00	1.82	72,076.24	51.71	.0598	236,822
2005	8,613,481.46	55.00	1.82	164,603.63	52.65	.0427	386,185
2006	7,433,700.71	55.00	1.82	142,058.02	53.58	.0258	201,379
2007	2,110,958.94	55.00	1.82	40,340.43	54.53	.0085	18,840
	92,171,711.20			1,761,401.38			25,388,028

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.91

DUKE ENERGY OHIO

ACCOUNT 3534 STEP UP EQUIPMENT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 45-S4							
NET SALVAGE PERCENT.. 0							
1929	63,750.98					1.0000	63,751
1946	1,661.27	45.00	2.22	36.88	2.39	.9469	1,573
1949	260,636.88	45.00	2.22	5,786.14	2.87	.9362	244,008
1960	436,903.00	45.00	2.22	9,699.25	5.43	.8793	384,169
1965	16,212.00	45.00	2.22	359.91	7.31	.8376	13,579
1972	43,343.54	45.00	2.22	962.23	11.21	.7509	32,547
1973	42,134.00	45.00	2.22	935.37	11.91	.7353	30,981
1975	52,456.57	45.00	2.22	1,164.54	13.41	.7020	36,825
1976	48,230.39	45.00	2.22	1,070.71	14.22	.6840	32,990
1990	23,642.14	45.00	2.22	524.86	27.50	.3889	9,194
1992	1,218,688.02	45.00	2.22	27,054.87	29.50	.3444	419,716
1994	293,477.21	45.00	2.22	6,515.19	31.50	.3000	88,043
1996	202,390.00	45.00	2.22	4,493.06	33.50	.2556	51,731
TOTAL	2,703,526.00			58,603.01			1,409,107

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.17

DUKE ENERGY OHIO

ACCOUNT 3535 STATION EQUIPMENT - RTU

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 20-S3							
NET SALVAGE PERCENT.. 0							
2004	171,622.31	20.00	5.00	8,581.12	16.50	.1750	30,034
2005	884,633.42	20.00	5.00	44,231.67	17.50	.1250	110,579
2006	1,627,432.69	20.00	5.00	81,371.63	18.50	.0750	122,057
2007	454,207.14	20.00	5.00	22,710.36	19.50	.0250	11,355
TOTAL	3,137,895.56			156,894.78			274,025

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.00

DUKE ENERGY OHIO

ACCOUNT 3540 TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	-ACCRUED FACTOR	DEPREC.- AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 80-R3							
NET SALVAGE PERCENT.. -10							
1925	328,097.14	80.00	1.25	4,511.34	15.00	.8125	293,237
1926	18,791.61	80.00	1.25	258.38	15.45	.8069	16,679
1928	68,804.04	80.00	1.25	946.06	16.38	.7952	60,184
1930	22,859.46	80.00	1.25	314.32	17.35	.7831	19,691
1938	293,552.71	80.00	1.25	4,036.35	21.72	.7285	235,238
1941	166,121.49	80.00	1.25	2,284.17	23.54	.7057	128,955
1944	6,025.60	80.00	1.25	82.85	25.46	.6817	4,518
1946	50,695.65	80.00	1.25	697.07	26.78	.6652	37,095
1949	47,301.32	80.00	1.25	650.39	28.84	.6395	33,274
1951	21,017.81	80.00	1.25	288.99	30.25	.6219	14,378
1952	1,544,415.59	80.00	1.25	21,235.71	30.97	.6129	1,041,230
1955	16,830.70	80.00	1.25	231.42	33.17	.5854	10,838
1957	306,143.33	80.00	1.25	4,209.47	34.68	.5665	190,773
1958	428,180.69	80.00	1.25	5,887.48	35.44	.5570	262,346
1959	360,861.80	80.00	1.25	4,961.85	36.21	.5474	217,289
1960	36,306.54	80.00	1.25	499.21	36.99	.5376	21,470
1962	19,019.81	80.00	1.25	261.52	38.57	.5179	10,835
1963	671,466.03	80.00	1.25	9,232.66	39.36	.5080	375,215
1964	762,772.12	80.00	1.25	10,488.12	40.17	.4979	417,763
1965	50,901.21	80.00	1.25	699.89	40.98	.4877	27,307
1966	415,103.88	80.00	1.25	5,707.68	41.80	.4775	218,033
1967	1,305,499.03	80.00	1.25	17,950.61	42.62	.4672	670,922
1968	1,286,695.16	80.00	1.25	17,692.06	43.45	.4569	646,680
1969	3,987,860.46	80.00	1.25	54,833.08	44.29	.4464	1,958,199
1970	1,993,024.11	80.00	1.25	27,404.08	45.13	.4359	955,635
1971	2,132,692.51	80.00	1.25	29,324.52	45.98	.4252	997,503
1972	1,017,880.33	80.00	1.25	13,995.85	46.83	.4146	464,215
1973	1,032,081.91	80.00	1.25	14,191.13	47.69	.4039	458,544
1974	2,873,551.09	80.00	1.25	39,511.33	48.55	.3931	1,242,552
1975	1,331,772.31	80.00	1.25	18,311.87	49.42	.3822	559,904
1976	1,823,621.19	80.00	1.25	25,074.79	50.30	.3712	744,621
1977	2,746,746.80	80.00	1.25	37,767.77	51.18	.3602	1,088,316
1978	2,061,020.79	80.00	1.25	28,339.04	52.07	.3491	791,453
1979	165,532.73	80.00	1.25	2,276.08	52.96	.3380	61,545
1980	5,401,093.38	80.00	1.25	74,265.03	53.86	.3267	1,940,991
1981	17,876.30	80.00	1.25	245.80	54.76	.3155	6,204
1982	230,714.01	80.00	1.25	3,172.32	55.67	.3041	77,176
1983	29,808.09	80.00	1.25	409.86	56.58	.2927	9,597

DUKE ENERGY OHIO

ACCOUNT 3540 TOWERS AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 80-R3							
NET SALVAGE PERCENT.. -10							
1984	25,431.75	80.00	1.25	349.69	57.49	.2814	7,872
1985	117,641.39	80.00	1.25	1,617.57	58.41	.2699	34,927
1986	183,834.90	80.00	1.25	2,527.73	59.34	.2582	52,213
1991	83,035.35	80.00	1.25	1,141.74	64.02	.1997	18,240
1993	737,591.10	80.00	1.25	10,141.88	65.92	.1760	142,798
1994	68,301.52	80.00	1.25	939.15	66.87	.1641	12,329
1995	356,068.07	80.00	1.25	4,895.94	67.83	.1521	59,574
1996	266,930.88	80.00	1.25	3,670.30	68.79	.1401	41,137
1999	60,527.09	80.00	1.25	832.25	71.69	.1039	6,918
2001	479,344.21	80.00	1.25	6,590.98	73.63	.0796	41,971
2003	1,856.36	80.00	1.25	25.52	75.58	.0552	113
2004	64,865.36	80.00	1.25	891.90	76.56	.0430	3,068
2005	994,523.62	80.00	1.25	13,674.70	77.54	.0307	33,585
2006	263,859.50	80.00	1.25	3,628.07	78.52	.0185	5,370
2007	313,680.16	80.00	1.25	4,313.10	79.51	.0061	2,105
	39,090,229.99			537,490.67			16,772,625

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.38

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-S0.5							
NET SALVAGE PERCENT.. -20							
1922	101.09	55.00	1.82	2.21	8.36	.8480	103
1923	973.02	55.00	1.82	21.25	8.70	.8418	983
1924	1,173.65	55.00	1.82	25.63	9.04	.8356	1,177
1925	92.81	55.00	1.82	2.03	9.38	.8295	92
1926	1,869.92	55.00	1.82	40.84	9.73	.8231	1,847
1927	649.19	55.00	1.82	14.18	10.08	.8167	636
1928	1,336.71	55.00	1.82	29.19	10.42	.8105	1,300
1929	215.42	55.00	1.82	4.70	10.77	.8042	208
1930	464.31	55.00	1.82	10.14	11.13	.7976	444
1931	137.91	55.00	1.82	3.01	11.48	.7913	131
1932	563.31	55.00	1.82	12.30	11.83	.7849	531
1933	38.79	55.00	1.82	0.85	12.19	.7784	36
1934	1,889.14	55.00	1.82	41.26	12.55	.7718	1,750
1935	558.90	55.00	1.82	12.21	12.92	.7651	513
1936	241.46	55.00	1.82	5.27	13.28	.7585	220
1937	2,490.11	55.00	1.82	54.38	13.65	.7518	2,246
1939	771.33	55.00	1.82	16.85	14.39	.7384	683
1940	20,519.16	55.00	1.82	448.14	14.77	.7315	18,012
1941	502.86	55.00	1.82	10.98	15.15	.7245	437
1942	1,626.25	55.00	1.82	35.52	15.53	.7176	1,400
1943	22,103.76	55.00	1.82	482.75	15.92	.7105	18,846
1944	43,618.51	55.00	1.82	952.63	16.31	.7035	36,823
1945	1,043.52	55.00	1.82	22.79	16.70	.6964	872
1946	2,230.73	55.00	1.82	48.72	17.10	.6891	1,845
1947	6,949.51	55.00	1.82	151.78	17.49	.6820	5,687
1948	13,585.32	55.00	1.82	296.70	17.90	.6745	10,996
1949	49,578.63	55.00	1.82	1,082.80	18.31	.6671	39,689
1950	43,015.41	55.00	1.82	939.46	18.72	.6596	34,048
1951	28,861.49	55.00	1.82	630.33	19.13	.6522	22,588
1952	41,919.79	55.00	1.82	915.53	19.55	.6445	32,421
1953	26,561.51	55.00	1.82	580.10	19.98	.6367	20,294
1954	8,810.15	55.00	1.82	192.41	20.40	.6291	6,651
1955	54,751.31	55.00	1.82	1,195.77	20.84	.6211	40,807
1956	70,256.46	55.00	1.82	1,534.40	21.27	.6133	51,706
1957	121,952.74	55.00	1.82	2,663.45	21.72	.6051	88,552
1958	86,712.55	55.00	1.82	1,893.80	22.17	.5969	62,110
1959	399,457.00	55.00	1.82	8,724.14	22.62	.5887	282,192
1960	146,358.24	55.00	1.82	3,196.46	23.08	.5804	101,936

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-S0.5							
NET SALVAGE PERCENT.. -20							
1961	143,568.84	55.00	1.82	3,135.54	23.54	.5720	98,546
1962	53,692.14	55.00	1.82	1,172.64	24.01	.5635	36,307
1963	255,323.90	55.00	1.82	5,576.27	24.49	.5547	169,954
1964	76,340.63	55.00	1.82	1,667.28	24.97	.5460	50,018
1965	195,588.40	55.00	1.82	4,271.65	25.45	.5373	126,108
1966	198,900.38	55.00	1.82	4,343.98	25.95	.5282	126,071
1967	120,723.04	55.00	1.82	2,636.59	26.45	.5191	75,201
1968	151,234.60	55.00	1.82	3,302.96	26.96	.5098	92,519
1969	259,767.57	55.00	1.82	5,673.32	27.47	.5005	156,016
1970	549,981.24	55.00	1.82	12,011.59	27.99	.4911	324,115
1971	718,429.31	55.00	1.82	15,690.50	28.52	.4815	415,108
1972	656,275.41	55.00	1.82	14,333.05	29.06	.4716	371,399
1973	1,518,833.36	55.00	1.82	33,171.32	29.60	.4618	841,677
1974	503,513.68	55.00	1.82	10,996.74	30.15	.4518	272,985
1975	1,551,599.48	55.00	1.82	33,886.93	30.71	.4416	822,224
1976	843,879.00	55.00	1.82	18,430.32	31.28	.4313	436,758
1977	307,129.06	55.00	1.82	6,707.70	31.85	.4209	155,125
1978	1,405,759.74	55.00	1.82	30,701.79	32.44	.4102	691,971
1979	2,518,412.57	55.00	1.82	55,002.13	33.03	.3995	1,207,327
1980	1,581,389.36	55.00	1.82	34,537.54	33.64	.3884	737,054
1981	655,859.58	55.00	1.82	14,323.97	34.25	.3773	296,947
1982	789,605.10	55.00	1.82	17,244.98	34.88	.3658	346,605
1983	1,346,100.86	55.00	1.82	29,398.84	35.51	.3544	572,470
1984	369,442.96	55.00	1.82	8,068.63	36.15	.3427	151,930
1985	1,473,414.72	55.00	1.82	32,179.38	36.81	.3307	584,710
1986	144,104.93	55.00	1.82	3,147.25	37.47	.3187	55,111
1987	401,143.26	55.00	1.82	8,760.97	38.15	.3064	147,492
1988	291,103.31	55.00	1.82	6,357.70	38.84	.2938	102,631
1989	539,633.01	55.00	1.82	11,785.58	39.54	.2811	182,029
1990	1,618,867.73	55.00	1.82	35,356.07	40.25	.2682	521,016
1991	791,728.47	55.00	1.82	17,291.35	40.97	.2551	242,364
1992	1,359,448.80	55.00	1.82	29,690.36	41.71	.2416	394,131
1993	711,177.96	55.00	1.82	15,532.13	42.46	.2280	194,578
1994	2,054,660.07	55.00	1.82	44,873.78	43.22	.2142	528,130
1995	1,439,442.11	55.00	1.82	31,437.42	44.00	.2000	345,466
1996	3,861,418.19	55.00	1.82	84,333.37	44.79	.1856	860,015
1997	838,759.13	55.00	1.82	18,318.50	45.59	.1711	172,214
1998	586,879.73	55.00	1.82	12,817.45	46.41	.1562	110,005

DUKE ENERGY OHIO

ACCOUNT 3550 POLES AND FIXTURES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-S0.5							
NET SALVAGE PERCENT.. -20							
1999	1,573,723.68	55.00	1.82	34,370.13	47.25	.1409	266,085
2000	841,623.23	55.00	1.82	18,381.05	48.10	.1255	126,748
2001	10,769,563.80	55.00	1.82	235,207.27	48.96	.1098	1,418,998
2002	1,832,470.07	55.00	1.82	40,021.15	49.84	.0938	206,263
2003	1,418,685.69	55.00	1.82	30,984.10	50.74	.0775	131,938
2004	1,014,472.19	55.00	1.82	22,156.07	51.65	.0609	74,138
2005	1,933,897.12	55.00	1.82	42,236.31	52.59	.0438	101,646
2006	4,508,938.64	55.00	1.82	98,475.22	53.53	.0267	144,466
2007	4,200,511.84	55.00	1.82	91,739.18	54.51	.0089	44,861
	62,180,999.86			1,358,033.01			16,420,282

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.18

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 62-R2.5							
NET SALVAGE PERCENT.. -30							
1922	20.29	62.00	1.61	0.42	7.25	.8831	23
1925	284,312.61	62.00	1.61	5,950.66	7.97	.8715	322,112
1927	17.96	62.00	1.61	0.38	8.47	.8634	20
1938	201,120.50	62.00	1.61	4,209.45	11.76	.8103	211,858
1939	39,630.95	62.00	1.61	829.48	12.13	.8044	41,443
1940	755.49	62.00	1.61	15.81	12.50	.7984	784
1941	160,735.04	62.00	1.61	3,364.18	12.89	.7921	165,514
1942	1,252.56	62.00	1.61	26.22	13.29	.7856	1,279
1943	3,554.89	62.00	1.61	74.40	13.71	.7789	3,600
1944	1,973.60	62.00	1.61	41.31	14.14	.7719	1,980
1946	71,357.95	62.00	1.61	1,493.52	15.05	.7573	70,251
1947	15,963.63	62.00	1.61	334.12	15.52	.7497	15,558
1948	27,208.40	62.00	1.61	569.47	16.01	.7418	26,238
1949	130,973.73	62.00	1.61	2,741.28	16.51	.7337	124,924
1950	32,077.72	62.00	1.61	671.39	17.02	.7255	30,254
1951	42,767.66	62.00	1.61	895.13	17.55	.7169	39,858
1952	485,579.12	62.00	1.61	10,163.17	18.09	.7082	447,053
1953	25,396.11	62.00	1.61	531.54	18.65	.6992	23,084
1954	133,972.25	62.00	1.61	2,804.04	19.21	.6902	120,208
1955	32,053.16	62.00	1.61	670.87	19.80	.6806	28,360
1956	96,400.32	62.00	1.61	2,017.66	20.39	.6711	84,103
1957	232,282.96	62.00	1.61	4,861.68	20.99	.6615	199,752
1958	74,294.13	62.00	1.61	1,554.98	21.61	.6515	62,923
1959	526,267.96	62.00	1.61	11,014.79	22.23	.6415	438,881
1960	414,025.31	62.00	1.61	8,665.55	22.87	.6311	339,679
1961	183,344.56	62.00	1.61	3,837.40	23.52	.6206	147,919
1962	35,816.88	62.00	1.61	749.65	24.18	.6100	28,403
1963	813,547.04	62.00	1.61	17,027.54	24.85	.5992	633,721
1964	358,389.66	62.00	1.61	7,501.10	25.53	.5882	274,046
1965	210,703.38	62.00	1.61	4,410.02	26.22	.5771	158,076
1966	291,896.53	62.00	1.61	6,109.39	26.91	.5660	214,777
1967	715,389.44	62.00	1.61	14,973.10	27.62	.5545	515,688
1968	767,583.51	62.00	1.61	16,065.52	28.34	.5429	541,737
1969	1,697,856.06	62.00	1.61	35,536.13	29.06	.5313	1,172,692
1970	1,787,192.60	62.00	1.61	37,405.94	29.80	.5194	1,206,748
1971	2,554,055.76	62.00	1.61	53,456.39	30.54	.5074	1,684,706
1972	1,423,831.39	62.00	1.61	29,800.79	31.29	.4953	916,791
1973	1,759,100.34	62.00	1.61	36,817.97	32.04	.4832	1,104,996

DUKE ENERGY OHIO

ACCOUNT 3560 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 62-R2.5							
NET SALVAGE PERCENT.. -30							
1974	3,029,575.35	62.00	1.61	63,409.01	32.81	.4708	1,854,221
1975	4,488,021.30	62.00	1.61	93,934.29	33.58	.4584	2,674,502
1976	2,825,119.14	62.00	1.61	59,129.74	34.36	.4458	1,637,270
1977	2,915,620.18	62.00	1.61	61,023.93	35.15	.4331	1,641,582
1978	4,277,697.59	62.00	1.61	89,532.21	35.94	.4203	2,337,291
1979	1,892,923.56	62.00	1.61	39,618.89	36.75	.4073	1,002,284
1980	12,259,301.26	62.00	1.61	256,587.18	37.56	.3942	6,282,402
1981	737,356.49	62.00	1.61	15,432.87	38.37	.3811	365,309
1982	690,744.21	62.00	1.61	14,457.28	39.19	.3679	330,362
1983	1,603,699.45	62.00	1.61	33,565.43	40.02	.3545	739,065
1984	318,314.43	62.00	1.61	6,662.32	40.86	.3410	141,109
1985	1,465,812.43	62.00	1.61	30,679.45	41.70	.3274	623,879
1986	62,348.68	62.00	1.61	1,304.96	42.55	.3137	25,426
1987	210,266.89	62.00	1.61	4,400.89	43.40	.3000	82,004
1988	50,636.64	62.00	1.61	1,059.82	44.27	.2860	18,827
1989	536,274.96	62.00	1.61	11,224.23	45.13	.2721	189,697
1990	1,649,401.83	62.00	1.61	34,521.98	46.00	.2581	553,424
1991	1,027,707.75	62.00	1.61	21,509.92	46.88	.2439	325,855
1992	887,938.82	62.00	1.61	18,584.56	47.76	.2297	265,147
1993	577,931.58	62.00	1.61	12,096.11	48.65	.2153	161,757
1994	1,816,076.14	62.00	1.61	38,010.47	49.54	.2010	474,541
1995	1,004,141.80	62.00	1.61	21,016.69	50.44	.1865	243,454
1996	3,960,680.83	62.00	1.61	82,897.05	51.34	.1719	885,093
1997	321,381.41	62.00	1.61	6,726.51	52.25	.1573	65,719
1998	203,450.80	62.00	1.61	4,258.23	53.16	.1426	37,716
1999	278,518.58	62.00	1.61	5,829.39	54.07	.1279	46,309
2000	777,201.62	62.00	1.61	16,266.83	54.99	.1131	114,272
2001	9,234,753.56	62.00	1.61	193,283.39	55.92	.0981	1,177,708
2002	1,675,247.26	62.00	1.61	35,062.93	56.84	.0832	181,195
2003	2,175,465.70	62.00	1.61	45,532.50	57.77	.0682	192,877
2004	2,846,508.07	62.00	1.61	59,577.41	58.71	.0531	196,494
2005	5,642,974.71	62.00	1.61	118,107.46	59.64	.0381	279,497
2006	4,347,895.94	62.00	1.61	91,001.46	60.58	.0229	129,437
2007	2,192,120.42	62.00	1.61	45,881.08	61.53	.0076	21,658
	93,615,810.83			1,959,378.91			36,697,422

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.09

DUKE ENERGY OHIO

ACCOUNT 3570 UNDERGROUND CONDUIT

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 65-R4							
NET SALVAGE PERCENT.. -20							
1938	259,635.00	65.00	1.54	4,798.05	7.65	.8823	274,891
1948	854.17	65.00	1.54	15.79	12.45	.8085	829
1949	5,631.93	65.00	1.54	104.08	13.06	.7991	5,401
1954	19.66	65.00	1.54	0.36	16.36	.7483	18
1958	8,552.32	65.00	1.54	158.05	19.20	.7046	7,231
1960	28,373.84	65.00	1.54	524.35	20.69	.6817	23,211
1961	89,382.96	65.00	1.54	1,651.80	21.46	.6698	71,842
1963	11,044.81	65.00	1.54	204.11	23.02	.6458	8,559
1964	35,270.79	65.00	1.54	651.80	23.81	.6337	26,821
1971	3,544,878.24	65.00	1.54	65,509.35	29.70	.5431	2,310,268
1972	3,638.88	65.00	1.54	67.25	30.58	.5295	2,312
1974	4,362.39	65.00	1.54	80.62	32.37	.5020	2,628
1975	849.35	65.00	1.54	15.70	33.28	.4880	497
1983	606,505.01	65.00	1.54	11,208.21	40.79	.3725	271,108
1987	19,188.48	65.00	1.54	354.60	44.66	.3129	7,205
1999	99.17	65.00	1.54	1.83	56.52	.1305	16
2002	1,153.39	65.00	1.54	21.31	59.51	.0845	117
	4,619,440.39			85,367.26			3,012,954

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.85

DUKE ENERGY OHIO

ACCOUNT 3580 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED ANNUAL AND ACCRUED DEPRECIATION
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL RATE	ACCRUAL-- AMOUNT	EXP.	-ACCRUED DEPREC.- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 45-R3							
NET SALVAGE PERCENT.. -20							
1938	77,223.02	45.00	2.22	2,057.22	1.56	.9653	89,452
1948	26,221.71	45.00	2.22	698.55	4.12	.9084	28,584
1959	1,031.59	45.00	2.22	27.48	7.56	.8320	1,030
1960	8,518.86	45.00	2.22	226.94	7.97	.8229	8,412
1961	43,247.55	45.00	2.22	1,152.11	8.40	.8133	42,208
1963	46,011.76	45.00	2.22	1,225.75	9.32	.7929	43,779
1964	18,156.74	45.00	2.22	483.70	9.81	.7820	17,038
1968	7,459.29	45.00	2.22	198.72	11.98	.7338	6,568
1969	5,902.08	45.00	2.22	157.23	12.57	.7207	5,104
1971	83,619.99	45.00	2.22	2,227.64	13.82	.6929	69,528
1972	611.46	45.00	2.22	16.29	14.46	.6787	498
1973	153,202.63	45.00	2.22	4,081.32	15.13	.6638	122,035
1975	9,336.67	45.00	2.22	248.73	16.51	.6331	7,093
1977	297.36	45.00	2.22	7.92	17.94	.6013	215
1978	14,676.44	45.00	2.22	390.98	18.68	.5849	10,301
1982	17,606.95	45.00	2.22	469.05	21.77	.5162	10,906
1984	3,681,059.48	45.00	2.22	98,063.42	23.38	.4804	2,122,057
1987	1,647.61	45.00	2.22	43.89	25.89	.4247	840
1994	35,604.33	45.00	2.22	948.50	32.08	.2871	12,266
1999	99.17	45.00	2.22	2.64	36.75	.1833	22
2001	95,681.24	45.00	2.22	2,548.95	38.67	.1407	16,155
2002	398.66	45.00	2.22	10.62	39.63	.1193	57
2006	250,664.44	45.00	2.22	6,677.70	43.53	.0327	9,836
	4,578,279.03			121,965.35			2,623,984

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.66