

# Large Filing Separator Sheet

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

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DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
REFERENCE: CHAP. II (C ) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line<br>No. | Company<br>Account<br>No. | Account Title             | In-Service<br>Date | Original Cost |
|-------------|---------------------------|---------------------------|--------------------|---------------|
| 49          | 1900                      | Structures & Improvements | 1944               | 10,496.37     |
| 50          | 1900                      | Structures & Improvements | 1945               | 1,970.36      |
| 51          | 1900                      | Structures & Improvements | 1946               | 783.31        |
| 52          | 1900                      | Structures & Improvements | 1947               | 5,361.92      |
| 53          | 1900                      | Structures & Improvements | 1948               | 14,736.89     |
| 54          | 1900                      | Structures & Improvements | 1949               | 62,666.25     |
| 55          | 1900                      | Structures & Improvements | 1950               | 34,734.89     |
| 56          | 1900                      | Structures & Improvements | 1951               | 232,347.68    |
| 57          | 1900                      | Structures & Improvements | 1952               | 54,226.12     |
| 58          | 1900                      | Structures & Improvements | 1953               | 4,456,169.77  |
| 59          | 1900                      | Structures & Improvements | 1954               | 17,336.21     |
| 60          | 1900                      | Structures & Improvements | 1955               | 43,861.24     |
| 61          | 1900                      | Structures & Improvements | 1956               | 13,282.74     |
| 62          | 1900                      | Structures & Improvements | 1957               | 537,561.12    |
| 63          | 1900                      | Structures & Improvements | 1958               | 190,788.69    |
| 64          | 1900                      | Structures & Improvements | 1959               | 1,920.30      |
| 65          | 1900                      | Structures & Improvements | 1960               | 61,629.47     |
| 66          | 1900                      | Structures & Improvements | 1961               | 24,331.89     |
| 67          | 1900                      | Structures & Improvements | 1962               | 120,341.99    |
| 68          | 1900                      | Structures & Improvements | 1963               | 13,563.82     |
| 69          | 1900                      | Structures & Improvements | 1964               | 406,791.43    |
| 70          | 1900                      | Structures & Improvements | 1965               | 3,036.84      |
| 71          | 1900                      | Structures & Improvements | 1966               | 791,277.43    |
| 72          | 1900                      | Structures & Improvements | 1967               | 420,148.36    |
| 73          | 1900                      | Structures & Improvements | 1968               | 16,232.49     |
| 74          | 1900                      | Structures & Improvements | 1969               | 763,885.21    |
| 75          | 1900                      | Structures & Improvements | 1970               | 463,511.02    |
| 76          | 1900                      | Structures & Improvements | 1971               | 1,456,505.54  |
| 77          | 1900                      | Structures & Improvements | 1972               | 126,727.48    |
| 78          | 1900                      | Structures & Improvements | 1973               | 677,457.31    |
| 79          | 1900                      | Structures & Improvements | 1974               | 58,900.02     |
| 80          | 1900                      | Structures & Improvements | 1975               | 326,845.88    |
| 81          | 1900                      | Structures & Improvements | 1976               | 16,594.79     |
| 82          | 1900                      | Structures & Improvements | 1977               | 49,012.98     |
| 83          | 1900                      | Structures & Improvements | 1978               | 22,816.27     |
| 84          | 1900                      | Structures & Improvements | 1979               | 252,789.76    |
| 85          | 1900                      | Structures & Improvements | 1980               | 681,087.40    |
| 86          | 1900                      | Structures & Improvements | 1981               | 366,192.61    |
| 87          | 1900                      | Structures & Improvements | 1982               | 607,673.89    |
| 88          | 1900                      | Structures & Improvements | 1983               | 333,295.08    |
| 89          | 1900                      | Structures & Improvements | 1984               | 122,444.38    |
| 90          | 1900                      | Structures & Improvements | 1985               | 128,379.35    |
| 91          | 1900                      | Structures & Improvements | 1986               | 150,184.96    |
| 92          | 1900                      | Structures & Improvements | 1987               | 2,846,992.04  |
| 93          | 1900                      | Structures & Improvements | 1988               | 10,274,545.24 |
| 94          | 1900                      | Structures & Improvements | 1989               | 24,124,274.94 |
| 95          | 1900                      | Structures & Improvements | 1990               | 1,504,100.24  |
| 96          | 1900                      | Structures & Improvements | 1991               | 3,567,779.20  |
| 97          | 1900                      | Structures & Improvements | 1992               | 732,728.22    |
| 98          | 1900                      | Structures & Improvements | 1993               | 1,031,709.96  |
| 99          | 1900                      | Structures & Improvements | 1994               | 1,057,885.72  |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
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AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
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REFERENCE: CHAP. II (C) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title                | In-Service Date | Original Cost        |
|----------|---------------------|------------------------------|-----------------|----------------------|
| 100      | 1900                | Structures & Improvements    | 1995            | 497,842.62           |
| 101      | 1900                | Structures & Improvements    | 1996            | 354,023.23           |
| 102      | 1900                | Structures & Improvements    | 1997            | 360,900.30           |
| 103      | 1900                | Structures & Improvements    | 1998            | 1,495,849.78         |
| 104      | 1900                | Structures & Improvements    | 1999            | 3,413,927.07         |
| 105      | 1900                | Structures & Improvements    | 2000            | 5,482,598.98         |
| 106      | 1900                | Structures & Improvements    | 2001            | 6,736,946.89         |
| 107      | 1900                | Structures & Improvements    | 2002            | 1,686,452.96         |
| 108      | 1900                | Structures & Improvements    | 2003            | 413,863.45           |
| 109      | 1900                | Structures & Improvements    | 2004            | 2,004,230.93         |
| 110      | 1900                | Structures & Improvements    | 2005            | 7,017,294.46         |
| 111      | 1900                | Structures & Improvements    | 2006            | 1,994,238.02         |
| 112      | 1900                | Structures & Improvements    | 2007            | 491,753.22           |
| 113      | 1900                | <b>Total</b>                 |                 | <b>92,535,461.86</b> |
| 114      | 1910                | Office Furniture & Equipment | 1988            | 7,363,013.17         |
| 115      | 1910                | Office Furniture & Equipment | 1989            | 1,392,918.38         |
| 116      | 1910                | Office Furniture & Equipment | 1990            | 1,488,765.65         |
| 117      | 1910                | Office Furniture & Equipment | 1991            | 1,051,917.61         |
| 118      | 1910                | Office Furniture & Equipment | 1992            | 729,272.97           |
| 119      | 1910                | Office Furniture & Equipment | 1993            | 395,346.87           |
| 120      | 1910                | Office Furniture & Equipment | 1994            | 179,788.74           |
| 121      | 1910                | Office Furniture & Equipment | 1995            | 661,433.03           |
| 122      | 1910                | Office Furniture & Equipment | 1996            | 39,722.08            |
| 123      | 1910                | Office Furniture & Equipment | 1998            | 38,313.25            |
| 124      | 1910                | Office Furniture & Equipment | 1999            | 21,933.32            |
| 125      | 1910                | Office Furniture & Equipment | 2000            | 1,154,856.80         |
| 126      | 1910                | Office Furniture & Equipment | 2001            | 106,704.19           |
| 127      | 1910                | Office Furniture & Equipment | 2002            | 117,079.61           |
| 128      | 1910                | Office Furniture & Equipment | 2004            | 1,353.73             |
| 129      | 1910                | Office Furniture & Equipment | 2005            | 1,870.91             |
| 130      | 1910                | Office Furniture & Equipment | 2006            | 13,315.36            |
| 131      | 1910                | <b>Total</b>                 |                 | <b>14,757,605.67</b> |
| 132      | 1920                | Transportation Equipment     | 1988            | 38,302.47            |
| 133      | 1920                | Transportation Equipment     | 1991            | 11,154.00            |
| 134      | 1920                | Transportation Equipment     | 1992            | 35,854.60            |
| 135      | 1920                | <b>Total</b>                 |                 | <b>85,311.07</b>     |
| 136      | 1921                | Trailers                     | 1992            | 16,228.94            |
| 137      | 1921                | Trailers                     | 1993            | 17,824.23            |
| 138      | 1921                | Trailers                     | 1996            | 3,910.58             |
| 139      | 1921                | Trailers                     | 1997            | 47,231.48            |
| 140      | 1921                | Trailers                     | 1998            | 38,870.95            |
| 141      | 1921                | Trailers                     | 2001            | 95,950.52            |
| 142      | 1921                | Trailers                     | 2002            | 138,243.20           |
| 143      | 1921                | Trailers                     | 2005            | 31,492.99            |
| 144      | 1921                | <b>Total</b>                 |                 | <b>389,752.87</b>    |
| 145      | 1930                | Stores Equipment             | 1988            | 132,879.12           |
| 146      | 1930                | Stores Equipment             | 1989            | 50,032.02            |

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SUPPLEMENTAL (C)(24)  
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C. J. COUNCIL

| Line No. | Company Account No. | Account Title                  | In-Service Date | Original Cost       |
|----------|---------------------|--------------------------------|-----------------|---------------------|
| 147      | 1930                | Stores Equipment               | 1990            | 140,110.50          |
| 148      | 1930                | Stores Equipment               | 1991            | 122,809.28          |
| 149      | 1930                | Stores Equipment               | 1992            | 1,453.79            |
| 150      | 1930                | Stores Equipment               | 1993            | 20,680.70           |
| 151      | 1930                | Stores Equipment               | 1994            | 64,521.68           |
| 152      | 1930                | Total                          |                 | <u>532,487.09</u>   |
| 153      | 1940                | Tools, Shop & Garage Equipment | 1983            | 28,550.82           |
| 154      | 1940                | Tools, Shop & Garage Equipment | 1984            | 23,503.93           |
| 155      | 1940                | Tools, Shop & Garage Equipment | 1985            | 21,304.28           |
| 156      | 1940                | Tools, Shop & Garage Equipment | 1986            | 10,942.86           |
| 157      | 1940                | Tools, Shop & Garage Equipment | 1987            | 28,684.86           |
| 158      | 1940                | Tools, Shop & Garage Equipment | 1988            | 41,854.07           |
| 159      | 1940                | Tools, Shop & Garage Equipment | 1989            | 44,123.51           |
| 160      | 1940                | Tools, Shop & Garage Equipment | 1990            | 25,988.71           |
| 161      | 1940                | Tools, Shop & Garage Equipment | 1991            | 175,428.70          |
| 162      | 1940                | Tools, Shop & Garage Equipment | 1992            | 89,602.47           |
| 163      | 1940                | Tools, Shop & Garage Equipment | 1993            | 37,282.33           |
| 164      | 1940                | Tools, Shop & Garage Equipment | 1994            | 51,010.02           |
| 165      | 1940                | Tools, Shop & Garage Equipment | 1995            | 4,370.43            |
| 166      | 1940                | Tools, Shop & Garage Equipment | 1996            | 85,779.85           |
| 167      | 1940                | Tools, Shop & Garage Equipment | 1998            | 4,572.57            |
| 168      | 1940                | Tools, Shop & Garage Equipment | 1999            | 75,514.30           |
| 169      | 1940                | Tools, Shop & Garage Equipment | 2000            | 0.00                |
| 170      | 1940                | Tools, Shop & Garage Equipment | 2001            | 1,362.53            |
| 171      | 1940                | Tools, Shop & Garage Equipment | 2002            | 19,656.67           |
| 172      | 1940                | Tools, Shop & Garage Equipment | 2003            | 1,743.70            |
| 173      | 1940                | Tools, Shop & Garage Equipment | 2004            | 364,152.57          |
| 174      | 1940                | Tools, Shop & Garage Equipment | 2005            | 28,308.45           |
| 175      | 1940                | Tools, Shop & Garage Equipment | 2006            | 11,666.12           |
| 176      | 1940                | Tools, Shop & Garage Equipment | 2007            | 40,567.82           |
| 177      | 1940                | Total                          |                 | <u>1,215,971.57</u> |
| 178      | 1950                | Laboratory Equipment           | 1993            | <u>9,888.05</u>     |
| 179      | 1950                | Total                          |                 | <u>9,888.05</u>     |
| 180      | 1960                | Power Operated Equipment       | 1989            | <u>42,046.33</u>    |
| 181      | 1960                | Total                          |                 | <u>42,046.33</u>    |
| 182      | 1970                | Communication Equipment        | 1974            | 194.97              |
| 183      | 1970                | Communication Equipment        | 1986            | 7,345.65            |
| 184      | 1970                | Communication Equipment        | 1987            | 332,497.26          |
| 185      | 1970                | Communication Equipment        | 1990            | 1,578,195.17        |
| 186      | 1970                | Communication Equipment        | 1991            | 3,075,507.75        |
| 187      | 1970                | Communication Equipment        | 1992            | 167,845.11          |
| 188      | 1970                | Communication Equipment        | 1993            | 839,970.21          |
| 189      | 1970                | Communication Equipment        | 1997            | 20,200.71           |
| 190      | 1970                | Communication Equipment        | 1998            | 576,650.24          |
| 191      | 1970                | Communication Equipment        | 1999            | 917,027.14          |
| 192      | 1970                | Communication Equipment        | 2000            | 233,104.44          |
| 193      | 1970                | Communication Equipment        | 2001            | 78,422.93           |

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REFERENCE: CHAP. II (C) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title                  | In-Service Date | Original Cost        |
|----------|---------------------|--------------------------------|-----------------|----------------------|
| 194      | 1970                | Communication Equipment        | 2002            | 412,827.88           |
| 195      | 1970                | Communication Equipment        | 2003            | 447,150.61           |
| 196      | 1970                | Communication Equipment        | 2004            | 502,985.77           |
| 197      | 1970                | Communication Equipment        | 2005            | 31,007.21            |
| 198      | 1970                | Communication Equipment        | 2006            | 6,093,039.81         |
| 199      | 1970                | <b>Total</b>                   |                 | <b>15,313,972.86</b> |
| 200      | 1980                | Miscellaneous Equipment        | 1989            | 2,837.78             |
| 201      | 1980                | Miscellaneous Equipment        | 1990            | 28,431.62            |
| 202      | 1980                | Miscellaneous Equipment        | 1991            | 9,707.46             |
| 203      | 1980                | Miscellaneous Equipment        | 1993            | 5,259.09             |
| 204      | 1980                | Miscellaneous Equipment        | 1994            | 4,467.61             |
| 205      | 1980                | Miscellaneous Equipment        | 2003            | 184,640.49           |
| 206      | 1980                | Miscellaneous Equipment        | 2004            | 42,823.86            |
| 207      | 1980                | Miscellaneous Equipment        | 2005            | 39,362.82            |
| 208      | 1980                | <b>Total</b>                   |                 | <b>317,530.73</b>    |
| 209      | 3030                | Miscellaneous Intangible Plant | 1996            | (18.97)              |
| 210      | 3030                | Miscellaneous Intangible Plant | 1997            | 456,069.21           |
| 211      | 3030                | Miscellaneous Intangible Plant | 1998            | 717,178.61           |
| 212      | 3030                | Miscellaneous Intangible Plant | 1999            | 304,323.91           |
| 213      | 3030                | Miscellaneous Intangible Plant | 2000            | 894,785.74           |
| 214      | 3030                | Miscellaneous Intangible Plant | 2001            | 6,498,261.94         |
| 215      | 3030                | Miscellaneous Intangible Plant | 2002            | 241,632.83           |
| 216      | 3030                | Miscellaneous Intangible Plant | 2003            | 945,045.17           |
| 217      | 3030                | Miscellaneous Intangible Plant | 2004            | 996,412.33           |
| 218      | 3030                | Miscellaneous Intangible Plant | 2005            | 6,199,627.35         |
| 219      | 3030                | Miscellaneous Intangible Plant | 2006            | 1,341,141.20         |
| 220      | 3030                | <b>Total</b>                   |                 | <b>18,594,459.32</b> |
| 221      | 3600                | Land and Land Rights           | 1902            | 3,083.80             |
| 222      | 3600                | Land and Land Rights           | 1911            | 69.93                |
| 223      | 3600                | Land and Land Rights           | 1914            | 837.03               |
| 224      | 3600                | Land and Land Rights           | 1915            | 30.98                |
| 225      | 3600                | Land and Land Rights           | 1920            | 1,177.77             |
| 226      | 3600                | Land and Land Rights           | 1923            | 12,666.69            |
| 227      | 3600                | Land and Land Rights           | 1924            | 250.00               |
| 228      | 3600                | Land and Land Rights           | 1925            | 2,034.00             |
| 229      | 3600                | Land and Land Rights           | 1926            | 45,945.92            |
| 230      | 3600                | Land and Land Rights           | 1927            | 5,348.71             |
| 231      | 3600                | Land and Land Rights           | 1928            | 2,550.06             |
| 232      | 3600                | Land and Land Rights           | 1929            | 480.00               |
| 233      | 3600                | Land and Land Rights           | 1930            | 3,526.25             |
| 234      | 3600                | Land and Land Rights           | 1931            | 3,542.43             |
| 235      | 3600                | Land and Land Rights           | 1933            | 69.32                |
| 236      | 3600                | Land and Land Rights           | 1935            | 15.83                |
| 237      | 3600                | Land and Land Rights           | 1936            | 14,909.52            |
| 238      | 3600                | Land and Land Rights           | 1937            | 4,876.24             |
| 239      | 3600                | Land and Land Rights           | 1938            | 410.74               |
| 240      | 3600                | Land and Land Rights           | 1939            | 574.77               |
| 241      | 3600                | Land and Land Rights           | 1940            | 1,822.36             |

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REFERENCE: CHAP. II (C ) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title        | In-Service Date | Original Cost |
|----------|---------------------|----------------------|-----------------|---------------|
| 242      | 3600                | Land and Land Rights | 1941            | 42,623.90     |
| 243      | 3600                | Land and Land Rights | 1942            | 4,542.31      |
| 244      | 3600                | Land and Land Rights | 1943            | 3,905.75      |
| 245      | 3600                | Land and Land Rights | 1944            | 5,429.49      |
| 246      | 3600                | Land and Land Rights | 1945            | 1,327.41      |
| 247      | 3600                | Land and Land Rights | 1946            | 857.92        |
| 248      | 3600                | Land and Land Rights | 1947            | 605.85        |
| 249      | 3600                | Land and Land Rights | 1948            | 3,494.57      |
| 250      | 3600                | Land and Land Rights | 1949            | 34,157.11     |
| 251      | 3600                | Land and Land Rights | 1950            | 12,921.02     |
| 252      | 3600                | Land and Land Rights | 1951            | 25,713.79     |
| 253      | 3600                | Land and Land Rights | 1952            | 1,274.98      |
| 254      | 3600                | Land and Land Rights | 1953            | 27,020.15     |
| 255      | 3600                | Land and Land Rights | 1954            | 50,462.33     |
| 256      | 3600                | Land and Land Rights | 1955            | 53,492.37     |
| 257      | 3600                | Land and Land Rights | 1956            | 104,206.98    |
| 258      | 3600                | Land and Land Rights | 1957            | 42,880.54     |
| 259      | 3600                | Land and Land Rights | 1958            | 80,503.21     |
| 260      | 3600                | Land and Land Rights | 1959            | 84,287.11     |
| 261      | 3600                | Land and Land Rights | 1960            | 55,284.98     |
| 262      | 3600                | Land and Land Rights | 1961            | 78,332.15     |
| 263      | 3600                | Land and Land Rights | 1962            | 11,706.50     |
| 264      | 3600                | Land and Land Rights | 1963            | 81,529.64     |
| 265      | 3600                | Land and Land Rights | 1964            | 33,632.90     |
| 266      | 3600                | Land and Land Rights | 1965            | 5,143.91      |
| 267      | 3600                | Land and Land Rights | 1966            | 212,813.11    |
| 268      | 3600                | Land and Land Rights | 1967            | 73,551.77     |
| 269      | 3600                | Land and Land Rights | 1968            | 93,409.73     |
| 270      | 3600                | Land and Land Rights | 1969            | 10,510.95     |
| 271      | 3600                | Land and Land Rights | 1970            | 25,719.29     |
| 272      | 3600                | Land and Land Rights | 1971            | 244,484.51    |
| 273      | 3600                | Land and Land Rights | 1972            | 412,259.22    |
| 274      | 3600                | Land and Land Rights | 1973            | 411,117.90    |
| 275      | 3600                | Land and Land Rights | 1974            | 169,834.97    |
| 276      | 3600                | Land and Land Rights | 1975            | 280,472.72    |
| 277      | 3600                | Land and Land Rights | 1976            | 20,897.69     |
| 278      | 3600                | Land and Land Rights | 1977            | 70,706.41     |
| 279      | 3600                | Land and Land Rights | 1978            | 41,479.79     |
| 280      | 3600                | Land and Land Rights | 1979            | 374,274.19    |
| 281      | 3600                | Land and Land Rights | 1980            | 19,862.63     |
| 282      | 3600                | Land and Land Rights | 1981            | 248,111.62    |
| 283      | 3600                | Land and Land Rights | 1983            | 206,968.19    |
| 284      | 3600                | Land and Land Rights | 1984            | 817.60        |
| 285      | 3600                | Land and Land Rights | 1988            | 15,394.70     |
| 286      | 3600                | Land and Land Rights | 1990            | 173,663.97    |
| 287      | 3600                | Land and Land Rights | 1991            | 783,170.41    |
| 288      | 3600                | Land and Land Rights | 1992            | 275,414.19    |
| 289      | 3600                | Land and Land Rights | 1994            | 33,752.94     |
| 290      | 3600                | Land and Land Rights | 1995            | 42,071.81     |
| 291      | 3600                | Land and Land Rights | 1999            | 48,812.56     |
| 292      | 3600                | Land and Land Rights | 2002            | 70,723.15     |

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SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title        | In-Service Date | Original Cost       |
|----------|---------------------|----------------------|-----------------|---------------------|
| 293      | 3600                | Land and Land Rights | 2003            | 531,999.41          |
| 294      | 3600                | Land and Land Rights | 2004            | 207,275.24          |
| 295      | 3600                | Land and Land Rights | 2005            | 647,536.90          |
| 296      | 3600                | Land and Land Rights | 2006            | 265,000.45          |
| 297      | 3600                | Land and Land Rights | 2007            | 396,195.96          |
| 298      | 3600                | Total                |                 | <u>7,357,843.20</u> |
| 299      | 3601                | Rights of Way        | 1937            | 156,024.13          |
| 300      | 3601                | Rights of Way        | 1938            | 6,930.19            |
| 301      | 3601                | Rights of Way        | 1939            | 7,332.23            |
| 302      | 3601                | Rights of Way        | 1940            | 2,696.51            |
| 303      | 3601                | Rights of Way        | 1941            | 6,564.07            |
| 304      | 3601                | Rights of Way        | 1942            | 31,472.30           |
| 305      | 3601                | Rights of Way        | 1943            | 9,975.50            |
| 306      | 3601                | Rights of Way        | 1944            | 4,197.23            |
| 307      | 3601                | Rights of Way        | 1945            | 5,696.99            |
| 308      | 3601                | Rights of Way        | 1946            | 9,311.01            |
| 309      | 3601                | Rights of Way        | 1947            | 16,096.32           |
| 310      | 3601                | Rights of Way        | 1948            | 11,972.70           |
| 311      | 3601                | Rights of Way        | 1949            | 19,177.27           |
| 312      | 3601                | Rights of Way        | 1950            | 9,325.41            |
| 313      | 3601                | Rights of Way        | 1951            | 19,901.00           |
| 314      | 3601                | Rights of Way        | 1952            | 29,202.42           |
| 315      | 3601                | Rights of Way        | 1953            | 26,329.51           |
| 316      | 3601                | Rights of Way        | 1954            | 52,185.22           |
| 317      | 3601                | Rights of Way        | 1955            | 37,124.31           |
| 318      | 3601                | Rights of Way        | 1956            | 97,765.90           |
| 319      | 3601                | Rights of Way        | 1957            | 93,678.97           |
| 320      | 3601                | Rights of Way        | 1958            | 75,562.24           |
| 321      | 3601                | Rights of Way        | 1959            | 137,583.98          |
| 322      | 3601                | Rights of Way        | 1960            | 161,754.30          |
| 323      | 3601                | Rights of Way        | 1961            | 148,550.73          |
| 324      | 3601                | Rights of Way        | 1962            | 215,387.36          |
| 325      | 3601                | Rights of Way        | 1963            | 133,698.23          |
| 326      | 3601                | Rights of Way        | 1964            | 123,198.66          |
| 327      | 3601                | Rights of Way        | 1965            | 139,716.79          |
| 328      | 3601                | Rights of Way        | 1966            | 231,572.41          |
| 329      | 3601                | Rights of Way        | 1967            | 158,787.70          |
| 330      | 3601                | Rights of Way        | 1968            | 240,832.56          |
| 331      | 3601                | Rights of Way        | 1969            | 258,396.55          |
| 332      | 3601                | Rights of Way        | 1970            | 332,684.49          |
| 333      | 3601                | Rights of Way        | 1971            | 239,445.38          |
| 334      | 3601                | Rights of Way        | 1972            | 376,056.65          |
| 335      | 3601                | Rights of Way        | 1973            | 315,779.26          |
| 336      | 3601                | Rights of Way        | 1974            | 410,534.33          |
| 337      | 3601                | Rights of Way        | 1975            | 450,341.13          |
| 338      | 3601                | Rights of Way        | 1976            | 482,445.85          |
| 339      | 3601                | Rights of Way        | 1977            | 429,991.16          |
| 340      | 3601                | Rights of Way        | 1978            | 420,376.94          |
| 341      | 3601                | Rights of Way        | 1979            | 511,902.18          |
| 342      | 3601                | Rights of Way        | 1980            | 706,661.06          |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
REFERENCE: CHAP. II (C) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title               | In-Service Date | Original Cost |
|----------|---------------------|-----------------------------|-----------------|---------------|
| 343      | 3601                | Rights of Way               | 1981            | 737,112.57    |
| 344      | 3601                | Rights of Way               | 1982            | 887,341.05    |
| 345      | 3601                | Rights of Way               | 1983            | 1,263,502.25  |
| 346      | 3601                | Rights of Way               | 1984            | 1,194,669.59  |
| 347      | 3601                | Rights of Way               | 1985            | 1,291,694.01  |
| 348      | 3601                | Rights of Way               | 1986            | 1,040,602.94  |
| 349      | 3601                | Rights of Way               | 1987            | 1,099,621.88  |
| 350      | 3601                | Rights of Way               | 1988            | 853,046.09    |
| 351      | 3601                | Rights of Way               | 1989            | 1,076,708.78  |
| 352      | 3601                | Rights of Way               | 1990            | 1,123,940.31  |
| 353      | 3601                | Rights of Way               | 1991            | 1,591,594.07  |
| 354      | 3601                | Rights of Way               | 1992            | 1,345,031.19  |
| 355      | 3601                | Rights of Way               | 1993            | 1,682,805.00  |
| 356      | 3601                | Rights of Way               | 1994            | 1,258,162.95  |
| 357      | 3601                | Rights of Way               | 1995            | 1,537,817.48  |
| 358      | 3601                | Rights of Way               | 1996            | 421,802.51    |
| 359      | 3601                | Rights of Way               | 1997            | 97,628.03     |
| 360      | 3601                | Rights of Way               | 1998            | 32,152.06     |
| 361      | 3601                | Rights of Way               | 1999            | 54,157.87     |
| 362      | 3601                | Rights of Way               | 2000            | 34,971.38     |
| 363      | 3601                | Rights of Way               | 2001            | (20,910.42)   |
| 364      | 3601                | Rights of Way               | 2003            | 248,531.06    |
| 365      | 3601                | Rights of Way               | 2004            | 264,261.34    |
| 366      | 3601                | Rights of Way               | 2005            | 2,860.80      |
| 367      | 3601                | Rights of Way               | 2006            | 54,879.56     |
| 368      | 3601                | Rights of Way               | 2007            | 87,685.83     |
| 369      | 3601                | Total                       |                 | 26,615,889.31 |
| 370      | 3610                | Structures and Improvements | 1902            | 7,684.69      |
| 371      | 3610                | Structures and Improvements | 1912            | 52,784.85     |
| 372      | 3610                | Structures and Improvements | 1917            | 6,843.85      |
| 373      | 3610                | Structures and Improvements | 1918            | 185,350.54    |
| 374      | 3610                | Structures and Improvements | 1919            | 10,259.84     |
| 375      | 3610                | Structures and Improvements | 1920            | 9,841.92      |
| 376      | 3610                | Structures and Improvements | 1921            | 12,215.96     |
| 377      | 3610                | Structures and Improvements | 1922            | 890.43        |
| 378      | 3610                | Structures and Improvements | 1923            | 49,736.09     |
| 379      | 3610                | Structures and Improvements | 1924            | 548.17        |
| 380      | 3610                | Structures and Improvements | 1925            | 48,711.38     |
| 381      | 3610                | Structures and Improvements | 1926            | 1,097.98      |
| 382      | 3610                | Structures and Improvements | 1927            | 33,357.30     |
| 383      | 3610                | Structures and Improvements | 1928            | 74,816.40     |
| 384      | 3610                | Structures and Improvements | 1929            | 16,808.24     |
| 385      | 3610                | Structures and Improvements | 1930            | 2,779.97      |
| 386      | 3610                | Structures and Improvements | 1931            | 953.43        |
| 387      | 3610                | Structures and Improvements | 1932            | 289.97        |
| 388      | 3610                | Structures and Improvements | 1933            | 810.92        |
| 389      | 3610                | Structures and Improvements | 1936            | 93.94         |
| 390      | 3610                | Structures and Improvements | 1937            | 135.95        |
| 391      | 3610                | Structures and Improvements | 1938            | 388,497.54    |
| 392      | 3610                | Structures and Improvements | 1939            | 939.46        |



DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
REFERENCE: CHAP. II (C ) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line<br>No. | Company<br>Account<br>No. | Account Title               | In-Service<br>Date | Original Cost |
|-------------|---------------------------|-----------------------------|--------------------|---------------|
| 393         | 3610                      | Structures and Improvements | 1940               | 25,365.13     |
| 394         | 3610                      | Structures and Improvements | 1941               | 2,826.15      |
| 395         | 3610                      | Structures and Improvements | 1942               | 4,209.18      |
| 396         | 3610                      | Structures and Improvements | 1943               | 46,574.93     |
| 397         | 3610                      | Structures and Improvements | 1946               | 1,641.89      |
| 398         | 3610                      | Structures and Improvements | 1947               | 2.90          |
| 399         | 3610                      | Structures and Improvements | 1948               | 126,641.11    |
| 400         | 3610                      | Structures and Improvements | 1949               | 6,510.29      |
| 401         | 3610                      | Structures and Improvements | 1950               | 43,946.55     |
| 402         | 3610                      | Structures and Improvements | 1951               | 34,209.62     |
| 403         | 3610                      | Structures and Improvements | 1952               | 40,461.03     |
| 404         | 3610                      | Structures and Improvements | 1953               | 17,532.05     |
| 405         | 3610                      | Structures and Improvements | 1954               | 728.81        |
| 406         | 3610                      | Structures and Improvements | 1955               | 5,842.88      |
| 407         | 3610                      | Structures and Improvements | 1956               | 65,258.18     |
| 408         | 3610                      | Structures and Improvements | 1957               | 3,440.15      |
| 409         | 3610                      | Structures and Improvements | 1958               | 34,345.79     |
| 410         | 3610                      | Structures and Improvements | 1959               | 1,950.02      |
| 411         | 3610                      | Structures and Improvements | 1960               | 47,831.56     |
| 412         | 3610                      | Structures and Improvements | 1961               | 49,121.99     |
| 413         | 3610                      | Structures and Improvements | 1962               | 19,995.96     |
| 414         | 3610                      | Structures and Improvements | 1963               | 7,368.34      |
| 415         | 3610                      | Structures and Improvements | 1964               | 9,541.98      |
| 416         | 3610                      | Structures and Improvements | 1965               | 2,021.60      |
| 417         | 3610                      | Structures and Improvements | 1966               | 10,088.82     |
| 418         | 3610                      | Structures and Improvements | 1967               | 101,780.89    |
| 419         | 3610                      | Structures and Improvements | 1968               | 69,213.68     |
| 420         | 3610                      | Structures and Improvements | 1969               | 35,429.00     |
| 421         | 3610                      | Structures and Improvements | 1970               | 1,679.29      |
| 422         | 3610                      | Structures and Improvements | 1971               | 308,662.64    |
| 423         | 3610                      | Structures and Improvements | 1972               | 158,612.67    |
| 424         | 3610                      | Structures and Improvements | 1973               | 65,635.16     |
| 425         | 3610                      | Structures and Improvements | 1974               | 826.91        |
| 426         | 3610                      | Structures and Improvements | 1975               | 92,465.38     |
| 427         | 3610                      | Structures and Improvements | 1976               | 53,358.74     |
| 428         | 3610                      | Structures and Improvements | 1977               | 47,529.50     |
| 429         | 3610                      | Structures and Improvements | 1979               | 50,111.22     |
| 430         | 3610                      | Structures and Improvements | 1980               | 4,117.23      |
| 431         | 3610                      | Structures and Improvements | 1982               | 29,775.30     |
| 432         | 3610                      | Structures and Improvements | 1984               | 1,174,480.05  |
| 433         | 3610                      | Structures and Improvements | 1985               | 18,039.50     |
| 434         | 3610                      | Structures and Improvements | 1987               | 50,118.89     |
| 435         | 3610                      | Structures and Improvements | 1988               | 3,517.62      |
| 436         | 3610                      | Structures and Improvements | 1989               | 8,764.59      |
| 437         | 3610                      | Structures and Improvements | 1990               | 7,884.17      |
| 438         | 3610                      | Structures and Improvements | 1991               | 50,110.17     |
| 439         | 3610                      | Structures and Improvements | 1994               | 2,814.80      |
| 440         | 3610                      | Structures and Improvements | 1995               | 308,914.47    |
| 441         | 3610                      | Structures and Improvements | 1996               | 253,880.24    |
| 442         | 3610                      | Structures and Improvements | 1999               | 78,343.13     |
| 443         | 3610                      | Structures and Improvements | 2000               | 134,251.97    |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
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REFERENCE: CHAP. II (C ) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title               | In-Service Date | Original Cost       |
|----------|---------------------|-----------------------------|-----------------|---------------------|
| 444      | 3610                | Structures and Improvements | 2001            | 44,143.24           |
| 445      | 3610                | Structures and Improvements | 2002            | 233,487.20          |
| 446      | 3610                | Structures and Improvements | 2003            | 348,197.91          |
| 447      | 3610                | Structures and Improvements | 2005            | 254,155.96          |
| 448      | 3610                | Structures and Improvements | 2006            | 447,485.44          |
| 449      | 3610                | Structures and Improvements | 2007            | 485,616.25          |
| 450      | 3610                | Total                       |                 | <u>6,434,308.94</u> |
| 451      | 3620                | Station Equipment           | 1900            | 10,586.85           |
| 452      | 3620                | Station Equipment           | 1913            | 32,368.00           |
| 453      | 3620                | Station Equipment           | 1914            | 1,604.96            |
| 454      | 3620                | Station Equipment           | 1917            | 46,212.28           |
| 455      | 3620                | Station Equipment           | 1918            | 86,805.32           |
| 456      | 3620                | Station Equipment           | 1920            | 21,725.47           |
| 457      | 3620                | Station Equipment           | 1921            | 24,053.41           |
| 458      | 3620                | Station Equipment           | 1922            | 1,196.57            |
| 459      | 3620                | Station Equipment           | 1923            | 107,063.41          |
| 460      | 3620                | Station Equipment           | 1924            | 5,693.32            |
| 461      | 3620                | Station Equipment           | 1925            | 1,478.33            |
| 462      | 3620                | Station Equipment           | 1926            | 318,262.53          |
| 463      | 3620                | Station Equipment           | 1927            | 129,338.20          |
| 464      | 3620                | Station Equipment           | 1928            | 9,151.87            |
| 465      | 3620                | Station Equipment           | 1929            | 82,475.44           |
| 466      | 3620                | Station Equipment           | 1930            | 46,103.44           |
| 467      | 3620                | Station Equipment           | 1931            | 12,340.38           |
| 468      | 3620                | Station Equipment           | 1932            | 2,588.81            |
| 469      | 3620                | Station Equipment           | 1934            | 1,175.27            |
| 470      | 3620                | Station Equipment           | 1935            | 1,574.17            |
| 471      | 3620                | Station Equipment           | 1936            | 4,429.68            |
| 472      | 3620                | Station Equipment           | 1937            | 62,525.50           |
| 473      | 3620                | Station Equipment           | 1938            | 701,088.26          |
| 474      | 3620                | Station Equipment           | 1939            | 150,814.31          |
| 475      | 3620                | Station Equipment           | 1940            | 5,359.69            |
| 476      | 3620                | Station Equipment           | 1941            | 41,905.17           |
| 477      | 3620                | Station Equipment           | 1942            | 44,592.76           |
| 478      | 3620                | Station Equipment           | 1943            | 143,892.97          |
| 479      | 3620                | Station Equipment           | 1944            | 896.09              |
| 480      | 3620                | Station Equipment           | 1945            | 10,443.63           |
| 481      | 3620                | Station Equipment           | 1946            | 20,179.25           |
| 482      | 3620                | Station Equipment           | 1947            | 12,166.53           |
| 483      | 3620                | Station Equipment           | 1948            | 517,967.80          |
| 484      | 3620                | Station Equipment           | 1949            | 417,298.47          |
| 485      | 3620                | Station Equipment           | 1950            | 281,435.32          |
| 486      | 3620                | Station Equipment           | 1951            | 220,856.00          |
| 487      | 3620                | Station Equipment           | 1952            | 474,138.30          |
| 488      | 3620                | Station Equipment           | 1953            | 975,208.23          |
| 489      | 3620                | Station Equipment           | 1954            | 607,005.88          |
| 490      | 3620                | Station Equipment           | 1955            | 1,353,522.23        |
| 491      | 3620                | Station Equipment           | 1956            | 904,860.50          |
| 492      | 3620                | Station Equipment           | 1957            | 758,573.51          |
| 493      | 3620                | Station Equipment           | 1958            | 1,409,058.40        |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
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REFERENCE: CHAP. II (C ) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title     | In-Service Date | Original Cost  |
|----------|---------------------|-------------------|-----------------|----------------|
| 494      | 3620                | Station Equipment | 1959            | 622,852.09     |
| 495      | 3620                | Station Equipment | 1960            | 789,369.46     |
| 496      | 3620                | Station Equipment | 1961            | 994,303.60     |
| 497      | 3620                | Station Equipment | 1962            | 402,243.34     |
| 498      | 3620                | Station Equipment | 1963            | 577,972.14     |
| 499      | 3620                | Station Equipment | 1964            | 957,143.04     |
| 500      | 3620                | Station Equipment | 1965            | 779,025.25     |
| 501      | 3620                | Station Equipment | 1966            | 757,537.88     |
| 502      | 3620                | Station Equipment | 1967            | 1,227,479.28   |
| 503      | 3620                | Station Equipment | 1968            | 1,192,956.53   |
| 504      | 3620                | Station Equipment | 1969            | 1,024,074.70   |
| 505      | 3620                | Station Equipment | 1970            | 134,964.72     |
| 506      | 3620                | Station Equipment | 1971            | 1,850,268.94   |
| 507      | 3620                | Station Equipment | 1972            | 4,057,963.99   |
| 508      | 3620                | Station Equipment | 1973            | 2,178,709.07   |
| 509      | 3620                | Station Equipment | 1974            | 2,146,823.85   |
| 510      | 3620                | Station Equipment | 1975            | 2,438,847.94   |
| 511      | 3620                | Station Equipment | 1976            | 1,784,293.81   |
| 512      | 3620                | Station Equipment | 1977            | 1,288,902.32   |
| 513      | 3620                | Station Equipment | 1978            | 1,282,440.54   |
| 514      | 3620                | Station Equipment | 1979            | 1,570,107.27   |
| 515      | 3620                | Station Equipment | 1980            | 2,015,143.26   |
| 516      | 3620                | Station Equipment | 1981            | 3,669,226.11   |
| 517      | 3620                | Station Equipment | 1982            | 2,735,579.97   |
| 518      | 3620                | Station Equipment | 1983            | 3,265,119.54   |
| 519      | 3620                | Station Equipment | 1984            | 4,929,339.67   |
| 520      | 3620                | Station Equipment | 1985            | 2,296,258.71   |
| 521      | 3620                | Station Equipment | 1986            | 806,785.48     |
| 522      | 3620                | Station Equipment | 1987            | 1,461,176.30   |
| 523      | 3620                | Station Equipment | 1988            | 489,389.84     |
| 524      | 3620                | Station Equipment | 1989            | 11,386,770.31  |
| 525      | 3620                | Station Equipment | 1990            | 1,605,672.75   |
| 526      | 3620                | Station Equipment | 1991            | 3,501,826.81   |
| 527      | 3620                | Station Equipment | 1992            | 4,817,693.10   |
| 528      | 3620                | Station Equipment | 1993            | 4,203,617.67   |
| 529      | 3620                | Station Equipment | 1994            | 4,348,350.60   |
| 530      | 3620                | Station Equipment | 1995            | 7,016,425.11   |
| 531      | 3620                | Station Equipment | 1996            | 3,005,930.01   |
| 532      | 3620                | Station Equipment | 1997            | 10,079,433.11  |
| 533      | 3620                | Station Equipment | 1998            | 873,486.77     |
| 534      | 3620                | Station Equipment | 1999            | 2,262,134.92   |
| 535      | 3620                | Station Equipment | 2000            | 1,607,882.69   |
| 536      | 3620                | Station Equipment | 2001            | 3,177,523.84   |
| 537      | 3620                | Station Equipment | 2002            | 1,699,948.16   |
| 538      | 3620                | Station Equipment | 2003            | 4,206,519.06   |
| 539      | 3620                | Station Equipment | 2004            | 4,335,878.88   |
| 540      | 3620                | Station Equipment | 2005            | 2,456,760.63   |
| 541      | 3620                | Station Equipment | 2006            | 5,261,080.08   |
| 542      | 3620                | Station Equipment | 2007            | 6,257,677.27   |
| 543      | 3620                | Station Equipment | 2008            | 50,513.00      |
| 544      | 3620                | Total             |                 | 141,741,439.92 |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
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REFERENCE: CHAP. II (C) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title   | In-Service Date | Original Cost |
|----------|---------------------|-----------------|-----------------|---------------|
| 545      | 3622                | Major Equipment | 1913            | 10,140.24     |
| 546      | 3622                | Major Equipment | 1920            | 29,470.04     |
| 547      | 3622                | Major Equipment | 1923            | 6,172.69      |
| 548      | 3622                | Major Equipment | 1924            | 12,299.94     |
| 549      | 3622                | Major Equipment | 1926            | 19,711.01     |
| 550      | 3622                | Major Equipment | 1927            | 21,584.52     |
| 551      | 3622                | Major Equipment | 1928            | 22,914.99     |
| 552      | 3622                | Major Equipment | 1929            | 60,742.34     |
| 553      | 3622                | Major Equipment | 1936            | 11,369.65     |
| 554      | 3622                | Major Equipment | 1937            | 9,135.00      |
| 555      | 3622                | Major Equipment | 1938            | 10,824.83     |
| 556      | 3622                | Major Equipment | 1939            | 42,441.92     |
| 557      | 3622                | Major Equipment | 1941            | 6,615.30      |
| 558      | 3622                | Major Equipment | 1942            | 16,440.34     |
| 559      | 3622                | Major Equipment | 1943            | 11,561.28     |
| 560      | 3622                | Major Equipment | 1946            | 2,138.77      |
| 561      | 3622                | Major Equipment | 1948            | 81,483.54     |
| 562      | 3622                | Major Equipment | 1949            | 278,411.23    |
| 563      | 3622                | Major Equipment | 1950            | 68,773.96     |
| 564      | 3622                | Major Equipment | 1951            | 141,878.81    |
| 565      | 3622                | Major Equipment | 1952            | 184,013.03    |
| 566      | 3622                | Major Equipment | 1953            | 201,525.23    |
| 567      | 3622                | Major Equipment | 1954            | 289,990.71    |
| 568      | 3622                | Major Equipment | 1955            | 192,460.28    |
| 569      | 3622                | Major Equipment | 1956            | 439,398.29    |
| 570      | 3622                | Major Equipment | 1957            | 183,853.25    |
| 571      | 3622                | Major Equipment | 1958            | 514,583.15    |
| 572      | 3622                | Major Equipment | 1959            | 229,232.18    |
| 573      | 3622                | Major Equipment | 1960            | 819,531.17    |
| 574      | 3622                | Major Equipment | 1961            | 682,071.31    |
| 575      | 3622                | Major Equipment | 1962            | 319,457.50    |
| 576      | 3622                | Major Equipment | 1963            | 84,893.05     |
| 577      | 3622                | Major Equipment | 1964            | 419,407.04    |
| 578      | 3622                | Major Equipment | 1965            | 379,265.66    |
| 579      | 3622                | Major Equipment | 1966            | 187,086.34    |
| 580      | 3622                | Major Equipment | 1967            | 539,776.52    |
| 581      | 3622                | Major Equipment | 1968            | 714,541.13    |
| 582      | 3622                | Major Equipment | 1969            | 833,487.50    |
| 583      | 3622                | Major Equipment | 1970            | 368,928.99    |
| 584      | 3622                | Major Equipment | 1971            | 1,186,792.98  |
| 585      | 3622                | Major Equipment | 1972            | 2,239,831.46  |
| 586      | 3622                | Major Equipment | 1973            | 788,267.65    |
| 587      | 3622                | Major Equipment | 1974            | 1,261,767.10  |
| 588      | 3622                | Major Equipment | 1975            | 1,167,544.13  |
| 589      | 3622                | Major Equipment | 1976            | 1,026,434.81  |
| 590      | 3622                | Major Equipment | 1977            | 253,899.31    |
| 591      | 3622                | Major Equipment | 1978            | 418,802.99    |
| 592      | 3622                | Major Equipment | 1979            | 1,189,973.49  |
| 593      | 3622                | Major Equipment | 1980            | 1,591,192.48  |
| 594      | 3622                | Major Equipment | 1981            | 2,681,637.51  |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
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REFERENCE: CHAP. II (C) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title                | In-Service Date | Original Cost        |
|----------|---------------------|------------------------------|-----------------|----------------------|
| 595      | 3622                | Major Equipment              | 1982            | 2,097,011.00         |
| 596      | 3622                | Major Equipment              | 1983            | 3,529,454.90         |
| 597      | 3622                | Major Equipment              | 1984            | 4,275,232.55         |
| 598      | 3622                | Major Equipment              | 1985            | 809,017.58           |
| 599      | 3622                | Major Equipment              | 1986            | 674,916.59           |
| 600      | 3622                | Major Equipment              | 1987            | 413,344.45           |
| 601      | 3622                | Major Equipment              | 1988            | 756,748.12           |
| 602      | 3622                | Major Equipment              | 1989            | 3,552,722.87         |
| 603      | 3622                | Major Equipment              | 1990            | 1,447,376.82         |
| 604      | 3622                | Major Equipment              | 1991            | 3,504,049.88         |
| 605      | 3622                | Major Equipment              | 1992            | 1,745,138.23         |
| 606      | 3622                | Major Equipment              | 1993            | 3,671,788.47         |
| 607      | 3622                | Major Equipment              | 1994            | 1,710,722.10         |
| 608      | 3622                | Major Equipment              | 1995            | 6,169,384.79         |
| 609      | 3622                | Major Equipment              | 1996            | 483,697.48           |
| 610      | 3622                | Major Equipment              | 1998            | 168,092.49           |
| 611      | 3622                | Major Equipment              | 1999            | 2,089,875.25         |
| 612      | 3622                | Major Equipment              | 2000            | 1,282,734.72         |
| 613      | 3622                | Major Equipment              | 2001            | 3,450,268.85         |
| 614      | 3622                | Major Equipment              | 2002            | 2,247,272.84         |
| 615      | 3622                | Major Equipment              | 2003            | 4,148,098.78         |
| 616      | 3622                | Major Equipment              | 2004            | 3,136,757.63         |
| 617      | 3622                | Major Equipment              | 2005            | 3,724,250.76         |
| 618      | 3622                | Major Equipment              | 2006            | 6,354,096.43         |
| 619      | 3622                | Major Equipment              | 2007            | 6,248,087.58         |
| 620      | 3622                | Total                        |                 | <u>89,943,897.80</u> |
| 621      | 3635                | Station Equipment Electronic | 2004            | 271,967.36           |
| 622      | 3635                | Station Equipment Electronic | 2005            | 683,904.29           |
| 623      | 3635                | Station Equipment Electronic | 2006            | 1,095,862.83         |
| 624      | 3635                | Station Equipment Electronic | 2007            | 1,141,229.32         |
| 625      | 3635                | Total                        |                 | <u>3,192,963.80</u>  |
| 626      | 3640                | Poles, Towers & Fixtures     | 1915            | 12.88                |
| 627      | 3640                | Poles, Towers & Fixtures     | 1916            | 20.59                |
| 628      | 3640                | Poles, Towers & Fixtures     | 1917            | 13.65                |
| 629      | 3640                | Poles, Towers & Fixtures     | 1918            | 50.52                |
| 630      | 3640                | Poles, Towers & Fixtures     | 1919            | 69.94                |
| 631      | 3640                | Poles, Towers & Fixtures     | 1920            | 138.28               |
| 632      | 3640                | Poles, Towers & Fixtures     | 1921            | 407.89               |
| 633      | 3640                | Poles, Towers & Fixtures     | 1922            | 1,681.06             |
| 634      | 3640                | Poles, Towers & Fixtures     | 1923            | 1,744.18             |
| 635      | 3640                | Poles, Towers & Fixtures     | 1924            | 4,005.62             |
| 636      | 3640                | Poles, Towers & Fixtures     | 1925            | 5,768.89             |
| 637      | 3640                | Poles, Towers & Fixtures     | 1926            | 15,558.09            |
| 638      | 3640                | Poles, Towers & Fixtures     | 1927            | 17,631.89            |
| 639      | 3640                | Poles, Towers & Fixtures     | 1928            | 18,968.39            |
| 640      | 3640                | Poles, Towers & Fixtures     | 1929            | 24,719.46            |
| 641      | 3640                | Poles, Towers & Fixtures     | 1930            | 18,576.56            |
| 642      | 3640                | Poles, Towers & Fixtures     | 1931            | 16,761.01            |
| 643      | 3640                | Poles, Towers & Fixtures     | 1932            | 13,748.57            |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
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REFERENCE: CHAP. II (C) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title            | In-Service Date | Original Cost |
|----------|---------------------|--------------------------|-----------------|---------------|
| 644      | 3640                | Poles, Towers & Fixtures | 1933            | 6,142.17      |
| 645      | 3640                | Poles, Towers & Fixtures | 1934            | 15,215.28     |
| 646      | 3640                | Poles, Towers & Fixtures | 1935            | 38,634.39     |
| 647      | 3640                | Poles, Towers & Fixtures | 1936            | 31,388.03     |
| 648      | 3640                | Poles, Towers & Fixtures | 1937            | 20,690.94     |
| 649      | 3640                | Poles, Towers & Fixtures | 1938            | 27,509.76     |
| 650      | 3640                | Poles, Towers & Fixtures | 1939            | 71,836.04     |
| 651      | 3640                | Poles, Towers & Fixtures | 1940            | 49,356.00     |
| 652      | 3640                | Poles, Towers & Fixtures | 1941            | 74,745.41     |
| 653      | 3640                | Poles, Towers & Fixtures | 1942            | 67,227.30     |
| 654      | 3640                | Poles, Towers & Fixtures | 1943            | 27,032.92     |
| 655      | 3640                | Poles, Towers & Fixtures | 1944            | 50,551.51     |
| 656      | 3640                | Poles, Towers & Fixtures | 1945            | 56,188.25     |
| 657      | 3640                | Poles, Towers & Fixtures | 1946            | 88,416.06     |
| 658      | 3640                | Poles, Towers & Fixtures | 1947            | 87,316.02     |
| 659      | 3640                | Poles, Towers & Fixtures | 1948            | 121,542.18    |
| 660      | 3640                | Poles, Towers & Fixtures | 1949            | 206,394.24    |
| 661      | 3640                | Poles, Towers & Fixtures | 1950            | 260,176.46    |
| 662      | 3640                | Poles, Towers & Fixtures | 1951            | 330,640.89    |
| 663      | 3640                | Poles, Towers & Fixtures | 1952            | 330,150.30    |
| 664      | 3640                | Poles, Towers & Fixtures | 1953            | 570,116.24    |
| 665      | 3640                | Poles, Towers & Fixtures | 1954            | 540,897.42    |
| 666      | 3640                | Poles, Towers & Fixtures | 1955            | 725,597.52    |
| 667      | 3640                | Poles, Towers & Fixtures | 1956            | 774,095.92    |
| 668      | 3640                | Poles, Towers & Fixtures | 1957            | 743,608.81    |
| 669      | 3640                | Poles, Towers & Fixtures | 1958            | 805,478.52    |
| 670      | 3640                | Poles, Towers & Fixtures | 1959            | 829,369.12    |
| 671      | 3640                | Poles, Towers & Fixtures | 1960            | 1,098,471.87  |
| 672      | 3640                | Poles, Towers & Fixtures | 1961            | 908,115.75    |
| 673      | 3640                | Poles, Towers & Fixtures | 1962            | 1,020,839.05  |
| 674      | 3640                | Poles, Towers & Fixtures | 1963            | 1,125,394.29  |
| 675      | 3640                | Poles, Towers & Fixtures | 1964            | 1,055,290.75  |
| 676      | 3640                | Poles, Towers & Fixtures | 1965            | 1,278,497.28  |
| 677      | 3640                | Poles, Towers & Fixtures | 1966            | 1,368,192.49  |
| 678      | 3640                | Poles, Towers & Fixtures | 1967            | 1,219,100.05  |
| 679      | 3640                | Poles, Towers & Fixtures | 1968            | 1,732,846.86  |
| 680      | 3640                | Poles, Towers & Fixtures | 1969            | 2,092,639.48  |
| 681      | 3640                | Poles, Towers & Fixtures | 1970            | 1,938,703.69  |
| 682      | 3640                | Poles, Towers & Fixtures | 1971            | 2,086,132.98  |
| 683      | 3640                | Poles, Towers & Fixtures | 1972            | 2,290,565.07  |
| 684      | 3640                | Poles, Towers & Fixtures | 1973            | 2,760,411.76  |
| 685      | 3640                | Poles, Towers & Fixtures | 1974            | 2,868,239.96  |
| 686      | 3640                | Poles, Towers & Fixtures | 1975            | 2,404,607.95  |
| 687      | 3640                | Poles, Towers & Fixtures | 1976            | 2,715,792.93  |
| 688      | 3640                | Poles, Towers & Fixtures | 1977            | 2,504,588.62  |
| 689      | 3640                | Poles, Towers & Fixtures | 1978            | 3,045,258.21  |
| 690      | 3640                | Poles, Towers & Fixtures | 1979            | 3,780,355.34  |
| 691      | 3640                | Poles, Towers & Fixtures | 1980            | 4,061,476.56  |
| 692      | 3640                | Poles, Towers & Fixtures | 1981            | 3,292,775.95  |
| 693      | 3640                | Poles, Towers & Fixtures | 1982            | 4,098,001.77  |
| 694      | 3640                | Poles, Towers & Fixtures | 1983            | 4,019,793.59  |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
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AS OF MARCH 31, 2008

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REFERENCE: CHAP. II (C) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title                   | In-Service Date | Original Cost         |
|----------|---------------------|---------------------------------|-----------------|-----------------------|
| 695      | 3640                | Poles, Towers & Fixtures        | 1984            | 3,260,240.95          |
| 696      | 3640                | Poles, Towers & Fixtures        | 1985            | 3,838,716.99          |
| 697      | 3640                | Poles, Towers & Fixtures        | 1986            | 4,004,902.83          |
| 698      | 3640                | Poles, Towers & Fixtures        | 1987            | 4,469,810.84          |
| 699      | 3640                | Poles, Towers & Fixtures        | 1988            | 4,652,012.71          |
| 700      | 3640                | Poles, Towers & Fixtures        | 1989            | 5,973,054.29          |
| 701      | 3640                | Poles, Towers & Fixtures        | 1990            | 6,029,409.38          |
| 702      | 3640                | Poles, Towers & Fixtures        | 1991            | 6,274,299.26          |
| 703      | 3640                | Poles, Towers & Fixtures        | 1992            | 8,177,358.17          |
| 704      | 3640                | Poles, Towers & Fixtures        | 1993            | 8,754,579.89          |
| 705      | 3640                | Poles, Towers & Fixtures        | 1994            | 8,132,852.99          |
| 706      | 3640                | Poles, Towers & Fixtures        | 1995            | 8,403,934.80          |
| 707      | 3640                | Poles, Towers & Fixtures        | 1996            | 7,007,220.49          |
| 708      | 3640                | Poles, Towers & Fixtures        | 1997            | 7,807,037.62          |
| 709      | 3640                | Poles, Towers & Fixtures        | 1998            | 7,639,401.45          |
| 710      | 3640                | Poles, Towers & Fixtures        | 1999            | 8,791,135.90          |
| 711      | 3640                | Poles, Towers & Fixtures        | 2000            | 21,988,147.22         |
| 712      | 3640                | Poles, Towers & Fixtures        | 2001            | 3,988,449.63          |
| 713      | 3640                | Poles, Towers & Fixtures        | 2002            | 3,403,670.34          |
| 714      | 3640                | Poles, Towers & Fixtures        | 2003            | 2,654,807.92          |
| 715      | 3640                | Poles, Towers & Fixtures        | 2004            | 1,553,580.02          |
| 716      | 3640                | Poles, Towers & Fixtures        | 2005            | 44,858,380.46         |
| 717      | 3640                | Poles, Towers & Fixtures        | 2006            | 11,559,115.18         |
| 718      | 3640                | Poles, Towers & Fixtures        | 2007            | 29,001,186.43         |
| 719      | 3640                | Poles, Towers & Fixtures        | 2008            | 7,671,126.33          |
| 720      | 3640                | Total                           |                 | <u>291,748,817.51</u> |
| 721      | 3650                | Overhead Conductors and Devices | 1925            | 1,149,147.14          |
| 722      | 3650                | Overhead Conductors and Devices | 1926            | 23.48                 |
| 723      | 3650                | Overhead Conductors and Devices | 1929            | 310.23                |
| 724      | 3650                | Overhead Conductors and Devices | 1935            | 4.16                  |
| 725      | 3650                | Overhead Conductors and Devices | 1937            | 502.17                |
| 726      | 3650                | Overhead Conductors and Devices | 1938            | 100,961.85            |
| 727      | 3650                | Overhead Conductors and Devices | 1939            | 42,139.45             |
| 728      | 3650                | Overhead Conductors and Devices | 1940            | 14,220.52             |
| 729      | 3650                | Overhead Conductors and Devices | 1941            | 160,111.16            |
| 730      | 3650                | Overhead Conductors and Devices | 1942            | 33,825.25             |
| 731      | 3650                | Overhead Conductors and Devices | 1943            | 12,034.40             |
| 732      | 3650                | Overhead Conductors and Devices | 1944            | 16,507.93             |
| 733      | 3650                | Overhead Conductors and Devices | 1945            | 35,982.55             |
| 734      | 3650                | Overhead Conductors and Devices | 1946            | 74,674.06             |
| 735      | 3650                | Overhead Conductors and Devices | 1947            | 111,093.50            |
| 736      | 3650                | Overhead Conductors and Devices | 1948            | 208,888.94            |
| 737      | 3650                | Overhead Conductors and Devices | 1949            | 210,490.88            |
| 738      | 3650                | Overhead Conductors and Devices | 1950            | 188,768.68            |
| 739      | 3650                | Overhead Conductors and Devices | 1951            | 268,607.71            |
| 740      | 3650                | Overhead Conductors and Devices | 1952            | 269,226.90            |
| 741      | 3650                | Overhead Conductors and Devices | 1953            | 508,925.66            |
| 742      | 3650                | Overhead Conductors and Devices | 1954            | 480,984.49            |
| 743      | 3650                | Overhead Conductors and Devices | 1955            | 658,531.69            |
| 744      | 3650                | Overhead Conductors and Devices | 1956            | 776,278.28            |

DUKE ENERGY OHIO  
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REFERENCE: CHAP. II (C ) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title                   | In-Service Date | Original Cost |
|----------|---------------------|---------------------------------|-----------------|---------------|
| 745      | 3650                | Overhead Conductors and Devices | 1957            | 873,500.81    |
| 746      | 3650                | Overhead Conductors and Devices | 1958            | 776,641.38    |
| 747      | 3650                | Overhead Conductors and Devices | 1959            | 875,404.97    |
| 748      | 3650                | Overhead Conductors and Devices | 1960            | 1,282,125.03  |
| 749      | 3650                | Overhead Conductors and Devices | 1961            | 1,148,901.00  |
| 750      | 3650                | Overhead Conductors and Devices | 1962            | 1,115,470.45  |
| 751      | 3650                | Overhead Conductors and Devices | 1963            | 1,254,682.15  |
| 752      | 3650                | Overhead Conductors and Devices | 1964            | 1,032,155.58  |
| 753      | 3650                | Overhead Conductors and Devices | 1965            | 1,391,340.10  |
| 754      | 3650                | Overhead Conductors and Devices | 1966            | 1,544,744.97  |
| 755      | 3650                | Overhead Conductors and Devices | 1967            | 1,100,186.57  |
| 756      | 3650                | Overhead Conductors and Devices | 1968            | 1,908,964.67  |
| 757      | 3650                | Overhead Conductors and Devices | 1969            | 2,392,476.12  |
| 758      | 3650                | Overhead Conductors and Devices | 1970            | 2,452,816.65  |
| 759      | 3650                | Overhead Conductors and Devices | 1971            | 2,949,008.19  |
| 760      | 3650                | Overhead Conductors and Devices | 1972            | 3,600,816.04  |
| 761      | 3650                | Overhead Conductors and Devices | 1973            | 3,151,211.29  |
| 762      | 3650                | Overhead Conductors and Devices | 1974            | 4,227,751.08  |
| 763      | 3650                | Overhead Conductors and Devices | 1975            | 3,411,788.65  |
| 764      | 3650                | Overhead Conductors and Devices | 1976            | 3,036,463.91  |
| 765      | 3650                | Overhead Conductors and Devices | 1977            | 2,356,822.09  |
| 766      | 3650                | Overhead Conductors and Devices | 1978            | 2,373,055.65  |
| 767      | 3650                | Overhead Conductors and Devices | 1979            | 3,582,269.05  |
| 768      | 3650                | Overhead Conductors and Devices | 1980            | 4,610,370.20  |
| 769      | 3650                | Overhead Conductors and Devices | 1981            | 4,821,029.72  |
| 770      | 3650                | Overhead Conductors and Devices | 1982            | 3,994,974.99  |
| 771      | 3650                | Overhead Conductors and Devices | 1983            | 5,814,263.65  |
| 772      | 3650                | Overhead Conductors and Devices | 1984            | 4,444,677.87  |
| 773      | 3650                | Overhead Conductors and Devices | 1985            | 4,616,535.15  |
| 774      | 3650                | Overhead Conductors and Devices | 1986            | 3,929,581.43  |
| 775      | 3650                | Overhead Conductors and Devices | 1987            | 5,243,148.70  |
| 776      | 3650                | Overhead Conductors and Devices | 1988            | 4,323,497.71  |
| 777      | 3650                | Overhead Conductors and Devices | 1989            | 6,162,580.60  |
| 778      | 3650                | Overhead Conductors and Devices | 1990            | 8,117,911.62  |
| 779      | 3650                | Overhead Conductors and Devices | 1991            | 8,643,392.58  |
| 780      | 3650                | Overhead Conductors and Devices | 1992            | 12,289,848.00 |
| 781      | 3650                | Overhead Conductors and Devices | 1993            | 12,619,650.74 |
| 782      | 3650                | Overhead Conductors and Devices | 1994            | 9,443,604.67  |
| 783      | 3650                | Overhead Conductors and Devices | 1995            | 9,227,435.02  |
| 784      | 3650                | Overhead Conductors and Devices | 1996            | 7,920,519.48  |
| 785      | 3650                | Overhead Conductors and Devices | 1997            | 8,424,681.08  |
| 786      | 3650                | Overhead Conductors and Devices | 1998            | 6,786,320.34  |
| 787      | 3650                | Overhead Conductors and Devices | 1999            | 8,159,754.27  |
| 788      | 3650                | Overhead Conductors and Devices | 2000            | 38,042,731.54 |
| 789      | 3650                | Overhead Conductors and Devices | 2001            | 9,643,688.83  |
| 790      | 3650                | Overhead Conductors and Devices | 2002            | 9,409,288.09  |
| 791      | 3650                | Overhead Conductors and Devices | 2003            | 5,787,513.45  |
| 792      | 3650                | Overhead Conductors and Devices | 2004            | 4,851,692.95  |
| 793      | 3650                | Overhead Conductors and Devices | 2005            | 5,870,904.13  |
| 794      | 3650                | Overhead Conductors and Devices | 2006            | 9,183,157.80  |
| 795      | 3650                | Overhead Conductors and Devices | 2007            | 7,717,174.22  |



DUKE ENERGY OHIO  
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SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title                   | In-Service Date | Original Cost  |
|----------|---------------------|---------------------------------|-----------------|----------------|
| 796      | 3650                | Overhead Conductors and Devices | 2008            | 1,231,826.83   |
| 797      | 3650                | Total                           |                 | 284,482,583.14 |
| 798      | 3660                | Underground Conduit             | 1910            | 303,835.08     |
| 799      | 3660                | Underground Conduit             | 1912            | 34,996.72      |
| 800      | 3660                | Underground Conduit             | 1913            | 1,727.17       |
| 801      | 3660                | Underground Conduit             | 1914            | 6,363.46       |
| 802      | 3660                | Underground Conduit             | 1916            | 166,524.59     |
| 803      | 3660                | Underground Conduit             | 1917            | 778,972.22     |
| 804      | 3660                | Underground Conduit             | 1918            | 4,184.72       |
| 805      | 3660                | Underground Conduit             | 1919            | 676.88         |
| 806      | 3660                | Underground Conduit             | 1920            | 165,470.59     |
| 807      | 3660                | Underground Conduit             | 1921            | 53,482.11      |
| 808      | 3660                | Underground Conduit             | 1922            | 38,219.99      |
| 809      | 3660                | Underground Conduit             | 1923            | 41,286.48      |
| 810      | 3660                | Underground Conduit             | 1924            | 29,771.72      |
| 811      | 3660                | Underground Conduit             | 1925            | 120,152.91     |
| 812      | 3660                | Underground Conduit             | 1926            | 63,897.31      |
| 813      | 3660                | Underground Conduit             | 1927            | 79,480.46      |
| 814      | 3660                | Underground Conduit             | 1928            | 250,626.64     |
| 815      | 3660                | Underground Conduit             | 1929            | 268,042.11     |
| 816      | 3660                | Underground Conduit             | 1930            | 79,541.42      |
| 817      | 3660                | Underground Conduit             | 1931            | 34,487.31      |
| 818      | 3660                | Underground Conduit             | 1932            | 30,003.22      |
| 819      | 3660                | Underground Conduit             | 1933            | 9,000.75       |
| 820      | 3660                | Underground Conduit             | 1934            | 28,130.38      |
| 821      | 3660                | Underground Conduit             | 1935            | 14,822.40      |
| 822      | 3660                | Underground Conduit             | 1936            | 15,508.59      |
| 823      | 3660                | Underground Conduit             | 1937            | 37,855.85      |
| 824      | 3660                | Underground Conduit             | 1938            | 55,516.99      |
| 825      | 3660                | Underground Conduit             | 1939            | 15,562.82      |
| 826      | 3660                | Underground Conduit             | 1940            | 8,542.20       |
| 827      | 3660                | Underground Conduit             | 1941            | 16,160.88      |
| 828      | 3660                | Underground Conduit             | 1942            | 52,069.89      |
| 829      | 3660                | Underground Conduit             | 1943            | 50,477.52      |
| 830      | 3660                | Underground Conduit             | 1944            | 11,177.95      |
| 831      | 3660                | Underground Conduit             | 1945            | 25,456.14      |
| 832      | 3660                | Underground Conduit             | 1946            | 5,614.85       |
| 833      | 3660                | Underground Conduit             | 1947            | 27,069.41      |
| 834      | 3660                | Underground Conduit             | 1948            | 59,250.87      |
| 835      | 3660                | Underground Conduit             | 1949            | 134,176.52     |
| 836      | 3660                | Underground Conduit             | 1950            | 122,907.20     |
| 837      | 3660                | Underground Conduit             | 1951            | 120,946.80     |
| 838      | 3660                | Underground Conduit             | 1952            | 66,736.00      |
| 839      | 3660                | Underground Conduit             | 1953            | 68,305.50      |
| 840      | 3660                | Underground Conduit             | 1954            | 121,587.59     |
| 841      | 3660                | Underground Conduit             | 1955            | 186,899.30     |
| 842      | 3660                | Underground Conduit             | 1956            | 224,214.56     |
| 843      | 3660                | Underground Conduit             | 1957            | 197,693.00     |
| 844      | 3660                | Underground Conduit             | 1958            | 246,266.99     |
| 845      | 3660                | Underground Conduit             | 1959            | 253,688.89     |

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SUPPLEMENTAL (C)(24)  
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C. J. COUNCIL

| Line No. | Company Account No. | Account Title       | In-Service Date | Original Cost |
|----------|---------------------|---------------------|-----------------|---------------|
| 846      | 3660                | Underground Conduit | 1960            | 277,980.69    |
| 847      | 3660                | Underground Conduit | 1961            | 405,174.84    |
| 848      | 3660                | Underground Conduit | 1962            | 273,926.01    |
| 849      | 3660                | Underground Conduit | 1963            | 107,429.55    |
| 850      | 3660                | Underground Conduit | 1964            | 134,521.33    |
| 851      | 3660                | Underground Conduit | 1965            | 886,616.31    |
| 852      | 3660                | Underground Conduit | 1966            | 93,247.86     |
| 853      | 3660                | Underground Conduit | 1967            | 314,662.66    |
| 854      | 3660                | Underground Conduit | 1968            | 630,731.22    |
| 855      | 3660                | Underground Conduit | 1969            | 458,114.80    |
| 856      | 3660                | Underground Conduit | 1970            | 545,728.15    |
| 857      | 3660                | Underground Conduit | 1971            | 884,574.12    |
| 858      | 3660                | Underground Conduit | 1972            | 1,538,384.22  |
| 859      | 3660                | Underground Conduit | 1973            | 1,439,361.49  |
| 860      | 3660                | Underground Conduit | 1974            | 1,346,327.51  |
| 861      | 3660                | Underground Conduit | 1975            | 753,473.14    |
| 862      | 3660                | Underground Conduit | 1976            | 677,126.77    |
| 863      | 3660                | Underground Conduit | 1977            | 365,064.40    |
| 864      | 3660                | Underground Conduit | 1978            | 122,217.26    |
| 865      | 3660                | Underground Conduit | 1979            | 593,908.72    |
| 866      | 3660                | Underground Conduit | 1980            | 444,015.68    |
| 867      | 3660                | Underground Conduit | 1981            | 317,902.89    |
| 868      | 3660                | Underground Conduit | 1982            | 357,518.57    |
| 869      | 3660                | Underground Conduit | 1983            | 412,033.81    |
| 870      | 3660                | Underground Conduit | 1984            | 1,157,260.90  |
| 871      | 3660                | Underground Conduit | 1985            | 1,177,482.00  |
| 872      | 3660                | Underground Conduit | 1986            | 750,775.45    |
| 873      | 3660                | Underground Conduit | 1987            | 1,075,294.20  |
| 874      | 3660                | Underground Conduit | 1988            | 1,261,606.69  |
| 875      | 3660                | Underground Conduit | 1989            | 1,971,262.11  |
| 876      | 3660                | Underground Conduit | 1990            | 1,425,328.60  |
| 877      | 3660                | Underground Conduit | 1991            | 2,612,054.51  |
| 878      | 3660                | Underground Conduit | 1992            | 2,731,751.69  |
| 879      | 3660                | Underground Conduit | 1993            | 5,055,739.01  |
| 880      | 3660                | Underground Conduit | 1994            | 7,638,996.33  |
| 881      | 3660                | Underground Conduit | 1995            | 5,315,155.08  |
| 882      | 3660                | Underground Conduit | 1996            | 4,417,389.98  |
| 883      | 3660                | Underground Conduit | 1997            | 4,190,700.44  |
| 884      | 3660                | Underground Conduit | 1998            | 4,018,936.58  |
| 885      | 3660                | Underground Conduit | 1999            | 5,540,705.72  |
| 886      | 3660                | Underground Conduit | 2000            | 17,803,625.15 |
| 887      | 3660                | Underground Conduit | 2001            | 1,428,876.26  |
| 888      | 3660                | Underground Conduit | 2002            | 1,038,272.77  |
| 889      | 3660                | Underground Conduit | 2003            | 841,398.20    |
| 890      | 3660                | Underground Conduit | 2004            | 1,017,854.90  |
| 891      | 3660                | Underground Conduit | 2005            | 1,941,941.29  |
| 892      | 3660                | Underground Conduit | 2006            | 1,012,480.17  |
| 893      | 3660                | Underground Conduit | 2007            | 1,873,008.92  |
| 894      | 3660                | Underground Conduit | 2008            | 293,330.46    |
| 895      | 3660                | Total               |                 | 96,798,852.16 |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
REFERENCE: CHAP. II (C) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title                      | In-Service Date | Original Cost |
|----------|---------------------|------------------------------------|-----------------|---------------|
| 896      | 3670                | Underground Conductors and Devices | 1910            | 33,455.71     |
| 897      | 3670                | Underground Conductors and Devices | 1911            | 1,045.19      |
| 898      | 3670                | Underground Conductors and Devices | 1912            | 194.29        |
| 899      | 3670                | Underground Conductors and Devices | 1913            | 639.77        |
| 900      | 3670                | Underground Conductors and Devices | 1914            | 278.28        |
| 901      | 3670                | Underground Conductors and Devices | 1915            | 2,398.80      |
| 902      | 3670                | Underground Conductors and Devices | 1916            | 98,473.89     |
| 903      | 3670                | Underground Conductors and Devices | 1917            | 98,175.77     |
| 904      | 3670                | Underground Conductors and Devices | 1918            | 216,795.00    |
| 905      | 3670                | Underground Conductors and Devices | 1919            | 9,646.53      |
| 906      | 3670                | Underground Conductors and Devices | 1920            | 149,280.09    |
| 907      | 3670                | Underground Conductors and Devices | 1921            | 114,672.14    |
| 908      | 3670                | Underground Conductors and Devices | 1922            | 26,745.69     |
| 909      | 3670                | Underground Conductors and Devices | 1923            | 110,880.82    |
| 910      | 3670                | Underground Conductors and Devices | 1924            | 129,863.85    |
| 911      | 3670                | Underground Conductors and Devices | 1925            | 51,882.41     |
| 912      | 3670                | Underground Conductors and Devices | 1926            | 31,029.59     |
| 913      | 3670                | Underground Conductors and Devices | 1927            | 42,891.27     |
| 914      | 3670                | Underground Conductors and Devices | 1928            | 162,018.80    |
| 915      | 3670                | Underground Conductors and Devices | 1929            | 82,527.52     |
| 916      | 3670                | Underground Conductors and Devices | 1930            | 56,215.13     |
| 917      | 3670                | Underground Conductors and Devices | 1931            | 41,843.47     |
| 918      | 3670                | Underground Conductors and Devices | 1932            | 23,210.22     |
| 919      | 3670                | Underground Conductors and Devices | 1933            | 11,064.63     |
| 920      | 3670                | Underground Conductors and Devices | 1934            | 22,106.14     |
| 921      | 3670                | Underground Conductors and Devices | 1935            | 13,993.57     |
| 922      | 3670                | Underground Conductors and Devices | 1936            | 4,857.63      |
| 923      | 3670                | Underground Conductors and Devices | 1937            | 45,143.34     |
| 924      | 3670                | Underground Conductors and Devices | 1938            | 148,899.04    |
| 925      | 3670                | Underground Conductors and Devices | 1939            | 23,514.08     |
| 926      | 3670                | Underground Conductors and Devices | 1940            | 25,685.64     |
| 927      | 3670                | Underground Conductors and Devices | 1941            | 17,135.35     |
| 928      | 3670                | Underground Conductors and Devices | 1942            | 48,217.69     |
| 929      | 3670                | Underground Conductors and Devices | 1943            | 45,817.38     |
| 930      | 3670                | Underground Conductors and Devices | 1944            | 10,568.68     |
| 931      | 3670                | Underground Conductors and Devices | 1945            | 15,437.48     |
| 932      | 3670                | Underground Conductors and Devices | 1946            | 15,785.63     |
| 933      | 3670                | Underground Conductors and Devices | 1947            | 29,425.93     |
| 934      | 3670                | Underground Conductors and Devices | 1948            | 45,960.58     |
| 935      | 3670                | Underground Conductors and Devices | 1949            | 118,654.70    |
| 936      | 3670                | Underground Conductors and Devices | 1950            | 70,467.13     |
| 937      | 3670                | Underground Conductors and Devices | 1951            | 85,922.69     |
| 938      | 3670                | Underground Conductors and Devices | 1952            | 82,954.30     |
| 939      | 3670                | Underground Conductors and Devices | 1953            | 110,062.31    |
| 940      | 3670                | Underground Conductors and Devices | 1954            | 137,742.08    |
| 941      | 3670                | Underground Conductors and Devices | 1955            | 73,086.34     |
| 942      | 3670                | Underground Conductors and Devices | 1956            | 466,915.84    |
| 943      | 3670                | Underground Conductors and Devices | 1957            | 231,871.68    |
| 944      | 3670                | Underground Conductors and Devices | 1958            | 425,564.72    |
| 945      | 3670                | Underground Conductors and Devices | 1959            | 357,091.28    |
| 946      | 3670                | Underground Conductors and Devices | 1960            | 150,581.53    |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
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REFERENCE: CHAP. II (C) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title                      | In-Service Date | Original Cost         |
|----------|---------------------|------------------------------------|-----------------|-----------------------|
| 947      | 3670                | Underground Conductors and Devices | 1961            | 133,026.83            |
| 948      | 3670                | Underground Conductors and Devices | 1962            | 563,814.55            |
| 949      | 3670                | Underground Conductors and Devices | 1963            | 105,029.01            |
| 950      | 3670                | Underground Conductors and Devices | 1964            | 271,111.67            |
| 951      | 3670                | Underground Conductors and Devices | 1965            | 300,602.61            |
| 952      | 3670                | Underground Conductors and Devices | 1966            | 361,771.15            |
| 953      | 3670                | Underground Conductors and Devices | 1967            | 404,505.91            |
| 954      | 3670                | Underground Conductors and Devices | 1968            | 583,833.19            |
| 955      | 3670                | Underground Conductors and Devices | 1969            | 799,360.54            |
| 956      | 3670                | Underground Conductors and Devices | 1970            | 627,874.19            |
| 957      | 3670                | Underground Conductors and Devices | 1971            | 1,098,307.85          |
| 958      | 3670                | Underground Conductors and Devices | 1972            | 1,915,824.69          |
| 959      | 3670                | Underground Conductors and Devices | 1973            | 2,850,884.59          |
| 960      | 3670                | Underground Conductors and Devices | 1974            | 2,799,957.46          |
| 961      | 3670                | Underground Conductors and Devices | 1975            | 1,862,519.93          |
| 962      | 3670                | Underground Conductors and Devices | 1976            | 1,657,263.79          |
| 963      | 3670                | Underground Conductors and Devices | 1977            | 2,338,337.76          |
| 964      | 3670                | Underground Conductors and Devices | 1978            | 2,127,949.39          |
| 965      | 3670                | Underground Conductors and Devices | 1979            | 3,482,226.97          |
| 966      | 3670                | Underground Conductors and Devices | 1980            | 2,753,972.66          |
| 967      | 3670                | Underground Conductors and Devices | 1981            | 2,360,265.45          |
| 968      | 3670                | Underground Conductors and Devices | 1982            | 1,990,768.50          |
| 969      | 3670                | Underground Conductors and Devices | 1983            | 2,578,105.59          |
| 970      | 3670                | Underground Conductors and Devices | 1984            | 3,137,464.31          |
| 971      | 3670                | Underground Conductors and Devices | 1985            | 4,065,747.76          |
| 972      | 3670                | Underground Conductors and Devices | 1986            | 3,884,028.21          |
| 973      | 3670                | Underground Conductors and Devices | 1987            | 5,982,511.98          |
| 974      | 3670                | Underground Conductors and Devices | 1988            | 6,014,596.69          |
| 975      | 3670                | Underground Conductors and Devices | 1989            | 7,501,603.92          |
| 976      | 3670                | Underground Conductors and Devices | 1990            | 6,823,633.71          |
| 977      | 3670                | Underground Conductors and Devices | 1991            | 8,819,981.84          |
| 978      | 3670                | Underground Conductors and Devices | 1992            | 6,063,089.17          |
| 979      | 3670                | Underground Conductors and Devices | 1993            | 6,454,915.72          |
| 980      | 3670                | Underground Conductors and Devices | 1994            | 8,138,597.78          |
| 981      | 3670                | Underground Conductors and Devices | 1995            | 4,758,381.81          |
| 982      | 3670                | Underground Conductors and Devices | 1996            | 3,985,435.16          |
| 983      | 3670                | Underground Conductors and Devices | 1997            | 5,852,901.51          |
| 984      | 3670                | Underground Conductors and Devices | 1998            | 8,447,546.19          |
| 985      | 3670                | Underground Conductors and Devices | 1999            | 18,384,364.39         |
| 986      | 3670                | Underground Conductors and Devices | 2000            | 28,650,611.37         |
| 987      | 3670                | Underground Conductors and Devices | 2001            | 9,202,456.14          |
| 988      | 3670                | Underground Conductors and Devices | 2002            | 8,870,164.68          |
| 989      | 3670                | Underground Conductors and Devices | 2003            | 5,202,652.87          |
| 990      | 3670                | Underground Conductors and Devices | 2004            | 4,996,011.78          |
| 991      | 3670                | Underground Conductors and Devices | 2005            | 6,050,731.70          |
| 992      | 3670                | Underground Conductors and Devices | 2006            | 5,367,945.16          |
| 993      | 3670                | Underground Conductors and Devices | 2007            | 4,954,648.20          |
| 994      | 3670                | Underground Conductors and Devices | 2008            | 813,925.59            |
| 995      | 3670                | <b>Total</b>                       |                 | <b>220,809,933.54</b> |
| 996      | 3680                | Line Transformers                  | 1910            | 8,855.65              |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
REFERENCE: CHAP. II (C ) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line<br>No. | Company<br>Account<br>No. | Account Title     | In-Service<br>Date | Original Cost |
|-------------|---------------------------|-------------------|--------------------|---------------|
| 997         | 3680                      | Line Transformers | 1911               | 306.39        |
| 998         | 3680                      | Line Transformers | 1912               | 72.01         |
| 999         | 3680                      | Line Transformers | 1913               | 294.10        |
| 1000        | 3680                      | Line Transformers | 1914               | 5.65          |
| 1001        | 3680                      | Line Transformers | 1915               | 324.28        |
| 1002        | 3680                      | Line Transformers | 1916               | 550.17        |
| 1003        | 3680                      | Line Transformers | 1917               | 2,397.53      |
| 1004        | 3680                      | Line Transformers | 1918               | 2,190.51      |
| 1005        | 3680                      | Line Transformers | 1920               | 3,798.18      |
| 1006        | 3680                      | Line Transformers | 1921               | 1,577.13      |
| 1007        | 3680                      | Line Transformers | 1922               | 2,328.31      |
| 1008        | 3680                      | Line Transformers | 1923               | 2,276.94      |
| 1009        | 3680                      | Line Transformers | 1924               | 1,612.11      |
| 1010        | 3680                      | Line Transformers | 1925               | 7,698.20      |
| 1011        | 3680                      | Line Transformers | 1926               | 5,123.68      |
| 1012        | 3680                      | Line Transformers | 1927               | 15,679.43     |
| 1013        | 3680                      | Line Transformers | 1928               | 26,112.43     |
| 1014        | 3680                      | Line Transformers | 1929               | 22,221.34     |
| 1015        | 3680                      | Line Transformers | 1930               | 20,184.29     |
| 1016        | 3680                      | Line Transformers | 1931               | 28,545.73     |
| 1017        | 3680                      | Line Transformers | 1932               | 5,083.56      |
| 1018        | 3680                      | Line Transformers | 1933               | 11,043.96     |
| 1019        | 3680                      | Line Transformers | 1934               | 2,593.88      |
| 1020        | 3680                      | Line Transformers | 1935               | 15,579.89     |
| 1021        | 3680                      | Line Transformers | 1936               | 17,431.21     |
| 1022        | 3680                      | Line Transformers | 1937               | 62,412.15     |
| 1023        | 3680                      | Line Transformers | 1938               | 25,260.37     |
| 1024        | 3680                      | Line Transformers | 1939               | 28,511.15     |
| 1025        | 3680                      | Line Transformers | 1940               | 41,265.58     |
| 1026        | 3680                      | Line Transformers | 1941               | 31,644.24     |
| 1027        | 3680                      | Line Transformers | 1942               | 12,766.30     |
| 1028        | 3680                      | Line Transformers | 1943               | 8,633.02      |
| 1029        | 3680                      | Line Transformers | 1944               | 7,045.56      |
| 1030        | 3680                      | Line Transformers | 1945               | 16,351.62     |
| 1031        | 3680                      | Line Transformers | 1946               | 35,533.65     |
| 1032        | 3680                      | Line Transformers | 1947               | 174,289.04    |
| 1033        | 3680                      | Line Transformers | 1948               | 197,353.14    |
| 1034        | 3680                      | Line Transformers | 1949               | 114,493.89    |
| 1035        | 3680                      | Line Transformers | 1950               | 87,809.32     |
| 1036        | 3680                      | Line Transformers | 1951               | 150,154.34    |
| 1037        | 3680                      | Line Transformers | 1952               | 248,575.93    |
| 1038        | 3680                      | Line Transformers | 1953               | 324,476.04    |
| 1039        | 3680                      | Line Transformers | 1954               | 363,445.69    |
| 1040        | 3680                      | Line Transformers | 1955               | 592,947.05    |
| 1041        | 3680                      | Line Transformers | 1956               | 739,682.75    |
| 1042        | 3680                      | Line Transformers | 1957               | 579,042.35    |
| 1043        | 3680                      | Line Transformers | 1958               | 471,541.17    |
| 1044        | 3680                      | Line Transformers | 1959               | 593,691.26    |
| 1045        | 3680                      | Line Transformers | 1960               | 860,625.89    |
| 1046        | 3680                      | Line Transformers | 1961               | 722,627.80    |
| 1047        | 3680                      | Line Transformers | 1962               | 734,627.63    |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
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REFERENCE: CHAP. II (C ) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title                      | In-Service Date | Original Cost         |
|----------|---------------------|------------------------------------|-----------------|-----------------------|
| 1048     | 3680                | Line Transformers                  | 1963            | 621,783.09            |
| 1049     | 3680                | Line Transformers                  | 1964            | 889,706.11            |
| 1050     | 3680                | Line Transformers                  | 1965            | 863,013.44            |
| 1051     | 3680                | Line Transformers                  | 1966            | 1,225,812.82          |
| 1052     | 3680                | Line Transformers                  | 1967            | 1,577,985.27          |
| 1053     | 3680                | Line Transformers                  | 1968            | 1,919,086.64          |
| 1054     | 3680                | Line Transformers                  | 1969            | 1,999,524.85          |
| 1055     | 3680                | Line Transformers                  | 1970            | 2,368,911.94          |
| 1056     | 3680                | Line Transformers                  | 1971            | 2,590,731.05          |
| 1057     | 3680                | Line Transformers                  | 1972            | 2,500,121.67          |
| 1058     | 3680                | Line Transformers                  | 1973            | 3,597,335.92          |
| 1059     | 3680                | Line Transformers                  | 1974            | 4,373,881.28          |
| 1060     | 3680                | Line Transformers                  | 1975            | 2,423,780.14          |
| 1061     | 3680                | Line Transformers                  | 1976            | 2,394,436.99          |
| 1062     | 3680                | Line Transformers                  | 1977            | 3,413,545.51          |
| 1063     | 3680                | Line Transformers                  | 1978            | 4,348,377.54          |
| 1064     | 3680                | Line Transformers                  | 1979            | 5,190,481.59          |
| 1065     | 3680                | Line Transformers                  | 1980            | 5,507,420.92          |
| 1066     | 3680                | Line Transformers                  | 1981            | 6,017,077.50          |
| 1067     | 3680                | Line Transformers                  | 1982            | 4,440,191.76          |
| 1068     | 3680                | Line Transformers                  | 1983            | 7,925,858.37          |
| 1069     | 3680                | Line Transformers                  | 1984            | 7,629,528.39          |
| 1070     | 3680                | Line Transformers                  | 1985            | 6,574,255.29          |
| 1071     | 3680                | Line Transformers                  | 1986            | 7,141,195.80          |
| 1072     | 3680                | Line Transformers                  | 1987            | 7,525,869.58          |
| 1073     | 3680                | Line Transformers                  | 1988            | 10,398,754.96         |
| 1074     | 3680                | Line Transformers                  | 1989            | 10,879,375.11         |
| 1075     | 3680                | Line Transformers                  | 1990            | 9,262,453.98          |
| 1076     | 3680                | Line Transformers                  | 1991            | 9,947,784.08          |
| 1077     | 3680                | Line Transformers                  | 1992            | 7,626,877.01          |
| 1078     | 3680                | Line Transformers                  | 1993            | 9,320,730.81          |
| 1079     | 3680                | Line Transformers                  | 1994            | 11,330,326.14         |
| 1080     | 3680                | Line Transformers                  | 1995            | 6,899,894.55          |
| 1081     | 3680                | Line Transformers                  | 1996            | 7,444,192.28          |
| 1082     | 3680                | Line Transformers                  | 1997            | 10,844,846.74         |
| 1083     | 3680                | Line Transformers                  | 1998            | 9,186,951.23          |
| 1084     | 3680                | Line Transformers                  | 1999            | 11,213,150.24         |
| 1085     | 3680                | Line Transformers                  | 2000            | 30,723,806.67         |
| 1086     | 3680                | Line Transformers                  | 2001            | 7,706,388.79          |
| 1087     | 3680                | Line Transformers                  | 2002            | 8,175,534.50          |
| 1088     | 3680                | Line Transformers                  | 2003            | 6,151,073.09          |
| 1089     | 3680                | Line Transformers                  | 2004            | 5,559,691.59          |
| 1090     | 3680                | Line Transformers                  | 2005            | 9,936,057.23          |
| 1091     | 3680                | Line Transformers                  | 2006            | 8,457,731.72          |
| 1092     | 3680                | Line Transformers                  | 2007            | 20,075,067.13         |
| 1093     | 3680                | Line Transformers                  | 2008            | 930,391.46            |
| 1094     | 3680                | Total                              |                 | <u>314,560,686.26</u> |
| 1095     | 3682                | Customer Transformer Installations | 1923            | 2,298.49              |
| 1096     | 3682                | Customer Transformer Installations | 1924            | 4,375.21              |
| 1097     | 3682                | Customer Transformer Installations | 1925            | 4,296.68              |

DUKE ENERGY OHIO  
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REFERENCE: CHAP. II (C) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line<br>No. | Company<br>Account<br>No. | Account Title                      | In-Service<br>Date | Original Cost |
|-------------|---------------------------|------------------------------------|--------------------|---------------|
| 1098        | 3682                      | Customer Transformer Installations | 1926               | 6,188.80      |
| 1099        | 3682                      | Customer Transformer Installations | 1927               | 1,771.75      |
| 1100        | 3682                      | Customer Transformer Installations | 1928               | 825.66        |
| 1101        | 3682                      | Customer Transformer Installations | 1929               | 2,079.17      |
| 1102        | 3682                      | Customer Transformer Installations | 1930               | (1,323.04)    |
| 1103        | 3682                      | Customer Transformer Installations | 1931               | 4,342.59      |
| 1104        | 3682                      | Customer Transformer Installations | 1932               | 904.70        |
| 1105        | 3682                      | Customer Transformer Installations | 1934               | 5,732.86      |
| 1106        | 3682                      | Customer Transformer Installations | 1935               | 3,765.97      |
| 1107        | 3682                      | Customer Transformer Installations | 1936               | 1,937.06      |
| 1108        | 3682                      | Customer Transformer Installations | 1937               | 2,487.08      |
| 1109        | 3682                      | Customer Transformer Installations | 1938               | 3,426.55      |
| 1110        | 3682                      | Customer Transformer Installations | 1939               | 10,222.44     |
| 1111        | 3682                      | Customer Transformer Installations | 1940               | 1,205.92      |
| 1112        | 3682                      | Customer Transformer Installations | 1941               | 8,572.91      |
| 1113        | 3682                      | Customer Transformer Installations | 1942               | 6,594.95      |
| 1114        | 3682                      | Customer Transformer Installations | 1943               | 6,651.10      |
| 1115        | 3682                      | Customer Transformer Installations | 1944               | 3,858.21      |
| 1116        | 3682                      | Customer Transformer Installations | 1945               | 8,152.03      |
| 1117        | 3682                      | Customer Transformer Installations | 1946               | 13,023.76     |
| 1118        | 3682                      | Customer Transformer Installations | 1947               | 6,485.92      |
| 1119        | 3682                      | Customer Transformer Installations | 1948               | 13,684.15     |
| 1120        | 3682                      | Customer Transformer Installations | 1949               | 15,448.74     |
| 1121        | 3682                      | Customer Transformer Installations | 1950               | 9,234.61      |
| 1122        | 3682                      | Customer Transformer Installations | 1951               | 31,503.47     |
| 1123        | 3682                      | Customer Transformer Installations | 1952               | 21,247.09     |
| 1124        | 3682                      | Customer Transformer Installations | 1953               | 57,573.12     |
| 1125        | 3682                      | Customer Transformer Installations | 1954               | 77,360.89     |
| 1126        | 3682                      | Customer Transformer Installations | 1955               | 51,941.95     |
| 1127        | 3682                      | Customer Transformer Installations | 1956               | 92,563.47     |
| 1128        | 3682                      | Customer Transformer Installations | 1957               | 69,788.93     |
| 1129        | 3682                      | Customer Transformer Installations | 1958               | 41,633.02     |
| 1130        | 3682                      | Customer Transformer Installations | 1959               | 106,878.07    |
| 1131        | 3682                      | Customer Transformer Installations | 1960               | 137,402.07    |
| 1132        | 3682                      | Customer Transformer Installations | 1961               | 169,529.34    |
| 1133        | 3682                      | Customer Transformer Installations | 1962               | 96,114.93     |
| 1134        | 3682                      | Customer Transformer Installations | 1963               | 35,404.54     |
| 1135        | 3682                      | Customer Transformer Installations | 1964               | 104,202.12    |
| 1136        | 3682                      | Customer Transformer Installations | 1965               | 16,850.13     |
| 1137        | 3682                      | Customer Transformer Installations | 1966               | 117,756.74    |
| 1138        | 3682                      | Customer Transformer Installations | 1967               | 69,607.64     |
| 1139        | 3682                      | Customer Transformer Installations | 1968               | 94,810.29     |
| 1140        | 3682                      | Customer Transformer Installations | 1969               | 86,574.32     |
| 1141        | 3682                      | Customer Transformer Installations | 1970               | 133,990.08    |
| 1142        | 3682                      | Customer Transformer Installations | 1971               | 204,592.10    |
| 1143        | 3682                      | Customer Transformer Installations | 1972               | 18,083.04     |
| 1144        | 3682                      | Customer Transformer Installations | 1973               | 148,089.92    |
| 1145        | 3682                      | Customer Transformer Installations | 1974               | 63,330.75     |
| 1146        | 3682                      | Customer Transformer Installations | 1975               | 17,699.12     |
| 1147        | 3682                      | Customer Transformer Installations | 1976               | 5,532.12      |
| 1148        | 3682                      | Customer Transformer Installations | 1977               | 77,090.57     |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
REFERENCE: CHAP. II (C) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title                      | In-Service Date | Original Cost       |
|----------|---------------------|------------------------------------|-----------------|---------------------|
| 1149     | 3682                | Customer Transformer Installations | 1978            | 62,272.46           |
| 1150     | 3682                | Customer Transformer Installations | 1979            | 4,548.73            |
| 1151     | 3682                | Customer Transformer Installations | 1980            | 58,175.91           |
| 1152     | 3682                | Customer Transformer Installations | 1981            | 1,270.32            |
| 1153     | 3682                | Customer Transformer Installations | 1982            | 3,537.53            |
| 1154     | 3682                | Customer Transformer Installations | 1983            | 15,455.06           |
| 1155     | 3682                | Customer Transformer Installations | 1984            | 27,621.46           |
| 1156     | 3682                | Customer Transformer Installations | 1985            | 116,044.22          |
| 1157     | 3682                | Customer Transformer Installations | 1986            | 32,724.30           |
| 1158     | 3682                | Customer Transformer Installations | 1987            | 23,138.65           |
| 1159     | 3682                | Customer Transformer Installations | 1988            | 285,111.28          |
| 1160     | 3682                | Customer Transformer Installations | 1989            | 111,670.57          |
| 1161     | 3682                | Customer Transformer Installations | 1990            | 40,746.93           |
| 1162     | 3682                | Customer Transformer Installations | 1991            | 32,469.28           |
| 1163     | 3682                | Customer Transformer Installations | 1992            | 90,548.85           |
| 1164     | 3682                | Customer Transformer Installations | 1993            | 1,747.62            |
| 1165     | 3682                | Customer Transformer Installations | 1994            | 124,516.98          |
| 1166     | 3682                | Customer Transformer Installations | 1995            | 1,268,203.13        |
| 1167     | 3682                | Customer Transformer Installations | 1996            | 4,550.02            |
| 1168     | 3682                | Customer Transformer Installations | 1999            | (27,563.57)         |
| 1169     | 3682                | Customer Transformer Installations | 2001            | 6,359.53            |
| 1170     | 3682                | Customer Transformer Installations | 2005            | 92,650.09           |
| 1171     | 3682                | <b>Total</b>                       |                 | <b>4,669,193.45</b> |
| 1172     | 3691                | Services - Underground             | 1910            | 655.75              |
| 1173     | 3691                | Services - Underground             | 1920            | 16,474.24           |
| 1174     | 3691                | Services - Underground             | 1921            | 3,170.12            |
| 1175     | 3691                | Services - Underground             | 1922            | 1,513.86            |
| 1176     | 3691                | Services - Underground             | 1923            | 2,543.27            |
| 1177     | 3691                | Services - Underground             | 1924            | 2,858.22            |
| 1178     | 3691                | Services - Underground             | 1925            | 6,879.68            |
| 1179     | 3691                | Services - Underground             | 1926            | 3,330.29            |
| 1180     | 3691                | Services - Underground             | 1927            | 4,454.12            |
| 1181     | 3691                | Services - Underground             | 1928            | 16,566.25           |
| 1182     | 3691                | Services - Underground             | 1929            | 25,101.11           |
| 1183     | 3691                | Services - Underground             | 1930            | 4,720.21            |
| 1184     | 3691                | Services - Underground             | 1931            | 2,558.76            |
| 1185     | 3691                | Services - Underground             | 1932            | 2,385.86            |
| 1186     | 3691                | Services - Underground             | 1933            | 109.13              |
| 1187     | 3691                | Services - Underground             | 1934            | 2,297.43            |
| 1188     | 3691                | Services - Underground             | 1935            | 1,109.57            |
| 1189     | 3691                | Services - Underground             | 1936            | 530.34              |
| 1190     | 3691                | Services - Underground             | 1937            | 29,725.86           |
| 1191     | 3691                | Services - Underground             | 1938            | 10,903.60           |
| 1192     | 3691                | Services - Underground             | 1939            | 4,066.06            |
| 1193     | 3691                | Services - Underground             | 1940            | 2,611.44            |
| 1194     | 3691                | Services - Underground             | 1941            | 4,165.30            |
| 1195     | 3691                | Services - Underground             | 1942            | 6,759.81            |
| 1196     | 3691                | Services - Underground             | 1943            | 2,006.00            |
| 1197     | 3691                | Services - Underground             | 1944            | 1,232.17            |
| 1198     | 3691                | Services - Underground             | 1945            | 1,714.98            |



DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
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AS OF MARCH 31, 2008

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REFERENCE: CHAP. II (C ) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title          | In-Service Date | Original Cost |
|----------|---------------------|------------------------|-----------------|---------------|
| 1199     | 3691                | Services - Underground | 1946            | 5,137.31      |
| 1200     | 3691                | Services - Underground | 1947            | 5,633.50      |
| 1201     | 3691                | Services - Underground | 1948            | 5,680.47      |
| 1202     | 3691                | Services - Underground | 1949            | 7,806.77      |
| 1203     | 3691                | Services - Underground | 1950            | 8,997.32      |
| 1204     | 3691                | Services - Underground | 1951            | 4,483.99      |
| 1205     | 3691                | Services - Underground | 1952            | 6,879.59      |
| 1206     | 3691                | Services - Underground | 1953            | 14,035.07     |
| 1207     | 3691                | Services - Underground | 1954            | 10.91         |
| 1208     | 3691                | Services - Underground | 1955            | 15,125.58     |
| 1209     | 3691                | Services - Underground | 1956            | 70,483.18     |
| 1210     | 3691                | Services - Underground | 1957            | 15,568.70     |
| 1211     | 3691                | Services - Underground | 1958            | 47,661.94     |
| 1212     | 3691                | Services - Underground | 1959            | 25,980.01     |
| 1213     | 3691                | Services - Underground | 1960            | 32,152.88     |
| 1214     | 3691                | Services - Underground | 1961            | 37,724.78     |
| 1215     | 3691                | Services - Underground | 1962            | 16,227.80     |
| 1216     | 3691                | Services - Underground | 1963            | 33,670.04     |
| 1217     | 3691                | Services - Underground | 1964            | 27,428.17     |
| 1218     | 3691                | Services - Underground | 1965            | 48,926.53     |
| 1219     | 3691                | Services - Underground | 1966            | 55,855.35     |
| 1220     | 3691                | Services - Underground | 1967            | 57,629.01     |
| 1221     | 3691                | Services - Underground | 1968            | 89,192.74     |
| 1222     | 3691                | Services - Underground | 1969            | 98,029.86     |
| 1223     | 3691                | Services - Underground | 1970            | 49,258.68     |
| 1224     | 3691                | Services - Underground | 1971            | 88,360.08     |
| 1225     | 3691                | Services - Underground | 1972            | 40,147.12     |
| 1226     | 3691                | Services - Underground | 1973            | 6,885.18      |
| 1227     | 3691                | Services - Underground | 1974            | 24,037.66     |
| 1228     | 3691                | Services - Underground | 1975            | 14,589.15     |
| 1229     | 3691                | Services - Underground | 1976            | 43,293.59     |
| 1230     | 3691                | Services - Underground | 1977            | 10,633.76     |
| 1231     | 3691                | Services - Underground | 1978            | 25,748.60     |
| 1232     | 3691                | Services - Underground | 1979            | 18,310.57     |
| 1233     | 3691                | Services - Underground | 1980            | 7,210.58      |
| 1234     | 3691                | Services - Underground | 1981            | 13,441.61     |
| 1235     | 3691                | Services - Underground | 1982            | 23,219.47     |
| 1236     | 3691                | Services - Underground | 1983            | 30,242.75     |
| 1237     | 3691                | Services - Underground | 1984            | 19,540.30     |
| 1238     | 3691                | Services - Underground | 1985            | 3,176.19      |
| 1239     | 3691                | Services - Underground | 1986            | 41,848.38     |
| 1240     | 3691                | Services - Underground | 1987            | 48,112.96     |
| 1241     | 3691                | Services - Underground | 1988            | 87,298.88     |
| 1242     | 3691                | Services - Underground | 1989            | 111,591.31    |
| 1243     | 3691                | Services - Underground | 1990            | 59,099.79     |
| 1244     | 3691                | Services - Underground | 1991            | 290,537.98    |
| 1245     | 3691                | Services - Underground | 1992            | 16,168.70     |
| 1246     | 3691                | Services - Underground | 1993            | 20,424.34     |
| 1247     | 3691                | Services - Underground | 1994            | 35,747.36     |
| 1248     | 3691                | Services - Underground | 1995            | 44,423.97     |
| 1249     | 3691                | Services - Underground | 1996            | 4,148.23      |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
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AS OF MARCH 31, 2008

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REFERENCE: CHAP. II (C ) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title          | In-Service Date | Original Cost       |
|----------|---------------------|------------------------|-----------------|---------------------|
| 1250     | 3691                | Services - Underground | 1997            | 45,011.21           |
| 1251     | 3691                | Services - Underground | 1999            | 138.46              |
| 1252     | 3691                | Services - Underground | 2001            | 2,399.22            |
| 1253     | 3691                | Services - Underground | 2002            | 2,192.51            |
| 1254     | 3691                | Services - Underground | 2003            | (8,896.99)          |
| 1255     | 3691                | Services - Underground | 2005            | 854.00              |
| 1256     | 3691                | Services - Underground | 2006            | 768.35              |
| 1257     | 3691                | Services - Underground | 2007            | 653.88              |
| 1258     | 3691                | Services - Underground | 2008            | 15,230.87           |
| 1259     | 3691                | Total                  |                 | <u>2,126,611.63</u> |
| 1260     | 3692                | Services - Overhead    | 1924            | 10.97               |
| 1261     | 3692                | Services - Overhead    | 1925            | 129,482.15          |
| 1262     | 3692                | Services - Overhead    | 1930            | 72.20               |
| 1263     | 3692                | Services - Overhead    | 1931            | 10.97               |
| 1264     | 3692                | Services - Overhead    | 1932            | 36.41               |
| 1265     | 3692                | Services - Overhead    | 1933            | 47.16               |
| 1266     | 3692                | Services - Overhead    | 1934            | 8.95                |
| 1267     | 3692                | Services - Overhead    | 1935            | 10.97               |
| 1268     | 3692                | Services - Overhead    | 1936            | 19.57               |
| 1269     | 3692                | Services - Overhead    | 1937            | 139.14              |
| 1270     | 3692                | Services - Overhead    | 1938            | 3,305.23            |
| 1271     | 3692                | Services - Overhead    | 1939            | 10,495.66           |
| 1272     | 3692                | Services - Overhead    | 1940            | 7,894.87            |
| 1273     | 3692                | Services - Overhead    | 1941            | 12,843.06           |
| 1274     | 3692                | Services - Overhead    | 1942            | 7,140.96            |
| 1275     | 3692                | Services - Overhead    | 1943            | 4,402.22            |
| 1276     | 3692                | Services - Overhead    | 1944            | 5,646.40            |
| 1277     | 3692                | Services - Overhead    | 1945            | 6,678.88            |
| 1278     | 3692                | Services - Overhead    | 1946            | 13,696.97           |
| 1279     | 3692                | Services - Overhead    | 1947            | 24,269.41           |
| 1280     | 3692                | Services - Overhead    | 1948            | 32,137.15           |
| 1281     | 3692                | Services - Overhead    | 1949            | 31,039.03           |
| 1282     | 3692                | Services - Overhead    | 1950            | 34,343.62           |
| 1283     | 3692                | Services - Overhead    | 1951            | 40,023.40           |
| 1284     | 3692                | Services - Overhead    | 1952            | 47,616.77           |
| 1285     | 3692                | Services - Overhead    | 1953            | 63,931.09           |
| 1286     | 3692                | Services - Overhead    | 1954            | 92,095.27           |
| 1287     | 3692                | Services - Overhead    | 1955            | 81,742.35           |
| 1288     | 3692                | Services - Overhead    | 1956            | 163,738.66          |
| 1289     | 3692                | Services - Overhead    | 1957            | 173,409.48          |
| 1290     | 3692                | Services - Overhead    | 1958            | 192,107.36          |
| 1291     | 3692                | Services - Overhead    | 1959            | 241,815.31          |
| 1292     | 3692                | Services - Overhead    | 1960            | 245,921.46          |
| 1293     | 3692                | Services - Overhead    | 1961            | 292,823.66          |
| 1294     | 3692                | Services - Overhead    | 1962            | 278,472.73          |
| 1295     | 3692                | Services - Overhead    | 1963            | 269,929.68          |
| 1296     | 3692                | Services - Overhead    | 1964            | 276,246.49          |
| 1297     | 3692                | Services - Overhead    | 1965            | 324,297.35          |
| 1298     | 3692                | Services - Overhead    | 1966            | 352,244.29          |
| 1299     | 3692                | Services - Overhead    | 1967            | 464,832.78          |

DUKE ENERGY OHIO  
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SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title       | In-Service Date | Original Cost        |
|----------|---------------------|---------------------|-----------------|----------------------|
| 1300     | 3692                | Services - Overhead | 1968            | 389,970.59           |
| 1301     | 3692                | Services - Overhead | 1969            | 477,011.80           |
| 1302     | 3692                | Services - Overhead | 1970            | 483,926.65           |
| 1303     | 3692                | Services - Overhead | 1971            | 589,058.21           |
| 1304     | 3692                | Services - Overhead | 1972            | 658,750.00           |
| 1305     | 3692                | Services - Overhead | 1973            | 560,996.86           |
| 1306     | 3692                | Services - Overhead | 1974            | 848,474.72           |
| 1307     | 3692                | Services - Overhead | 1975            | 772,480.20           |
| 1308     | 3692                | Services - Overhead | 1976            | 842,697.25           |
| 1309     | 3692                | Services - Overhead | 1977            | 916,360.73           |
| 1310     | 3692                | Services - Overhead | 1978            | 916,658.94           |
| 1311     | 3692                | Services - Overhead | 1979            | 874,571.88           |
| 1312     | 3692                | Services - Overhead | 1980            | 838,689.16           |
| 1313     | 3692                | Services - Overhead | 1981            | 899,137.32           |
| 1314     | 3692                | Services - Overhead | 1982            | 912,736.74           |
| 1315     | 3692                | Services - Overhead | 1983            | 1,141,680.34         |
| 1316     | 3692                | Services - Overhead | 1984            | 1,193,060.31         |
| 1317     | 3692                | Services - Overhead | 1985            | 1,389,686.05         |
| 1318     | 3692                | Services - Overhead | 1986            | 1,473,479.31         |
| 1319     | 3692                | Services - Overhead | 1987            | 1,676,644.28         |
| 1320     | 3692                | Services - Overhead | 1988            | 1,723,855.32         |
| 1321     | 3692                | Services - Overhead | 1989            | 1,484,990.13         |
| 1322     | 3692                | Services - Overhead | 1990            | 1,217,483.98         |
| 1323     | 3692                | Services - Overhead | 1991            | 1,231,928.76         |
| 1324     | 3692                | Services - Overhead | 1992            | 1,362,559.84         |
| 1325     | 3692                | Services - Overhead | 1993            | 1,484,873.04         |
| 1326     | 3692                | Services - Overhead | 1994            | 1,524,574.88         |
| 1327     | 3692                | Services - Overhead | 1995            | 1,736,256.14         |
| 1328     | 3692                | Services - Overhead | 1996            | 1,525,187.58         |
| 1329     | 3692                | Services - Overhead | 1997            | 1,320,319.93         |
| 1330     | 3692                | Services - Overhead | 1998            | 2,562,189.37         |
| 1331     | 3692                | Services - Overhead | 1999            | 108,434.68           |
| 1332     | 3692                | Services - Overhead | 2000            | 2,784,293.42         |
| 1333     | 3692                | Services - Overhead | 2001            | 59,134.31            |
| 1334     | 3692                | Services - Overhead | 2002            | 2,519,997.24         |
| 1335     | 3692                | Services - Overhead | 2003            | 2,135.75             |
| 1336     | 3692                | Services - Overhead | 2004            | 124.93               |
| 1337     | 3692                | Services - Overhead | 2005            | 1,416,903.81         |
| 1338     | 3692                | Services - Overhead | 2006            | (66,769.39)          |
| 1339     | 3692                | Services - Overhead | 2007            | 1,801,058.30         |
| 1340     | 3692                | Services - Overhead | 2008            | 302,347.71           |
| 1341     | 3692                | Total               |                 | <u>47,684,729.06</u> |
| 1342     | 3700                | Meters              | 1916            | 39.64                |
| 1343     | 3700                | Meters              | 1918            | (18.38)              |
| 1344     | 3700                | Meters              | 1921            | (9.93)               |
| 1345     | 3700                | Meters              | 1922            | 2,423.10             |
| 1346     | 3700                | Meters              | 1923            | 3,295.35             |
| 1347     | 3700                | Meters              | 1924            | 4,304.12             |
| 1348     | 3700                | Meters              | 1925            | 3,952.44             |
| 1349     | 3700                | Meters              | 1926            | 1,665.00             |

DUKE ENERGY OHIO  
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REFERENCE: CHAP. II (C) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title | In-Service Date | Original Cost |
|----------|---------------------|---------------|-----------------|---------------|
| 1350     | 3700                | Meters        | 1927            | 5,403.68      |
| 1351     | 3700                | Meters        | 1928            | 6,006.99      |
| 1352     | 3700                | Meters        | 1929            | 11,763.29     |
| 1353     | 3700                | Meters        | 1930            | 4,997.94      |
| 1354     | 3700                | Meters        | 1931            | 2,718.26      |
| 1355     | 3700                | Meters        | 1932            | 167.92        |
| 1356     | 3700                | Meters        | 1933            | 1,502.37      |
| 1357     | 3700                | Meters        | 1934            | 1,250.27      |
| 1358     | 3700                | Meters        | 1935            | 479.33        |
| 1359     | 3700                | Meters        | 1936            | 2,681.87      |
| 1360     | 3700                | Meters        | 1937            | 8,729.93      |
| 1361     | 3700                | Meters        | 1938            | 2,622.04      |
| 1362     | 3700                | Meters        | 1939            | 5,350.83      |
| 1363     | 3700                | Meters        | 1940            | 7,737.52      |
| 1364     | 3700                | Meters        | 1941            | 11,144.30     |
| 1365     | 3700                | Meters        | 1942            | 14,848.03     |
| 1366     | 3700                | Meters        | 1943            | 3,102.17      |
| 1367     | 3700                | Meters        | 1944            | 2,349.94      |
| 1368     | 3700                | Meters        | 1945            | 2,790.53      |
| 1369     | 3700                | Meters        | 1946            | 5,112.16      |
| 1370     | 3700                | Meters        | 1947            | 28,094.57     |
| 1371     | 3700                | Meters        | 1948            | 15,075.75     |
| 1372     | 3700                | Meters        | 1949            | 14,580.88     |
| 1373     | 3700                | Meters        | 1950            | 13,391.45     |
| 1374     | 3700                | Meters        | 1951            | 18,937.77     |
| 1375     | 3700                | Meters        | 1952            | 40,296.82     |
| 1376     | 3700                | Meters        | 1953            | 38,419.06     |
| 1377     | 3700                | Meters        | 1954            | 19,168.98     |
| 1378     | 3700                | Meters        | 1955            | 20,899.70     |
| 1379     | 3700                | Meters        | 1956            | 139,487.67    |
| 1380     | 3700                | Meters        | 1957            | 109,276.65    |
| 1381     | 3700                | Meters        | 1958            | 178,419.19    |
| 1382     | 3700                | Meters        | 1959            | 237,971.82    |
| 1383     | 3700                | Meters        | 1960            | 275,819.43    |
| 1384     | 3700                | Meters        | 1961            | 310,104.10    |
| 1385     | 3700                | Meters        | 1962            | 314,471.04    |
| 1386     | 3700                | Meters        | 1963            | 367,596.37    |
| 1387     | 3700                | Meters        | 1964            | 402,046.76    |
| 1388     | 3700                | Meters        | 1965            | 376,291.73    |
| 1389     | 3700                | Meters        | 1966            | 411,690.30    |
| 1390     | 3700                | Meters        | 1967            | 424,301.41    |
| 1391     | 3700                | Meters        | 1968            | 333,424.38    |
| 1392     | 3700                | Meters        | 1969            | 354,052.46    |
| 1393     | 3700                | Meters        | 1970            | 496,720.05    |
| 1394     | 3700                | Meters        | 1971            | 577,571.75    |
| 1395     | 3700                | Meters        | 1972            | 643,701.23    |
| 1396     | 3700                | Meters        | 1973            | 695,224.36    |
| 1397     | 3700                | Meters        | 1974            | 789,586.73    |
| 1398     | 3700                | Meters        | 1975            | 483,276.90    |
| 1399     | 3700                | Meters        | 1976            | 802,686.81    |
| 1400     | 3700                | Meters        | 1977            | 892,135.77    |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
REFERENCE: CHAP. II (C ) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title                          | In-Service Date | Original Cost        |
|----------|---------------------|----------------------------------------|-----------------|----------------------|
| 1401     | 3700                | Meters                                 | 1978            | 1,197,643.07         |
| 1402     | 3700                | Meters                                 | 1979            | 1,205,975.10         |
| 1403     | 3700                | Meters                                 | 1980            | 973,819.03           |
| 1404     | 3700                | Meters                                 | 1981            | 926,232.04           |
| 1405     | 3700                | Meters                                 | 1982            | 677,441.03           |
| 1406     | 3700                | Meters                                 | 1983            | 1,070,610.47         |
| 1407     | 3700                | Meters                                 | 1984            | 1,103,487.75         |
| 1408     | 3700                | Meters                                 | 1985            | 1,619,780.39         |
| 1409     | 3700                | Meters                                 | 1986            | 2,117,455.04         |
| 1410     | 3700                | Meters                                 | 1987            | 2,236,148.48         |
| 1411     | 3700                | Meters                                 | 1988            | 2,548,433.26         |
| 1412     | 3700                | Meters                                 | 1989            | 2,500,772.94         |
| 1413     | 3700                | Meters                                 | 1990            | 2,659,137.54         |
| 1414     | 3700                | Meters                                 | 1991            | 3,603,158.83         |
| 1415     | 3700                | Meters                                 | 1992            | 2,633,423.93         |
| 1416     | 3700                | Meters                                 | 1993            | 3,469,634.38         |
| 1417     | 3700                | Meters                                 | 1994            | 2,474,998.07         |
| 1418     | 3700                | Meters                                 | 1995            | 1,638,060.83         |
| 1419     | 3700                | Meters                                 | 1996            | 2,210,996.75         |
| 1420     | 3700                | Meters                                 | 1997            | 3,766,098.75         |
| 1421     | 3700                | Meters                                 | 1998            | 3,586,768.49         |
| 1422     | 3700                | Total                                  |                 | <u>54,161,208.77</u> |
| 1423     | 3701                | Leased Meters                          | 1999            | 1,949,514.85         |
| 1424     | 3701                | Leased Meters                          | 2000            | 2,425,049.44         |
| 1425     | 3701                | Leased Meters                          | 2001            | 2,742,128.65         |
| 1426     | 3701                | Leased Meters                          | 2002            | 1,860,860.32         |
| 1427     | 3701                | Leased Meters                          | 2003            | 2,627,530.65         |
| 1428     | 3701                | Leased Meters                          | 2004            | 2,272,257.85         |
| 1429     | 3701                | Leased Meters                          | 2005            | 2,283,150.54         |
| 1430     | 3701                | Leased Meters                          | 2006            | 3,568,555.74         |
| 1431     | 3701                | Leased Meters                          | 2007            | 3,798,649.07         |
| 1432     | 3701                | Total                                  |                 | <u>23,527,697.11</u> |
| 1433     | 3710                | Installations on Customers' Premises   | 2008            | <u>32,968.11</u>     |
| 1434     | 3710                | Total                                  |                 | <u>32,968.11</u>     |
| 1435     | 3712                | Company-owned Outdoor Lights           | 2004            | 4,154.01             |
| 1436     | 3712                | Company-owned Outdoor Lights           | 2008            | <u>59,909.51</u>     |
| 1437     | 3712                | Total                                  |                 | <u>64,063.52</u>     |
| 1438     | 3720                | Leased Property on Customers' Premises | 1925            | 404.07               |
| 1439     | 3720                | Leased Property on Customers' Premises | 1931            | 911.40               |
| 1440     | 3720                | Leased Property on Customers' Premises | 1940            | 236.01               |
| 1441     | 3720                | Leased Property on Customers' Premises | 1948            | 549.93               |
| 1442     | 3720                | Leased Property on Customers' Premises | 1949            | 125.10               |
| 1443     | 3720                | Leased Property on Customers' Premises | 1951            | 5,749.22             |
| 1444     | 3720                | Leased Property on Customers' Premises | 1957            | 142.59               |
| 1445     | 3720                | Leased Property on Customers' Premises | 1960            | 639.11               |
| 1446     | 3720                | Leased Property on Customers' Premises | 1963            | 1,433.59             |
| 1447     | 3720                | Leased Property on Customers' Premises | 1967            | 4,445.48             |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

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REFERENCE: CHAP. II (C ) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title                          | In-Service Date | Original Cost     |
|----------|---------------------|----------------------------------------|-----------------|-------------------|
| 1448     | 3720                | Leased Property on Customers' Premises | 1968            | 73,911.65         |
| 1449     | 3720                | Leased Property on Customers' Premises | 1974            | 1,884.91          |
| 1450     | 3720                | Leased Property on Customers' Premises | 1977            | 3,631.04          |
| 1451     | 3720                | Leased Property on Customers' Premises | 1983            | 4,047.83          |
| 1452     | 3720                | Leased Property on Customers' Premises | 1992            | 4,390.59          |
| 1453     | 3720                | <b>Total</b>                           |                 | <b>102,502.52</b> |
| 1454     | 3730                | Street Lighting                        | 2003            | 0.00              |
| 1455     | 3730                | Street Lighting                        | 2004            | 0.00              |
| 1456     | 3730                | Street Lighting                        | 2007            | 145.55            |
| 1457     | 3730                | <b>Total</b>                           |                 | <b>145.55</b>     |
| 1458     | 3731                | Street Lighting - Overhead             | 1917            | 193.12            |
| 1459     | 3731                | Street Lighting - Overhead             | 1925            | 18,433.59         |
| 1460     | 3731                | Street Lighting - Overhead             | 1938            | 1,079.27          |
| 1461     | 3731                | Street Lighting - Overhead             | 1939            | 1,036.10          |
| 1462     | 3731                | Street Lighting - Overhead             | 1940            | 531.31            |
| 1463     | 3731                | Street Lighting - Overhead             | 1941            | 432.52            |
| 1464     | 3731                | Street Lighting - Overhead             | 1942            | 347.82            |
| 1465     | 3731                | Street Lighting - Overhead             | 1943            | 381.12            |
| 1466     | 3731                | Street Lighting - Overhead             | 1944            | 132.61            |
| 1467     | 3731                | Street Lighting - Overhead             | 1945            | 718.67            |
| 1468     | 3731                | Street Lighting - Overhead             | 1946            | 621.38            |
| 1469     | 3731                | Street Lighting - Overhead             | 1947            | 2,764.77          |
| 1470     | 3731                | Street Lighting - Overhead             | 1948            | 3,943.13          |
| 1471     | 3731                | Street Lighting - Overhead             | 1949            | 3,023.68          |
| 1472     | 3731                | Street Lighting - Overhead             | 1950            | 4,421.06          |
| 1473     | 3731                | Street Lighting - Overhead             | 1951            | 2,306.54          |
| 1474     | 3731                | Street Lighting - Overhead             | 1952            | 1,825.47          |
| 1475     | 3731                | Street Lighting - Overhead             | 1953            | 4,727.07          |
| 1476     | 3731                | Street Lighting - Overhead             | 1954            | 15,953.86         |
| 1477     | 3731                | Street Lighting - Overhead             | 1955            | 11,350.04         |
| 1478     | 3731                | Street Lighting - Overhead             | 1956            | 10,180.92         |
| 1479     | 3731                | Street Lighting - Overhead             | 1957            | 36,293.43         |
| 1480     | 3731                | Street Lighting - Overhead             | 1958            | 19,793.57         |
| 1481     | 3731                | Street Lighting - Overhead             | 1959            | 9,114.53          |
| 1482     | 3731                | Street Lighting - Overhead             | 1960            | 20,277.55         |
| 1483     | 3731                | Street Lighting - Overhead             | 1961            | 22,769.90         |
| 1484     | 3731                | Street Lighting - Overhead             | 1962            | 67,777.74         |
| 1485     | 3731                | Street Lighting - Overhead             | 1963            | 38,682.43         |
| 1486     | 3731                | Street Lighting - Overhead             | 1964            | 61,163.44         |
| 1487     | 3731                | Street Lighting - Overhead             | 1965            | 48,189.23         |
| 1488     | 3731                | Street Lighting - Overhead             | 1966            | 64,428.18         |
| 1489     | 3731                | Street Lighting - Overhead             | 1967            | 101,191.67        |
| 1490     | 3731                | Street Lighting - Overhead             | 1968            | 95,904.07         |
| 1491     | 3731                | Street Lighting - Overhead             | 1969            | 280,003.27        |
| 1492     | 3731                | Street Lighting - Overhead             | 1970            | 267,564.10        |
| 1493     | 3731                | Street Lighting - Overhead             | 1971            | 291,084.80        |
| 1494     | 3731                | Street Lighting - Overhead             | 1972            | 261,408.73        |
| 1495     | 3731                | Street Lighting - Overhead             | 1973            | 126,158.32        |
| 1496     | 3731                | Street Lighting - Overhead             | 1974            | 239,573.20        |

DUKE ENERGY OHIO  
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SUPPLEMENTAL (C)(24)  
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C. J. COUNCIL

| Line No. | Company Account No. | Account Title               | In-Service Date | Original Cost       |
|----------|---------------------|-----------------------------|-----------------|---------------------|
| 1497     | 3731                | Street Lighting - Overhead  | 1975            | 116,735.10          |
| 1498     | 3731                | Street Lighting - Overhead  | 1976            | 63,585.20           |
| 1499     | 3731                | Street Lighting - Overhead  | 1977            | 65,913.25           |
| 1500     | 3731                | Street Lighting - Overhead  | 1978            | 74,332.10           |
| 1501     | 3731                | Street Lighting - Overhead  | 1979            | 63,138.99           |
| 1502     | 3731                | Street Lighting - Overhead  | 1980            | 73,709.20           |
| 1503     | 3731                | Street Lighting - Overhead  | 1981            | 179,961.53          |
| 1504     | 3731                | Street Lighting - Overhead  | 1982            | 245,738.68          |
| 1505     | 3731                | Street Lighting - Overhead  | 1983            | 185,872.98          |
| 1506     | 3731                | Street Lighting - Overhead  | 1984            | 221,813.89          |
| 1507     | 3731                | Street Lighting - Overhead  | 1985            | 238,142.09          |
| 1508     | 3731                | Street Lighting - Overhead  | 1986            | 196,195.97          |
| 1509     | 3731                | Street Lighting - Overhead  | 1987            | 124,559.90          |
| 1510     | 3731                | Street Lighting - Overhead  | 1988            | 122,132.21          |
| 1511     | 3731                | Street Lighting - Overhead  | 1989            | 224,960.42          |
| 1512     | 3731                | Street Lighting - Overhead  | 1990            | 255,384.63          |
| 1513     | 3731                | Street Lighting - Overhead  | 1991            | 289,382.49          |
| 1514     | 3731                | Street Lighting - Overhead  | 1992            | 216,621.68          |
| 1515     | 3731                | Street Lighting - Overhead  | 1993            | 176,281.55          |
| 1516     | 3731                | Street Lighting - Overhead  | 1994            | 148,803.43          |
| 1517     | 3731                | Street Lighting - Overhead  | 1995            | 202,411.60          |
| 1518     | 3731                | Street Lighting - Overhead  | 1996            | 262,500.85          |
| 1519     | 3731                | Street Lighting - Overhead  | 1997            | 399,799.26          |
| 1520     | 3731                | Street Lighting - Overhead  | 1998            | 214,496.30          |
| 1521     | 3731                | Street Lighting - Overhead  | 1999            | 237,044.52          |
| 1522     | 3731                | Street Lighting - Overhead  | 2000            | 877,437.52          |
| 1523     | 3731                | Street Lighting - Overhead  | 2001            | 168,060.50          |
| 1524     | 3731                | Street Lighting - Overhead  | 2002            | (236.71)            |
| 1525     | 3731                | Street Lighting - Overhead  | 2003            | (334.42)            |
| 1526     | 3731                | Street Lighting - Overhead  | 2004            | 3,542.11            |
| 1527     | 3731                | Street Lighting - Overhead  | 2005            | 6,197.05            |
| 1528     | 3731                | Street Lighting - Overhead  | 2006            | (174.48)            |
| 1529     | 3731                | Street Lighting - Overhead  | 2007            | 5,111.18            |
| 1530     | 3731                | Street Lighting - Overhead  | 2008            | 44,678.78           |
| 1531     | 3731                | Total                       |                 | <u>7,839,581.56</u> |
| 1532     | 3732                | Street Lighting - Boulevard | 1910            | 18,675.04           |
| 1533     | 3732                | Street Lighting - Boulevard | 1912            | 4,918.93            |
| 1534     | 3732                | Street Lighting - Boulevard | 1913            | 60.00               |
| 1535     | 3732                | Street Lighting - Boulevard | 1914            | 2,836.63            |
| 1536     | 3732                | Street Lighting - Boulevard | 1919            | 22,492.14           |
| 1537     | 3732                | Street Lighting - Boulevard | 1920            | 6,787.96            |
| 1538     | 3732                | Street Lighting - Boulevard | 1921            | 10,426.66           |
| 1539     | 3732                | Street Lighting - Boulevard | 1922            | 2,795.59            |
| 1540     | 3732                | Street Lighting - Boulevard | 1924            | 15,246.28           |
| 1541     | 3732                | Street Lighting - Boulevard | 1925            | 47,286.39           |
| 1542     | 3732                | Street Lighting - Boulevard | 1926            | 12,188.70           |
| 1543     | 3732                | Street Lighting - Boulevard | 1927            | 664.11              |
| 1544     | 3732                | Street Lighting - Boulevard | 1928            | 206.64              |
| 1545     | 3732                | Street Lighting - Boulevard | 1929            | 4,329.88            |
| 1546     | 3732                | Street Lighting - Boulevard | 1930            | 3,420.58            |

DUKE ENERGY OHIO  
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REFERENCE: CHAP. II (C ) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title               | In-Service Date | Original Cost |
|----------|---------------------|-----------------------------|-----------------|---------------|
| 1547     | 3732                | Street Lighting - Boulevard | 1931            | 1,347.05      |
| 1548     | 3732                | Street Lighting - Boulevard | 1932            | 454.14        |
| 1549     | 3732                | Street Lighting - Boulevard | 1934            | 1,350.29      |
| 1550     | 3732                | Street Lighting - Boulevard | 1935            | 76.24         |
| 1551     | 3732                | Street Lighting - Boulevard | 1936            | 222.56        |
| 1552     | 3732                | Street Lighting - Boulevard | 1937            | 45.21         |
| 1553     | 3732                | Street Lighting - Boulevard | 1938            | 26,713.71     |
| 1554     | 3732                | Street Lighting - Boulevard | 1939            | 7.33          |
| 1555     | 3732                | Street Lighting - Boulevard | 1940            | 699.02        |
| 1556     | 3732                | Street Lighting - Boulevard | 1941            | 1,388.98      |
| 1557     | 3732                | Street Lighting - Boulevard | 1942            | 6,234.99      |
| 1558     | 3732                | Street Lighting - Boulevard | 1943            | 396.74        |
| 1559     | 3732                | Street Lighting - Boulevard | 1944            | 479.58        |
| 1560     | 3732                | Street Lighting - Boulevard | 1945            | 92.77         |
| 1561     | 3732                | Street Lighting - Boulevard | 1946            | 90.62         |
| 1562     | 3732                | Street Lighting - Boulevard | 1947            | 1,698.32      |
| 1563     | 3732                | Street Lighting - Boulevard | 1948            | 162.10        |
| 1564     | 3732                | Street Lighting - Boulevard | 1949            | 3,188.88      |
| 1565     | 3732                | Street Lighting - Boulevard | 1950            | 3,869.41      |
| 1566     | 3732                | Street Lighting - Boulevard | 1951            | 16,016.06     |
| 1567     | 3732                | Street Lighting - Boulevard | 1952            | 9,369.43      |
| 1568     | 3732                | Street Lighting - Boulevard | 1953            | 4,092.00      |
| 1569     | 3732                | Street Lighting - Boulevard | 1954            | 150,508.29    |
| 1570     | 3732                | Street Lighting - Boulevard | 1955            | 13,019.41     |
| 1571     | 3732                | Street Lighting - Boulevard | 1956            | 21,763.52     |
| 1572     | 3732                | Street Lighting - Boulevard | 1957            | 15,784.63     |
| 1573     | 3732                | Street Lighting - Boulevard | 1958            | 70,893.05     |
| 1574     | 3732                | Street Lighting - Boulevard | 1959            | 4,760.79      |
| 1575     | 3732                | Street Lighting - Boulevard | 1960            | 3,645.39      |
| 1576     | 3732                | Street Lighting - Boulevard | 1961            | 15,052.63     |
| 1577     | 3732                | Street Lighting - Boulevard | 1962            | 494.94        |
| 1578     | 3732                | Street Lighting - Boulevard | 1963            | 7,526.34      |
| 1579     | 3732                | Street Lighting - Boulevard | 1964            | 4,360.07      |
| 1580     | 3732                | Street Lighting - Boulevard | 1965            | 3,789.23      |
| 1581     | 3732                | Street Lighting - Boulevard | 1966            | 3,173.76      |
| 1582     | 3732                | Street Lighting - Boulevard | 1967            | 1,570.77      |
| 1583     | 3732                | Street Lighting - Boulevard | 1968            | 5,747.96      |
| 1584     | 3732                | Street Lighting - Boulevard | 1969            | 3,275.22      |
| 1585     | 3732                | Street Lighting - Boulevard | 1970            | 15,835.08     |
| 1586     | 3732                | Street Lighting - Boulevard | 1971            | 15,470.20     |
| 1587     | 3732                | Street Lighting - Boulevard | 1972            | 52,631.52     |
| 1588     | 3732                | Street Lighting - Boulevard | 1973            | 130,642.08    |
| 1589     | 3732                | Street Lighting - Boulevard | 1974            | 21,885.98     |
| 1590     | 3732                | Street Lighting - Boulevard | 1975            | 43,798.18     |
| 1591     | 3732                | Street Lighting - Boulevard | 1976            | 36,181.46     |
| 1592     | 3732                | Street Lighting - Boulevard | 1977            | 22,880.99     |
| 1593     | 3732                | Street Lighting - Boulevard | 1978            | 30,043.86     |
| 1594     | 3732                | Street Lighting - Boulevard | 1979            | 73,640.12     |
| 1595     | 3732                | Street Lighting - Boulevard | 1980            | 34,223.48     |
| 1596     | 3732                | Street Lighting - Boulevard | 1981            | 153,486.95    |
| 1597     | 3732                | Street Lighting - Boulevard | 1982            | 49,153.95     |



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SUPPLEMENTAL (C)(24)  
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C. J. COUNCIL

| Line No. | Company Account No. | Account Title               | In-Service Date | Original Cost |
|----------|---------------------|-----------------------------|-----------------|---------------|
| 1598     | 3732                | Street Lighting - Boulevard | 1983            | 141,960.91    |
| 1599     | 3732                | Street Lighting - Boulevard | 1984            | 127,303.17    |
| 1600     | 3732                | Street Lighting - Boulevard | 1985            | 91,842.97     |
| 1601     | 3732                | Street Lighting - Boulevard | 1986            | 97,489.54     |
| 1602     | 3732                | Street Lighting - Boulevard | 1987            | 267,308.22    |
| 1603     | 3732                | Street Lighting - Boulevard | 1988            | 196,013.13    |
| 1604     | 3732                | Street Lighting - Boulevard | 1989            | 329,971.47    |
| 1605     | 3732                | Street Lighting - Boulevard | 1990            | 311,871.27    |
| 1606     | 3732                | Street Lighting - Boulevard | 1991            | 464,339.74    |
| 1607     | 3732                | Street Lighting - Boulevard | 1992            | 268,615.66    |
| 1608     | 3732                | Street Lighting - Boulevard | 1993            | 680,296.00    |
| 1609     | 3732                | Street Lighting - Boulevard | 1994            | 1,025,662.02  |
| 1610     | 3732                | Street Lighting - Boulevard | 1995            | 669,533.04    |
| 1611     | 3732                | Street Lighting - Boulevard | 1996            | 927,422.06    |
| 1612     | 3732                | Street Lighting - Boulevard | 1997            | 797,443.97    |
| 1613     | 3732                | Street Lighting - Boulevard | 1998            | 1,061,530.65  |
| 1614     | 3732                | Street Lighting - Boulevard | 1999            | 1,309,968.19  |
| 1615     | 3732                | Street Lighting - Boulevard | 2000            | 1,778,840.30  |
| 1616     | 3732                | Street Lighting - Boulevard | 2001            | 303,558.07    |
| 1617     | 3732                | Street Lighting - Boulevard | 2002            | 328,482.10    |
| 1618     | 3732                | Street Lighting - Boulevard | 2003            | 729,956.43    |
| 1619     | 3732                | Street Lighting - Boulevard | 2004            | 413,002.05    |
| 1620     | 3732                | Street Lighting - Boulevard | 2005            | 571,219.19    |
| 1621     | 3732                | Street Lighting - Boulevard | 2006            | 451,210.28    |
| 1622     | 3732                | Street Lighting - Boulevard | 2007            | 132,342.62    |
| 1623     | 3732                | Street Lighting - Boulevard | 2008            | 165,363.98    |
| 1624     | 3732                | Total                       |                 | 14,878,095.84 |
| 1625     | 3733                | Light Security OL POL Flood | 1953            | 31.52         |
| 1626     | 3733                | Light Security OL POL Flood | 1958            | 856.49        |
| 1627     | 3733                | Light Security OL POL Flood | 1961            | 761.52        |
| 1628     | 3733                | Light Security OL POL Flood | 1962            | 3,208.52      |
| 1629     | 3733                | Light Security OL POL Flood | 1963            | 25,041.10     |
| 1630     | 3733                | Light Security OL POL Flood | 1964            | 39,376.56     |
| 1631     | 3733                | Light Security OL POL Flood | 1965            | 37,014.95     |
| 1632     | 3733                | Light Security OL POL Flood | 1966            | 54,636.09     |
| 1633     | 3733                | Light Security OL POL Flood | 1967            | 39,579.33     |
| 1634     | 3733                | Light Security OL POL Flood | 1968            | 66,244.22     |
| 1635     | 3733                | Light Security OL POL Flood | 1969            | 64,812.84     |
| 1636     | 3733                | Light Security OL POL Flood | 1970            | 72,019.88     |
| 1637     | 3733                | Light Security OL POL Flood | 1971            | 63,015.43     |
| 1638     | 3733                | Light Security OL POL Flood | 1972            | 111,313.82    |
| 1639     | 3733                | Light Security OL POL Flood | 1973            | 107,573.67    |
| 1640     | 3733                | Light Security OL POL Flood | 1974            | 127,945.28    |
| 1641     | 3733                | Light Security OL POL Flood | 1975            | 124,704.34    |
| 1642     | 3733                | Light Security OL POL Flood | 1976            | 110,947.21    |
| 1643     | 3733                | Light Security OL POL Flood | 1977            | 153,167.15    |
| 1644     | 3733                | Light Security OL POL Flood | 1978            | 191,734.99    |
| 1645     | 3733                | Light Security OL POL Flood | 1979            | 217,914.90    |
| 1646     | 3733                | Light Security OL POL Flood | 1980            | 254,655.08    |
| 1647     | 3733                | Light Security OL POL Flood | 1981            | 310,044.37    |

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C. J. COUNCIL

| Line No. | Company Account No. | Account Title               | In-Service Date | Original Cost       |
|----------|---------------------|-----------------------------|-----------------|---------------------|
| 1648     | 3733                | Light Security OL POL Flood | 1982            | 146,824.31          |
| 1649     | 3733                | Light Security OL POL Flood | 1983            | 76,913.51           |
| 1650     | 3733                | Light Security OL POL Flood | 1984            | 86,558.04           |
| 1651     | 3733                | Light Security OL POL Flood | 1985            | 116,414.48          |
| 1652     | 3733                | Light Security OL POL Flood | 1986            | 114,953.65          |
| 1653     | 3733                | Light Security OL POL Flood | 1987            | 124,476.65          |
| 1654     | 3733                | Light Security OL POL Flood | 1988            | 149,003.04          |
| 1655     | 3733                | Light Security OL POL Flood | 1989            | 209,487.46          |
| 1656     | 3733                | Light Security OL POL Flood | 1990            | 246,739.62          |
| 1657     | 3733                | Light Security OL POL Flood | 1991            | 272,814.38          |
| 1658     | 3733                | Light Security OL POL Flood | 1992            | 339,707.01          |
| 1659     | 3733                | Light Security OL POL Flood | 1993            | 257,714.15          |
| 1660     | 3733                | Light Security OL POL Flood | 1994            | 323,722.03          |
| 1661     | 3733                | Light Security OL POL Flood | 1995            | 303,526.23          |
| 1662     | 3733                | Light Security OL POL Flood | 1996            | 408,403.20          |
| 1663     | 3733                | Light Security OL POL Flood | 1997            | 329,180.93          |
| 1664     | 3733                | Light Security OL POL Flood | 1998            | 321,864.48          |
| 1665     | 3733                | Light Security OL POL Flood | 1999            | 311,165.77          |
| 1666     | 3733                | Light Security OL POL Flood | 2000            | 238,210.95          |
| 1667     | 3733                | Light Security OL POL Flood | 2001            | 296,711.65          |
| 1668     | 3733                | Light Security OL POL Flood | 2003            | (3,185.17)          |
| 1669     | 3733                | Light Security OL POL Flood | 2004            | 375.22              |
| 1670     | 3733                | Light Security OL POL Flood | 2005            | 23,586.65           |
| 1671     | 3733                | Light Security OL POL Flood | 2006            | 832.06              |
| 1672     | 3733                | Light Security OL POL Flood | 2007            | (113.67)            |
| 1673     | 3733                | Light Security OL POL Flood | 2008            | 44,678.73           |
| 1674     | 3733                | Total                       |                 | <u>6,917,164.62</u> |
| 1675     | 3734                | Light Choice OLE - Public   | 2008            | <u>44,679.02</u>    |
| 1676     | 3734                | Total                       |                 | <u>44,679.02</u>    |
| 1677     | 3890                | Land and Land Rights        | 1901            | 122.01              |
| 1678     | 3890                | Land and Land Rights        | 1902            | 177.01              |
| 1679     | 3890                | Land and Land Rights        | 1926            | 9,750.00            |
| 1680     | 3890                | Land and Land Rights        | 1927            | 7,416.37            |
| 1681     | 3890                | Land and Land Rights        | 1928            | 7,200.88            |
| 1682     | 3890                | Land and Land Rights        | 1930            | 11,568.64           |
| 1683     | 3890                | Land and Land Rights        | 1936            | 441.93              |
| 1684     | 3890                | Land and Land Rights        | 1949            | 2,195.03            |
| 1685     | 3890                | Land and Land Rights        | 1951            | 8,678.03            |
| 1686     | 3890                | Land and Land Rights        | 1954            | 15,870.26           |
| 1687     | 3890                | Land and Land Rights        | 1955            | 33,761.30           |
| 1688     | 3890                | Land and Land Rights        | 1960            | 21,557.63           |
| 1689     | 3890                | Land and Land Rights        | 1961            | 22,500.00           |
| 1690     | 3890                | Land and Land Rights        | 1964            | 37,130.00           |
| 1691     | 3890                | Land and Land Rights        | 1966            | 71,800.00           |
| 1692     | 3890                | Land and Land Rights        | 1968            | 31,530.00           |
| 1693     | 3890                | Land and Land Rights        | 1970            | 66,641.66           |
| 1694     | 3890                | Land and Land Rights        | 1971            | 88,808.87           |
| 1695     | 3890                | Land and Land Rights        | 1972            | 393,987.43          |
| 1696     | 3890                | Land and Land Rights        | 1973            | 110,941.00          |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
REFERENCE: CHAP. II (C) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title               | In-Service Date | Original Cost     |
|----------|---------------------|-----------------------------|-----------------|-------------------|
| 1697     | 3890                | Land and Land Rights        | 1997            | 5,953.07          |
| 1698     | 3890                | Land and Land Rights        | 1998            | 3,516.05          |
| 1699     | 3890                | Land and Land Rights        | 1999            | 307.01            |
| 1700     | 3890                | Total                       |                 | <u>951,854.18</u> |
| 1701     | 3900                | Structures and Improvements | 1905            | 3,696.30          |
| 1702     | 3900                | Structures and Improvements | 1918            | 20.31             |
| 1703     | 3900                | Structures and Improvements | 1919            | 1,682.56          |
| 1704     | 3900                | Structures and Improvements | 1921            | 148.07            |
| 1705     | 3900                | Structures and Improvements | 1922            | 2,499.98          |
| 1706     | 3900                | Structures and Improvements | 1924            | 4,645.74          |
| 1707     | 3900                | Structures and Improvements | 1926            | 982.77            |
| 1708     | 3900                | Structures and Improvements | 1927            | 1,096.19          |
| 1709     | 3900                | Structures and Improvements | 1928            | 187,890.35        |
| 1710     | 3900                | Structures and Improvements | 1930            | 209.85            |
| 1711     | 3900                | Structures and Improvements | 1935            | 49.16             |
| 1712     | 3900                | Structures and Improvements | 1937            | 14.88             |
| 1713     | 3900                | Structures and Improvements | 1938            | 2,584.50          |
| 1714     | 3900                | Structures and Improvements | 1939            | 245.83            |
| 1715     | 3900                | Structures and Improvements | 1940            | 4,723.47          |
| 1716     | 3900                | Structures and Improvements | 1941            | 2,251.01          |
| 1717     | 3900                | Structures and Improvements | 1942            | 1,653.85          |
| 1718     | 3900                | Structures and Improvements | 1943            | 331.25            |
| 1719     | 3900                | Structures and Improvements | 1944            | 216.30            |
| 1720     | 3900                | Structures and Improvements | 1946            | 1,385.94          |
| 1721     | 3900                | Structures and Improvements | 1948            | 27,293.23         |
| 1722     | 3900                | Structures and Improvements | 1949            | 165,266.16        |
| 1723     | 3900                | Structures and Improvements | 1950            | 6,238.15          |
| 1724     | 3900                | Structures and Improvements | 1951            | 12,278.31         |
| 1725     | 3900                | Structures and Improvements | 1952            | 14,685.67         |
| 1726     | 3900                | Structures and Improvements | 1953            | 37,574.48         |
| 1727     | 3900                | Structures and Improvements | 1954            | 272.80            |
| 1728     | 3900                | Structures and Improvements | 1955            | 143,804.60        |
| 1729     | 3900                | Structures and Improvements | 1956            | 124,303.58        |
| 1730     | 3900                | Structures and Improvements | 1957            | 32.79             |
| 1731     | 3900                | Structures and Improvements | 1958            | 176,016.62        |
| 1732     | 3900                | Structures and Improvements | 1959            | 1,117.78          |
| 1733     | 3900                | Structures and Improvements | 1960            | 410,558.96        |
| 1734     | 3900                | Structures and Improvements | 1961            | 4,751.09          |
| 1735     | 3900                | Structures and Improvements | 1962            | 208,301.40        |
| 1736     | 3900                | Structures and Improvements | 1963            | 2,355.37          |
| 1737     | 3900                | Structures and Improvements | 1964            | 44,516.82         |
| 1738     | 3900                | Structures and Improvements | 1965            | 13,408.16         |
| 1739     | 3900                | Structures and Improvements | 1966            | 21,206.67         |
| 1740     | 3900                | Structures and Improvements | 1967            | 17,175.27         |
| 1741     | 3900                | Structures and Improvements | 1968            | 2,088.82          |
| 1742     | 3900                | Structures and Improvements | 1969            | 182,448.41        |
| 1743     | 3900                | Structures and Improvements | 1970            | 20,574.26         |
| 1744     | 3900                | Structures and Improvements | 1971            | 26,358.06         |
| 1745     | 3900                | Structures and Improvements | 1972            | 6,999,298.90      |
| 1746     | 3900                | Structures and Improvements | 1973            | 26,508.00         |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

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REFERENCE: CHAP. II (C) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title                        | In-Service Date | Original Cost |
|----------|---------------------|--------------------------------------|-----------------|---------------|
| 1747     | 3900                | Structures and Improvements          | 1974            | 122,798.41    |
| 1748     | 3900                | Structures and Improvements          | 1975            | 36,557.08     |
| 1749     | 3900                | Structures and Improvements          | 1976            | 454.08        |
| 1750     | 3900                | Structures and Improvements          | 1977            | 20,351.02     |
| 1751     | 3900                | Structures and Improvements          | 1978            | 64,416.68     |
| 1752     | 3900                | Structures and Improvements          | 1979            | 140,116.75    |
| 1753     | 3900                | Structures and Improvements          | 1980            | 69,088.86     |
| 1754     | 3900                | Structures and Improvements          | 1981            | 1,751.84      |
| 1755     | 3900                | Structures and Improvements          | 1982            | 70,572.84     |
| 1756     | 3900                | Structures and Improvements          | 1983            | 59,382.82     |
| 1757     | 3900                | Structures and Improvements          | 1984            | 59,143.56     |
| 1758     | 3900                | Structures and Improvements          | 1985            | 83,022.21     |
| 1759     | 3900                | Structures and Improvements          | 1986            | 15,367.40     |
| 1760     | 3900                | Structures and Improvements          | 1987            | 37,726.14     |
| 1761     | 3900                | Structures and Improvements          | 1988            | 161,480.47    |
| 1762     | 3900                | Structures and Improvements          | 1989            | 184,820.03    |
| 1763     | 3900                | Structures and Improvements          | 1990            | 306,308.97    |
| 1764     | 3900                | Structures and Improvements          | 1991            | 280,975.80    |
| 1765     | 3900                | Structures and Improvements          | 1992            | 393,781.03    |
| 1766     | 3900                | Structures and Improvements          | 1993            | 646,299.62    |
| 1767     | 3900                | Structures and Improvements          | 1994            | 481,688.61    |
| 1768     | 3900                | Structures and Improvements          | 1995            | 279,938.98    |
| 1769     | 3900                | Structures and Improvements          | 1996            | 2,909.33      |
| 1770     | 3900                | Structures and Improvements          | 1998            | 356,550.14    |
| 1771     | 3900                | Structures and Improvements          | 1999            | 163,041.79    |
| 1772     | 3900                | Structures and Improvements          | 2000            | 566,534.41    |
| 1773     | 3900                | Structures and Improvements          | 2001            | 436,025.33    |
| 1774     | 3900                | Structures and Improvements          | 2002            | 412,718.14    |
| 1775     | 3900                | Structures and Improvements          | 2003            | 97,308.99     |
| 1776     | 3900                | Structures and Improvements          | 2004            | 717,780.11    |
| 1777     | 3900                | Structures and Improvements          | 2005            | 85,130.63     |
| 1778     | 3900                | Structures and Improvements          | 2006            | 429,529.62    |
| 1779     | 3900                | Total                                |                 | 15,698,344.36 |
| 1780     | 3910                | Office Furniture and Equipment       | 1988            | 27,551.33     |
| 1781     | 3910                | Office Furniture and Equipment       | 1989            | 48,591.77     |
| 1782     | 3910                | Office Furniture and Equipment       | 1990            | 45,023.44     |
| 1783     | 3910                | Office Furniture and Equipment       | 1991            | 50,748.31     |
| 1784     | 3910                | Office Furniture and Equipment       | 1992            | 70,300.39     |
| 1785     | 3910                | Office Furniture and Equipment       | 1993            | 6,817.82      |
| 1786     | 3910                | Office Furniture and Equipment       | 1994            | 34,689.48     |
| 1787     | 3910                | Office Furniture and Equipment       | 1996            | 2,995.85      |
| 1788     | 3910                | Office Furniture and Equipment       | 1998            | 35,245.23     |
| 1789     | 3910                | Office Furniture and Equipment       | 2002            | 0.00          |
| 1790     | 3910                | Office Furniture and Equipment       | 2005            | 57,487.53     |
| 1791     | 3910                | Total                                |                 | 379,451.15    |
| 1792     | 3911                | Electronic Data Processing Equipment | 2001            | 14,354.80     |
| 1793     | 3911                | Electronic Data Processing Equipment | 2002            | 220,619.54    |
| 1794     | 3911                | Electronic Data Processing Equipment | 2003            | 24,193.02     |
| 1795     | 3911                | Electronic Data Processing Equipment | 2004            | 284,072.23    |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
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AS OF MARCH 31, 2008

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REFERENCE: CHAP. II (C ) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title                        | In-Service Date | Original Cost       |
|----------|---------------------|--------------------------------------|-----------------|---------------------|
| 1796     | 3911                | Electronic Data Processing Equipment | 2006            | 80,496.99           |
| 1797     | 3911                | <b>Total</b>                         |                 | <b>623,736.58</b>   |
| 1798     | 3920                | Transportation Equipment             | 1988            | 213,060.16          |
| 1799     | 3920                | Transportation Equipment             | 1990            | 171,940.41          |
| 1800     | 3920                | Transportation Equipment             | 1991            | 709,542.64          |
| 1801     | 3920                | Transportation Equipment             | 1992            | 20,899.90           |
| 1802     | 3920                | Transportation Equipment             | 1993            | 211,199.64          |
| 1803     | 3920                | <b>Total</b>                         |                 | <b>1,326,642.75</b> |
| 1804     | 3921                | Trailers                             | 1978            | 2,633.40            |
| 1805     | 3921                | Trailers                             | 1979            | 12,514.90           |
| 1806     | 3921                | Trailers                             | 1980            | 6,211.39            |
| 1807     | 3921                | Trailers                             | 1982            | 28,496.88           |
| 1808     | 3921                | Trailers                             | 1983            | 17,324.18           |
| 1809     | 3921                | Trailers                             | 1986            | 64,113.73           |
| 1810     | 3921                | Trailers                             | 1987            | 2,459.92            |
| 1811     | 3921                | Trailers                             | 1988            | 47,463.90           |
| 1812     | 3921                | Trailers                             | 1989            | 70,929.14           |
| 1813     | 3921                | Trailers                             | 1990            | 13,700.48           |
| 1814     | 3921                | Trailers                             | 1991            | 178,515.93          |
| 1815     | 3921                | Trailers                             | 1992            | 19,619.01           |
| 1816     | 3921                | Trailers                             | 1993            | 24,345.99           |
| 1817     | 3921                | Trailers                             | 1994            | 14,726.05           |
| 1818     | 3921                | Trailers                             | 1996            | 14,378.02           |
| 1819     | 3921                | Trailers                             | 1998            | 102,128.18          |
| 1820     | 3921                | Trailers                             | 1999            | 123,857.25          |
| 1821     | 3921                | Trailers                             | 2000            | 621,565.43          |
| 1822     | 3921                | Trailers                             | 2001            | 605,862.40          |
| 1823     | 3921                | Trailers                             | 2002            | 431,055.09          |
| 1824     | 3921                | Trailers                             | 2003            | 223,842.48          |
| 1825     | 3921                | Trailers                             | 2004            | 5,904.88            |
| 1826     | 3921                | Trailers                             | 2005            | 53,517.94           |
| 1827     | 3921                | Trailers                             | 2006            | 126,661.56          |
| 1828     | 3921                | <b>Total</b>                         |                 | <b>2,811,828.13</b> |
| 1829     | 3940                | Tools, Shop & Garage Equipment       | 1983            | 60,017.57           |
| 1830     | 3940                | Tools, Shop & Garage Equipment       | 1984            | 104,253.78          |
| 1831     | 3940                | Tools, Shop & Garage Equipment       | 1985            | 132,064.98          |
| 1832     | 3940                | Tools, Shop & Garage Equipment       | 1986            | 102,517.76          |
| 1833     | 3940                | Tools, Shop & Garage Equipment       | 1987            | 426,169.29          |
| 1834     | 3940                | Tools, Shop & Garage Equipment       | 1988            | 247,748.32          |
| 1835     | 3940                | Tools, Shop & Garage Equipment       | 1989            | 270,910.94          |
| 1836     | 3940                | Tools, Shop & Garage Equipment       | 1990            | 353,044.69          |
| 1837     | 3940                | Tools, Shop & Garage Equipment       | 1991            | 390,943.74          |
| 1838     | 3940                | Tools, Shop & Garage Equipment       | 1992            | 365,706.37          |
| 1839     | 3940                | Tools, Shop & Garage Equipment       | 1993            | 364,202.98          |
| 1840     | 3940                | Tools, Shop & Garage Equipment       | 1994            | 366,204.85          |
| 1841     | 3940                | Tools, Shop & Garage Equipment       | 1995            | 316,698.90          |
| 1842     | 3940                | Tools, Shop & Garage Equipment       | 1996            | 165,680.09          |
| 1843     | 3940                | Tools, Shop & Garage Equipment       | 1997            | 333,797.46          |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
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SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title                  | In-Service Date | Original Cost       |
|----------|---------------------|--------------------------------|-----------------|---------------------|
| 1844     | 3940                | Tools, Shop & Garage Equipment | 1998            | 192,158.55          |
| 1845     | 3940                | Tools, Shop & Garage Equipment | 1999            | 312,695.34          |
| 1846     | 3940                | Tools, Shop & Garage Equipment | 2000            | 531,628.06          |
| 1847     | 3940                | Tools, Shop & Garage Equipment | 2001            | 701,830.90          |
| 1848     | 3940                | Tools, Shop & Garage Equipment | 2002            | 654,255.85          |
| 1849     | 3940                | Tools, Shop & Garage Equipment | 2003            | 299,965.75          |
| 1850     | 3940                | Tools, Shop & Garage Equipment | 2004            | 187,428.19          |
| 1851     | 3940                | Tools, Shop & Garage Equipment | 2005            | 1,170,718.34        |
| 1852     | 3940                | Tools, Shop & Garage Equipment | 2006            | 321,851.50          |
| 1853     | 3940                | Tools, Shop & Garage Equipment | 2007            | 629,637.52          |
| 1854     | 3940                | Tools, Shop & Garage Equipment | 2008            | 79,090.83           |
| 1855     | 3940                | Total                          |                 | <u>9,081,222.55</u> |
| 1856     | 3950                | Laboratory Equipment           | 1993            | 181,369.94          |
| 1857     | 3950                | Laboratory Equipment           | 1994            | 332,696.58          |
| 1858     | 3950                | Laboratory Equipment           | 1995            | 66,771.52           |
| 1859     | 3950                | Laboratory Equipment           | 1996            | 53,611.56           |
| 1860     | 3950                | Laboratory Equipment           | 1997            | 64,963.95           |
| 1861     | 3950                | Laboratory Equipment           | 1998            | 60,146.45           |
| 1862     | 3950                | Total                          |                 | <u>759,560.00</u>   |
| 1863     | 3960                | Power Operated Equipment       | 1982            | 16,125.92           |
| 1864     | 3960                | Power Operated Equipment       | 1986            | 20,635.34           |
| 1865     | 3960                | Power Operated Equipment       | 1987            | 191,672.37          |
| 1866     | 3960                | Power Operated Equipment       | 1989            | 42,913.06           |
| 1867     | 3960                | Power Operated Equipment       | 1990            | 473,634.36          |
| 1868     | 3960                | Power Operated Equipment       | 1991            | 85,288.34           |
| 1869     | 3960                | Power Operated Equipment       | 1992            | 11,536.68           |
| 1870     | 3960                | Power Operated Equipment       | 1993            | 236,504.38          |
| 1871     | 3960                | Total                          |                 | <u>1,088,310.45</u> |
| 1872     | 3970                | Communication Equipment        | 1973            | 2,325.24            |
| 1873     | 3970                | Communication Equipment        | 1980            | 12,084.03           |
| 1874     | 3970                | Communication Equipment        | 1991            | 51,223.02           |
| 1875     | 3970                | Communication Equipment        | 1992            | 421,983.72          |
| 1876     | 3970                | Communication Equipment        | 1993            | 439,695.66          |
| 1877     | 3970                | Communication Equipment        | 1994            | 22,812.03           |
| 1878     | 3970                | Communication Equipment        | 1995            | 14,835.56           |
| 1879     | 3970                | Communication Equipment        | 1997            | 4,333.55            |
| 1880     | 3970                | Communication Equipment        | 1999            | 21,949.00           |
| 1881     | 3970                | Communication Equipment        | 2002            | 119,267.94          |
| 1882     | 3970                | Communication Equipment        | 2003            | 451,909.65          |
| 1883     | 3970                | Communication Equipment        | 2004            | 412,975.00          |
| 1884     | 3970                | Communication Equipment        | 2005            | 291,195.99          |
| 1885     | 3970                | Communication Equipment        | 2006            | 752,963.74          |
| 1886     | 3970                | Communication Equipment        | 2007            | 263,847.32          |
| 1887     | 3970                | Total                          |                 | <u>3,283,401.45</u> |
| 1888     | 3980                | Miscellaneous Equipment        | 1988            | 18,399.88           |
| 1889     | 3980                | Miscellaneous Equipment        | 2000            | 14,379.88           |
| 1890     | 3980                | Miscellaneous Equipment        | 2004            | 41,435.14           |

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
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REFERENCE: CHAP. II (C ) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line<br>No. | Company<br>Account<br>No. | Account Title | In-Service<br>Date | Original Cost |
|-------------|---------------------------|---------------|--------------------|---------------|
| 1891        | 3980                      | Total         |                    | 74,214.90     |

**DUKE ENERGY OHIO, INC.**  
Case No. 08-709-EL-AIR  
Supplemental Information (C)(25)

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Test year and two most recent calendar years employee levels by month.

**Response:**

Refer to Schedule C-9.1.

**Sponsoring Witness:** William Don Wathen Jr.



## DUKE ENERGY OHIO

## ACCOUNT 3601 LAND - RIGHTS OF WAY

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT   | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-----------------------------|------------------|--------------|----------------------------|----------|-------|-----------------------------|---------|
| (1)                         | (2)              | (3)          | (4)                        | (5)      | (6)   | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 75-R3 |                  |              |                            |          |       |                             |         |
| NET SALVAGE PERCENT.. 0     |                  |              |                            |          |       |                             |         |
| 1937                        | 156,024.13       | 75.00        | 1.33                       | 2,075.12 | 17.37 | .7684                       | 119,889 |
| 1938                        | 6,930.19         | 75.00        | 1.33                       | 92.17    | 17.91 | .7612                       | 5,275   |
| 1939                        | 7,332.23         | 75.00        | 1.33                       | 97.52    | 18.45 | .7540                       | 5,529   |
| 1940                        | 2,696.51         | 75.00        | 1.33                       | 35.86    | 19.01 | .7465                       | 2,013   |
| 1941                        | 6,564.07         | 75.00        | 1.33                       | 87.30    | 19.58 | .7389                       | 4,850   |
| 1942                        | 31,472.30        | 75.00        | 1.33                       | 418.58   | 20.16 | .7312                       | 23,013  |
| 1943                        | 9,975.50         | 75.00        | 1.33                       | 132.67   | 20.75 | .7233                       | 7,215   |
| 1944                        | 4,197.23         | 75.00        | 1.33                       | 55.82    | 21.36 | .7152                       | 3,002   |
| 1945                        | 5,696.99         | 75.00        | 1.33                       | 75.77    | 21.98 | .7069                       | 4,027   |
| 1946                        | 9,311.01         | 75.00        | 1.33                       | 123.84   | 22.60 | .6987                       | 6,506   |
| 1947                        | 16,096.32        | 75.00        | 1.33                       | 214.08   | 23.24 | .6901                       | 11,108  |
| 1948                        | 11,972.70        | 75.00        | 1.33                       | 159.24   | 23.89 | .6815                       | 8,159   |
| 1949                        | 19,177.27        | 75.00        | 1.33                       | 255.06   | 24.55 | .6727                       | 12,901  |
| 1950                        | 9,325.41         | 75.00        | 1.33                       | 124.03   | 25.21 | .6639                       | 6,191   |
| 1951                        | 19,901.00        | 75.00        | 1.33                       | 264.68   | 25.89 | .6548                       | 13,031  |
| 1952                        | 29,202.42        | 75.00        | 1.33                       | 388.39   | 26.58 | .6456                       | 18,853  |
| 1953                        | 26,329.51        | 75.00        | 1.33                       | 350.18   | 27.28 | .6363                       | 16,753  |
| 1954                        | 52,185.22        | 75.00        | 1.33                       | 694.06   | 27.98 | .6269                       | 32,715  |
| 1955                        | 37,124.31        | 75.00        | 1.33                       | 493.75   | 28.70 | .6173                       | 22,917  |
| 1956                        | 97,765.90        | 75.00        | 1.33                       | 1,300.29 | 29.42 | .6077                       | 59,412  |
| 1957                        | 93,678.97        | 75.00        | 1.33                       | 1,245.93 | 30.15 | .5980                       | 56,020  |
| 1958                        | 75,562.24        | 75.00        | 1.33                       | 1,004.98 | 30.89 | .5881                       | 44,438  |
| 1959                        | 137,583.98       | 75.00        | 1.33                       | 1,829.87 | 31.64 | .5781                       | 79,537  |
| 1960                        | 161,754.30       | 75.00        | 1.33                       | 2,151.33 | 32.39 | .5681                       | 91,893  |
| 1961                        | 148,550.73       | 75.00        | 1.33                       | 1,975.72 | 33.15 | .5580                       | 82,891  |
| 1962                        | 215,387.36       | 75.00        | 1.33                       | 2,864.65 | 33.92 | .5477                       | 117,968 |
| 1963                        | 133,698.23       | 75.00        | 1.33                       | 1,778.19 | 34.70 | .5373                       | 71,836  |
| 1964                        | 123,198.66       | 75.00        | 1.33                       | 1,638.54 | 35.49 | .5268                       | 64,901  |
| 1965                        | 139,716.79       | 75.00        | 1.33                       | 1,858.23 | 36.28 | .5163                       | 72,136  |
| 1966                        | 231,572.41       | 75.00        | 1.33                       | 3,079.91 | 37.08 | .5056                       | 117,083 |
| 1967                        | 158,787.70       | 75.00        | 1.33                       | 2,111.88 | 37.88 | .4949                       | 78,584  |
| 1968                        | 240,832.56       | 75.00        | 1.33                       | 3,203.07 | 38.70 | .4840                       | 116,563 |
| 1969                        | 258,396.55       | 75.00        | 1.33                       | 3,436.67 | 39.52 | .4731                       | 122,247 |
| 1970                        | 332,684.49       | 75.00        | 1.33                       | 4,424.70 | 40.34 | .4621                       | 153,734 |
| 1971                        | 239,445.38       | 75.00        | 1.33                       | 3,184.62 | 41.18 | .4509                       | 107,966 |
| 1972                        | 376,056.65       | 75.00        | 1.33                       | 5,001.55 | 42.02 | .4397                       | 165,352 |
| 1973                        | 315,779.26       | 75.00        | 1.33                       | 4,199.86 | 42.86 | .4285                       | 135,311 |
| 1974                        | 410,534.33       | 75.00        | 1.33                       | 5,460.11 | 43.72 | .4171                       | 171,234 |

## DUKE ENERGY OHIO

## ACCOUNT 3601 LAND - RIGHTS OF WAY

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT     | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT    |
|-----------------------------|------------------|--------------|----------------------------|------------|-------|-----------------------------|-----------|
| (1)                         | (2)              | (3)          | (4)                        | (5)        | (6)   | (7)                         | (8)       |
| SURVIVOR CURVE.. IOWA 75-R3 |                  |              |                            |            |       |                             |           |
| NET SALVAGE PERCENT.. 0     |                  |              |                            |            |       |                             |           |
| 1975                        | 450,341.13       | 75.00        | 1.33                       | 5,989.54   | 44.57 | .4057                       | 182,703   |
| 1976                        | 482,445.85       | 75.00        | 1.33                       | 6,416.53   | 45.44 | .3941                       | 190,132   |
| 1977                        | 429,991.16       | 75.00        | 1.33                       | 5,718.88   | 46.31 | .3825                       | 164,472   |
| 1978                        | 420,376.94       | 75.00        | 1.33                       | 5,591.01   | 47.18 | .3709                       | 155,918   |
| 1979                        | 511,902.18       | 75.00        | 1.33                       | 6,808.30   | 48.07 | .3591                       | 183,824   |
| 1980                        | 706,661.06       | 75.00        | 1.33                       | 9,398.59   | 48.95 | .3473                       | 245,423   |
| 1981                        | 737,112.57       | 75.00        | 1.33                       | 9,803.60   | 49.85 | .3353                       | 247,154   |
| 1982                        | 887,341.05       | 75.00        | 1.33                       | 11,801.64  | 50.74 | .3235                       | 287,055   |
| 1983                        | 1,263,502.25     | 75.00        | 1.33                       | 16,804.58  | 51.65 | .3113                       | 393,328   |
| 1984                        | 1,194,669.59     | 75.00        | 1.33                       | 15,889.11  | 52.56 | .2992                       | 357,445   |
| 1985                        | 1,291,694.01     | 75.00        | 1.33                       | 17,179.53  | 53.47 | .2871                       | 370,845   |
| 1986                        | 1,040,602.94     | 75.00        | 1.33                       | 13,840.02  | 54.39 | .2748                       | 285,958   |
| 1987                        | 1,099,621.88     | 75.00        | 1.33                       | 14,624.97  | 55.31 | .2625                       | 288,651   |
| 1988                        | 853,046.09       | 75.00        | 1.33                       | 11,345.51  | 56.24 | .2501                       | 213,347   |
| 1989                        | 1,076,708.78     | 75.00        | 1.33                       | 14,320.23  | 57.17 | .2377                       | 255,934   |
| 1990                        | 1,123,940.31     | 75.00        | 1.33                       | 14,948.41  | 58.11 | .2252                       | 253,111   |
| 1991                        | 1,591,594.07     | 75.00        | 1.33                       | 21,168.20  | 59.05 | .2127                       | 338,532   |
| 1992                        | 1,345,031.19     | 75.00        | 1.33                       | 17,888.91  | 59.99 | .2001                       | 269,141   |
| 1993                        | 1,682,805.00     | 75.00        | 1.33                       | 22,381.31  | 60.94 | .1875                       | 315,526   |
| 1994                        | 1,258,162.95     | 75.00        | 1.33                       | 16,733.57  | 61.89 | .1748                       | 219,927   |
| 1995                        | 1,537,817.48     | 75.00        | 1.33                       | 20,452.97  | 62.84 | .1621                       | 249,280   |
| 1996                        | 421,802.51       | 75.00        | 1.33                       | 5,609.97   | 63.80 | .1493                       | 62,975    |
| 1997                        | 97,628.03        | 75.00        | 1.33                       | 1,298.45   | 64.76 | .1365                       | 13,326    |
| 1998                        | 32,152.06        | 75.00        | 1.33                       | 427.62     | 65.73 | .1236                       | 3,974     |
| 1999                        | 54,157.87        | 75.00        | 1.33                       | 720.30     | 66.69 | .1108                       | 6,001     |
| 2000                        | 34,971.38        | 75.00        | 1.33                       | 465.12     | 67.66 | .0979                       | 3,424     |
| 2003                        | 248,531.06       | 75.00        | 1.33                       | 3,305.46   | 70.58 | .0589                       | 14,638    |
| 2004                        | 243,350.92       | 75.00        | 1.33                       | 3,236.57   | 71.56 | .0459                       | 11,170    |
| 2005                        | 2,860.80         | 75.00        | 1.33                       | 38.05      | 72.54 | .0328                       | 94        |
| 2006                        | 47,157.14        | 75.00        | 1.33                       | 627.19     | 73.52 | .0197                       | 929       |
| 2007                        | 87,685.83        | 75.00        | 1.33                       | 1,166.22   | 74.51 | .0065                       | 570       |
| TOTAL                       | 26,608,166.89    |              |                            | 353,888.58 |       |                             | 7,817,860 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.33

## DUKE ENERGY OHIO

## ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT   | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-----------------------------|------------------|--------------|----------------------------|----------|-------|-----------------------------|---------|
| (1)                         | (2)              | (3)          | (4)                        | (5)      | (6)   | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 60-R3 |                  |              |                            |          |       |                             |         |
| NET SALVAGE PERCENT.. -10   |                  |              |                            |          |       |                             |         |
| 1902                        | 7,684.69         |              |                            |          |       | 1.0000                      | 8,453   |
| 1912                        | 52,784.85        | 60.00        | 1.67                       | 969.66   | 1.40  | .9767                       | 56,710  |
| 1917                        | 6,843.85         | 60.00        | 1.67                       | 125.72   | 2.63  | .9562                       | 7,198   |
| 1918                        | 185,350.54       | 60.00        | 1.67                       | 3,404.89 | 2.88  | .9520                       | 194,099 |
| 1919                        | 10,259.84        | 60.00        | 1.67                       | 188.47   | 3.13  | .9478                       | 10,697  |
| 1920                        | 9,841.92         | 60.00        | 1.67                       | 180.80   | 3.39  | .9435                       | 10,214  |
| 1921                        | 12,215.96        | 60.00        | 1.67                       | 224.41   | 3.65  | .9392                       | 12,621  |
| 1922                        | 890.43           | 60.00        | 1.67                       | 16.36    | 3.90  | .9350                       | 916     |
| 1923                        | 49,736.09        | 60.00        | 1.67                       | 913.65   | 4.16  | .9307                       | 50,918  |
| 1924                        | 548.17           | 60.00        | 1.67                       | 10.07    | 4.42  | .9263                       | 559     |
| 1925                        | 48,711.38        | 60.00        | 1.67                       | 894.83   | 4.67  | .9222                       | 49,414  |
| 1926                        | 1,097.98         | 60.00        | 1.67                       | 20.17    | 4.93  | .9178                       | 1,108   |
| 1927                        | 33,357.30        | 60.00        | 1.67                       | 612.77   | 5.19  | .9135                       | 33,519  |
| 1928                        | 74,816.40        | 60.00        | 1.67                       | 1,374.38 | 5.45  | .9092                       | 74,825  |
| 1929                        | 16,808.24        | 60.00        | 1.67                       | 308.77   | 5.71  | .9048                       | 16,729  |
| 1930                        | 2,779.97         | 60.00        | 1.67                       | 51.07    | 5.98  | .9003                       | 2,753   |
| 1931                        | 953.43           | 60.00        | 1.67                       | 17.51    | 6.25  | .8958                       | 939     |
| 1932                        | 289.97           | 60.00        | 1.67                       | 5.33     | 6.52  | .8913                       | 284     |
| 1933                        | 810.92           | 60.00        | 1.67                       | 14.90    | 6.80  | .8867                       | 791     |
| 1936                        | 93.94            | 60.00        | 1.67                       | 1.73     | 7.69  | .8718                       | 90      |
| 1937                        | 135.95           | 60.00        | 1.67                       | 2.50     | 8.00  | .8667                       | 130     |
| 1938                        | 388,497.54       | 60.00        | 1.67                       | 7,136.70 | 8.33  | .8612                       | 368,031 |
| 1939                        | 939.46           | 60.00        | 1.67                       | 17.26    | 8.67  | .8555                       | 884     |
| 1940                        | 25,365.13        | 60.00        | 1.67                       | 465.96   | 9.02  | .8497                       | 23,708  |
| 1941                        | 2,826.15         | 60.00        | 1.67                       | 51.92    | 9.38  | .8437                       | 2,623   |
| 1942                        | 4,209.18         | 60.00        | 1.67                       | 77.32    | 9.76  | .8373                       | 3,877   |
| 1943                        | 46,574.93        | 60.00        | 1.67                       | 855.58   | 10.15 | .8308                       | 42,564  |
| 1946                        | 1,641.89         | 60.00        | 1.67                       | 30.16    | 11.42 | .8097                       | 1,462   |
| 1947                        | 2.90             | 60.00        | 1.67                       | 0.05     | 11.87 | .8022                       | 3       |
| 1948                        | 126,641.11       | 60.00        | 1.67                       | 2,326.40 | 12.34 | .7943                       | 110,650 |
| 1949                        | 6,510.29         | 60.00        | 1.67                       | 119.59   | 12.83 | .7862                       | 5,630   |
| 1950                        | 43,946.55        | 60.00        | 1.67                       | 807.30   | 13.33 | .7778                       | 37,600  |
| 1951                        | 34,209.62        | 60.00        | 1.67                       | 628.43   | 13.85 | .7692                       | 28,945  |
| 1952                        | 40,461.03        | 60.00        | 1.67                       | 743.27   | 14.38 | .7603                       | 33,839  |
| 1953                        | 17,532.05        | 60.00        | 1.67                       | 322.06   | 14.93 | .7512                       | 14,487  |
| 1954                        | 728.81           | 60.00        | 1.67                       | 13.39    | 15.49 | .7418                       | 595     |
| 1955                        | 5,842.88         | 60.00        | 1.67                       | 107.33   | 16.07 | .7322                       | 4,706   |
| 1956                        | 65,258.18        | 60.00        | 1.67                       | 1,198.79 | 16.66 | .7223                       | 51,850  |

## DUKE ENERGY OHIO

## ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT    | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-----------------------------|------------------|--------------|----------------------------|-----------|-------|-----------------------------|---------|
| (1)                         | (2)              | (3)          | (4)                        | (5)       | (6)   | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 60-R3 |                  |              |                            |           |       |                             |         |
| NET SALVAGE PERCENT.. -10   |                  |              |                            |           |       |                             |         |
| 1957                        | 3,440.15         | 60.00        | 1.67                       | 63.20     | 17.27 | .7122                       | 2,695   |
| 1958                        | 34,345.79        | 60.00        | 1.67                       | 630.93    | 17.89 | .7018                       | 26,514  |
| 1959                        | 1,950.02         | 60.00        | 1.67                       | 35.82     | 18.53 | .6912                       | 1,483   |
| 1960                        | 47,831.56        | 60.00        | 1.67                       | 878.67    | 19.18 | .6803                       | 35,794  |
| 1961                        | 49,121.99        | 60.00        | 1.67                       | 902.37    | 19.84 | .6693                       | 36,165  |
| 1962                        | 19,995.96        | 60.00        | 1.67                       | 367.33    | 20.51 | .6582                       | 14,477  |
| 1963                        | 7,368.34         | 60.00        | 1.67                       | 135.36    | 21.19 | .6468                       | 5,242   |
| 1964                        | 9,541.98         | 60.00        | 1.67                       | 175.29    | 21.89 | .6352                       | 6,667   |
| 1965                        | 2,021.60         | 60.00        | 1.67                       | 37.14     | 22.60 | .6233                       | 1,386   |
| 1966                        | 10,088.82        | 60.00        | 1.67                       | 185.33    | 23.32 | .6113                       | 6,784   |
| 1967                        | 101,780.89       | 60.00        | 1.67                       | 1,869.71  | 24.05 | .5992                       | 67,086  |
| 1968                        | 69,213.68        | 60.00        | 1.67                       | 1,271.46  | 24.79 | .5868                       | 44,676  |
| 1969                        | 35,429.00        | 60.00        | 1.67                       | 650.83    | 25.53 | .5745                       | 22,389  |
| 1970                        | 1,679.29         | 60.00        | 1.67                       | 30.85     | 26.29 | .5618                       | 1,038   |
| 1971                        | 308,662.64       | 60.00        | 1.67                       | 5,670.13  | 27.06 | .5490                       | 186,401 |
| 1972                        | 158,612.67       | 60.00        | 1.67                       | 2,913.71  | 27.84 | .5360                       | 93,518  |
| 1973                        | 65,635.16        | 60.00        | 1.67                       | 1,205.72  | 28.63 | .5228                       | 37,745  |
| 1974                        | 826.91           | 60.00        | 1.67                       | 15.19     | 29.42 | .5097                       | 464     |
| 1975                        | 92,465.38        | 60.00        | 1.67                       | 1,698.59  | 30.23 | .4962                       | 50,469  |
| 1976                        | 53,358.74        | 60.00        | 1.67                       | 980.20    | 31.04 | .4827                       | 28,332  |
| 1977                        | 47,529.50        | 60.00        | 1.67                       | 873.12    | 31.86 | .4690                       | 24,520  |
| 1979                        | 50,111.22        | 60.00        | 1.67                       | 920.54    | 33.53 | .4412                       | 24,320  |
| 1980                        | 4,117.23         | 60.00        | 1.67                       | 75.63     | 34.38 | .4270                       | 1,934   |
| 1982                        | 29,775.30        | 60.00        | 1.67                       | 546.97    | 36.09 | .3985                       | 13,052  |
| 1984                        | 1,174,480.05     | 60.00        | 1.67                       | 21,575.20 | 37.84 | .3693                       | 477,109 |
| 1985                        | 18,039.50        | 60.00        | 1.67                       | 331.39    | 38.72 | .3547                       | 7,038   |
| 1987                        | 50,118.89        | 60.00        | 1.67                       | 920.68    | 40.51 | .3248                       | 17,906  |
| 1988                        | 3,517.62         | 60.00        | 1.67                       | 64.62     | 41.41 | .3098                       | 1,199   |
| 1989                        | 8,764.59         | 60.00        | 1.67                       | 161.01    | 42.32 | .2947                       | 2,841   |
| 1990                        | 7,884.17         | 60.00        | 1.67                       | 144.83    | 43.24 | .2793                       | 2,422   |
| 1991                        | 50,110.17        | 60.00        | 1.67                       | 920.52    | 44.16 | .2640                       | 14,552  |
| 1994                        | 2,814.80         | 60.00        | 1.67                       | 51.71     | 46.96 | .2173                       | 673     |
| 1995                        | 308,914.47       | 60.00        | 1.67                       | 5,674.76  | 47.90 | .2017                       | 68,539  |
| 1996                        | 253,880.24       | 60.00        | 1.67                       | 4,663.78  | 48.85 | .1858                       | 51,888  |
| 1999                        | 78,343.13        | 60.00        | 1.67                       | 1,439.16  | 51.71 | .1382                       | 11,910  |
| 2000                        | 134,251.97       | 60.00        | 1.67                       | 2,466.21  | 52.68 | .1220                       | 18,017  |
| 2001                        | 44,143.24        | 60.00        | 1.67                       | 810.91    | 53.65 | .1058                       | 5,137   |
| 2002                        | 233,487.20       | 60.00        | 1.67                       | 4,289.16  | 54.62 | .0897                       | 23,038  |

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT     | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT    |
|-----------------------------|------------------|--------------|----------------------------|------------|-------|-----------------------------|-----------|
| (1)                         | (2)              | (3)          | (4)                        | (5)        | (6)   | (7)                         | (8)       |
| SURVIVOR CURVE.. IOWA 60-R3 |                  |              |                            |            |       |                             |           |
| NET SALVAGE PERCENT.. -10   |                  |              |                            |            |       |                             |           |
| 2003                        | 346,197.91       | 60.00        | 1.67                       | 6,359.66   | 55.59 | .0735                       | 27,990    |
| 2005                        | 254,155.96       | 60.00        | 1.67                       | 4,668.84   | 57.54 | .0410                       | 11,462    |
| 2006                        | 447,485.44       | 60.00        | 1.67                       | 8,220.31   | 58.52 | .0247                       | 12,158    |
|                             | 5,948,692.69     |              |                            | 109,136.34 |       |                             | 2,751,451 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.83

## DUKE ENERGY OHIO

## ACCOUNT 3620 STATION EQUIPMENT

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

| YEAR                          | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT    | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-------------------------------|------------------|--------------|----------------------------|-----------|-------|-----------------------------|---------|
| (1)                           | (2)              | (3)          | (4)                        | (5)       | (6)   | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 55-R1.5 |                  |              |                            |           |       |                             |         |
| NET SALVAGE PERCENT.. -10     |                  |              |                            |           |       |                             |         |
| 1900                          | 10,586.85        | 55.00        | 1.82                       | 211.95    | 1.01  | .9816                       | 11,431  |
| 1913                          | 32,368.00        | 55.00        | 1.82                       | 648.01    | 4.77  | .9133                       | 32,518  |
| 1914                          | 1,604.96         | 55.00        | 1.82                       | 32.13     | 5.00  | .9091                       | 1,605   |
| 1917                          | 46,212.28        | 55.00        | 1.82                       | 925.17    | 5.70  | .8964                       | 45,567  |
| 1918                          | 86,805.32        | 55.00        | 1.82                       | 1,737.84  | 5.94  | .8920                       | 85,173  |
| 1920                          | 21,725.47        | 55.00        | 1.82                       | 434.94    | 6.45  | .8827                       | 21,095  |
| 1921                          | 24,053.41        | 55.00        | 1.82                       | 481.55    | 6.71  | .8780                       | 23,231  |
| 1922                          | 1,196.57         | 55.00        | 1.82                       | 23.96     | 6.98  | .8731                       | 1,149   |
| 1923                          | 107,063.41       | 55.00        | 1.82                       | 2,143.41  | 7.25  | .8682                       | 102,248 |
| 1924                          | 5,693.32         | 55.00        | 1.82                       | 113.98    | 7.53  | .8631                       | 5,405   |
| 1925                          | 1,478.33         | 55.00        | 1.82                       | 29.60     | 7.81  | .8580                       | 1,395   |
| 1926                          | 318,262.53       | 55.00        | 1.82                       | 6,371.62  | 8.09  | .8529                       | 298,591 |
| 1927                          | 129,338.20       | 55.00        | 1.82                       | 2,589.35  | 8.38  | .8476                       | 120,590 |
| 1928                          | 9,151.87         | 55.00        | 1.82                       | 183.22    | 8.67  | .8424                       | 8,480   |
| 1929                          | 82,475.44        | 55.00        | 1.82                       | 1,651.16  | 8.96  | .8371                       | 75,944  |
| 1930                          | 46,103.44        | 55.00        | 1.82                       | 922.99    | 9.26  | .8316                       | 42,174  |
| 1931                          | 12,340.38        | 55.00        | 1.82                       | 247.05    | 9.56  | .8262                       | 11,215  |
| 1932                          | 2,588.81         | 55.00        | 1.82                       | 51.83     | 9.87  | .8205                       | 2,337   |
| 1934                          | 1,175.27         | 55.00        | 1.82                       | 23.53     | 10.50 | .8091                       | 1,046   |
| 1935                          | 1,574.17         | 55.00        | 1.82                       | 31.51     | 10.82 | .8033                       | 1,391   |
| 1936                          | 4,429.68         | 55.00        | 1.82                       | 88.68     | 11.15 | .7973                       | 3,885   |
| 1937                          | 62,525.50        | 55.00        | 1.82                       | 1,251.76  | 11.49 | .7911                       | 54,410  |
| 1938                          | 701,088.26       | 55.00        | 1.82                       | 14,035.79 | 11.83 | .7849                       | 605,313 |
| 1939                          | 150,814.31       | 55.00        | 1.82                       | 3,019.30  | 12.17 | .7787                       | 129,183 |
| 1940                          | 5,359.69         | 55.00        | 1.82                       | 107.30    | 12.53 | .7722                       | 4,553   |
| 1941                          | 41,905.17        | 55.00        | 1.82                       | 838.94    | 12.89 | .7656                       | 35,291  |
| 1942                          | 44,592.76        | 55.00        | 1.82                       | 892.75    | 13.26 | .7589                       | 37,226  |
| 1943                          | 143,892.97       | 55.00        | 1.82                       | 2,880.74  | 13.64 | .7520                       | 119,028 |
| 1944                          | 896.09           | 55.00        | 1.82                       | 17.94     | 14.03 | .7449                       | 734     |
| 1945                          | 10,443.63        | 55.00        | 1.82                       | 209.08    | 14.42 | .7378                       | 8,476   |
| 1946                          | 20,179.25        | 55.00        | 1.82                       | 403.99    | 14.83 | .7304                       | 16,213  |
| 1947                          | 12,166.53        | 55.00        | 1.82                       | 243.57    | 15.24 | .7229                       | 9,675   |
| 1948                          | 517,967.80       | 55.00        | 1.82                       | 10,369.72 | 15.66 | .7153                       | 407,553 |
| 1949                          | 417,298.47       | 55.00        | 1.82                       | 8,354.32  | 16.10 | .7073                       | 324,671 |
| 1950                          | 281,435.32       | 55.00        | 1.82                       | 5,634.34  | 16.54 | .6993                       | 216,488 |
| 1951                          | 220,856.00       | 55.00        | 1.82                       | 4,421.54  | 16.99 | .6911                       | 167,897 |
| 1952                          | 474,138.30       | 55.00        | 1.82                       | 9,492.25  | 17.45 | .6827                       | 356,064 |
| 1953                          | 975,208.23       | 55.00        | 1.82                       | 19,523.67 | 17.92 | .6742                       | 723,234 |

## DUKE ENERGY OHIO

## ACCOUNT 3620 STATION EQUIPMENT

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

| YEAR                          | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL<br>RATE | ACCRUAL--<br>AMOUNT | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT    |
|-------------------------------|------------------|--------------|------------------|---------------------|-------|-----------------------------|-----------|
| (1)                           | (2)              | (3)          | (4)              | (5)                 | (6)   | (7)                         | (8)       |
| SURVIVOR CURVE.. IOWA 55-R1.5 |                  |              |                  |                     |       |                             |           |
| NET SALVAGE PERCENT.. -10     |                  |              |                  |                     |       |                             |           |
| 1954                          | 607,005.88       | 55.00        | 1.82             | 12,152.26           | 18.40 | .6655                       | 444,359   |
| 1955                          | 1,353,522.23     | 55.00        | 1.82             | 27,097.52           | 18.88 | .6567                       | 977,744   |
| 1956                          | 914,692.98       | 55.00        | 1.82             | 18,312.15           | 19.38 | .6476                       | 651,591   |
| 1957                          | 758,573.51       | 55.00        | 1.82             | 15,186.64           | 19.89 | .6384                       | 532,701   |
| 1958                          | 1,409,058.40     | 55.00        | 1.82             | 28,209.35           | 20.41 | .6289                       | 974,773   |
| 1959                          | 622,852.09       | 55.00        | 1.82             | 12,469.50           | 20.93 | .6195                       | 424,443   |
| 1960                          | 789,369.46       | 55.00        | 1.82             | 15,803.18           | 21.47 | .6096                       | 529,320   |
| 1961                          | 994,303.60       | 55.00        | 1.82             | 19,905.96           | 22.02 | .5996                       | 655,803   |
| 1962                          | 402,243.34       | 55.00        | 1.82             | 8,052.91            | 22.57 | .5896                       | 260,879   |
| 1963                          | 577,972.14       | 55.00        | 1.82             | 11,571.00           | 23.13 | .5795                       | 368,428   |
| 1964                          | 957,143.04       | 55.00        | 1.82             | 19,162.00           | 23.70 | .5691                       | 599,181   |
| 1965                          | 779,025.25       | 55.00        | 1.82             | 15,596.09           | 24.29 | .5584                       | 478,508   |
| 1966                          | 757,537.88       | 55.00        | 1.82             | 15,165.91           | 24.88 | .5476                       | 456,311   |
| 1967                          | 1,227,479.28     | 55.00        | 1.82             | 24,574.14           | 25.47 | .5369                       | 724,937   |
| 1968                          | 1,192,956.53     | 55.00        | 1.82             | 23,882.99           | 26.08 | .5258                       | 689,982   |
| 1969                          | 1,024,074.70     | 55.00        | 1.82             | 20,501.98           | 26.69 | .5147                       | 579,800   |
| 1970                          | 134,964.72       | 55.00        | 1.82             | 2,701.99            | 27.32 | .5033                       | 74,721    |
| 1971                          | 1,650,268.94     | 55.00        | 1.82             | 33,038.38           | 27.95 | .4918                       | 892,762   |
| 1972                          | 4,057,963.99     | 55.00        | 1.82             | 81,240.44           | 28.59 | .4802                       | 2,143,498 |
| 1973                          | 2,178,709.07     | 55.00        | 1.82             | 43,617.76           | 29.23 | .4685                       | 1,122,798 |
| 1974                          | 2,146,823.85     | 55.00        | 1.82             | 42,979.41           | 29.89 | .4565                       | 1,078,028 |
| 1975                          | 2,438,847.94     | 55.00        | 1.82             | 48,825.74           | 30.55 | .4445                       | 1,192,475 |
| 1976                          | 1,784,293.81     | 55.00        | 1.82             | 35,721.56           | 31.21 | .4325                       | 848,878   |
| 1977                          | 1,288,902.32     | 55.00        | 1.82             | 25,803.82           | 31.89 | .4202                       | 595,756   |
| 1978                          | 1,282,440.54     | 55.00        | 1.82             | 25,674.46           | 32.57 | .4078                       | 575,277   |
| 1979                          | 1,570,107.27     | 55.00        | 1.82             | 31,433.55           | 33.26 | .3953                       | 682,730   |
| 1980                          | 2,015,143.26     | 55.00        | 1.82             | 40,343.17           | 33.95 | .3827                       | 848,315   |
| 1981                          | 3,669,226.11     | 55.00        | 1.82             | 73,457.91           | 34.65 | .3700                       | 1,493,375 |
| 1982                          | 2,735,579.97     | 55.00        | 1.82             | 54,766.31           | 35.36 | .3571                       | 1,074,563 |
| 1983                          | 3,265,119.54     | 55.00        | 1.82             | 65,367.69           | 36.07 | .3442                       | 1,236,240 |
| 1984                          | 4,929,339.67     | 55.00        | 1.82             | 98,685.38           | 36.79 | .3311                       | 1,795,315 |
| 1985                          | 2,296,258.71     | 55.00        | 1.82             | 45,971.10           | 37.51 | .3180                       | 803,231   |
| 1986                          | 806,785.48       | 55.00        | 1.82             | 16,151.85           | 38.24 | .3047                       | 270,410   |
| 1987                          | 1,461,176.30     | 55.00        | 1.82             | 29,252.75           | 38.98 | .2913                       | 468,205   |
| 1988                          | 489,389.84       | 55.00        | 1.82             | 9,797.58            | 39.71 | .2780                       | 149,655   |
| 1989                          | 11,386,770.31    | 55.00        | 1.82             | 227,963.14          | 40.46 | .2644                       | 3,311,728 |
| 1990                          | 1,605,672.75     | 55.00        | 1.82             | 32,145.57           | 41.21 | .2507                       | 442,796   |
| 1991                          | 3,501,826.81     | 55.00        | 1.82             | 70,106.57           | 41.96 | .2371                       | 913,311   |

## DUKE ENERGY OHIO

## ACCOUNT 3620 STATION EQUIPMENT

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

| YEAR                          | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT       | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT     |
|-------------------------------|------------------|--------------|----------------------------|--------------|-------|-----------------------------|------------|
| (1)                           | (2)              | (3)          | (4)                        | (5)          | (6)   | (7)                         | (8)        |
| SURVIVOR CURVE.. IOWA 55-R1.5 |                  |              |                            |              |       |                             |            |
| NET SALVAGE PERCENT.. -10     |                  |              |                            |              |       |                             |            |
| 1992                          | 4,817,693.10     | 55.00        | 1.82                       | 96,450.22    | 42.72 | .2233                       | 1,183,370  |
| 1993                          | 4,203,617.67     | 55.00        | 1.82                       | 84,156.43    | 43.48 | .2095                       | 968,724    |
| 1994                          | 4,348,350.60     | 55.00        | 1.82                       | 87,053.98    | 44.24 | .1956                       | 935,591    |
| 1995                          | 7,016,425.11     | 55.00        | 1.82                       | 140,468.83   | 45.01 | .1816                       | 1,401,601  |
| 1996                          | 3,005,930.01     | 55.00        | 1.82                       | 60,178.72    | 45.79 | .1675                       | 553,843    |
| 1997                          | 10,079,433.11    | 55.00        | 1.82                       | 201,790.25   | 46.57 | .1533                       | 1,699,695  |
| 1998                          | 873,486.77       | 55.00        | 1.82                       | 17,487.21    | 47.35 | .1391                       | 133,652    |
| 1999                          | 2,262,134.92     | 55.00        | 1.82                       | 45,287.94    | 48.14 | .1247                       | 310,297    |
| 2000                          | 1,607,882.69     | 55.00        | 1.82                       | 32,189.81    | 48.93 | .1104                       | 195,261    |
| 2001                          | 3,177,523.84     | 55.00        | 1.82                       | 63,614.03    | 49.72 | .0960                       | 335,547    |
| 2002                          | 1,699,948.16     | 55.00        | 1.82                       | 34,032.96    | 50.52 | .0815                       | 152,400    |
| 2003                          | 4,206,519.06     | 55.00        | 1.82                       | 84,214.51    | 51.33 | .0667                       | 308,632    |
| 2004                          | 4,335,878.88     | 55.00        | 1.82                       | 86,804.30    | 52.14 | .0520                       | 248,012    |
| 2005                          | 2,456,760.63     | 55.00        | 1.82                       | 49,184.35    | 52.95 | .0373                       | 100,801    |
| 2006                          | 5,261,080.08     | 55.00        | 1.82                       | 105,326.82   | 53.77 | .0224                       | 129,633    |
| 2007                          | 6,130,589.04     | 55.00        | 1.82                       | 122,734.39   | 54.59 | .0075                       | 50,577     |
|                               | 141,573,671.17   |              |                            | 2,834,304.94 |       |                             | 44,182,942 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.00



## DUKE ENERGY OHIO

## ACCOUNT 3622 STATION EQUIPMENT - MAJOR

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

| YEAR                          | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT    | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-------------------------------|------------------|--------------|----------------------------|-----------|-------|-----------------------------|---------|
| (1)                           | (2)              | (3)          | (4)                        | (5)       | (6)   | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 55-R2.5 |                  |              |                            |           |       |                             |         |
| NET SALVAGE PERCENT.. -20     |                  |              |                            |           |       |                             |         |
| 1913                          | 10,140.24        | 55.00        | 1.82                       | 221.46    | 2.00  | .9636                       | 11,725  |
| 1920                          | 29,470.04        | 55.00        | 1.82                       | 643.63    | 3.83  | .9304                       | 32,903  |
| 1923                          | 6,172.69         | 55.00        | 1.82                       | 134.81    | 4.49  | .9184                       | 6,803   |
| 1924                          | 12,299.94        | 55.00        | 1.82                       | 268.63    | 4.71  | .9144                       | 13,496  |
| 1926                          | 19,711.01        | 55.00        | 1.82                       | 430.49    | 5.15  | .9064                       | 21,439  |
| 1927                          | 21,584.52        | 55.00        | 1.82                       | 471.41    | 5.37  | .9024                       | 23,373  |
| 1928                          | 22,914.99        | 55.00        | 1.82                       | 500.46    | 5.59  | .8984                       | 24,704  |
| 1929                          | 60,742.34        | 55.00        | 1.82                       | 1,326.61  | 5.82  | .8942                       | 65,179  |
| 1936                          | 11,369.65        | 55.00        | 1.82                       | 248.31    | 7.49  | .8638                       | 11,785  |
| 1937                          | 9,135.00         | 55.00        | 1.82                       | 199.51    | 7.75  | .8591                       | 9,417   |
| 1938                          | 10,824.83        | 55.00        | 1.82                       | 236.41    | 8.02  | .8542                       | 11,096  |
| 1939                          | 42,441.92        | 55.00        | 1.82                       | 926.93    | 8.29  | .8493                       | 43,255  |
| 1941                          | 6,615.30         | 55.00        | 1.82                       | 144.48    | 8.86  | .8389                       | 6,659   |
| 1942                          | 16,440.34        | 55.00        | 1.82                       | 359.06    | 9.16  | .8335                       | 16,444  |
| 1943                          | 11,561.28        | 55.00        | 1.82                       | 252.50    | 9.47  | .8278                       | 11,485  |
| 1946                          | 2,138.77         | 55.00        | 1.82                       | 46.71     | 10.49 | .8093                       | 2,077   |
| 1948                          | 81,483.54        | 55.00        | 1.82                       | 1,779.60  | 11.24 | .7956                       | 77,794  |
| 1949                          | 295,122.34       | 55.00        | 1.82                       | 6,445.47  | 11.63 | .7885                       | 279,245 |
| 1950                          | 68,773.96        | 55.00        | 1.82                       | 1,502.02  | 12.04 | .7811                       | 64,463  |
| 1951                          | 141,878.81       | 55.00        | 1.82                       | 3,098.63  | 12.47 | .7733                       | 131,658 |
| 1952                          | 194,266.51       | 55.00        | 1.82                       | 4,242.78  | 12.91 | .7653                       | 178,407 |
| 1953                          | 201,525.23       | 55.00        | 1.82                       | 4,401.31  | 13.37 | .7569                       | 183,041 |
| 1954                          | 289,990.71       | 55.00        | 1.82                       | 6,333.40  | 13.85 | .7482                       | 260,365 |
| 1955                          | 203,599.47       | 55.00        | 1.82                       | 4,446.61  | 14.34 | .7393                       | 180,625 |
| 1956                          | 439,398.29       | 55.00        | 1.82                       | 9,596.46  | 14.85 | .7300                       | 384,913 |
| 1957                          | 196,125.56       | 55.00        | 1.82                       | 4,283.38  | 15.37 | .7205                       | 169,570 |
| 1958                          | 514,593.15       | 55.00        | 1.82                       | 11,238.71 | 15.90 | .7109                       | 438,989 |
| 1959                          | 229,232.18       | 55.00        | 1.82                       | 5,006.43  | 16.46 | .7007                       | 192,748 |
| 1960                          | 819,531.17       | 55.00        | 1.82                       | 17,898.56 | 17.02 | .6905                       | 679,064 |
| 1961                          | 682,071.31       | 55.00        | 1.82                       | 14,896.44 | 17.60 | .6800                       | 556,570 |
| 1962                          | 319,457.50       | 55.00        | 1.82                       | 6,976.95  | 18.20 | .6691                       | 256,499 |
| 1963                          | 84,893.05        | 55.00        | 1.82                       | 1,854.06  | 18.80 | .6582                       | 67,052  |
| 1964                          | 419,407.04       | 55.00        | 1.82                       | 9,159.85  | 19.42 | .6469                       | 325,577 |
| 1965                          | 379,265.66       | 55.00        | 1.82                       | 8,283.16  | 20.06 | .6353                       | 289,137 |
| 1966                          | 187,086.34       | 55.00        | 1.82                       | 4,085.97  | 20.70 | .6236                       | 140,000 |
| 1967                          | 539,776.52       | 55.00        | 1.82                       | 11,788.72 | 21.36 | .6116                       | 396,153 |
| 1968                          | 714,541.13       | 55.00        | 1.82                       | 15,605.58 | 22.03 | .5995                       | 514,041 |
| 1969                          | 833,487.50       | 55.00        | 1.82                       | 18,203.37 | 22.71 | .5871                       | 587,209 |

## DUKE ENERGY OHIO

## ACCOUNT 3622 STATION EQUIPMENT - MAJOR

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

| YEAR                          | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT       | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT     |
|-------------------------------|------------------|--------------|----------------------------|--------------|-------|-----------------------------|------------|
| (1)                           | (2)              | (3)          | (4)                        | (5)          | (6)   | (7)                         | (8)        |
| SURVIVOR CURVE.. IOWA 55-R2.5 |                  |              |                            |              |       |                             |            |
| NET SALVAGE PERCENT.. -20     |                  |              |                            |              |       |                             |            |
| 1970                          | 368,928.99       | 55.00        | 1.82                       | 8,057.41     | 23.40 | .5745                       | 254,340    |
| 1971                          | 1,186,792.98     | 55.00        | 1.82                       | 25,919.56    | 24.10 | .5618                       | 800,088    |
| 1972                          | 2,239,831.46     | 55.00        | 1.82                       | 48,917.92    | 24.81 | .5489                       | 1,475,332  |
| 1973                          | 788,257.65       | 55.00        | 1.82                       | 17,215.55    | 25.53 | .5358                       | 506,818    |
| 1974                          | 1,264,697.27     | 55.00        | 1.82                       | 27,620.99    | 26.26 | .5225                       | 792,965    |
| 1975                          | 1,167,544.13     | 55.00        | 1.82                       | 25,499.16    | 27.00 | .5091                       | 713,276    |
| 1976                          | 1,026,434.81     | 55.00        | 1.82                       | 22,417.34    | 27.75 | .4955                       | 610,318    |
| 1977                          | 253,899.31       | 55.00        | 1.82                       | 5,545.16     | 28.50 | .4818                       | 146,794    |
| 1978                          | 418,802.99       | 55.00        | 1.82                       | 9,146.66     | 29.27 | .4678                       | 235,099    |
| 1979                          | 1,195,909.62     | 55.00        | 1.82                       | 26,118.67    | 30.05 | .4536                       | 650,958    |
| 1980                          | 1,591,192.48     | 55.00        | 1.82                       | 34,751.64    | 30.83 | .4395                       | 839,195    |
| 1981                          | 2,696,973.75     | 55.00        | 1.82                       | 58,901.91    | 31.62 | .4251                       | 1,375,780  |
| 1982                          | 2,097,011.00     | 55.00        | 1.82                       | 45,798.72    | 32.42 | .4105                       | 1,032,988  |
| 1983                          | 3,532,808.49     | 55.00        | 1.82                       | 77,156.54    | 33.23 | .3958                       | 1,677,943  |
| 1984                          | 4,275,232.55     | 55.00        | 1.82                       | 93,371.08    | 34.05 | .3809                       | 1,954,123  |
| 1985                          | 814,070.01       | 55.00        | 1.82                       | 17,779.29    | 34.87 | .3660                       | 357,540    |
| 1986                          | 674,916.59       | 55.00        | 1.82                       | 14,740.18    | 35.70 | .3509                       | 284,194    |
| 1987                          | 413,344.45       | 55.00        | 1.82                       | 9,027.44     | 36.54 | .3356                       | 166,462    |
| 1988                          | 756,748.12       | 55.00        | 1.82                       | 16,527.38    | 37.38 | .3204                       | 290,955    |
| 1989                          | 3,552,722.87     | 55.00        | 1.82                       | 77,591.47    | 38.24 | .3047                       | 1,299,018  |
| 1990                          | 1,447,376.82     | 55.00        | 1.82                       | 31,610.71    | 39.09 | .2893                       | 502,471    |
| 1991                          | 3,504,049.88     | 55.00        | 1.82                       | 76,528.45    | 39.96 | .2735                       | 1,150,029  |
| 1992                          | 1,745,138.23     | 55.00        | 1.82                       | 38,113.82    | 40.83 | .2576                       | 539,457    |
| 1993                          | 3,671,788.47     | 55.00        | 1.82                       | 80,191.86    | 41.71 | .2416                       | 1,064,525  |
| 1994                          | 1,710,722.10     | 55.00        | 1.82                       | 37,362.17    | 42.59 | .2256                       | 463,127    |
| 1995                          | 6,169,384.79     | 55.00        | 1.82                       | 134,739.36   | 43.48 | .2095                       | 1,550,983  |
| 1996                          | 483,697.48       | 55.00        | 1.82                       | 10,563.95    | 44.38 | .1931                       | 112,082    |
| 1998                          | 168,092.49       | 55.00        | 1.82                       | 3,671.14     | 46.18 | .1604                       | 32,354     |
| 1999                          | 2,089,875.25     | 55.00        | 1.82                       | 45,642.88    | 47.09 | .1438                       | 360,629    |
| 2000                          | 1,282,734.72     | 55.00        | 1.82                       | 28,014.93    | 48.01 | .1271                       | 195,643    |
| 2001                          | 3,450,268.85     | 55.00        | 1.82                       | 75,353.87    | 48.93 | .1104                       | 457,092    |
| 2002                          | 2,247,272.84     | 55.00        | 1.82                       | 49,080.44    | 49.85 | .0936                       | 252,414    |
| 2003                          | 4,148,098.78     | 55.00        | 1.82                       | 90,594.48    | 50.78 | .0767                       | 381,791    |
| 2004                          | 3,136,757.63     | 55.00        | 1.82                       | 68,506.79    | 51.71 | .0598                       | 225,094    |
| 2005                          | 3,724,250.76     | 55.00        | 1.82                       | 81,337.64    | 52.65 | .0427                       | 190,831    |
| 2006                          | 6,354,096.43     | 55.00        | 1.82                       | 138,773.47   | 53.58 | .0258                       | 196,723    |
| 2007                          | 5,398,623.51     | 55.00        | 1.82                       | 117,905.94   | 54.53 | .0085                       | 55,066     |
|                               | 89,177,418.38    |              |                            | 1,947,634.84 |       |                             | 29,859,457 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.18

DUKE ENERGY OHIO

ACCOUNT 3635 STORAGE BATTERY EQUIPMENT - RTU

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT     | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-----------------------------|------------------|--------------|----------------------------|------------|-------|-----------------------------|---------|
| (1)                         | (2)              | (3)          | (4)                        | (5)        | (6)   | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 20-S3 |                  |              |                            |            |       |                             |         |
| NET SALVAGE PERCENT.. 0     |                  |              |                            |            |       |                             |         |
| 2004                        | 271,967.36       | 20.00        | 5.00                       | 13,598.37  | 16.50 | .1750                       | 47,594  |
| 2005                        | 683,904.29       | 20.00        | 5.00                       | 34,195.21  | 17.50 | .1250                       | 85,488  |
| 2006                        | 1,095,862.83     | 20.00        | 5.00                       | 54,793.14  | 18.50 | .0750                       | 82,190  |
| 2007                        | 534,165.28       | 20.00        | 5.00                       | 26,708.26  | 19.50 | .0250                       | 13,354  |
| TOTAL                       | 2,585,899.76     |              |                            | 129,294.98 |       |                             | 228,626 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.00

## DUKE ENERGY OHIO

## ACCOUNT 3640 POLES, 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. FACTOR | -ACCRUED DEPREC. AMOUNT- |         |
|-----------------------------|---------------|-----------|---------------|----------------|-------------|--------------------------|---------|
| (1)                         | (2)           | (3)       | (4)           | (5)            | (6)         | (7)                      | (8)     |
| SURVIVOR CURVE.. IOWA 47-R1 |               |           |               |                |             |                          |         |
| NET SALVAGE PERCENT.. -5    |               |           |               |                |             |                          |         |
| 1915                        | 12.88         | 47.00     | 2.13          | 0.29           | 0.65        | .9862                    | 13      |
| 1916                        | 20.59         | 47.00     | 2.13          | 0.46           | 0.98        | .9791                    | 21      |
| 1917                        | 13.65         | 47.00     | 2.13          | 0.31           | 1.31        | .9721                    | 14      |
| 1918                        | 50.52         | 47.00     | 2.13          | 1.13           | 1.65        | .9649                    | 51      |
| 1919                        | 69.94         | 47.00     | 2.13          | 1.56           | 1.99        | .9577                    | 70      |
| 1920                        | 138.28        | 47.00     | 2.13          | 3.09           | 2.32        | .9506                    | 138     |
| 1921                        | 407.89        | 47.00     | 2.13          | 9.12           | 2.65        | .9436                    | 404     |
| 1922                        | 1,681.06      | 47.00     | 2.13          | 37.60          | 2.96        | .9370                    | 1,654   |
| 1923                        | 1,744.18      | 47.00     | 2.13          | 39.01          | 3.26        | .9306                    | 1,704   |
| 1924                        | 4,005.62      | 47.00     | 2.13          | 89.59          | 3.56        | .9243                    | 3,888   |
| 1925                        | 5,768.89      | 47.00     | 2.13          | 129.02         | 3.86        | .9179                    | 5,560   |
| 1926                        | 15,668.71     | 47.00     | 2.13          | 350.43         | 4.15        | .9117                    | 14,999  |
| 1927                        | 17,631.89     | 47.00     | 2.13          | 394.34         | 4.45        | .9053                    | 16,760  |
| 1928                        | 18,994.71     | 47.00     | 2.13          | 424.82         | 4.75        | .8989                    | 17,928  |
| 1929                        | 24,838.39     | 47.00     | 2.13          | 555.51         | 5.06        | .8923                    | 23,271  |
| 1930                        | 18,693.49     | 47.00     | 2.13          | 418.08         | 5.36        | .8860                    | 17,391  |
| 1931                        | 16,876.87     | 47.00     | 2.13          | 377.45         | 5.67        | .8794                    | 15,584  |
| 1932                        | 13,843.81     | 47.00     | 2.13          | 309.62         | 5.99        | .8726                    | 12,684  |
| 1933                        | 6,142.17      | 47.00     | 2.13          | 137.37         | 6.31        | .8657                    | 5,583   |
| 1934                        | 15,215.28     | 47.00     | 2.13          | 340.29         | 6.63        | .8589                    | 13,722  |
| 1935                        | 38,680.11     | 47.00     | 2.13          | 865.08         | 6.96        | .8519                    | 34,599  |
| 1936                        | 31,388.03     | 47.00     | 2.13          | 701.99         | 7.30        | .8447                    | 27,839  |
| 1937                        | 20,747.51     | 47.00     | 2.13          | 464.02         | 7.63        | .8377                    | 18,249  |
| 1938                        | 27,663.14     | 47.00     | 2.13          | 618.69         | 7.98        | .8302                    | 24,114  |
| 1939                        | 71,985.28     | 47.00     | 2.13          | 1,609.95       | 8.33        | .8228                    | 62,191  |
| 1940                        | 49,720.50     | 47.00     | 2.13          | 1,112.00       | 8.68        | .8153                    | 42,564  |
| 1941                        | 74,745.41     | 47.00     | 2.13          | 1,671.68       | 9.04        | .8077                    | 63,390  |
| 1942                        | 67,453.06     | 47.00     | 2.13          | 1,508.59       | 9.41        | .7998                    | 56,646  |
| 1943                        | 27,032.92     | 47.00     | 2.13          | 604.59         | 9.78        | .7919                    | 22,478  |
| 1944                        | 50,609.58     | 47.00     | 2.13          | 1,131.88       | 10.16       | .7838                    | 41,651  |
| 1945                        | 56,521.57     | 47.00     | 2.13          | 1,264.10       | 10.54       | .7757                    | 46,036  |
| 1946                        | 88,812.59     | 47.00     | 2.13          | 1,986.29       | 10.93       | .7674                    | 71,563  |
| 1947                        | 88,104.59     | 47.00     | 2.13          | 1,970.46       | 11.32       | .7591                    | 70,224  |
| 1948                        | 122,081.92    | 47.00     | 2.13          | 2,730.36       | 11.72       | .7506                    | 96,216  |
| 1949                        | 207,623.64    | 47.00     | 2.13          | 4,643.50       | 12.13       | .7419                    | 161,738 |
| 1950                        | 261,362.17    | 47.00     | 2.13          | 5,845.36       | 12.54       | .7332                    | 201,212 |
| 1951                        | 331,060.12    | 47.00     | 2.13          | 7,404.16       | 12.96       | .7243                    | 251,776 |
| 1952                        | 332,074.05    | 47.00     | 2.13          | 7,426.84       | 13.38       | .7153                    | 249,409 |

## DUKE ENERGY OHIO

## ACCOUNT 3640 POLES, TOWERS AND FIXTURES

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL<br>RATE | ACCRUAL--<br>AMOUNT | EXP.  | -ACCRUED<br>FACTOR | DEPREC.-<br>AMOUNT |
|-----------------------------|------------------|--------------|------------------|---------------------|-------|--------------------|--------------------|
| (1)                         | (2)              | (3)          | (4)              | (5)                 | (6)   | (7)                | (8)                |
| SURVIVOR CURVE.. IOWA 47-R1 |                  |              |                  |                     |       |                    |                    |
| NET SALVAGE PERCENT.. -5    |                  |              |                  |                     |       |                    |                    |
| 1953                        | 572,758.47       | 47.00        | 2.13             | 12,809.74           | 13.81 | .7062              | 424,706            |
| 1954                        | 543,840.13       | 47.00        | 2.13             | 12,162.98           | 14.25 | .6968              | 397,895            |
| 1955                        | 727,001.41       | 47.00        | 2.13             | 16,259.39           | 14.69 | .6874              | 524,728            |
| 1956                        | 777,316.67       | 47.00        | 2.13             | 17,384.69           | 15.15 | .6777              | 553,127            |
| 1957                        | 745,947.71       | 47.00        | 2.13             | 16,683.12           | 15.60 | .6681              | 523,286            |
| 1958                        | 808,590.15       | 47.00        | 2.13             | 18,084.12           | 16.07 | .6581              | 558,740            |
| 1959                        | 833,500.42       | 47.00        | 2.13             | 18,641.24           | 16.54 | .6481              | 567,201            |
| 1960                        | 1,102,232.25     | 47.00        | 2.13             | 24,651.42           | 17.02 | .6379              | 738,270            |
| 1961                        | 910,328.79       | 47.00        | 2.13             | 20,359.50           | 17.50 | .6277              | 599,984            |
| 1962                        | 1,022,369.78     | 47.00        | 2.13             | 22,865.30           | 18.00 | .6170              | 662,342            |
| 1963                        | 1,128,821.58     | 47.00        | 2.13             | 25,246.09           | 18.50 | .6064              | 718,743            |
| 1964                        | 1,056,579.30     | 47.00        | 2.13             | 23,630.40           | 19.01 | .5955              | 660,653            |
| 1965                        | 1,280,089.07     | 47.00        | 2.13             | 28,629.19           | 19.52 | .5847              | 785,891            |
| 1966                        | 1,370,300.13     | 47.00        | 2.13             | 30,646.76           | 20.04 | .5736              | 825,304            |
| 1967                        | 1,221,546.72     | 47.00        | 2.13             | 27,319.89           | 20.57 | .5623              | 721,220            |
| 1968                        | 1,735,827.74     | 47.00        | 2.13             | 38,821.79           | 21.11 | .5509              | 1,004,081          |
| 1969                        | 2,094,875.35     | 47.00        | 2.13             | 46,851.89           | 21.66 | .5391              | 1,185,815          |
| 1970                        | 1,939,723.78     | 47.00        | 2.13             | 43,381.92           | 22.21 | .5274              | 1,074,161          |
| 1971                        | 2,090,777.88     | 47.00        | 2.13             | 46,760.25           | 22.77 | .5155              | 1,131,686          |
| 1972                        | 2,294,332.68     | 47.00        | 2.13             | 51,312.75           | 23.34 | .5034              | 1,212,715          |
| 1973                        | 2,767,402.61     | 47.00        | 2.13             | 61,892.96           | 23.91 | .4913              | 1,427,606          |
| 1974                        | 2,875,921.76     | 47.00        | 2.13             | 64,319.99           | 24.49 | .4789              | 1,446,143          |
| 1975                        | 2,414,808.87     | 47.00        | 2.13             | 54,007.20           | 25.08 | .4664              | 1,182,580          |
| 1976                        | 2,723,537.98     | 47.00        | 2.13             | 60,911.93           | 25.68 | .4536              | 1,297,167          |
| 1977                        | 2,511,745.89     | 47.00        | 2.13             | 56,175.20           | 26.28 | .4409              | 1,162,800          |
| 1978                        | 3,054,051.16     | 47.00        | 2.13             | 68,303.85           | 26.89 | .4279              | 1,372,170          |
| 1979                        | 3,788,678.26     | 47.00        | 2.13             | 84,733.79           | 27.51 | .4147              | 1,649,723          |
| 1980                        | 4,068,171.46     | 47.00        | 2.13             | 90,984.65           | 28.13 | .4015              | 1,715,039          |
| 1981                        | 3,295,651.48     | 47.00        | 2.13             | 73,707.25           | 28.76 | .3881              | 1,342,994          |
| 1982                        | 4,102,425.85     | 47.00        | 2.13             | 91,750.75           | 29.39 | .3747              | 1,614,038          |
| 1983                        | 4,027,313.93     | 47.00        | 2.13             | 90,070.88           | 30.03 | .3611              | 1,526,976          |
| 1984                        | 3,273,392.73     | 47.00        | 2.13             | 73,209.43           | 30.68 | .3472              | 1,193,348          |
| 1985                        | 3,850,069.59     | 47.00        | 2.13             | 86,106.81           | 31.33 | .3334              | 1,347,794          |
| 1986                        | 4,010,462.01     | 47.00        | 2.13             | 89,693.98           | 31.98 | .3196              | 1,345,831          |
| 1987                        | 4,489,067.73     | 47.00        | 2.13             | 100,398.00          | 32.64 | .3055              | 1,439,981          |
| 1988                        | 4,668,096.15     | 47.00        | 2.13             | 104,401.97          | 33.31 | .2913              | 1,427,807          |
| 1989                        | 5,977,727.45     | 47.00        | 2.13             | 133,691.87          | 33.97 | .2772              | 1,739,877          |
| 1990                        | 6,051,654.93     | 47.00        | 2.13             | 135,345.26          | 34.65 | .2628              | 1,669,894          |

## DUKE ENERGY OHIO

## ACCOUNT 3640 POLES, TOWERS AND FIXTURES

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT       | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT     |
|-----------------------------|------------------|--------------|----------------------------|--------------|-------|-----------------------------|------------|
| (1)                         | (2)              | (3)          | (4)                        | (5)          | (6)   | (7)                         | (8)        |
| SURVIVOR CURVE.. IOWA 47-R1 |                  |              |                            |              |       |                             |            |
| NET SALVAGE PERCENT.. -5    |                  |              |                            |              |       |                             |            |
| 1991                        | 6,284,222.43     | 47.00        | 2.13                       | 140,546.63   | 35.32 | .2485                       | 1,639,711  |
| 1992                        | 8,189,475.82     | 47.00        | 2.13                       | 183,157.63   | 36.00 | .2340                       | 2,012,154  |
| 1993                        | 8,796,202.53     | 47.00        | 2.13                       | 196,727.07   | 36.68 | .2196                       | 2,028,228  |
| 1994                        | 8,140,238.37     | 47.00        | 2.13                       | 182,056.43   | 37.37 | .2049                       | 1,751,332  |
| 1995                        | 8,414,787.84     | 47.00        | 2.13                       | 188,196.73   | 38.06 | .1902                       | 1,680,517  |
| 1996                        | 7,013,498.13     | 47.00        | 2.13                       | 156,856.89   | 38.75 | .1755                       | 1,292,412  |
| 1997                        | 7,837,016.15     | 47.00        | 2.13                       | 175,274.87   | 39.45 | .1606                       | 1,321,556  |
| 1998                        | 7,645,117.01     | 47.00        | 2.13                       | 170,983.04   | 40.15 | .1457                       | 1,169,588  |
| 1999                        | 8,793,725.60     | 47.00        | 2.13                       | 196,671.67   | 40.85 | .1309                       | 1,208,654  |
| 2000                        | 21,996,482.57    | 47.00        | 2.13                       | 491,951.33   | 41.56 | .1157                       | 2,672,243  |
| 2001                        | 3,988,449.63     | 47.00        | 2.13                       | 89,201.68    | 42.27 | .1006                       | 421,300    |
| 2002                        | 3,411,608.76     | 47.00        | 2.13                       | 76,300.63    | 42.98 | .0855                       | 306,277    |
| 2003                        | 2,656,158.57     | 47.00        | 2.13                       | 59,404.99    | 43.70 | .0702                       | 195,785    |
| 2004                        | 1,556,063.62     | 47.00        | 2.13                       | 34,801.36    | 44.43 | .0547                       | 89,373     |
| 2005                        | 44,859,772.88    | 47.00        | 2.13                       | 1,003,288.82 | 45.16 | .0391                       | 1,841,718  |
| 2006                        | 11,562,524.13    | 47.00        | 2.13                       | 258,595.85   | 45.89 | .0236                       | 286,519    |
| 2007                        | 29,073,352.17    | 47.00        | 2.13                       | 650,225.52   | 46.63 | .0079                       | 241,163    |
|                             | 284,535,121.07   |              |                            | 6,363,627.97 |       |                             | 62,624,180 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.24

## DUKE ENERGY OHIO

## ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT    | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT    |
|-----------------------------|------------------|--------------|----------------------------|-----------|-------|-----------------------------|-----------|
| (1)                         | (2)              | (3)          | (4)                        | (5)       | (6)   | (7)                         | (8)       |
| SURVIVOR CURVE.. IOWA 50-R1 |                  |              |                            |           |       |                             |           |
| NET SALVAGE PERCENT.. -25   |                  |              |                            |           |       |                             |           |
| 1925                        | 1,150,161.08     | 50.00        | 2.00                       | 28,754.03 | 5.69  | .8862                       | 1,274,091 |
| 1926                        | 23.48            | 50.00        | 2.00                       | 0.59      | 6.00  | .8800                       | 26        |
| 1929                        | 310.23           | 50.00        | 2.00                       | 7.76      | 6.95  | .8610                       | 334       |
| 1935                        | 4.16             | 50.00        | 2.00                       | 0.10      | 8.99  | .8202                       | 4         |
| 1937                        | 502.17           | 50.00        | 2.00                       | 12.55     | 9.71  | .8058                       | 506       |
| 1938                        | 101,155.77       | 50.00        | 2.00                       | 2,528.89  | 10.08 | .7984                       | 100,953   |
| 1939                        | 42,236.61        | 50.00        | 2.00                       | 1,055.92  | 10.45 | .7910                       | 41,761    |
| 1940                        | 14,220.52        | 50.00        | 2.00                       | 355.51    | 10.82 | .7836                       | 13,929    |
| 1941                        | 160,209.56       | 50.00        | 2.00                       | 4,005.24  | 11.21 | .7758                       | 155,363   |
| 1942                        | 33,825.25        | 50.00        | 2.00                       | 845.63    | 11.59 | .7682                       | 32,481    |
| 1943                        | 12,034.40        | 50.00        | 2.00                       | 300.86    | 11.99 | .7602                       | 11,436    |
| 1944                        | 16,507.93        | 50.00        | 2.00                       | 412.70    | 12.39 | .7522                       | 15,522    |
| 1945                        | 36,199.39        | 50.00        | 2.00                       | 904.98    | 12.79 | .7442                       | 33,674    |
| 1946                        | 74,756.31        | 50.00        | 2.00                       | 1,868.91  | 13.20 | .7360                       | 68,776    |
| 1947                        | 111,238.78       | 50.00        | 2.00                       | 2,780.97  | 13.62 | .7276                       | 101,172   |
| 1948                        | 208,989.41       | 50.00        | 2.00                       | 5,224.74  | 14.04 | .7192                       | 187,881   |
| 1949                        | 210,580.43       | 50.00        | 2.00                       | 5,264.51  | 14.47 | .7106                       | 187,048   |
| 1950                        | 189,354.86       | 50.00        | 2.00                       | 4,733.87  | 14.90 | .7020                       | 166,159   |
| 1951                        | 268,662.11       | 50.00        | 2.00                       | 6,716.55  | 15.34 | .6932                       | 232,796   |
| 1952                        | 269,449.51       | 50.00        | 2.00                       | 6,736.24  | 15.79 | .6842                       | 230,447   |
| 1953                        | 508,949.06       | 50.00        | 2.00                       | 12,723.73 | 16.24 | .6752                       | 429,553   |
| 1954                        | 481,016.41       | 50.00        | 2.00                       | 12,025.41 | 16.70 | .6660                       | 400,446   |
| 1955                        | 658,815.74       | 50.00        | 2.00                       | 16,470.39 | 17.17 | .6566                       | 540,723   |
| 1956                        | 776,739.10       | 50.00        | 2.00                       | 19,418.48 | 17.64 | .6472                       | 628,382   |
| 1957                        | 877,615.72       | 50.00        | 2.00                       | 21,940.39 | 18.12 | .6376                       | 699,460   |
| 1958                        | 776,844.63       | 50.00        | 2.00                       | 19,421.12 | 18.61 | .6278                       | 609,629   |
| 1959                        | 878,240.63       | 50.00        | 2.00                       | 21,956.02 | 19.10 | .6180                       | 678,441   |
| 1960                        | 1,282,200.63     | 50.00        | 2.00                       | 32,055.02 | 19.60 | .6080                       | 974,472   |
| 1961                        | 1,149,603.90     | 50.00        | 2.00                       | 28,740.10 | 20.11 | .5978                       | 859,042   |
| 1962                        | 1,115,839.77     | 50.00        | 2.00                       | 27,895.99 | 20.62 | .5876                       | 819,584   |
| 1963                        | 1,256,107.83     | 50.00        | 2.00                       | 31,402.70 | 21.14 | .5772                       | 906,282   |
| 1964                        | 1,033,190.88     | 50.00        | 2.00                       | 25,829.77 | 21.67 | .5666                       | 731,757   |
| 1965                        | 1,392,859.43     | 50.00        | 2.00                       | 34,821.49 | 22.20 | .5560                       | 968,037   |
| 1966                        | 1,546,784.87     | 50.00        | 2.00                       | 38,669.62 | 22.74 | .5452                       | 1,054,134 |
| 1967                        | 1,101,159.09     | 50.00        | 2.00                       | 27,528.98 | 23.29 | .5342                       | 735,299   |
| 1968                        | 1,910,162.23     | 50.00        | 2.00                       | 47,754.06 | 23.85 | .5230                       | 1,248,769 |
| 1969                        | 2,396,164.00     | 50.00        | 2.00                       | 59,904.10 | 24.41 | .5118                       | 1,532,946 |
| 1970                        | 2,453,759.55     | 50.00        | 2.00                       | 61,343.99 | 24.98 | .5004                       | 1,534,827 |

## DUKE ENERGY OHIO

## ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT       | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT     |
|-----------------------------|------------------|--------------|----------------------------|--------------|-------|-----------------------------|------------|
| (1)                         | (2)              | (3)          | (4)                        | (5)          | (6)   | (7)                         | (8)        |
| SURVIVOR CURVE.. IOWA 50-R1 |                  |              |                            |              |       |                             |            |
| NET SALVAGE PERCENT.. -25   |                  |              |                            |              |       |                             |            |
| 1971                        | 2,953,037.09     | 50.00        | 2.00                       | 73,825.93    | 25.55 | .4890                       | 1,805,044  |
| 1972                        | 3,601,536.04     | 50.00        | 2.00                       | 90,038.40    | 26.14 | .4772                       | 2,148,316  |
| 1973                        | 3,157,050.59     | 50.00        | 2.00                       | 78,926.26    | 26.73 | .4654                       | 1,836,614  |
| 1974                        | 4,240,196.03     | 50.00        | 2.00                       | 106,004.90   | 27.32 | .4536                       | 2,404,191  |
| 1975                        | 3,417,837.50     | 50.00        | 2.00                       | 85,445.94    | 27.93 | .4414                       | 1,885,792  |
| 1976                        | 3,045,126.60     | 50.00        | 2.00                       | 76,128.17    | 28.53 | .4294                       | 1,634,472  |
| 1977                        | 2,360,861.21     | 50.00        | 2.00                       | 59,021.53    | 29.15 | .4170                       | 1,230,599  |
| 1978                        | 2,376,151.97     | 50.00        | 2.00                       | 59,403.80    | 29.77 | .4046                       | 1,201,739  |
| 1979                        | 3,587,993.15     | 50.00        | 2.00                       | 89,699.83    | 30.40 | .3920                       | 1,758,117  |
| 1980                        | 4,614,327.90     | 50.00        | 2.00                       | 115,358.20   | 31.03 | .3794                       | 2,188,345  |
| 1981                        | 4,828,670.04     | 50.00        | 2.00                       | 120,716.75   | 31.67 | .3666                       | 2,212,738  |
| 1982                        | 4,014,337.55     | 50.00        | 2.00                       | 100,358.44   | 32.31 | .3538                       | 1,775,341  |
| 1983                        | 5,818,505.25     | 50.00        | 2.00                       | 145,462.63   | 32.96 | .3408                       | 2,478,683  |
| 1984                        | 4,480,812.73     | 50.00        | 2.00                       | 112,020.32   | 33.61 | .3278                       | 1,836,013  |
| 1985                        | 4,636,648.94     | 50.00        | 2.00                       | 115,916.22   | 34.27 | .3146                       | 1,823,362  |
| 1986                        | 3,931,761.24     | 50.00        | 2.00                       | 98,294.03    | 34.93 | .3014                       | 1,481,291  |
| 1987                        | 5,270,689.13     | 50.00        | 2.00                       | 131,767.23   | 35.60 | .2880                       | 1,897,448  |
| 1988                        | 4,324,925.53     | 50.00        | 2.00                       | 108,123.14   | 36.26 | .2748                       | 1,485,612  |
| 1989                        | 6,172,977.94     | 50.00        | 2.00                       | 154,324.45   | 36.94 | .2612                       | 2,015,477  |
| 1990                        | 8,133,044.86     | 50.00        | 2.00                       | 203,326.12   | 37.61 | .2478                       | 2,519,211  |
| 1991                        | 8,658,649.39     | 50.00        | 2.00                       | 216,466.23   | 38.29 | .2342                       | 2,534,820  |
| 1992                        | 12,303,000.80    | 50.00        | 2.00                       | 307,575.02   | 38.98 | .2204                       | 3,389,477  |
| 1993                        | 12,648,895.43    | 50.00        | 2.00                       | 316,222.39   | 39.66 | .2068                       | 3,269,739  |
| 1994                        | 9,447,974.35     | 50.00        | 2.00                       | 236,199.36   | 40.35 | .1930                       | 2,279,324  |
| 1995                        | 9,232,869.94     | 50.00        | 2.00                       | 230,821.75   | 41.04 | .1792                       | 2,068,163  |
| 1996                        | 7,950,104.30     | 50.00        | 2.00                       | 198,752.61   | 41.74 | .1652                       | 1,641,697  |
| 1997                        | 8,432,929.08     | 50.00        | 2.00                       | 210,823.23   | 42.43 | .1514                       | 1,595,932  |
| 1998                        | 6,803,047.38     | 50.00        | 2.00                       | 170,076.18   | 43.13 | .1374                       | 1,168,423  |
| 1999                        | 8,170,570.44     | 50.00        | 2.00                       | 204,264.26   | 43.84 | .1232                       | 1,258,268  |
| 2000                        | 38,050,777.83    | 50.00        | 2.00                       | 951,269.45   | 44.55 | .1090                       | 5,184,418  |
| 2001                        | 9,649,769.07     | 50.00        | 2.00                       | 241,244.23   | 45.26 | .0948                       | 1,143,498  |
| 2002                        | 9,484,390.44     | 50.00        | 2.00                       | 237,109.76   | 45.98 | .0804                       | 953,181    |
| 2003                        | 5,862,436.24     | 50.00        | 2.00                       | 146,560.91   | 46.70 | .0660                       | 483,651    |
| 2004                        | 4,859,805.31     | 50.00        | 2.00                       | 121,495.13   | 47.43 | .0514                       | 312,242    |
| 2005                        | 5,874,560.10     | 50.00        | 2.00                       | 146,864.00   | 48.16 | .0368                       | 270,230    |
| 2006                        | 9,142,494.64     | 50.00        | 2.00                       | 228,562.37   | 48.89 | .0222                       | 253,704    |
| 2007                        | 7,428,013.12     | 50.00        | 2.00                       | 185,700.33   | 49.63 | .0074                       | 68,709     |
|                             | 283,463,254.58   |              |                            | 7,086,581.41 |       |                             | 83,700,023 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.50



## DUKE ENERGY OHIO

## ACCOUNT 3660 UNDERGROUND CONDUIT

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL<br>RATE | ACCRUAL--<br>AMOUNT | EXP.  | -ACCRUED<br>FACTOR | DEPRECIATION--<br>AMOUNT |
|-----------------------------|------------------|--------------|------------------|---------------------|-------|--------------------|--------------------------|
| (1)                         | (2)              | (3)          | (4)              | (5)                 | (6)   | (7)                | (8)                      |
| SURVIVOR CURVE.. IOWA 65-R3 |                  |              |                  |                     |       |                    |                          |
| NET SALVAGE PERCENT.. -20   |                  |              |                  |                     |       |                    |                          |
| 1910                        | 303,835.08       | 65.00        | 1.54             | 5,614.87            | 2.98  | .9542              | 347,903                  |
| 1912                        | 34,996.72        | 65.00        | 1.54             | 646.74              | 3.49  | .9463              | 39,741                   |
| 1913                        | 1,727.17         | 65.00        | 1.54             | 31.92               | 3.74  | .9425              | 1,953                    |
| 1914                        | 6,363.46         | 65.00        | 1.54             | 117.60              | 4.00  | .9385              | 7,167                    |
| 1916                        | 166,524.59       | 65.00        | 1.54             | 3,077.37            | 4.52  | .9305              | 185,941                  |
| 1917                        | 778,972.22       | 65.00        | 1.54             | 14,395.41           | 4.78  | .9265              | 866,061                  |
| 1918                        | 4,184.72         | 65.00        | 1.54             | 77.33               | 5.03  | .9226              | 4,633                    |
| 1919                        | 676.88           | 65.00        | 1.54             | 12.51               | 5.29  | .9186              | 746                      |
| 1920                        | 165,470.59       | 65.00        | 1.54             | 3,057.90            | 5.55  | .9146              | 181,607                  |
| 1921                        | 53,482.11        | 65.00        | 1.54             | 988.35              | 5.81  | .9106              | 58,441                   |
| 1922                        | 38,219.99        | 65.00        | 1.54             | 706.31              | 6.07  | .9066              | 41,580                   |
| 1923                        | 41,286.48        | 65.00        | 1.54             | 762.97              | 6.33  | .9026              | 44,718                   |
| 1924                        | 29,771.72        | 65.00        | 1.54             | 550.18              | 6.60  | .8985              | 32,100                   |
| 1925                        | 120,152.91       | 65.00        | 1.54             | 2,220.43            | 6.87  | .8943              | 128,943                  |
| 1926                        | 63,897.31        | 65.00        | 1.54             | 1,180.82            | 7.14  | .8902              | 68,258                   |
| 1927                        | 79,480.46        | 65.00        | 1.54             | 1,468.80            | 7.43  | .8857              | 84,475                   |
| 1928                        | 250,626.64       | 65.00        | 1.54             | 4,631.58            | 7.71  | .8814              | 265,083                  |
| 1929                        | 268,042.11       | 65.00        | 1.54             | 4,953.42            | 8.01  | .8768              | 282,023                  |
| 1930                        | 79,541.42        | 65.00        | 1.54             | 1,469.93            | 8.31  | .8722              | 83,251                   |
| 1931                        | 34,487.31        | 65.00        | 1.54             | 637.33              | 8.63  | .8672              | 35,889                   |
| 1932                        | 30,003.22        | 65.00        | 1.54             | 554.46              | 8.95  | .8623              | 31,046                   |
| 1933                        | 9,000.75         | 65.00        | 1.54             | 166.33              | 9.29  | .8571              | 9,257                    |
| 1934                        | 28,130.38        | 65.00        | 1.54             | 519.85              | 9.63  | .8518              | 28,754                   |
| 1935                        | 14,822.40        | 65.00        | 1.54             | 273.92              | 9.99  | .8463              | 15,053                   |
| 1936                        | 15,508.59        | 65.00        | 1.54             | 286.60              | 10.36 | .8406              | 15,644                   |
| 1937                        | 37,855.85        | 65.00        | 1.54             | 699.58              | 10.75 | .8346              | 37,913                   |
| 1938                        | 55,516.99        | 65.00        | 1.54             | 1,025.95            | 11.15 | .8285              | 55,195                   |
| 1939                        | 15,562.82        | 65.00        | 1.54             | 287.60              | 11.56 | .8222              | 15,355                   |
| 1940                        | 8,542.20         | 65.00        | 1.54             | 157.86              | 11.99 | .8155              | 8,359                    |
| 1941                        | 16,160.88        | 65.00        | 1.54             | 298.65              | 12.43 | .8088              | 15,685                   |
| 1942                        | 52,069.89        | 65.00        | 1.54             | 962.25              | 12.88 | .8018              | 50,100                   |
| 1943                        | 50,477.52        | 65.00        | 1.54             | 932.82              | 13.35 | .7946              | 48,131                   |
| 1944                        | 11,177.95        | 65.00        | 1.54             | 206.57              | 13.84 | .7871              | 10,558                   |
| 1945                        | 25,456.14        | 65.00        | 1.54             | 470.43              | 14.33 | .7795              | 23,812                   |
| 1946                        | 5,614.85         | 65.00        | 1.54             | 103.76              | 14.85 | .7715              | 5,198                    |
| 1947                        | 27,069.41        | 65.00        | 1.54             | 500.24              | 15.38 | .7634              | 24,798                   |
| 1948                        | 59,250.87        | 65.00        | 1.54             | 1,094.96            | 15.92 | .7551              | 53,688                   |
| 1949                        | 134,176.52       | 65.00        | 1.54             | 2,479.58            | 16.48 | .7465              | 120,195                  |

## DUKE ENERGY OHIO

## ACCOUNT 3660 UNDERGROUND CONDUIT

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

| YEAR                         | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL<br>RATE | ACCRUAL--<br>AMOUNT | EXP.  | -ACCRUED<br>FACTOR | DEPRECIATION--<br>AMOUNT |
|------------------------------|------------------|--------------|------------------|---------------------|-------|--------------------|--------------------------|
| (1)                          | (2)              | (3)          | (4)              | (5)                 | (6)   | (7)                | (8)                      |
| SURVIVOR CURVE... IOWA 65-R3 |                  |              |                  |                     |       |                    |                          |
| NET SALVAGE PERCENT... -20   |                  |              |                  |                     |       |                    |                          |
| 1950                         | 122,907.20       | 65.00        | 1.54             | 2,271.33            | 17.05 | .7377              | 108,802                  |
| 1951                         | 120,946.80       | 65.00        | 1.54             | 2,235.10            | 17.63 | .7288              | 105,775                  |
| 1952                         | 66,736.00        | 65.00        | 1.54             | 1,233.28            | 18.23 | .7195              | 57,620                   |
| 1953                         | 68,305.50        | 65.00        | 1.54             | 1,262.29            | 18.84 | .7102              | 58,213                   |
| 1954                         | 121,587.59       | 65.00        | 1.54             | 2,246.94            | 19.46 | .7006              | 102,221                  |
| 1955                         | 186,899.30       | 65.00        | 1.54             | 3,453.90            | 20.10 | .6908              | 154,932                  |
| 1956                         | 224,214.56       | 65.00        | 1.54             | 4,143.49            | 20.75 | .6808              | 183,174                  |
| 1957                         | 197,693.00       | 65.00        | 1.54             | 3,653.37            | 21.41 | .6706              | 159,088                  |
| 1958                         | 246,266.99       | 65.00        | 1.54             | 4,551.01            | 22.08 | .6603              | 195,132                  |
| 1959                         | 253,688.89       | 65.00        | 1.54             | 4,688.17            | 22.76 | .6498              | 197,816                  |
| 1960                         | 277,980.69       | 65.00        | 1.54             | 5,137.08            | 23.45 | .6392              | 213,222                  |
| 1961                         | 405,174.64       | 65.00        | 1.54             | 7,487.63            | 24.16 | .6283              | 305,485                  |
| 1962                         | 273,926.01       | 65.00        | 1.54             | 5,062.15            | 24.87 | .6174              | 202,946                  |
| 1963                         | 107,429.55       | 65.00        | 1.54             | 1,985.30            | 25.59 | .6063              | 78,161                   |
| 1964                         | 134,521.33       | 65.00        | 1.54             | 2,485.95            | 26.33 | .5949              | 96,032                   |
| 1965                         | 886,616.31       | 65.00        | 1.54             | 16,384.67           | 27.07 | .5835              | 620,809                  |
| 1966                         | 93,247.86        | 65.00        | 1.54             | 1,723.22            | 27.82 | .5720              | 64,005                   |
| 1967                         | 314,662.66       | 65.00        | 1.54             | 5,814.97            | 28.58 | .5603              | 211,567                  |
| 1968                         | 630,731.22       | 65.00        | 1.54             | 11,655.91           | 29.35 | .5485              | 415,147                  |
| 1969                         | 458,114.80       | 65.00        | 1.54             | 8,465.96            | 30.13 | .5365              | 294,934                  |
| 1970                         | 545,728.15       | 65.00        | 1.54             | 10,085.06           | 30.91 | .5245              | 343,481                  |
| 1971                         | 984,574.12       | 65.00        | 1.54             | 18,194.93           | 31.71 | .5122              | 605,159                  |
| 1972                         | 1,538,384.22     | 65.00        | 1.54             | 28,429.34           | 32.51 | .4998              | 922,661                  |
| 1973                         | 1,447,499.21     | 65.00        | 1.54             | 26,749.79           | 33.32 | .4874              | 846,613                  |
| 1974                         | 1,346,327.51     | 65.00        | 1.54             | 24,880.13           | 34.14 | .4748              | 767,084                  |
| 1975                         | 753,473.14       | 65.00        | 1.54             | 13,924.18           | 34.96 | .4622              | 417,906                  |
| 1976                         | 677,126.77       | 65.00        | 1.54             | 12,513.30           | 35.80 | .4492              | 364,998                  |
| 1977                         | 365,064.40       | 65.00        | 1.54             | 6,746.39            | 36.64 | .4363              | 191,133                  |
| 1978                         | 122,217.26       | 65.00        | 1.54             | 2,258.57            | 37.49 | .4232              | 62,067                   |
| 1979                         | 593,908.72       | 65.00        | 1.54             | 10,975.43           | 38.34 | .4102              | 292,346                  |
| 1980                         | 444,015.68       | 65.00        | 1.54             | 8,205.41            | 39.21 | .3968              | 211,423                  |
| 1981                         | 317,902.89       | 65.00        | 1.54             | 5,874.85            | 40.08 | .3834              | 146,261                  |
| 1982                         | 357,518.57       | 65.00        | 1.54             | 6,606.94            | 40.95 | .3700              | 158,738                  |
| 1983                         | 412,033.81       | 65.00        | 1.54             | 7,614.38            | 41.83 | .3565              | 176,268                  |
| 1984                         | 1,157,260.90     | 65.00        | 1.54             | 21,386.18           | 42.72 | .3428              | 476,051                  |
| 1985                         | 1,177,482.00     | 65.00        | 1.54             | 21,759.87           | 43.62 | .3289              | 464,729                  |
| 1986                         | 750,775.45       | 65.00        | 1.54             | 13,874.33           | 44.52 | .3151              | 283,883                  |
| 1987                         | 1,075,294.20     | 65.00        | 1.54             | 19,871.44           | 45.43 | .3011              | 388,525                  |

## DUKE ENERGY OHIO

## ACCOUNT 3660 UNDERGROUND CONDUIT

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT       | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT     |
|-----------------------------|------------------|--------------|----------------------------|--------------|-------|-----------------------------|------------|
| (1)                         | (2)              | (3)          | (4)                        | (5)          | (6)   | (7)                         | (8)        |
| SURVIVOR CURVE.. IOWA 65-R3 |                  |              |                            |              |       |                             |            |
| NET SALVAGE PERCENT.. -20   |                  |              |                            |              |       |                             |            |
| 1988                        | 1,261,606.69     | 65.00        | 1.54                       | 23,314.49    | 46.34 | .2871                       | 434,649    |
| 1989                        | 1,971,262.11     | 65.00        | 1.54                       | 36,428.92    | 47.26 | .2729                       | 645,549    |
| 1990                        | 1,425,328.60     | 65.00        | 1.54                       | 26,340.07    | 48.18 | .2588                       | 442,650    |
| 1991                        | 2,613,750.40     | 65.00        | 1.54                       | 48,302.11    | 49.11 | .2445                       | 766,874    |
| 1992                        | 2,731,751.69     | 65.00        | 1.54                       | 50,482.77    | 50.05 | .2300                       | 753,963    |
| 1993                        | 5,089,178.14     | 65.00        | 1.54                       | 94,048.01    | 50.99 | .2155                       | 1,316,061  |
| 1994                        | 7,638,996.33     | 65.00        | 1.54                       | 141,168.65   | 51.93 | .2011                       | 1,843,443  |
| 1995                        | 5,315,155.08     | 65.00        | 1.54                       | 98,224.07    | 52.88 | .1865                       | 1,189,532  |
| 1996                        | 4,417,389.98     | 65.00        | 1.54                       | 81,633.37    | 53.83 | .1718                       | 910,689    |
| 1997                        | 4,190,700.44     | 65.00        | 1.54                       | 77,444.14    | 54.78 | .1572                       | 790,534    |
| 1998                        | 4,018,936.58     | 65.00        | 1.54                       | 74,269.95    | 55.74 | .1425                       | 687,238    |
| 1999                        | 5,540,705.72     | 65.00        | 1.54                       | 102,392.24   | 56.71 | .1275                       | 847,728    |
| 2000                        | 17,803,625.15    | 65.00        | 1.54                       | 329,010.99   | 57.67 | .1128                       | 2,409,899  |
| 2001                        | 1,428,876.26     | 65.00        | 1.54                       | 26,405.63    | 58.64 | .0978                       | 167,693    |
| 2002                        | 1,038,272.77     | 65.00        | 1.54                       | 19,187.28    | 59.61 | .0829                       | 103,287    |
| 2003                        | 842,101.63       | 65.00        | 1.54                       | 15,562.04    | 60.59 | .0678                       | 68,513     |
| 2004                        | 1,017,854.90     | 65.00        | 1.54                       | 18,809.96    | 61.56 | .0529                       | 64,613     |
| 2005                        | 1,941,941.29     | 65.00        | 1.54                       | 35,887.08    | 62.54 | .0378                       | 88,086     |
| 2006                        | 1,016,346.40     | 65.00        | 1.54                       | 18,782.08    | 63.52 | .0228                       | 27,807     |
| 2007                        | 1,851,011.03     | 65.00        | 1.54                       | 34,206.68    | 64.51 | .0075                       | 16,659     |
|                             | 95,531,166.21    |              |                            | 1,765,415.95 |       |                             | 27,849,128 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.85

## DUKE ENERGY OHIO

## ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

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

| YEAR                          | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL<br>RATE | ACCRUAL--<br>AMOUNT | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-------------------------------|------------------|--------------|------------------|---------------------|-------|-----------------------------|---------|
| (1)                           | (2)              | (3)          | (4)              | (5)                 | (6)   | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 58-R1.5 |                  |              |                  |                     |       |                             |         |
| NET SALVAGE PERCENT.. -10     |                  |              |                  |                     |       |                             |         |
| 1910                          | 33,455.71        | 58.00        | 1.72             | 632.98              | 5.52  | .9048                       | 33,298  |
| 1911                          | 1,045.19         | 58.00        | 1.72             | 19.77               | 5.75  | .9009                       | 1,036   |
| 1912                          | 194.29           | 58.00        | 1.72             | 3.68                | 5.99  | .8967                       | 192     |
| 1913                          | 639.77           | 58.00        | 1.72             | 12.10               | 6.24  | .8924                       | 628     |
| 1914                          | 278.28           | 58.00        | 1.72             | 5.27                | 6.49  | .8881                       | 272     |
| 1915                          | 2,398.80         | 58.00        | 1.72             | 45.39               | 6.74  | .8838                       | 2,332   |
| 1916                          | 98,473.89        | 58.00        | 1.72             | 1,863.13            | 7.00  | .8793                       | 95,247  |
| 1917                          | 98,175.77        | 58.00        | 1.72             | 1,857.49            | 7.27  | .8747                       | 94,462  |
| 1918                          | 216,795.00       | 58.00        | 1.72             | 4,101.76            | 7.54  | .8700                       | 207,473 |
| 1919                          | 9,646.53         | 58.00        | 1.72             | 182.51              | 7.81  | .8653                       | 9,182   |
| 1920                          | 149,280.09       | 58.00        | 1.72             | 2,824.38            | 8.09  | .8605                       | 141,301 |
| 1921                          | 114,672.14       | 58.00        | 1.72             | 2,169.60            | 8.37  | .8557                       | 107,937 |
| 1922                          | 26,745.69        | 58.00        | 1.72             | 506.03              | 8.66  | .8507                       | 25,028  |
| 1923                          | 110,880.82       | 58.00        | 1.72             | 2,097.87            | 8.95  | .8457                       | 103,149 |
| 1924                          | 129,863.85       | 58.00        | 1.72             | 2,457.02            | 9.24  | .8407                       | 120,094 |
| 1925                          | 51,882.41        | 58.00        | 1.72             | 981.62              | 9.53  | .8357                       | 47,694  |
| 1926                          | 31,029.59        | 58.00        | 1.72             | 587.08              | 9.83  | .8305                       | 28,347  |
| 1927                          | 42,891.27        | 58.00        | 1.72             | 811.50              | 10.14 | .8252                       | 38,933  |
| 1928                          | 162,018.80       | 58.00        | 1.72             | 3,065.40            | 10.45 | .8198                       | 146,105 |
| 1929                          | 82,527.52        | 58.00        | 1.72             | 1,561.42            | 10.76 | .8145                       | 73,941  |
| 1930                          | 56,215.13        | 58.00        | 1.72             | 1,063.59            | 11.08 | .8090                       | 50,026  |
| 1931                          | 41,843.47        | 58.00        | 1.72             | 791.68              | 11.40 | .8034                       | 36,979  |
| 1932                          | 23,210.22        | 58.00        | 1.72             | 439.14              | 11.73 | .7978                       | 20,369  |
| 1933                          | 11,064.63        | 58.00        | 1.72             | 209.34              | 12.06 | .7921                       | 9,641   |
| 1934                          | 22,106.14        | 58.00        | 1.72             | 418.25              | 12.40 | .7862                       | 19,118  |
| 1935                          | 13,993.57        | 58.00        | 1.72             | 264.76              | 12.75 | .7802                       | 12,010  |
| 1936                          | 4,857.63         | 58.00        | 1.72             | 91.91               | 13.10 | .7741                       | 4,136   |
| 1937                          | 45,143.34        | 58.00        | 1.72             | 854.11              | 13.46 | .7679                       | 38,132  |
| 1938                          | 148,899.04       | 58.00        | 1.72             | 2,817.17            | 13.83 | .7616                       | 124,742 |
| 1939                          | 23,514.08        | 58.00        | 1.72             | 444.89              | 14.20 | .7552                       | 19,534  |
| 1940                          | 25,685.64        | 58.00        | 1.72             | 485.97              | 14.58 | .7486                       | 21,151  |
| 1941                          | 17,135.35        | 58.00        | 1.72             | 324.20              | 14.98 | .7417                       | 13,980  |
| 1942                          | 48,217.69        | 58.00        | 1.72             | 912.28              | 15.37 | .7350                       | 38,984  |
| 1943                          | 45,817.38        | 58.00        | 1.72             | 866.86              | 15.78 | .7279                       | 36,686  |
| 1944                          | 10,568.68        | 58.00        | 1.72             | 199.96              | 16.20 | .7207                       | 8,379   |
| 1945                          | 15,437.48        | 58.00        | 1.72             | 292.08              | 16.62 | .7134                       | 12,114  |
| 1946                          | 15,785.63        | 58.00        | 1.72             | 298.66              | 17.06 | .7059                       | 12,257  |
| 1947                          | 29,425.93        | 58.00        | 1.72             | 556.74              | 17.50 | .6983                       | 22,603  |

## DUKE ENERGY OHIO

## ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

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

| YEAR                          | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL<br>RATE | ACCRUAL--<br>AMOUNT | EXP.  | -ACCRUED<br>FACTOR | DEPREC.-<br>AMOUNT |
|-------------------------------|------------------|--------------|------------------|---------------------|-------|--------------------|--------------------|
| (1)                           | (2)              | (3)          | (4)              | (5)                 | (6)   | (7)                | (8)                |
| SURVIVOR CURVE.. IOWA 58-R1.5 |                  |              |                  |                     |       |                    |                    |
| NET SALVAGE PERCENT.. -10     |                  |              |                  |                     |       |                    |                    |
| 1948                          | 45,960.58        | 58.00        | 1.72             | 869.57              | 17.95 | .6905              | 34,909             |
| 1949                          | 118,654.70       | 58.00        | 1.72             | 2,244.95            | 18.41 | .6826              | 89,093             |
| 1950                          | 70,467.13        | 58.00        | 1.72             | 1,333.24            | 18.88 | .6745              | 52,283             |
| 1951                          | 85,922.69        | 58.00        | 1.72             | 1,625.66            | 19.36 | .6662              | 62,966             |
| 1952                          | 82,954.30        | 58.00        | 1.72             | 1,569.50            | 19.85 | .6578              | 60,024             |
| 1953                          | 113,837.69       | 58.00        | 1.72             | 2,153.81            | 20.34 | .6493              | 81,306             |
| 1954                          | 137,742.08       | 58.00        | 1.72             | 2,606.08            | 20.85 | .6405              | 97,046             |
| 1955                          | 73,086.34        | 58.00        | 1.72             | 1,382.79            | 21.36 | .6317              | 50,786             |
| 1956                          | 466,915.84       | 58.00        | 1.72             | 8,834.05            | 21.89 | .6226              | 319,772            |
| 1957                          | 231,871.68       | 58.00        | 1.72             | 4,387.01            | 22.42 | .6134              | 156,453            |
| 1958                          | 425,564.72       | 58.00        | 1.72             | 8,051.68            | 22.96 | .6041              | 282,792            |
| 1959                          | 357,091.28       | 58.00        | 1.72             | 6,756.17            | 23.51 | .5947              | 233,598            |
| 1960                          | 150,581.53       | 58.00        | 1.72             | 2,849.00            | 24.07 | .5850              | 96,899             |
| 1961                          | 133,026.83       | 58.00        | 1.72             | 2,516.87            | 24.64 | .5752              | 84,169             |
| 1962                          | 563,814.55       | 58.00        | 1.72             | 10,667.37           | 25.21 | .5653              | 350,597            |
| 1963                          | 105,029.01       | 58.00        | 1.72             | 1,987.15            | 25.80 | .5552              | 64,143             |
| 1964                          | 271,111.67       | 58.00        | 1.72             | 5,129.43            | 26.39 | .5450              | 162,531            |
| 1965                          | 301,777.41       | 58.00        | 1.72             | 5,709.63            | 26.99 | .5347              | 177,496            |
| 1966                          | 361,771.15       | 58.00        | 1.72             | 6,844.71            | 27.60 | .5241              | 208,565            |
| 1967                          | 404,505.91       | 58.00        | 1.72             | 7,653.25            | 28.21 | .5136              | 228,530            |
| 1968                          | 587,731.09       | 58.00        | 1.72             | 11,119.87           | 28.84 | .5028              | 325,062            |
| 1969                          | 799,360.54       | 58.00        | 1.72             | 15,123.90           | 29.47 | .4919              | 432,526            |
| 1970                          | 627,874.19       | 58.00        | 1.72             | 11,879.38           | 30.10 | .4810              | 332,208            |
| 1971                          | 1,099,687.97     | 58.00        | 1.72             | 20,806.10           | 30.75 | .4698              | 568,297            |
| 1972                          | 1,917,187.94     | 58.00        | 1.72             | 36,273.20           | 31.40 | .4586              | 967,145            |
| 1973                          | 2,857,025.24     | 58.00        | 1.72             | 54,054.92           | 32.06 | .4472              | 1,405,428          |
| 1974                          | 2,801,757.56     | 58.00        | 1.72             | 53,009.25           | 32.73 | .4357              | 1,342,798          |
| 1975                          | 1,866,268.43     | 58.00        | 1.72             | 35,309.80           | 33.40 | .4241              | 870,633            |
| 1976                          | 1,659,541.39     | 58.00        | 1.72             | 31,398.52           | 34.08 | .4124              | 752,834            |
| 1977                          | 2,340,595.47     | 58.00        | 1.72             | 44,284.07           | 34.77 | .4005              | 1,031,149          |
| 1978                          | 2,142,537.88     | 58.00        | 1.72             | 40,536.82           | 35.46 | .3886              | 915,849            |
| 1979                          | 3,484,504.55     | 58.00        | 1.72             | 65,926.83           | 36.15 | .3767              | 1,443,874          |
| 1980                          | 2,754,470.27     | 58.00        | 1.72             | 52,114.58           | 36.86 | .3645              | 1,104,405          |
| 1981                          | 2,360,521.68     | 58.00        | 1.72             | 44,661.07           | 37.57 | .3522              | 914,513            |
| 1982                          | 1,991,273.96     | 58.00        | 1.72             | 37,674.90           | 38.28 | .3400              | 744,736            |
| 1983                          | 2,579,880.18     | 58.00        | 1.72             | 48,811.33           | 39.00 | .3276              | 929,686            |
| 1984                          | 3,141,336.36     | 58.00        | 1.72             | 59,434.08           | 39.72 | .3152              | 1,089,164          |
| 1985                          | 4,074,536.54     | 58.00        | 1.72             | 77,090.23           | 40.45 | .3026              | 1,356,250          |

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

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

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

SURVIVOR CURVE.. IOWA 58-R1.5  
NET SALVAGE PERCENT.. -10

|                |               |       |      |              |       |       |            |
|----------------|---------------|-------|------|--------------|-------|-------|------------|
| 1986           | 3,884,028.21  | 58.00 | 1.72 | 73,485.81    | 41.19 | .2898 | 1,238,151  |
| 1987           | 5,984,371.98  | 58.00 | 1.72 | 113,224.32   | 41.93 | .2771 | 1,824,096  |
| 1988           | 6,014,596.69  | 58.00 | 1.72 | 113,796.17   | 42.67 | .2643 | 1,748,624  |
| 1989           | 7,508,702.30  | 58.00 | 1.72 | 142,064.65   | 43.42 | .2514 | 2,076,457  |
| 1990           | 6,833,490.90  | 58.00 | 1.72 | 129,289.65   | 44.17 | .2384 | 1,792,015  |
| 1991           | 8,821,215.32  | 58.00 | 1.72 | 166,897.39   | 44.93 | .2253 | 2,186,162  |
| 1992           | 6,066,039.67  | 58.00 | 1.72 | 114,769.47   | 45.69 | .2122 | 1,415,935  |
| 1993           | 6,460,625.27  | 58.00 | 1.72 | 122,235.03   | 46.45 | .1991 | 1,414,942  |
| 1994           | 8,147,015.30  | 58.00 | 1.72 | 154,141.53   | 47.22 | .1859 | 1,665,983  |
| 1995           | 4,758,381.81  | 58.00 | 1.72 | 90,028.58    | 48.00 | .1724 | 902,380    |
| 1996           | 3,985,435.16  | 58.00 | 1.72 | 75,404.43    | 48.77 | .1591 | 697,491    |
| 1997           | 5,953,324.51  | 58.00 | 1.72 | 112,636.90   | 49.55 | .1457 | 954,139    |
| 1998           | 8,452,414.29  | 58.00 | 1.72 | 159,919.68   | 50.34 | .1321 | 1,228,220  |
| 1999           | 18,384,441.77 | 58.00 | 1.72 | 347,833.64   | 51.13 | .1184 | 2,394,390  |
| 2000           | 28,650,901.77 | 58.00 | 1.72 | 542,075.06   | 51.92 | .1048 | 3,302,876  |
| 2001           | 9,202,456.14  | 58.00 | 1.72 | 174,110.47   | 52.72 | .0910 | 921,166    |
| 2002           | 8,870,948.08  | 58.00 | 1.72 | 167,838.34   | 53.52 | .0772 | 753,321    |
| 2003           | 5,208,203.42  | 58.00 | 1.72 | 98,539.21    | 54.33 | .0633 | 362,647    |
| 2004           | 4,999,534.04  | 58.00 | 1.72 | 94,591.18    | 55.14 | .0493 | 271,125    |
| 2005           | 6,022,317.58  | 58.00 | 1.72 | 113,942.25   | 55.95 | .0353 | 233,847    |
| 2006           | 5,268,465.81  | 58.00 | 1.72 | 99,679.37    | 56.77 | .0212 | 122,861    |
| 2007           | 4,765,455.67  | 58.00 | 1.72 | 90,162.42    | 57.59 | .0071 | 37,218     |
| 219,791,960.46 |               |       |      | 4,158,463.91 |       |       | 48,742,053 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 1.89

## DUKE ENERGY OHIO

## ACCOUNT 3680 LINE TRANSFORMERS

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT   | EXP. | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-----------------------------|------------------|--------------|----------------------------|----------|------|-----------------------------|---------|
| (1)                         | (2)              | (3)          | (4)                        | (5)      | (6)  | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 40-R1 |                  |              |                            |          |      |                             |         |
| NET SALVAGE PERCENT.. -5    |                  |              |                            |          |      |                             |         |
| 1910                        | 8,855.65         |              |                            |          |      | 1.0000                      | 9,298   |
| 1911                        | 306.39           |              |                            |          |      | 1.0000                      | 322     |
| 1912                        | 72.01            |              |                            |          |      | 1.0000                      | 76      |
| 1913                        | 294.10           |              |                            |          |      | 1.0000                      | 309     |
| 1914                        | 5.65             |              |                            |          |      | 1.0000                      | 6       |
| 1915                        | 324.28           |              |                            |          |      | 1.0000                      | 340     |
| 1916                        | 550.17           |              |                            |          |      | 1.0000                      | 578     |
| 1917                        | 2,397.53         |              |                            |          |      | 1.0000                      | 2,517   |
| 1918                        | 2,190.51         |              |                            |          |      | 1.0000                      | 2,300   |
| 1920                        | 3,798.18         |              |                            |          |      | 1.0000                      | 3,988   |
| 1921                        | 1,577.13         |              |                            |          |      | 1.0000                      | 1,656   |
| 1922                        | 2,328.31         |              |                            |          |      | 1.0000                      | 2,445   |
| 1923                        | 2,276.94         |              |                            |          |      | 1.0000                      | 2,391   |
| 1924                        | 1,612.11         |              |                            |          |      | 1.0000                      | 1,693   |
| 1925                        | 7,729.22         |              |                            |          |      | 1.0000                      | 8,116   |
| 1926                        | 5,123.68         |              |                            |          |      | 1.0000                      | 5,380   |
| 1927                        | 15,679.43        |              |                            |          |      | 1.0000                      | 16,463  |
| 1928                        | 26,112.43        | 40.00        | 2.50                       | 685.45   | 0.31 | .9922                       | 27,204  |
| 1929                        | 22,221.34        | 40.00        | 2.50                       | 583.31   | 0.63 | .9842                       | 22,964  |
| 1930                        | 20,184.29        | 40.00        | 2.50                       | 529.84   | 0.96 | .9760                       | 20,685  |
| 1931                        | 29,545.73        | 40.00        | 2.50                       | 775.58   | 1.29 | .9677                       | 30,021  |
| 1932                        | 5,083.56         | 40.00        | 2.50                       | 133.44   | 1.63 | .9592                       | 5,120   |
| 1933                        | 11,043.96        | 40.00        | 2.50                       | 289.90   | 1.97 | .9507                       | 11,024  |
| 1934                        | 2,593.88         | 40.00        | 2.50                       | 68.09    | 2.29 | .9427                       | 2,568   |
| 1935                        | 15,579.89        | 40.00        | 2.50                       | 408.97   | 2.60 | .9350                       | 15,296  |
| 1936                        | 17,431.21        | 40.00        | 2.50                       | 457.57   | 2.90 | .9275                       | 16,976  |
| 1937                        | 62,412.15        | 40.00        | 2.50                       | 1,638.32 | 3.20 | .9200                       | 60,290  |
| 1938                        | 25,269.04        | 40.00        | 2.50                       | 663.31   | 3.49 | .9127                       | 24,216  |
| 1939                        | 28,511.15        | 40.00        | 2.50                       | 748.42   | 3.79 | .9052                       | 27,099  |
| 1940                        | 41,265.58        | 40.00        | 2.50                       | 1,083.22 | 4.09 | .8977                       | 38,896  |
| 1941                        | 31,644.24        | 40.00        | 2.50                       | 830.66   | 4.40 | .8900                       | 29,572  |
| 1942                        | 12,766.30        | 40.00        | 2.50                       | 335.12   | 4.70 | .8825                       | 11,830  |
| 1943                        | 8,643.41         | 40.00        | 2.50                       | 226.89   | 5.02 | .8745                       | 7,937   |
| 1944                        | 7,054.38         | 40.00        | 2.50                       | 185.18   | 5.34 | .8665                       | 6,418   |
| 1945                        | 16,351.62        | 40.00        | 2.50                       | 429.23   | 5.66 | .8585                       | 14,740  |
| 1946                        | 35,533.65        | 40.00        | 2.50                       | 932.76   | 5.99 | .8502                       | 31,721  |
| 1947                        | 174,311.13       | 40.00        | 2.50                       | 4,575.67 | 6.33 | .8417                       | 154,054 |
| 1948                        | 197,379.64       | 40.00        | 2.50                       | 5,181.22 | 6.67 | .8332                       | 172,680 |

## DUKE ENERGY OHIO

## ACCOUNT 3680 LINE TRANSFORMERS

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT     | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT    |
|-----------------------------|------------------|--------------|----------------------------|------------|-------|-----------------------------|-----------|
| (1)                         | (2)              | (3)          | (4)                        | (5)        | (6)   | (7)                         | (8)       |
| SURVIVOR CURVE.. IOWA 40-R1 |                  |              |                            |            |       |                             |           |
| NET SALVAGE PERCENT.. -5    |                  |              |                            |            |       |                             |           |
| 1949                        | 114,493.89       | 40.00        | 2.50                       | 3,005.46   | 7.02  | .8245                       | 99,120    |
| 1950                        | 87,821.42        | 40.00        | 2.50                       | 2,305.31   | 7.37  | .8157                       | 75,218    |
| 1951                        | 150,180.04       | 40.00        | 2.50                       | 3,942.23   | 7.73  | .8067                       | 127,208   |
| 1952                        | 248,657.97       | 40.00        | 2.50                       | 6,527.27   | 8.10  | .7975                       | 208,220   |
| 1953                        | 324,476.04       | 40.00        | 2.50                       | 8,517.50   | 8.47  | .7882                       | 268,540   |
| 1954                        | 363,535.63       | 40.00        | 2.50                       | 9,542.81   | 8.85  | .7787                       | 297,239   |
| 1955                        | 593,036.45       | 40.00        | 2.50                       | 15,567.21  | 9.24  | .7690                       | 478,847   |
| 1956                        | 739,767.47       | 40.00        | 2.50                       | 19,418.90  | 9.63  | .7592                       | 589,713   |
| 1957                        | 579,145.73       | 40.00        | 2.50                       | 15,202.58  | 10.03 | .7492                       | 455,591   |
| 1958                        | 471,650.42       | 40.00        | 2.50                       | 12,380.82  | 10.44 | .7390                       | 365,977   |
| 1959                        | 593,691.26       | 40.00        | 2.50                       | 15,584.40  | 10.85 | .7287                       | 454,254   |
| 1960                        | 860,679.57       | 40.00        | 2.50                       | 22,592.84  | 11.27 | .7182                       | 649,047   |
| 1961                        | 722,841.36       | 40.00        | 2.50                       | 18,974.59  | 11.70 | .7075                       | 536,981   |
| 1962                        | 734,680.20       | 40.00        | 2.50                       | 19,285.36  | 12.14 | .6965                       | 537,290   |
| 1963                        | 621,810.78       | 40.00        | 2.50                       | 16,322.53  | 12.59 | .6852                       | 447,368   |
| 1964                        | 889,908.35       | 40.00        | 2.50                       | 23,360.09  | 13.04 | .6740                       | 629,788   |
| 1965                        | 863,386.92       | 40.00        | 2.50                       | 22,663.91  | 13.50 | .6625                       | 600,594   |
| 1966                        | 1,226,146.87     | 40.00        | 2.50                       | 32,186.36  | 13.97 | .6507                       | 837,746   |
| 1967                        | 1,578,146.93     | 40.00        | 2.50                       | 41,426.36  | 14.45 | .6387                       | 1,058,361 |
| 1968                        | 1,919,915.73     | 40.00        | 2.50                       | 50,397.79  | 14.93 | .6267                       | 1,263,372 |
| 1969                        | 1,999,773.41     | 40.00        | 2.50                       | 52,494.05  | 15.43 | .6142                       | 1,289,674 |
| 1970                        | 2,369,272.46     | 40.00        | 2.50                       | 62,193.40  | 15.93 | .6017                       | 1,496,871 |
| 1971                        | 2,590,929.12     | 40.00        | 2.50                       | 68,011.89  | 16.44 | .5890                       | 1,602,360 |
| 1972                        | 2,500,550.52     | 40.00        | 2.50                       | 65,639.45  | 16.96 | .5760                       | 1,512,333 |
| 1973                        | 3,597,515.32     | 40.00        | 2.50                       | 94,434.78  | 17.49 | .5627                       | 2,125,538 |
| 1974                        | 4,376,588.95     | 40.00        | 2.50                       | 114,885.46 | 18.03 | .5492                       | 2,523,804 |
| 1975                        | 2,424,459.37     | 40.00        | 2.50                       | 63,642.06  | 18.58 | .5355                       | 1,363,213 |
| 1976                        | 2,394,682.59     | 40.00        | 2.50                       | 62,860.42  | 19.13 | .5217                       | 1,311,771 |
| 1977                        | 3,414,058.20     | 40.00        | 2.50                       | 89,619.03  | 19.70 | .5075                       | 1,819,266 |
| 1978                        | 4,350,251.02     | 40.00        | 2.50                       | 114,194.09 | 20.27 | .4932                       | 2,252,821 |
| 1979                        | 5,191,369.59     | 40.00        | 2.50                       | 136,273.45 | 20.85 | .4787                       | 2,609,364 |
| 1980                        | 5,508,749.48     | 40.00        | 2.50                       | 144,604.67 | 21.44 | .4640                       | 2,683,863 |
| 1981                        | 6,017,573.05     | 40.00        | 2.50                       | 157,961.29 | 22.04 | .4490                       | 2,836,985 |
| 1982                        | 4,442,907.26     | 40.00        | 2.50                       | 116,626.32 | 22.64 | .4340                       | 2,024,633 |
| 1983                        | 7,934,284.16     | 40.00        | 2.50                       | 208,274.96 | 23.26 | .4185                       | 3,486,523 |
| 1984                        | 7,631,873.78     | 40.00        | 2.50                       | 200,336.69 | 23.88 | .4030                       | 3,229,427 |
| 1985                        | 6,577,119.93     | 40.00        | 2.50                       | 172,649.40 | 24.51 | .3872                       | 2,673,994 |
| 1986                        | 7,143,596.13     | 40.00        | 2.50                       | 187,519.40 | 25.14 | .3715                       | 2,786,538 |



## DUKE ENERGY OHIO

## ACCOUNT 3680 LINE TRANSFORMERS

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT       | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT     |
|-----------------------------|------------------|--------------|----------------------------|--------------|-------|-----------------------------|------------|
| (1)                         | (2)              | (3)          | (4)                        | (5)          | (6)   | (7)                         | (8)        |
| SURVIVOR CURVE.. IOWA 40-R1 |                  |              |                            |              |       |                             |            |
| NET SALVAGE PERCENT.. -5    |                  |              |                            |              |       |                             |            |
| 1987                        | 7,531,723.39     | 40.00        | 2.50                       | 197,707.74   | 25.78 | .3555                       | 2,811,404  |
| 1988                        | 10,399,350.68    | 40.00        | 2.50                       | 272,982.96   | 26.43 | .3392                       | 3,703,833  |
| 1989                        | 10,880,075.95    | 40.00        | 2.50                       | 285,601.99   | 27.09 | .3227                       | 3,686,551  |
| 1990                        | 9,268,660.36     | 40.00        | 2.50                       | 243,302.33   | 27.75 | .3062                       | 2,979,967  |
| 1991                        | 9,950,685.83     | 40.00        | 2.50                       | 261,205.50   | 28.41 | .2897                       | 3,026,849  |
| 1992                        | 7,631,594.53     | 40.00        | 2.50                       | 200,329.36   | 29.08 | .2730                       | 2,187,597  |
| 1993                        | 9,320,730.81     | 40.00        | 2.50                       | 244,669.18   | 29.75 | .2562                       | 2,507,370  |
| 1994                        | 11,332,904.42    | 40.00        | 2.50                       | 297,488.74   | 30.43 | .2392                       | 2,846,372  |
| 1995                        | 6,900,919.38     | 40.00        | 2.50                       | 181,149.13   | 31.11 | .2222                       | 1,610,054  |
| 1996                        | 7,450,671.42     | 40.00        | 2.50                       | 195,580.12   | 31.80 | .2050                       | 1,603,757  |
| 1997                        | 10,849,326.81    | 40.00        | 2.50                       | 284,794.83   | 32.49 | .1877                       | 2,138,240  |
| 1998                        | 9,199,086.70     | 40.00        | 2.50                       | 241,476.03   | 33.18 | .1705                       | 1,646,866  |
| 1999                        | 11,248,974.78    | 40.00        | 2.50                       | 295,285.59   | 33.88 | .1530                       | 1,807,148  |
| 2000                        | 30,742,106.21    | 40.00        | 2.50                       | 806,980.29   | 34.58 | .1355                       | 4,373,833  |
| 2001                        | 7,716,859.32     | 40.00        | 2.50                       | 202,567.56   | 35.28 | .1180                       | 956,119    |
| 2002                        | 8,294,143.88     | 40.00        | 2.50                       | 217,721.28   | 36.00 | .1000                       | 870,885    |
| 2003                        | 6,154,151.83     | 40.00        | 2.50                       | 161,546.49   | 36.71 | .0822                       | 531,165    |
| 2004                        | 5,565,992.04     | 40.00        | 2.50                       | 146,107.29   | 37.43 | .0642                       | 375,204    |
| 2005                        | 9,873,442.34     | 40.00        | 2.50                       | 259,177.86   | 38.16 | .0460                       | 476,887    |
| 2006                        | 8,464,782.38     | 40.00        | 2.50                       | 222,200.54   | 38.89 | .0277                       | 246,198    |
| 2007                        | 16,443,735.54    | 40.00        | 2.50                       | 431,648.06   | 39.63 | .0092                       | 158,846    |
|                             | 310,215,505.84   |              |                            | 8,141,710.15 |       |                             | 90,943,786 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.62

## DUKE ENERGY OHIO

## ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER INSTALL

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

| YEAR                          | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT   | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-------------------------------|------------------|--------------|----------------------------|----------|-------|-----------------------------|---------|
| (1)                           | (2)              | (3)          | (4)                        | (5)      | (6)   | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 40-R0.5 |                  |              |                            |          |       |                             |         |
| NET SALVAGE PERCENT.. 0       |                  |              |                            |          |       |                             |         |
| 1923                          | 2,298.49         |              |                            |          |       | 1.0000                      | 2,298   |
| 1924                          | 4,375.21         |              |                            |          |       | 1.0000                      | 4,375   |
| 1925                          | 4,296.68         |              |                            |          |       | 1.0000                      | 4,297   |
| 1926                          | 6,188.80         |              |                            |          |       | 1.0000                      | 6,189   |
| 1927                          | 1,771.75         |              |                            |          |       | 1.0000                      | 1,772   |
| 1928                          | 825.66           | 40.00        | 2.50                       | 20.64    | 0.25  | .9937                       | 820     |
| 1929                          | 2,079.17         | 40.00        | 2.50                       | 51.98    | 0.74  | .9815                       | 2,041   |
| 1931                          | 3,019.55         | 40.00        | 2.50                       | 75.49    | 1.70  | .9575                       | 2,891   |
| 1932                          | 904.70           | 40.00        | 2.50                       | 22.62    | 2.18  | .9455                       | 855     |
| 1934                          | 5,732.86         | 40.00        | 2.50                       | 143.32   | 3.10  | .9225                       | 5,289   |
| 1935                          | 3,765.97         | 40.00        | 2.50                       | 94.15    | 3.55  | .9112                       | 3,432   |
| 1936                          | 1,937.06         | 40.00        | 2.50                       | 48.43    | 3.99  | .9002                       | 1,744   |
| 1937                          | 2,487.08         | 40.00        | 2.50                       | 62.18    | 4.42  | .8895                       | 2,212   |
| 1938                          | 3,426.55         | 40.00        | 2.50                       | 85.66    | 4.84  | .8790                       | 3,012   |
| 1939                          | 10,222.44        | 40.00        | 2.50                       | 255.56   | 5.26  | .8685                       | 8,878   |
| 1940                          | 1,205.92         | 40.00        | 2.50                       | 30.15    | 5.67  | .8582                       | 1,035   |
| 1941                          | 8,572.91         | 40.00        | 2.50                       | 214.32   | 6.07  | .8482                       | 7,272   |
| 1942                          | 6,594.95         | 40.00        | 2.50                       | 164.87   | 6.47  | .8382                       | 5,528   |
| 1943                          | 6,651.10         | 40.00        | 2.50                       | 166.28   | 6.87  | .8282                       | 5,508   |
| 1944                          | 3,858.21         | 40.00        | 2.50                       | 96.46    | 7.27  | .8182                       | 3,157   |
| 1945                          | 8,152.03         | 40.00        | 2.50                       | 203.80   | 7.67  | .8082                       | 6,588   |
| 1946                          | 13,023.76        | 40.00        | 2.50                       | 325.59   | 8.06  | .7985                       | 10,399  |
| 1947                          | 6,485.92         | 40.00        | 2.50                       | 162.15   | 8.46  | .7885                       | 5,114   |
| 1948                          | 13,684.15        | 40.00        | 2.50                       | 342.10   | 8.85  | .7787                       | 10,656  |
| 1949                          | 15,448.74        | 40.00        | 2.50                       | 386.22   | 9.25  | .7687                       | 11,875  |
| 1950                          | 9,234.61         | 40.00        | 2.50                       | 230.87   | 9.65  | .7587                       | 7,006   |
| 1951                          | 31,503.47        | 40.00        | 2.50                       | 787.59   | 10.06 | .7485                       | 23,580  |
| 1952                          | 21,247.09        | 40.00        | 2.50                       | 531.18   | 10.46 | .7385                       | 15,691  |
| 1953                          | 57,573.12        | 40.00        | 2.50                       | 1,439.33 | 10.87 | .7282                       | 41,925  |
| 1954                          | 77,360.89        | 40.00        | 2.50                       | 1,934.02 | 11.28 | .7180                       | 55,545  |
| 1955                          | 51,941.95        | 40.00        | 2.50                       | 1,298.55 | 11.69 | .7077                       | 36,759  |
| 1956                          | 92,563.47        | 40.00        | 2.50                       | 2,314.09 | 12.11 | .6972                       | 64,535  |
| 1957                          | 69,788.93        | 40.00        | 2.50                       | 1,744.72 | 12.53 | .6867                       | 47,924  |
| 1958                          | 41,633.02        | 40.00        | 2.50                       | 1,040.83 | 12.96 | .6760                       | 28,144  |
| 1959                          | 106,878.07       | 40.00        | 2.50                       | 2,671.95 | 13.39 | .6652                       | 71,095  |
| 1960                          | 137,402.07       | 40.00        | 2.50                       | 3,435.05 | 13.83 | .6542                       | 89,888  |
| 1961                          | 169,529.34       | 40.00        | 2.50                       | 4,238.23 | 14.27 | .6432                       | 109,041 |
| 1962                          | 96,114.93        | 40.00        | 2.50                       | 2,402.87 | 14.72 | .6320                       | 60,745  |

## DUKE ENERGY OHIO

## ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER INSTALL

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

| YEAR                          | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT     | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT    |
|-------------------------------|------------------|--------------|----------------------------|------------|-------|-----------------------------|-----------|
| (1)                           | (2)              | (3)          | (4)                        | (5)        | (6)   | (7)                         | (8)       |
| SURVIVOR CURVE.. IOWA 40-R0.5 |                  |              |                            |            |       |                             |           |
| NET SALVAGE PERCENT.. 0       |                  |              |                            |            |       |                             |           |
| 1963                          | 35,404.54        | 40.00        | 2.50                       | 885.11     | 15.17 | .6207                       | 21,976    |
| 1964                          | 104,202.12       | 40.00        | 2.50                       | 2,605.05   | 15.63 | .6092                       | 63,480    |
| 1965                          | 16,850.13        | 40.00        | 2.50                       | 421.25     | 16.09 | .5977                       | 10,071    |
| 1966                          | 117,756.74       | 40.00        | 2.50                       | 2,943.92   | 16.56 | .5860                       | 69,005    |
| 1967                          | 69,607.64        | 40.00        | 2.50                       | 1,740.19   | 17.03 | .5742                       | 39,969    |
| 1968                          | 94,810.29        | 40.00        | 2.50                       | 2,370.26   | 17.51 | .5622                       | 53,302    |
| 1969                          | 86,574.32        | 40.00        | 2.50                       | 2,164.36   | 18.00 | .5500                       | 47,616    |
| 1970                          | 133,990.08       | 40.00        | 2.50                       | 3,349.75   | 18.49 | .5377                       | 72,046    |
| 1971                          | 204,592.10       | 40.00        | 2.50                       | 5,114.80   | 18.98 | .5255                       | 107,513   |
| 1972                          | 18,083.04        | 40.00        | 2.50                       | 452.08     | 19.49 | .5127                       | 9,271     |
| 1973                          | 148,089.92       | 40.00        | 2.50                       | 3,702.25   | 20.00 | .5000                       | 74,045    |
| 1974                          | 63,330.75        | 40.00        | 2.50                       | 1,583.27   | 20.51 | .4872                       | 30,855    |
| 1975                          | 17,699.12        | 40.00        | 2.50                       | 442.48     | 21.03 | .4742                       | 8,393     |
| 1976                          | 5,532.12         | 40.00        | 2.50                       | 138.30     | 21.56 | .4610                       | 2,550     |
| 1977                          | 77,090.57        | 40.00        | 2.50                       | 1,927.26   | 22.09 | .4477                       | 34,513    |
| 1978                          | 62,272.46        | 40.00        | 2.50                       | 1,556.81   | 22.62 | .4345                       | 27,057    |
| 1979                          | 4,548.73         | 40.00        | 2.50                       | 113.72     | 23.17 | .4207                       | 1,914     |
| 1980                          | 51,364.87        | 40.00        | 2.50                       | 1,284.12   | 23.71 | .4072                       | 20,916    |
| 1981                          | 1,270.32         | 40.00        | 2.50                       | 31.76      | 24.26 | .3935                       | 500       |
| 1982                          | 10,348.57        | 40.00        | 2.50                       | 258.71     | 24.82 | .3795                       | 3,927     |
| 1983                          | 15,455.06        | 40.00        | 2.50                       | 386.38     | 25.38 | .3655                       | 5,649     |
| 1984                          | 27,621.46        | 40.00        | 2.50                       | 690.54     | 25.95 | .3512                       | 9,701     |
| 1985                          | 116,044.22       | 40.00        | 2.50                       | 2,901.11   | 26.52 | .3370                       | 39,107    |
| 1986                          | 32,724.30        | 40.00        | 2.50                       | 818.11     | 27.09 | .3227                       | 10,560    |
| 1987                          | 23,138.65        | 40.00        | 2.50                       | 578.47     | 27.67 | .3082                       | 7,131     |
| 1988                          | 285,111.28       | 40.00        | 2.50                       | 7,127.78   | 28.25 | .2937                       | 83,737    |
| 1989                          | 111,670.57       | 40.00        | 2.50                       | 2,791.76   | 28.83 | .2792                       | 31,178    |
| 1990                          | 40,746.93        | 40.00        | 2.50                       | 1,018.67   | 29.42 | .2645                       | 10,778    |
| 1991                          | 32,469.28        | 40.00        | 2.50                       | 811.73     | 30.01 | .2497                       | 8,108     |
| 1992                          | 90,548.85        | 40.00        | 2.50                       | 2,263.72   | 30.60 | .2350                       | 21,279    |
| 1993                          | 1,747.62         | 40.00        | 2.50                       | 43.69      | 31.19 | .2202                       | 385       |
| 1994                          | 124,516.98       | 40.00        | 2.50                       | 3,112.92   | 31.79 | .2052                       | 25,551    |
| 1995                          | 1,234,141.50     | 40.00        | 2.50                       | 30,853.54  | 32.39 | .1902                       | 234,734   |
| 1996                          | 4,550.02         | 40.00        | 2.50                       | 113.75     | 32.99 | .1752                       | 797       |
| 1999                          | 6,498.06         | 40.00        | 2.50                       | 162.45     | 34.79 | .1302                       | 846       |
| 2001                          | 6,359.53         | 40.00        | 2.50                       | 158.99     | 36.00 | .1000                       | 636       |
| 2005                          | 92,650.09        | 40.00        | 2.50                       | 2,316.25   | 38.45 | .0387                       | 3,586     |
| TOTAL                         | 4,669,193.45     |              |                            | 116,256.56 |       |                             | 1,961,797 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.49

## DUKE ENERGY OHIO

## ACCOUNT 3691 SERVICES - UNDERGROUND

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

| YEAR                          | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT   | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT |
|-------------------------------|------------------|--------------|----------------------------|----------|-------|-----------------------------|--------|
| (1)                           | (2)              | (3)          | (4)                        | (5)      | (6)   | (7)                         | (8)    |
| SURVIVOR CURVE.. IOWA 60-R1.5 |                  |              |                            |          |       |                             |        |
| NET SALVAGE PERCENT.. -20     |                  |              |                            |          |       |                             |        |
| 1910                          | 655.75           | 60.00        | 1.67                       | 13.14    | 6.52  | .8913                       | 701    |
| 1920                          | 16,474.24        | 60.00        | 1.67                       | 330.14   | 9.23  | .8462                       | 16,729 |
| 1921                          | 3,170.12         | 60.00        | 1.67                       | 63.53    | 9.52  | .8413                       | 3,200  |
| 1922                          | 1,513.86         | 60.00        | 1.67                       | 30.34    | 9.82  | .8363                       | 1,519  |
| 1923                          | 2,543.27         | 60.00        | 1.67                       | 50.97    | 10.12 | .8313                       | 2,537  |
| 1924                          | 2,858.22         | 60.00        | 1.67                       | 57.28    | 10.42 | .8263                       | 2,834  |
| 1925                          | 6,879.68         | 60.00        | 1.67                       | 137.87   | 10.73 | .8212                       | 6,780  |
| 1926                          | 3,330.29         | 60.00        | 1.67                       | 66.74    | 11.04 | .8160                       | 3,261  |
| 1927                          | 4,454.12         | 60.00        | 1.67                       | 89.26    | 11.35 | .8108                       | 4,334  |
| 1928                          | 16,566.25        | 60.00        | 1.67                       | 331.99   | 11.67 | .8055                       | 16,013 |
| 1929                          | 25,101.11        | 60.00        | 1.67                       | 503.03   | 12.00 | .8000                       | 24,097 |
| 1930                          | 4,720.21         | 60.00        | 1.67                       | 94.59    | 12.33 | .7945                       | 4,500  |
| 1931                          | 2,558.76         | 60.00        | 1.67                       | 51.28    | 12.67 | .7888                       | 2,422  |
| 1932                          | 2,385.86         | 60.00        | 1.67                       | 47.81    | 13.01 | .7832                       | 2,242  |
| 1933                          | 109.13           | 60.00        | 1.67                       | 2.19     | 13.36 | .7773                       | 102    |
| 1934                          | 2,297.43         | 60.00        | 1.67                       | 46.04    | 13.72 | .7713                       | 2,126  |
| 1935                          | 1,109.57         | 60.00        | 1.67                       | 22.24    | 14.08 | .7653                       | 1,019  |
| 1936                          | 530.34           | 60.00        | 1.67                       | 10.63    | 14.45 | .7592                       | 483    |
| 1937                          | 29,725.86        | 60.00        | 1.67                       | 595.71   | 14.83 | .7528                       | 26,853 |
| 1938                          | 10,903.60        | 60.00        | 1.67                       | 218.51   | 15.21 | .7465                       | 9,767  |
| 1939                          | 4,066.06         | 60.00        | 1.67                       | 81.48    | 15.61 | .7398                       | 3,610  |
| 1940                          | 2,611.44         | 60.00        | 1.67                       | 52.33    | 16.01 | .7332                       | 2,298  |
| 1941                          | 4,165.30         | 60.00        | 1.67                       | 83.47    | 16.42 | .7263                       | 3,630  |
| 1942                          | 6,759.81         | 60.00        | 1.67                       | 135.47   | 16.84 | .7193                       | 5,835  |
| 1943                          | 2,006.00         | 60.00        | 1.67                       | 40.20    | 17.26 | .7123                       | 1,715  |
| 1944                          | 1,232.17         | 60.00        | 1.67                       | 24.69    | 17.70 | .7050                       | 1,042  |
| 1945                          | 1,714.98         | 60.00        | 1.67                       | 34.37    | 18.14 | .6977                       | 1,436  |
| 1946                          | 5,137.31         | 60.00        | 1.67                       | 102.95   | 18.59 | .6902                       | 4,255  |
| 1947                          | 5,633.50         | 60.00        | 1.67                       | 112.90   | 19.05 | .6825                       | 4,614  |
| 1948                          | 5,680.47         | 60.00        | 1.67                       | 113.84   | 19.52 | .6747                       | 4,599  |
| 1949                          | 7,806.77         | 60.00        | 1.67                       | 156.45   | 20.00 | .6667                       | 6,246  |
| 1950                          | 8,997.32         | 60.00        | 1.67                       | 180.31   | 20.49 | .6585                       | 7,110  |
| 1951                          | 4,483.99         | 60.00        | 1.67                       | 89.86    | 20.98 | .6503                       | 3,499  |
| 1952                          | 6,879.59         | 60.00        | 1.67                       | 137.87   | 21.49 | .6418                       | 5,298  |
| 1953                          | 14,035.07        | 60.00        | 1.67                       | 281.26   | 22.00 | .6333                       | 10,666 |
| 1954                          | 10.91            | 60.00        | 1.67                       | 0.22     | 22.52 | .6247                       | 8      |
| 1955                          | 15,125.58        | 60.00        | 1.67                       | 303.12   | 23.06 | .6157                       | 11,175 |
| 1956                          | 70,483.18        | 60.00        | 1.67                       | 1,412.48 | 23.59 | .6068                       | 51,323 |

## DUKE ENERGY OHIO

## ACCOUNT 3691 SERVICES - UNDERGROUND

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

| YEAR                          | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT   | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT |
|-------------------------------|------------------|--------------|----------------------------|----------|-------|-----------------------------|--------|
| (1)                           | (2)              | (3)          | (4)                        | (5)      | (6)   | (7)                         | (8)    |
| SURVIVOR CURVE.. IOWA 60-R1.5 |                  |              |                            |          |       |                             |        |
| NET SALVAGE PERCENT.. -20     |                  |              |                            |          |       |                             |        |
| 1957                          | 15,568.70        | 60.00        | 1.67                       | 312.00   | 24.14 | .5977                       | 11,166 |
| 1958                          | 47,661.94        | 60.00        | 1.67                       | 955.15   | 24.70 | .5883                       | 33,647 |
| 1959                          | 25,980.01        | 60.00        | 1.67                       | 520.64   | 25.26 | .5790                       | 18,051 |
| 1960                          | 32,152.88        | 60.00        | 1.67                       | 644.34   | 25.83 | .5695                       | 21,973 |
| 1961                          | 37,724.78        | 60.00        | 1.67                       | 756.00   | 26.41 | .5598                       | 25,342 |
| 1962                          | 16,227.80        | 60.00        | 1.67                       | 325.21   | 27.00 | .5500                       | 10,710 |
| 1963                          | 33,670.04        | 60.00        | 1.67                       | 674.75   | 27.60 | .5400                       | 21,818 |
| 1964                          | 27,428.17        | 60.00        | 1.67                       | 549.66   | 28.20 | .5300                       | 17,444 |
| 1965                          | 48,926.53        | 60.00        | 1.67                       | 980.49   | 28.81 | .5198                       | 30,518 |
| 1966                          | 55,855.35        | 60.00        | 1.67                       | 1,119.34 | 29.43 | .5095                       | 34,150 |
| 1967                          | 57,629.01        | 60.00        | 1.67                       | 1,154.89 | 30.06 | .4990                       | 34,508 |
| 1968                          | 89,192.74        | 60.00        | 1.67                       | 1,787.42 | 30.69 | .4885                       | 52,285 |
| 1969                          | 98,029.86        | 60.00        | 1.67                       | 1,964.52 | 31.33 | .4778                       | 56,206 |
| 1970                          | 49,258.68        | 60.00        | 1.67                       | 987.14   | 31.98 | .4670                       | 27,605 |
| 1971                          | 88,360.08        | 60.00        | 1.67                       | 1,770.74 | 32.63 | .4562                       | 48,372 |
| 1972                          | 40,147.12        | 60.00        | 1.67                       | 804.55   | 33.29 | .4452                       | 21,448 |
| 1973                          | 6,885.18         | 60.00        | 1.67                       | 137.98   | 33.96 | .4340                       | 3,586  |
| 1974                          | 24,037.66        | 60.00        | 1.67                       | 481.71   | 34.63 | .4228                       | 12,196 |
| 1975                          | 14,589.15        | 60.00        | 1.67                       | 292.37   | 35.31 | .4115                       | 7,204  |
| 1976                          | 43,293.59        | 60.00        | 1.67                       | 867.60   | 36.00 | .4000                       | 20,781 |
| 1977                          | 10,633.76        | 60.00        | 1.67                       | 213.10   | 36.69 | .3885                       | 4,957  |
| 1978                          | 25,748.60        | 60.00        | 1.67                       | 516.00   | 37.39 | .3768                       | 11,642 |
| 1979                          | 18,310.57        | 60.00        | 1.67                       | 366.94   | 38.09 | .3652                       | 8,024  |
| 1980                          | 7,210.58         | 60.00        | 1.67                       | 144.50   | 38.80 | .3533                       | 3,057  |
| 1981                          | 13,441.61        | 60.00        | 1.67                       | 269.37   | 39.51 | .3415                       | 5,508  |
| 1982                          | 23,219.47        | 60.00        | 1.67                       | 465.32   | 40.23 | .3295                       | 9,181  |
| 1983                          | 30,242.75        | 60.00        | 1.67                       | 606.06   | 40.96 | .3173                       | 11,515 |
| 1984                          | 19,540.30        | 60.00        | 1.67                       | 391.59   | 41.68 | .3053                       | 7,159  |
| 1985                          | 3,176.19         | 60.00        | 1.67                       | 63.65    | 42.42 | .2930                       | 1,117  |
| 1986                          | 41,848.38        | 60.00        | 1.67                       | 838.64   | 43.16 | .2807                       | 14,096 |
| 1987                          | 48,112.96        | 60.00        | 1.67                       | 964.18   | 43.90 | .2683                       | 15,490 |
| 1988                          | 87,298.88        | 60.00        | 1.67                       | 1,749.47 | 44.65 | .2558                       | 26,797 |
| 1989                          | 111,591.31       | 60.00        | 1.67                       | 2,236.29 | 45.40 | .2433                       | 32,580 |
| 1990                          | 59,099.79        | 60.00        | 1.67                       | 1,184.36 | 46.15 | .2308                       | 16,368 |
| 1991                          | 290,537.98       | 60.00        | 1.67                       | 5,822.38 | 46.91 | .2182                       | 76,074 |
| 1992                          | 16,168.70        | 60.00        | 1.67                       | 324.02   | 47.67 | .2055                       | 3,987  |
| 1993                          | 20,424.34        | 60.00        | 1.67                       | 409.30   | 48.44 | .1927                       | 4,723  |
| 1994                          | 35,747.36        | 60.00        | 1.67                       | 716.38   | 49.21 | .1798                       | 7,713  |

DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

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

| YEAR                          | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT    | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT    |
|-------------------------------|------------------|--------------|----------------------------|-----------|-------|-----------------------------|-----------|
| (1)                           | (2)              | (3)          | (4)                        | (5)       | (6)   | (7)                         | (8)       |
| SURVIVOR CURVE.. IOWA 60-R1.5 |                  |              |                            |           |       |                             |           |
| NET SALVAGE PERCENT.. -20     |                  |              |                            |           |       |                             |           |
| 1995                          | 44,423.97        | 60.00        | 1.67                       | 890.26    | 49.99 | .1668                       | 8,892     |
| 1996                          | 4,148.23         | 60.00        | 1.67                       | 83.13     | 50.76 | .1540                       | 767       |
| 1997                          | 36,114.22        | 60.00        | 1.67                       | 723.73    | 51.55 | .1408                       | 6,102     |
| 1999                          | 138.46           | 60.00        | 1.67                       | 2.77      | 53.12 | .1147                       | 19        |
| 2001                          | 2,399.22         | 60.00        | 1.67                       | 48.08     | 54.72 | .0880                       | 253       |
| 2002                          | 2,192.51         | 60.00        | 1.67                       | 43.94     | 55.52 | .0747                       | 197       |
| 2005                          | 854.00           | 60.00        | 1.67                       | 17.11     | 57.95 | .0342                       | 35        |
| 2006                          | 766.35           | 60.00        | 1.67                       | 15.36     | 58.77 | .0205                       | 19        |
| 2007                          | 653.88           | 60.00        | 1.67                       | 13.10     | 59.59 | .0068                       | 5         |
|                               | 2,111,380.76     |              |                            | 42,312.09 |       |                             | 1,045,165 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.00

## DUKE ENERGY OHIO

## ACCOUNT 3692 SERVICES - OVERHEAD

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT   | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-----------------------------|------------------|--------------|----------------------------|----------|-------|-----------------------------|---------|
| (1)                         | (2)              | (3)          | (4)                        | (5)      | (6)   | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 44-R1 |                  |              |                            |          |       |                             |         |
| NET SALVAGE PERCENT.. -35   |                  |              |                            |          |       |                             |         |
| 1924                        | 10.97            | 44.00        | 2.27                       | 0.34     | 1.64  | .9627                       | 14      |
| 1925                        | 129,722.45       | 44.00        | 2.27                       | 3,975.34 | 1.98  | .9550                       | 167,245 |
| 1930                        | 72.20            | 44.00        | 2.27                       | 2.21     | 3.53  | .9198                       | 90      |
| 1931                        | 10.97            | 44.00        | 2.27                       | 0.34     | 3.83  | .9130                       | 14      |
| 1932                        | 36.41            | 44.00        | 2.27                       | 1.12     | 4.13  | .9061                       | 45      |
| 1933                        | 47.16            | 44.00        | 2.27                       | 1.45     | 4.43  | .8993                       | 57      |
| 1934                        | 8.95             | 44.00        | 2.27                       | 0.27     | 4.73  | .8925                       | 11      |
| 1935                        | 10.97            | 44.00        | 2.27                       | 0.34     | 5.04  | .8855                       | 13      |
| 1936                        | 19.57            | 44.00        | 2.27                       | 0.60     | 5.35  | .8784                       | 23      |
| 1937                        | 139.14           | 44.00        | 2.27                       | 4.26     | 5.66  | .8714                       | 164     |
| 1938                        | 3,314.57         | 44.00        | 2.27                       | 101.57   | 5.98  | .8641                       | 3,867   |
| 1939                        | 10,517.30        | 44.00        | 2.27                       | 322.30   | 6.31  | .8566                       | 12,162  |
| 1940                        | 7,902.63         | 44.00        | 2.27                       | 242.18   | 6.64  | .8491                       | 9,059   |
| 1941                        | 12,863.30        | 44.00        | 2.27                       | 394.20   | 6.98  | .8414                       | 14,611  |
| 1942                        | 7,157.48         | 44.00        | 2.27                       | 219.34   | 7.32  | .8336                       | 8,055   |
| 1943                        | 4,402.22         | 44.00        | 2.27                       | 134.91   | 7.67  | .8257                       | 4,907   |
| 1944                        | 5,658.57         | 44.00        | 2.27                       | 173.41   | 8.02  | .8177                       | 6,246   |
| 1945                        | 6,692.77         | 44.00        | 2.27                       | 205.10   | 8.38  | .8095                       | 7,314   |
| 1946                        | 13,739.03        | 44.00        | 2.27                       | 421.03   | 8.74  | .8014                       | 14,864  |
| 1947                        | 24,344.46        | 44.00        | 2.27                       | 746.04   | 9.11  | .7930                       | 26,062  |
| 1948                        | 32,218.68        | 44.00        | 2.27                       | 987.34   | 9.49  | .7843                       | 34,113  |
| 1949                        | 31,220.31        | 44.00        | 2.27                       | 956.75   | 9.87  | .7757                       | 32,694  |
| 1950                        | 34,409.46        | 44.00        | 2.27                       | 1,054.48 | 10.26 | .7668                       | 35,620  |
| 1951                        | 40,058.58        | 44.00        | 2.27                       | 1,227.60 | 10.65 | .7580                       | 40,992  |
| 1952                        | 47,848.68        | 44.00        | 2.27                       | 1,466.32 | 11.05 | .7489                       | 48,376  |
| 1953                        | 64,072.84        | 44.00        | 2.27                       | 1,963.51 | 11.46 | .7395                       | 63,966  |
| 1954                        | 92,314.78        | 44.00        | 2.27                       | 2,828.99 | 11.87 | .7302                       | 91,001  |
| 1955                        | 81,872.97        | 44.00        | 2.27                       | 2,509.00 | 12.30 | .7205                       | 79,636  |
| 1956                        | 164,260.90       | 44.00        | 2.27                       | 5,033.78 | 12.72 | .7109                       | 157,644 |
| 1957                        | 174,314.86       | 44.00        | 2.27                       | 5,341.88 | 13.16 | .7009                       | 164,939 |
| 1958                        | 192,576.79       | 44.00        | 2.27                       | 5,901.52 | 13.60 | .6909                       | 179,619 |
| 1959                        | 242,727.31       | 44.00        | 2.27                       | 7,438.38 | 14.05 | .6807                       | 223,053 |
| 1960                        | 246,656.10       | 44.00        | 2.27                       | 7,558.78 | 14.50 | .6705                       | 223,267 |
| 1961                        | 293,544.06       | 44.00        | 2.27                       | 8,995.66 | 14.97 | .6598                       | 261,469 |
| 1962                        | 279,191.56       | 44.00        | 2.27                       | 8,555.83 | 15.44 | .6491                       | 244,651 |
| 1963                        | 270,634.88       | 44.00        | 2.27                       | 8,293.61 | 15.92 | .6382                       | 233,171 |
| 1964                        | 277,354.74       | 44.00        | 2.27                       | 8,499.54 | 16.40 | .6273                       | 234,879 |
| 1965                        | 325,159.57       | 44.00        | 2.27                       | 9,964.52 | 16.90 | .6159                       | 270,359 |

## DUKE ENERGY OHIO

## ACCOUNT 3692 SERVICES - OVERHEAD

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL<br>RATE | ACCRUAL--<br>AMOUNT | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-----------------------------|------------------|--------------|------------------|---------------------|-------|-----------------------------|---------|
| (1)                         | (2)              | (3)          | (4)              | (5)                 | (6)   | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 44-R1 |                  |              |                  |                     |       |                             |         |
| NET SALVAGE PERCENT.. -35   |                  |              |                  |                     |       |                             |         |
| 1966                        | 353,332.88       | 44.00        | 2.27             | 10,827.89           | 17.40 | .6045                       | 288,346 |
| 1967                        | 465,763.72       | 44.00        | 2.27             | 14,273.33           | 17.91 | .5930                       | 372,867 |
| 1968                        | 391,760.84       | 44.00        | 2.27             | 12,005.51           | 18.43 | .5811                       | 307,331 |
| 1969                        | 478,176.89       | 44.00        | 2.27             | 14,653.73           | 18.95 | .5693                       | 367,505 |
| 1970                        | 485,507.81       | 44.00        | 2.27             | 14,878.39           | 19.48 | .5573                       | 365,274 |
| 1971                        | 590,538.53       | 44.00        | 2.27             | 18,097.05           | 20.02 | .5450                       | 434,489 |
| 1972                        | 660,030.03       | 44.00        | 2.27             | 20,226.62           | 20.57 | .5325                       | 474,479 |
| 1973                        | 562,237.66       | 44.00        | 2.27             | 17,229.77           | 21.13 | .5198                       | 394,539 |
| 1974                        | 850,294.78       | 44.00        | 2.27             | 26,057.28           | 21.70 | .5068                       | 581,755 |
| 1975                        | 773,684.26       | 44.00        | 2.27             | 23,709.55           | 22.27 | .4939                       | 515,866 |
| 1976                        | 844,088.01       | 44.00        | 2.27             | 25,867.08           | 22.85 | .4807                       | 547,767 |
| 1977                        | 918,486.93       | 44.00        | 2.27             | 28,147.03           | 23.44 | .4673                       | 579,432 |
| 1978                        | 918,881.94       | 44.00        | 2.27             | 28,159.14           | 24.03 | .4539                       | 563,059 |
| 1979                        | 876,405.16       | 44.00        | 2.27             | 26,857.44           | 24.64 | .4400                       | 520,585 |
| 1980                        | 841,833.60       | 44.00        | 2.27             | 25,797.99           | 25.25 | .4261                       | 484,252 |
| 1981                        | 901,490.80       | 44.00        | 2.27             | 27,626.19           | 25.86 | .4123                       | 501,774 |
| 1982                        | 914,919.18       | 44.00        | 2.27             | 28,037.70           | 26.49 | .3980                       | 491,586 |
| 1983                        | 1,143,861.35     | 44.00        | 2.27             | 35,053.63           | 27.12 | .3836                       | 592,360 |
| 1984                        | 1,196,385.85     | 44.00        | 2.27             | 36,663.24           | 27.75 | .3693                       | 596,464 |
| 1985                        | 1,393,287.55     | 44.00        | 2.27             | 42,697.30           | 28.39 | .3548                       | 667,357 |
| 1986                        | 1,476,749.85     | 44.00        | 2.27             | 45,255.00           | 29.04 | .3400                       | 677,828 |
| 1987                        | 1,680,366.60     | 44.00        | 2.27             | 51,494.83           | 29.70 | .3250                       | 737,261 |
| 1988                        | 1,729,207.32     | 44.00        | 2.27             | 52,991.56           | 30.35 | .3102                       | 724,140 |
| 1989                        | 1,490,030.55     | 44.00        | 2.27             | 45,661.99           | 31.02 | .2950                       | 593,405 |
| 1990                        | 1,219,007.02     | 44.00        | 2.27             | 37,356.47           | 31.68 | .2800                       | 460,785 |
| 1991                        | 1,235,557.98     | 44.00        | 2.27             | 37,863.67           | 32.36 | .2645                       | 441,187 |
| 1992                        | 1,365,557.80     | 44.00        | 2.27             | 41,847.52           | 33.03 | .2493                       | 459,585 |
| 1993                        | 1,489,275.66     | 44.00        | 2.27             | 45,638.85           | 33.71 | .2339                       | 470,261 |
| 1994                        | 1,528,932.52     | 44.00        | 2.27             | 46,854.14           | 34.39 | .2184                       | 450,790 |
| 1995                        | 1,743,524.76     | 44.00        | 2.27             | 53,430.32           | 35.08 | .2027                       | 477,107 |
| 1996                        | 1,529,753.82     | 44.00        | 2.27             | 46,879.31           | 35.77 | .1870                       | 386,186 |
| 1997                        | 1,325,300.88     | 44.00        | 2.27             | 40,613.85           | 36.46 | .1714                       | 306,661 |
| 1998                        | 2,578,691.37     | 44.00        | 2.27             | 79,024.00           | 37.16 | .1555                       | 541,332 |
| 1999                        | 108,434.68       | 44.00        | 2.27             | 3,322.98            | 37.86 | .1395                       | 20,421  |
| 2000                        | 2,788,804.30     | 44.00        | 2.27             | 85,462.91           | 38.57 | .1234                       | 464,587 |
| 2001                        | 60,765.77        | 44.00        | 2.27             | 1,862.17            | 39.27 | .1075                       | 8,819   |
| 2002                        | 2,542,153.42     | 44.00        | 2.27             | 77,904.29           | 39.99 | .0911                       | 312,647 |
| 2003                        | 2,135.75         | 44.00        | 2.27             | 65.45               | 40.71 | .0748                       | 216     |



DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

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

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

SURVIVOR CURVE.. IOWA 44-R1  
NET SALVAGE PERCENT.. -35

|      |               |       |      |              |       |       |            |
|------|---------------|-------|------|--------------|-------|-------|------------|
| 2004 | 124.93        | 44.00 | 2.27 | 3.83         | 41.43 | .0584 | 10         |
| 2005 | 1,350,999.81  | 44.00 | 2.27 | 41,401.39    | 42.16 | .0418 | 76,237     |
| 2007 | 1,601,104.96  | 44.00 | 2.27 | 49,065.86    | 43.63 | .0084 | 18,157     |
|      | 47,524,555.71 |       |      | 1,456,390.09 |       |       | 20,168,981 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.06

## DUKE ENERGY OHIO

## ACCOUNT 3700 METERS

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

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

INTERIM SURVIVOR CURVE.. IOWA 17-L0.5

PROBABLE RETIREMENT YEAR.. 12-2012

NET SALVAGE PERCENT.. 0

|      |            |       |      |          |      |        |         |
|------|------------|-------|------|----------|------|--------|---------|
| 1916 | 21.26      |       |      |          |      | 1.0000 | 21      |
| 1922 | 2,413.17   |       |      |          |      | 1.0000 | 2,413   |
| 1923 | 3,295.35   |       |      |          |      | 1.0000 | 3,295   |
| 1924 | 4,304.12   |       |      |          |      | 1.0000 | 4,304   |
| 1925 | 3,952.44   |       |      |          |      | 1.0000 | 3,952   |
| 1926 | 1,665.00   |       |      |          |      | 1.0000 | 1,665   |
| 1927 | 5,403.68   |       |      |          |      | 1.0000 | 5,404   |
| 1928 | 6,006.99   |       |      |          |      | 1.0000 | 6,007   |
| 1929 | 11,763.29  |       |      |          |      | 1.0000 | 11,763  |
| 1930 | 4,997.94   |       |      |          |      | 1.0000 | 4,998   |
| 1931 | 2,718.26   |       |      |          |      | 1.0000 | 2,718   |
| 1932 | 167.92     |       |      |          |      | 1.0000 | 168     |
| 1933 | 1,502.37   |       |      |          |      | 1.0000 | 1,502   |
| 1934 | 1,250.27   |       |      |          |      | 1.0000 | 1,250   |
| 1935 | 479.33     |       |      |          |      | 1.0000 | 479     |
| 1936 | 2,681.87   |       |      |          |      | 1.0000 | 2,682   |
| 1937 | 8,729.93   |       |      |          |      | 1.0000 | 8,730   |
| 1938 | 2,622.04   |       |      |          |      | 1.0000 | 2,622   |
| 1939 | 5,350.83   | 17.00 | 5.88 | 314.63   | 0.78 | .9541  | 5,105   |
| 1940 | 7,737.52   | 17.00 | 5.88 | 454.97   | 1.10 | .9353  | 7,237   |
| 1941 | 11,144.30  | 17.00 | 5.88 | 655.28   | 0.99 | .9418  | 10,496  |
| 1942 | 14,848.03  | 17.00 | 5.88 | 873.06   | 1.20 | .9294  | 13,800  |
| 1943 | 3,102.17   | 17.00 | 5.88 | 182.41   | 1.27 | .9253  | 2,870   |
| 1944 | 2,349.94   | 17.00 | 5.88 | 138.18   | 1.34 | .9212  | 2,165   |
| 1945 | 2,790.53   | 17.00 | 5.88 | 164.08   | 1.44 | .9153  | 2,554   |
| 1946 | 5,112.16   | 17.00 | 5.88 | 300.60   | 1.55 | .9088  | 4,646   |
| 1947 | 28,094.57  | 17.00 | 5.88 | 1,651.96 | 1.65 | .9029  | 25,367  |
| 1948 | 15,075.75  | 17.00 | 5.88 | 886.45   | 1.76 | .8965  | 13,515  |
| 1949 | 14,580.88  | 17.00 | 5.88 | 857.36   | 1.86 | .8906  | 12,986  |
| 1950 | 13,391.45  | 17.00 | 5.88 | 787.42   | 1.95 | .8853  | 11,855  |
| 1951 | 18,937.77  | 17.00 | 5.88 | 1,113.54 | 2.05 | .8794  | 16,654  |
| 1952 | 40,296.82  | 17.00 | 5.88 | 2,369.45 | 2.14 | .8741  | 35,223  |
| 1953 | 38,419.06  | 17.00 | 5.88 | 2,259.04 | 2.23 | .8688  | 33,378  |
| 1954 | 19,168.98  | 17.00 | 5.88 | 1,127.14 | 2.31 | .8641  | 16,564  |
| 1955 | 20,899.70  | 17.00 | 5.88 | 1,228.90 | 2.39 | .8594  | 17,961  |
| 1956 | 139,487.67 | 17.00 | 5.88 | 8,201.87 | 2.47 | .8547  | 119,220 |
| 1957 | 109,276.65 | 17.00 | 5.88 | 6,425.47 | 2.54 | .8506  | 92,951  |

## DUKE ENERGY OHIO

## ACCOUNT 3700 METERS

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

| YEAR                                  | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT     | EXP. | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT    |
|---------------------------------------|------------------|--------------|----------------------------|------------|------|-----------------------------|-----------|
| (1)                                   | (2)              | (3)          | (4)                        | (5)        | (6)  | (7)                         | (8)       |
| INTERIM SURVIVOR CURVE.. IOWA 17-10.5 |                  |              |                            |            |      |                             |           |
| PROBABLE RETIREMENT YEAR.. 12-2012    |                  |              |                            |            |      |                             |           |
| NET SALVAGE PERCENT.. 0               |                  |              |                            |            |      |                             |           |
| 1958                                  | 178,419.19       | 17.00        | 5.88                       | 10,491.05  | 2.60 | .8471                       | 151,139   |
| 1959                                  | 237,971.82       | 17.00        | 5.88                       | 13,992.74  | 2.66 | .8435                       | 200,729   |
| 1960                                  | 275,819.43       | 17.00        | 5.88                       | 16,218.18  | 2.70 | .8412                       | 232,019   |
| 1961                                  | 310,104.10       | 17.00        | 5.88                       | 18,234.12  | 2.75 | .8382                       | 259,929   |
| 1962                                  | 314,471.04       | 17.00        | 5.88                       | 18,490.90  | 2.79 | .8359                       | 262,866   |
| 1963                                  | 367,596.37       | 16.99        | 5.89                       | 21,651.43  | 2.83 | .8334                       | 306,355   |
| 1964                                  | 402,046.76       | 16.99        | 5.89                       | 23,680.55  | 2.86 | .8317                       | 334,382   |
| 1965                                  | 376,291.73       | 16.99        | 5.89                       | 22,163.58  | 2.90 | .8293                       | 312,059   |
| 1966                                  | 411,690.30       | 16.99        | 5.89                       | 24,248.56  | 2.94 | .8270                       | 340,468   |
| 1967                                  | 424,301.41       | 16.98        | 5.89                       | 24,991.35  | 2.99 | .8239                       | 349,582   |
| 1968                                  | 333,424.38       | 16.98        | 5.89                       | 19,638.70  | 3.03 | .8216                       | 273,941   |
| 1969                                  | 354,052.46       | 16.97        | 5.89                       | 20,853.69  | 3.08 | .8185                       | 289,792   |
| 1970                                  | 496,720.05       | 16.96        | 5.90                       | 29,306.48  | 3.13 | .8154                       | 405,026   |
| 1971                                  | 577,571.75       | 16.95        | 5.90                       | 34,076.73  | 3.18 | .8124                       | 469,219   |
| 1972                                  | 643,701.23       | 16.93        | 5.91                       | 38,042.74  | 3.23 | .8092                       | 520,883   |
| 1973                                  | 695,224.36       | 16.91        | 5.91                       | 41,087.76  | 3.28 | .8060                       | 560,351   |
| 1974                                  | 789,586.73       | 16.89        | 5.92                       | 46,743.53  | 3.33 | .8028                       | 633,880   |
| 1975                                  | 483,276.90       | 16.86        | 5.93                       | 28,658.32  | 3.38 | .7995                       | 386,380   |
| 1976                                  | 802,686.81       | 16.82        | 5.95                       | 47,759.87  | 3.43 | .7961                       | 639,019   |
| 1977                                  | 892,135.77       | 16.78        | 5.96                       | 53,171.29  | 3.48 | .7926                       | 707,107   |
| 1978                                  | 1,197,643.07     | 16.73        | 5.98                       | 71,619.06  | 3.53 | .7890                       | 944,940   |
| 1979                                  | 1,205,975.10     | 16.67        | 6.00                       | 72,358.51  | 3.58 | .7852                       | 946,932   |
| 1980                                  | 973,819.03       | 16.60        | 6.02                       | 58,623.91  | 3.62 | .7819                       | 761,429   |
| 1981                                  | 926,232.04       | 16.52        | 6.05                       | 56,037.04  | 3.67 | .7778                       | 720,423   |
| 1982                                  | 677,441.03       | 16.42        | 6.09                       | 41,256.16  | 3.72 | .7734                       | 523,933   |
| 1983                                  | 1,070,610.47     | 16.31        | 6.13                       | 65,628.42  | 3.76 | .7695                       | 823,835   |
| 1984                                  | 1,103,487.75     | 16.18        | 6.18                       | 68,195.54  | 3.81 | .7645                       | 843,616   |
| 1985                                  | 1,619,780.39     | 16.04        | 6.23                       | 100,912.32 | 3.85 | .7600                       | 1,231,033 |
| 1986                                  | 2,117,455.04     | 15.87        | 6.30                       | 133,399.67 | 3.89 | .7549                       | 1,598,467 |
| 1987                                  | 2,236,148.48     | 15.68        | 6.38                       | 142,666.27 | 3.93 | .7494                       | 1,675,770 |
| 1988                                  | 2,548,433.26     | 15.47        | 6.46                       | 164,628.79 | 3.97 | .7434                       | 1,894,505 |
| 1989                                  | 2,500,772.94     | 15.24        | 6.56                       | 164,050.70 | 4.01 | .7369                       | 1,842,820 |
| 1990                                  | 2,659,137.54     | 14.98        | 6.68                       | 177,630.39 | 4.05 | .7296                       | 1,940,107 |
| 1991                                  | 3,603,158.83     | 14.69        | 6.81                       | 245,375.12 | 4.09 | .7216                       | 2,600,039 |
| 1992                                  | 2,633,423.93     | 14.37        | 6.96                       | 183,286.31 | 4.12 | .7133                       | 1,878,421 |
| 1993                                  | 3,469,634.38     | 14.02        | 7.13                       | 247,384.93 | 4.16 | .7033                       | 2,440,194 |
| 1994                                  | 2,474,998.07     | 13.63        | 7.34                       | 181,664.86 | 4.20 | .6919                       | 1,712,451 |

## DUKE ENERGY OHIO

## ACCOUNT 3700 METERS

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

| YEAR                                  | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT       | EXP. | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT     |
|---------------------------------------|------------------|--------------|----------------------------|--------------|------|-----------------------------|------------|
| (1)                                   | (2)              | (3)          | (4)                        | (5)          | (6)  | (7)                         | (8)        |
| INTERIM SURVIVOR CURVE.. IOWA 17-L0.5 |                  |              |                            |              |      |                             |            |
| PROBABLE RETIREMENT YEAR.. 12-2012    |                  |              |                            |              |      |                             |            |
| NET SALVAGE PERCENT.. 0               |                  |              |                            |              |      |                             |            |
| 1995                                  | 1,638,060.83     | 13.22        | 7.56                       | 123,837.40   | 4.23 | .6800                       | 1,113,881  |
| 1996                                  | 2,210,996.75     | 12.76        | 7.84                       | 173,342.15   | 4.26 | .6661                       | 1,472,745  |
| 1997                                  | 3,766,098.75     | 12.28        | 8.14                       | 306,560.44   | 4.30 | .6498                       | 2,447,211  |
| 1998                                  | 3,586,768.49     | 11.75        | 8.51                       | 305,234.00   | 4.33 | .6315                       | 2,265,044  |
| 1999                                  | 1,949,514.85     | 11.19        | 8.94                       | 174,286.63   | 4.36 | .6104                       | 1,189,984  |
| 2000                                  | 2,425,049.44     | 10.58        | 9.45                       | 229,167.17   | 4.40 | .5841                       | 1,416,471  |
| 2001                                  | 2,742,128.65     | 9.94         | 10.06                      | 275,858.14   | 4.45 | .5523                       | 1,514,478  |
| 2002                                  | 1,860,860.32     | 9.26         | 10.80                      | 200,972.91   | 4.50 | .5140                       | 956,482    |
| 2003                                  | 2,627,530.65     | 8.53         | 11.72                      | 307,946.59   | 4.55 | .4666                       | 1,226,006  |
| 2004                                  | 2,272,257.85     | 7.77         | 12.87                      | 292,439.59   | 4.60 | .4080                       | 927,081    |
| 2005                                  | 2,283,150.54     | 6.97         | 14.35                      | 327,632.10   | 4.66 | .3314                       | 756,636    |
| 2006                                  | 3,568,555.74     | 6.13         | 16.31                      | 582,031.44   | 4.72 | .2300                       | 820,768    |
| 2007                                  | 3,418,398.89     | 5.26         | 19.01                      | 649,837.63   | 4.78 | .0913                       | 312,100    |
| TOTAL                                 | 77,308,655.70    |              |                            | 6,707,357.57 |      |                             | 48,941,448 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 8.68

DUKE ENERGY OHIO

ACCOUNT 3710 INSTALLATIONS ON CUSTOMERS PREMISES

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

| YEAR                          | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT |
|-------------------------------|------------------|--------------|----------------------------|--------|-------|-----------------------------|--------|
| (1)                           | (2)              | (3)          | (4)                        | (5)    | (6)   | (7)                         | (8)    |
| SURVIVOR CURVE.. IOWA 15-R2.5 |                  |              |                            |        |       |                             |        |
| NET SALVAGE PERCENT.. 0       |                  |              |                            |        |       |                             |        |
| 2004                          | 4,154.01         | 15.00        | 6.67                       | 277.07 | 11.78 | .2147                       | 892    |
| TOTAL                         | 4,154.01         |              |                            | 277.07 |       |                             | 892    |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.67

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMERS PREMISES

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL<br>RATE | ACCRUAL--<br>AMOUNT | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT |
|-----------------------------|------------------|--------------|------------------|---------------------|-------|-----------------------------|--------|
| (1)                         | (2)              | (3)          | (4)              | (5)                 | (6)   | (7)                         | (8)    |
| SURVIVOR CURVE.. IOWA 25-L1 |                  |              |                  |                     |       |                             |        |
| NET SALVAGE PERCENT.. 0     |                  |              |                  |                     |       |                             |        |
| 1925                        | 404.07           |              |                  |                     |       | 1.0000                      | 404    |
| 1931                        | 911.40           | 25.00        | 4.00             | 36.46               | 0.68  | .9728                       | 887    |
| 1940                        | 236.01           | 25.00        | 4.00             | 9.44                | 2.13  | .9148                       | 216    |
| 1948                        | 549.93           | 25.00        | 4.00             | 22.00               | 3.53  | .8588                       | 472    |
| 1949                        | 125.10           | 25.00        | 4.00             | 5.00                | 3.71  | .8516                       | 107    |
| 1951                        | 5,749.22         | 25.00        | 4.00             | 229.97              | 4.09  | .8364                       | 4,809  |
| 1957                        | 142.59           | 25.00        | 4.00             | 5.70                | 5.27  | .7892                       | 113    |
| 1960                        | 639.11           | 25.00        | 4.00             | 25.56               | 5.90  | .7640                       | 488    |
| 1963                        | 1,433.59         | 25.00        | 4.00             | 57.34               | 6.55  | .7380                       | 1,058  |
| 1967                        | 4,445.48         | 25.00        | 4.00             | 177.82              | 7.47  | .7012                       | 3,117  |
| 1968                        | 73,911.65        | 25.00        | 4.00             | 2,956.47            | 7.71  | .6916                       | 51,117 |
| 1974                        | 1,884.91         | 25.00        | 4.00             | 75.40               | 9.24  | .6304                       | 1,188  |
| 1977                        | 3,631.04         | 25.00        | 4.00             | 145.24              | 10.06 | .5976                       | 2,170  |
| 1983                        | 4,047.83         | 25.00        | 4.00             | 161.91              | 11.87 | .5252                       | 2,126  |
| 1992                        | 4,390.59         | 25.00        | 4.00             | 175.62              | 15.02 | .3992                       | 1,753  |
| TOTAL                       | 102,502.52       |              |                  | 4,083.93            |       |                             | 70,025 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.98

DUKE ENERGY OHIO

ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT    | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-----------------------------|------------------|--------------|----------------------------|-----------|-------|-----------------------------|---------|
| (1)                         | (2)              | (3)          | (4)                        | (5)       | (6)   | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 27-L1 |                  |              |                            |           |       |                             |         |
| NET SALVAGE PERCENT.. -5    |                  |              |                            |           |       |                             |         |
| 1917                        | 193.12           |              |                            |           |       | 1.0000                      | 203     |
| 1925                        | 18,433.59        | 27.00        | 3.70                       | 716.14    | 0.74  | .9726                       | 18,825  |
| 1938                        | 1,079.27         | 27.00        | 3.70                       | 41.93     | 2.88  | .8933                       | 1,012   |
| 1939                        | 1,036.10         | 27.00        | 3.70                       | 40.25     | 3.05  | .8870                       | 965     |
| 1940                        | 531.31           | 27.00        | 3.70                       | 20.64     | 3.23  | .8804                       | 491     |
| 1941                        | 432.52           | 27.00        | 3.70                       | 16.80     | 3.41  | .8737                       | 397     |
| 1942                        | 347.82           | 27.00        | 3.70                       | 13.51     | 3.59  | .8670                       | 317     |
| 1943                        | 381.12           | 27.00        | 3.70                       | 14.81     | 3.77  | .8604                       | 344     |
| 1944                        | 132.61           | 27.00        | 3.70                       | 5.15      | 3.95  | .8537                       | 119     |
| 1945                        | 718.67           | 27.00        | 3.70                       | 27.92     | 4.14  | .8467                       | 639     |
| 1946                        | 621.38           | 27.00        | 3.70                       | 24.14     | 4.32  | .8400                       | 548     |
| 1947                        | 2,764.77         | 27.00        | 3.70                       | 107.41    | 4.51  | .8330                       | 2,418   |
| 1948                        | 3,943.13         | 27.00        | 3.70                       | 153.19    | 4.70  | .8259                       | 3,419   |
| 1949                        | 3,023.68         | 27.00        | 3.70                       | 117.47    | 4.90  | .8185                       | 2,599   |
| 1950                        | 4,421.06         | 27.00        | 3.70                       | 171.76    | 5.10  | .8111                       | 3,765   |
| 1951                        | 2,306.54         | 27.00        | 3.70                       | 89.61     | 5.29  | .8041                       | 1,947   |
| 1952                        | 1,825.47         | 27.00        | 3.70                       | 70.92     | 5.49  | .7967                       | 1,527   |
| 1953                        | 4,727.07         | 27.00        | 3.70                       | 183.65    | 5.70  | .7889                       | 3,916   |
| 1954                        | 15,953.86        | 27.00        | 3.70                       | 619.81    | 5.90  | .7815                       | 13,091  |
| 1955                        | 11,350.04        | 27.00        | 3.70                       | 440.95    | 6.11  | .7737                       | 9,221   |
| 1956                        | 10,180.92        | 27.00        | 3.70                       | 395.53    | 6.32  | .7659                       | 8,187   |
| 1957                        | 36,293.43        | 27.00        | 3.70                       | 1,410.00  | 6.54  | .7578                       | 28,878  |
| 1958                        | 19,793.57        | 27.00        | 3.70                       | 768.98    | 6.76  | .7496                       | 15,579  |
| 1959                        | 9,114.53         | 27.00        | 3.70                       | 354.10    | 6.98  | .7415                       | 7,096   |
| 1960                        | 20,277.55        | 27.00        | 3.70                       | 787.78    | 7.20  | .7333                       | 15,613  |
| 1961                        | 22,946.80        | 27.00        | 3.70                       | 891.48    | 7.43  | .7248                       | 17,463  |
| 1962                        | 67,777.74        | 27.00        | 3.70                       | 2,633.17  | 7.66  | .7163                       | 50,977  |
| 1963                        | 38,682.43        | 27.00        | 3.70                       | 1,502.81  | 7.89  | .7078                       | 28,748  |
| 1964                        | 61,163.44        | 27.00        | 3.70                       | 2,376.20  | 8.13  | .6989                       | 44,884  |
| 1965                        | 48,189.23        | 27.00        | 3.70                       | 1,872.15  | 8.37  | .6900                       | 34,913  |
| 1966                        | 64,428.18        | 27.00        | 3.70                       | 2,503.03  | 8.61  | .6811                       | 46,076  |
| 1967                        | 101,191.67       | 27.00        | 3.70                       | 3,931.30  | 8.86  | .6719                       | 71,390  |
| 1968                        | 95,904.07        | 27.00        | 3.70                       | 3,725.87  | 9.11  | .6626                       | 66,723  |
| 1969                        | 280,579.80       | 27.00        | 3.70                       | 10,900.53 | 9.37  | .6530                       | 192,380 |
| 1970                        | 268,466.79       | 27.00        | 3.70                       | 10,429.93 | 9.63  | .6433                       | 181,340 |
| 1971                        | 291,903.04       | 27.00        | 3.70                       | 11,340.43 | 9.89  | .6337                       | 194,228 |
| 1972                        | 261,678.29       | 27.00        | 3.70                       | 10,166.20 | 10.16 | .6237                       | 171,369 |
| 1973                        | 126,504.08       | 27.00        | 3.70                       | 4,914.68  | 10.43 | .6137                       | 81,517  |

## DUKE ENERGY OHIO

## ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT     | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT    |
|-----------------------------|------------------|--------------|----------------------------|------------|-------|-----------------------------|-----------|
| (1)                         | (2)              | (3)          | (4)                        | (5)        | (6)   | (7)                         | (8)       |
| SURVIVOR CURVE.. IOWA 27-L1 |                  |              |                            |            |       |                             |           |
| NET SALVAGE PERCENT.. -5    |                  |              |                            |            |       |                             |           |
| 1974                        | 239,946.96       | 27.00        | 3.70                       | 9,321.94   | 10.71 | .6033                       | 151,998   |
| 1975                        | 116,735.10       | 27.00        | 3.70                       | 4,535.16   | 10.99 | .5930                       | 72,685    |
| 1976                        | 63,585.20        | 27.00        | 3.70                       | 2,470.29   | 11.28 | .5822                       | 38,870    |
| 1977                        | 67,344.28        | 27.00        | 3.70                       | 2,616.33   | 11.58 | .5711                       | 40,383    |
| 1978                        | 76,299.84        | 27.00        | 3.70                       | 2,964.25   | 11.87 | .5604                       | 44,896    |
| 1979                        | 64,608.75        | 27.00        | 3.70                       | 2,510.05   | 12.18 | .5489                       | 37,237    |
| 1980                        | 73,709.20        | 27.00        | 3.70                       | 2,863.60   | 12.49 | .5374                       | 41,592    |
| 1981                        | 179,961.53       | 27.00        | 3.70                       | 6,991.51   | 12.80 | .5259                       | 99,374    |
| 1982                        | 245,738.68       | 27.00        | 3.70                       | 9,546.95   | 13.12 | .5141                       | 132,651   |
| 1983                        | 185,872.98       | 27.00        | 3.70                       | 7,221.17   | 13.45 | .5019                       | 97,954    |
| 1984                        | 221,813.89       | 27.00        | 3.70                       | 8,617.47   | 13.78 | .4896                       | 114,030   |
| 1985                        | 239,383.75       | 27.00        | 3.70                       | 9,300.06   | 14.12 | .4770                       | 119,895   |
| 1986                        | 198,413.08       | 27.00        | 3.70                       | 7,708.35   | 14.47 | .4641                       | 96,688    |
| 1987                        | 124,559.90       | 27.00        | 3.70                       | 4,839.15   | 14.83 | .4507                       | 58,946    |
| 1988                        | 122,868.71       | 27.00        | 3.70                       | 4,773.45   | 15.19 | .4374                       | 56,430    |
| 1989                        | 227,199.58       | 27.00        | 3.70                       | 8,826.70   | 15.56 | .4237                       | 101,078   |
| 1990                        | 255,990.74       | 27.00        | 3.70                       | 9,945.24   | 15.93 | .4100                       | 110,204   |
| 1991                        | 292,627.73       | 27.00        | 3.70                       | 11,368.59  | 16.32 | .3956                       | 121,552   |
| 1992                        | 217,351.80       | 27.00        | 3.70                       | 8,444.12   | 16.71 | .3811                       | 86,974    |
| 1993                        | 177,356.79       | 27.00        | 3.70                       | 6,890.31   | 17.11 | .3663                       | 68,214    |
| 1994                        | 149,815.57       | 27.00        | 3.70                       | 5,820.33   | 17.54 | .3504                       | 55,120    |
| 1995                        | 205,440.48       | 27.00        | 3.70                       | 7,981.36   | 18.00 | .3333                       | 71,897    |
| 1996                        | 263,705.59       | 27.00        | 3.70                       | 10,244.96  | 18.48 | .3156                       | 87,387    |
| 1997                        | 400,597.42       | 27.00        | 3.70                       | 15,563.21  | 19.01 | .2959                       | 124,464   |
| 1998                        | 215,262.12       | 27.00        | 3.70                       | 8,362.93   | 19.57 | .2752                       | 62,202    |
| 1999                        | 237,044.52       | 27.00        | 3.70                       | 9,209.18   | 20.18 | .2526                       | 62,871    |
| 2000                        | 877,437.52       | 27.00        | 3.70                       | 34,088.45  | 20.83 | .2285                       | 210,519   |
| 2001                        | 168,320.26       | 27.00        | 3.70                       | 6,539.24   | 21.52 | .2030                       | 35,877    |
| 2004                        | 3,207.69         | 27.00        | 3.70                       | 124.62     | 23.86 | .1163                       | 392       |
| 2005                        | 5,977.18         | 27.00        | 3.70                       | 232.21     | 24.72 | .0844                       | 530       |
| 2007                        | 7,336.55         | 27.00        | 3.70                       | 285.02     | 26.53 | .0174                       | 134       |
|                             | 7,824,812.08     |              |                            | 303,986.43 |       |                             | 3,726,168 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.88



## DUKE ENERGY OHIO

## ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT   | EXP. | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-----------------------------|------------------|--------------|----------------------------|----------|------|-----------------------------|---------|
| (1)                         | (2)              | (3)          | (4)                        | (5)      | (6)  | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 40-R1 |                  |              |                            |          |      |                             |         |
| NET SALVAGE PERCENT.. 0     |                  |              |                            |          |      |                             |         |
| 1910                        | 18,675.04        |              |                            |          |      | 1.0000                      | 18,675  |
| 1912                        | 4,918.93         |              |                            |          |      | 1.0000                      | 4,919   |
| 1913                        | 60.00            |              |                            |          |      | 1.0000                      | 60      |
| 1914                        | 2,836.63         |              |                            |          |      | 1.0000                      | 2,837   |
| 1919                        | 22,492.14        |              |                            |          |      | 1.0000                      | 22,492  |
| 1920                        | 6,787.96         |              |                            |          |      | 1.0000                      | 6,788   |
| 1921                        | 10,426.66        |              |                            |          |      | 1.0000                      | 10,427  |
| 1922                        | 2,795.59         |              |                            |          |      | 1.0000                      | 2,796   |
| 1924                        | 15,246.28        |              |                            |          |      | 1.0000                      | 15,246  |
| 1925                        | 47,286.39        |              |                            |          |      | 1.0000                      | 47,286  |
| 1926                        | 12,188.70        |              |                            |          |      | 1.0000                      | 12,189  |
| 1927                        | 664.11           |              |                            |          |      | 1.0000                      | 664     |
| 1928                        | 206.64           | 40.00        | 2.50                       | 5.17     | 0.31 | .9922                       | 205     |
| 1929                        | 4,329.88         | 40.00        | 2.50                       | 108.25   | 0.63 | .9842                       | 4,261   |
| 1930                        | 3,420.58         | 40.00        | 2.50                       | 85.51    | 0.96 | .9760                       | 3,338   |
| 1931                        | 1,347.05         | 40.00        | 2.50                       | 33.68    | 1.29 | .9677                       | 1,304   |
| 1932                        | 454.14           | 40.00        | 2.50                       | 11.35    | 1.63 | .9592                       | 436     |
| 1934                        | 1,350.29         | 40.00        | 2.50                       | 33.76    | 2.29 | .9427                       | 1,273   |
| 1935                        | 76.24            | 40.00        | 2.50                       | 1.91     | 2.60 | .9350                       | 71      |
| 1936                        | 222.56           | 40.00        | 2.50                       | 5.56     | 2.90 | .9275                       | 206     |
| 1937                        | 45.21            | 40.00        | 2.50                       | 1.13     | 3.20 | .9200                       | 42      |
| 1938                        | 26,713.71        | 40.00        | 2.50                       | 667.84   | 3.49 | .9127                       | 24,382  |
| 1939                        | 7.33             | 40.00        | 2.50                       | 0.18     | 3.79 | .9052                       | 7       |
| 1940                        | 699.02           | 40.00        | 2.50                       | 17.48    | 4.09 | .8977                       | 628     |
| 1941                        | 1,388.98         | 40.00        | 2.50                       | 34.72    | 4.40 | .8900                       | 1,236   |
| 1942                        | 6,234.99         | 40.00        | 2.50                       | 155.87   | 4.70 | .8825                       | 5,502   |
| 1943                        | 396.74           | 40.00        | 2.50                       | 9.92     | 5.02 | .8745                       | 347     |
| 1944                        | 479.58           | 40.00        | 2.50                       | 11.99    | 5.34 | .8665                       | 416     |
| 1945                        | 92.77            | 40.00        | 2.50                       | 2.32     | 5.66 | .8585                       | 80      |
| 1946                        | 90.62            | 40.00        | 2.50                       | 2.27     | 5.99 | .8502                       | 77      |
| 1947                        | 1,698.32         | 40.00        | 2.50                       | 42.46    | 6.33 | .8417                       | 1,429   |
| 1948                        | 162.10           | 40.00        | 2.50                       | 4.05     | 6.67 | .8332                       | 135     |
| 1949                        | 3,188.88         | 40.00        | 2.50                       | 79.72    | 7.02 | .8245                       | 2,629   |
| 1950                        | 3,869.41         | 40.00        | 2.50                       | 96.74    | 7.37 | .8157                       | 3,156   |
| 1951                        | 16,016.06        | 40.00        | 2.50                       | 400.40   | 7.73 | .8067                       | 12,920  |
| 1952                        | 9,369.43         | 40.00        | 2.50                       | 234.24   | 8.10 | .7975                       | 7,472   |
| 1953                        | 4,092.00         | 40.00        | 2.50                       | 102.30   | 8.47 | .7882                       | 3,225   |
| 1954                        | 150,508.29       | 40.00        | 2.50                       | 3,762.71 | 8.85 | .7787                       | 117,201 |

## DUKE ENERGY OHIO

## ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT    | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-----------------------------|------------------|--------------|----------------------------|-----------|-------|-----------------------------|---------|
| (1)                         | (2)              | (3)          | (4)                        | (5)       | (6)   | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 40-R1 |                  |              |                            |           |       |                             |         |
| NET SALVAGE PERCENT.. 0     |                  |              |                            |           |       |                             |         |
| 1955                        | 13,019.41        | 40.00        | 2.50                       | 325.49    | 9.24  | .7690                       | 10,012  |
| 1956                        | 21,763.52        | 40.00        | 2.50                       | 544.09    | 9.63  | .7592                       | 16,523  |
| 1957                        | 15,784.63        | 40.00        | 2.50                       | 394.62    | 10.03 | .7492                       | 11,826  |
| 1958                        | 70,893.05        | 40.00        | 2.50                       | 1,772.33  | 10.44 | .7390                       | 52,390  |
| 1959                        | 4,760.79         | 40.00        | 2.50                       | 119.02    | 10.85 | .7287                       | 3,469   |
| 1960                        | 3,645.39         | 40.00        | 2.50                       | 91.13     | 11.27 | .7182                       | 2,618   |
| 1961                        | 15,052.63        | 40.00        | 2.50                       | 376.32    | 11.70 | .7075                       | 10,650  |
| 1962                        | 494.94           | 40.00        | 2.50                       | 12.37     | 12.14 | .6965                       | 345     |
| 1963                        | 7,526.34         | 40.00        | 2.50                       | 188.16    | 12.59 | .6852                       | 5,157   |
| 1964                        | 4,360.07         | 40.00        | 2.50                       | 109.00    | 13.04 | .6740                       | 2,939   |
| 1965                        | 3,789.23         | 40.00        | 2.50                       | 94.73     | 13.50 | .6625                       | 2,510   |
| 1966                        | 3,173.76         | 40.00        | 2.50                       | 79.34     | 13.97 | .6507                       | 2,065   |
| 1967                        | 1,570.77         | 40.00        | 2.50                       | 39.27     | 14.45 | .6387                       | 1,003   |
| 1968                        | 5,747.96         | 40.00        | 2.50                       | 143.70    | 14.93 | .6267                       | 3,602   |
| 1969                        | 3,275.22         | 40.00        | 2.50                       | 81.88     | 15.43 | .6142                       | 2,012   |
| 1970                        | 15,835.08        | 40.00        | 2.50                       | 395.88    | 15.93 | .6017                       | 9,528   |
| 1971                        | 15,470.20        | 40.00        | 2.50                       | 386.76    | 16.44 | .5890                       | 9,112   |
| 1972                        | 52,631.52        | 40.00        | 2.50                       | 1,315.79  | 16.96 | .5760                       | 30,316  |
| 1973                        | 130,642.08       | 40.00        | 2.50                       | 3,266.05  | 17.49 | .5627                       | 73,512  |
| 1974                        | 21,885.98        | 40.00        | 2.50                       | 547.15    | 18.03 | .5492                       | 12,020  |
| 1975                        | 43,798.18        | 40.00        | 2.50                       | 1,094.95  | 18.58 | .5355                       | 23,454  |
| 1976                        | 36,181.46        | 40.00        | 2.50                       | 904.54    | 19.13 | .5217                       | 18,876  |
| 1977                        | 22,880.99        | 40.00        | 2.50                       | 572.02    | 19.70 | .5075                       | 11,612  |
| 1978                        | 30,043.86        | 40.00        | 2.50                       | 751.10    | 20.27 | .4932                       | 14,818  |
| 1979                        | 73,640.12        | 40.00        | 2.50                       | 1,841.00  | 20.85 | .4787                       | 35,252  |
| 1980                        | 34,223.48        | 40.00        | 2.50                       | 855.59    | 21.44 | .4640                       | 15,880  |
| 1981                        | 153,486.95       | 40.00        | 2.50                       | 3,837.17  | 22.04 | .4490                       | 68,916  |
| 1982                        | 49,153.95        | 40.00        | 2.50                       | 1,228.85  | 22.64 | .4340                       | 21,333  |
| 1983                        | 141,960.91       | 40.00        | 2.50                       | 3,549.02  | 23.26 | .4185                       | 59,411  |
| 1984                        | 127,303.17       | 40.00        | 2.50                       | 3,182.58  | 23.88 | .4030                       | 51,303  |
| 1985                        | 91,842.97        | 40.00        | 2.50                       | 2,296.07  | 24.51 | .3872                       | 35,562  |
| 1986                        | 97,469.54        | 40.00        | 2.50                       | 2,436.74  | 25.14 | .3715                       | 36,210  |
| 1987                        | 267,308.22       | 40.00        | 2.50                       | 6,682.71  | 25.78 | .3555                       | 95,028  |
| 1988                        | 196,013.13       | 40.00        | 2.50                       | 4,900.33  | 26.43 | .3392                       | 66,488  |
| 1989                        | 329,971.47       | 40.00        | 2.50                       | 8,249.29  | 27.09 | .3227                       | 106,482 |
| 1990                        | 311,871.27       | 40.00        | 2.50                       | 7,796.78  | 27.75 | .3062                       | 95,495  |
| 1991                        | 464,339.74       | 40.00        | 2.50                       | 11,608.49 | 28.41 | .2897                       | 134,519 |
| 1992                        | 268,615.66       | 40.00        | 2.50                       | 6,715.39  | 29.08 | .2730                       | 73,332  |

## DUKE ENERGY OHIO

## ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT     | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT    |
|-----------------------------|------------------|--------------|----------------------------|------------|-------|-----------------------------|-----------|
| (1)                         | (2)              | (3)          | (4)                        | (5)        | (6)   | (7)                         | (8)       |
| SURVIVOR CURVE.. IOWA 40-R1 |                  |              |                            |            |       |                             |           |
| NET SALVAGE PERCENT.. 0     |                  |              |                            |            |       |                             |           |
| 1993                        | 680,296.00       | 40.00        | 2.50                       | 17,007.40  | 29.75 | .2562                       | 174,292   |
| 1994                        | 1,025,662.02     | 40.00        | 2.50                       | 25,641.55  | 30.43 | .2392                       | 245,338   |
| 1995                        | 669,533.04       | 40.00        | 2.50                       | 16,738.33  | 31.11 | .2222                       | 148,770   |
| 1996                        | 927,422.06       | 40.00        | 2.50                       | 23,185.55  | 31.80 | .2050                       | 190,122   |
| 1997                        | 798,863.81       | 40.00        | 2.50                       | 19,971.60  | 32.49 | .1877                       | 149,947   |
| 1998                        | 1,062,851.31     | 40.00        | 2.50                       | 26,571.28  | 33.18 | .1705                       | 181,216   |
| 1999                        | 1,315,543.82     | 40.00        | 2.50                       | 32,888.60  | 33.88 | .1530                       | 201,278   |
| 2000                        | 1,779,873.31     | 40.00        | 2.50                       | 44,496.83  | 34.58 | .1355                       | 241,173   |
| 2001                        | 303,558.07       | 40.00        | 2.50                       | 7,588.95   | 35.28 | .1180                       | 35,820    |
| 2002                        | 328,482.10       | 40.00        | 2.50                       | 8,212.05   | 36.00 | .1000                       | 32,848    |
| 2003                        | 737,130.36       | 40.00        | 2.50                       | 18,428.26  | 36.71 | .0822                       | 60,592    |
| 2004                        | 415,283.83       | 40.00        | 2.50                       | 10,382.10  | 37.43 | .0642                       | 26,661    |
| 2005                        | 576,069.55       | 40.00        | 2.50                       | 14,401.74  | 38.16 | .0460                       | 26,499    |
| 2006                        | 457,217.33       | 40.00        | 2.50                       | 11,430.43  | 38.89 | .0277                       | 12,665    |
| 2007                        | 113,131.51       | 40.00        | 2.50                       | 2,828.29   | 39.63 | .0092                       | 1,041     |
| TOTAL                       | 14,723,185.01    |              |                            | 364,470.19 |       |                             | 3,290,199 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.48

## DUKE ENERGY OHIO

## ACCOUNT 3733 STREET LIGHT &amp; SIGNAL SYSTEMS - CUSTOMER POLES

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT    | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-----------------------------|------------------|--------------|----------------------------|-----------|-------|-----------------------------|---------|
| (1)                         | (2)              | (3)          | (4)                        | (5)       | (6)   | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 28-01 |                  |              |                            |           |       |                             |         |
| NET SALVAGE PERCENT.. -5    |                  |              |                            |           |       |                             |         |
| 1953                        | 31.52            | 28.00        | 3.57                       | 1.18      | 0.75  | .9732                       | 32      |
| 1958                        | 856.49           | 28.00        | 3.57                       | 32.11     | 3.25  | .8839                       | 795     |
| 1961                        | 761.52           | 28.00        | 3.57                       | 28.55     | 4.75  | .8304                       | 664     |
| 1962                        | 3,208.52         | 28.00        | 3.57                       | 120.27    | 5.25  | .8125                       | 2,737   |
| 1963                        | 25,041.10        | 28.00        | 3.57                       | 938.67    | 5.75  | .7946                       | 20,893  |
| 1964                        | 39,493.20        | 28.00        | 3.57                       | 1,480.40  | 6.25  | .7768                       | 32,212  |
| 1965                        | 37,014.95        | 28.00        | 3.57                       | 1,387.51  | 6.75  | .7589                       | 29,495  |
| 1966                        | 54,754.13        | 28.00        | 3.57                       | 2,052.46  | 7.25  | .7411                       | 42,607  |
| 1967                        | 39,692.70        | 28.00        | 3.57                       | 1,487.88  | 7.75  | .7232                       | 30,141  |
| 1968                        | 66,244.22        | 28.00        | 3.57                       | 2,483.16  | 8.25  | .7054                       | 49,065  |
| 1969                        | 64,812.84        | 28.00        | 3.57                       | 2,429.51  | 8.75  | .6875                       | 46,787  |
| 1970                        | 72,521.13        | 28.00        | 3.57                       | 2,718.45  | 9.25  | .6696                       | 50,988  |
| 1971                        | 63,103.75        | 28.00        | 3.57                       | 2,365.44  | 9.75  | .6518                       | 43,188  |
| 1972                        | 111,408.13       | 28.00        | 3.57                       | 4,176.13  | 10.25 | .6339                       | 74,153  |
| 1973                        | 108,240.91       | 28.00        | 3.57                       | 4,057.41  | 10.75 | .6161                       | 70,022  |
| 1974                        | 128,128.04       | 28.00        | 3.57                       | 4,802.88  | 11.25 | .5982                       | 80,479  |
| 1975                        | 124,916.18       | 28.00        | 3.57                       | 4,682.48  | 11.75 | .5804                       | 76,126  |
| 1976                        | 110,947.21       | 28.00        | 3.57                       | 4,158.86  | 12.25 | .5625                       | 65,528  |
| 1977                        | 153,167.15       | 28.00        | 3.57                       | 5,741.47  | 12.75 | .5446                       | 87,586  |
| 1978                        | 192,062.02       | 28.00        | 3.57                       | 7,199.44  | 13.25 | .5268                       | 106,237 |
| 1979                        | 219,007.81       | 28.00        | 3.57                       | 8,209.51  | 13.75 | .5089                       | 117,026 |
| 1980                        | 254,811.57       | 28.00        | 3.57                       | 9,551.61  | 14.25 | .4911                       | 131,395 |
| 1981                        | 310,440.99       | 28.00        | 3.57                       | 11,636.88 | 14.75 | .4732                       | 154,246 |
| 1982                        | 147,033.13       | 28.00        | 3.57                       | 5,511.54  | 15.25 | .4554                       | 70,307  |
| 1983                        | 76,913.51        | 28.00        | 3.57                       | 2,883.10  | 15.75 | .4375                       | 35,332  |
| 1984                        | 87,171.56        | 28.00        | 3.57                       | 3,267.63  | 16.25 | .4196                       | 38,406  |
| 1985                        | 117,026.83       | 28.00        | 3.57                       | 4,386.75  | 16.75 | .4018                       | 49,372  |
| 1986                        | 115,569.03       | 28.00        | 3.57                       | 4,332.11  | 17.25 | .3839                       | 46,585  |
| 1987                        | 125,006.75       | 28.00        | 3.57                       | 4,685.88  | 17.75 | .3661                       | 48,053  |
| 1988                        | 150,348.12       | 28.00        | 3.57                       | 5,635.80  | 18.25 | .3482                       | 54,969  |
| 1989                        | 210,067.89       | 28.00        | 3.57                       | 7,874.39  | 18.75 | .3304                       | 72,877  |
| 1990                        | 249,509.85       | 28.00        | 3.57                       | 9,352.88  | 19.25 | .3125                       | 81,870  |
| 1991                        | 275,814.06       | 28.00        | 3.57                       | 10,338.89 | 19.75 | .2946                       | 85,318  |
| 1992                        | 346,495.99       | 28.00        | 3.57                       | 12,988.40 | 20.25 | .2768                       | 100,706 |
| 1993                        | 258,872.33       | 28.00        | 3.57                       | 9,703.83  | 20.75 | .2589                       | 70,373  |
| 1994                        | 327,525.31       | 28.00        | 3.57                       | 12,277.29 | 21.25 | .2411                       | 82,915  |
| 1995                        | 305,146.73       | 28.00        | 3.57                       | 11,438.43 | 21.75 | .2232                       | 71,514  |
| 1996                        | 412,564.51       | 28.00        | 3.57                       | 15,464.98 | 22.25 | .2054                       | 88,978  |

DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHT & SIGNAL SYSTEMS - CUSTOMER POLES

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT     | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT    |
|-----------------------------|------------------|--------------|----------------------------|------------|-------|-----------------------------|-----------|
| (1)                         | (2)              | (3)          | (4)                        | (5)        | (6)   | (7)                         | (8)       |
| SURVIVOR CURVE.. IOWA 28-01 |                  |              |                            |            |       |                             |           |
| NET SALVAGE PERCENT.. -5    |                  |              |                            |            |       |                             |           |
| 1997                        | 329,180.93       | 28.00        | 3.57                       | 12,339.35  | 22.75 | .1875                       | 64,807    |
| 1998                        | 328,241.16       | 28.00        | 3.57                       | 12,304.12  | 23.25 | .1696                       | 58,453    |
| 1999                        | 312,672.57       | 28.00        | 3.57                       | 11,720.53  | 23.75 | .1518                       | 49,837    |
| 2000                        | 244,403.14       | 28.00        | 3.57                       | 9,161.45   | 24.25 | .1339                       | 34,362    |
| 2001                        | 294,631.78       | 28.00        | 3.57                       | 11,044.27  | 24.75 | .1161                       | 35,917    |
| 2004                        | 375.22           | 28.00        | 3.57                       | 14.07      | 26.25 | .0625                       | 25        |
| 2005                        | 23,586.65        | 28.00        | 3.57                       | 884.15     | 26.75 | .0446                       | 1,105     |
| 2006                        | 832.06           | 28.00        | 3.57                       | 31.19      | 27.25 | .0268                       | 23        |
| 2007                        | 31.88            | 28.00        | 3.57                       | 1.20       | 27.75 | .0089                       |           |
|                             | 6,919,687.07     |              |                            | 259,384.49 |       |                             | 2,554,506 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 3.75

## DUKE ENERGY OHIO

## ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

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

| YEAR                                | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT   | EXP. | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-------------------------------------|------------------|--------------|----------------------------|----------|------|-----------------------------|---------|
| (1)                                 | (2)              | (3)          | (4)                        | (5)      | (6)  | (7)                         | (8)     |
| EVANSTON SERVICE BUILDING           |                  |              |                            |          |      |                             |         |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1 |                  |              |                            |          |      |                             |         |
| PROBABLE RETIREMENT YEAR.. 6-2012   |                  |              |                            |          |      |                             |         |
| NET SALVAGE PERCENT.. 0             |                  |              |                            |          |      |                             |         |
| 1928                                | 187,176.86       | 69.20        | 1.45                       | 2,714.06 | 4.37 | .9368                       | 175,347 |
| 1938                                | 65.00            | 63.04        | 1.59                       | 1.03     | 4.40 | .9302                       | 60      |
| 1939                                | 245.83           | 62.39        | 1.60                       | 3.93     | 4.40 | .9295                       | 228     |
| 1942                                | 514.36           | 60.38        | 1.66                       | 8.54     | 4.41 | .9270                       | 477     |
| 1946                                | 1,328.90         | 57.60        | 1.74                       | 23.12    | 4.41 | .9234                       | 1,227   |
| 1948                                | 454.27           | 56.18        | 1.78                       | 8.09     | 4.42 | .9213                       | 419     |
| 1949                                | 165,033.03       | 55.45        | 1.80                       | 2,970.59 | 4.42 | .9203                       | 151,880 |
| 1950                                | 1,394.26         | 54.72        | 1.83                       | 25.51    | 4.42 | .9192                       | 1,282   |
| 1952                                | 79.52            | 53.25        | 1.88                       | 1.49     | 4.42 | .9170                       | 73      |
| 1953                                | 36,081.95        | 52.50        | 1.90                       | 685.56   | 4.43 | .9156                       | 33,037  |
| 1955                                | 118,238.15       | 50.99        | 1.96                       | 2,317.47 | 4.43 | .9131                       | 107,963 |
| 1956                                | 1,128.42         | 50.22        | 1.99                       | 22.46    | 4.43 | .9118                       | 1,029   |
| 1959                                | 484.80           | 47.89        | 2.09                       | 10.13    | 4.43 | .9075                       | 440     |
| 1960                                | 387,225.20       | 47.10        | 2.12                       | 8,209.17 | 4.44 | .9057                       | 350,710 |
| 1961                                | 4,751.09         | 46.31        | 2.16                       | 102.62   | 4.44 | .9041                       | 4,295   |
| 1963                                | 1,619.60         | 44.71        | 2.24                       | 36.28    | 4.44 | .9007                       | 1,459   |
| 1965                                | 4,492.95         | 43.08        | 2.32                       | 104.24   | 4.44 | .8969                       | 4,030   |
| 1967                                | 9,036.56         | 41.44        | 2.41                       | 217.78   | 4.44 | .8929                       | 8,069   |
| 1969                                | 351.00           | 39.78        | 2.51                       | 8.81     | 4.44 | .8884                       | 312     |
| 1970                                | 5,403.22         | 38.94        | 2.57                       | 138.86   | 4.45 | .8857                       | 4,786   |
| 1971                                | 11,233.74        | 38.10        | 2.62                       | 294.32   | 4.45 | .8832                       | 9,922   |
| 1972                                | 4,682.24         | 37.25        | 2.68                       | 125.48   | 4.45 | .8805                       | 4,123   |
| 1973                                | 10,851.85        | 36.39        | 2.75                       | 298.43   | 4.45 | .8777                       | 9,525   |
| 1974                                | 2,777.59         | 35.54        | 2.81                       | 78.05    | 4.45 | .8748                       | 2,430   |
| 1975                                | 12,884.83        | 34.68        | 2.88                       | 371.08   | 4.45 | .8717                       | 11,232  |
| 1978                                | 4,315.12         | 32.06        | 3.12                       | 134.63   | 4.45 | .8612                       | 3,716   |
| 1979                                | 4,100.14         | 31.18        | 3.21                       | 131.61   | 4.45 | .8573                       | 3,515   |
| 1980                                | 27,583.50        | 30.30        | 3.30                       | 910.26   | 4.45 | .8531                       | 23,531  |
| 1985                                | 34,344.72        | 25.82        | 3.87                       | 1,329.14 | 4.46 | .8273                       | 28,413  |
| 1987                                | 37,726.14        | 23.99        | 4.17                       | 1,573.18 | 4.46 | .8141                       | 30,713  |
| 1988                                | 69,735.68        | 23.08        | 4.33                       | 3,019.55 | 4.46 | .8068                       | 56,263  |
| 1989                                | 74,457.52        | 22.16        | 4.51                       | 3,358.03 | 4.46 | .7987                       | 59,469  |
| 1990                                | 38,114.60        | 21.23        | 4.71                       | 1,795.20 | 4.46 | .7899                       | 30,107  |
| 1991                                | 44,640.52        | 20.30        | 4.93                       | 2,200.78 | 4.46 | .7803                       | 34,833  |
| 1992                                | 86,056.10        | 19.37        | 5.16                       | 4,440.49 | 4.46 | .7697                       | 66,237  |
| 1993                                | 21,472.74        | 18.43        | 5.43                       | 1,165.97 | 4.46 | .7580                       | 16,276  |

## DUKE ENERGY OHIO

## ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

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

| YEAR                                | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT    | EXP. | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT    |
|-------------------------------------|------------------|--------------|----------------------------|-----------|------|-----------------------------|-----------|
| (1)                                 | (2)              | (3)          | (4)                        | (5)       | (6)  | (7)                         | (8)       |
| EVANSTON SERVICE BUILDING           |                  |              |                            |           |      |                             |           |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1 |                  |              |                            |           |      |                             |           |
| PROBABLE RETIREMENT YEAR.. 6-2012   |                  |              |                            |           |      |                             |           |
| NET SALVAGE PERCENT.. 0             |                  |              |                            |           |      |                             |           |
| 1994                                | 97,550.80        | 17.49        | 5.72                       | 5,579.91  | 4.46 | .7450                       | 72,675    |
| 1995                                | 7,828.55         | 16.55        | 6.04                       | 472.84    | 4.46 | .7305                       | 5,719     |
| 2002                                | 124,872.05       | 9.85         | 10.15                      | 12,674.51 | 4.47 | .5462                       | 68,205    |
| 2003                                | 22,738.68        | 8.88         | 11.26                      | 2,560.38  | 4.47 | .4966                       | 11,292    |
| 2006                                | 176,948.17       | 5.95         | 16.81                      | 29,744.99 | 4.47 | .2487                       | 44,007    |
|                                     | 1,840,020.25     |              |                            | 89,868.57 |      |                             | 1,439,326 |

HARTWELL TRANSPORTATION CONST. HEADQUARTERS  
INTERIM SURVIVOR CURVE.. IOWA 90-R1  
PROBABLE RETIREMENT YEAR.. 6-2018  
NET SALVAGE PERCENT.. 0

|      |            |       |      |           |       |       |         |
|------|------------|-------|------|-----------|-------|-------|---------|
| 1958 | 176,016.62 | 53.25 | 1.88 | 3,309.11  | 10.12 | .8100 | 142,573 |
| 1965 | 8,915.21   | 47.89 | 2.09 | 186.33    | 10.17 | .7876 | 7,022   |
| 1967 | 698.50     | 46.31 | 2.16 | 15.09     | 10.18 | .7802 | 545     |
| 1969 | 817.79     | 44.71 | 2.24 | 18.32     | 10.19 | .7721 | 631     |
| 1970 | 3,312.58   | 43.90 | 2.28 | 75.53     | 10.20 | .7677 | 2,543   |
| 1971 | 887.51     | 43.08 | 2.32 | 20.59     | 10.20 | .7632 | 677     |
| 1972 | 8,473.81   | 42.27 | 2.37 | 200.83    | 10.21 | .7585 | 6,427   |
| 1974 | 4,636.10   | 40.61 | 2.46 | 114.05    | 10.22 | .7483 | 3,469   |
| 1978 | 1,039.98   | 37.25 | 2.68 | 27.87     | 10.23 | .7254 | 754     |
| 1980 | 3,063.22   | 35.54 | 2.81 | 86.08     | 10.24 | .7119 | 2,181   |
| 1982 | 1,950.04   | 33.81 | 2.96 | 57.72     | 10.25 | .6968 | 1,359   |
| 1985 | 33,041.31  | 31.18 | 3.21 | 1,060.63  | 10.26 | .6709 | 22,167  |
| 1989 | 51,208.61  | 27.62 | 3.62 | 1,853.75  | 10.28 | .6278 | 32,149  |
| 1990 | 16,168.80  | 26.72 | 3.74 | 604.71    | 10.28 | .6153 | 9,949   |
| 1991 | 67,226.12  | 25.82 | 3.87 | 2,601.65  | 10.28 | .6019 | 40,463  |
| 1993 | 10,713.12  | 23.99 | 4.17 | 446.74    | 10.29 | .5711 | 6,118   |
| 1994 | 49,939.36  | 23.08 | 4.33 | 2,162.37  | 10.29 | .5542 | 27,676  |
|      | 438,108.68 |       |      | 12,841.37 |       |       | 306,703 |

## DUKE ENERGY OHIO

## ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

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

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

BRECON SERVICE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 90-R1  
PROBABLE RETIREMENT YEAR.. 6-2012  
NET SALVAGE PERCENT.. 0

|      |            |       |      |           |      |       |         |
|------|------------|-------|------|-----------|------|-------|---------|
| 1962 | 103,628.05 | 45.51 | 2.20 | 2,279.82  | 4.44 | .9024 | 93,514  |
| 1972 | 640.17     | 37.25 | 2.68 | 17.16     | 4.45 | .8805 | 564     |
| 1973 | 1,143.93   | 36.39 | 2.75 | 31.46     | 4.45 | .8777 | 1,004   |
| 1977 | 335.12     | 32.94 | 3.04 | 10.19     | 4.45 | .8649 | 290     |
| 1978 | 58,891.78  | 32.06 | 3.12 | 1,837.42  | 4.45 | .8612 | 50,718  |
| 1982 | 751.22     | 28.52 | 3.51 | 26.37     | 4.46 | .8436 | 634     |
| 1983 | 1,023.73   | 27.62 | 3.62 | 37.06     | 4.46 | .8385 | 858     |
| 1988 | 17,491.85  | 23.08 | 4.33 | 757.40    | 4.46 | .8068 | 14,112  |
| 1989 | 12,657.81  | 22.16 | 4.51 | 570.87    | 4.46 | .7987 | 10,110  |
| 1990 | 83,326.54  | 21.23 | 4.71 | 3,924.68  | 4.46 | .7899 | 65,820  |
| 1993 | 69,863.83  | 18.43 | 5.43 | 3,793.61  | 4.46 | .7580 | 52,957  |
| 1994 | 31,808.64  | 17.49 | 5.72 | 1,819.45  | 4.46 | .7450 | 23,697  |
| 1995 | 10,068.28  | 16.55 | 6.04 | 608.12    | 4.46 | .7305 | 7,355   |
| 1998 | 96,500.05  | 13.70 | 7.30 | 7,044.50  | 4.47 | .6737 | 65,012  |
| 2000 | 2,985.57   | 11.78 | 8.49 | 253.47    | 4.47 | .6205 | 1,853   |
|      | 491,116.57 |       |      | 23,011.58 |      |       | 388,498 |

BRECON MAINTENANCE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 90-R1  
PROBABLE RETIREMENT YEAR.. 6-2012  
NET SALVAGE PERCENT.. 0

|      |            |       |      |           |      |       |         |
|------|------------|-------|------|-----------|------|-------|---------|
| 1962 | 101,776.56 | 45.51 | 2.20 | 2,239.08  | 4.44 | .9024 | 91,843  |
| 1976 | 454.08     | 33.81 | 2.96 | 13.44     | 4.45 | .8684 | 394     |
| 1980 | 6,398.91   | 30.30 | 3.30 | 211.16    | 4.45 | .8531 | 5,459   |
| 1981 | 1,751.84   | 29.41 | 3.40 | 59.56     | 4.45 | .8487 | 1,487   |
| 1984 | 7,785.04   | 26.72 | 3.74 | 291.16    | 4.46 | .8331 | 6,486   |
| 1988 | 14,357.19  | 23.08 | 4.33 | 621.67    | 4.46 | .8068 | 11,583  |
| 1989 | 5,322.80   | 22.16 | 4.51 | 240.06    | 4.46 | .7987 | 4,251   |
| 1990 | 447.78     | 21.23 | 4.71 | 21.09     | 4.46 | .7899 | 354     |
| 1992 | 3,662.17   | 19.37 | 5.16 | 188.97    | 4.46 | .7697 | 2,819   |
| 1993 | 193,539.52 | 18.43 | 5.43 | 10,509.20 | 4.46 | .7580 | 146,703 |
|      | 335,495.89 |       |      | 14,395.39 |      |       | 271,379 |



## DUKE ENERGY OHIO

## ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

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

| YEAR                                | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT     | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT    |
|-------------------------------------|------------------|--------------|----------------------------|------------|-------|-----------------------------|-----------|
| (1)                                 | (2)              | (3)          | (4)                        | (5)        | (6)   | (7)                         | (8)       |
| QUEENSGATE SERVICE BUILDING         |                  |              |                            |            |       |                             |           |
| INTERIM SURVIVOR CURVE.. IOWA 90-R1 |                  |              |                            |            |       |                             |           |
| PROBABLE RETIREMENT YEAR.. 6-2047   |                  |              |                            |            |       |                             |           |
| NET SALVAGE PERCENT.. 0             |                  |              |                            |            |       |                             |           |
| 1972                                | 6,952,241.29     | 63.69        | 1.57                       | 109,150.19 | 34.81 | .4534                       | 3,152,146 |
| 1973                                | 427.28           | 63.04        | 1.59                       | 6.79       | 34.89 | .4465                       | 191       |
| 1974                                | 1,109.50         | 62.39        | 1.60                       | 17.75      | 34.97 | .4395                       | 488       |
| 1975                                | 13,954.87        | 61.72        | 1.62                       | 226.07     | 35.04 | .4323                       | 6,033     |
| 1977                                | 17,317.44        | 60.38        | 1.66                       | 287.47     | 35.19 | .4172                       | 7,225     |
| 1978                                | 5,256.81         | 59.69        | 1.68                       | 88.31      | 35.27 | .4091                       | 2,151     |
| 1979                                | 134,489.57       | 59.00        | 1.69                       | 2,272.87   | 35.34 | .4010                       | 53,930    |
| 1980                                | 12,541.41        | 58.31        | 1.71                       | 214.46     | 35.40 | .3929                       | 4,928     |
| 1982                                | 12,134.99        | 56.89        | 1.76                       | 213.58     | 35.54 | .3753                       | 4,554     |
| 1983                                | 48,158.45        | 56.18        | 1.78                       | 857.22     | 35.60 | .3663                       | 17,640    |
| 1984                                | 16,544.10        | 55.45        | 1.80                       | 297.79     | 35.66 | .3569                       | 5,905     |
| 1985                                | 6,733.52         | 54.72        | 1.83                       | 123.22     | 35.72 | .3472                       | 2,338     |
| 1986                                | 7,290.34         | 53.99        | 1.85                       | 134.87     | 35.78 | .3373                       | 2,459     |
| 1988                                | 7,621.81         | 52.50        | 1.90                       | 144.81     | 35.89 | .3164                       | 2,412     |
| 1989                                | 7,208.24         | 51.74        | 1.93                       | 139.12     | 35.95 | .3052                       | 2,200     |
| 1990                                | 146,760.90       | 50.99        | 1.96                       | 2,876.51   | 36.00 | .2940                       | 43,148    |
| 1991                                | 113,414.35       | 50.22        | 1.99                       | 2,256.95   | 36.06 | .2820                       | 31,983    |
| 1992                                | 271,383.71       | 49.45        | 2.02                       | 5,481.95   | 36.11 | .2698                       | 73,219    |
| 1993                                | 109,936.42       | 48.67        | 2.05                       | 2,253.70   | 36.16 | .2570                       | 28,254    |
| 1994                                | 234,260.78       | 47.89        | 2.09                       | 4,896.05   | 36.21 | .2439                       | 57,136    |
| 1995                                | 230,228.52       | 47.10        | 2.12                       | 4,880.84   | 36.26 | .2301                       | 52,976    |
| 1998                                | 260,050.09       | 44.71        | 2.24                       | 5,825.12   | 36.40 | .1859                       | 48,343    |
| 1999                                | 132,731.33       | 43.90        | 2.28                       | 3,026.27   | 36.45 | .1697                       | 22,525    |
| 2000                                | 562,625.48       | 43.08        | 2.32                       | 13,052.91  | 36.49 | .1530                       | 86,082    |
| 2001                                | 346,202.30       | 42.27        | 2.37                       | 8,204.99   | 36.54 | .1356                       | 46,945    |
| 2002                                | 108,320.48       | 41.44        | 2.41                       | 2,610.52   | 36.58 | .1173                       | 12,706    |
| 2003                                | 35,818.41        | 40.61        | 2.46                       | 881.13     | 36.63 | .0980                       | 3,510     |
| 2004                                | 563,060.50       | 39.78        | 2.51                       | 14,132.82  | 36.67 | .0782                       | 44,031    |
| 2005                                | 62,251.33        | 38.94        | 2.57                       | 1,599.86   | 36.72 | .0570                       | 3,548     |
| 2006                                | 172,206.39       | 38.10        | 2.62                       | 4,511.81   | 36.76 | .0352                       | 6,062     |
|                                     | 10,592,280.61    |              |                            | 190,665.95 |       |                             | 3,825,068 |

## DUKE ENERGY OHIO

## ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

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

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

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

|      |            |       |      |           |      |       |         |
|------|------------|-------|------|-----------|------|-------|---------|
| 1956 | 115,089.54 | 53.25 | 1.88 | 2,163.68  | 8.25 | .8451 | 97,262  |
| 1957 | 32.79      | 52.50 | 1.90 | 0.62      | 8.25 | .8429 | 28      |
| 1964 | 1,606.58   | 47.10 | 2.12 | 34.06     | 8.28 | .8242 | 1,324   |
| 1968 | 303.82     | 43.90 | 2.28 | 6.93      | 8.30 | .8109 | 246     |
| 1969 | 6,537.52   | 43.08 | 2.32 | 151.67    | 8.30 | .8073 | 5,278   |
| 1971 | 14,236.81  | 41.44 | 2.41 | 343.11    | 8.31 | .7995 | 11,382  |
| 1974 | 1,119.36   | 38.94 | 2.57 | 28.77     | 8.32 | .7863 | 880     |
| 1975 | 3,027.50   | 38.10 | 2.62 | 79.32     | 8.32 | .7816 | 2,366   |
| 1993 | 99,687.83  | 22.16 | 4.51 | 4,495.92  | 8.36 | .6227 | 62,076  |
| 1994 | 36,910.34  | 21.23 | 4.71 | 1,738.48  | 8.36 | .6062 | 22,375  |
| 2004 | 129,087.78 | 11.78 | 8.49 | 10,959.55 | 8.39 | .2878 | 37,151  |
|      | 407,639.87 |       |      | 20,002.11 |      |       | 240,368 |

BRECON SALVAGE BUILDING  
INTERIM SURVIVOR CURVE.. IOWA 90-R1  
PROBABLE RETIREMENT YEAR.. 6-2009  
NET SALVAGE PERCENT.. 0

|      |            |       |       |          |      |       |         |
|------|------------|-------|-------|----------|------|-------|---------|
| 1969 | 109,112.36 | 37.25 | 2.68  | 2,924.21 | 1.49 | .9600 | 104,748 |
| 1978 | 299.07     | 29.41 | 3.40  | 10.17    | 1.49 | .9493 | 284     |
| 1982 | 44,452.87  | 25.82 | 3.87  | 1,720.33 | 1.50 | .9419 | 41,870  |
| 1984 | 3,136.98   | 23.99 | 4.17  | 130.81   | 1.50 | .9375 | 2,941   |
| 1994 | 6,376.68   | 14.65 | 6.83  | 435.53   | 1.50 | .8976 | 5,724   |
| 2003 | 11,048.98  | 5.95  | 16.81 | 1,857.33 | 1.50 | .7479 | 8,264   |
|      | 174,426.94 |       |       | 7,078.38 |      |       | 163,831 |

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

|      |          |  |  |  |        |  |       |
|------|----------|--|--|--|--------|--|-------|
| 1905 | 3,696.30 |  |  |  | 1.0000 |  | 4,066 |
| 1918 | 20.31    |  |  |  | 1.0000 |  | 22    |
| 1919 | 1,682.56 |  |  |  | 1.0000 |  | 1,851 |
| 1921 | 148.07   |  |  |  | 1.0000 |  | 163   |

## DUKE ENERGY OHIO

## ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT   | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT |
|-----------------------------|------------------|--------------|----------------------------|----------|-------|-----------------------------|--------|
| (1)                         | (2)              | (3)          | (4)                        | (5)      | (6)   | (7)                         | (8)    |
| MINOR STRUCTURES            |                  |              |                            |          |       |                             |        |
| SURVIVOR CURVE.. IOWA 45-R3 |                  |              |                            |          |       |                             |        |
| NET SALVAGE PERCENT.. -10   |                  |              |                            |          |       |                             |        |
| 1922                        | 2,499.98         |              |                            |          |       | 1.0000                      | 2,750  |
| 1924                        | 4,645.74         |              |                            |          |       | 1.0000                      | 5,110  |
| 1926                        | 992.77           |              |                            |          |       | 1.0000                      | 1,092  |
| 1927                        | 1,096.19         |              |                            |          |       | 1.0000                      | 1,206  |
| 1928                        | 713.49           |              |                            |          |       | 1.0000                      | 785    |
| 1930                        | 209.85           |              |                            |          |       | 1.0000                      | 231    |
| 1935                        | 49.16            | 45.00        | 2.22                       | 1.20     | 0.85  | .9811                       | 53     |
| 1937                        | 14.88            | 45.00        | 2.22                       | 0.36     | 1.32  | .9707                       | 16     |
| 1938                        | 2,519.50         | 45.00        | 2.22                       | 61.53    | 1.56  | .9653                       | 2,675  |
| 1940                        | 4,723.47         | 45.00        | 2.22                       | 115.35   | 2.07  | .9540                       | 4,957  |
| 1941                        | 2,251.01         | 45.00        | 2.22                       | 54.97    | 2.32  | .9484                       | 2,348  |
| 1942                        | 1,139.49         | 45.00        | 2.22                       | 27.83    | 2.57  | .9429                       | 1,182  |
| 1943                        | 331.25           | 45.00        | 2.22                       | 8.09     | 2.83  | .9371                       | 341    |
| 1944                        | 216.30           | 45.00        | 2.22                       | 5.28     | 3.09  | .9313                       | 222    |
| 1946                        | 57.04            | 45.00        | 2.22                       | 1.39     | 3.60  | .9200                       | 58     |
| 1948                        | 26,838.96        | 45.00        | 2.22                       | 655.41   | 4.12  | .9084                       | 26,819 |
| 1949                        | 233.13           | 45.00        | 2.22                       | 5.69     | 4.38  | .9027                       | 231    |
| 1950                        | 4,843.89         | 45.00        | 2.22                       | 118.29   | 4.65  | .8967                       | 4,778  |
| 1951                        | 12,278.31        | 45.00        | 2.22                       | 299.84   | 4.92  | .8907                       | 12,030 |
| 1952                        | 14,606.15        | 45.00        | 2.22                       | 356.68   | 5.21  | .8842                       | 14,206 |
| 1953                        | 1,492.53         | 45.00        | 2.22                       | 36.45    | 5.50  | .8778                       | 1,441  |
| 1954                        | 272.80           | 45.00        | 2.22                       | 6.66     | 5.80  | .8711                       | 261    |
| 1955                        | 25,566.45        | 45.00        | 2.22                       | 624.33   | 6.12  | .8640                       | 24,298 |
| 1956                        | 8,085.62         | 45.00        | 2.22                       | 197.45   | 6.46  | .8564                       | 7,617  |
| 1959                        | 632.98           | 45.00        | 2.22                       | 15.46    | 7.56  | .8320                       | 579    |
| 1960                        | 23,333.76        | 45.00        | 2.22                       | 569.81   | 7.97  | .8229                       | 21,121 |
| 1962                        | 2,896.79         | 45.00        | 2.22                       | 70.74    | 8.85  | .8033                       | 2,560  |
| 1963                        | 735.77           | 45.00        | 2.22                       | 17.97    | 9.32  | .7929                       | 642    |
| 1964                        | 42,910.24        | 45.00        | 2.22                       | 1,047.87 | 9.81  | .7820                       | 36,911 |
| 1966                        | 21,206.67        | 45.00        | 2.22                       | 517.87   | 10.85 | .7589                       | 17,703 |
| 1967                        | 7,440.21         | 45.00        | 2.22                       | 181.69   | 11.41 | .7464                       | 6,109  |
| 1968                        | 1,785.00         | 45.00        | 2.22                       | 43.59    | 11.98 | .7338                       | 1,441  |
| 1969                        | 65,629.74        | 45.00        | 2.22                       | 1,602.68 | 12.57 | .7207                       | 52,029 |
| 1970                        | 11,858.46        | 45.00        | 2.22                       | 289.58   | 13.19 | .7069                       | 9,221  |
| 1972                        | 33,261.39        | 45.00        | 2.22                       | 812.24   | 14.46 | .6787                       | 24,832 |
| 1973                        | 14,084.94        | 45.00        | 2.22                       | 343.95   | 15.13 | .6638                       | 10,285 |
| 1974                        | 113,155.86       | 45.00        | 2.22                       | 2,763.27 | 15.81 | .6487                       | 80,745 |

## DUKE ENERGY OHIO

## ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT     | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT    |
|-----------------------------|------------------|--------------|----------------------------|------------|-------|-----------------------------|-----------|
| (1)                         | (2)              | (3)          | (4)                        | (5)        | (6)   | (7)                         | (8)       |
| MINOR STRUCTURES            |                  |              |                            |            |       |                             |           |
| SURVIVOR CURVE.. IOWA 45-R3 |                  |              |                            |            |       |                             |           |
| NET SALVAGE PERCENT.. -10   |                  |              |                            |            |       |                             |           |
| 1975                        | 6,689.88         | 45.00        | 2.22                       | 163.37     | 16.51 | .6331                       | 4,659     |
| 1977                        | 2,698.46         | 45.00        | 2.22                       | 65.90      | 17.94 | .6013                       | 1,785     |
| 1979                        | 1,527.04         | 45.00        | 2.22                       | 37.29      | 19.44 | .5680                       | 954       |
| 1980                        | 19,501.82        | 45.00        | 2.22                       | 476.23     | 20.20 | .5511                       | 11,822    |
| 1982                        | 11,283.72        | 45.00        | 2.22                       | 275.55     | 21.77 | .5162                       | 6,407     |
| 1983                        | 10,200.64        | 45.00        | 2.22                       | 249.10     | 22.57 | .4984                       | 5,592     |
| 1984                        | 31,677.44        | 45.00        | 2.22                       | 773.56     | 23.38 | .4804                       | 16,740    |
| 1985                        | 8,902.66         | 45.00        | 2.22                       | 217.40     | 24.21 | .4620                       | 4,524     |
| 1986                        | 8,077.06         | 45.00        | 2.22                       | 197.24     | 25.04 | .4436                       | 3,941     |
| 1988                        | 52,273.94        | 45.00        | 2.22                       | 1,276.53   | 26.74 | .4058                       | 23,334    |
| 1989                        | 33,965.05        | 45.00        | 2.22                       | 829.43     | 27.61 | .3864                       | 14,437    |
| 1990                        | 21,490.35        | 45.00        | 2.22                       | 524.79     | 28.49 | .3669                       | 8,673     |
| 1991                        | 55,694.81        | 45.00        | 2.22                       | 1,360.07   | 29.37 | .3473                       | 21,277    |
| 1992                        | 32,679.05        | 45.00        | 2.22                       | 798.02     | 30.27 | .3273                       | 11,765    |
| 1993                        | 141,086.16       | 45.00        | 2.22                       | 3,445.32   | 31.17 | .3073                       | 47,691    |
| 1994                        | 24,842.01        | 45.00        | 2.22                       | 606.64     | 32.08 | .2871                       | 7,845     |
| 1995                        | 31,813.63        | 45.00        | 2.22                       | 776.89     | 33.00 | .2667                       | 9,333     |
| 1996                        | 2,909.33         | 45.00        | 2.22                       | 71.05      | 33.93 | .2460                       | 787       |
| 1999                        | 30,310.46        | 45.00        | 2.22                       | 740.18     | 36.75 | .1833                       | 6,111     |
| 2000                        | 923.36           | 45.00        | 2.22                       | 22.55      | 37.71 | .1620                       | 165       |
| 2001                        | 89,823.03        | 45.00        | 2.22                       | 2,193.48   | 38.67 | .1407                       | 13,902    |
| 2002                        | 179,525.61       | 45.00        | 2.22                       | 4,384.02   | 39.63 | .1193                       | 23,559    |
| 2003                        | 27,702.92        | 45.00        | 2.22                       | 676.51     | 40.60 | .0978                       | 2,980     |
| 2004                        | 25,631.83        | 45.00        | 2.22                       | 625.93     | 41.57 | .0762                       | 2,148     |
| 2005                        | 32,879.30        | 45.00        | 2.22                       | 802.91     | 42.55 | .0544                       | 1,967     |
| 2006                        | 64,540.00        | 45.00        | 2.22                       | 1,576.07   | 43.53 | .0327                       | 2,322     |
|                             | 1,408,806.57     |              |                            | 34,019.55  |       |                             | 639,707   |
| TOTAL                       | 15,687,895.38    |              |                            | 391,882.90 |       |                             | 7,274,880 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 2.50

DUKE ENERGY OHIO

ACCOUNT 3910 OFFICE FURNITURE AND EQUIPMENT

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

| YEAR                       | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT    | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|----------------------------|------------------|--------------|----------------------------|-----------|-------|-----------------------------|---------|
| (1)                        | (2)              | (3)          | (4)                        | (5)       | (6)   | (7)                         | (8)     |
| SURVIVOR CURVE.. 20-SQUARE |                  |              |                            |           |       |                             |         |
| NET SALVAGE PERCENT.. 0    |                  |              |                            |           |       |                             |         |
| 1988                       | 27,551.33        | 20.00        | 5.00                       | 1,377.57  | 0.50  | .9750                       | 26,863  |
| 1989                       | 48,591.77        | 20.00        | 5.00                       | 2,429.59  | 1.50  | .9250                       | 44,947  |
| 1990                       | 45,023.44        | 20.00        | 5.00                       | 2,251.17  | 2.50  | .8750                       | 39,396  |
| 1991                       | 50,748.31        | 20.00        | 5.00                       | 2,537.42  | 3.50  | .8250                       | 41,867  |
| 1992                       | 70,300.39        | 20.00        | 5.00                       | 3,515.02  | 4.50  | .7750                       | 54,483  |
| 1993                       | 6,817.82         | 20.00        | 5.00                       | 340.89    | 5.50  | .7250                       | 4,943   |
| 1994                       | 34,689.48        | 20.00        | 5.00                       | 1,734.47  | 6.50  | .6750                       | 23,415  |
| 1996                       | 2,995.85         | 20.00        | 5.00                       | 149.79    | 8.50  | .5750                       | 1,723   |
| 1998                       | 35,245.23        | 20.00        | 5.00                       | 1,762.26  | 10.50 | .4750                       | 16,741  |
| 2005                       | 57,487.53        | 20.00        | 5.00                       | 2,874.38  | 17.50 | .1250                       | 7,186   |
| TOTAL                      | 379,451.15       |              |                            | 18,972.56 |       |                             | 261,564 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.00

DUKE ENERGY OHIO

ACCOUNT 3911 OFFICE FURNITURE AND EQUIPMENT-ELEC. DATA PROC

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

| YEAR                      | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT    | EXP. | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|---------------------------|------------------|--------------|----------------------------|-----------|------|-----------------------------|---------|
| (1)                       | (2)              | (3)          | (4)                        | (5)       | (6)  | (7)                         | (8)     |
| SURVIVOR CURVE.. 5-SQUARE |                  |              |                            |           |      |                             |         |
| NET SALVAGE PERCENT.. 0   |                  |              |                            |           |      |                             |         |
| 2001                      | 14,354.80        |              |                            |           |      | 1.0000                      | 14,355  |
| 2002                      | 220,619.54       |              |                            |           |      | 1.0000                      | 220,620 |
| 2003                      | 24,193.02        | 5.00         | 20.00                      | 4,838.60  | 0.50 | .9000                       | 21,774  |
| 2004                      | 284,072.23       | 5.00         | 20.00                      | 56,814.45 | 1.50 | .7000                       | 198,851 |
| 2006                      | 80,496.99        | 5.00         | 20.00                      | 16,099.40 | 3.50 | .3000                       | 24,149  |
| TOTAL                     | 623,736.58       |              |                            | 77,752.45 |      |                             | 479,749 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 12.47

DUKE ENERGY OHIO

ACCOUNT 3920 TRANSPORTATION EQUIPMENT

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

| YEAR                        | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT     | EXP. | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT    |
|-----------------------------|------------------|--------------|----------------------------|------------|------|-----------------------------|-----------|
| (1)                         | (2)              | (3)          | (4)                        | (5)        | (6)  | (7)                         | (8)       |
| SURVIVOR CURVE.. IOWA 12-L3 |                  |              |                            |            |      |                             |           |
| NET SALVAGE PERCENT.. 0     |                  |              |                            |            |      |                             |           |
| 1988                        | 213,060.16       | 12.00        | 8.33                       | 17,747.91  | 1.88 | .8433                       | 179,674   |
| 1990                        | 171,940.41       | 12.00        | 8.33                       | 14,322.64  | 2.38 | .8017                       | 137,845   |
| 1991                        | 709,542.64       | 12.00        | 8.33                       | 59,104.90  | 2.64 | .7800                       | 553,443   |
| 1992                        | 20,899.90        | 12.00        | 8.33                       | 1,740.96   | 2.90 | .7583                       | 15,848    |
| 1993                        | 211,199.64       | 12.00        | 8.33                       | 17,592.93  | 3.14 | .7383                       | 155,929   |
| TOTAL                       | 1,326,642.75     |              |                            | 110,509.34 |      |                             | 1,042,739 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 8.33

## DUKE ENERGY OHIO

## ACCOUNT 3921 TRANSPORTATION EQUIPMENT - TRAILERS

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

| YEAR                          | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT     | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-------------------------------|------------------|--------------|----------------------------|------------|-------|-----------------------------|---------|
| (1)                           | (2)              | (3)          | (4)                        | (5)        | (6)   | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 20-S1.5 |                  |              |                            |            |       |                             |         |
| NET SALVAGE PERCENT.. +15     |                  |              |                            |            |       |                             |         |
| 1978                          | 2,633.40         | 20.00        | 5.00                       | 111.92     | 2.70  | .8650                       | 1,936   |
| 1979                          | 12,514.90        | 20.00        | 5.00                       | 531.88     | 2.97  | .8515                       | 9,058   |
| 1980                          | 6,211.39         | 20.00        | 5.00                       | 263.98     | 3.25  | .8375                       | 4,422   |
| 1982                          | 28,496.88        | 20.00        | 5.00                       | 1,211.12   | 3.84  | .8080                       | 19,572  |
| 1983                          | 17,324.18        | 20.00        | 5.00                       | 736.28     | 4.15  | .7925                       | 11,670  |
| 1986                          | 64,113.73        | 20.00        | 5.00                       | 2,724.83   | 5.17  | .7415                       | 40,409  |
| 1987                          | 2,459.92         | 20.00        | 5.00                       | 104.55     | 5.55  | .7225                       | 1,511   |
| 1988                          | 47,463.90        | 20.00        | 5.00                       | 2,017.22   | 5.95  | .7025                       | 28,342  |
| 1989                          | 70,929.14        | 20.00        | 5.00                       | 3,014.49   | 6.37  | .6815                       | 41,087  |
| 1990                          | 13,700.48        | 20.00        | 5.00                       | 582.27     | 6.81  | .6595                       | 7,680   |
| 1991                          | 178,515.93       | 20.00        | 5.00                       | 7,586.93   | 7.28  | .6360                       | 96,506  |
| 1992                          | 19,619.01        | 20.00        | 5.00                       | 833.81     | 7.78  | .6110                       | 10,189  |
| 1993                          | 24,345.99        | 20.00        | 5.00                       | 1,034.70   | 8.31  | .5845                       | 12,096  |
| 1994                          | 14,726.05        | 20.00        | 5.00                       | 625.86     | 8.88  | .5560                       | 6,960   |
| 1996                          | 14,378.02        | 20.00        | 5.00                       | 611.07     | 10.11 | .4945                       | 6,043   |
| 1998                          | 102,128.18       | 20.00        | 5.00                       | 4,340.45   | 11.49 | .4255                       | 36,937  |
| 1999                          | 123,857.25       | 20.00        | 5.00                       | 5,263.93   | 12.25 | .3875                       | 40,795  |
| 2000                          | 621,565.43       | 20.00        | 5.00                       | 26,416.53  | 13.04 | .3480                       | 183,859 |
| 2001                          | 605,862.40       | 20.00        | 5.00                       | 25,749.15  | 13.87 | .3065                       | 157,842 |
| 2002                          | 431,055.09       | 20.00        | 5.00                       | 18,319.84  | 14.74 | .2630                       | 96,362  |
| 2003                          | 223,842.48       | 20.00        | 5.00                       | 9,513.31   | 15.64 | .2180                       | 41,478  |
| 2004                          | 5,904.88         | 20.00        | 5.00                       | 250.96     | 16.57 | .1715                       | 861     |
| 2005                          | 53,517.94        | 20.00        | 5.00                       | 2,274.51   | 17.53 | .1235                       | 5,618   |
| 2006                          | 126,661.56       | 20.00        | 5.00                       | 5,383.12   | 18.51 | .0745                       | 8,021   |
|                               | 2,811,828.13     |              |                            | 119,502.71 |       |                             | 869,254 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.25



## DUKE ENERGY OHIO

## ACCOUNT 3940 TOOLS, SHOP AND GARAGE EQUIPMENT

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

| YEAR                       | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT     | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT    |
|----------------------------|------------------|--------------|----------------------------|------------|-------|-----------------------------|-----------|
| (1)                        | (2)              | (3)          | (4)                        | (5)        | (6)   | (7)                         | (8)       |
| SURVIVOR CURVE.. 25-SQUARE |                  |              |                            |            |       |                             |           |
| NET SALVAGE PERCENT.. 0    |                  |              |                            |            |       |                             |           |
| 1983                       | 60,017.57        | 25.00        | 4.00                       | 2,400.70   | 0.50  | .9800                       | 58,817    |
| 1984                       | 104,253.78       | 25.00        | 4.00                       | 4,170.15   | 1.50  | .9400                       | 97,999    |
| 1985                       | 132,064.98       | 25.00        | 4.00                       | 5,282.60   | 2.50  | .9000                       | 118,858   |
| 1986                       | 102,517.76       | 25.00        | 4.00                       | 4,100.71   | 3.50  | .8600                       | 88,165    |
| 1987                       | 426,169.29       | 25.00        | 4.00                       | 17,046.77  | 4.50  | .8200                       | 349,459   |
| 1988                       | 247,748.32       | 25.00        | 4.00                       | 9,909.93   | 5.50  | .7800                       | 193,244   |
| 1989                       | 270,910.94       | 25.00        | 4.00                       | 10,836.44  | 6.50  | .7400                       | 200,474   |
| 1990                       | 353,044.69       | 25.00        | 4.00                       | 14,121.79  | 7.50  | .7000                       | 247,131   |
| 1991                       | 390,943.74       | 25.00        | 4.00                       | 15,637.75  | 8.50  | .6600                       | 258,023   |
| 1992                       | 365,706.37       | 25.00        | 4.00                       | 14,628.25  | 9.50  | .6200                       | 226,738   |
| 1993                       | 364,202.98       | 25.00        | 4.00                       | 14,568.12  | 10.50 | .5800                       | 211,238   |
| 1994                       | 366,204.85       | 25.00        | 4.00                       | 14,648.19  | 11.50 | .5400                       | 197,751   |
| 1995                       | 316,698.90       | 25.00        | 4.00                       | 12,667.96  | 12.50 | .5000                       | 158,349   |
| 1996                       | 165,680.09       | 25.00        | 4.00                       | 6,627.20   | 13.50 | .4600                       | 76,213    |
| 1997                       | 333,797.46       | 25.00        | 4.00                       | 13,351.90  | 14.50 | .4200                       | 140,195   |
| 1998                       | 192,158.55       | 25.00        | 4.00                       | 7,686.34   | 15.50 | .3800                       | 73,020    |
| 1999                       | 312,695.34       | 25.00        | 4.00                       | 12,507.81  | 16.50 | .3400                       | 106,316   |
| 2000                       | 531,628.06       | 25.00        | 4.00                       | 21,265.12  | 17.50 | .3000                       | 159,488   |
| 2001                       | 701,830.90       | 25.00        | 4.00                       | 28,073.24  | 18.50 | .2600                       | 182,476   |
| 2002                       | 654,255.85       | 25.00        | 4.00                       | 26,170.23  | 19.50 | .2200                       | 143,936   |
| 2003                       | 299,965.75       | 25.00        | 4.00                       | 11,998.63  | 20.50 | .1800                       | 53,994    |
| 2004                       | 187,428.19       | 25.00        | 4.00                       | 7,497.13   | 21.50 | .1400                       | 26,240    |
| 2005                       | 1,170,718.34     | 25.00        | 4.00                       | 46,828.73  | 22.50 | .1000                       | 117,072   |
| 2006                       | 321,851.50       | 25.00        | 4.00                       | 12,874.06  | 23.50 | .0600                       | 19,311    |
| 2007                       | 629,637.52       | 25.00        | 4.00                       | 25,185.50  | 24.50 | .0200                       | 12,593    |
| TOTAL                      | 9,002,131.72     |              |                            | 360,085.25 |       |                             | 3,517,100 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 4.00

DUKE ENERGY OHIO

ACCOUNT 3950 LABORATORY EQUIPMENT

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

| YEAR                       | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL ACCRUAL--<br>RATE | AMOUNT    | EXP. | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|----------------------------|------------------|--------------|----------------------------|-----------|------|-----------------------------|---------|
| (1)                        | (2)              | (3)          | (4)                        | (5)       | (6)  | (7)                         | (8)     |
| SURVIVOR CURVE.. 15-SQUARE |                  |              |                            |           |      |                             |         |
| NET SALVAGE PERCENT.. 0    |                  |              |                            |           |      |                             |         |
| 1993                       | 181,369.94       | 15.00        | 6.67                       | 12,097.37 | 0.50 | .9667                       | 175,330 |
| 1994                       | 332,696.58       | 15.00        | 6.67                       | 22,190.86 | 1.50 | .9000                       | 299,427 |
| 1995                       | 66,771.52        | 15.00        | 6.67                       | 4,453.66  | 2.50 | .8333                       | 55,641  |
| 1996                       | 53,611.56        | 15.00        | 6.67                       | 3,575.89  | 3.50 | .7667                       | 41,104  |
| 1997                       | 64,963.95        | 15.00        | 6.67                       | 4,333.10  | 4.50 | .7000                       | 45,475  |
| 1998                       | 60,146.45        | 15.00        | 6.67                       | 4,011.77  | 5.50 | .6333                       | 38,091  |
| TOTAL                      | 759,560.00       |              |                            | 50,662.65 |      |                             | 655,068 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 6.67

DUKE ENERGY OHIO

ACCOUNT 3960 POWER OPERATED EQUIPMENT

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

| YEAR                          | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL<br>RATE | ACCRUAL--<br>AMOUNT | EXP. | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT  |
|-------------------------------|------------------|--------------|------------------|---------------------|------|-----------------------------|---------|
| (1)                           | (2)              | (3)          | (4)              | (5)                 | (6)  | (7)                         | (8)     |
| SURVIVOR CURVE.. IOWA 17-S0.5 |                  |              |                  |                     |      |                             |         |
| NET SALVAGE PERCENT.. 0       |                  |              |                  |                     |      |                             |         |
| 1982                          | 16,125.92        | 17.00        | 5.88             | 948.20              | 2.90 | .8294                       | 13,375  |
| 1986                          | 20,635.34        | 17.00        | 5.88             | 1,213.36            | 4.33 | .7453                       | 15,380  |
| 1987                          | 191,672.37       | 17.00        | 5.88             | 11,270.34           | 4.70 | .7235                       | 138,675 |
| 1989                          | 42,913.06        | 17.00        | 5.88             | 2,523.29            | 5.49 | .6771                       | 29,056  |
| 1990                          | 473,634.36       | 17.00        | 5.88             | 27,849.70           | 5.90 | .6529                       | 309,236 |
| 1991                          | 95,288.34        | 17.00        | 5.88             | 5,602.95            | 6.32 | .6282                       | 59,860  |
| 1992                          | 11,536.68        | 17.00        | 5.88             | 678.36              | 6.76 | .6024                       | 6,950   |
| 1993                          | 236,504.38       | 17.00        | 5.88             | 13,906.46           | 7.22 | .5753                       | 136,061 |
| TOTAL                         | 1,088,310.45     |              |                  | 63,992.66           |      |                             | 708,593 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.88

DUKE ENERGY OHIO

ACCOUNT 3970 COMMUNICATION EQUIPMENT

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

| YEAR                       | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL<br>RATE | ACCRUAL--<br>AMOUNT | EXP.  | -ACCRUED<br>FACTOR | DEPREC.-<br>AMOUNT |
|----------------------------|------------------|--------------|------------------|---------------------|-------|--------------------|--------------------|
| (1)                        | (2)              | (3)          | (4)              | (5)                 | (6)   | (7)                | (8)                |
| SURVIVOR CURVE.. 15-SQUARE |                  |              |                  |                     |       |                    |                    |
| NET SALVAGE PERCENT.. 0    |                  |              |                  |                     |       |                    |                    |
| 1973                       | 2,325.24         |              |                  |                     |       | 1.0000             | 2,325              |
| 1980                       | 12,084.03        |              |                  |                     |       | 1.0000             | 12,084             |
| 1991                       | 51,223.02        |              |                  |                     |       | 1.0000             | 51,223             |
| 1992                       | 421,983.72       |              |                  |                     |       | 1.0000             | 421,984            |
| 1993                       | 439,695.66       | 15.00        | 6.67             | 29,327.70           | 0.50  | .9667              | 425,054            |
| 1994                       | 22,812.03        | 15.00        | 6.67             | 1,521.56            | 1.50  | .9000              | 20,531             |
| 1995                       | 14,835.56        | 15.00        | 6.67             | 989.53              | 2.50  | .8333              | 12,362             |
| 1997                       | 4,333.55         | 15.00        | 6.67             | 289.05              | 4.50  | .7000              | 3,033              |
| 1999                       | 21,949.00        | 15.00        | 6.67             | 1,464.00            | 6.50  | .5667              | 12,438             |
| 2002                       | 119,267.94       | 15.00        | 6.67             | 7,955.17            | 9.50  | .3667              | 43,736             |
| 2003                       | 451,909.65       | 15.00        | 6.67             | 30,142.37           | 10.50 | .3000              | 135,573            |
| 2004                       | 412,975.00       | 15.00        | 6.67             | 27,545.43           | 11.50 | .2333              | 96,347             |
| 2005                       | 291,195.99       | 15.00        | 6.67             | 19,422.77           | 12.50 | .1667              | 48,542             |
| 2006                       | 664,475.19       | 15.00        | 6.67             | 44,320.50           | 13.50 | .1000              | 66,448             |
| 2007                       | 263,847.32       | 15.00        | 6.67             | 17,598.62           | 14.50 | .0333              | 8,786              |
| TOTAL                      | 3,194,912.90     |              |                  | 180,576.70          |       |                    | 1,360,466          |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.65

DUKE ENERGY OHIO

ACCOUNT 3980 MISCELLANEOUS EQUIPMENT

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

| YEAR                       | ORIGINAL<br>COST | AVG.<br>LIFE | --ANNUAL<br>RATE | ACCRUAL--<br>AMOUNT | EXP.  | -ACCRUED DEPREC.-<br>FACTOR | AMOUNT |
|----------------------------|------------------|--------------|------------------|---------------------|-------|-----------------------------|--------|
| (1)                        | (2)              | (3)          | (4)              | (5)                 | (6)   | (7)                         | (8)    |
| SURVIVOR CURVE.. 20-SQUARE |                  |              |                  |                     |       |                             |        |
| NET SALVAGE PERCENT.. 0    |                  |              |                  |                     |       |                             |        |
| 1988                       | 18,399.88        | 20.00        | 5.00             | 919.99              | 0.50  | .9750                       | 17,940 |
| 2000                       | 14,379.88        | 20.00        | 5.00             | 718.99              | 12.50 | .3750                       | 5,392  |
| 2004                       | 41,435.14        | 20.00        | 5.00             | 2,071.76            | 16.50 | .1750                       | 7,251  |
| TOTAL                      | 74,214.90        |              |                  | 3,710.74            |       |                             | 30,583 |

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.00

**DUKE ENERGY OHIO, INC.**  
**Case No. 08-709-EL-AIR R**  
**Supplemental Information (C)(21)**

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The utility shall provide a breakdown in the same general format as Schedule B-3.3 which shows depreciation reserve data from the last date certain to the end of that year, annually thereafter up to the most recent annual report, and from the most recent annual report to the date certain in the current case.

**Response:**

See Attachment.

**Sponsoring Witness: Carl J. Council**

Data: X Actual \_\_ Estimated  
Type of Filing: X Original \_\_ Updated \_\_ Revised \_\_  
Reference: Chap. II (C)(21)

[illegible]

<sup>1</sup> See *Workpaper WPB-3.3a* through *WPB-3.3m*.

**DUKE ENERGY OHIO, INC.**  
**Case No. 08-709-EL-AIR**  
**Supplemental Information (C)(22)**

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For each construction project which is seventy-five percent complete as shown in Schedule B-4, B-4.1, and B-4.2, the utility shall provide a copy of the following:

- (a) Document providing project approval.
- (b) Initial project budget and estimated timetables and dates of the revisions.
- (c) Most recent revised budget and timetables and dates of the revisions.
- (d) Document showing the date initial construction work began.
- (e) Schedule showing the distribution of construction expenditures as of the date certain (e.g., material, labor, allowance for funds used during construction, construction management, insurance, *etc.*).
- (f) Statement from the construction management attesting to the data on Schedules B-4.1 and B-4.2.
- (g) Details of computation of trended figures on Schedule B-4.2, including trending factors, source of trending factors, and rationale for their selection.

**Response:**

- (a) through (g) - See Attachment.

**Sponsoring Witness:** Carl J. Council



DUKE ENERGY OHIO  
Case No. 08-709-EL-AIR  
Information on Projects that are 75% Complete  
As of March 31, 2008

Data: ☒ Actual ☐ Estimated  
Type of Filing: ☒ Original ☐ Updated ☐ Revised  
Reference: Chap. II (C)(22)

Supplemental (C) (22)  
Page 1 of 1  
Witness Responsible  
C. J. Council

| Line<br>No.<br>(A) | Project or<br>Work Order No.<br>(B) | Description of Project or Work Order Number<br>(C) | Construction<br>Dollars<br>(D) | Accumulated Costs           |                          | Allocation<br>%<br>(G) | Jurisdictional<br>Cost at<br>Date Certain<br>(H) | Estimated<br>Physical<br>Percent<br>Completion<br>(I) |
|--------------------|-------------------------------------|----------------------------------------------------|--------------------------------|-----------------------------|--------------------------|------------------------|--------------------------------------------------|-------------------------------------------------------|
|                    |                                     |                                                    |                                | AFUDC<br>Capitalized<br>(E) | Total<br>Cost<br>(F=D+E) |                        |                                                  |                                                       |

1 Not Applicable, the Company has not included CWIP in this rate case.

**DUKE ENERGY OHIO, INC.**  
Case No. 08-709-EL-AIR  
Supplemental Information (C)(23)

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For the fuel stock component listed on Schedule B-5.1, electric utilities shall provide the following for each generating unit and plant:

- (a) The average number of tons/gallons burned per day during the test year.
- (b) Normal inventory requirements expressed as number of days supply for each type of fuel.
- (c) Date certain average received cost for each type of fuel.
- (d) Product of (a) x (b) x (c)

Provide the documentation and/or derivation of these items.

**Response:** The Company filed a request for waiver of this filing requirement on June 25, 2008.

**Sponsoring Witness:** Not applicable.

**DUKE ENERGY OHIO, INC.**  
Case No. 08-709-EL-AIR  
Supplemental Information (C)(24)

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Surviving dollars by vintage year of placement (original cost data as of date certain).

**Response:**

See Attached.

**Sponsoring Witness:** Carl J. Council

DUKE ENERGY OHIO  
CASE NO. 08-709-EL-AIR  
SURVIVING DOLLARS BY VINTAGE YEAR  
AS OF MARCH 31, 2008

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
REFERENCE: CHAP. II (C) (24)

SUPPLEMENTAL (C)(24)  
WITNESS RESPONSIBLE:  
C. J. COUNCIL

| Line No. | Company Account No. | Account Title                  | In-Service Date | Original Cost        |
|----------|---------------------|--------------------------------|-----------------|----------------------|
| 1        | 1030                | Miscellaneous Intangible Plant | 1998            | 10,264,305.24        |
| 2        | 1030                | Miscellaneous Intangible Plant | 1999            | 9,179,182.38         |
| 3        | 1030                | Miscellaneous Intangible Plant | 2000            | 29,068,346.67        |
| 4        | 1030                | Miscellaneous Intangible Plant | 2001            | 6,992,779.99         |
| 5        | 1030                | Miscellaneous Intangible Plant | 2002            | 12,933,026.34        |
| 6        | 1030                | Miscellaneous Intangible Plant | 2003            | 20,059,096.52        |
| 7        | 1030                | Miscellaneous Intangible Plant | 2004            | 708,854.41           |
| 8        | 1030                | Miscellaneous Intangible Plant | 2005            | 7,707,340.26         |
| 9        | 1030                | Miscellaneous Intangible Plant | 2006            | 702,964.83           |
| 10       | 1030                | <b>Total</b>                   |                 | <b>97,613,896.64</b> |
| 11       | 1890                | Land and Land Rights           | 1928            | 254,673.65           |
| 12       | 1890                | Land and Land Rights           | 1930            | 621.10               |
| 13       | 1890                | Land and Land Rights           | 1949            | 183,103.74           |
| 14       | 1890                | Land and Land Rights           | 1953            | 28,783.91            |
| 15       | 1890                | Land and Land Rights           | 1954            | 11,210.58            |
| 16       | 1890                | Land and Land Rights           | 1956            | 12,362.42            |
| 17       | 1890                | Land and Land Rights           | 1957            | 33,348.03            |
| 18       | 1890                | Land and Land Rights           | 1958            | 30,030.81            |
| 19       | 1890                | Land and Land Rights           | 1959            | 27,601.85            |
| 20       | 1890                | Land and Land Rights           | 1961            | 1,941.93             |
| 21       | 1890                | Land and Land Rights           | 1964            | 577,667.28           |
| 22       | 1890                | Land and Land Rights           | 1966            | 42,244.59            |
| 23       | 1890                | Land and Land Rights           | 1967            | 381,996.39           |
| 24       | 1890                | Land and Land Rights           | 1968            | 98,828.81            |
| 25       | 1890                | Land and Land Rights           | 1969            | 340.87               |
| 26       | 1890                | Land and Land Rights           | 1970            | 3,623.00             |
| 27       | 1890                | Land and Land Rights           | 1971            | 1,510.00             |
| 28       | 1890                | Land and Land Rights           | 1973            | 36,237.54            |
| 29       | 1890                | Land and Land Rights           | 1975            | 633.76               |
| 30       | 1890                | Land and Land Rights           | 1980            | 23,847.46            |
| 31       | 1890                | Land and Land Rights           | 1988            | 54,368.85            |
| 32       | 1890                | Land and Land Rights           | 1989            | 89,967.75            |
| 33       | 1890                | Land and Land Rights           | 1990            | 102,425.52           |
| 34       | 1890                | Land and Land Rights           | 1992            | 16,114.46            |
| 35       | 1890                | Land and Land Rights           | 1993            | 40,268.11            |
| 36       | 1890                | Land and Land Rights           | 1994            | 67,897.02            |
| 37       | 1890                | <b>Total</b>                   |                 | <b>2,121,647.43</b>  |
| 38       | 1891                | Rights of Way                  | 1987            | 5,500.00             |
| 39       | 1891                | Rights of Way                  | 1990            | 14,176.99            |
| 40       | 1891                | Rights of Way                  | 1991            | 18,291.73            |
| 41       | 1891                | <b>Total</b>                   |                 | <b>37,968.72</b>     |
| 42       | 1900                | Structures & Improvements      | 1926            | 31,551.74            |
| 43       | 1900                | Structures & Improvements      | 1930            | 1,259,888.22         |
| 44       | 1900                | Structures & Improvements      | 1937            | 478.17               |
| 45       | 1900                | Structures & Improvements      | 1939            | 4,663.62             |
| 46       | 1900                | Structures & Improvements      | 1941            | 4,225.00             |
| 47       | 1900                | Structures & Improvements      | 1942            | 4,850.32             |
| 48       | 1900                | Structures & Improvements      | 1943            | 145.81               |