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February 23, 2009

Ms. Renée Jenkins, Secretary
Public Utilities Commission of Ohio
180 East Broad Street, 13th Floor
Columbus, OH 43215

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2009 FEB 23 PM 2:01
PUCO

Re: Case No. 08-709-EL-AIR, et al
December 15, 2008 Deposition of James Dean

Dear Ms. Jenkins:

Please find attached a copy of the public version of the December 15, 2008 Deposition of James Dean along with OCTA Deposition No. 10 in Case No. 08-709-EL-AIR, et al. OCTA Deposition Exhibit Nos. 11-14 have been designated by Duke Energy Ohio as "Confidential Proprietary Trade Secrets". Page 52, line 11 through page 98, line 9 relate to OCTA Deposition Exhibit Nos. 11-14. OCTA Deposition Exhibits 11-14 and page 52, line 11 through page 98, line 9 of the Deposition Transcript have been redacted from the public version but have been submitted under seal.

A Motion for Protective Order has also been filed requesting confidential treatment of this redacted information. No signature page or errata sheet was available from the court reporter.

Sincerely yours,

Stephen M. Howard

Stephen M. Howard
Attorneys for The Ohio Cable Telecommunication
Association

SMH/bkwjm
Enclosure

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Technician Tim Date Processed 2/23/2009

BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Duke) Case No.
Energy Ohio, Inc. for an Increase in) 08-709-EL-AIR
Electric Distribution Rates.)

In the Matter of the Application of Duke) Case No.
Energy Ohio, Inc. for a Tariff Approval.) 08-710-EL-ATA

In the Matter of the Application of Duke) Case No.
Energy Ohio, Inc. for Approval to Change) 08-711-EL-AAM
Accounting Methods.)

In the Matter of the Application of) Case No.
Cincinnati Gas & Electric Company for) 06-718-EL-ATA
Approval of its Rider BDP, Backup)
Delivery Point.)

DEPOSITION OF: JAMES DEAN

December 15, 2008

9:00 a.m.

REPORTED BY:

Renee Rogers, Registered Professional Reporter

1
2
3 Deposition of JAMES DEAN, a witness herein,
4 taken by the Intervenor as upon cross-examination
5 pursuant to the Ohio Rules of Civil Procedure and notice
6 and stipulations hereinafter set forth, at the offices of
7 Vorys, Sater, Seymour and Pease, LLP, 221 East Fourth
8 Street, Suite 2000, Cincinnati, Ohio at 9:00 a.m. on
9 Monday, December 15, 2008, before Renee Rogers,
10 Registered Professional Reporter and notary public within
11 and for the state of Ohio.

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21
22 Cin-Tel Corporation
23 813 Broadway
24 Cincinnati, Ohio 45202
(513) 621-7723

1 APPEARANCES:

2 On behalf of Duke Energy:

3 AMY B. SPILLER, ESQ.
ELIZABETH H. WATTS, ESQ.
4 Duke Energy
139 East Fourth Street
5 Cincinnati, Ohio 45201

6 On behalf of Intervenor The Ohio Cable Telecommunications
Association:

7
GARDNER F. GILLESPIE, ESQ.
8 Hogan & Hartson, LLP
Columbia Square
9 555 Thirteenth Street, NW
Washington, DC 20004

10 On behalf of the Ohio Attorney General (by telephone):

11
STEPHEN REILLY, ESQ.
12 Office of the Attorney General
Public Utilities Commission of Ohio
13 180 East Broad Street, Sixth Floor
Columbus, Ohio 43215

14 On behalf of the Greater Cincinnati Health Council (by
15 telephone):

16 DOUGLAS E. HART, ESQ.
441 Vine Street, Suite 4192
17 Cincinnati, Ohio 45202
(513) 621-6709

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S T I P U L A T I O N S

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2 It is stipulated by and among counsel for the
3 respective parties that the deposition of James Dean
4 may be taken at this time by the Intervenor as upon
5 cross-examination pursuant to the Ohio Rules of
6 Civil Procedure and pursuant to Notice and agreement
7 of counsel as to the time and place; that the
8 deposition may be taken in stenotype by the notary
9 public-court reporter and transcribed by her out of
10 the presence of the witness; that the deposition is
11 to be submitted to the deponent for his examination
12 and signature, and that the signature may be affixed
13 outside the presence of the notary public-court
14 reporter.

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1 I N D E X

2 Witness Page

3 JAMES DEAN

4 Cross by Mr. Gillespie 6

5

6 E X H I B I T S

7 Marked

8 Deposition Exhibit Number OCTA 10 37

9 Deposition Exhibit Number OCTA 11 52

10 Deposition Exhibit Number OCTA 12 76

11 Deposition Exhibit Number OCTA 13 85

12 Deposition Exhibit Number OCTA 14 93

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1 JAMES DEAN,
2 of lawful age, as having been duly sworn, was
3 examined and testified as follows:

4 CROSS-EXAMINATION

5 BY MR. GILLESPIE:

6 Q Mr. Dean, my name is Gardner
7 Gillespie. I represent the Ohio Cable
8 Telecommunications Association.

9 Could we have your name and address
10 for the record, please.

11 A My name is James Dean. Business, or
12 home?

13 Q Business will be fine.

14 A It's Fourth and Main, Cincinnati,
15 Ohio.

16 MR. GILLESPIE: I'd like to preserve
17 any objections other than to form again.

18 Q Mr. Dean, are you on any medication?

19 A No, I'm not.

20 MS. SPILLER: Excuse me. Gardner, I
21 mean, just for purposes of going forward,
22 to the extent I think it's necessary to
23 assert an objection other than to the
24 form, I will do so.

1 MR. GILLESPIE: Okay.

2 MS. SPILLER: I don't think that
3 contemplates an objection as to privilege,
4 and I think that's an important objection
5 not to simply preserve for later.

6 MR. GILLESPIE: Certainly. I don't
7 have any problem with an objection for
8 privilege.

9 Q Mr. Dean, is there any reason why we
10 can't rely on your testimony as being complete,
11 accurate, and truthful today?

12 A No.

13 Q Have you had your deposition taken
14 before?

15 A No, I have not.

16 Q Let me explain the procedure to you.
17 I'm going to ask you questions. I'm going to need a
18 verbal response.

19 A Okay.

20 Q Not a nodding of the head or a uh-huh
21 or huh-uh, okay?

22 A Yes.

23 Q Wait until I finish my question so
24 that you understand the question, and if your

1 counsel has an objection she has an opportunity to
2 interpose it, okay?

3 A Yes.

4 Q If you don't understand the question,
5 ask me to rephrase it or explain it. If you answer
6 it, we will assume that you have understood the
7 question, all right?

8 A Yes.

9 Q I'm going to refer to Duke Energy Ohio
10 as Duke, and Duke will include any predecessor
11 companies such as CG&E, all right, unless --

12 A Yes.

13 Q -- otherwise stated.

14 Mr. Dean, what did you do to prepare
15 for the deposition?

16 A I reviewed with counsel some of the
17 POD's that we had submitted.

18 Q POD's being what?

19 A The production of documents.

20 Q Did you talk with anybody other than
21 your counsel?

22 A My manager.

23 Q Who's that?

24 A Carl Council.

1 Q Mr. Dean, have you ever been qualified
2 as an expert?

3 A Not during any court proceeding.

4 Q Or a public utility proceeding?

5 A No.

6 Q So you have not given expert
7 testimony?

8 A Not as a witness.

9 Q Are you an expert on pole attachment
10 rate issues?

11 A No, I'm not.

12 Q Are you an expert on issues related to
13 the continuing property records of Account 364?

14 A I can represent the company on that,
15 yes.

16 Q You're knowledgeable about those?

17 A Yes.

18 Q Are you knowledgeable about the
19 accounting for investment and depreciation for
20 Account 364?

21 A Yes.

22 Q Are you knowledgeable in accounting
23 for Accounts 190 and 281 through 283?

24 A No, I'm not.

1 Q Okay. Those have to do with
2 accumulated deferred income taxes.

3 A No, I'm not.

4 Q You're not knowledgeable about those?

5 A No. No, sir.

6 Q What's your current title and what are
7 your responsibilities at Duke?

8 A Current title is manager of Midwest
9 Capital Accounting.

10 Q How long have you held that title?

11 A That particular title for two and a
12 half months.

13 Q And prior to that, what were you?

14 A I was a lead analyst within the
15 capital accounting area.

16 Q How long did you have that job?

17 A That particular job, title-wise I'm
18 going to say probably ten years. I'm
19 approximating. I did not go back and research all
20 my promotion times.

21 Q So that would be approximately 1998?

22 A Correct.

23 Q And prior to that, what was your title
24 and responsibilities?

1 A Title, I'm not sure. But I've been in
2 the Midwest Capital Accounting group for
3 approximately 21 years, thereabouts.

4 Q And what are your responsibilities as
5 a manager of capital accounting?

6 A It's the oversight of the Midwest
7 Capital Accounting, which entails plant assets being
8 added/retired from records, and also depreciation,
9 preparation of rate case schedules. Those are
10 probably the primary ones that come to mind.

11 Q As lead analyst in the Capital
12 Accounting Department, what were your
13 responsibilities?

14 A Oversight of the unitization.

15 Q What does that mean?

16 A Project management. Not from a
17 managerial standpoint of the project, but adding the
18 records to the books, and also depreciation of the
19 books.

20 Q So when you say that you were
21 responsible for adding the records to the books, can
22 you explain that to me?

23 A FERC requires when you construct a
24 project to be able to then move it from under

1 construction status to putting it in a completed but
2 not classified status, and then also working with
3 the field to get it classified by FERC utility
4 account and moving it on to the continuing property
5 record.

6 Q So you would have been responsible for
7 Account 364 in adding facilities to the continuing
8 property records in that account?

9 A Using field information, that would be
10 correct. And using our Power Plant system, yes.

11 Q What do you mean, using the Power
12 Plant system?

13 A Power Plant is our continuing property
14 records system that we have in place today.

15 Q That's your computer system?

16 A That is correct.

17 Q How long have you had that system in
18 place?

19 A That system has been in place from
20 2000.

21 Q What did you have before 2000?

22 A It was an internal system. I would
23 suggest to you there's not an official name for it.
24 It was independent different components that made up

1 the overall system.

2 Q It was still a computer system,
3 correct?

4 A There were components of it that were
5 not computer.

6 Q Were you involved in the conversion of
7 this internal system to the Power Plant system?

8 A Not directly. I was only indirectly
9 involved. There was a different project team that
10 did that.

11 Q What was your role in connection with
12 that?

13 A Only as a contact, if they had a
14 question about what they may have been doing.

15 Q Are you prepared today to answer
16 questions in any areas of the deposition notice that
17 was sent to Mr. Storck?

18 A I am not sure how to answer that.

19 Q Let me ask your counsel.

20 MS. SPILLER: Well, Gardner, you seem
21 to have changed course in requesting
22 specifically Mr. Dean -- originally
23 Mr. Council, then Mr. Dean.

24 And so, you know, we've identified him

1 based upon certain subjects of that
2 request, but you've also specifically
3 identified individuals. So I don't think
4 it's a true Rule 30(b)(5) notice of
5 deposition.

6 Be that as it may, he is able to
7 answer certain of the questions related to
8 Account 364.

9 MR. GILLESPIE: The only thing I was
10 trying to establish was whether he was
11 being offered by the company in response
12 to any of the categories of that original
13 deposition notice.

14 MS. SPILLER: And I would suggest to
15 you no, from the standpoint that you have
16 requested depositions of specific
17 individuals.

18 MR. GILLESPIE: Okay.

19 Q Mr. Dean, are you familiar with Duke's
20 calculation of pole rates in this case?

21 A No, I'm not.

22 Q You are familiar with Duke's
23 continuing property records for Account 364,
24 correct?

1 A Correct.

2 Q Are you familiar with the term
3 "appurtenances"?

4 A No, I'm not.

5 Q Okay. Well, to the extent that we use
6 that term today, we're talking about pole-related
7 items in Account 364 other than the poles
8 themselves, and those things that are listed in 18
9 CFR part 101 as appropriate to be included in
10 Account 364, all right?

11 A Without referencing that section? Is
12 that the section of the FERC book you're
13 referencing?

14 Q That's the section for Account 364 as
15 described in 18 CFR which applies to power
16 companies, yes.

17 A Yes.

18 MS. SPILLER: Do you know what he's
19 referring to, though?

20 THE WITNESS: The CFR 18 is the FERC
21 utility accounting book.

22 MR. GILLESPIE: (Indicating.)

23 THE WITNESS: It is that book there.

24 Under 101 there's a section referred to as

1 364. I would like to reread it if we get
2 in to the specific details.

3 MR. GILLESPIE: Sure.

4 THE WITNESS: But that's the FERC
5 utility accountings pole account, and then
6 they enumerate underneath of there certain
7 other attributes.

8 MS. SPILLER: I just want to make sure
9 you understand you're on the same --

10 THE WITNESS: I am now. I have that
11 book. Yes.

12 MR. GILLESPIE: For the record, I just
13 showed the witness a copy of CFR 18, parts
14 one through 399, which is the part that
15 includes part 109 and the various FERC
16 accounts.

17 Q Mr. Dean, are you familiar with Duke's
18 records of the attachment by third parties to Duke's
19 poles?

20 A No, I'm not.

21 Q Are you familiar with the accounting
22 for accumulated deferred income taxes in accounts
23 190 and 281 to 283?

24 A No, I am not.

1 Q Are you familiar with how accumulated
2 depreciation is reported for poles?

3 A No, I am not.

4 Q Are you familiar with what agreements
5 Duke has with other users of Duke's poles?

6 A No.

7 Q So you're knowledgeable about Duke's
8 pole investment over approximately the last 30
9 years?

10 A Not over the 30 years. Approximately
11 20 within the capital accounting area. Not
12 specifically always on pole accounting, but within
13 the capital group.

14 Q Okay. Let me show you a copy of
15 Exhibit 4. We're going to be using the same
16 deposition exhibits that were identified in
17 Mr. Storck's deposition. I'm going to refer you to
18 a document in that exhibit that is titled Attach
19 OCTA-POD-01-004, page one of one. Are you familiar
20 with that summary page?

21 A Yes. I have seen this page.

22 Q Can you testify about the numbers on
23 this page?

24 A Yes.

1 Q Were you involved in the preparation
2 of this summary?

3 A I was not involved with this
4 preparation.

5 Q Do you know who was, who prepared it?

6 A There's a person in our office, I
7 believe that is Roger Selm, who prepared this
8 physical document.

9 Q Spell his last name, please.

10 A Last name is S-E-L-M.

11 Q Do you know who asked him to prepare
12 the document?

13 A No. Other than this document here is
14 a POD request.

15 Q Is there any standard procedure that
16 Duke has for determining when poles need to be
17 replaced?

18 A I am not aware of that procedure.
19 That would be a field procedure, if there is one.

20 Q What does it mean when a pole is
21 retired?

22 A Specific to accounting?

23 Q Yes.

24 A A pole is retired -- the retirement of

1 a pole is indicated by the field, and the Capital
2 Accounting Group will go to the continuing property
3 records, based upon characteristics of the pole and
4 the vintage year, location, we will match that to
5 our continuing property record, and whatever the
6 outstanding average unit cost historically of that
7 specific row in the CPR is, we'll reduce it by one
8 and the associated average cost.

9 Q Okay. Well, let me try to paraphrase
10 that --

11 A Sure.

12 Q -- and see if I have it. The decision
13 as to whether a pole is retired in the first
14 instance is made in the field, correct?

15 A Correct.

16 Q But when that decision has been made
17 and the pole has been removed, they will identify
18 the type of pole and the class of pole, the length
19 of the pole, and the year that it was installed; is
20 that right?

21 A They will identify certain
22 characteristics. Each one you enumerated, I would
23 have to go back through and make sure you hit each
24 one. Class is not one of them.

1 Q Okay. Class is not one, but the
2 length would be?

3 A The height and the material are the
4 two attributes.

5 Q What about the vintage?

6 A Vintage also.

7 Q Is the vintage stamped on the pole?

8 A Not that I'm aware of.

9 Q So who determines what the vintage is?

10 A Field will determine the vintage.

11 Q And then if it were a 35-foot pole
12 with a vintage of 1961, you would -- or someone in
13 your group would go in to the records and find poles
14 of that length and vintage and what the total
15 investment is in those poles and then reduce that
16 number by one, right?

17 A That is correct.

18 Q So if there were an investment listed
19 for those poles of \$300, there were three of them,
20 you would reduce that investment by a hundred
21 dollars?

22 A By quantity of one by \$100, yes, that
23 is correct.

24 Q What does it mean to have a pole

1 added? Do you know?

2 A From an accounting perspective?

3 Q Yes.

4 A The field, when they place poles in
5 the field, replacing those that you just inquired
6 about on the retirement, we will get information
7 relative in a like kind fashion to what you
8 described for retirements.

9 We will get that information, we will
10 then go to the capital project that added this, and
11 we will add them to the continuing property record
12 in the same fashion, similar fashion as you
13 described the retirement sense.

14 Q And what is the amount of investment
15 that is added to the continuing property records at
16 that time?

17 A It would be the cost of what the
18 project -- what is allocated for that pole from the
19 project.

20 Q And that would include the material
21 cost of the pole and the installation cost?

22 A That is correct.

23 Q Any other cost?

24 A There are certain overheads that are

1 added to all projects.

2 Q What overheads?

3 A There are construction overheads.

4 There can be material handling overheads. FERC
5 permits, what is referred to as AFDC, allows for
6 funds used during construction. Those are the ones
7 that I can remember.

8 Q Are these overheads added as a
9 percentage cost?

10 A Some are a percentage cost, yes.

11 Q What are the -- if they're not
12 percentage, how are they determined?

13 A The labor most recently -- if I answer
14 this most recently -- we had a change in how we're
15 doing our labor overhead rates, but that occurred
16 July 2008, okay?

17 Q Okay.

18 A Prior to that, you are correct. It
19 was a percent that was being applied for the
20 construction overheads.

21 Q So there was a certain loading, some
22 percentage that was added to the labor cost?

23 A Correct.

24 Q And the labor cost to which that

1 loading was added is based on a per-hourly rate?

2 A I do not personally load the overall
3 labor loading rates, because now you're speaking
4 labor loading rates. Our system loaded an overall
5 construction overhead, not just labor loadings. So
6 I am not that familiar with the labor loadings.

7 Q Okay. But the numbers that are then
8 added to the continuing property records for the
9 installation of a new pole will include the material
10 cost, the labor cost, and the overheads that you're
11 talking about, correct?

12 A Correct. Yes. I would use the term
13 "fully loaded," which should encompass what you're
14 asking.

15 Q And that would include the cost of any
16 guying and anchoring of the pole?

17 A That is correct.

18 Q Any other costs other than the
19 installation costs and the material costs and
20 loading that we discussed?

21 A Not that I would be aware of, no.

22 Q Do you know what the range of the
23 average cost of buying and installing a new
24 distribution pole is, including the loadings?

1 A I do not.

2 Q No idea?

3 A No.

4 Q Do you know whether Duke has estimates
5 that it uses for any purpose with respect to adding
6 new poles for costs?

7 A Duke does have an estimating program,
8 yes.

9 Q And is the cost of installing new
10 poles in that estimating program?

11 A Yes.

12 Q Do you have access to that?

13 A No, I do not.

14 Q Who is responsible for that?

15 A Namewise, I cannot give you a specific
16 name.

17 Q What would be the position? Do you
18 know, of the group?

19 A No. Other than electric distribution
20 field ops.

21 Q Okay. Looking at this page in Exhibit
22 4, page one of one, response to POD-01-004, do you
23 know whether that document already existed, or was
24 it prepared for the purposes of production in this

1 case?

2 A This document was prepared for this
3 POD.

4 Q Do you know why this document was
5 prepared instead of providing the underlying
6 records?

7 MS. SPILLER: I'm going to object to
8 the extent that it certainly inquires in
9 to some attorney-client conversations.

10 Go ahead. You can answer to the
11 extent it's not privileged.

12 A The detail supporting all the
13 additions, all the retirements would be rather
14 voluminous. The reason, there are numerous projects
15 and additions that go on throughout the course of
16 these last seven years.

17 Individual projects being provided at
18 that detail level, as I say, would be very
19 voluminous. That would be probably my baseline
20 answer as to why this summary was prepared.

21 Q Was the summary based on the company's
22 continuing property records?

23 A Yes.

24 Q What is the basis for the balance,

1 quantity, and amount that was used -- well, let's
2 look at the page.

3 You see that the right-hand column is
4 the balance of an investment amount, and quantity is
5 a balance of quantity of items? Do you see that?

6 A Yes.

7 Q And you recognize that as you work
8 your way up through the page, that the way the page
9 is designed, as I understand it, is that you take
10 the additions, you subtract the retirements, then
11 you add or subtract that number to some balance to
12 get the quantity and amount balance for the year?

13 A Correct.

14 Q All right. In terms of the balance of
15 quantity of items and amount that were used as the
16 baseline for this form, do you know where those
17 numbers came from?

18 A The reports that would have been used
19 to generate this would have been from the capital
20 accounting system, Power Plant.

21 Q So the capital accounting system, you
22 could go in to the capital accounting system and
23 determine what the balance of the investment was for
24 Account 364 in 1999; is that right?

1 A I would probably use the FERC report
2 from 1999, a published report, to obtain what the
3 balance of the dollars were.

4 Q So the balance of the dollars should
5 tie in to the FERC report?

6 A Correct.

7 Q Is the amount shown here, that is the
8 original investment for Account 364 for those
9 different years?

10 A That is the surviving balance of the
11 original investment, yes.

12 Q What do you mean, the surviving
13 balance?

14 A You have retirements reducing those
15 original balances that were put in. Therefore, I
16 refer to it in accounting terms as the surviving.

17 Q Okay. And what is the quantity that
18 is listed there? Quantity of what?

19 A Quantity is to represent the number of
20 poles that have been added or the book quantity that
21 you see there. Book quantity will always run
22 slightly shorter than what the field records are.

23 The field records are more accurate.
24 They are more accurate because the field records do

1 not have a paperwork lag in us getting the quantity
2 added to the books.

3 Q So the -- first of all, these are
4 poles? These are distribution poles, correct?

5 A Correct.

6 Q And the quantity of distribution poles
7 that Duke has at any time would be the quantity of
8 poles that are listed in its continuing property
9 records plus the field records that have not yet
10 been added to the Account 364 continuing property
11 records; is that right?

12 A Correct.

13 Q Are there any other documents backing
14 up this page other than the company's continuing
15 property records?

16 A Could you clarify what that would look
17 like?

18 Q If one were to make an inquiry from
19 the continuing property records, those numbers would
20 tie in to this form?

21 A Yes.

22 Q So the only other additional records
23 backing up this form would be the records backing up
24 the continuing property records; is that right?

1 MS. SPILLER: I object to the form.

2 Go ahead. You can answer.

3 A This particular form is worked up from
4 the additions and retirements which are used to
5 update the continuing property record.

6 As we've discussed, the additions
7 providing detail of all the additions would be
8 voluminous. Because that -- if you refer to more
9 detail, that would be the individual projects of
10 construction that the field did.

11 Q Okay. Just so I can be sure that I
12 understand you and the record reflects it, there are
13 records that are prepared in the field for
14 installation of a pole, for example, correct?

15 A Correct.

16 Q And then those records are used to
17 update the additions and retirement records that
18 then go in to the continuing property records; is
19 that right?

20 A That is correct.

21 Q What's the purpose of the continuing
22 property records? Are they intended to back up the
23 FERC accounts?

24 A The continuing property record is the

1 subsidiary ledger as dictated by FERC to support the
2 overall plant balance, yes.

3 Q And the overall plant balances are the
4 different FERC accounts?

5 A Correct.

6 Q So the continuing property records for
7 Account 364 is to back up the FERC accounting for
8 Account 364?

9 A Correct.

10 Q Let me go through this form and make
11 sure I understand the different columns. The
12 quantity -- well, the first column is the year.
13 That's the year in which there were additions and
14 retirements, right?

15 A Correct.

16 Q So the next column, quantity, is that
17 the number of poles that were added?

18 A That's the number of field-reported
19 poles added without the paperwork lag, yes. Excuse
20 me. With paperwork lag.

21 Q So for 2007, the records of the
22 company reflect that there were 1,234 poles that
23 were added, and we have to recognize that there
24 might have been some additional poles that were

1 added that would not have yet made it into the
2 computer?

3 A That is correct.

4 Q And the amount reflected there --
5 well, let me ask you this about the quantity of the
6 poles. Does that include poles that are replacing
7 poles that are changed out?

8 A Yes. It's the replacement of all
9 poles or the installation of new, for instance, line
10 extension poles.

11 Q Okay. So if a pole on Oak Street is
12 knocked down by a car, the new pole that's put in
13 its place would be included in this quantity column?

14 A That is correct.

15 Q Does the quantity item include
16 anything other than poles?

17 A No, it does not.

18 Q Now, the amount of additions, that
19 includes the investment made by the company in the
20 poles that were added in those different years; is
21 that right?

22 A That is correct.

23 Q Is there anything else other than
24 poles and the cost of material and installing poles

1 and their loadings that go in to the amount numbers
2 there?

3 A No.

4 Q So all of the amount items are amounts
5 that should be included and are properly included in
6 Account 364?

7 A The amounts in 364, there has been
8 discovery made on the 2007 dollar amount that an
9 adjustment is in progress to reduce that.

10 Q So the amount for 2007, the \$52
11 million amount, does include items other than
12 pole-related items; is that right?

13 A It is an overestimation of what the
14 account poles should have contained.

15 Q And when was that determined?

16 A That was determined over this weekend,
17 Friday, Saturday. There was some definition of that
18 as I did further review of the additions. There was
19 also some discovery that was made in June, July of
20 2008.

21 Q What discovery was made in June, July
22 2008?

23 A That certain projects that had been
24 initiated had had an estimated account put on them

1 that showed poles greater than what the estimate
2 should have been for the poles.

3 This is not actual. When projects are
4 taken out, we put an estimated account, utility
5 account distribution on them. At that time the
6 utility account estimated allocation had put too
7 much to the pole account.

8 Q How does that estimate make its way in
9 to the actual dollars of investment that are
10 included within Account 364?

11 A FERC -- as you work your system
12 through, FERC accounting has three primary general
13 ledgers. 107 is a general ledger used for
14 construction of the project.

15 Once the project goes in to service,
16 we move the dollars of that project to be on the
17 CPR, the continuing property record. It is done by
18 an estimate on that project.

19 That is 106 accounting, completed
20 construction not yet fully classified. Then when we
21 do unitize, close the project, we move it to the
22 101. That's when we do a field inventory of all the
23 poles.

24 What was discovered is in the

1 accounting for the 106 that the estimate on the
2 projects had an overestimated amount. The estimate
3 was high for what poles were.

4 Q Is that because there were other items
5 that were included with the pole investment?

6 A The project -- the project normally
7 could install poles, conductor, other units of
8 property, which should be accounted for in other
9 FERC utility accounts.

10 Q So the installation of conductors, for
11 example, would be included in a different account
12 than 364; is that right?

13 A That is correct.

14 Q And the installation of capacitors,
15 would that also be included in a different account?

16 A Other than 364, correct.

17 Q What's a capacitor, by the way?

18 A Field-wise I would -- I would be leery
19 giving you my definition. I'm an accountant.

20 Q Okay. But it belongs in a different
21 account than Account 364?

22 A In reading FERC, that would be
23 correct.

24 Q Does Account 364 include street

1 lights?

2 A No, it does not.

3 Q It does not properly include it,
4 correct?

5 A That is correct.

6 Q And does it include the cost of the
7 street lights themselves?

8 A No, it does not. FERC, as you
9 referenced, CFR 18, there are separate utility
10 accounts for that.

11 Q Okay. Moving over under this page,
12 the quantity of retirements, that includes all of
13 the poles that have been retired for the various
14 years?

15 A That is correct.

16 Q And that would include the pole on Oak
17 Street that was knocked down by a car that we talked
18 about a moment ago?

19 A The retirements would include that
20 type of a retirement.

21 Q Should the amounts of additions --
22 well, let me make sure we understand this. The
23 column that has additions in it and the column that
24 has retirements in it, in order to determine how

1 much the Account 364 overall original investment
2 would be changed in a given year, you would take the
3 amount of additions, you would subtract the amount
4 of retirements, and that would be the amount by
5 which the Account 364 FERC should increase during
6 the year, correct?

7 A Correct. There could be a potential
8 for a transfer. A pole may change. It is extremely
9 rare. I just don't want to leave it out, that there
10 could be a transfer of a pole's use from being
11 distribution, could change to transmission. Very
12 rare.

13 It could change out of 364 and become
14 maybe just a street light pole. Very rare. I want
15 to be clear that additions, retirements, there's a
16 possibility of a transfer.

17 Q Okay.

18 MR. GILLESPIE: Let me have marked as
19 Exhibit Number 10 a compilation of pages
20 from the Duke -- and that includes CG&E --
21 FERC forms for years 1998 through 2007.

22 I believe that for each year we have
23 included pages 204, 205, 206, and 207 from
24 the FERC form.

1 (Whereupon, Deposition Exhibit Number
2 OCTA 10 was marked for identification.)

3 Q I would ask you to look at the last
4 page of that exhibit. If you look at line 64 for
5 the balance at the end of the year, do you recognize
6 that that is the balance for Account 364 reported by
7 Duke for the end of the year 2007?

8 A Yes.

9 Q Okay. Can you tell me why that amount
10 is different from the amount that's reflected in
11 Exhibit 4?

12 A Yes. This schedule has been revised,
13 and a revision to it was worked up, prepared, and I
14 believe given to the rate department.

15 MS. SPILLER: That's not his
16 question. You need to listen to his
17 question.

18 THE WITNESS: Oh.

19 Q Well, what you're saying is that the
20 numbers that are included in the balance column of
21 account -- of this page from Exhibit 4 are not
22 correct --

23 A That is correct.

24 Q -- is that right?

1 A That is correct.

2 Q When was that determined?

3 A I do not know exactly when it was
4 determined. I know a new sheet was worked up last
5 week.

6 Q So there is a new sheet that contains
7 different numbers that is now in the rate department
8 of Duke; is that right?

9 A That is correct.

10 Q Does that new sheet include different
11 amounts for the additions and retirements?

12 A I would need to review it. I do not
13 believe that is true. I believe it was a transfer
14 that was missed that threw it off.

15 Q Explain that for me, would you,
16 transfer.

17 A I had not reviewed all these columns,
18 additions, retirements. I know there was an
19 addition of a transfer column that caused this
20 schedule to be off some. I did not personally work
21 it up. I don't know exactly the background of what
22 may be off.

23 Q Would you tell me what the transfer
24 was and what year it was?

1 A I do not have that in front of me to
2 be able to tell you that.

3 Q Well, this was something that you
4 identified personally?

5 A No, it was not.

6 Q Who identified it?

7 A I believe Roger Selm, in working the
8 schedule.

9 Q Now, Roger Selm had prepared the
10 schedule, correct?

11 A That's correct.

12 Q Then you believe that he realized he
13 made a mistake in this?

14 MS. SPILLER: Object to the form.

15 Go ahead.

16 A I'm not sure what prompted that. I
17 know that there was recognition that it may have not
18 tied to the FERC or potentially to the B2 schedule.
19 I'm not sure.

20 Q What is a B2 schedule?

21 A It is a rate schedule for PUCO
22 application of rate change.

23 Q Were there transfers on more than one
24 page that would affect this page we're looking at --

1 excuse me -- transfers in more than one year?

2 A I would need to go back and look at
3 the schedule that was prepared.

4 Q Do you have a copy of that schedule?

5 A I do not with me, no.

6 Q So you can't tell me whether there was
7 one transfer or multiple transfers?

8 A That is correct.

9 Q Do you know what the nature of the
10 transfers was?

11 A No. I did not review those.

12 Q So you don't know?

13 A No.

14 Q Who would know?

15 A Roger Selm worked up the schedule. I
16 am not sure how much he reviewed. He went back and
17 reworked up the schedule for those.

18 Q So would he know the nature of the
19 transfers?

20 A I do not know what Roger would know on
21 that or not. I would have to check with him.

22 Q Are these transfers the extremely rare
23 transfers that you told me about a minute ago where
24 a pole might be moved from one account to another?

1 A Correct.

2 Q And do you know in what year these --
3 what years these transfers were made?

4 MS. SPILLER: Objection. I think he's
5 already answered that without the benefit
6 of those documents he can't answer this
7 question. I think the question has
8 already been asked and answered by the
9 witness.

10 MR. GILLESPIE: Well, you certainly
11 answered it.

12 Q Is there any other compilation of the
13 number of poles other than the number that is
14 included in the continuing property records?

15 A Again, speaking from the property
16 records, there is a field count of how many poles
17 there are, yes.

18 Q Right. But the field -- the field
19 count would be the number in the continuing property
20 records plus those additions and retirements that
21 have not yet made it in to the continuing property
22 records?

23 A Correct.

24 Q How long does that process generally

1 take?

2 A It depends on what the size of the
3 project is. Potentially three to six months after
4 in servicing on specific projects.

5 Q Okay. So let's take a specific
6 project where it might take -- you said six to ten
7 months? You said three to six months? I forgot.

8 A Three to six months after in service.

9 Q Okay. So after the project is
10 completed it might take that long?

11 A Correct.

12 Q Would the amounts included in Account
13 364 include that project prior to the pole count
14 being updated?

15 A Yes, it would. Dollar-wise, that is
16 correct.

17 Q So the dollars would be there, but the
18 number of poles might lag by three to six months?

19 A That is correct.

20 Q Now, would the dollars be there, put
21 in to the account before the project is even
22 completed?

23 A The term "completed" -- let me change
24 the term "completed" to the term "in service." The

1 term "in service" is when the equipment becomes used
2 and useful. The pole account, 364, will increase by
3 dollars once we're notified of the project going in
4 service.

5 Q But the dollars aren't placed in
6 Account 364 until the project is placed in service?

7 A That is correct.

8 Q Okay. Are you aware of the number of
9 poles that were used in the rate formula that has
10 been applied by Duke in this case?

11 A I am not.

12 Q You're not aware?

13 A No, I am not aware.

14 Q Do you know whether any surveys or
15 inspections have been used to determine the number
16 of poles in Account 364?

17 A I do not know of any.

18 Q Does Duke have maps of poles in their
19 locations?

20 A Duke has a geographical database which
21 is a field record. I am not an expert on all the
22 field records, but I'm aware there is a field
23 record.

24 Q And those are GIS records for the

1 poles?

2 A To the best of my knowledge, yes, not
3 being an expert on them.

4 Q Do you know when and how the GIS
5 coordinates for the Duke poles were determined?

6 A I do not.

7 Q Do you know whether as of -- well, let
8 me strike that.

9 The number of poles that has been used
10 by Duke in its formula is 248,901. Do you know what
11 that number is based on?

12 A I am not familiar with that number,
13 no.

14 Q So you don't know what it's based on?
15 Do you know how that number relates to the quantity
16 that is shown in Exhibit 4 for 2007 of 234,942?

17 A Not being aware of the 248, I wouldn't
18 be able to qualify an answer to that.

19 Q Okay. Do you know whether there are
20 any adjustments being made to any of the other
21 amounts shown in the columns on POD-01-004 in
22 Exhibit 4?

23 A Specific by year?

24 Q Yes.

1 A '05, '06, and seven all have one
2 adjustment of similar nature that impacted what '06
3 reported, what '07 reported, and what '05.

4 Q What kind of an adjustment?

5 A It goes back to the adjustment where
6 some of the projects had an estimated utility
7 account, 364, being high.

8 Q Okay. That is the only adjustment
9 that's being made, to the best of your knowledge?

10 A Yes, sir.

11 Q And would that adjustment affect the
12 quantity of poles, or just the dollar amounts?

13 A It would only affect the dollar
14 amounts, because it was an estimate used while it
15 was in CCNC, completed construction not classified.

16 MR. GILLESPIE: Why don't we take a
17 couple-minute break here.

18 (A brief recess was taken.)

19 Q So the amount that is included in
20 retirements is the amount of undepreciated
21 investment for those particular poles?

22 A That has been removed, correct.

23 Q What happens to the accumulated
24 depreciation for a pole when it is retired?

1 A The accumulated depreciation to the
2 FERC accounting is held within general ledger 108.

3 Q And that is outside your
4 responsibility?

5 A No, it is not.

6 Q Okay. Well, then, what is the -- when
7 a pole is retired, what's the effect on Account 108?

8 A It serves to reduce 108.

9 Q By the amount of depreciation that is
10 reflected in that row for those poles?

11 A By the amount of the retirement of the
12 pole.

13 Q Could you explain that for me.

14 A The accounting entry is to reduce 101
15 plant. So you would credit your 101 plant, you
16 would debit the 108 account. The 108 account by
17 FERC is the accumulated reserve account.

18 Q Okay. Now, just so I understand the
19 relationship between that account and the asset
20 account, the asset account is kept on the basis of
21 the embedded original investment, correct?

22 A Correct.

23 Q And every year there is depreciation
24 to the asset account, correct?

1 A Yes.

2 Q And the depreciation that is reflected
3 each year is placed in accumulated depreciation in
4 Account 108, right?

5 A Correct.

6 Q So let's take our example of a line in
7 the asset account that reflects a \$300 embedded
8 investment for three poles of a certain vintage.

9 A Correct.

10 Q One of those poles is retired. I
11 think you already said that you would reduce the
12 asset account by a hundred dollars, or one-third of
13 the 300, correct?

14 A Correct.

15 Q Okay. Now, let's assume that those
16 poles were of a certain vintage where the
17 accumulated depreciation of those poles was a
18 hundred dollars for the --

19 A I'm sorry. What was the
20 depreciation?

21 Q \$100.

22 A For the three?

23 Q For the three.

24 A Okay.

1 Q So when one of those poles is retired,
2 how much is debited or subtracted from the
3 accumulated depreciation account?

4 A \$100.

5 Q Interesting. Not 33 and a third
6 dollars?

7 A No, sir.

8 Q That is permitted by FERC accounting?

9 A That is correct.

10 Q What is that procedure called?

11 A I don't know of any specific. Please
12 understand, I would call it FERC accounting.

13 Q Okay. Now, what about the cost of
14 removal of that one pole we've just been talking
15 about; let's assume that it cost another \$200 to
16 remove that pole.

17 A Okay.

18 Q Where is that \$200 reflected?

19 A \$200 would be final recorded as a
20 reduction to the 108 account.

21 Q So the 108 account would be reduced by
22 the \$100 plus the \$200 of the removal?

23 A That is correct.

24 Q And what if the pole that was removed

1 had a \$50 value, continuing value, salvage value?

2 A So your question -- let me clarify.

3 Are you asking me or telling me in your example the
4 salvage value of the pole is 50?

5 Q Yes.

6 A The salvage value would end up being
7 recorded as a credit to the 108.

8 Q Are the continuing property records
9 for Account 364 coded in any way to reflect the type
10 of item that we might be talking about?

11 A Can you better explain the idea of
12 coded?

13 Q Yeah. Let's assume that a pole is
14 installed in 1998 for a certain cost, it's recorded
15 in the account, and a crossarm is placed on that
16 pole in 2004. How does the account deal with that?

17 A In the 2004 period that was --
18 crossarms are an expense item, if they are
19 supplementally added to the pole or replaced.

20 Q What do you mean, expense item?

21 A A crossarm is not a unit of property
22 in 2004.

23 Q So it's not included in Account 364?

24 A 364 would contain the cost of the

1 crossarm.

2 Q Would there be any coding in the
3 account that would reflect that this is a different
4 installation than adding another pole, for example?

5 A No, there's not.

6 Q Do you know whether Duke keeps its
7 continuing property records for Account 364 in Ohio
8 the same way that Duke's affiliate in North Carolina
9 keeps its continuing property records?

10 MS. SPILLER: Object to the relevancy.

11 Go ahead.

12 A I do not know the exact accounting of
13 North Carolina. However, we all account for records
14 based upon FERC CFR 18.

15 Q Have you discussed Duke's continuing
16 property records for Account 364 in Ohio with Carl
17 Council?

18 A We have had no detailed subject on
19 that, no.

20 Q What do you mean no detailed subject?
21 Have you talked generally with him about it?

22 A We have talked generally in reference
23 to the proceeding here, yes.

24 Q What was the substance of that general

1 discussion with Mr. Council about this proceeding
2 here?

3 A It was discussing sitting in for him
4 to cover this, and what some of the POD's were that
5 we've covered here.

6 Q You talked about which POD's had been
7 supplied to us, or you talked specifically about the
8 various documents produced?

9 A It was covering the POD's that we had
10 jointly worked up, knowing that those were in the
11 document.

12 Q What do you mean you had jointly
13 worked up?

14 A Some of the POD's I had worked with
15 Carl to help submit some of the answers to; some of
16 them, I had not.

17 Q And by POD what do you mean?

18 A Production of document.

19 Q So he was involved in the document
20 production, Mr. Council?

21 A I just started getting in to this.
22 I'm not quite sure who all was actually involved in
23 it. I know Carl is my director. Yes.

24 Q So you report to Mr. Council?

1 A That is correct.

2 MR. GILLESPIE: I would like to mark
3 as Exhibit Number 11 a multipage
4 spreadsheet as 27 pages, I believe, that
5 was provided by Duke to me in response to
6 our document production request. And it
7 purports to be the added asset report for
8 Account 364.

9 (Whereupon, Deposition Exhibit Number
10 OCTA 11 was marked for identification.)

Page 52, line 11 through page 98, line 9 of the December 15, 2008 Deposition Transcript of James Dean relates to OCTA Deposition Exhibits 11-14 which have been designated as "Confidential Proprietary Trade Secrets" by Duke Energy Ohio. These pages have been redacted but have been submitted under seal.

10 MR. GILLESPIE: All right. Well, I
11 have no further questions of you today.
12 When we get the revised information we may
13 need to reconvene. Thank you.

14 Let me see if the people on the phone
15 have any questions.

16 MR. REILLY: This is Steve. Thank you
17 for asking. We do not at this time.

18 MR. GILLESPIE: Okay. We expect to be
19 off the record now until about 12:30.

20 MR. REILLY: Thank you.

21 (Deposition concluded at 11:40 a.m.)
22
23
24

A C K N O W L E D G E M E N T

3 STATE OF OHIO :

4 COUNTY OF HAMILTON :

6 I, James Dean, have read the transcript of my
7 testimony given under oath on December 15, 2008.

8 Having had the opportunity to note any
9 necessary corrections of my testimony on the errata
10 page, I hereby certify that the above-mentioned
11 transcript is a true and complete record of my
12 testimony.

15 _____
16 JAMES DEAN

C E R T I F I C A T E

STATE OF OHIO :

:SS

COUNTY OF HAMILTON :

I, Renee Rogers, the undersigned, a duly
qualified and commissioned notary public within and
for the State of Ohio, do hereby certify that before
the giving of his aforesaid deposition, the said
James Dean was by me first duly sworn to depose the
truth, the whole truth, and nothing but the truth;
that the foregoing is a deposition given at said
time and place by James Dean; that said deposition
was taken in all respects pursuant to Notice and
agreement of counsel as to the time and place; that
said deposition was taken by me in stenotypy and
transcribed by computer-aided transcription under my
supervision, and that the transcribed deposition is
to be submitted to the witness for his examination
and signature.

I further certify that I am neither a relative
of nor attorney for any of the parties to this
cause, nor relative of nor employee of any of their
counsel, and have no interest whatsoever in the
result of the action.

1 In witness whereof, I hereunto set my hand and
2 official seal of office at Cincinnati, Ohio, this
3 20th day of December, 2008.

4

5

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8 My commission expires: Renee Rogers
9 April 13, 2011 Notary Public State of Ohio

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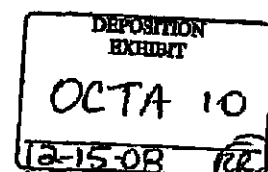
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Name of Respondent Cincinnati Gas & Electric Company, The	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year of Report Dec. 31, 1998
ELECTRIC PLANT IN SERVICE (ACCOUNT 101, 102, 103 and 108)			
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 108, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 108 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above</p>			
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant		2,105,688
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)		2,105,688
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	18,283,270	
9	(311) Structures and Improvements	481,758,483	1,837,284
10	(312) Boiler Plant Equipment	1,447,766,778	21,818,850
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	460,158,288	2,941,788
13	(315) Accessory Electric Equipment	283,388,422	382,838
14	(316) Misc. Power Plant Equipment	44,773,468	839,280
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	2,684,142,864	27,819,887
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbogenerator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)		
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights	5,112,811	
35	(341) Structures and Improvements	35,280,418	
36	(342) Fuel Holders, Products, and Accessories	18,388,284	164,520
37	Prime Movers	2,884,197	
38	Generators	179,266,880	521,230
39	(345) Accessory Electric Equipment	19,313,688	-62,819



Name of Respondent Cincinnati Gas & Electric Company, The	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year of Report Dec. 31, 1998
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
				3
			2,108,888	4
			2,108,888	5
				6
				7
			16,283,278	8
358,704			483,318,043	9
5,390,040			1,484,828,583	10
				11
2,032,183		4,313	481,072,181	12
25,183			283,748,077	13
30,211		-4,254	48,378,243	14
7,838,321		58	2,703,828,379	15
				16
				17
				18
				19
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				22
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				25
				26
				27
				28
				29
				30
				31
				32
				33
			5,112,811	34
			35,280,418	35
			18,652,804	36
773,790			2,220,407	37
			179,818,780	38
30,841		-404,728	18,816,800	39

Name of Respondent Cincinnati Gas & Electric Company, The		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 1 / 1	Year of Report Dec. 31, 1998
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Accounts (c)	
40	(349) Misc. Power Plant Equipment	2,790,783	338,471	
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	263,178,368	681,602	
42	TOTAL Prod. Plant (Enter Total of lines 18, 23, 32, and 41)	2,847,318,583	28,481,589	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	27,088,102	13,781	
45	(352) Structures and Improvements	9,248,932	-22,174	
46	(353) Station Equipment	220,081,778	13,982,977	
47	(354) Towers and Pictures	36,874,078	-698	
48	(355) Poles and Fictures	38,685,753	948,725	
49	(356) Overhead Conductors and Devices	68,988,240	684,701	
50	(357) Underground Conduit	1,224,272		
51	(358) Underground Conductors and Devices	7,688,428		
52	(359) Roads and Trails			
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	408,644,884	16,698,234	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	28,187,774	37,833	
56	(361) Structures and Improvements	3,838,057	292,688	
57	(362) Station Equipment	168,791,544	8,391,539	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Pictures	188,004,984	8,268,807	
60	(365) Overhead Conductors and Devices	188,533,177	8,708,088	
61	(366) Underground Conduit	68,072,836	8,223,888	
62	(367) Underground Conductors and Devices	124,968,819	6,388,364	
63	(368) Line Transformers	221,657,468	10,425,230	
64	(369) Services	42,840,483	1,238,328	
65	(370) Meters	59,988,804	3,488,177	
66	(371) Installations on Customer Premises	884		
67	(372) Leased Property on Customer Premises	818,811		
68	(373) Street Lighting and Signal Systems	22,428,332	4,113,794	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	1,088,988,823	64,472,883	
70	5. GENERAL PLANT			
71	(380) Land and Land Rights	1,063,778		
72	(380) Structures and Improvements	13,188,082	103,686	
73	(381) Office Furniture and Equipment	4,478,302	129,487	
74	(382) Transportation Equipment	22,441,328	60,883	
75	(383) Stores Equipment	897,731		
76	(384) Tools, Shop and Garage Equipment	6,387,887	82,498	
77	(385) Laboratory Equipment	2,876,174	89,138	
78	(386) Power Operated Equipment	2,968,801		
79	(387) Communication Equipment	2,319,084	7,534	
80	(388) Miscellaneous Equipment	98,690		
81	SUBTOTAL (Enter Total of lines 71 thru 80)	58,520,807	483,404	
82	(389) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	58,520,807	483,404	
84	TOTAL (Accounts 101 and 106)	4,489,271,987	101,122,788	
85	(102) Electric Plant Purchased (See Instr. 8)			
86	(Less) (102) Electric Plant Sold (See Instr. 8)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	4,489,271,987	101,122,788	

Name of Respondent Cincinnati Gas & Electric Company, The	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year of Report Dec. 31, 1998
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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
			5,128,224	40
804,431		-404,726	282,927,844	41
8,840,752		-404,687	2,988,754,223	42
				43
249,782			28,830,041	44
14,082			9,212,678	45
1,528,872		-5,811	232,638,873	46
18,503			38,883,879	47
170,129		-8,825	37,428,524	48
21,817		-10,523	87,537,801	49
			1,224,272	50
			7,688,428	51
				52
2,005,185		-23,258	418,418,384	53
				54
5,268		34,818	29,254,857	55
124,247			4,004,308	56
1,480,148		13,582	180,898,300	57
				58
1,433,672		8,562	184,788,771	59
1,618,353		15,040	190,841,852	60
30,315			84,288,308	61
218,490			130,128,813	62
2,728,008		-47,473	229,208,207	63
282,263			43,816,528	64
788,894			82,685,287	65
			824	66
514,308			102,503	67
355,390		-1,840	28,184,898	68
9,535,053		23,289	1,108,548,582	69
				70
400			1,083,378	71
118,308			13,178,830	72
40,482		-59	4,587,218	73
1,814,168			20,688,095	74
			887,731	75
22,084			5,438,319	76
			2,775,312	77
328,929			2,628,872	78
			2,328,588	79
214			98,478	80
2,323,583		-59	53,880,589	81
				82
2,323,583		-59	53,880,589	83
22,504,533		-404,726	4,547,485,484	84
				85
				86
				87
22,504,533		-404,726	4,547,485,484	88

Name of Respondent Cincinnati Gas & Electric Company, The		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2008	Year of Report Dec. 31, 1999
ELECTRIC PLANT IN SERVICE (ACCOUNTS 101, 102, 103 AND 106)				
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above</p>				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization			
3	(302) Franchises and Consents			
4	(303) Miscellaneous Intangible Plant	2,108,666	768,881	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	2,108,666	768,881	
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights	18,283,270		
9	(311) Structures and Improvements	483,318,043	860,448	
10	(312) Boiler Plant Equipment	1,484,828,888	10,885,850	
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units	481,072,181	2,230,282	
13	(315) Accessory Electric Equipment	283,748,077	216,660	
14	(316) Misc. Power Plant Equipment	46,378,343	340,378	
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	2,703,828,378	13,882,824	
16	B. Nuclear Production Plant			
17	(320) Land and Land Rights			
18	(321) Structures and Improvements			
19	(322) Reactor Plant Equipment			
20	(323) Turbogenerator Units			
21	(324) Accessory Electric Equipment			
22	(325) Misc. Power Plant Equipment			
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)			
24	C. Hydraulic Production Plant			
25	(330) Land and Land Rights			
26	(331) Structures and Improvements			
27	(332) Reservoirs, Dams, and Waterways			
28	(333) Water Wheels, Turbines, and Generators			
29	(334) Accessory Electric Equipment			
30	(335) Misc. Power Plant Equipment			
31	(336) Roads, Railroads, and Bridges			
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)			
33	D. Other Production Plant			
34	(340) Land and Land Rights	5,112,811		
35	(341) Structures and Improvements	35,280,418		
36	(342) Fuel Holders, Products, and Accessories	18,882,804	412,912	
37	(343) Prime Movers	2,225,407	-11,477	
38	(344) Generators	204,184,408	16,188,287	
39	(345) Accessory Electric Equipment	18,816,800	38,883	

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2000	Year of Report Dec. 31, 1999	
Cincinnati Gas & Electric Company, The				
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103 and 106) (Continued)				
Instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.				
6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (g) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (i) only the offset to the debits or credits distributed in column (f) to primary account classifications.				
7. For Account 386, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.				
8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.				
Reductions (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
				3
			2,874,577	4
			2,874,577	5
				6
				7
208,474			18,074,708	8
62,623		89,320	483,805,368	9
2,717,271		1,219	1,471,658,382	10
				11
34,993			483,267,448	12
242,018			263,720,019	13
87,308		-20,658	48,658,364	14
3,323,077		70,181	2,714,468,407	15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
171,030			4,941,881	34
			35,288,416	35
			18,885,718	36
			2,208,980	37
			220,332,892	38
			18,882,483	39

Name of Respondent Cincinnati Gas & Electric Company, The		This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2000	Year of Report Dec. 31, 1999
ELECTRIC PLANT IN SERVICE (ACCOUNT 101, 102, 103 AND 108) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	
40	(348) Misc. Power Plant Equipment	3,129,224	168,283	
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	287,279,488	16,774,630	
42	TOTAL Prod. Plant (Enter Total of lines 18, 23, 32, and 41)	2,961,101,848	30,687,884	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	28,630,041	-12,258	
45	(352) Structures and Improvements	8,212,878	809,184	
46	(353) Station Equipment	232,638,973	8,917,881	
47	(354) Towers and Poles	38,853,879	68,860	
48	(355) Poles and Poles	37,428,524	868,847	
49	(356) Overhead Conductors and Devices	87,837,801	58,887	
50	(357) Underground Conduit	1,224,272		
51	(358) Underground Conductors and Devices	7,888,428		
52	(359) Roads and Trails			
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	416,416,984	8,398,873	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	28,284,887	78,712	
56	(361) Structures and Improvements	4,804,808	78,383	
57	(362) Station Equipment	168,888,888	2,728,847	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Poles	184,788,771	8,477,148	
60	(365) Overhead Conductors and Devices	180,841,883	8,122,187	
61	(366) Underground Conduit	84,888,308	4,887,208	
62	(367) Underground Conductors and Devices	130,120,813	11,888,180	
63	(368) Line Transformers	228,288,287	12,378,848	
64	(369) Services	43,818,838	878,888	
65	(370) Meters	82,888,287	2,888,877	
66	(371) Installations on Customer Premises	884		
67	(372) Leased Property on Customer Premises	102,803		
68	(373) Street Lighting and Signal Systems	28,184,888	-483,882	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	1,188,848,882	82,278,847	
70	5. GENERAL PLANT			
71	(388) Land and Land Rights	1,083,378		
72	(390) Structures and Improvements	13,178,830	287,888	
73	(391) Office Furniture and Equipment	4,887,218	582,488	
74	(392) Transportation Equipment	28,888,088	128,848	
75	(393) Stores Equipment	887,731		
76	(394) Tools, Shop and Garage Equipment	5,438,318	348,488	
77	(395) Laboratory Equipment	2,778,312	118,881	
78	(396) Power Operated Equipment	2,828,872		
79	(397) Communication Equipment	2,328,888		
80	(398) Miscellaneous Equipment	98,478		
81	SUBTOTAL (Enter Total of lines 71 thru 80)	83,888,888	1,437,884	
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	83,888,888	1,437,884	
84	TOTAL (Accounts 101 and 108)	4,871,833,118	83,848,718	
85	(102) Electric Plant Purchased (See Instr. 8)			
86	(Less) (102) Electric Plant Sold (See Instr. 8)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant In Service (Enter Total of lines 84 thru 87)	4,871,833,118	83,848,718	

Name of Respondent		This Report is:		Date of Report	Year of Report
Cincinnati Gas & Electric Company, The		(1) <input type="checkbox"/> An Original	(2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/27/2000	Dec. 31, 1999
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103 and 108) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.	
			3,297,489	40	
171,030			305,879,368	41	
3,494,107		70,181	3,018,348,778	42	
				43	
-120,462		14,957	28,963,194	44	
23,788			9,892,044	45	
1,181,322			238,305,202	46	
-3,299			38,823,828	47	
263,668		2,551	38,044,034	48	
79,844		-7,958	87,608,778	49	
			1,224,272	50	
			7,688,428	51	
				52	
1,344,859		8,572	428,438,780	53	
				54	
21,338			29,512,231	55	
18,908			4,088,948	56	
-107,194		-189	183,827,348	57	
				58	
1,484,893		-78,788	172,737,488	59	
1,323,321		-15,532	187,428,388	60	
1,813			68,881,699	61	
170,401			141,848,272	62	
1,688,881		208	238,898,160	63	
258,002			43,887,211	64	
1,881,888			63,701,978	65	
			884	66	
			102,503	67	
207,282		91,372	28,818,184	68	
8,888,410		5,383	1,181,136,214	69	
				70	
7,854		-14,987	1,040,567	71	
			13,483,516	72	
203,967			4,928,737	73	
2,779,962			18,037,839	74	
			697,731	75	
17,378			5,784,435	76	
			2,892,383	77	
102,930			2,538,842	78	
		-70,181	2,258,417	79	
217			98,259	80	
3,112,308		-85,138	51,900,808	81	
				82	
3,112,308		-85,138	51,900,808	83	
14,887,885			4,650,888,153	84	
				85	
				86	
				87	
14,887,885			4,650,888,153	88	

Name of Respondent Cincinnati Gas & Electric Company, The	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year of Report Dec. 31, 2000
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 108)

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 108, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 108 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Concessions		
4	(303) Miscellaneous Intangible Plant	2,874,577	282,180
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	2,874,577	282,180
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	16,074,798	1,087,816
9	(311) Structures and Improvements	463,808,388	13,188,813
10	(312) Boiler Plant Equipment	1,471,688,382	14,873,668
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	483,287,448	9,987,804
13	(315) Accessory Electric Equipment	283,720,018	835,684
14	(316) Misc. Power Plant Equipment	46,630,384	5,821,043
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	2,714,488,407	44,842,305
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbogenerator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)		
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights	4,941,581	
35	(341) Structures and Improvements	35,280,418	474,987
36	(342) Fuel Holders, Products, and Accessories	18,965,718	-488,482
37	(343) Prime Movers	2,208,980	9,290,074
38	(344) Generators	220,332,882	-16,076,454
39	(345) Accessory Electric Equipment	18,852,483	21,820

Name of Respondent Cincinnati Gas & Electric Company, The	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Re-submission	Date of Report (Mo, Da, Yr) 11	Year of Report Dec. 31, 2000
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
				3
			3,166,737	4
			3,166,737	5
				6
				7
			17,162,412	8
		-42,372	477,019,529	9
963,678		562,791	1,485,671,179	10
				11
441,151		19,867	472,813,958	12
23,434		562	254,632,841	13
			51,151,407	14
1,428,263		578,668	2,758,261,317	15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
			4,941,561	34
		42,414	36,797,799	35
			18,477,234	36
92,414			11,406,650	37
3,822,502			200,433,736	38
18,287			18,856,006	39

Name of Respondent Cincinnati Gas & Electric Company, The		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 1 / 1	Year of Report Dec. 31, 2000
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
40	(348) Misc. Power Plant Equipment	3,287,488	8,322,688	
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	303,879,388	-455,378	
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	3,018,345,778	44,186,928	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	20,663,194	168,780	
45	(352) Structures and Improvements	9,882,044	35,583	
46	(353) Station Equipment	238,305,282	7,303,181	
47	(354) Towers and Fixtures	36,923,828	17,985	
48	(355) Poles and Fixtures	38,044,034	1,112,178	
49	(356) Overhead Conductors and Devices	87,808,778	338,956	
50	(357) Underground Conduit	1,224,272	82,017	
51	(358) Underground Conductors and Devices	7,885,428	80,283	
52	(359) Roads and Trails			
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	428,439,780	9,128,903	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	28,312,231	-10,282	
56	(361) Structures and Improvements	4,068,848	125,088	
57	(362) Station Equipment	163,527,348	801,808	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Fixtures	172,737,486	13,288,658	
60	(365) Overhead Conductors and Devices	187,425,386	9,517,087	
61	(366) Underground Conduit	88,861,888	6,671,100	
62	(367) Underground Conductors and Devices	141,848,272	11,798,927	
63	(368) Line Transformers	238,888,180	15,443,671	
64	(369) Services	43,837,211	781,443	
65	(370) Meters	63,701,978	2,428,118	
66	(371) Installations on Customer Premises	864		
67	(372) Leased Property on Customer Premises	102,593		
68	(373) Street Lighting and Signal Systems	25,815,154	1,008,820	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	1,151,134,214	61,824,265	
70	5. GENERAL PLANT			
71	(388) Land and Land Rights	1,040,567		
72	(390) Structures and Improvements	13,483,516	1,000	
73	(391) Office Furniture and Equipment	4,828,737	557,007	
74	(392) Transportation Equipment	18,037,939	572,385	
75	(393) Stores Equipment	687,731		
76	(394) Tools, Shop and Garage Equipment	5,781,435	578,149	
77	(395) Laboratory Equipment	2,882,283	235,514	
78	(396) Power Operated Equipment	2,528,942		
79	(397) Communication Equipment	2,258,417	21,949	
80	(398) Miscellaneous Equipment	98,259		
81	SUBTOTAL (Enter Total of lines 71 thru 80)	51,980,808	1,967,005	
82	(399) Other Tangible Property			
83	TOTAL General Plant (Enter Total of lines 81 and 82)	51,980,808	1,967,005	
84	TOTAL (Accounts 101 and 106)	4,850,895,153	117,197,282	
85	(102) Electric Plant Purchased (See Instr. 8)			
86	(Less) (102) Electric Plant Sold (See Instr. 8)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	4,850,895,153	117,197,282	

Name of Respondent Cincinnati Gas & Electric Company, The		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 11	Year of Report Dec. 31, 2008
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
39,000		-462,064	9,119,134		40
3,972,213		-419,840	299,032,140		41
5,400,478		151,238	3,057,283,487		42
					43
			27,109,874		44
			9,727,627		45
25,108		11,404	245,684,682		46
			38,941,793		47
11,487			38,144,725		48
28,281		-7,501	67,911,672		49
		3,393,918	4,700,206		50
		-3,393,918	4,374,775		51
					52
64,653		3,603	435,505,433		53
					54
			29,301,969		55
			4,191,042		56
112,079		70,905	184,088,081		57
					58
282,072		932	185,784,984		59
485,824		345,780	208,822,429		60
		62,264	75,465,063		61
820		71,572	153,815,951		62
77,285		-433,438	254,831,107		63
1,764		-22,544	44,674,348		64
			66,122,092		65
			804		66
			102,503		67
518		-15,827	26,897,331		68
910,361		79,844	1,211,927,782		69
					70
			1,040,567		71
			13,464,516		72
			5,482,744		73
			18,610,325		74
			897,731		75
			6,339,584		76
			3,125,777		77
			2,525,942		78
			2,278,368		79
			98,259		80
			63,867,811		81
		-98,590	-98,590		82
		-98,590	53,768,221		83
6,375,690	-98,590	234,475	4,761,652,610		84
					85
					86
					87
6,375,690	-98,590	234,475	4,761,652,610		88

Name of Respondent Cleveland Gas & Electric Company, The		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Re-submission	Date of Report (Mo, Da, Yr) 11 / /	Year of Report Dec. 31, 2001
BLANKET PLANT IN SERVICE (Accounts 101, 102, 103 and 104)				
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 104, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 104 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (d). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Circularize reversals of the above</p>				
Line No.	Account (a)	Balance Beginning of Year (b)	Adjustment (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization			
3	(302) Franchise and Concessions			
4	(303) Miscellaneous Intangible Plant	3,188,737	4,343,871	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	3,188,737	4,343,871	
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights	17,942,412	828,000	
9	(311) Structures and Improvements	477,018,858	12,763,088	
10	(312) Boiler Plant Equipment	1,488,571,179	30,787,348	
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units	472,613,066	11,817,061	
13	(315) Auxiliary Electric Equipment	254,538,841	2,517,348	
14	(316) Misc. Power Plant Equipment	51,181,487	4,128,937	
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	2,768,261,317	31,834,185	
16	B. Nuclear Production Plant			
17	(320) Land and Land Rights			
18	(321) Structures and Improvements			
19	(322) Reactor Plant Equipment			
20	(323) Turbogenerator Units			
21	(324) Auxiliary Electric Equipment			
22	(325) Misc. Power Plant Equipment			
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)			
24	C. Hydraulic Production Plant			
25	(330) Land and Land Rights			
26	(331) Structures and Improvements			
27	(332) Reservoirs, Dams, and Waterways			
28	(333) Water Wheels, Turbines, and Generators			
29	(334) Auxiliary Electric Equipment			
30	(335) Misc. Power Plant Equipment			
31	(336) Roads, Railroads, and Bridges			
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)			
33	D. Other Production Plant			
34	(340) Land and Land Rights	4,841,881		
35	(341) Structures and Improvements	35,757,788	44,084	
36	(342) Fuel Holders, Pumps, and Accessories	18,477,234	114,904	
37	(343) Pumps Movers	11,408,080	22,814,862	
38	(344) Generators	280,433,736	6,387,258	
39	(345) Auxiliary Electric Equipment	18,888,000	858,632	

Name of Respondent Cincinnati Gas & Electric Company, The		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Revision	Date of Report (Mo, Da, Yr) 7 7	Year of Report Dec. 31, 2201
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103 and 104) (Continued)				
Instructions and the heads of Accounts 101 and 102 will avoid serious violations of the reported amount of respondent's plant actually in service at end of year.				
6. Show in column (7) reclassifications or transfers within utility plant accounts. Include also in column (7) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (8) the amounts with respect to accumulated provision for depreciation, accumulation adjustments, etc., and show in column (9) only the effect on the debits or credits distributed in column (7) to primary account classifications.				
7. For Account 300, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subsequent classification of such plant conforming to the requirements of these pages.				
8. For each amount completing the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, last date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.				
Repayments (4)	Adjustments (5)	Transfers (6)	Balance at End of Year (3)	Line No.
				1
				2
				3
		481,720	7,062,120	4
		481,720	7,062,120	5
				6
				7
		-1,016,900	13,671,513	8
2,271,630		-180,900	487,313,000	9
23,079,841		1,383,000	1,481,178,880	10
				11
5,887,212			470,444,787	12
606,800			250,206,493	13
1,330,100		8,948,617	88,908,881	14
28,197,300		8,120,310	2,771,718,538	15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
6,544			4,836,237	34
		-3,532	38,784,180	35
		-300,000	18,504,181	36
		-3,598,779	28,733,187	37
534,618		6,204,370	211,588,347	38
			19,408,538	39

Name of Respondent		The Report Is (1) Original (2) A Reproduction	Date of Report (Mo., Da., Yr.) 77	Year of Report Dec. 31, 2001
Chevrolet Gas & Electric Company, The				
ELECTRIC PLANT IN SERVICE (ASSETS 101, 102, 103 AND 104) (Continued)				
Line No.	Account	Balance Beginning of Year	Acquisitions	
(a)	(b)	(c)	(d)	
40	(348) Misc. Power Plant Equipment	9,718,134	590,787	
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	288,032,940	38,187,838	
42	TOTAL Prod. Plant (Enter Total of lines 18, 21, 33, and 41)	3,087,283,487	81,724,731	
43	5. TRANSMISSION PLANT			
44	(349) Land and Land Rights	27,108,874	31,828	
45	(350) Structures and Improvements	9,727,827		
46	(351) Station Equipment	348,884,882	18,087,588	
47	(354) Towers and Poles	38,841,783	18,824,848	
48	(355) Poles and Poles	38,144,728	1,881,488	
49	(358) Overhead Conductors and Devices	87,811,872	2,728,788	
50	(357) Underground Conductors	4,708,308	-1,828	
51	(358) Underground Conductors and Devices	4,374,778	3,438	
52	(359) Roads and Trails			
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	436,008,433	38,448,928	
54	6. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	28,381,988		
56	(361) Structures and Improvements	4,187,842	28,708	
57	(362) Station Equipment	164,088,081	4,878,888	
58	(363) Storage Battery Equipment			
59	(364) Poles, Towers, and Poles	188,784,884	2,881,888	
60	(365) Overhead Conductors and Devices	288,822,488	22,888,888	
61	(366) Underground Conductors	78,888,888	-1,847,778	
62	(367) Underground Conductors and Devices	188,818,881	18,741,887	
63	(368) Line Transformers	288,881,187	8,884,888	
64	(369) Services	44,874,344	2,887,748	
65	(370) Meters	88,122,888	3,388,148	
66	(371) Installations on Customer Premises	888		
67	(372) Leased Property on Customer Premises	188,888		
68	(373) Street Lighting and Signal Systems	28,887,331	3,388,888	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	1,211,887,788	81,888,288	
70	8. GENERAL PLANT			
71	(388) Land and Land Rights	1,848,888		
72	(389) Structures and Improvements	13,884,818		
73	(391) Office Furniture and Equipment	8,482,744	18,888	
74	(392) Transportation Equipment	18,818,328	888,748	
75	(393) Storage Equipment	887,731		
76	(394) Tools, Shop and Garage Equipment	8,388,884	787,888	
77	(395) Laboratory Equipment	3,128,777	288,888	
78	(396) Power Operated Equipment	2,828,848		
79	(397) Communication Equipment	2,228,388	881,378	
80	(398) Miscellaneous Equipment	88,288		
81	SUBTOTAL (Enter Total of lines 71 thru 80)	53,887,811	2,128,728	
82	(399) Other Tangible Property	88,888		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	53,988,223	2,128,728	
84	TOTAL (Accounts 101 and 102)	4,781,882,818	181,748,838	
85	(103) Electric Plant Purchased (See Inst. 1)			
86	(Less) (103) Electric Plant Sold (See Inst. 2)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	4,781,882,818	181,748,838	

Name of Respondent		This Report Is:		Date of Report	Year of Report
Cardinal Gas & Electric Company, The		(1) <input type="checkbox"/> An Original	(2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 11	Dec. 31, 1951
ELECTRIC PLANT IN SERVICE (Columns 101, 102, 103 and 105) (Continued)					
Requirements	Adjustments	Reserve	Balance at End of Year		Line No.
(d)	(e)	(f)	(g)		
18,359		360,884	18,084,187		40
545,714		97,148	398,781,110		41
36,743,914		8,237,484	2,108,488,538		42
					43
		-108,780	28,984,083		44
			8,727,637		45
828,482		-138,118	254,994,088		46
			84,688,438		47
		-18,831	48,118,263		48
		-18,488	70,630,843		49
			4,888,888		50
			4,378,214		51
					52
828,482		-528,214	487,018,288		53
					54
			25,381,388		55
			4,380,748		56
218,822		284,382	171,008,708		57
					58
1,583,114		-18,441	187,048,348		59
1,023,688		58,258	228,843,188		60
		101,882	74,448,288		61
248,401		-18,211	184,382,878		62
1,888,832		-118,318	282,818,843		63
102,341		8,258	47,327,338		64
811,449			68,782,788		65
		-884			66
			108,588		67
1,622,138		37,248	28,338,888		68
7,668,882		178,148	1,388,138,813		69
					70
			1,840,887		71
		488,781	11,928,277		72
187,121		-1,648,178	788,188		73
7,427,408			11,743,083		74
		484,088	42,828		75
58,833		6,788	7,008,734		76
			8,418,388		77
388,384			2,141,888		78
		-1,372,282	1,487,448		79
8,124			82,158		80
8,081,322		-8,588,858	41,888,188		81
	88,888				82
1,031,522	88,888	-6,382,858	41,888,188		83
82,488,878	88,888	228,257	4,881,271,718		84
					85
					86
82,488,878	88,888	228,257	4,881,271,718		87
					88

Name of Respondent Cincinnati Gas & Electric Company, The		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year of Report Dec. 31, 2002
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 108)

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 108, Completed Construction Not Classified-Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 108 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversal of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversal of tentative distributions of prior year of unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the reversal of the prior years tentative account distributions of these amounts. Careful observance of the above

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	7,962,128	7,167,637
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	7,962,128	7,167,637
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	18,871,513	3,283,882
9	(311) Structures and Improvements	487,313,908	1,572,019
10	(312) Boiler Plant Equipment	1,481,178,888	123,848,013
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	478,444,707	10,858,155
13	(315) Accessory Electric Equipment	258,205,873	1,145,008
14	(318) Misc. Power Plant Equipment	55,906,881	7,115,458
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	2,779,718,528	147,403,541
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbogenerator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)		
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights	4,938,237	
35	(341) Structures and Improvements	35,754,183	18,831
36	(342) Fuel Holders, Products, and Accessories	18,301,151	2,082
37	(343) Prime Movers	28,733,157	-120,826
38	(344) Generators	211,585,347	-28,411
39	(345) Accessory Electric Equipment	19,408,838	24,498

Name of Respondent Cincinnati Gas & Electric Company, The	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year of Report Dec. 31, 2002
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 108) (Continued)

Instructions and the texts of Accounts 101 and 108 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

8. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
				3
		479,905	15,599,670	4
		479,905	15,599,670	5
				6
				7
10,080			19,925,345	8
79,868		951,550	489,757,591	9
952,747		-1,011,493	1,802,881,639	10
				11
130,058			488,972,808	12
136,390			257,214,289	13
		-43,488	86,977,831	14
1,309,139		-103,429	2,925,709,501	15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
			4,936,237	34
		-4,237	35,788,577	35
		-81,409	18,241,834	36
		187,380	28,799,889	37
512,778		-187,383	210,838,797	38
			19,431,337	39

Name of Respondent Cincinnati Gas & Electric Company, The		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2002
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
40	(348) Misc. Power Plant Equipment	10,084,197	454,566		
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	328,781,110	352,749		
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	3,108,488,638	147,758,280		
43	3. TRANSMISSION PLANT				
44	(350) Land and Land Rights	26,984,052	509		
45	(352) Structures and Improvements	9,727,627	128,287		
46	(353) Station Equipment	254,904,052	5,852,241		
47	(354) Towers and Fixtures	54,986,438	-2,134,888		
48	(356) Poles and Fixtures	40,716,393	1,328,010		
49	(358) Overhead Conductors and Devices	70,620,943	261,748		
50	(357) Underground Conduit	4,698,586	38,080		
51	(358) Underground Conductors and Devices	4,378,214	10,798		
52	(359) Roads and Trails				
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	467,016,288	5,483,767		
54	4. DISTRIBUTION PLANT				
55	(360) Land and Land Rights	28,301,868	80,287		
56	(361) Structures and Improvements	4,250,748	155,034		
57	(362) Station Equipment	171,006,700	4,278,188		
58	(363) Storage Battery Equipment				
59	(364) Poles, Towers, and Fixtures	187,048,248	6,075,016		
60	(365) Overhead Conductors and Devices	228,645,148	12,372,006		
61	(366) Underground Conduit	74,449,200	7,361,751		
62	(367) Underground Conductors and Devices	164,282,970	11,375,853		
63	(368) Line Transformers	282,616,943	13,281,798		
64	(369) Services	47,321,339	-20,988		
65	(370) Motors	68,702,788	2,317,938		
66	(371) Installations on Customer Premises				
67	(372) Leased Property on Customer Premises	102,503			
68	(373) Street Lighting and Signal Systems	28,338,969	427,213		
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	1,288,135,613	57,706,099		
70	5. GENERAL PLANT				
71	(388) Land and Land Rights	1,040,667			
72	(390) Structures and Improvements	13,928,277	182,000		
73	(391) Office Furniture and Equipment	793,103	518,183		
74	(392) Transportation Equipment	11,743,062	91,208		
75	(393) Store Equipment	42,829			
76	(394) Tools, Shop and Garage Equipment	7,000,734	784,831		
77	(395) Laboratory Equipment	3,418,386	298,787		
78	(396) Power Operated Equipment	2,141,588			
79	(397) Communication Equipment	1,457,449	116,584		
80	(398) Miscellaneous Equipment	92,155			
81	SUBTOTAL (Enter Total of lines 71 thru 80)	41,858,150	1,988,601		
82	(399) Other Tangible Property				
83	TOTAL General Plant (Enter Total of lines 81 and 82)	41,858,150	1,988,601		
84	TOTAL (Accounts 101 and 106)	4,891,271,715	220,071,384		
85	(102) Electric Plant Purchased (See Instr. 8)				
86	(Less) (102) Electric Plant Sold (See Instr. 8)				
87	(103) Experimental Plant Unclassified				
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	4,891,271,715	220,071,384		

Name of Respondent		This Report is:		Date of Report	Year of Report
Cincinnati Gas & Electric Company, The		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	Dec. 31, 2002
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 100) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
		43,488	10,682,248		40
512,778		-22,183	328,888,820		41
1,821,815		-125,582	3,254,308,421		42
					43
		-20,939	28,983,822		44
65,824		-527,831	8,263,139		45
52,448		-8,843,231	250,880,814		46
		-18,435,309	37,416,284		47
134,948		8,803,683	50,711,040		48
81,910		8,802,486	77,893,288		49
		2,770	4,739,398		50
			4,389,012		51
					52
345,228		-10,118,472	482,036,353		53
					54
4,532		55,908	29,433,833		55
		527,831	4,933,813		56
45,350		8,868,837	185,108,185		57
					58
473,275		-81,280	182,558,708		59
588,383		-82,002	240,388,768		60
231,127		-55,775	81,524,049		61
538,747		-114,454	174,887,822		62
2,834,841		-181,320	272,902,467		63
97,281		31,880	47,235,089		64
			71,110,724		65
					66
			102,603		67
108,140		-2,827	28,853,205		68
4,817,766		8,885,888	3,142,819,546		69
					70
			1,040,587		71
	-577,011	355,094	13,888,360		72
70,198			1,241,100		73
3,531,110			8,303,188		74
			42,829		75
15,308			7,750,257		76
12,523			3,702,650		77
35,451			2,108,137		78
	40,597		1,613,630		79
43,443			48,712		80
3,708,031	-536,414	355,094	38,737,400		81
					82
3,708,031	-536,414	355,094	38,737,400		83
10,792,930	-536,414	587,824	5,100,801,389		84
					85
					86
					87
10,792,930	-536,414	587,824	5,100,801,389		88

Name of Respondent Cincinnati Gas & Electric Company, The		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2003
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 108)				
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 108, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>6. Classify Account 108 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)</p>				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization			
3	(302) Franchises and Consents			
4	(303) Miscellaneous Intangible Plant	15,599,670	10,161,617	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	15,599,670	10,161,617	
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights	19,925,345	379,128	
9	(311) Structures and Improvements	489,757,591	872,538	
10	(312) Boiler Plant Equipment	1,802,881,639	60,784,790	
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units	488,972,806	11,771,140	
13	(316) Accessory Electric Equipment	257,214,289	1,984,187	
14	(318) Misc. Power Plant Equipment	88,977,831	1,269,883	
15	(317) Asset Retirement Costs for Steam Production		1,122,488	
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	2,925,709,501	78,163,916	
17	B. Nuclear Production Plant			
18	(320) Land and Land Rights			
19	(321) Structures and Improvements			
20	(322) Reactor Plant Equipment			
21	(323) Turbogenerator Units			
22	(324) Accessory Electric Equipment			
23	(325) Misc. Power Plant Equipment			
24	(326) Asset Retirement Costs for Nuclear Production			
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)			
26	C. Hydraulic Production Plant			
27	(330) Land and Land Rights			
28	(331) Structures and Improvements			
29	(332) Reservoirs, Dams, and Waterways			
30	(333) Water Wheels, Turbines, and Generators			
31	(334) Accessory Electric Equipment			
32	(335) Misc. Power Plant Equipment			
33	(336) Roads, Railroads, and Bridges			
34	(337) Asset Retirement Costs for Hydraulic Production			
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)			
36	D. Other Production Plant			
37	(340) Land and Land Rights	4,836,237		
38	(341) Structures and Improvements	35,768,577	-84,910	
39	(342) Fuel Holders, Products, and Accessories	16,241,834		
40	(343) Prime Movers	28,789,888	-2,814,659	
41	(344) Generators	210,838,797	3,255,412	
42	(345) Accessory Electric Equipment	19,431,337	-91,822	
43	(346) Misc. Power Plant Equipment	10,582,249	279,824	

Name of Respondent Cincinnati Gas & Electric Company, The	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year of Report Dec. 31, 2009
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 108) (Continued)

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 389, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
				3
1,832,765		241,633	24,170,155	4
1,832,765		241,633	24,170,155	5
				6
				7
			20,304,474	8
549,250	-4,633	438,061	480,512,807	9
15,849,999	-4,633	-83,120	1,647,698,677	10
				11
4,283,877	-4,633	-30,466	498,414,870	12
288,632		-97,557	268,762,287	13
278,854		423,542	68,394,182	14
			1,122,489	15
21,268,612	-13,998	636,460	2,683,228,366	16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
			4,936,237	37
10,284		-29,721	35,683,662	38
34,573		58,476	18,266,737	39
			25,985,230	40
1,593,975			212,500,234	41
66,454		-26,438	19,246,826	42
37,218		-230,836	10,584,018	43

Name of Respondent Cincinnati Gas & Electric Company, The		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year of Report Dec. 31, 2003
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
44	(347) Asset Retirement Costs for Other Production				
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	328,586,920	564,045		
46	TOTAL Prod. Plant (Enter Total of lines 18, 26, 35, and 45)	3,254,308,421	78,727,991		
47	3. TRANSMISSION PLANT				
48	(350) Land and Land Rights	28,963,822	1,485,207		
49	(352) Structures and Improvements	9,263,139	-588,954		
50	(353) Station Equipment	250,860,814	8,122,027		
51	(354) Towers and Fixtures	37,418,264	-23,545		
52	(355) Poles and Fixtures	50,711,040	2,718,471		
53	(356) Overhead Conductors and Devices	77,693,286	2,233,584		
54	(357) Underground Conduit	4,738,396	-100,571		
55	(358) Underground Conductors and Devices	4,389,012	3,155		
56	(359) Roads and Trails				
57	(359.1) Asset Retirement Costs for Transmission Plant				
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	482,038,353	13,847,374		
59	4. DISTRIBUTION PLANT				
60	(360) Land and Land Rights	28,433,633	369,399		
61	(361) Structures and Improvements	4,933,813	361,462		
62	(362) Station Equipment	185,109,195	7,362,252		
63	(363) Storage Battery Equipment				
64	(364) Poles, Towers, and Fixtures	192,558,709	9,028,325		
65	(365) Overhead Conductors and Devices	240,388,788	14,860,011		
66	(366) Underground Conduit	81,524,049	2,582,798		
67	(367) Underground Conductors and Devices	174,987,822	14,883,808		
68	(368) Line Transformers	272,802,467	3,690,718		
69	(369) Services	47,235,069	3,088,424		
70	(370) Meters	71,110,724	2,697,284		
71	(371) Installations on Customer Premises				
72	(372) Leased Property on Customer Premises	102,603			
73	(373) Street Lighting and Signal Systems	28,853,205	1,070,594		
74	(374) Asset Retirement Costs for Distribution Plant				
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,328,918,645	59,882,833		
76	5. GENERAL PLANT				
77	(388) Land and Land Rights	1,040,587			
78	(390) Structures and Improvements	13,888,380	253,450		
79	(391) Office Furniture and Equipment	1,241,100	283,440		
80	(392) Transportation Equipment	8,303,158	250,711		
81	(393) Stores Equipment	42,829			
82	(394) Tools, Shop and Garage Equipment	7,750,257	387,707		
83	(395) Laboratory Equipment	3,702,680	133,868		
84	(398) Power Operated Equipment	2,106,137			
85	(397) Communication Equipment	1,613,630	89,580		
86	(399) Miscellaneous Equipment	48,712			
87	SUBTOTAL (Enter Total of lines 77 thru 86)	39,737,400	1,418,878		
88	(399) Other Tangible Property				
89	(399.1) Asset Retirement Costs for General Plant				
90	TOTAL General Plant (Enter Total of lines 87, 88 and 89)	39,737,400	1,418,878		
91	TOTAL (Accounts 101 and 106)	5,100,801,389	163,958,681		
92	(102) Electric Plant Purchased (See Instr. 8)				
93	(Less) (102) Electric Plant Sold (See Instr. 8)				
94	(103) Experimental Plant Unclassified				
95	TOTAL Electric Plant in Service (Enter Total of lines 91 thru 94)	5,100,801,389	163,958,681		

Name of Respondent		This Report is:		Date of Report	Year of Report
Cincinnati Gas & Electric Company, The		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	Dec. 31, 2003
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 108) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					44
1,742,506		-227,517	327,182,943		45
23,011,117	-13,888	410,943	3,310,422,308		46
					47
		-2,358,950	28,089,879		48
82,041		-15,144	8,597,000		49
2,092,883		-3,919,747	262,870,011		50
		28,436	37,419,155		51
33,304		-3,229,032	50,188,175		52
11,531		-1,912,831	78,002,488		53
			4,638,825		54
			4,382,187		55
					56
					57
2,199,759		-11,409,288	462,274,700		58
					59
305,238		2,358,980	31,846,704		60
		15,144	5,330,218		61
150,034		3,919,747	198,241,150		62
					63
1,584,819	-875	3,219,182	203,240,708		64
1,376,332	-875	1,902,981	255,454,731		65
40,981	144		84,089,010		66
785,307	144		189,206,057		67
1,728,534	144	-108,802	274,758,191		68
471,828			49,548,886		69
1,138,777		-84,271	72,814,960		70
					71
			102,803		72
22,833			29,700,868		73
					74
7,582,479	-918	11,263,091	1,392,412,072		75
					76
88,711			951,858		77
178,993	577,011		14,841,868		78
24,557			1,498,883		79
2,724,465			5,829,374		80
			42,829		81
47,020			8,100,944		82
35,178			3,801,460		83
495,618			1,810,519		84
	-40,597	-437,378	1,235,235		85
6,040			42,872		86
3,598,572	538,414	-437,378	37,858,740		87
					88
					89
3,598,572	538,414	-437,378	37,858,740		90
38,204,692	521,597	59,021	5,226,835,976		91
					92
					93
					94
38,204,692	521,597	59,021	5,226,835,976		95

Name of Respondent Cincinnati Gas & Electric Company, The	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (d) adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	24,170,155	16,494,975
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	24,170,155	16,494,975
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	20,304,474	
9	(311) Structures and Improvements	490,512,307	-8,559,082
10	(312) Boiler Plant Equipment	1,847,898,877	185,239,463
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	498,414,970	3,619,089
13	(315) Accessory Electric Equipment	258,782,287	11,912,107
14	(316) Misc. Power Plant Equipment	68,384,182	-3,884,823
15	(317) Asset Retirement Costs for Steam Production	1,122,469	
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	2,983,228,368	188,657,854
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights		
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment		
32	(335) Misc. Power Plant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)		
36	D. Other Production Plant		
37	(340) Land and Land Rights	4,938,237	
38	(341) Structures and Improvements	35,883,682	
39	(342) Fuel Holders, Products, and Accessories	18,288,737	101,047
40	(343) Prime Movers	25,985,230	39,844
41	(344) Generators	212,500,234	-30,276
42	(345) Accessory Electric Equipment	19,248,825	6,839
43	(346) Misc. Power Plant Equipment	10,594,018	492,732

Name of Respondent Cincinnati Gas & Electric Company, The	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2004/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
				3
			40,885,130	4
			40,885,130	5
				6
				7
			20,304,474	8
523,613			481,428,812	9
16,741,733			1,816,188,407	10
				11
1,972,182			488,061,887	12
863,184			269,831,200	13
176,128			64,663,531	14
45,959			1,076,510	15
20,322,819			3,151,563,601	16
				17
				18
				19
				20
				21
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				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
			4,938,237	37
2,898			35,690,798	38
42,403			18,326,381	39
			28,026,074	40
34,482			212,435,498	41
			19,253,684	42
5,174			11,081,578	43

Name of Respondent Cincinnati Gas & Electric Company, The		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 1 / 1	Year/Period of Report End of 2004/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 108) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
44	(347) Asset Retirement Costs for Other Production			
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	327,182,943	810,188	
46	TOTAL Prod. Plant (Enter Total of lines 16, 26, 35, and 45)	3,310,422,309	188,267,240	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	28,089,879	188,832	
49	(352) Structures and Improvements	8,687,000	62,086	
50	(353) Station Equipment	252,970,011	11,251,692	
51	(354) Towers and Fixtures	37,418,156	88,958	
52	(355) Poles and Fixtures	60,165,178	3,052,038	
53	(356) Overhead Conductors and Devices	78,002,488	3,930,081	
54	(357) Underground Conduit	4,638,826	-13,383	
55	(358) Underground Conductors and Devices	4,392,167	-286	
56	(359) Roads and Trails			
57	(359.1) Asset Retirement Costs for Transmission Plant			
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	482,274,700	18,427,857	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	31,646,704	1,156,589	
61	(361) Structures and Improvements	5,330,219	80,548	
62	(362) Station Equipment	188,241,150	8,673,041	
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures	203,240,708	8,827,378	
65	(365) Overhead Conductors and Devices	255,464,731	13,174,428	
66	(366) Underground Conduit	84,068,010	7,970,641	
67	(367) Underground Conductors and Devices	189,206,087	12,908,104	
68	(368) Line Transformers	274,758,181	21,304,930	
69	(369) Services	49,849,886	-37,236	
70	(370) Meters	72,614,980	2,238,466	
71	(371) Installations on Customer Premises			
72	(372) Leased Property on Customer Premises	102,503		
73	(373) Street Lighting and Signal Systems	29,700,988	784,325	
74	(374) Asset Retirement Costs for Distribution Plant			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,382,412,072	76,840,430	
76	5. GENERAL PLANT			
77	(389) Land and Land Rights	951,858		
78	(390) Structures and Improvements	14,541,888	1,923,888	
79	(391) Office Furniture and Equipment	1,498,893	5,772	
80	(392) Transportation Equipment	5,828,374	410,089	
81	(393) Store Equipment	42,829		
82	(394) Tools, Shop and Garage Equipment	8,100,844	354,576	
83	(396) Laboratory Equipment	3,801,480	218,810	
84	(398) Power Operated Equipment	1,810,519		
85	(387) Communication Equipment	1,235,235	752,909	
86	(398) Miscellaneous Equipment	42,672	45,246	
87	SUBTOTAL (Enter Total of lines 77 thru 86)	37,658,740	3,711,290	
88	(399) Other Tangible Property			
89	(399.1) Asset Retirement Costs for General Plant			
90	TOTAL General Plant (Enter Total of lines 87, 88 and 89)	37,658,740	3,711,290	
91	TOTAL (Accounts 101 and 108)	5,228,935,978	304,841,782	
92	(102) Electric Plant Purchased (See Instr. 8)			
93	(Less) (102) Electric Plant Sold (See Instr. 8)			
94	(103) Experimental Plant Unclassified			
95	TOTAL Electric Plant in Service (Enter Total of lines 91 thru 94)	5,228,935,978	304,841,782	

Name of Respondent	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2004/Q4	
Cincinnati Gas & Electric Company, The				
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				44
84,935			327,718,194	45
20,407,754			3,479,281,788	46
				47
3,880			26,274,661	48
2,275			8,648,810	49
2,289,288		-1,238,661	280,886,888	50
			37,488,114	51
287,875		2,149	62,821,605	52
237,003			81,595,586	53
			4,825,442	54
63,077			4,328,825	55
				56
				57
2,883,358		-1,234,402	478,674,789	58
				59
14,038			32,688,257	60
49,067			5,341,898	61
759,088		1,238,661	205,281,874	62
				63
1,814,825	814	-5,844	210,248,427	64
2,288,661	814	716	286,381,127	65
73,803			81,983,048	66
1,043,220		-35,483	201,035,488	67
3,658,795		-1,728,032	280,676,284	68
619,238			49,183,383	69
987,464		168,982	74,322,984	70
				71
			102,503	72
521,345	10	41,388	28,985,326	73
				74
11,520,420	1,838	-323,522	1,457,510,188	75
				76
			861,856	77
148,288		-287,974	18,048,516	78
8,541		278,301	1,777,515	79
1,454,290			4,785,173	80
			42,829	81
27,088		-285,885	8,142,739	82
11,967		-1,183,593	2,824,710	83
328,483			1,284,036	84
2,770		508,995	2,484,388	85
1,703			86,215	86
1,979,108		-949,986	38,438,958	87
				88
				89
1,979,108		-949,986	38,438,958	90
38,800,838	1,838	-2,507,880	6,492,470,880	91
				92
				93
				94
38,800,838	1,838	-2,507,880	6,492,470,880	95

Name of Respondent Cincinnati Gas & Electric Company, The		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2005/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)				
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)</p>				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization			
3	(302) Franchises and Consents			
4	(303) Miscellaneous Intangible Plant	40,665,130	9,768,010	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	40,665,130	9,768,010	
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights	20,304,474	39,225	
9	(311) Structures and Improvements	481,429,612	3,018,762	
10	(312) Boiler Plant Equipment	1,616,196,407	26,203,087	
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units	498,061,887	10,781,593	
13	(315) Accessory Electric Equipment	269,831,200	1,221,532	
14	(316) Misc. Power Plant Equipment	64,663,531	3,174,053	
15	(317) Asset Retirement Costs for Steam Production	1,076,510	3,778,197	
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	3,151,563,601	48,214,436	
17	B. Nuclear Production Plant			
18	(320) Land and Land Rights			
19	(321) Structures and Improvements			
20	(322) Reactor Plant Equipment			
21	(323) Turbogenerator Units			
22	(324) Accessory Electric Equipment			
23	(325) Misc. Power Plant Equipment			
24	(326) Asset Retirement Costs for Nuclear Production			
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)			
26	C. Hydraulic Production Plant			
27	(330) Land and Land Rights			
28	(331) Structures and Improvements			
29	(332) Reservoirs, Dams, and Waterways			
30	(333) Water Wheels, Turbines, and Generators			
31	(334) Accessory Electric Equipment			
32	(335) Misc. Power Plant Equipment			
33	(336) Roads, Railroads, and Bridges			
34	(337) Asset Retirement Costs for Hydraulic Production			
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)			
36	D. Other Production Plant			
37	(340) Land and Land Rights	4,936,237		
38	(341) Structures and Improvements	35,680,766		
39	(342) Fuel Holders, Products, and Accessories	18,325,381	-57,688	
40	(343) Prime Movers	26,025,074	-16,461,371	
41	(344) Generators	212,435,498	36,609,935	
42	(345) Accessory Electric Equipment	19,253,664	-1,042	
43	(346) Misc. Power Plant Equipment	11,081,578	596,216	

Name of Respondent Cincinnati Gas & Electric Company, The	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2005/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
				3
		239,981	50,693,121	4
		239,981	50,693,121	5
				6
				7
			20,343,699	8
146,922		-22,298	484,279,146	9
3,868,775		-16,158	1,838,494,593	10
				11
1,250,215		7,365,108	514,948,353	12
84,838			270,967,896	13
125,124		424,874	68,137,134	14
			4,862,707	15
5,495,872		7,741,330	3,202,023,488	16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
			4,938,237	37
			36,660,766	38
			18,267,898	39
		-2,438,970	7,124,733	40
8,434,139		-4,916,138	235,895,154	41
			19,252,622	42
23,873		-189,131	11,466,980	43

Name of Respondent Cincinnati Gas & Electric Company, The		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2005/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 108) (Continued)					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
44	(347) Asset Retirement Costs for Other Production				
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	327,718,194	20,688,057		
46	TOTAL Prod. Plant (Enter Total of lines 18, 25, 35, and 45)	3,479,281,795	88,802,486		
47	3. TRANSMISSION PLANT				
48	(350) Land and Land Rights	28,274,651	88,030		
49	(352) Structures and Improvements	8,648,810	62,585		
50	(353) Station Equipment	280,895,888	22,058,047		
51	(354) Towers and Fixtures	37,488,114	1,219,360		
52	(355) Poles and Fixtures	52,921,508	2,879,883		
53	(356) Overhead Conductors and Devices	81,595,598	4,690,542		
54	(357) Underground Conduit	4,828,442	-8,001		
55	(358) Underground Conductors and Devices	4,328,825	-1,210		
56	(359) Roads and Trails				
57	(359.1) Asset Retirement Costs for Transmission Plant				
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	478,574,799	30,769,226		
59	4. DISTRIBUTION PLANT				
60	(360) Land and Land Rights	32,988,257	180,665		
61	(361) Structures and Improvements	5,341,698	59,681		
62	(362) Station Equipment	205,281,674	6,857,920		
63	(363) Storage Battery Equipment				
64	(364) Poles, Towers, and Fixtures	210,248,427	17,792,895		
65	(365) Overhead Conductors and Devices	288,381,127	8,858,450		
66	(366) Underground Conduit	91,853,048	2,009,222		
67	(367) Underground Conductors and Devices	201,035,488	8,783,491		
68	(368) Line Transformers	290,676,294	11,944,224		
69	(369) Services	49,193,393	1,321,116		
70	(370) Meters	74,322,984	2,805,419		
71	(371) Installations on Customer Premises		4,822		
72	(372) Leased Property on Customer Premises	102,503			
73	(373) Street Lighting and Signal Systems	29,985,325	369,218		
74	(374) Asset Retirement Costs for Distribution Plant				
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,457,510,198	59,084,933		
76	5. GENERAL PLANT				
77	(389) Land and Land Rights	951,858			
78	(390) Structures and Improvements	16,049,516	-404,728		
79	(391) Office Furniture and Equipment	1,777,515	13,888		
80	(392) Transportation Equipment	4,785,173	34,824		
81	(393) Stores Equipment	42,829			
82	(394) Tools, Shop and Garage Equipment	8,142,739	471,823		
83	(395) Laboratory Equipment	2,824,710	-138,613		
84	(396) Power Operated Equipment	1,284,038			
85	(397) Communication Equipment	2,494,369	-131,448		
86	(398) Miscellaneous Equipment	86,215	20,308		
87	SUBTOTAL (Enter Total of lines 77 thru 86)	38,438,958	-134,169		
88	(399) Other Tangible Property				
89	(399.1) Asset Retirement Costs for General Plant				
90	TOTAL General Plant (Enter Total of lines 87, 88 and 89)	38,438,958	-134,169		
91	TOTAL (Accounts 101 and 108)	5,492,470,880	168,410,498		
92	(102) Electric Plant Purchased (See Instr. 8)				
93	(Less) (102) Electric Plant Sold (See Instr. 8)				
94	(103) Experimental Plant Unclassified				
95	TOTAL Electric Plant In Service (Enter Total of lines 91 thru 94)	5,492,470,880	168,410,498		

Name of Respondent Cincinnati Gas & Electric Company, The		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2008/Q4	
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 108) (Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)			Line No.	
						44	
8,457,812		-7,544,238	332,404,200			45	
13,953,684		197,081	3,534,427,698			46	
						47	
15,482			26,327,219			48	
14,488			8,684,909			49	
11,352,911		-282,222	271,116,800			50	
63,085			38,842,408			51	
379,410			66,221,988			52	
237,399			66,048,708			53	
			4,619,441			54	
			4,327,616			55	
						56	
						57	
12,082,713		-282,222	494,999,090			58	
						59	
2,951			33,165,971			60	
21,408		24,997	5,404,980			61	
2,238,402		-284,737	209,828,455			62	
						63	
2,428,589		-13,144	225,598,589			64	
2,928,288		-10,148	270,381,145			65	
80,480		-514	93,911,276			66	
1,260,555		-54,355	208,514,089			67	
2,803,998		-1,538,259	298,280,261			68	
789,877			49,744,832			69	
2,690,118		115,803	74,553,870			70	
			4,822			71	
			102,503			72	
571,615			29,782,928			73	
						74	
15,782,275		-1,758,555	1,499,074,301			75	
						76	
			951,856			77	
237,857		-6,123	15,400,808			78	
2,478			1,788,703			79	
335,913			4,484,084			80	
4,380			38,449			81	
26,295			8,588,287			82	
20,190			2,665,907			83	
90,083			1,183,953			84	
		-287,743	2,075,177			85	
12,326			94,188			86	
729,521		-293,866	37,281,402			87	
						88	
						89	
729,521		-293,866	37,281,402			90	
42,508,193		-1,897,571	5,816,475,812			91	
						92	
						93	
						94	
42,508,193		-1,897,571	5,816,475,812			95	

Name of Respondent Duke Energy Ohio, Inc.		This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/23/2007	Year/Period of Report End of 2006/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 108)				
1. Report below the original cost of electric plant in service according to the prescribed accounts. 2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 108, Completed Construction Not Classified-Electric. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments. 5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts. 6. Classify Account 108 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (e). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization			
3	(302) Franchises and Consents			
4	(303) Miscellaneous Intangible Plant	50,693,121	5,191,987	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	50,693,121	5,191,987	
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights	20,343,699	1,542	
9	(311) Structures and Improvements	484,278,148	1,052,621	
10	(312) Boiler Plant Equipment	1,836,494,563	10,728,647	
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units	514,948,353	2,912,665	
13	(315) Accessory Electric Equipment	270,967,898	2,880,090	
14	(316) Misc. Power Plant Equipment	88,137,134	1,738,947	
15	(317) Asset Retirement Costs for Steam Production	4,852,707		
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	3,202,023,498	19,414,512	
17	B. Nuclear Production Plant			
18	(320) Land and Land Rights			
19	(321) Structures and Improvements			
20	(322) Reactor Plant Equipment			
21	(323) Turbogenerator Units			
22	(324) Accessory Electric Equipment			
23	(325) Misc. Power Plant Equipment			
24	(326) Asset Retirement Costs for Nuclear Production			
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)			
26	C. Hydraulic Production Plant			
27	(330) Land and Land Rights			
28	(331) Structures and Improvements			
29	(332) Reservoirs, Dams, and Waterways			
30	(333) Water Wheels, Turbines, and Generators			
31	(334) Accessory Electric Equipment			
32	(335) Misc. Power Plant Equipment			
33	(336) Roads, Railroads, and Bridges			
34	(337) Asset Retirement Costs for Hydraulic Production			
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)			
36	D. Other Production Plant			
37	(340) Land and Land Rights	4,936,237		
38	(341) Structures and Improvements	35,660,755		
39	(342) Fuel Holders, Products, and Accessories	18,267,698		
40	(343) Prime Movers	7,124,733	-173,729	
41	(344) Generators	235,695,154	-9,557,007	
42	(345) Accessory Electric Equipment	19,252,622	306,932	
43	(346) Misc. Power Plant Equipment	11,466,990	-248,507	
44	(347) Asset Retirement Costs for Other Production			
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	332,404,200	-9,673,311	
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	3,534,427,698	9,741,201	

Name of Respondent Duke Energy Ohio, Inc.		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/23/2007	Year/Period of Report End of 2006/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 108) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	28,327,219	288,298	
49	(352) Structures and Improvements	8,894,909	501,789	
50	(353) Station Equipment	271,116,800	21,835,900	
51	(354) Towers and Fixtures	38,642,409	-756,479	
52	(355) Poles and Fixtures	55,221,968	4,032,068	
53	(356) Overhead Conductors and Devices	88,048,709	4,002,084	
54	(357) Underground Conduit	4,618,441		
55	(358) Underground Conductors and Devices	4,327,615	250,664	
56	(359) Roads and Trails			
57	(359.1) Asset Retirement Costs for Transmission Plant			
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	494,898,090	30,145,320	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	33,155,971	270,725	
61	(361) Structures and Improvements	5,404,980	523,391	
62	(362) Station Equipment	209,828,455	12,388,741	
63	(363) Storage Battery Equipment			
64	(364) Poles, Towers, and Fixtures	225,599,589	10,104,164	
65	(365) Overhead Conductors and Devices	270,381,146	8,343,380	
66	(366) Underground Conduit	93,911,276	-346,941	
67	(367) Underground Conductors and Devices	208,514,068	8,847,295	
68	(368) Line Transformers	298,280,281	8,917,040	
69	(369) Services	49,744,632	-77,158	
70	(370) Meters	74,553,870	3,077,499	
71	(371) Installations on Customer Premises	4,622		
72	(372) Leased Property on Customer Premises	102,503		
73	(373) Street Lighting and Signal Systems	29,782,928	398,639	
74	(374) Asset Retirement Costs for Distribution Plant			
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,499,074,301	50,545,755	
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT			
77	(380) Land and Land Rights			
78	(381) Structures and Improvements			
79	(382) Computer Hardware			
80	(383) Computer Software			
81	(384) Communication Equipment			
82	(385) Miscellaneous Regional Transmission and Market Operation Plant			
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper			
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)			
85	6. GENERAL PLANT			
86	(389) Land and Land Rights	951,858		
87	(390) Structures and Improvements	15,400,808	270,192	
88	(391) Office Furniture and Equipment	1,788,703		
89	(392) Transportation Equipment	4,484,084	53,518	
90	(393) Stores Equipment	38,449		
91	(394) Tools, Shop and Garage Equipment	8,588,267	334,078	
92	(395) Laboratory Equipment	2,865,907		
93	(396) Power Operated Equipment	1,193,953		
94	(397) Communication Equipment	2,075,177	306,041	
95	(398) Miscellaneous Equipment	94,198	45,883	
96	SUBTOTAL (Enter Total of lines 86 thru 95)	37,281,402	1,009,693	
97	(399) Other Tangible Property			
98	(399.1) Asset Retirement Costs for General Plant			
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	37,281,402	1,009,693	
100	TOTAL (Accounts 101 and 108)	5,816,475,612	96,833,966	
101	(102) Electric Plant Purchased (See Instr. 8)			
102	(Less) (102) Electric Plant Sold (See Instr. 8)			
103	(103) Experimental Plant Unclassified			
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	5,816,475,612	96,833,966	

Name of Respondent Duke Energy Ohio, Inc.	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/23/2007	Year/Period of Report End of 2006/Q4	
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 108) (Continued)				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				47
			25,815,515	48
15,406			9,181,292	49
782,957		74,012,823	368,182,566	50
8,782			37,888,148	51
111,808			58,142,446	52
293,888			89,758,895	53
			4,619,441	54
			4,678,279	55
				56
				57
1,212,651		74,012,823	597,944,582	58
				59
			33,438,896	60
42,704			5,885,887	61
582,841		128,604	221,581,159	62
				63
1,388,082			234,335,871	64
2,048,871		-1,282	274,878,372	65
35,308		-442	93,829,585	66
511,838		4,317	218,853,843	67
3,413,531		-447,930	303,335,840	68
528,797			49,140,877	69
2,433,850		73,817	75,271,138	70
270			4,352	71
			102,503	72
448,272		-82	29,735,213	73
				74
11,388,164		-243,178	1,537,988,714	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
			951,856	86
80,887		62,753	15,652,868	87
817,811			971,092	88
525,792			4,011,810	89
			38,448	90
1,000,030			7,922,316	91
1,736,215			929,892	92
105,842			1,088,311	93
		-8,925	2,372,293	94
14,288		34,634	180,407	95
4,280,465		88,482	34,099,092	96
				97
				98
4,280,465		88,482	34,099,092	99
26,654,599		1,056,388,014	6,742,842,883	100
				101
				102
				103
26,654,599		1,056,388,014	6,742,842,883	104

Name of Respondent 20080418-8038 FERC PDF (Unofficial) Duke Energy Ohio, Inc.	This Report Is: <input checked="" type="checkbox"/> Original <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2007/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 108)

1. Report below the original cost of electric plant in service according to the prescribed accounts.
 2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 108, Completed Construction Not Classified-Electric.
 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
 4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
 5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
 6. Classify Account 108 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant	66,886,108	3,718,840
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	66,886,108	3,718,840
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	17,918,057	-40,710
9	(311) Structures and Improvements	447,156,847	1,463,814
10	(312) Boiler Plant Equipment	1,530,385,074	288,060,010
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbogenerator Units	447,721,827	25,487,275
13	(315) Accessory Electric Equipment	244,770,764	360,297
14	(316) Misc. Power Plant Equipment	80,887,072	1,633,064
15	(317) Asset Retirement Costs for Steam Production	2,115,116	
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	2,750,944,766	297,873,770
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbogenerator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)		
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights		
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment		
32	(335) Misc. Power Plant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)		
36	D. Other Production Plant		
37	(340) Land and Land Rights	8,701,489	
38	(341) Structures and Improvements	139,952,707	53,885
39	(342) Fuel Holders, Products, and Accessories	30,858,321	-37,636
40	(343) Prime Movers	270,777,797	7,882
41	(344) Generators	1,154,678,533	4,663,156
42	(345) Accessory Electric Equipment	91,594,672	
43	(346) Misc. Power Plant Equipment	69,419,132	1,563,261
44	(347) Asset Retirement Costs for Other Production		
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	1,765,980,831	8,240,757
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	4,516,926,397	304,214,527

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. Include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 389, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. 11 proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
				2
				3
1,290,350			58,313,588	4
1,290,350			58,313,598	5
				6
				7
			17,877,347	8
2,187,465		588,422	447,071,818	9
22,884,265		1,782,878	1,778,193,887	10
				11
6,001,773		22,236	487,229,565	12
3,657,377			241,483,684	13
1,388,800		387,182	81,507,838	14
			2,116,115	15
38,210,680		2,750,718	3,015,458,564	16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
				35
				36
			8,701,489	37
			140,006,702	38
			30,820,785	39
			270,785,879	40
3,785,088		-433,844	1,165,130,745	41
2,285		-48,914	81,543,473	42
		-2,070,819	68,911,674	43
				44
3,787,384		-2,553,577	1,785,900,427	45
38,878,064		197,141	4,781,358,881	46

Name of Respondent 20080418-8038 FERC PDF (Unofficial) Duke Energy Ohio, Inc.		This Report is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2007/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
47	3. TRANSMISSION PLANT				
48	(350) Land and Land Rights	26,816,515	114,270		
49	(352) Structures and Improvements	8,181,292	-330,848		
50	(353) Station Equipment	356,182,608	10,662,854		
51	(354) Towers and Fixtures	37,888,148	1,222,081		
52	(355) Poles and Fixtures	58,142,446	3,862,020		
53	(358) Overhead Conductors and Devices	89,758,895	4,800,082		
54	(357) Underground Conduit	4,619,441			
55	(358) Underground Conductors and Devices	4,578,278			
56	(359) Roads and Trails				
57	(359.1) Asset Retirement Costs for Transmission Plant				
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	597,944,582	20,130,769		
59	4. DISTRIBUTION PLANT				
60	(360) Land and Land Rights	33,436,686	529,313		
61	(361) Structures and Improvements	5,885,667	89,799		
62	(362) Station Equipment	221,581,168	12,787,846		
63	(363) Storage Battery Equipment				
64	(364) Poles, Towers, and Fixtures	234,335,671	52,358,213		
65	(365) Overhead Conductors and Devices	274,676,372	12,787,186		
66	(366) Underground Conduit	83,629,585	2,085,123		
67	(367) Underground Conductors and Devices	216,953,843	4,408,178		
68	(368) Line Transformers	303,335,840	16,702,608		
69	(368) Services	49,140,877	1,596,432		
70	(370) Meters	75,271,136	3,316,732		
71	(371) Installations on Customer Premises	4,352			
72	(372) Leased Property on Customer Premises	102,503			
73	(373) Street Lighting and Signal Systems	29,736,213	160,582		
74	(374) Asset Retirement Costs for Distribution Plant				
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,527,957,714	105,802,813		
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT				
77	(380) Land and Land Rights				
78	(381) Structures and Improvements				
79	(382) Computer Hardware				
80	(383) Computer Software				
81	(384) Communication Equipment				
82	(385) Miscellaneous Regional Transmission and Market Operation Plant				
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper				
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)				
85	6. GENERAL PLANT				
86	(388) Land and Land Rights	951,858			
87	(390) Structures and Improvements	15,652,686	35,030		
88	(391) Office Furniture and Equipment	971,082	80,497		
89	(392) Transportation Equipment	4,011,810	128,661		
90	(393) Stores Equipment	38,449			
91	(394) Tools, Shop and Garage Equipment	7,922,316	1,180,598		
92	(395) Laboratory Equipment	929,682			
93	(398) Power Operated Equipment	1,088,311			
94	(397) Communication Equipment	2,372,293	481,133		
95	(398) Miscellaneous Equipment	160,407	-80,497		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	34,089,082	1,823,422		
97	(399) Other Tangible Property				
98	(399.1) Asset Retirement Costs for General Plant				
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	34,089,082	1,823,422		
100	TOTAL (Accounts 101 and 106)	6,742,842,883	435,690,471		
101	(102) Electric Plant Purchased (See Instr. 8)				
102	(Less) (102) Electric Plant Sold (See Instr. 8)				
103	(103) Experimental Plant Unclassified				
104	TOTAL Electric Plant In Service (Enter Total of lines 100 thru 103)	6,742,842,883	435,690,471		

Name of Respondent 20080418-B036 FERC PDF (Unofficial) Duke Energy Ohio, Inc.		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 11	Year/Period of Report End of 2007/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					47
			28,729,786		48
			8,850,844		49
1,892,873		100,588	375,253,246		50
			39,090,229		51
872,378		48,914	82,181,002		52
741,178			83,815,811		53
			4,819,441		54
			4,578,279		55
					56
					57
3,308,427		149,512	614,918,438		58
					59
			33,968,009		60
6,773			5,848,683		61
986,755		-45,280	233,336,990		62
					63
2,158,783			284,535,121		64
4,000,304			283,463,254		65
85,872		2,329	95,631,165		66
1,571,080			219,791,981		67
4,032,309		-121,343	314,884,897		68
1,101,173			49,635,938		69
1,279,211			77,308,857		70
199			4,183		71
			182,503		72
428,112			28,487,883		73
					74
15,650,531		-184,274	1,627,976,822		75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
			951,858		86
			15,687,896		87
48,402			1,003,187		88
			4,138,471		89
38,449					90
100,782			9,002,132		91
170,132			759,560		92
			1,088,311		93
		341,487	3,184,913		94
5,695			74,215		95
383,460		341,487	35,900,541		96
					97
					98
383,460		341,487	35,900,541		99
80,588,832		523,866	7,118,468,388		100
					101
					102
					103
80,588,832		523,866	7,118,468,388		104

OCTA Deposition Exhibits 11-14 from the December 15, 2008 Deposition of James Dean have been designated as "Confidential Proprietary Trade Secrets" by Duke Energy Ohio. These exhibits have been redacted but have been submitted under seal.