

Anita M. Schafer
Sr. Paralegal

VIA OVERNIGHT DELIVERY

February 25, 2010

Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

RECEIVED-DOCKETING DIV
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PUCO

Re: Case No. 09-1849-GA-UNC
Case No. 09-1850-GA-ATA

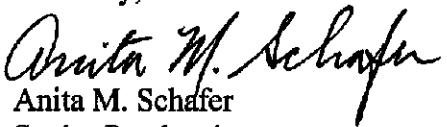
Dear Docketing:

Enclosed please find an original and seventeen copies each of the following:

- Duke Energy Ohio's Application for an Adjustment to Rider AMRP Gas Rates and for Tariff Approval,
- Direct Testimony of Robert M. Parsons, and
- Direct Testimony of Gary J. Hebbeler in the above captioned case.

Please date-stamp the extra two copies of the filing and return to me in the enclosed envelope.

Sincerely,


Anita M. Schafer
Senior Paralegal

cc: Parties of Record

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.
Technician AK Date Processed 2-26-2010

BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Annual Application	)	
of Duke Energy Ohio, Inc. for an	)	Case No. 09-1849-GA-UNC
Adjustment to Rider AMRP Rates	)	
 In the Matter of the Application of	)	
Duke Energy Ohio, Inc. for Tariff	)	Case No. 09-1850-GA-ATA
Approval	)	

APPLICATION OF
DUKE ENERGY OHIO, INC.
FOR AN ADJUSTMENT TO RIDER AMRP GAS RATES
AND FOR TARIFF APPROVAL

TO THE HONORABLE
THE PUBLIC UTILITIES COMMISSION OF OHIO:

1. Duke Energy Ohio, Inc. (Duke Energy Ohio) is an Ohio corporation engaged in the business of supplying natural gas to approximately 425,000 customers in Southwestern Ohio, all of whom will be affected by this Application, and is a public utility as defined by R. C. 4905.02 and 4905.03.
2. This Application is made pursuant to R. C. 4909.18 and related sections of the Ohio Revised Code for authority to make changes and increases in gas rates applicable in incorporated communities and unincorporated territory within Duke Energy Ohio's entire service area, which includes all or part of Adams, Brown, Butler, Clinton, Clermont, Hamilton, Montgomery, and Warren Counties in Ohio. The gas rates that Duke Energy Ohio seeks to change in its tariff, P.U.C.O. Gas No. 18, are as follows:

Rider AMRP, Accelerated Main Replacement Program Rider, Sheet No. 65.

3. The Notice of Intent to File was served on the mayor and legislative authority of each municipality affected by this Application on November 25, 2009, and filed with the Public Utilities Commission of Ohio (Commission) on November 27, 2009, pursuant to R.C. 4909.43(B) and in compliance with the Commission's Standard Filing Requirements set forth in OAC 4901-7-1. On December 3, 2009, the Notice of Intent to File with the corrected Notice of Intent page indicating gas rather than the mistyped "gas and electric" was sent to the mayor and legislative authority of each municipality and to docketing. Further, on December 14, 2009, Duke Energy Ohio filed a Motion Regarding the Sufficiency of Notice that included a letter from the President of Duke Energy Ohio with the corrected Notice of Intent to File to the mayor and legislative authority of each municipality explaining the clerical error. The Commission accepted the filing as sufficient.
4. Duke Energy Ohio proposes a test year consisting of the twelve-month period ending December 31, 2009, and the date certain for property valuation of December 31, 2009.
5. Duke Energy Ohio estimates that the rate changes proposed herein, if granted in full and factoring in the applicable rate caps approved by the Commission, would increase gross revenues by \$7.7 million or 1.5 % annually over the estimated test period gross revenues generated from providing service to customers.
6. Duke Energy Ohio is filing this Application pursuant to the terms and conditions of a Stipulation and Recommendation filed with the Commission on February 28, 2008 in *In the Matter of the Application of Duke Energy Ohio, Inc. for an Increase in Rates*, Case No. 07-589-GA-AIR, and approved by the Commission in its Opinion and Order dated May 28, 2008. The Stipulation and Recommendation states:
 7. Rider AMRP – Procedure. Following the implementation of new Rider AMRP rates discussed in paragraph 6, above, Duke Energy Ohio will file a pre-filing

notice and application annually to implement subsequent adjustments to Rider AMRP, beginning in November 2008. The Company will bear the burden of proof in its annual Rider AMRP filings and the Company's annual pre-filing notice shall demonstrate the justness and reasonableness of the level of recovery of expenditures associated with the Accelerated Main Replacement Program ("AMRP") and riser replacement program that the Company proposes. The annual filing will support the adjustment to Duke Energy Ohio's revenue requirement for increases to Rider AMRP. The November pre-filing notice will consist of actual data through September 2008 and three months of projected data, will set the then-current calendar year as the test year, and will set December 31 of the applicable year as the date certain. Duke Energy Ohio shall make its application and file an update of year-end actual data by the following February 28 of each year. Staff shall conduct an investigation of Duke Energy Ohio's filing and, unless Staff finds Duke Energy Ohio's filing to be unjust or unreasonable or if any other party files an objection that is not resolved by Duke Energy Ohio by April 1 of each year, the Staff shall issue its recommendation regarding Duke Energy Ohio's application for an increase of the Rider AMRP rate to the Commission to be effective, on a bills rendered basis, with the first billing cycle for the May revenue month. If the Staff determines that Duke Energy Ohio's application to increase Rider AMRP is unjust or unreasonable, or if any other party that filed for intervention files an objection that is not resolved by Duke Energy Ohio, then the parties will not object to a hearing process in order to effectuate, to the extent practicable and as long as consistent with there being full and reasonable discovery that provides for an expedited response time (*i.e.*, ten days), the implementation of Rider AMRP in the first billing cycle for the May revenue month, or the first billing cycle of the revenue month following the Commission's decision. Duke Energy Ohio shall continue to make its Rider AMRP annual filing until the effective date of the Commission's order in Duke Energy Ohio's next base rate case. Duke Energy Ohio shall not oppose the right of any interested party to permissible discovery and/or a hearing in the annual Rider AMRP proceeding.

(Stipulation and Recommendation at 8-9.)

7. Duke Energy Ohio has filed with its Pre-Filing Notice, and incorporates herein by reference, as required by R.C. 4909.18 and the Commission's Standard Filing

Requirements, the current Rider AMRP and the proposed new Rider AMRP. Duke Energy Ohio also filed the following schedules with the Commission on or about November 27, 2009, in accordance with the Stipulation and Recommendation, and Duke Energy Ohio incorporates such schedules by reference:

- (a) Schedule 1, AMRP Annualized Revenue Requirement;
- (b) Schedules 2, Riser Replacement Revenue Requirement;
- (c) Schedules 3-A and 3-B, AMRP Plant Additions by Month;
- (d) Schedules 4-A and 4-B, Riser Additions by Month;
- (e) Schedules 5-A and 5-B, Cost of Removal by Month;
- (f) Schedules 6-A, 6-B, AMRP Original Cost Retired by Month;
- (g) Schedules 7-A and 7-B, AMRP Provision for Depreciation;
- (h) Schedules 8-A, 8-B, Riser Provision for Depreciation;
- (i) Schedules 9-A and 9-B, AMRP Net Regulatory Assets – Post In-Service Carrying Cost;
- (j) Schedules 10-A and 10-B, AMRP Net Deferred Tax Balance – PISCC;
- (k) Schedules 11-A and 11-B, Riser Net Regulatory Assets – Post In-Service Carrying Cost;
- (l) Schedules 12-A and 12-B, Riser Net Deferred Tax Balance – PISCC;
- (m) Schedule 13-A and 13-B, AMRP Deferred Taxes on Liberalized Depreciation;
- (n) Schedule 14, Riser Deferred Taxes on Liberalized Depreciation;
- (o) Schedules 15-A and 15-B, AMRP Annualized Depreciation Associated with Additions;

- (p) Schedules 16-A and 16-B, Riser Annualized Depreciation Associated with Risers;
- (q) Schedules 17-A and 17-B, AMRP Annualized Reduction in Depreciation for Retirements;
- (r) Schedules 18-A and 18-B, AMRP Annualized Amortization of PISCC;
- (s) Schedules 19-A and 19-B, Riser Annualized Amortization of PISCC;
- (t) Schedule 20, AMRP Meter Relocation Expense;
- (u) Schedule 21, AMRP Gas Maintenance Accounts Savings;
- (v) Schedule 22, AMRP Annualized Property Tax Expense Calculation;
- (w) Schedule 23, Riser Annualized Property Tax Expense Calculation;
- (x) Schedule 24, AMRP Cap Calculation by Rate Class;
- (y) Schedule 25, Aged Survivors of Mains and Services as of September 30, 2009; and
- (z) Schedule 26, Annual AMRP Rider Filing – Calculation of Depreciation Expense and Accumulated Depreciation.

8. At the time of filing this Application, no municipal corporation has in effect any ordinance or franchise that does, or will, regulate the rates or charges to any customer affected by this Application.

WHEREFORE, since the rates, prices, charges and other provisions in the current rate schedules do not yield just and reasonable compensation to Duke Energy Ohio for supplying gas service to the customers to which they are applicable, do not yield a just and reasonable return to Duke Energy Ohio on the value of the property used for furnishing gas service to such customers, and result in the taking of Duke Energy Ohio's

property for public use without compensation and without due process of law, Duke Energy Ohio respectfully prays that this Honorable Commission:

- (a) Accept this Application for filing;
- (b) Find that this Application and the schedules incorporated by reference herein are in accordance with R. C. 4909.18 and the Rules of the Commission;
- (c) Find that the current rates, prices and charges for gas service are unjust, unreasonable and insufficient to yield reasonable compensation to Duke Energy Ohio for the gas service rendered;
- (d) Find that the proposed rates, prices, and charges are just and reasonable based upon the test period for the twelve months ending December 31, 2009 and approve such schedules in the form tendered herewith or incorporated by reference herein;
- (e) Find that Duke Energy Ohio is in compliance with R. C. 4905.35;
- (f) Approve the proposed notice for newspaper publication attached hereto as Attachment A or, in the alternative, make a finding that no newspaper publication is required, because Duke Energy Ohio published newspaper notification of all proposed Rider AMRP increases when it filed the original application in the proceeding resulting in the Opinion and Order that initiated this filing.
- (g) Approve Duke Energy Ohio's Application for Approval to Change Accounting Methods consistent with proposed Rider AMRP; and
- (h) Fix the date on or after which deliveries made are subject to the proposed rates.

Respectfully submitted,

Duke Energy Ohio


Amy B. Spiller (0047277)
Associate General Counsel
Elizabeth H. Watts (0031092)
Assistant General Counsel

Duke Energy Business Services,
LLC.
Room 2500 Atrium II
P.O. Box 960
Cincinnati, Ohio 45201-0960
(513) 419-1810
e-mail: amy.spiller@duke-
energy.com

PROPOSED NOTICE FOR NEWSPAPER PUBLICATION

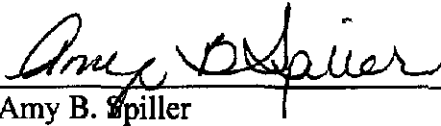
Please take notice that, pursuant to Ohio Revised Code Section 4909.18, Duke Energy Ohio ("Duke Energy Ohio") has filed an application with the Public Utilities Commission of Ohio ("Commission") for an increase in its gas rates. The purpose of the application is to allow Duke Energy Ohio to recover the costs it incurred in 2009 related to its Accelerated Main Replacement Program ("AMRP") and Riser Replacement Program ("RRP"). Under these programs, Duke Energy Ohio is replacing cast iron and bare steel gas mains and service lines and risers on an accelerated basis, in order to improve the safety and reliability of its distribution system. Under the RRP, Duke Energy Ohio is replacing certain gas service risers through as accelerated program, in order to improve the safety and reliability of its distribution system. The Commission approved the AMRP and the RRP in an Opinion and Order dated May 28, 2008 in Case No. 07-589-GA-AIR.

Duke Energy Ohio estimates that the rate changes proposed herein, if granted in full, would increase gross revenues by \$7.7 million or 1.5 % annually over the estimated test period gross revenues generated from providing service to customers. The average percentage increase that a typical residential customer will bear should the increase be granted in full is 1.4% based on December 2009 billings. The proposed Rider AMRP charges applicable to Duke Energy Ohio tariffed gas rates are as follows: Rate RS and RSLI -- \$3.69 per month; Rate RFT and RFTLI -- \$3.69 per month; Rate GS-S and GS-L -- \$29.30 per month; Rate FT-S and FT-L -- \$29.30 per month; Rate DGS -- \$29.30 per month; and, Rates IT and SSIT -- \$0.14 per Mcf.

Any person, firm, corporation, or association may file, pursuant to Ohio Revised Code Section 4909.19, an objection to such increase that may allege that such application contains proposals that are unjust and discriminatory or unreasonable.

CERTIFICATE OF SERVICE

I, the undersigned, hereby certify that a copy of the foregoing Application was served on the following parties of record by first class, U.S. mail, postage prepaid or via overnight delivery this 25 day of February 2010.



Amy B. Spiller

Larry S. Sauer, Esq.
Ohio Consumers' Counsel
10 West Broad Street, 18th Floor
Columbus, OH 43215-3485

William Wright, Esq.
Assistant Attorney General
Public Utilities Commission of Ohio
180 East Broad Street, 9th Floor
Columbus, OH 43215

Duke Energy Ohio
Ohio AMRP Cap Calculation
Annualized Revenue Requirement

Schedule 1

Line No.	Actual Thru December 31, 2008	Activity Thru September 30, 2009	Actual 4th Quarter 2009	Total	
1	<u>Return on Investment</u>				
2	Plant In-Service				
3	Additions	113,491,835.76	29,032,087.82	37,041,541.76	179,565,465.34
4	Original Cost Retired	(8,561,660.28)	(2,389,345.97)	(2,767,452.28)	(13,718,458.53)
5	Total Plant In-Service	104,930,175.48	26,642,741.85	34,274,089.48	165,847,006.81
6	Less: Accumulation Provision for Depreciation				
7	Depreciation Expense	2,071,604.30	2,119,924.94	866,278.50	5,057,807.74
8	Cost of Removal	(665,513.29)	(122,414.18)	(196,587.76)	(983,515.23)
9	Original Cost Retired	(8,561,660.28)	(2,389,345.97)	(2,767,452.28)	(13,718,458.53)
10	Total Accumulated Provision for Depreciation	(7,155,569.27)	(391,835.21)	(2,096,761.54)	(9,644,166.02)
11	Net Regulatory Asset—Post In-Service Carrying Cost	2,520,306.13	563,114.28	342,182.13	3,425,602.54
12	Net Deferred Tax Balance—PISCC	(882,107.15)	(197,089.99)	(119,763.75)	(1,198,960.89)
13	Deferred Taxes on Liberalized Depreciation	(2,351,876.16)	(7,997,475.04)	(6,272,245.92)	(16,621,597.12)
14	Net Rate Base	111,372,067.57	19,403,126.31	30,321,023.48	161,096,217.36
15	Approved Pre-tax Rate of Return	11.67%	11.67%	11.67%	11.67%
16	Net Deferred Expense - Curb to Meter & Maint. Savings	1,397,710.92	(1,048,283.19)	(349,427.73)	-
17	Average Cost of Debt	5.87%	5.87%	5.87%	5.87%
18	Annualized Return on Rate Base & Deferred Expense	13,079,165.92	2,202,810.62	3,517,952.03	18,798,928.57
19	<u>Operating Expenses</u>				
20	Annualized Provision for Depreciation For Additions				
21	Mains—Plastic		2,093,698.21	613,783.05	2,707,481.26
22	Mains—Steel		160,404.38	4,573.93	164,978.31
23	Main to Curb Services—Plastic		714,955.67	116,738.88	831,694.55
24	Main to Curb Services—Steel		-	-	-
25	Curb to Meter Services		355,585.18	118,437.26	474,022.44
26	Current Year Provision		3,324,643.44	853,533.12	4,178,176.56
27	Annualized Reduction in Depreciation For Retirements				
28	Mains—Cast Iron & Copper		(46,112.86)	(27,528.19)	(73,641.05)
29	Mains—Steel		(18,805.45)	(8,601.93)	(27,407.38)
30	Mains—Plastic		(7,381.08)	(7,007.76)	(14,388.84)
31	Main to Curb Services—Cast Iron & Copper		(32,328.60)	(2,915.31)	(35,243.91)
32	Main to Curb Services—Steel		(20,165.45)	(1,412.72)	(21,578.17)
33	Main to Curb Services—Plastic		(200,824.13)	(22,632.35)	(223,456.48)
34	Total		(325,617.57)	(70,098.26)	(395,715.83)
35	Annualized Amortization of PISCC		62,444.58	7,867.97	70,312.55
36	Amortization of Deferred Expense		1,048,283.19	349,427.73	1,397,710.92
37	Meter Relocation Expenses		54,799.85	54,556.15	109,356.00
38	Annualized Property Tax Expense		2,847,224.51	784,747.00	3,631,971.51
39	Achieved Reduction in Mains—Maintenance Expense		-	-	-
40	Annualized Revenue Requirement	13,079,165.92	9,214,588.62	5,497,985.74	27,791,740.28

Duke Energy Ohio
Riser Replacement Cap Calculation
Annualized Revenue Requirement

Schedule 2

Line No.		Actual Thru December 31, 2008	Activity Thru September 30, 2009	Actual 4th Quarter 2009	Total	
1	<u>Return on Investment</u>					
2	Riser Replacements					
3	Additions	1,281,579.03	7,229,947.46	5,462,532.63	13,974,059.12	Schedule 4-A, 4-B, Ln. 2
4	Original Cost Retired	-	-	-	-	
5	Total Plant In-Service	1,281,579.03	7,229,947.46	5,462,532.63	13,974,059.12	
6	Less: Accumulation Provision for Depreciation					
7	Depreciation Expense	8,744.46	77,967.69	91,403.94	178,116.09	Schedule 8-A, 8-B, Ln. 4
8	Cost of Removal	-	-	-	-	
9	Original Cost Retired	-	-	-	-	
10	Total Accumulated Provision for Depreciation	8,744.46	77,967.69	91,403.94	178,116.09	
11	Net Regulatory Asset--Post In-Service Carrying Cost	16,005.77	66,952.98	101,111.26	184,070.01	Schedule 11-A, 11-B, Ln. 17
12	Net Deferred Tax Balance--PISCC	(5,802.02)	(23,433.54)	(35,388.94)	(64,424.50)	Schedule 12-A, 12-B, Ln. 4
13	Deferred Taxes on Liberalized Depreciation	(19,364.58)	(1,341,009.33)	(974,566.57)	(2,334,940.48)	Schedule 14, Ln.
14	Net Rate Base	1,253,873.74	5,854,489.88	4,462,284.44	11,580,648.06	
15	Approved Pre-tax Rate of Return	11.67%	11.67%	11.67%	11.67%	
16	Annualized Return on Rate Base & Deferred Expense	147,494.06	683,218.97	520,748.59	1,351,461.62	
17	<u>Operating Expenses</u>					
18	Annualized Provision for Depreciation For Additions	-	292,796.51	187,911.12	480,707.63	Schedule 16-A, 16-B, Ln. 4
19	Annualized Amortization of PISCC	-	2,803.13	3,168.70	5,771.83	Schedule 19-A, 19-B, Ln. 10
20	Annualized Property Tax Expense	-	189,339.54	122,131.80	311,471.34	Schedule 23, Ln. 11
21	Annualized Revenue Requirement	147,494.06	1,167,958.15	833,960.21	2,149,412.42	

Duke Energy Ohio
Ohio AMRP
Plant Additions By Month

Schedule 3-A

Line No.	Cumulative	Actual Balance at 12/31/2008	01/31/09	2/29/2009	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Actual Thru Sept. 30, 2009
1	Main											
2	Plastic	83,272,712.47	84,053,673.87	84,824,373.96	85,621,211.94	86,665,896.23	88,528,632.21	91,450,959.74	95,311,824.58	98,004,909.13	102,131,820.20	102,131,820.20
3	Steel	8,224,035.06	8,280,760.79	8,332,785.51	8,373,330.41	9,065,405.95	9,151,121.93	9,239,366.94	9,270,590.83	9,253,949.55	9,271,929.59	9,271,929.59
4		91,496,747.53	92,344,434.66	93,157,159.47	93,994,542.35	97,731,302.18	98,679,754.14	100,690,346.68	104,582,415.41	107,258,858.68	111,403,549.79	111,403,549.79
5	Main to Curb Services											
6	Plastic	15,513,368.14	15,747,867.86	15,927,962.41	16,232,803.69	16,594,377.33	16,914,085.77	17,683,087.80	18,715,330.96	19,650,296.50	20,783,595.19	20,783,595.19
7	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8		15,513,368.14	15,747,867.86	15,927,962.41	16,232,803.69	16,594,377.33	16,914,085.77	17,683,087.80	18,715,330.96	19,650,296.50	20,783,595.19	20,783,595.19
9	Curb to Meter Services											
10	Plastic	6,481,720.09	6,768,320.24	7,059,848.36	7,323,713.59	7,644,211.28	7,852,660.04	8,165,908.67	8,816,198.75	9,394,496.03	10,336,778.60	10,336,778.60
11	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12		6,481,720.09	6,768,320.24	7,059,848.36	7,323,713.59	7,644,211.28	7,852,660.04	8,165,908.67	8,816,198.75	9,394,496.03	10,336,778.60	10,336,778.60
13	Total	113,491,835.76	114,860,422.76	116,144,968.24	117,551,059.63	121,969,890.79	123,446,499.95	126,549,341.15	132,113,945.12	136,303,651.21	142,523,823.58	142,523,823.58
		Actual Balance at 12/31/2008	01/31/09	2/29/2009	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Actual Thru Sept. 30, 2009
14	Incremental											
15	Main											
16	Plastic	41,216,679.01	780,961.40	770,700.09	796,837.98	3,044,684.29	862,735.98	1,922,327.53	3,860,864.84	2,693,084.55	4,126,711.07	18,858,907.73
17	Steel	6,627,582.23	66,725.73	42,024.72	40,544.90	892,075.54	85,715.98	88,265.01	31,203.89	(16,841.28)	17,980.04	1,047,894.53
18		47,844,261.24	847,687.13	812,724.81	837,382.88	3,736,759.83	948,451.96	2,010,592.54	3,892,068.73	2,676,443.27	4,144,691.11	19,906,802.26
19	Main to Curb Services											
20	Plastic	8,282,563.02	234,299.72	180,294.55	304,841.28	361,573.64	319,708.44	779,002.03	1,022,243.16	934,965.54	1,133,298.69	5,270,227.05
21	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22		8,282,563.02	234,299.72	180,294.55	304,841.28	361,573.64	319,708.44	779,002.03	1,022,243.16	934,965.54	1,133,298.69	5,270,227.05
23	Curb to Meter Services											
24	Plastic	6,481,720.09	286,600.15	291,526.12	263,867.23	320,497.69	208,448.76	313,246.63	650,292.08	578,297.28	942,282.57	3,855,058.51
25	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26		6,481,720.09	286,600.15	291,526.12	263,867.23	320,497.69	208,448.76	313,246.63	650,292.08	578,297.28	942,282.57	3,855,058.51
27	Total	62,608,544.35	1,368,587.00	1,284,545.48	1,406,081.39	4,418,831.16	1,476,609.16	3,102,841.20	5,584,803.97	4,189,708.09	6,220,272.37	29,032,087.82

Duke Energy Ohio
Ohio AMRP
Plant Additions By Month

Schedule 3-B

Line No.	Cumulative	10/31/09	11/30/09	12/31/09	Oct.-Dec. 2009	Actual Balance at 12/31/2009
1	Mains					
2	Plastic	105,341,128.52	110,119,351.38	132,072,256.78	29,940,636.58	132,072,256.78
3	Steel	9,319,682.50	9,335,101.10	9,536,318.56	264,388.97	9,536,318.56
4		114,660,811.02	119,454,452.48	141,608,575.34	30,205,025.55	141,608,575.34
5	Main to Curb Services					
6	Plastic	21,342,643.54	22,801,588.20	24,177,167.37	3,393,572.18	24,177,167.37
7	Steel	0.00	0.00	0.00	0.00	0.00
8		21,342,643.54	22,801,588.20	24,177,167.37	3,393,572.18	24,177,167.37
9	Curb to Meter Services					
10	Plastic	11,527,526.34	12,090,770.70	13,779,722.63	3,442,944.03	13,779,722.63
11	Steel	0.00	0.00	0.00	0.00	0.00
12		11,527,526.34	12,090,770.70	13,779,722.63	3,442,944.03	13,779,722.63
13	Total	147,530,980.90	154,346,811.38	179,565,465.34	37,041,541.76	179,565,465.34
14	Incremental					
15	Mains					
16	Plastic	3,209,508.32	4,778,222.86	21,952,905.40	29,940,636.58	48,799,544.31
17	Steel	47,752.91	15,418.60	201,217.46	264,388.97	1,312,283.50
18		3,257,261.23	4,793,641.46	22,154,122.86	30,205,025.55	50,111,827.81
19	Main to Curb Services					
20	Plastic	559,048.35	1,458,944.66	1,375,579.17	3,393,572.18	8,663,799.23
21	Steel	0.00	0.00	0.00	0.00	0.00
22		559,048.35	1,458,944.66	1,375,579.17	3,393,572.18	8,663,799.23
23	Curb to Meter Services					
24	Plastic	1,190,747.74	563,244.36	1,688,951.93	3,442,944.03	7,298,002.54
25	Steel	0.00	0.00	0.00	0.00	0.00
26		1,190,747.74	563,244.36	1,688,951.93	3,442,944.03	7,298,002.54
27	Total	5,007,057.32	6,815,830.48	25,218,853.96	37,041,541.76	66,073,629.58

Duke Energy Ohio
Riser Replacement Cap Calculation
Riser Additions by Month

Schedule 4-A

<u>Line No.</u>	Balance at 12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Activity Thru Sept. 30, 2009
1 Riser Replacements	1,281,579.03	30,315.60	255,716.67	229,498.89	495,796.66	722,566.63	1,046,943.45	977,278.19	1,788,803.94	1,683,027.43	7,229,947.46
2 Cumulative	1,281,579.03	1,311,894.63	1,567,611.30	1,797,110.19	2,292,906.85	3,015,473.48	4,062,416.93	5,039,695.12	6,828,499.06	8,511,526.49	8,511,526.49

Duke Energy Ohio
Riser Replacement Cap Calculation
Riser Additions by Month

Schedule 4-B

<u>Line</u> <u>No.</u>	10/31/09	11/30/09	12/31/09	Oct.--Dec. 2009	Actual Balance at 12/31/09
1 Riser Replacements	887,649.45	2,579,827.17	1,995,056.01	5,462,532.63	12,692,480.09
2 Cumulative	9,399,175.94	11,979,003.11	13,974,059.12	5,462,532.63	13,974,059.12

Duke Energy Ohio
Ohio AMRP
Cost Of Removal By Month

Schedule 5-A

Line No.	Actual Balance at 12/31/2008	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Actual Thru Sept. 30, 2009
1 Cost of Removal--Total											
2 Mains											
3 Cast Iron & Copper	630,241.09	637,942.42	642,727.25	663,103.49	674,949.63	685,184.57	689,609.82	709,054.13	717,758.47	746,167.32	746,167.32
4 Steel	30,613.61	30,987.70	31,220.12	32,209.88	32,785.30	33,282.46	33,497.41	34,441.91	34,864.72	36,244.66	36,244.66
5 Plastic	4,658.59	4,715.52	4,750.89	4,901.50	4,989.07	5,064.72	5,097.43	5,241.16	5,305.50	5,515.49	5,515.49
6 Total	665,513.29	673,645.64	678,698.26	700,214.87	712,724.00	723,531.75	728,204.66	748,737.20	757,928.69	787,927.47	787,927.47
7 Main to Curb Services											
8 Cast Iron & Copper	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9 Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 Plastic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total Cost of Removal	665,513.29	673,645.64	678,698.26	700,214.87	712,724.00	723,531.75	728,204.66	748,737.20	757,928.69	787,927.47	787,927.47

	Actual Balance at 12/31/2008	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Actual Thru Sept. 30, 2009
Cost of Removal--Incremental											
13 Mains											
14 Cast Iron & Copper	178,115.33	7,701.33	4,784.83	20,376.24	11,846.14	10,234.94	4,425.25	19,444.31	8,704.34	28,408.85	115,926.23
15 Steel	8,651.85	374.09	232.42	989.76	575.42	497.16	214.95	944.50	422.81	1,379.94	5,631.05
16 Plastic	1,316.58	56.93	35.37	150.61	87.57	75.65	32.71	143.73	64.34	209.99	856.90
17 Total	188,083.76	8,132.35	5,052.62	21,516.61	12,509.13	10,807.75	4,672.91	20,532.54	9,191.49	29,998.78	122,414.18
18 Main to Curb Services											
19 Cast Iron & Copper	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20 Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Plastic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Total Cost of Removal	188,083.76	8,132.35	5,052.62	21,516.61	12,509.13	10,807.75	4,672.91	20,532.54	9,191.49	29,998.78	122,414.18

Duke Energy Ohio
Ohio AMRP
Cost Of Removal By Month

Schedule 5-B

Line No.	10/31/09	11/30/09	12/31/09	Oct.--Dec. 2009	Actual Balance at 12/31/2009
1 Cost of Removal--Total					
2 Mains					
3 Cast Iron & Copper	774,061.73	839,981.99	931,388.92	185,221.60	931,388.92
4 Steel	37,599.62	40,801.66	45,241.70	8,997.04	45,241.70
5 Plastic	5,721.68	6,208.95	6,884.61	1,369.12	6,884.61
6 Total	817,383.03	886,992.60	983,515.23	195,587.76	983,515.23
7 Main to Curb Services					
8 Cast Iron & Copper	0.00	0.00	0.00	0.00	0.00
9 Steel	0.00	0.00	0.00	0.00	0.00
10 Plastic	0.00	0.00	0.00	0.00	0.00
11 Total	0.00	0.00	0.00	0.00	0.00
12 Total Cost of Removal	817,383.03	886,992.60	983,515.23	195,587.76	983,515.23

	10/31/09	11/30/09	12/31/09	Oct.--Dec. 2009	Actual Balance at 12/31/2009
Cost of Removal--Incremental					
13 Mains					
14 Cast Iron & Copper	27,894.41	65,920.26	91,406.93	185,221.60	301,147.83
15 Steel	1,354.96	3,202.04	4,440.04	8,997.04	14,628.09
16 Plastic	206.19	487.27	675.66	1,369.12	2,226.02
17 Total	29,455.56	69,609.57	96,522.63	195,587.76	318,001.94
18 Main to Curb Services					
19 Cast Iron & Copper	0.00	0.00	0.00	0.00	0.00
20 Steel	0.00	0.00	0.00	0.00	0.00
21 Plastic	0.00	0.00	0.00	0.00	0.00
22 Total	0.00	0.00	0.00	0.00	0.00
23 Total Cost of Removal	29,455.56	69,609.57	96,522.63	195,587.76	318,001.94

Duke Energy Ohio
Ohio AMRP
Original Cost Retired By Month

Schedule 6-A

Line No.	Actual Balance at 12/31/2008	01/31/09	2/29/2009	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Actual Sept. 30, 2009
1 Original Cost Retired--Total											
2 Mains											
3 Cast Iron & Copper	1,862,556.79	1,862,521.09	1,862,690.80	1,862,846.00	1,862,690.80	1,862,844.33	1,866,480.81	1,870,362.97	1,870,362.97	1,882,157.37	1,882,157.37
4 Steel	1,082,439.49	1,082,439.49	1,082,439.49	1,082,439.49	1,082,439.49	1,084,103.50	1,084,504.78	1,084,504.78	1,084,504.78	1,087,020.00	1,087,020.00
5 Plastic	351,927.16	351,927.16	351,927.16	351,927.16	351,927.16	356,271.62	356,271.62	356,271.62	356,271.62	360,052.62	360,052.62
6 Total	3,296,923.44	3,296,887.74	3,297,057.45	3,297,212.65	3,297,057.45	3,303,219.45	3,307,257.21	3,311,139.37	3,311,139.37	3,329,229.99	3,329,229.99
7 Main To Curb Services											
8 Cast Iron & Copper	753,181.47	824,772.35	866,534.11	903,980.21	976,442.97	1,025,661.86	1,049,819.37	1,055,778.22	1,076,439.12	1,088,505.00	1,088,505.00
9 Steel	471,111.52	519,987.29	553,237.34	575,496.82	609,036.56	640,867.87	663,636.29	668,006.55	680,332.62	695,360.51	695,360.51
10 Plastic	4,040,443.85	4,523,267.42	4,777,439.55	5,013,653.12	5,304,096.03	5,442,322.91	5,579,626.58	5,605,894.16	5,722,124.18	5,837,910.75	5,837,910.75
11 Total	5,264,736.84	5,868,027.06	6,197,211.00	6,493,129.95	6,889,575.56	7,108,852.84	7,293,082.24	7,329,678.93	7,478,895.92	7,621,776.26	7,621,776.26
12 Total Original Cost Retired	8,561,660.28	9,164,914.80	9,494,268.45	9,790,342.60	10,186,633.01	10,412,072.09	10,600,339.45	10,640,818.30	10,790,035.29	10,951,006.25	10,951,006.25
13 Original Cost Retired--Incremental											
14 Mains											
15 Cast Iron & Copper	988,813.62	(35.70)	169.71	155.20	(155.20)	153.53	3,636.48	3,882.16	-	11,794.40	19,600.58
16 Steel	588,243.01	-	-	-	-	1,664.01	401.28	-	-	2,515.22	4,580.51
17 Plastic	209,314.85	-	-	-	-	4,344.46	0.00	-	-	3,781.00	8,125.46
18 Total	1,787,371.58	(35.70)	169.71	155.20	(155.20)	6,162.00	4,037.76	3,882.16	-	18,090.62	32,306.55
19 Main To Curb Services											
20 Cast Iron & Copper	425,870.51	71,590.88	41,761.76	37,446.10	72,462.76	49,218.89	24,157.51	5,958.85	20,660.90	12,065.88	335,323.53
21 Steel	247,975.19	48,875.77	33,250.05	22,259.28	33,539.94	31,831.31	22,768.42	4,370.26	12,326.07	15,027.89	224,248.99
22 Plastic	2,271,051.01	482,823.57	254,172.13	236,213.57	290,442.91	138,226.88	137,303.67	26,267.58	116,230.02	115,786.57	1,797,466.90
23 Total	2,944,896.71	603,290.22	329,183.94	295,918.95	396,445.61	219,277.08	184,229.60	36,596.69	149,216.99	142,880.34	2,357,039.42
24 Total Original Cost Retired	4,732,268.29	603,254.52	329,353.65	296,074.15	396,290.41	225,439.08	188,267.36	40,478.85	149,216.99	160,970.96	2,389,345.97

Duke Energy Ohio
Ohio AMRP
Original Cost Retired By Month

Schedule 6-B

Line No.	10/31/09	11/30/09	12/31/09	Oct.-Dec. 2009	Actual Balance at 12/31/2009
1 Original Cost Retired--Total					
2 Mains					
3 Cast Iron & Copper	1,882,157.37	1,898,231.60	3,005,756.92	1,123,599.55	3,005,756.92
4 Steel	1,087,020.00	1,118,556.78	1,584,241.22	497,221.22	1,584,241.22
5 Plastic	360,052.62	364,866.14	701,894.39	341,841.77	701,894.39
6 Total	3,329,229.99	3,381,654.52	5,291,892.53	1,962,662.54	5,291,892.53
7 Main To Curb Services					
8 Cast Iron & Copper	1,113,283.96	1,113,283.96	1,186,663.18	98,158.18	1,186,663.18
9 Steel	706,727.27	706,727.27	744,074.75	48,714.24	744,074.75
10 Plastic	5,956,700.70	5,956,700.70	6,495,828.07	657,917.32	6,495,828.07
11 Total	7,776,711.93	7,776,711.93	8,426,566.00	804,789.74	8,426,566.00
12 Total Original Cost Retired	11,105,941.92	11,158,366.45	13,718,458.53	2,767,452.28	13,718,458.53
13 Original Cost Retired--Incremental					
14 Mains					
15 Cast Iron & Copper	-	16,074.23	1,107,525.32	1,123,599.55	1,143,200.13
16 Steel	-	31,536.78	465,684.44	487,221.22	501,801.73
17 Plastic	-	4,813.52	337,028.25	341,841.77	349,967.23
18 Total	-	52,424.53	1,910,238.01	1,962,662.54	1,994,969.09
19 Main To Curb Services					
20 Cast Iron & Copper	24,778.96	-	73,379.22	98,158.18	433,481.71
21 Steel	11,366.76	-	37,347.48	48,714.24	272,963.23
22 Plastic	118,789.95	-	539,127.37	657,917.32	2,455,384.22
23 Total	154,935.67	0.00	649,854.07	804,789.74	3,161,829.16
24 Total Original Cost Retired	154,935.67	52,424.53	2,560,092.08	2,767,452.28	5,156,798.25

Duke Energy Ohio
Ohio AMRP Cap Calculation
Provision for Depreciation

Schedule 7-A

Line No.	Balance at 12/31/08	01/31/09	2/29/2009	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Activity Thru Sept. 30, 2009
1 Incremental	-	-	-	-	-	-	-	-	-	-	-
2 Provision for Depreciation	-	-	-	-	-	-	-	-	-	-	-
3 2761--Main--Cast Iron & Copper	-	-	-	-	-	-	-	-	-	-	-
4 2762--Main--Steel	-	-	-	-	-	-	-	-	-	-	-
5 2763--Main--Plastic	-	-	-	-	-	-	-	-	-	-	-
6 2767--Main--Steel	80,283.06	11,856.32	11,952.51	12,013.10	12,071.55	13,069.29	13,192.87	13,320.12	13,365.10	13,341.11	114,181.97
7 2768--Main--Plastic	1,512,869.65	142,257.55	143,591.69	144,908.31	146,269.57	151,470.91	152,944.75	156,228.72	162,824.37	167,425.05	1,367,920.92
8 2769--Main--Feeder	-	-	-	-	-	-	-	-	-	-	-
9 2801--Services--CI & Copper	-	-	-	-	-	-	-	-	-	-	-
10 2802--Services--Steel	-	-	-	-	-	-	-	-	-	-	-
11 2803--Services--Plastic	-	-	-	-	-	-	-	-	-	-	-
12 2804--Services--Steel	-	-	-	-	-	-	-	-	-	-	-
13 2805--Services--Plastic	410,957.30	44,471.66	45,143.31	45,660.16	46,534.04	47,570.55	48,487.05	50,720.19	53,850.62	56,330.85	438,568.43
14 Curb to Meter Services--Plastic	67,514.29	18,580.93	19,402.52	20,238.23	20,994.65	21,913.41	22,510.96	23,408.93	25,273.10	26,930.89	199,253.62
15 Total	2,071,604.30	217,166.46	220,090.03	222,819.80	225,869.81	234,024.16	237,135.63	243,677.96	255,113.19	264,027.90	2,119,924.94
16 Cumulative Provision for Depreciation	2,071,604.30	2,288,770.76	2,508,860.79	2,731,680.59	2,957,550.40	3,191,574.56	3,428,710.19	3,672,388.15	3,927,501.34	4,191,529.24	4,191,529.24

Duke Energy Ohio
Ohio AMRP Cap Calculation
Provision for Depreciation

Schedule 7-B

Line No.		10/31/09	11/30/09	12/31/09	Oct.-Dec. 2009	Actual Balance at 12/31/09
1	Incremental					
2	Provision for Depreciation					
3	2761--Main--Cast Iron & Copper	-	-	-	-	-
4	2762--Main--Steel	-	-	-	-	-
5	2763--Main--Plastic	-	-	-	-	-
6	2767--Main--Steel	13,367.04	13,435.88	13,458.11	40,261.03	234,708.06
7	2768--Main--Plastic	174,474.85	179,957.76	188,120.58	542,553.17	3,423,343.74
8	2769--Main--Feeder	-	-	-	-	-
9	2801--Services--Cl & Copper	-	-	-	-	-
10	2802--Services--Steel	-	-	-	-	-
11	2803--Services--Plastic	-	-	-	-	-
12	2804--Services--Steel	-	-	-	-	-
13	2805--Services--Plastic	59,579.61	61,182.25	65,364.55	186,126.41	1,035,652.14
14	Curb to Meter Services--Plastic	29,632.10	33,045.58	34,660.21	97,337.89	364,105.80
15	Total	277,053.60	287,621.47	301,603.43	866,278.50	5,057,807.74
16	Cumulative Provision for Depreciation	4,468,582.84	4,756,204.31	5,057,807.74		5,057,807.74

Duke Energy Ohio
Riser Replacement Cap Calculation
Provision for Depreciation

Schedule 8-A

Line No.	Balance at 12/31/08	01/31/09	2/29/2009	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Activity Thru Sept. 30, 2009
1 Incremental											
2 Provision for Depreciation											
3 Riser Replacement	8,744.46	3,673.29	3,760.82	4,493.89	5,152.19	6,573.48	8,644.84	11,646.07	14,447.60	19,575.51	77,967.69
4 Total	8,744.46	3,673.29	3,760.82	4,493.89	5,152.19	6,573.48	8,644.84	11,646.07	14,447.60	19,575.51	77,967.69
5 Cumulative Provision for Depreciation	8,744.46	12,417.75	16,178.57	20,672.46	25,824.65	32,398.13	41,042.97	52,689.04	67,136.64	86,712.15	86,712.15

Duke Energy Ohio
Riser Replacement Cap Calculation
Provision for Depreciation

Schedule 8-B

Line No.		10/31/09	11/30/09	12/31/09	Oct.-Dec. 2009	Actual Balance at 12/31/09
1	Incremental					
2	Provision for Depreciation					
3	Riser Replacement	24,400.19	26,944.78	40,058.97	91,403.94	178,116.09
4	Total	24,400.19	26,944.78	40,058.97	91,403.94	178,116.09
5	Cumulative Provision for Depreciation	111,112.34	138,057.12	178,116.09		178,116.09

Duke Energy Ohio
Ohio AMRP
Net Regulatory Asset--Post In-Service Carrying Cost

Schedule 9-A

Line Regulatory Asset--Deferrals

No.	Account	Description	Balance at 12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Activity Thru Sept. 30, 2009
1	0182071	AMRP 2006 Steel Carry Costs	17,537.21	-	-	-	-	-	-	-	-	-	-
3	0182072	AMRP 2006 Plastic Carry Costs	172,542.39	-	-	-	-	-	-	-	-	-	-
4	0182081	AMRP 2007 Steel Carry Costs	178,602.03	-	-	-	-	-	-	-	-	-	-
5	0182082	AMRP 2007 Plastic Carry Costs	1,532,874.60	-	-	-	-	-	-	-	-	-	-
6	0182083	AMRP 2007 Services Carry Costs	139,566.48	-	-	-	-	-	-	-	-	-	-
7	0182091	AMRP 2008 Steel Carry Costs	61,232.95	14,875.42	13,638.44	12,313.50	13,828.35	-	-	-	-	-	54,855.71
8	0182092	AMRP 2008 Plastic Carry Costs	289,316.35	100,169.58	91,965.93	83,575.45	94,623.02	-	-	-	-	-	370,333.98
9	0182093	AMRP 2008 Services Carry Costs	191,463.80	670.26	2,163.28	(2,833.54)	-	-	-	-	-	-	-
10	0182101	AMRP 2009 Steel Carry Costs	-	-	-	-	-	4,219.80	2,108.23	2,102.10	2,109.22	2,164.07	12,703.42
11	0182102	AMRP 2009 Plastic Carry Costs	-	-	-	-	-	19,510.84	10,939.49	19,699.25	28,312.83	38,354.75	116,817.16
12	0182103	AMRP 2009 Service Carry Costs	-	-	-	4,492.20	3,595.43	4,769.90	5,270.99	8,963.19	13,833.23	20,166.85	61,091.79
13	Total--Regulatory Asset--Deferrals		2,583,135.81	115,715.26	107,767.65	97,547.61	112,046.80	28,500.54	18,318.71	30,784.54	44,255.28	60,885.67	615,602.06

14	Cumulative--Regulatory Asset--Deferrals		2,583,135.81	2,698,851.07	2,806,618.72	2,904,166.33	3,016,213.13	3,044,713.67	3,063,032.38	3,093,796.92	3,138,052.20	3,198,737.87	3,198,737.87
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15 Regulatory Asset--Amortization

No.	Account	Description	Balance at 12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Activity Thru Sept. 30, 2009
16	0182071	AMRP 2006 Steel Carry Costs	3,713.41	176.13	176.13	176.13	176.13	176.13	176.13	176.13	176.13	176.13	1,585.17
17	0182072	AMRP 2006 Plastic Carry Costs	38,621.53	1,813.22	1,813.22	1,813.22	1,813.22	1,813.22	1,813.22	1,813.22	1,813.22	1,813.22	16,318.98
18	0182081	AMRP 2007 Steel Carry Costs	1,602.86	228.98	228.98	228.98	228.98	228.98	228.98	228.98	228.98	228.98	2,060.82
19	0182082	AMRP 2007 Plastic Carry Costs	16,257.78	2,322.54	2,322.54	2,322.54	2,322.54	2,322.54	2,322.54	2,322.54	2,322.54	2,322.54	20,902.86
20	0182083	AMRP 2007 Services Carry Costs	2,834.10	378.30	378.30	378.30	378.30	378.30	378.30	378.30	378.30	378.30	3,386.70
21	0182091	AMRP 2008 Steel Carry Costs	-	-	-	-	-	148.58	148.58	148.58	148.58	148.58	742.90
22	0182092	AMRP 2008 Plastic Carry Costs	-	-	-	-	-	999.47	999.47	999.47	999.47	999.47	4,997.35
23	0182093	AMRP 2008 Services Carry Costs	-	-	-	-	-	498.60	498.60	498.60	498.60	498.60	2,493.00
24	0182101	AMRP 2009 Steel Carry Costs	-	-	-	-	-	-	-	-	-	-	-
25	0182102	AMRP 2009 Plastic Carry Costs	-	-	-	-	-	-	-	-	-	-	-
26	0182103	AMRP 2009 Service Carry Costs	-	-	-	-	-	-	-	-	-	-	-
27	Total--Regulatory Asset--Amort.		62,829.68	4,917.17	4,917.17	4,917.17	4,917.17	6,563.82	6,563.82	6,563.82	6,563.82	6,563.82	52,487.78

28	Cumulative--Regulatory Asset--Amort.		62,829.68	67,746.85	72,664.02	77,581.19	82,498.36	89,062.18	95,626.00	102,189.82	108,753.64	115,317.46	115,317.46
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30 Regulatory Asset--Net

No.	Account	Description	Balance at 12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Activity Thru Sept. 30, 2009
31	0182071	AMRP 2006 Steel Carry Costs	13,823.80	(176.13)	(176.13)	(176.13)	(176.13)	(176.13)	(176.13)	(176.13)	(176.13)	(176.13)	(1,585.17)
32	0182072	AMRP 2006 Plastic Carry Costs	133,920.86	(1,813.22)	(1,813.22)	(1,813.22)	(1,813.22)	(1,813.22)	(1,813.22)	(1,813.22)	(1,813.22)	(1,813.22)	(16,318.98)
33	0182081	AMRP 2007 Steel Carry Costs	176,999.17	(228.98)	(228.98)	(228.98)	(228.98)	(228.98)	(228.98)	(228.98)	(228.98)	(228.98)	(2,060.82)
34	0182082	AMRP 2007 Plastic Carry Costs	1,516,816.82	(2,322.54)	(2,322.54)	(2,322.54)	(2,322.54)	(2,322.54)	(2,322.54)	(2,322.54)	(2,322.54)	(2,322.54)	(20,902.86)
35	0182083	AMRP 2007 Services Carry Costs	136,932.38	(378.30)	(378.30)	(378.30)	(378.30)	(378.30)	(378.30)	(378.30)	(378.30)	(378.30)	(3,386.70)
36	0182091	AMRP 2008 Steel Carry Costs	61,232.95	14,875.42	13,638.44	12,313.50	13,828.35	(148.58)	(148.58)	(148.58)	(148.58)	(148.58)	53,912.81
37	0182092	AMRP 2008 Plastic Carry Costs	289,316.35	100,169.58	91,965.93	83,575.45	94,623.02	(999.47)	(999.47)	(999.47)	(999.47)	(999.47)	365,336.63
38	0182093	AMRP 2008 Services Carry Costs	191,463.80	670.26	2,163.28	(2,833.54)	-	(498.60)	(498.60)	(498.60)	(498.60)	(498.60)	(2,493.00)
39	0182101	AMRP 2009 Steel Carry Costs	0.00	-	-	-	-	4,219.80	2,108.23	2,102.10	2,109.22	2,164.07	12,703.42
40	0182102	AMRP 2009 Plastic Carry Costs	0.00	-	-	-	-	19,510.84	10,939.49	19,699.25	28,312.83	38,354.75	116,817.16
41	0182103	AMRP 2009 Service Carry Costs	0.00	-	-	4,492.20	3,595.43	4,769.90	5,270.99	8,963.19	13,833.23	20,166.85	61,091.79
42	Total--Regulatory Asset--Net		2,520,306.13	110,798.09	102,850.48	92,630.44	107,129.63	21,936.72	11,754.89	24,200.72	37,691.46	54,121.85	563,114.28

43	Cumulative--Regulatory Asset--Net.		2,520,306.13	2,631,104.22	2,733,954.70	2,826,585.14	2,933,714.77	2,955,651.49	2,967,406.38	2,991,607.10	3,029,298.56	3,083,420.41	3,083,420.41
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Duke Energy Ohio

Ohio AMRP

Net Regulatory Asset--Post In-Service Carrying Cost

Schedule 9-B

Line Regulatory Asset--Deferrals						Actual
No.	Description	10/31/09	11/30/09	12/31/09	Oct.--Dec. 2009	Balance at 12/31/09
1	Account					
2	0182071 AMRP 2006 Steel Carry Costs	-	-	-	-	17,537.21
3	0182072 AMRP 2006 Plastic Carry Costs	-	-	-	-	172,542.39
4	0182081 AMRP 2007 Steel Carry Costs	-	-	-	-	178,602.03
5	0182082 AMRP 2007 Plastic Carry Costs	-	-	-	-	1,532,874.60
6	0182083 AMRP 2007 Services Carry Costs	-	-	-	-	139,566.48
7	0182091 AMRP 2008 Steel Carry Costs	-	-	-	-	115,888.66
8	0182092 AMRP 2008 Plastic Carry Costs	-	-	-	-	659,650.33
9	0182093 AMRP 2008 Services Carry Costs	-	-	-	-	191,463.80
10	0182101 AMRP 2009 Steel Carry Costs	2,178.24	2,180.76	2,079.57	6,438.57	19,141.99
11	0182102 AMRP 2009 Plastic Carry Costs	55,187.07	67,205.05	133,813.09	256,205.21	373,022.37
12	0182103 AMRP 2009 Service Carry Costs	26,401.16	32,991.12	39,837.53	99,229.81	160,321.60
13	Total--Regulatory Asset--Deferrals	83,766.47	102,376.93	175,730.19	361,873.59	3,560,611.46
14	Cumulative--Regulatory Asset--Deferrals	3,282,504.34	3,384,881.27	3,560,811.48	3,560,811.48	
15	Regulatory Asset--Amortization					Actual Balance at 12/31/09
16	Account	10/31/09	11/30/09	12/31/09	Oct.--Dec. 2009	
17	0182071 AMRP 2006 Steel Carry Costs	176.13	176.13	176.13	528.39	5,826.97
18	0182072 AMRP 2006 Plastic Carry Costs	1,813.22	1,813.22	1,813.22	5,439.66	60,380.17
19	0182081 AMRP 2007 Steel Carry Costs	228.98	228.98	228.98	686.94	4,350.62
20	0182082 AMRP 2007 Plastic Carry Costs	2,322.54	2,322.54	2,322.54	6,967.62	44,128.26
21	0182083 AMRP 2007 Services Carry Costs	376.30	376.30	376.30	1,128.90	7,149.70
22	0182091 AMRP 2008 Steel Carry Costs	148.58	148.58	148.58	445.74	1,188.84
23	0182092 AMRP 2008 Plastic Carry Costs	999.47	999.47	999.47	2,998.41	7,995.76
24	0182093 AMRP 2008 Services Carry Costs	498.60	498.60	498.60	1,495.80	3,988.80
25	0182101 AMRP 2009 Steel Carry Costs	-	-	-	-	0.00
26	0182102 AMRP 2009 Plastic Carry Costs	-	-	-	-	0.00
27	0182103 AMRP 2009 Service Carry Costs	-	-	-	-	0.00
28	Total--Regulatory Asset--Amort.	6,563.82	6,563.82	6,563.82	19,691.46	135,008.92
29	Cumulative--Regulatory Asset--Amort.	121,881.28	128,445.10	135,008.92	135,008.92	
30	Regulatory Asset--Net					Actual Balance at 12/31/09
31	Description	10/31/09	11/30/09	12/31/09	Oct.--Dec. 2009	
32	0182071 AMRP 2006 Steel Carry Costs	(176.13)	(176.13)	(176.13)	(528.39)	11,710.24
33	0182072 AMRP 2006 Plastic Carry Costs	(1,813.22)	(1,813.22)	(1,813.22)	(5,439.66)	112,162.22
34	0182081 AMRP 2007 Steel Carry Costs	(228.98)	(228.98)	(228.98)	(686.94)	174,251.41
35	0182082 AMRP 2007 Plastic Carry Costs	(2,322.54)	(2,322.54)	(2,322.54)	(6,967.62)	1,488,746.34
36	0182083 AMRP 2007 Services Carry Costs	(376.30)	(376.30)	(376.30)	(1,128.90)	132,416.78
37	0182091 AMRP 2008 Steel Carry Costs	(148.58)	(148.58)	(148.58)	(445.74)	114,700.02
38	0182092 AMRP 2008 Plastic Carry Costs	(999.47)	(999.47)	(999.47)	(2,998.41)	851,654.57
39	0182093 AMRP 2008 Services Carry Costs	(498.60)	(498.60)	(498.60)	(1,495.80)	187,475.00
40	0182101 AMRP 2009 Steel Carry Costs	2,178.24	2,180.76	2,079.57	6,438.57	19,141.99
41	0182102 AMRP 2009 Plastic Carry Costs	55,187.07	67,205.05	133,813.09	256,205.21	373,022.37
42	0182103 AMRP 2009 Service Carry Costs	26,401.16	32,991.12	39,837.53	99,229.81	160,321.60
43	Total--Regulatory Asset--Net	77,202.65	95,813.11	169,166.37	342,182.13	3,425,602.54
44	Cumulative--Regulatory Asset--Net.	3,180,823.06	3,256,436.17	3,425,602.54	3,425,602.54	

Duke Energy Ohio
Ohio AMRP
Net Deferred Tax Balance--PISCC

Schedule 10-A

Line No.	Actual Balance at 12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Activity Thru Sept. 30, 2009
1 <u>Net Deferred Tax Balances--PISCC</u>											
2 Beginning Balance	882,107.15	920,886.48	956,884.15	989,304.80	1,026,800.17	1,034,478.02	1,038,592.23	1,047,062.48	1,060,254.49		
3 Monthly Activity	38,779.33	35,997.67	32,420.65	37,495.37	7,677.85	4,114.21	8,470.25	13,192.01	18,942.65	197,089.99	
4 Ending Balance	882,107.15	920,886.48	956,884.15	989,304.80	1,026,800.17	1,034,478.02	1,038,592.23	1,047,062.48	1,060,254.49	1,079,197.14	197,089.99

Duke Energy Ohio
Ohio AMRP
Net Deferred Tax Balance--PISCC

Schedule 10-B

Line No.	10/31/09	11/30/09	12/31/09	Oct.--Dec. 2009	Actual Balance at 12/31/09
1 Net Deferred Tax Balances--PISCC					
2 Beginning Balance	1,079,197.14	1,106,218.07	1,139,752.66		1,139,752.66
3 Monthly Activity	27,020.93	33,534.59	59,208.23	119,763.75	59,208.23
4 Ending Balance	<u>1,106,218.07</u>	<u>1,139,752.66</u>	<u>1,198,960.89</u>	<u>119,763.75</u>	<u>1,198,960.89</u>

Duke Energy Ohio
Riser Replacement Cap Calculation
Net Regulatory Asset--Post In-Service Carrying Cost

Schedule 11-A

Line Regulatory Asset--Deferrals

No.	Account	Description	Balance at 12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Activity Thru Sept. 30, 2009
1	0182094	AMRP 2008 Riser Carry Costs	16,005.77	-	-	-	-	-	-	-	-	-	-
2	0182104	AMRP 2009 Riser Carry Costs	-	-	-	2,011.41	2,813.34	5,234.95	7,849.94	11,119.85	15,842.99	22,288.90	67,161.38
4		Total--Regulatory Asset--Deferrals	16,005.77	-	-	2,011.41	2,813.34	5,234.95	7,849.94	11,119.85	15,842.99	22,288.90	67,161.38
5		Cumulative--Regulatory Asset--Deferrals	16,005.77	16,005.77	16,005.77	18,017.18	20,830.52	26,065.47	33,915.41	45,035.26	60,878.25	83,167.15	83,167.15

6 Regulatory Asset--Amortization

No.	Account	Description	Balance at 12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Activity Thru Sept. 30, 2009
7	0182094	AMRP 2008 Riser Carry Costs	-	-	-	-	-	41.68	41.68	41.68	41.68	41.68	208.40
8	0182104	AMRP 2009 Riser Carry Costs	-	-	-	-	-	-	-	-	-	-	-
10		Total--Regulatory Asset--Amort.	-	-	-	-	-	41.68	41.68	41.68	41.68	41.68	208.40
11		Cumulative--Regulatory Asset--Amort.	-	-	-	-	-	41.68	83.36	125.04	166.72	208.40	208.40

12 Regulatory Asset--Net

No.	Account	Description	Balance at 12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Activity Thru Sept. 30, 2009
13	0182094	AMRP 2008 Riser Carry Costs	16,005.77	-	-	-	-	(41.68)	(41.68)	(41.68)	(41.68)	(41.68)	(208.40)
14	0182104	AMRP 2009 Riser Carry Costs	-	-	-	2,011.41	2,813.34	5,234.95	7,849.94	11,119.85	15,842.99	22,288.90	67,161.38
15		Total--Regulatory Asset--Net	16,005.77	-	-	2,011.41	2,813.34	5,193.27	7,808.26	11,078.17	15,801.31	22,247.22	66,952.98
16		Cumulative--Regulatory Asset--Net	16,005.77	16,005.77	16,005.77	18,017.18	20,830.52	26,023.79	33,832.05	44,910.22	60,711.53	82,958.75	82,958.75

Duke Energy Ohio
Riser Replacement Cap Calculation
Net Regulatory Asset--Post In-Service Carrying Cost

Schedule 11-B

Line Regulatory Asset--Deferrals						Actual
No.		10/31/09	11/30/09	12/31/09	Oct.--Dec. 2009	Balance at 12/31/09
1	Account Description					
2	0182094 AMRP 2008 Riser Carry Costs	-	-	-	-	16,005.77
3	0182104 AMRP 2009 Riser Carry Costs	26,950.37	33,011.43	41,274.50	101,236.30	168,397.68
4	Total--Regulatory Asset--Deferrals	26,950.37	33,011.43	41,274.50	101,236.30	184,403.45
5	Cumulative--Regulatory Asset--Deferrals	110,117.52	143,128.95	184,403.45	184,403.45	
6 Regulatory Asset--Amortization						Actual
No.		10/31/09	11/30/09	12/31/09	Oct.--Dec. 2009	Balance at 12/31/09
7	Account Description					
8	0182094 AMRP 2008 Riser Carry Costs	41.68	41.68	41.68	125.04	333.44
9	0182104 AMRP 2009 Riser Carry Costs	-	-	-	-	-
10	Total--Regulatory Asset--Amort.	41.68	41.68	41.68	125.04	333.44
11	Cumulative--Regulatory Asset--Amort.	250.08	291.76	333.44	333.44	
12 Regulatory Asset--Net						Actual
No.	Description	10/31/09	11/30/09	12/31/09	Oct.--Dec. 2009	Balance at 12/31/09
13						
14	0182094 AMRP 2008 Riser Carry Costs	(41.68)	(41.68)	(41.68)	(125.04)	15,672.33
15	0182104 AMRP 2009 Riser Carry Costs	26,950.37	33,011.43	41,274.50	101,236.30	168,397.68
16	Total--Regulatory Asset--Net	26,908.69	32,969.75	41,232.82	101,111.26	184,070.01
17	Cumulative--Regulatory Asset--Net.	109,867.44	142,837.19	184,070.01	184,070.01	

Duke Energy Ohio
Riser Replacement Cap Calculation
Net Deferred Tax Balance—PISCC

Schedule 12-A

Line No.	Actual Balance at 12/31/08	01/31/08	02/28/08	03/31/08	04/30/08	05/31/08	06/30/08	07/31/08	08/31/08	09/30/08	Activity Thru Sept. 30, 2008
1 <u>Net Deferred Tax Balances—PISCC</u>											
2 Beginning Balance		5,602.02	5,602.02	5,602.02	6,306.01	7,290.68	8,108.32	11,841.21	15,718.57	21,249.03	
3 Monthly Activity		-	-	703.99	984.67	1,817.64	2,732.89	3,877.38	5,530.46	7,786.53	23,433.54
4 Ending Balance	5,602.02	5,602.02	5,602.02	6,306.01	7,290.68	9,108.32	11,841.21	15,718.57	21,249.03	29,035.56	23,433.54

Duke Energy Ohio
Riser Replacement Cap Calculation
Net Deferred Tax Balance--PISCC

Schedule 12-B

Line No.	10/31/08	11/30/08	12/31/08	Oct.--Dec. 2008	Actual Balance at 12/31/08
1 Net Deferred Tax Balances--PISCC					
2 Beginning Balance	29,035.56	38,453.60	49,993.01		49,993.01
3 Monthly Activity	9,418.04	11,539.41	14,431.49	35,388.94	14,431.49
4 Ending Balance	38,453.60	49,993.01	64,424.50	35,388.94	64,424.50

Duke Energy Ohio
Ohio AMRP
Deferred Taxes on Liberalized Depreciation

Schedule 13-A

Line No.	Plant In-Service -	<u>Tax Year 2007</u>	<u>Tax Year 2008</u>	
		<u>Vintage 2007</u>	<u>Vintage 2007</u>	<u>Vintage 2008</u>
		Total Vintage 2007		Total
1	Mains - Plastic	42,056,033.46	42,056,033.46	41,216,679.01
2	Mains - Steel	1,596,452.83	1,596,452.83	6,627,582.23
3	Main to Curb Services - Plastic	7,230,805.12	7,230,805.12	8,282,563.02
4	Main to Curb Services - Steel	-	-	-
5	Curb to Meter Services	-	-	6,481,720.09
6	Total Plant In-Service	<u>50,883,291.41</u>	<u>50,883,291.41</u>	<u>62,608,544.35</u>
7	Book to Tax Basis Adjustments:	(38,946.90)	(38,946.90)	679,696.77
8	Tax Base In-Service subject to:			
9	Bonus Depreciation - 50%			
10	MACRS on Balance	50,844,344.51	50,844,344.51	63,288,241.12
11	Total Tax Depreciation Base	<u>50,844,344.51</u>	<u>50,844,344.51</u>	<u>63,288,241.12</u>
12	Tax Depreciation -			
13	Bonus Depreciation - 50%			
14	MACRS on Balance	2,542,217.23	4,830,212.73	3,164,412.06
15	Total Tax Depreciation	<u>2,542,217.23</u>	<u>4,830,212.73</u>	<u>3,164,412.06</u>
16	Book Depreciation			
17	Mains - Plastic	281,804.34	1,028,620.49	202,444.82
18	Mains - Steel	20,569.68	32,740.59	26,952.79
19	Main to Curb Services - Plastic	79,361.95	234,880.65	96,714.70
20	Main to Curb Services - Steel	0.00	-	-
21	Curb to Meter Services	0.00	-	67,514.29
22	Total Book Depreciation	<u>381,735.97</u>	<u>1,296,241.73</u>	<u>393,626.60</u>
23	Less: Book Depr on AFUDC Equity	2,891.09	7,684.59	7,792.83
24	Plus: Originating Dif. Exclusive of AFUDC Equity	366,237.36	-	1,397,722.69
25	Net Book Depreciation	<u>745,082.24</u>	<u>1,288,557.14</u>	<u>1,783,556.48</u>
26	Tax Depreciation in Excess of Book Depreciation	<u>1,797,134.99</u>	<u>3,541,655.59</u>	<u>1,380,855.60</u>
27	Federal Deferred Taxes @ 35.00%	<u>628,997.25</u>	<u>1,239,579.46</u>	<u>483,299.45</u>
28	Deferred Tax Balance			
	Federal Deferral Rate	35.00%		35.00%

Duke Energy Ohio
Ohio AMRP
Deferred Taxes on Liberalized Depreciation

Schedule 13-B

	Tax Year 2009					Total Deferred Tax Balance
	Vintage 2007	Vintage 2008	Vintage 2009		Total	
			Through Sept. 30, 2009	Oct.-Dec. 2009	Total Vintage 2009	
Plant In-Service -						
Mains - Plastic	42,056,033.46	41,216,679.01	18,858,907.73	29,940,636.58	48,799,544.31	132,072,256.78
Mains - Steel	1,596,452.83	6,627,582.23	1,047,894.53	264,388.97	1,312,283.50	9,536,318.56
Main to Curb Services - Plastic	7,230,805.12	8,282,563.02	5,270,227.05	3,393,572.18	8,663,799.23	24,177,167.37
Main to Curb Services - Steel	-	-	-	-	-	-
Curb to Meter Services	-	6,481,720.09	3,855,058.51	3,442,944.03	7,298,002.54	13,779,722.63
Total Plant In-Service	50,883,291.41	62,608,544.35	29,032,087.82	37,041,541.76	66,073,629.58	179,585,465.34
Book to Tax Basis Adjustments:	(38,946.90)	679,696.77	17,520.06	80,851.79	98,371.85	739,121.72
Tax Base In-Service subject to:						
Bonus Depreciation - 50%			28,688,558.35	35,264,175.35	63,952,733.70	63,952,733.70
MACRS on Balance	50,844,344.51	63,288,241.12	361,049.53	1,858,218.20	2,219,267.73	116,351,853.36
Total Tax Depreciation Base	50,844,344.51	63,288,241.12	29,049,607.88	37,122,393.55	66,172,001.43	180,304,587.06
Tax Depreciation -						
Bonus Depreciation - 50%			14,344,279.18	17,632,087.68	31,976,366.85	31,976,366.85
MACRS on Balance	4,347,191.46	6,012,382.91	735,266.44	974,515.29	1,709,781.73	12,069,356.10
Total Tax Depreciation	4,347,191.46	6,012,382.91	15,079,545.62	18,606,602.97	33,686,148.58	44,045,722.95
Book Depreciation						
Mains - Plastic	857,024.17	840,051.41	156,150.66	349,884.83	506,035.49	2,203,111.06
Mains - Steel	32,532.76	135,079.05	8,676.51	3,089.64	11,766.14	179,377.95
Main to Curb Services - Plastic	147,350.43	168,809.78	43,637.17	39,657.12	83,294.29	399,454.51
Main to Curb Services - Steel	-	-	-	-	-	-
Curb to Meter Services	-	132,106.18	31,919.66	40,234.08	72,153.74	204,259.92
Total Book Depreciation	1,036,907.36	1,276,046.42	240,384.00	432,865.66	673,249.66	2,986,203.44
Less: Book Depr on AFUDC Equity	8,145.56	14,434.72	336.89	1,826.84	2,163.73	24,744.01
Plus: Originating Dif. Exclusive of AFUDC Equity	-	-	58,770.64	254,861.49	313,632.13	313,632.13
Net Book Depreciation	1,028,761.80	1,261,611.70	298,817.75	685,900.31	984,718.06	3,275,091.56
Tax Depreciation in Excess of Book Depreciation	3,318,429.66	4,750,771.21	14,780,727.87	17,920,702.66	32,701,430.52	40,770,631.39
Federal Deferred Taxes @ 35.00%	1,161,450.37	1,662,769.92	5,173,254.75	6,272,245.92	11,445,500.68	14,269,720.96
Deferred Tax Balance			7,997,475.04			16,621,597.12
Federal Deferral Rate						35.00%

Duke Energy Ohio
Riser Replacement Cap Calculation
Deferred Taxes on Liberalized Depreciation

Schedule 14

Line No.		Tax Year 2008	Tax Year 2009				Total Deferred Tax Balance
		Vintage 2008	Vintage 2008	Vintage 2009		Total	
				Through Sept. 30, 2009	Oct.–Dec. 2009	Total Vintage 2009	
1	Plant In-Service - Riser Replacement	1,281,579.03	1,281,579.03	7,229,947.46	5,462,532.63	12,692,480.09	13,974,059.12
6	Total Plant In-Service	1,281,579.03	1,281,579.03	7,229,947.46	5,462,532.63	12,692,480.09	13,974,059.12
7	Book to Tax Basis Adjustments:	7.50	7.50			-	7.50
8	Tax Base In-Service subject to: Bonus Depreciation - 50%			7,229,947.46	5,462,532.63	12,692,480.09	12,692,480.09
9	MACRS on Balance	1,281,586.53	1,281,586.53	-	-	0.00	1,281,586.53
10	Total Tax Depreciation Base	1,281,586.53	1,281,586.53	7,229,947.46	5,462,532.63	12,692,480.09	13,974,066.62
11	Tax Depreciation - Bonus Depreciation - 50%			3,614,973.73	2,731,266.32	6,346,240.05	6,346,240.05
12	MACRS on Balance	64,079.33	121,750.72	180,748.69	136,563.31	317,312.00	439,062.72
13	Total Tax Depreciation	64,079.33	121,750.72	3,795,722.42	2,867,829.63	6,663,552.05	6,785,302.77
14	Book Depreciation						
18	Riser Replacement	8,744.46	28,456.77	57,561.14	83,353.72	140,914.86	169,371.63
19	Total Book Depreciation	8,744.46	28,456.77	57,561.14	83,353.72	140,914.86	169,371.63
20	Less: Book Depr on AFUDC Equity	-	-	-	-	-	0.00
21	Plus: Originating Dif. Exclusive of AFUDC Equity	7.50	-	-	-	-	0.00
22	Net Book Depreciation	8,751.96	28,456.77	57,561.14	83,353.72	140,914.86	169,371.63
23	Tax Depreciation in Excess of Book Depreciation	55,327.37	93,293.95	3,738,161.28	2,784,475.91	6,522,637.19	6,615,931.14
24	Federal Deferred Taxes @ 35.00%	19,364.58	32,652.88	1,308,356.45	974,566.57	2,282,923.02	2,334,940.48
25	Deferred Tax Balance			1,341,009.33		2,334,940.48	
	Federal Deferral Rate	35.00%					35.00%

Duke Energy Ohio
Ohio AMRP
Annualized Depreciation Associated With Additions

Schedule 15-A

Line No.		Actual Balance at 12/31/2008	01/31/09	2/29/2009	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Actual Sept. 30, 2009
1	Plant Basis											
2	Mains											
3	Plastic	83,272,712.47	84,053,673.87	84,824,373.96	85,621,211.94	88,665,896.23	89,528,632.21	91,450,959.74	95,311,824.58	98,004,909.13	102,131,620.20	102,131,820.20
4	Steel	8,224,035.06	8,290,760.79	8,332,785.51	8,373,330.41	9,066,405.95	9,151,121.93	9,239,386.94	9,270,590.83	9,253,949.55	9,271,929.59	9,271,929.59
5		91,496,747.53	92,344,434.66	93,157,159.47	93,994,542.35	97,731,302.18	98,679,754.14	100,690,346.68	104,582,415.41	107,258,858.68	111,403,549.79	111,403,549.79
6	Main to Curb Services											
7	Plastic	15,513,368.14	15,747,667.86	15,927,962.41	16,232,803.69	16,594,377.33	16,914,085.77	17,693,087.80	18,715,330.96	19,650,296.50	20,783,595.19	20,783,595.19
8	Steel	-	-	-	-	-	-	-	-	-	-	-
9		15,513,368.14	15,747,667.86	15,927,962.41	16,232,803.69	16,594,377.33	16,914,085.77	17,693,087.80	18,715,330.96	19,650,296.50	20,783,595.19	20,783,595.19
10	Curb to Meter Services											
11	Plastic	6,481,720.09	6,768,320.24	7,059,846.36	7,323,713.59	7,644,211.28	7,852,660.04	8,165,906.67	8,816,198.75	9,394,496.03	10,336,778.60	10,336,778.60
12	Steel	-	-	-	-	-	-	-	-	-	-	-
13		6,481,720.09	6,768,320.24	7,059,846.36	7,323,713.59	7,644,211.28	7,852,660.04	8,165,906.67	8,816,198.75	9,394,496.03	10,336,778.60	10,336,778.60
14	Total	113,491,835.76	114,860,422.76	116,144,968.24	117,551,059.63	121,969,890.79	123,446,499.95	126,549,341.15	132,113,945.12	136,303,651.21	142,523,923.58	142,523,923.58
15	Annualized											
16	Depreciation Expense											
17	Mains											
18	Plastic 2.05%	1,707,090.61	1,723,100.31	1,738,899.67	1,755,234.84	1,817,650.67	1,835,336.96	1,874,744.67	1,953,892.40	2,008,100.64	2,083,688.21	2,083,688.21
19	Steel 1.73%	142,275.81	143,430.16	144,157.19	144,858.62	156,831.52	158,314.41	159,841.39	160,381.22	160,093.33	160,404.38	160,404.38
20		1,849,366.42	1,866,530.47	1,883,056.86	1,900,093.46	1,974,482.39	1,993,651.37	2,034,586.06	2,114,273.62	2,169,193.97	2,254,102.59	2,254,102.59
21	Main to Curb Services											
22	Plastic 3.44%	533,859.87	541,719.77	547,921.91	558,408.45	570,846.58	581,844.55	608,642.22	643,807.39	675,970.20	714,955.67	714,955.67
23	Steel 2.90%	-	-	-	-	-	-	-	-	-	-	-
24		533,859.87	541,719.77	547,921.91	558,408.45	570,846.58	581,844.55	608,642.22	643,807.39	675,970.20	714,955.67	714,955.67
25	Curb to Meter Services											
26	Plastic 3.44%	222,971.17	232,830.22	242,858.71	251,935.75	262,960.67	270,131.51	280,907.19	303,277.24	323,170.66	355,585.18	355,585.18
27	Steel 2.90%	-	-	-	-	-	-	-	-	-	-	-
28		222,971.17	232,830.22	242,858.71	251,935.75	262,960.67	270,131.51	280,907.19	303,277.24	323,170.66	355,585.18	355,585.18
29	Total	2,805,997.46	2,841,080.46	2,873,837.48	2,710,437.66	2,808,289.84	2,845,627.43	2,924,135.47	3,061,358.25	3,168,334.83	3,324,643.44	3,324,643.44

Duke Energy Ohio
Ohio AMRP
Annualized Depreciation Associated With Additions

Schedule 15-B

Line No.			10/31/09	11/30/09	12/31/09	Oct.-Dec. 2009	Actual Balance at 12/31/2009
1	Plant Basis						
2	Main						
3	Plastic		105,341,128.52	110,119,351.38	132,072,256.78	29,940,636.58	132,072,256.78
4	Steel		9,319,682.50	9,335,101.10	9,536,318.56	264,388.97	9,536,318.56
5			114,660,811.02	119,454,452.48	141,608,575.34	30,205,025.55	141,608,575.34
6	Main to Curb Services						
7	Plastic		21,342,643.54	22,801,588.20	24,177,167.37	3,393,572.18	24,177,167.37
8	Steel						
9			21,342,643.54	22,801,588.20	24,177,167.37	3,393,572.18	24,177,167.37
10	Curb to Meter Services						
11	Plastic		11,527,526.34	12,090,770.70	13,779,722.63	3,442,944.03	13,779,722.63
12	Steel						
13			11,527,526.34	12,090,770.70	13,779,722.63	3,442,944.03	13,779,722.63
14	Total		147,530,980.90	154,346,811.38	179,565,465.34	37,041,541.76	179,565,465.34
15	Annualized						
16	Depreciation Expense						
17	Main						
18	Plastic	2.05%	2,159,493.13	2,257,446.70	2,707,481.26	613,783.05	2,707,481.26
19	Steel	1.73%	161,230.51	161,497.25	164,978.31	4,573.93	164,978.31
20			2,320,723.64	2,418,943.95	2,872,459.57	618,356.98	2,872,459.57
21	Main to Curb Services						
22	Plastic	3.44%	734,186.94	784,374.63	831,694.56	116,738.88	831,694.55
23	Steel	2.90%					
24			734,186.94	784,374.63	831,694.56	116,738.88	831,694.55
25	Curb to Meter Services						
26	Plastic	3.44%	396,546.91	415,922.51	474,022.44	118,437.26	474,022.44
27	Steel	2.90%					
28			396,546.91	415,922.51	474,022.44	118,437.26	474,022.44
29	Total		3,451,457.49	3,619,241.09	4,178,178.57	853,533.12	4,178,178.56

Duke Energy Ohio
Riser Replacement Cap Calculation
Annualized Depreciation Associated With Risers

Schedule 16-A

Line No.		Actual Balance at 12/31/2008	01/31/09	2/29/2009	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Actual Sept. 30, 2009
1 Plant Basis												
1 Riser Replacements		1,281,579.03	1,311,894.63	1,567,811.30	1,797,110.19	2,292,906.85	3,015,473.48	4,062,416.93	5,039,695.12	6,828,499.06	8,511,526.49	8,511,526.49
2 Annualized												
3 Depreciation Expense												
4 Riser Replacements	3.44%	44,086.32	45,129.18	53,925.83	61,820.59	78,876.00	103,732.29	139,747.14	173,365.51	234,900.37	292,796.51	292,796.51

Duke Energy Ohio
Riser Replacement Cap Calculation
Annualized Depreciation Associated With Risers

Schedule 16-B

Line No.		10/31/09	11/30/09	12/31/09	Oct.--Dec. 2009	Actual Balance at 12/31/2009
1	Plant Basis					
	1 Riser Replacements	9,399,175.94	11,979,003.11	13,974,059.12	5,462,532.63	13,974,059.12
2	Annualized					
3	Depreciation Expense					
	4 Riser Replacements	3.44% 323,331.65	412,077.71	480,707.63	187,911.12	480,707.63

Duke Energy Ohio

Schedule 17-A

Ohio AMRP

Annualized Reduction in Depreciation For Retirements

Line No.		Actual Balance at 12/31/2008	01/31/09	2/29/2009	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Actual Sept. 30, 2009
1	Plant Basis											
2	Mains											
3	Cast Iron & Copper	1,862,556.79	1,862,521.09	1,862,690.80	1,862,846.00	1,862,690.80	1,862,844.33	1,866,480.81	1,870,362.97	1,870,362.97	1,882,157.37	1,882,157.37
4	Steel	1,082,439.49	1,082,439.49	1,082,439.49	1,082,439.49	1,082,439.49	1,084,103.50	1,084,504.78	1,084,504.78	1,084,504.78	1,087,020.00	1,087,020.00
5	Plastic	351,927.16	351,927.16	351,927.16	351,927.16	351,927.16	356,271.62	356,271.62	356,271.62	356,271.62	360,052.62	360,052.62
6		3,296,923.44	3,296,887.74	3,297,057.45	3,297,212.65	3,297,057.45	3,303,219.45	3,307,257.21	3,311,139.37	3,311,139.37	3,329,229.99	3,329,229.99
7	Main To Curb Services											
8	Cast Iron & Copper	753,181.47	824,772.35	886,534.11	903,980.21	976,442.97	1,025,661.86	1,049,819.37	1,055,778.22	1,076,439.12	1,088,505.00	1,088,505.00
9	Steel	471,111.52	519,987.29	553,237.34	575,496.62	609,036.56	640,867.87	683,836.29	688,008.55	680,332.62	695,380.51	695,380.51
10	Plastic	4,040,443.85	4,523,267.42	4,777,439.55	5,013,653.12	5,304,096.03	5,442,322.91	5,579,626.58	5,805,894.16	5,722,124.18	5,837,910.75	5,837,910.75
11		5,264,736.84	5,868,027.06	6,197,211.00	6,493,129.95	6,889,575.56	7,108,852.64	7,293,082.24	7,329,678.93	7,478,895.92	7,621,776.26	7,621,776.26
12	Total	8,581,660.28	9,164,914.80	9,494,268.45	9,790,342.60	10,186,633.01	10,412,072.09	10,600,336.45	10,640,818.30	10,790,035.29	10,951,006.25	10,951,006.25
13	Annualized Reduction In											
14	Depreciation Expense											
15	Mains											
16	Cast Iron & Copper 2.45%	(45,632.64)	(45,631.77)	(45,635.92)	(45,639.73)	(45,635.92)	(45,639.69)	(45,728.78)	(45,823.89)	(45,823.89)	(46,112.86)	(46,112.86)
17	Steel 1.73%	(18,728.21)	(18,726.20)	(18,726.20)	(18,726.20)	(18,726.20)	(18,754.99)	(18,761.93)	(18,761.93)	(18,761.93)	(18,805.45)	(18,805.45)
18	Plastic 2.05%	(7,214.51)	(7,214.51)	(7,214.51)	(7,214.51)	(7,214.51)	(7,303.57)	(7,303.57)	(7,303.57)	(7,303.57)	(7,381.08)	(7,381.08)
19		(71,573.36)	(71,572.48)	(71,576.63)	(71,580.44)	(71,576.63)	(71,698.25)	(71,794.28)	(71,889.39)	(71,889.39)	(72,299.39)	(72,299.39)
20	Main To Curb Services											
21	Cast Iron & Copper 2.97%	(22,369.50)	(24,495.74)	(25,736.06)	(26,848.21)	(29,000.36)	(30,462.16)	(31,179.64)	(31,356.61)	(31,970.24)	(32,328.60)	(32,328.60)
22	Steel 2.90%	(13,662.23)	(15,079.63)	(16,043.88)	(16,686.40)	(17,662.06)	(18,586.17)	(19,245.45)	(19,372.19)	(19,729.66)	(20,165.45)	(20,165.45)
23	Plastic 3.44%	(138,981.26)	(155,600.40)	(164,343.92)	(172,469.67)	(182,460.90)	(187,215.91)	(191,939.15)	(192,842.76)	(196,841.07)	(200,824.13)	(200,824.13)
24		(175,022.99)	(195,175.77)	(206,123.86)	(216,007.28)	(229,123.32)	(236,263.24)	(242,364.24)	(243,571.56)	(248,540.96)	(253,318.18)	(253,318.18)
25	Total	(246,596.35)	(266,748.25)	(277,700.49)	(287,587.72)	(300,699.95)	(307,961.49)	(314,168.52)	(315,460.96)	(320,430.36)	(325,617.57)	(325,617.57)

Duke Energy Ohio
Ohio AMRP
Annualized Reduction in Depreciation For Retirements

Schedule 17-B

Line No.		10/31/09	11/30/09	12/31/09	Oct.-Dec. 2009	Actual Balance at 12/31/2009
1	Plant Basis					
2	Mains					
3	Cast Iron & Copper	1,882,157.37	1,898,231.60	3,005,756.92	1,123,588.55	3,005,756.92
4	Steel	1,087,020.00	1,118,556.78	1,584,241.22	497,221.22	1,584,241.22
5	Plastic	360,052.62	364,866.14	701,894.39	341,841.77	701,894.39
6		<u>3,329,229.99</u>	<u>3,381,654.52</u>	<u>5,291,892.53</u>	<u>1,962,652.54</u>	<u>5,291,892.53</u>
7	Main To Curb Services					
8	Cast Iron & Copper	1,113,283.96	1,113,283.96	1,186,663.18	98,158.18	1,186,663.18
9	Steel	706,727.27	706,727.27	744,074.75	48,714.24	744,074.75
10	Plastic	5,956,700.70	5,956,700.70	6,495,828.07	657,917.32	6,495,828.07
11		<u>7,776,711.93</u>	<u>7,776,711.93</u>	<u>8,426,566.00</u>	<u>804,789.74</u>	<u>8,426,566.00</u>
12	Total	<u>11,105,941.92</u>	<u>11,158,366.45</u>	<u>13,718,458.53</u>	<u>2,767,452.28</u>	<u>13,718,458.53</u>
13	Annualized Reduction in					
14	Depreciation Expense					
15	Mains					
16	Cast Iron & Copper 2.45%	(46,112.86)	(46,506.67)	(73,641.04)	(27,528.19)	(73,641.05)
17	Steel 1.73%	(18,805.45)	(19,351.03)	(27,407.37)	(8,601.93)	(27,407.38)
18	Plastic 2.05%	(7,381.08)	(7,479.76)	(14,388.83)	(7,007.76)	(14,388.84)
19		<u>(72,299.39)</u>	<u>(73,337.46)</u>	<u>(115,437.24)</u>	<u>(43,137.88)</u>	<u>(115,437.27)</u>
20	Main To Curb Services					
21	Cast Iron & Copper 2.97%	(33,064.53)	(33,064.53)	(35,243.90)	(2,915.31)	(35,243.91)
22	Steel 2.90%	(20,495.09)	(20,495.09)	(21,578.17)	(1,412.72)	(21,578.17)
23	Plastic 3.44%	(204,910.50)	(204,910.50)	(223,456.49)	(22,832.35)	(223,456.48)
24		<u>(258,470.12)</u>	<u>(258,470.12)</u>	<u>(280,278.56)</u>	<u>(26,960.38)</u>	<u>(280,278.56)</u>
25	Total	<u>(330,769.51)</u>	<u>(331,807.58)</u>	<u>(395,715.80)</u>	<u>(70,098.26)</u>	<u>(395,715.83)</u>

Duke Energy Ohio
Ohio AMRP
Annualized Amortization of PISCC

Schedule 18-A

Line No.	Regulatory Asset--Deferrals	Actual Balance at 12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Actual Sept. 30, 2009
1	Account Description											
2	0182071 AMRP 2006 Steel Carry Costs	17,537.21	-	-	-	-	-	-	-	-	-	17,537.21
3	0182072 AMRP 2006 Plastic Carry Costs	172,542.39	-	-	-	-	-	-	-	-	-	172,542.39
4	0182061 AMRP 2007 Steel Carry Costs	178,602.03	-	-	-	-	-	-	-	-	-	178,602.03
5	0182082 AMRP 2007 Plastic Carry Costs	1,532,874.60	-	-	-	-	-	-	-	-	-	1,532,874.60
6	0182083 AMRP 2007 Services Carry Costs	139,566.48	-	-	-	-	-	-	-	-	-	139,566.48
7	0182091 AMRP 2008 Steel Carry Costs	61,232.95	14,875.42	13,638.44	12,313.50	13,828.35	-	-	-	-	-	115,888.66
8	0182092 AMRP 2008 Plastic Carry Costs	289,316.35	100,169.58	91,965.93	83,575.45	94,823.02	-	-	-	-	-	659,650.33
9	0182093 AMRP 2008 Services Carry Costs	191,463.80	670.26	2,163.28	(2,833.54)	-	-	-	-	-	-	191,463.80
10	0182101 AMRP 2009 Steel Carry Costs	-	-	-	-	-	4,219.80	2,108.23	2,102.10	2,108.22	2,164.07	12,703.42
11	0182102 AMRP 2009 Plastic Carry Costs	-	-	-	-	-	19,510.84	10,939.49	19,699.25	28,312.83	38,354.75	116,817.16
12	0182103 AMRP 2009 Service Carry Costs	-	-	-	4,492.20	3,595.43	4,769.90	5,270.99	8,963.19	13,833.23	20,166.85	61,091.79
13	Total--PISCC	2,583,135.81	115,715.26	107,767.65	97,647.61	112,046.80	28,500.54	18,318.71	30,764.54	44,255.28	60,685.67	3,198,737.87
14	Cumulative Total--PISCC	2,583,135.81	2,698,851.07	2,806,618.72	2,904,166.33	3,016,213.13	3,044,713.67	3,063,032.38	3,093,796.92	3,138,052.20	3,198,737.87	3,198,737.87
15	Annualized Amortization of PISCC											
16	Description	Actual Balance at 12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Actual Sept. 30, 2009
17	AMRP 2006 Steel Carry Costs 1.54%	270.07	-	-	-	-	-	-	-	-	-	270.07
18	AMRP 2006 Plastic Carry Costs 1.82%	3,140.27	-	-	-	-	-	-	-	-	-	3,140.27
19	AMRP 2007 Steel Carry Costs 1.54%	2,750.47	-	-	-	-	-	-	-	-	-	2,750.47
20	AMRP 2007 Plastic Carry Costs 1.82%	27,898.31	-	-	-	-	-	-	-	-	-	27,898.31
21	AMRP 2007 Services Carry Costs 3.13%	4,368.42	-	-	-	-	-	-	-	-	-	4,368.42
22	AMRP 2008 Steel Carry Costs 1.54%	942.99	229.08	210.03	189.63	212.96	-	-	-	-	-	1,784.69
23	AMRP 2008 Plastic Carry Costs 1.82%	5,265.56	1,823.08	1,673.78	1,521.07	1,722.14	-	-	-	-	-	12,005.64
24	AMRP 2008 Services Carry Costs 3.13%	5,992.82	20.98	67.71	(88.69)	-	-	-	-	-	-	5,992.82
25	AMRP 2009 Steel Carry Costs 1.54%	-	-	-	-	-	84.98	32.47	32.37	32.48	33.33	195.63
26	AMRP 2009 Plastic Carry Costs 1.82%	-	-	-	-	-	355.10	199.10	358.53	515.29	698.06	2,126.08
27	AMRP 2009 Service Carry Costs 3.13%	-	-	-	140.61	112.54	149.30	164.98	280.55	432.98	631.22	1,912.18
28	Total--Annualized Amortization PISCC	50,628.91	2,073.16	1,951.52	1,762.62	2,047.64	569.38	396.55	671.45	980.75	1,362.61	62,444.58

Duke Energy Ohio
Ohio AMRP
Annualized Amortization of PISCC

Schedule 18-B

Line Regulatory Asset--Deferrals						Actual	
No.						Balance at	
1	Account	Description	10/31/09	11/30/09	12/31/09	Oct.--Dec. 2009	12/31/09
2	0182071	AMRP 2006 Steel Carry Costs	-	-	-	-	17,637.21
3	0182072	AMRP 2006 Plastic Carry Costs	-	-	-	-	172,542.39
4	0182081	AMRP 2007 Steel Carry Costs	-	-	-	-	178,602.03
5	0182082	AMRP 2007 Plastic Carry Costs	-	-	-	-	1,532,874.80
6	0182083	AMRP 2007 Services Carry Costs	-	-	-	-	139,566.48
7	0182091	AMRP 2008 Steel Carry Costs	-	-	-	-	115,888.66
8	0182092	AMRP 2008 Plastic Carry Costs	-	-	-	-	659,650.33
9	0182093	AMRP 2008 Services Carry Costs	-	-	-	-	191,463.80
10	0182101	AMRP 2009 Steel Carry Costs	2,178.24	2,180.76	2,079.57	6,438.57	19,141.99
11	0182102	AMRP 2009 Plastic Carry Costs	55,187.07	67,205.05	133,813.09	256,205.21	373,022.37
12	0182103	AMRP 2009 Service Carry Costs	26,401.16	32,991.12	39,837.53	99,229.81	160,321.60
13	Total-PISCC		83,766.47	102,376.93	175,730.19	361,873.59	3,560,611.46
14	Cumulative Total-PISCC		3,282,504.34	3,384,881.27	3,560,611.46		3,560,611.46
15 Annualized Amortization of PISCC							Actual
							Balance at
16		Description	10/31/09	11/30/09	12/31/09	Oct.--Dec. 2009	12/31/09
17		AMRP 2006 Steel Carry Costs 1.54%	-	-	-	-	270.07
18		AMRP 2006 Plastic Carry Costs 1.82%	-	-	-	-	3,140.27
19		AMRP 2007 Steel Carry Costs 1.54%	-	-	-	-	2,750.47
20		AMRP 2007 Plastic Carry Costs 1.82%	-	-	-	-	27,898.31
21		AMRP 2007 Services Carry Costs 3.13%	-	-	-	-	4,368.42
22		AMRP 2008 Steel Carry Costs 1.54%	-	-	-	-	1,784.89
23		AMRP 2008 Plastic Carry Costs 1.82%	-	-	-	-	12,005.64
24		AMRP 2008 Services Carry Costs 3.13%	-	-	-	-	5,992.82
25		AMRP 2009 Steel Carry Costs 1.54%	33.54	33.58	32.03	99.15	294.78
26		AMRP 2009 Plastic Carry Costs 1.82%	1,004.40	1,223.13	2,436.40	4,682.93	6,789.01
27		AMRP 2009 Service Carry Costs 3.13%	826.36	1,032.62	1,246.91	3,105.89	5,018.07
28	Total--Annualized Amortization PISCC		1,864.30	2,289.33	3,714.34	7,867.97	70,312.55

Duke Energy Ohio
Riser Replacement Cap Calculation
Annualized Amortization of PISCC

Schedule 19-A

Line Regulatory Asset--Deferrals

No.	Account	Description	Actual Balance at 12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Actual Sept. 30, 2009
1	0182094	AMRP 2008 Risers Carry Costs	16,005.77	-	-	-	-	-	-	-	-	-	16,005.77
3	0182104	AMRP 2009 Risers Carry Costs	-	-	-	2,011.41	2,813.34	5,234.95	7,849.94	11,119.85	15,842.99	22,288.90	67,161.38
4		Total--PISCC	16,005.77	-	-	2,011.41	2,813.34	5,234.95	7,849.94	11,119.85	15,842.99	22,288.90	83,167.15
5		Cumulative Total--PISCC	16,005.77	16,005.77	16,005.77	18,017.18	20,830.52	26,065.47	33,915.41	45,035.26	60,878.25	83,167.15	83,167.15
6		Annualized Amortization of PISCC											
7	Account	Description	Actual Balance at 12/31/08	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Actual Sept. 30, 2009
8	0182094	AMRP 2008 Risers Carry Costs 3.13%	500.98	-	-	-	-	-	-	-	-	-	500.98
9	0182104	AMRP 2009 Risers Carry Costs 3.13%	-	-	-	62.96	88.06	163.85	245.70	348.05	495.89	697.64	2,102.15
10		Total--Annualized Amortization PISCC	500.98	-	-	62.96	88.06	163.85	245.70	348.05	495.89	697.64	2,603.13

Duke Energy Ohio
Riser Replacement Cap Calculation
Annualized Amortization of PISCC

Schedule 19-B

Line No.	Regulatory Asset—Deferrals						Actual Balance at
	Account	Description	10/31/09	11/30/09	12/31/09	Oct.—Dec. 2009	12/31/09
1	0182094	AMRP 2008 Risers Carry Costs	-	-	-	-	16,005.77
3	0182104	AMRP 2009 Risers Carry Costs	26,950.37	33,011.43	41,274.50	101,236.30	168,397.68
4	Total—PISCC		26,950.37	33,011.43	41,274.50	101,236.30	184,403.45
5	Cumulative Total—PISCC		110,117.52	143,128.95	184,403.45		184,403.45
6	Annualized Amortization of PISCC						Actual Balance at
7	Account	Description	10/31/09	11/30/09	12/31/09	Oct.—Dec. 2009	12/31/09
8	0182094	AMRP 2008 Risers Carry Costs	-	-	-	-	500.98
9	0182104	AMRP 2009 Risers Carry Costs	843.55	1,033.26	1,291.89	3,168.70	5,270.85
10	Total—Annualized Amortization PISCC		843.55	1,033.26	1,291.89	3,168.70	5,771.83

**Duke Energy Ohio
Ohio AMRP Cap Calculation
Meter Relocation Expenses**

Schedule 20

<u>Line No.</u>	01/31/09	02/28/09	03/31/09	04/30/09	05/31/09	06/30/09	07/31/09	08/31/09	09/30/09	Activity Thru Sept. 30, 2009	10/31/09	11/30/09	12/31/09	Oct.--Dec. 2009	Actual Balance at 12/31/09
1 Meter Relocations	0.00	456.96	1,076.65	8,557.57	15,262.90	6,738.10	1,754.93	3,304.31	17,648.43	54,799.85	12,009.14	18,882.31	23,664.70	54,556.15	109,356.00
2 Cumulative	-	456.96	1,533.61	10,091.18	25,354.08	32,092.18	33,847.11	37,151.42	54,799.85	54,799.85	66,808.99	85,691.30	109,356.00	54,556.15	109,356.00

Duke Energy Ohio
Ohio AMRP Cap Calculation
Gas Maintenance Accounts
Savings Calculation

Schedule 21

		Included in Rates														
		Actual		Estimated												
Account	Description	Jan 2007 (Actual)	Feb 2007 (Actual)	Mar 2007 (Actual)	Apr 2007 (Budget)	May 2007 (Budget)	Jun 2007 (Budget)	Jul 2007 (Budget)	Aug 2007 (Budget)	Sep 2007 (Budget)	Act/Bud. Thru Sept. 30, 2007	Oct 2007 (Budget)	Nov 2007 (Budget)	Dec 2007 (Budget)	Budget Oct.-Dec 2007	Total
1	885000 Maintenance Supervision/Eng	23,662.00	23,280.00	24,407.00	34,943.00	33,253.00	34,795.00	33,710.00	32,964.00	35,706.00	276,720.00	33,394.00	34,043.00	34,795.00	102,232.00	378,952.00
2	887000 Maintenance of Mains	247,719.00	279,481.00	407,246.00	308,374.00	307,696.00	310,057.00	310,466.00	310,415.00	312,860.00	2,794,313.00	322,788.00	323,874.00	325,054.00	971,726.00	3,766,039.00
3	892000 Maintenance of Services	40,433.00	48,027.00	54,558.00	29,162.00	29,748.00	29,553.00	29,734.00	29,930.00	29,382.00	320,547.00	29,930.00	29,734.00	29,553.00	89,217.00	409,764.00
4	Total	311,814.00	350,788.00	486,211.00	372,469.00	370,696.00	374,405.00	373,910.00	373,309.00	377,948.00	3,391,580.00	386,112.00	387,551.00	388,412.00	1,163,176.00	4,564,755.00

		Actual														
		Actual		Actual Thru												
		Jan 2009	Feb 2009	Mar 2009	Apr 2009	May 2009	Jun 2009	Jul 2009	Aug 2009	Sep 2009	Actual Thru Sept. 30, 2009	Oct 2009	Nov 2009	Dec 2009	Actual Oct.-Dec 2009	Total
5	885000 Maintenance Supervision/Eng	22,851.66	20,018.65	18,431.19	19,340.32	19,066.98	15,890.13	19,854.14	17,181.21	19,167.37	171,801.63	20,726.52	17,915.55	7,368.53	48,010.60	217,812.23
6	887000 Maintenance of Mains	361,933.72	407,734.02	524,296.46	336,665.16	525,963.06	378,278.10	375,968.27	417,980.93	443,180.84	3,772,000.56	251,635.37	289,252.19	883,228.85	1,424,116.41	5,196,116.97
7	892000 Maintenance of Services	43,263.49	24,216.10	15,242.60	14,755.47	19,466.81	12,572.17	17,550.28	16,344.15	17,296.09	180,727.16	14,595.22	17,943.24	40,707.18	73,245.64	253,972.80
8	Total	428,048.87	451,968.77	557,970.25	370,760.95	564,536.83	406,740.40	413,372.69	451,466.29	479,644.30	4,124,529.35	286,957.11	325,110.98	931,304.56	1,543,372.65	5,667,902.00

9	2008 Savings Based on Rate Filing	(116,234.87)	(101,180.77)	(71,759.25)	1,736.05	(193,840.83)	(32,336.40)	(39,452.69)	(78,177.29)	(101,596.30)	(732,949.35)	99,164.89	62,540.02	(641,892.56)	(380,197.65)	(1,113,147.00)
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Duke Energy Ohio
Ohio AMRP Cap Calculation--Projected
Annualized Property Tax Expense Calculation

Schedule 22

Line No.		Actual Total 2007	Actual Total 2008	Actual Sept. 30, 2009	Activity				Actual Total 2009	Grand Total
					10/31/2009	11/30/2009	12/31/2009	Oct.-Dec. 2009		
1	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)									
2	Current Year Investment	50,883,291.41	62,608,544.35	29,032,087.82	5,007,057.32	6,815,830.48	25,218,653.96	37,041,541.76	66,073,629.58	179,565,465.34
3	Less: AFUDC In-Service	(555,930.50)	(726,225.16)	(53,088.38)	(12,515.58)	(21,520.63)	(181,905.98)	(215,942.19)	(269,028.57)	(1,551,184.23)
4	Drawing Costs In-Service	(607,449.86)	(674,167.46)	(483,259.02)	(9,798.51)	(14,738.08)	(12,858.55)	(37,393.13)	(520,652.15)	(1,802,269.47)
5	Net Cost of Taxable Property	49,719,911.05	61,208,151.73	28,495,742.42	4,984,743.23	6,779,573.77	25,023,889.43	36,788,206.44	65,283,948.86	176,212,011.64
6	Percent Good (a)	91.7%	95.0%	98.3%	98.3%	98.3%	98.3%	98.3%		
7	True Value of Taxable Property (excluding PISCC)	45,593,158.43	58,147,744.14	28,011,314.80	4,900,002.60	6,664,321.02	24,598,483.31	36,162,806.93	64,174,121.73	167,915,024.30
8	Gas Valuation Percent	25%	25%	25%	25%	25%	25%	25%		
9	Total Taxable Value	11,398,289.61	14,536,936.04	7,002,828.70	1,225,000.65	1,666,080.26	6,149,620.83	9,040,701.74	16,043,530.44	41,978,756.09
10	Retired Net Taxable Main End of Year (@ 15%)	(574,408.80)	(709,840.24)	(358,401.90)	(23,240.35)	(7,863.68)	(384,013.81)	(415,117.84)	(773,519.74)	(2,057,768.78)
11	Net Property Tax Valuation	10,823,880.81	13,827,095.80	6,644,426.80	1,201,760.30	1,658,216.58	5,765,607.02	8,625,583.90	15,270,010.70	39,920,987.31
12	Property Tax @ \$90.979 per \$1,000 of Valuation	984,745.85	1,257,975.35	604,503.31	109,334.95	150,862.89	524,549.18	784,747.00	1,389,250.31	3,631,971.51

Duke Energy Ohio
Ohio Riser Cap Calculation--Projected
Annualized Property Tax Expense Calculation

Schedule 23

Line No.		Actual Total 2008	Actual Sept. 30, 2009	Activity			Oct.-Dec. 2009	Actual Total 2009	Grand Total
1	<u>Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)</u>			10/31/2009	11/30/2009	12/31/2009			
2	Current Year Investment	1,281,579.03	7,229,947.46	887,649.45	2,579,827.17	1,995,056.01	5,462,532.64	12,692,480.10	13,974,059.13
3	Less: AFUDC In-Service	-	-	-	-	-	-	-	-
4	Net Cost of Taxable Property	<u>1,281,579.03</u>	<u>7,229,947.46</u>	<u>887,649.45</u>	<u>2,579,827.17</u>	<u>1,995,056.01</u>	<u>5,462,532.64</u>	<u>12,692,480.10</u>	<u>13,974,059.13</u>
5	Percent Good (a)	95.0%	98.3%	98.3%	98.3%	98.3%			
6	True Value of Taxable Property (excluding PISCC)	1,217,500.08	7,107,038.35	872,559.41	2,535,970.11	1,961,140.06	5,369,669.58	12,476,707.93	13,694,208.01
7	Gas Valuation Percent	25%	25%	25%	25%	25%			
8	Total Taxable Value	304,375.02	1,776,759.59	218,139.85	633,992.53	490,285.02	1,342,417.40	3,119,176.99	3,423,552.01
9	Retired Net Taxable Main End of Year (@ 15%)	-	-	-	-	-	-	-	-
10	Net Property Tax Valuation	<u>304,375.02</u>	<u>1,776,759.59</u>	<u>218,139.85</u>	<u>633,992.53</u>	<u>490,285.02</u>	<u>1,342,417.40</u>	<u>3,119,176.99</u>	<u>3,423,552.01</u>
11	Property Tax @ \$90.979 per \$1,000 of Valuation	<u>27,691.73</u>	<u>161,647.81</u>	<u>19,846.15</u>	<u>57,680.01</u>	<u>44,605.64</u>	<u>122,131.80</u>	<u>283,779.61</u>	<u>311,471.34</u>

Duke Energy Ohio
Ohio AMRP Cap Calculation—Projection
Cap Calculation By Rate Class

Schedule 24

<u>Rate Class</u>	<u>Allocated AMRP</u>	<u>Allocated Riser</u>	<u>Total Allocated</u>	<u>Billing Determinates</u>		<u>Calculated AMRP Charge</u>
	<u>Revenue Requirement (1)</u>	<u>Revenue Requirement (2)</u>	<u>Revenue Requirement</u>	<u># of Bills</u>	<u>Sales (Mcf's)</u>	
Total Residential	15,285,457.16	1,977,459.43	17,262,916.59	4,673,997	N/A	\$3.69
Total General Service & Firm Transportation	10,282,943.90	171,952.99	10,454,896.89	356,839	N/A	\$29.30
Interruptible Transportation	2,223,339.22	-	2,223,339.22	N/A	16,063,185	\$0.14
Total Revenue	27,791,740.28	2,149,412.42	29,941,152.70			
Revenue Requirement to be Allocated	27,791,740.28	2,149,412.42	29,941,152.70			

(1) AMRP Revenue Requirement

Allocated on the Following Basis:

Residential	55%
General Service & Firm Transportation	37%
Interruptible Transportation	8%

(2) Riser Revenue Requirement

Allocated on the Following Basis:

Residential	92%
General Service & Firm Transportation	8%
Interruptible Transportation	0%

Duke Energy Ohio
Ohio AMRP
Aged Survivors of Mains and Services
as of December 31, 2009

Schedule 25

<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
27601-Gas Mains- Dist Lines/Cast Iron	1910 Total	1,304,673.32
	1911 Total	47,055.55
	1912 Total	18,021.14
	1913 Total	139.24
	1914 Total	555.05
	1917 Total	18,173.86
	1918 Total	9,895.50
	1920 Total	58.65
	1921 Total	1,044.84
	1922 Total	491.11
	1923 Total	1,853.01
	1925 Total	190.05
	1928 Total	124.80
	1929 Total	42,514.73
	1930 Total	87,427.20
	1931 Total	28,853.83
	1932 Total	68,798.01
	1933 Total	9,390.83
	1934 Total	17,638.17
	1935 Total	51,174.61
	1936 Total	11,404.69
	1937 Total	43,720.05
	1938 Total	99,993.44
	1939 Total	47,237.31
	1940 Total	24,352.88
	1941 Total	62,159.19
	1942 Total	84,581.43
	1943 Total	40,208.56
	1944 Total	5,551.49
	1945 Total	2,838.59
	1946 Total	16,830.58
	1947 Total	129.70
	1948 Total	47,789.14
	1949 Total	84,437.42
	1950 Total	16,284.03
	1951 Total	29,992.89
	1952 Total	147,698.29
	1953 Total	147,565.90
	1954 Total	222,311.88
	1955 Total	63,126.70
	1956 Total	229,136.11
	1957 Total	695,910.69
	1958 Total	442,806.67
	1959 Total	101,540.98
	1960 Total	553,015.98
	1961 Total	56,800.25
	1962 Total	114,517.28

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<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
27601-Gas Mains- Dist Lines/Cast Iron	1963 Total	239,521.36
	1964 Total	107,081.72
	1965 Total	234,503.84
	1966 Total	138,430.84
	1967 Total	32,133.75
	1968 Total	16,682.05
	1969 Total	10,415.25
	1972 Total	863.66
	1974 Total	53,814.76
	2001 Total	25,400.30
	2003 Total	1,865.95
	2005 Total	2,238.18
	Grand Total	<u>5,962,967.28</u>

<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
27602 Gas Mains-Dist Lines/Steel	1910 Total	29,185.28
	1911 Total	2,615.40
	1913 Total	1,175.46
	1914 Total	1,033.91
	1915 Total	5,223.57
	1916 Total	13,253.04
	1917 Total	15,985.12
	1918 Total	2,335.94
	1919 Total	4,756.51
	1920 Total	10,299.78
	1921 Total	6,912.87
	1922 Total	2,534.70
	1923 Total	6,882.86
	1924 Total	8,360.06
	1925 Total	19,643.89
	1926 Total	16,934.48
	1927 Total	43,120.43
	1928 Total	120,977.67
	1929 Total	55,688.09
	1930 Total	31,006.93
	1931 Total	9,633.99
	1932 Total	1,621.45
	1933 Total	61.86
	1934 Total	7.26
	1935 Total	3,869.15
	1937 Total	6,887.55
	1938 Total	2,632.48
	1939 Total	790.43
	1940 Total	1,084.46
	1941 Total	511.28
	1942 Total	12,230.09
	1943 Total	21,504.25

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<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
27602 Gas Mains-Dist Lines/Steel	1944 Total	2,063.48
	1945 Total	1,578.97
	1946 Total	7,664.44
	1947 Total	2,123.88
	1948 Total	21,964.98
	1949 Total	16,750.88
	1950 Total	26,269.01
	1951 Total	27,979.77
	1952 Total	60,875.95
	1953 Total	15,779.47
	1954 Total	61,077.40
	1955 Total	183,633.13
	1956 Total	245,911.43
	1957 Total	692,523.84
	1958 Total	858,872.58
	1959 Total	1,489,380.72
	1960 Total	2,260,671.38
	1961 Total	2,446,436.18
	1962 Total	1,580,030.76
	1963 Total	1,689,139.05
	1964 Total	1,566,666.97
	1965 Total	1,829,350.56
	1966 Total	2,027,187.68
	1967 Total	1,657,842.36
	1968 Total	2,874,633.35
	1969 Total	2,803,931.52
	1970 Total	2,914,796.19
	1971 Total	2,650,537.75
	1972 Total	1,670,732.76
	1973 Total	1,210,968.62
	1974 Total	1,102,165.39
	1975 Total	849,827.41
	1976 Total	779,970.72
	1977 Total	682,104.16
	1978 Total	1,443,226.78
	1979 Total	1,825,231.76
	1980 Total	5,180,322.81
	1981 Total	4,405,668.03
	1982 Total	3,911,529.41
	1983 Total	4,362,143.60
	1984 Total	3,926,780.76
	1985 Total	5,281,168.41
	1986 Total	8,479,297.39
	1987 Total	12,729,869.54
	1988 Total	17,638,396.49
	1989 Total	20,528,009.71
	1990 Total	19,514,717.37

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<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
27602 Gas Mains-Dist Lines/Steel	1991 Total	23,537,177.35
	1992 Total	6,819,604.78
	1993 Total	5,081,072.72
	1994 Total	3,546,685.44
	1995 Total	2,092,217.54
	1996 Total	1,370,362.64
	1997 Total	1,712,900.90
	1998 Total	1,334,337.32
	1999 Total	2,697,657.76
	2000 Total	2,078,067.39
	2001 Total	7,986,122.60
	2002 Total	15,322,072.57
	2003 Total	18,814,064.03
	2004 Total	9,878,325.73
	2005 Total	4,983,599.56
	2006 Total	6,542,339.21
	2007 Total	1,041,319.30
	2008 Total	1,523,341.08
	2009 Total	230,614.39
27602 Gas Mains-Dist Lines/Steel	Grand Total	<u><u>262,588,447.33</u></u>

<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
27603 Gas Mains-Dist Lines/Plastic	1966 Total	17,469.32
	1969 Total	115,956.77
	1970 Total	203,059.98
	1971 Total	587,661.49
	1972 Total	573,548.01
	1973 Total	462,550.19
	1974 Total	119,792.11
	1975 Total	139,116.03
	1976 Total	107,585.09
	1977 Total	127,992.78
	1978 Total	60,920.97
	1979 Total	306,244.84
	1980 Total	835,365.38
	1981 Total	215,836.40
	1982 Total	1,318.25
	1983 Total	32,901.81
	1984 Total	32,045.67
	1985 Total	56,476.23
	1986 Total	40,210.83
	1987 Total	155,729.44
	1988 Total	280,253.37
	1989 Total	246,480.96
	1990 Total	567,303.99
	1991 Total	922,416.51
	1992 Total	4,583,909.65

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<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
27603 Gas Mains-Dist Lines/Plastic	1993 Total	9,812,605.93
	1994 Total	12,277,485.96
	1995 Total	9,815,107.96
	1996 Total	8,094,389.24
	1997 Total	4,546,794.47
	1998 Total	13,304,049.33
	1999 Total	14,217,680.17
	2000 Total	11,003,295.09
	2001 Total	18,254,949.29
	2002 Total	28,077,656.73
	2003 Total	34,943,381.50
	2004 Total	33,941,384.93
	2005 Total	41,325,880.89
	2006 Total	45,346,291.19
	2007 Total	10,066,651.93
	2008 Total	6,444,357.09
	2009 Total	3,492,496.19
	Grand Total	315,756,603.96

<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
27605 Gas Mains -Feeder Lines/Steel	1910 Total	3,778.55
	1924 Total	8,627.00
	1925 Total	1,661.84
	1928 Total	960.77
	1929 Total	540.54
	1932 Total	527.31
	1935 Total	59.83
	1939 Total	288.13
	1940 Total	1,073.34
	1942 Total	2,099.97
	1943 Total	202.28
	1944 Total	64.68
	1945 Total	282.56
	1946 Total	108.61
	1947 Total	1,572.65
	1948 Total	355,005.94
	1949 Total	78,972.54
	1950 Total	188,075.83
	1951 Total	1,058,164.99
	1952 Total	128,631.33
	1953 Total	68,166.84
	1954 Total	102,127.45
	1955 Total	327,853.46
	1956 Total	322,363.37
	1957 Total	810,980.84
	1958 Total	400,747.24
	1959 Total	421,647.92

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<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
27605 Gas Mains -Feeder Lines/Steel	1960 Total	1,449,507.57
	1961 Total	1,239,150.55
	1962 Total	568,800.83
	1963 Total	411,201.38
	1964 Total	104,832.09
	1965 Total	1,304,360.95
	1966 Total	621,484.53
	1967 Total	573,660.13
	1968 Total	1,165,118.94
	1969 Total	980,506.62
	1970 Total	362,666.06
	1971 Total	804,531.34
	1972 Total	302,020.52
	1973 Total	955,507.90
	1974 Total	65,765.53
	1975 Total	982,185.16
	1976 Total	229,000.65
	1977 Total	144,683.26
	1978 Total	419,183.84
	1979 Total	607,465.84
	1980 Total	80,356.56
	1981 Total	504,836.21
	1982 Total	192,560.26
	1983 Total	9,246.36
	1984 Total	127,120.69
	1985 Total	280,550.95
	1986 Total	1,933,376.80
	1987 Total	866,250.28
	1988 Total	6,372,819.32
	1989 Total	2,291,160.55
	1990 Total	3,943,991.39
	1991 Total	1,494,561.41
	1992 Total	2,173,176.19
	1993 Total	1,052,867.10
	1994 Total	1,007,761.37
	1995 Total	2,074,355.57
	1996 Total	257,724.40
	1997 Total	1,794,306.09
	1998 Total	1,202,056.98
	1999 Total	1,665,711.93
	2000 Total	2,802,272.66
	2001 Total	1,266,252.68
	2002 Total	1,920,391.90
	2003 Total	12,721,655.25
	2004 Total	4,470,964.66
	2005 Total	2,140,615.89
	2006 Total	1,226,411.65

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<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
27605 Gas Mains -Feeder Lines/Steel	2007 Total	2,834,422.94
	2008 Total	15,934,078.88
	2009 Total	1,251,747.68
27605 Gas Mains -Feeder Lines/Steel	Grand Total	<u>93,469,824.10</u>

<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
27607 Capex Gas M - Distribution Steel	2004 Total	10,600.50
	2005 Total	45,032.15
	2006 Total	140,490.63
	2007 Total	1,492,443.38
	2008 Total	7,235,500.93
	2009 Total	612,250.97
27607 Capex Gas M - Distribution Steel	Grand Total	<u>9,536,318.56</u>

<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
27608 Capex Gas Main Distribution Plastic	2001 Total	13,141.72
	2002 Total	23,023.51
	2003 Total	97,174.91
	2004 Total	280,326.75
	2005 Total	228,799.10
	2006 Total	2,240,419.98
	2007 Total	45,840,673.27
	2008 Total	39,952,026.15
	2009 Total	43,396,671.39
27608 Capex Gas Main Distribution Plastic	Grand Total	<u>132,072,256.78</u>

<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
28001 - Services - M-C Cast Iron & Copper	1930 Total	0.01
	1933 Total	46.36
	1934 Total	94.51
	1935 Total	6,742.33
	1936 Total	19,896.82
	1937 Total	18,114.24
	1938 Total	9,693.31
	1939 Total	12,598.91
	1940 Total	18,959.70
	1941 Total	7,106.38
	1942 Total	2,523.96
	1943 Total	2,384.43
	1944 Total	2,259.62
	1945 Total	3,781.42
	1946 Total	9,747.37
	1947 Total	12,689.81
	1948 Total	22,162.41
	1949 Total	30,625.11
	1950 Total	47,177.89
	1951 Total	22,242.39

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<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
28001 - Services - M-C Cast Iron & Copper	1952 Total	18,423.82
	1953 Total	43,816.79
	1954 Total	89,637.29
	1955 Total	32,524.62
	1956 Total	81,451.97
	1957 Total	95,325.91
	1958 Total	107,948.98
	1959 Total	206,777.17
	1960 Total	328,887.69
	1961 Total	556,888.55
	1962 Total	621,777.04
	1963 Total	533,999.90
	1964 Total	617,743.94
	1965 Total	515,575.98
	1966 Total	529,803.58
	1967 Total	545,866.75
	1968 Total	686,697.59
	1969 Total	439,987.09
	1970 Total	524,312.09
	1971 Total	466,317.25
	1972 Total	217,542.88
	1973 Total	134,846.54
	1974 Total	58,359.72
	1975 Total	6,956.64
	1976 Total	18,422.33
	1977 Total	4,641.41
	1978 Total	5,352.37
	1979 Total	21,199.83
	1980 Total	25,561.86
	1981 Total	28,908.28
	1982 Total	33,190.11
	1983 Total	30,707.62
	1984 Total	24,688.22
	1985 Total	27,079.43
	1986 Total	53,905.30
	1987 Total	25,005.37
	1988 Total	18,978.88
	1989 Total	193,948.97
	1990 Total	53,884.55
	1992 Total	1,248.42
	1993 Total	509.29
	1995 Total	3,093.72
	2000 Total	620.86
	2007 Total	26,587.13
	2008 Total	12,131.74
28001 - Services - M-C Cast Iron & Copper	Grand Total	<u><u>8,319,982.45</u></u>

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<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
28002-Services-M-C Steel	1921 Total	0.01
	1923 Total	2,573.05
	1926 Total	124.24
	1927 Total	941.53
	1928 Total	3,667.69
	1929 Total	6,732.36
	1930 Total	57,407.84
	1931 Total	3,331.83
	1932 Total	2,821.55
	1933 Total	1,697.21
	1934 Total	1,783.41
	1935 Total	1,890.82
	1936 Total	4,388.85
	1937 Total	6,327.81
	1938 Total	17,071.57
	1939 Total	6,440.64
	1940 Total	7,962.65
	1941 Total	14,970.40
	1942 Total	10,147.40
	1943 Total	4,255.98
	1944 Total	4,172.59
	1945 Total	3,942.37
	1946 Total	9,823.81
	1947 Total	12,188.40
	1948 Total	15,063.49
	1949 Total	12,137.50
	1950 Total	10,517.69
	1951 Total	23,475.06
	1952 Total	23,049.55
	1953 Total	31,812.64
	1954 Total	24,507.56
	1955 Total	53,553.41
	1956 Total	60,342.76
	1957 Total	51,183.37
	1958 Total	129,992.16
	1959 Total	155,393.56
	1960 Total	103,896.63
	1961 Total	91,782.69
	1962 Total	60,069.74
	1963 Total	49,612.41
	1964 Total	74,524.50
	1965 Total	47,273.72
	1966 Total	128,239.23
	1967 Total	113,480.69
	1968 Total	271,152.92
	1969 Total	115,995.93
	1970 Total	136,233.62

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<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
28002-Services-M-C Steel	1971 Total	148,240.55
	1972 Total	154,160.94
	1973 Total	80,536.88
	1974 Total	17,402.83
	1975 Total	15,431.65
	1976 Total	16,066.16
	1977 Total	18,509.45
	1978 Total	38,027.01
	1979 Total	124,303.24
	1980 Total	415,905.77
	1981 Total	378,295.95
	1982 Total	328,903.11
	1983 Total	265,842.10
	1984 Total	339,217.74
	1985 Total	518,788.46
	1986 Total	436,463.63
	1987 Total	708,212.66
	1988 Total	717,410.93
	1989 Total	994,608.09
	1990 Total	1,306,489.16
	1991 Total	1,010,572.39
	1992 Total	627,871.49
	1993 Total	605,311.15
	1994 Total	794,870.10
	1995 Total	511,933.54
	1996 Total	649,001.48
	1997 Total	856,414.28
	1998 Total	333,762.54
	1999 Total	289,744.48
	2000 Total	680,444.78
	2001 Total	480,033.76
	2002 Total	370,901.66
	2003 Total	447,542.32
	2004 Total	359,440.89
	2005 Total	376,040.28
	2006 Total	26,256.21
	2007 Total	40,901.00
	2008 Total	157,365.24
	2009 Total	217,179.03
	Grand Total	17,826,157.77

<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
28003-Services-M-C Plastic	1966 Total	406.42
	1968 Total	57,260.43
	1969 Total	164,202.41
	1970 Total	353,987.66
	1971 Total	582,482.31

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<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
28003-Services-M-C Plastic	1972 Total	963,763.64
	1973 Total	932,190.61
	1974 Total	521,062.48
	1975 Total	536,888.29
	1976 Total	506,208.16
	1977 Total	629,970.56
	1978 Total	621,900.64
	1979 Total	1,213,915.85
	1980 Total	2,196,504.89
	1981 Total	1,771,694.00
	1982 Total	1,693,478.97
	1983 Total	1,338,302.69
	1984 Total	1,690,332.54
	1985 Total	1,905,952.77
	1986 Total	2,482,433.07
	1987 Total	4,248,263.49
	1988 Total	5,430,417.25
	1989 Total	6,459,050.51
	1990 Total	8,304,811.32
	1991 Total	8,200,163.28
	1992 Total	7,805,049.28
	1993 Total	7,313,616.30
	1994 Total	7,705,179.77
	1995 Total	6,622,765.27
	1996 Total	5,673,035.04
	1997 Total	7,932,284.84
	1998 Total	8,309,517.83
	1999 Total	6,994,708.81
	2000 Total	10,253,247.36
	2001 Total	24,112,651.22
	2002 Total	12,381,644.34
	2003 Total	13,008,629.73
	2004 Total	16,772,206.99
	2005 Total	16,060,742.50
	2006 Total	5,521,220.67
	2007 Total	11,952,754.46
	2008 Total	6,796,338.07
	2009 Total	1,878,434.93
28003-Services-M-C Plastic	Grand Total	<u>229,899,671.65</u>

<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
28005 Capex Services M-C Plastic	2008 Total	15,513,368.14
	2009 Total	8,663,799.23
28005 Capex Services M-C Plastic	Grand Total	<u>24,177,167.37</u>

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<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
28006 Services C-M Plastic	2008 Total	4,021,441.45
	2009 Total	17,097,302.12
28006 Services C-M Plastic	Grand Total	<u>21,118,743.57</u>

<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
28007 Capex Sevices C-M Plastic	2008 Total	6,481,720.09
	2009 Total	7,677,652.67
28007 Capex Sevices C-M Plastic	Grand Total	<u>14,159,372.76</u>

<u>Account No. / Description</u>	<u>Vintage Year</u>	<u>Balance \$</u>
28008 Services-M-C Steel	2009 Total	4,693.36
28008 Services-M-C Steel	Grand Total	<u>4,693.36</u>

The Cincinnati Gas & Electric Company
Annual AMRP Rider Filing
12/31/2009

Calculation of Depreciation Expense and Accumulated Depreciation -

Depreciable Plant in Service	Depreciation Rate	Beginning Accumulated Depreciation Balance 1/1/2009		Activity through December 31, 2009				Ending Accumulated Depreciation Balance 12/31/2009	
		AMRP	Other	Depreciation Expense		Adjustments Due to Retirement or Replacement		AMRP	Other
				AMRP	Other	AMRP	Other		
Mains - Cast Iron / Copper									
2761	2.59%	(1,862,556.79)	11,831,656.21	0.00	195,757.95	1,143,200.13	18,856.95	(3,005,756.92)	12,008,557.21
Mains - Steel									
2762	2.50%	(1,082,439.49)	107,845,627.75	0.00	4,564,737.51	501,801.73	124,003.50	(1,584,241.22)	112,286,361.76
2767	2.50%	80,263.06	4,955.11	154,676.32	(1) 0.00	0.00	4,955.11	234,939.38	0.00
Mains - Plastic									
2763	3.00%	(351,927.16)	58,638,001.49	0.00	6,627,812.12	349,967.23	166,555.04	(701,894.39)	65,099,258.57
2768	3.00%	1,512,869.65	51,187.90	1,922,397.85	(2) 0.00	0.00	37,351.88	3,435,267.50	13,836.02
Services - Cast Iron / Copper									
2801	2.72%	(753,181.47)	10,955,723.35	0.00	253,732.99	433,481.71	225,208.79	(1,186,663.18)	10,984,247.55
Services - Steel									
2802	3.13%	(471,111.52)	8,392,375.33	0.00	518,035.12	272,963.23	181,217.75	(744,074.75)	8,729,192.70
2804	3.13%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2808	3.13%	0.00	0.00	0.00	36.24	0.00	3,004.05	0.00	(2,967.81)
Services - Plastic									
2803	2.98%	(4,040,443.85)	68,517,256.24	0.00	7,858,830.29	2,455,384.22	902,111.52	(6,495,828.07)	75,473,975.01
2805	2.98%	410,957.30	1,501.01	624,684.84	(3) 0.00	0.00	1,501.01	1,035,652.14	0.00
Services - C-M Plastic									
2806	3.44%	0.00	39,517.13	0.00	200,300.71	0.00	80,631.08	0.00	159,186.76
2807	3.44%	76,258.75	0.00	460,244.46	(4) 0.00	0.00	0.00	536,503.21	0.00
Totals		<u>(6,481,311.52)</u>	<u>266,277,801.52</u>	<u>3,162,013.47</u>	<u>20,219,242.93</u>	<u>5,156,798.25</u>	<u>1,745,396.68</u>	<u>(8,476,096.30)</u>	<u>284,751,647.77</u>
108 Retirement Work in Progress - AMRP								<u>(983,515.23)</u>	<u>Not Available</u>
Total Accumulated Provision for Depreciation								<u>(9,459,611.53)</u>	<u>284,751,647.77</u>

- (1) \$13,219.90 reduction to Depreciation Expense to offset adjustment to AMRP in December 2008.
(2) \$84,457.76 reduction to Depreciation Expense to offset adjustment to AMRP in December 2008.
(3) \$109,068.24 reduction to Depreciation Expense to offset adjustment to AMRP in December 2008.
(4) \$(4,303.03) reduction to Depreciation Expense to offset adjustment to AMRP in December 2008.