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November 24, 2010

10-2824-EL-CSS

Ms. Renee' J. Jenkins
Secretary
The Public Utilities Commission of Ohio
Docketing Division
13th Floor
180 East Broad Street
Columbus, Ohio 43215-3793

RECEIVED-DOCKETING DIV
2010 NOV 26 PM 1:00
PUCO

RE: Complaint of The City School District of the
City of Cincinnati v. Duke Energy Ohio, Inc.

Dear Secretary Jenkins:

Enclosed, please find an original and ten copies of the complaint of The School District of the City of Cincinnati filed against Duke Energy Ohio, Inc. The Complaint concerns multiple violations of various sections of the Ohio Revised Code as set forth in the enclosed document. Specifically CPS believes it has been unfairly billed for its facilities and in violation of the approved electric service tariff of Duke Energy Ohio.

Please establish a case number and return the additional copy of the filing to the undersigned. We are providing Duke Energy Ohio with a copy of the enclosed document. There are no other parties to this matter at this time. If you have any questions concerning this matter please contact our office.

Thank you in advance for your consideration.

Very truly yours,



Donald I. Marshall
President

cc: Amy Spiller, Esq.
Cynthia Dillon, Esq.
Mr. Robert Fortney

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 SJS Date Processed 11/26/10

BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Complaint of:)

The City School District of)
The City of Cincinnati,)
Complainant)

v.)

Duke Energy Ohio, Inc.)
Respondent)

Relative to Multiple Violations)
of Various Sections of 4905 and)
4909, Revised Code, as Set)
Forth Herein.)

Case No. 10-2824-EL-CSS

PUCO

2010 NOV 26 PM 1:36

RECEIVED-DOCKETING DIV

COMPLAINT AND REQUEST FOR RELIEF

Pursuant to §4905.26, Revised Code, and Rule 4901:1-09, Ohio Administrative Code, the City School District of the City of Cincinnati ("CPS" or "Customer") hereby brings this Complaint against Duke Energy Ohio, Inc. ("DEO" or "Company"). As the basis for the Complaint, CPS sets forth the following for the Public Utilities Commission of Ohio ("Commission" or "PUCO") to consider:

Parties and Jurisdiction:

1. Complainant CPS has been a continuous customer of DEO for decades. Generally, electric service has been provided under the terms and conditions of various distribution service tariffs, presumably, approved by the Commission. The CPS education system consists of sixty-two schools and ancillary facilities within

a 90-square mile area in the DEO serving area. The education facilities serve approximately 33,000 young people. The sole focus of CPS has always been and continues to be the quality education of the future community leaders within its educational system.

2. CPS is nearing the conclusion of a 10-year \$1 billion capital spending program, which was launched in 2002, for the purpose of upgrading and enhancing the educational facilities of its student population. For approximately two decades and during the course of the construction program, modular classroom facilities were deployed and utilized to minimize any disruption to the education process.
3. Respondent DEO, a subsidiary of Duke Energy Corporation, with headquarters in Cincinnati, Ohio renders generation, transmission and distribution service within its 3000-square mile serving area in Southwestern Ohio. DEO is an Electric Distribution Utility (EDU) and a public utility as defined by §4905.02, Revised Code and an electric service company as defined by §4905.03(A)(4), Revised Code, and as such is subject to the regulation of the Commission.
4. The Commission has jurisdiction over DEO under §4905.04, Revised Code, and the Commission has jurisdiction over the subject matter of this Complaint and has the authority to grant the relief requested by this Complaint pursuant to §4905.26, Revised Code.

Background of Complaint

5. As previously stated, over the course of the past two decades, CPS found it necessary to utilize universal, conventional, ordinary modular classroom facilities at various locations, and, at some locations, used multiple units at a single site. When needed, CPS personnel timely requested electric service from DEO. The modular units are all-electric and utilize electricity as a means to heat the unit completely; i.e., one-hundred percent (100%). Natural gas service was never requested. These units, by design, are all-electric, temporary in construction and utilization and simply “plug-in” to the electric distribution facilities of any EDU.

When no longer needed the temporary modular unit is summarily disconnected and removed from the property.

6. At the time of service enrollment, CPS personnel were unaware that each modular unit qualified for Rate EH, Optional Rate For Electric Service. DEO personnel improperly classified each modular unit as a distribution account and, subsequently, each modular unit was billed under the provisions of either Rate DM, Secondary Distribution – Small, or Rate DS, Service at Secondary Distribution Voltage¹. CPS personnel had no reason to believe an optional rate was available, were unaware of and not informed of the availability of Rate EH by DEO personnel. CPS certainly does not profess to have the utility or rate expertise to identify the most economical tariffs for the taking of electric service and relies on the advice of DEO and the account representative assigned to CPS. CPS believes many other similarly situated customers are also at the mercy of DEO's advice since utility rate experts are not routinely utilized.
7. DEO personnel should have reasonably known that the modular units qualified as an all-electric facility due to: (a) the temporary nature of the units; (b) natural gas service was not requested; (c) natural gas consumption was void from the service address of each account; (d) the load pattern of the modular units established a clearly defined winter peak demand; (e) anticipated knowledge related to their customer's requirements; and (f) just good common sense. The winter peak caused each location to establish a poor annual load factor that causes a pronounced and negative economic impact for any facility billed under the provisions of Rate DS. Other facilities with a similar load factor circumstance and billed under the provisions of Rate DS are monitored by DEO and a minimum load factor or "hours use" is established for monthly billing purposes.
8. DEO's electric service regulations on file and approved by the Commission outline various terms and conditions for DEO and the Customer by which service is rendered and accepted. Under their service regulations, DEO clearly has the responsibility to assist the Customer in the selection of the rate schedule most

¹ Tariff Sheet Numbers 42.13, 43.13 and 40.13, respectively, of P.U.C.O. Electric No. 19, Attachment A.

favorable to the Customer². This means that when a customer initially requests service customer service personnel of the EDU will pursue the service requirements of the account for two primary reasons: (a) to assure the most favorable rate is assigned to the account; and, (b) to determine if adequate facilities are in place to provide reliable service, especially when new service is requested. Clearly, DEO violated its service regulations by not informing CPS of the availability of an optional Rate Schedule.

9. DEO's service regulations further state "overcharges will be refunded to the customer for the entire period of inaccurate billing"³. Certainly the fact that the modular units were provided service and billed under the terms of an inappropriate rate schedule during the eight winter months qualify as **overcharges** and are refundable to CPS⁴. The overcharges were incurred from various in-service dates through May 2008. During the summer of 2008, the then existing modular units were placed under the terms and conditions of the appropriate rate, Rate EH, by DEO. While CPS requested a refund, DEO refused to provide a refund for the overcharges resulting in a further violation by DEO of its service regulations that have been approved by the Commission.
10. As late as the Spring of 2010, additional modular units were installed at a CPS facility and DEO's practice of not informing CPS of the availability of Rate EH continued. However, CPS is now aware of the provisions and availability of Rate EH and requested DEO to accurately modify the rate classification of the accounts to the more appropriate rate, Rate EH. DEO complied with the request and further refunded the billing difference to CPS for this particular site. This action is consistent with DEO's service regulations but further confuses CPS as to the necessity of filing the instant Complaint. Clearly, DEO has violated its own service regulations and the most recent action of DEO sets a precedent in the opinion of CPS and supports the refund requested in the instant Complaint. CPS

² See Service Regulations, Attachment B.

³ Ibid.

⁴ By its design the tariff provisions of Rate EH are utilized for billing purposes during the eight winter months as defined by DEO's tariff.

would note that the service regulations do not have a sunset provision for determining the length of time a refund due to overcharges should be effectuated.

11. CPS has attempted to resolve this matter with DEO but DEO has been unwilling to offer a solution in this matter that is satisfactory and equitable. To date, DEO personnel have failed to acknowledge any responsibility in rate schedule selection contrary to its own service regulations even though all existing modular units were moved to and are now billed under the provisions of Rate EH. This action by DEO alone acknowledges that Rate EH is appropriate and correctly captures the service being provided. By refunding the rate differences incurred during the most recent episode further acknowledges and supports CPS's request in the instant Complaint. DEO's behavior and proposed resolution are irreconcilable and difficult to understand.
12. CPS retained the services of an energy consultant, Eagle Energy, LLC ("Eagle"), to assist in the development of the overcharges due to the misapplication of Rate EH. Eagle reviewed billing components for the period of approximately May 2004 through May 2008⁵. To determine the over-charges, Eagle reviewed each account's electric load and compared the base rate provisions of Rate EH with those of either Rate DS or Rate DM depending on the actual billing of the specific account. Appropriate rate riders that have different billing components were also included in the analysis. For example, Riders PTC-AAC, Annually Adjusted Component Rider, and Rider TCR, Transmission Cost Recovery Tracker, have different charges for energy and/or demand. Riders with the same billing components were excluded from the analysis since these Riders have no impact on the amount of over-charges. For example, Rider OET, Ohio Excise Tax, is billed identically for all base rate schedules and was excluded from the analysis. Similar rate riders with identical rate provisions include Rider FPP and Rider USR. The overcharges were based on the billing of only the eight winter months

⁵ CPS discovered four all-electric high school stadiums were inappropriately billed under Rate DS instead of Rate EH. Additionally, data to determine overcharges for the actual period of inaccuracy for certain modular units is no longer available resulting in a prominent under-statement of the actual overcharges.

since the billing provisions of Rate EH dictate that the applicable Rate DM or DS apply during the four summer months of June through September.

13. Eagle's findings concluded that the greatest difference in overcharges are attributable to two primary factors: (i) Rate DS includes demand related charges whereas Rate EH is billed on an energy only basis; and, (ii) Rate DM's winter rate structure contains charges that are higher than Rate EH. Also included in the analysis for certain facilities are the generation related charges for the service provided by a CRES⁶. There is an economic question as to whether these accounts would have switched to a CRES if they were billed correctly by DEO under the provisions of Rate EH. Albeit a CRES was used from October 2006 through May 2008, however, even if the CRES contract rate would not be utilized at a minimum the provisions of Rate DS would have been utilized by DEO resulting, presumably, in a greater amount of overcharges then being requested in the instant Complaint.
14. The amount of overcharges is a minimum of \$511,765. CPS has recently become aware that certain construction trailers, also all-electric in nature, were inappropriately billed under Rate DS or Rate DM. Since some construction trailers have been removed from service, DEO claims a billing history is unavailable. CPS is researching its records to ascertain the billing components⁷. Attachment C provides the amount of overcharges by account for the modular units that have been identified to date with a billing history.

WHEREFORE, the City School District of the City of Cincinnati respectfully requests the Commission:

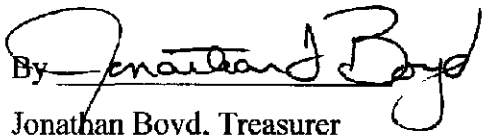
- A. Find that reasonable grounds for the Complaint have been stated;
- B. Require that notice of the Complaint be published and a hearing be held;
- C. Find that DEO has violated its tariffs as approved by the Commission;
- D. Order DEO to refund \$511,725 in overcharges;

⁶ Competitive Retail Electric Supplier as defined by the Ohio Choice Program.

⁷ While not a part of this complaint, DEO committed to waive the 85% demand ratchet of Rate DS as schools became vacant during the construction program. To date DEO has reneged on this commitment but any related amounts are excluded from the overcharges.

- E. Require DEO to develop a procedure for Commission Staff review so customers are properly informed of a selection of a rate schedule consistent with their service regulations;
- F. Require DEO to compensate the CPS for its expenses in bringing this superfluous matter before the Commission; and,
- G. Provide any and all other relief the Commission deems just and reasonable.

Respectfully submitted,

By 
Jonathan Boyd, Treasurer

The City School District of the City of Cincinnati

Dated: November 23, 2010

ATTACHMENT A

**CURRENT TARIFF SCHEDULES
P.U.C.O. ELECTRIC NO. 19
SHEET NOS. 42.13, 43.13 AND 40.13**

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Electric No. 19
Sheet No. 42.13
Cancels and Supersedes
Sheet No. 42.12
Page 1 of 3

RATE EH

OPTIONAL RATE FOR ELECTRIC SPACE HEATING

APPLICABILITY

Applicable to electric service for heating when customer's wiring is so arranged that heating service can be furnished at one point of delivery and can be metered separately from all other types of service or to any public school, parochial school, private school, or church when supplied at one point of delivery, provided permanently connected and regularly used electrical equipment is installed in compliance with the Company specifications as the primary source of heating or heating and cooling the atmosphere to temperatures of human comfort; and provided all other electrical energy requirements are purchased from the Company. For the purpose of the administration of this tariff schedule, primary source is defined as at least 90 percent. No single water-heating unit shall be wired that the demand established by it can exceed 5.5 kilowatts unless approved by the Company.

For customers taking service under any or all of the provisions of this tariff schedule, this same schedule shall constitute the Company's Standard Service Offer.

TYPE OF SERVICE

Alternating current 60 Hz, single or three phase at Company's standard secondary voltage.

NET MONTHLY BILL

Computed in accordance with the following charges:

Winter Period:

1. Distribution Charges

(a) Customer Charge per month

Single Phase Service	\$ 20.00
Three Phase Service	\$ 40.00
Primary Voltage Service	\$200.00

(b) Energy Charge

All kilowatt-hours	\$0.014329per kWh
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Filed pursuant to an Order dated July 8, 2009 in Case No. 08-709-EL-AIR before the Public Utilities Commission of Ohio.

Issued: July 10, 2009

Effective: July 13, 2009

Issued by Julie Janson, President

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Electric No. 19
Sheet No. 42.13
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Page 2 of 3

NET MONTHLY BILL (Contd.)

2. Applicable Riders

The following riders are applicable pursuant to the specific terms contained within each rider:

Sheet No. 51, Rider PTC-AAC, Annually Adjusted Component Rider
Sheet No. 53, Rider PTC-FPP, Fuel and Economy Purchased Power Rider
Sheet No. 54, Rider SRA-CD, Capacity Dedication Rider
Sheet No. 56, Rider SRA-SRT, System Reliability Tracker
Sheet No. 57, Rider TCR, Transmission Cost Recovery Rider
Sheet No. 58, Rider DRI, Distribution Reliability Investment Rider
Sheet No. 70, Rider DR, Storm Recovery Rider
Sheet No. 81, Rider EER, Energy Efficiency Revolving Loan Program Rider
Sheet No. 83, Rider OET, Ohio Excise Tax Rider
Sheet No. 84, Rider RTC, Regulatory Transition Charge Rider
Sheet No. 85, Rider SC, Shopping Credit Rider
Sheet No. 86, Rider USR, Universal Service Fund Rider
Sheet No. 104, Rider DR-IM, Infrastructure Modernization Rider
Sheet No. 105, Rider DR-ECF, Economic Competitiveness Fund Rider
Sheet No. 106, Rider DR-SAWR, Energy Efficiency Recovery Rate
Sheet No. 108, Rider UE-ED, Uncollectible Expense – Electric Distribution Rider

3. Price to Compare – Base Generation Charges (PTC-BG)

JAN. 1, 2009 – DEC. 31, 2009

All kilowatt-hours \$0.015569 per kWh

JAN. 1, 2010 – DEC. 31, 2010

All kilowatt-hours \$0.016959 per kWh

JAN. 1, 2011 – DEC. 31, 2011

All kilowatt-hours \$0.025123 per kWh

The Generation Charges listed above are applicable to all customers except those customers that switch to a Certified Supplier for their generation service.

AVOIDANCE OF SYSTEM RELIABILITY TRACKER CHARGE AND RECEIPT OF SHOPPING CREDIT

Non-residential customers who have signed or will sign a contract with DE-Ohio, or provide a CRES contract to DE-Ohio, or provide a release in the form approved by the Commission in Case No. 03-93-EL-ATA indicating that the customer will remain off of ESP-SSO service through December 31, 2011, may avoid Rider SRA-SRT charges and receive a shopping credit. More specifically, to avoid Rider SRA-SRT charges and receive the shopping credit, the customer must be willing to return to DE-Ohio's ESP-SSO service at 115% of DE-Ohio's ESP-SSO price, including all riders except for distribution riders.

Summer Period:

All usage during the summer period shall be billed in accordance with the provisions of the applicable distribution voltage service rate.

Filed pursuant to an Order dated July 8, 2009 in Case No. 08-709-EL-AIR before the Public Utilities Commission of Ohio.

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MINIMUM CHARGE

The minimum charge shall be the Customer Charge as stated above.

BILLING PERIODS

For purposes of administration of the above charges, the summer period is defined as that period represented by the Company's billing for the four (4) revenue months of June through September. The winter period is defined as that period represented by the Company's billing for the eight (8) revenue months of January through May and October through December.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable. The late payment charge is not applicable to unpaid account balances for services received from a Certified Supplier.

TERMS AND CONDITIONS

The term of contract shall be for a minimum period of one (1) year terminable thereafter on thirty (30) days written notice by either the customer or the Company.

The supplying and billing for service and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio, and to the Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio.

Filed pursuant to an Order dated July 8, 2009 in Case No. 08-709-EL-AIR before the Public Utilities Commission of Ohio.

Issued: July 10, 2009

Effective: July 13, 2009

Issued by Julie Janson, President

RATE DM

SECONDARY DISTRIBUTION SERVICE - SMALL

APPLICABILITY

Applicable to electric service for usual customer load requirements where the Company specifies service at the standard secondary system voltage and the Company determines that facilities of adequate capacity are available and adjacent to the premises to be served and the Company determines that the customer's average monthly demand is 15 kilowatts or less. This tariff schedule is also applicable to electric service to recreation facilities that are promoted, operated and maintained by non-profit organizations where such service is separately metered. Electric service must be supplied at one point of delivery.

For customers taking service under any or all of the provisions of this tariff schedule, this same schedule shall constitute the Company's Standard Service Offer.

TYPE OF SERVICE

Alternating current, 60 Hz, single phase or three phase at Company's standard secondary distribution voltage.

NET MONTHLY BILL

Computed in accordance with the following charges:

	<u>Summer Period</u>	<u>Winter Period</u>
1. Distribution Charges		
(a) Customer Charge		
Single Phase	\$ 7.50 per month	\$ 7.50 per month
Three Phase	\$15.00 per month	\$15.00 per month
(b) Energy Charge		
First 2,800 kWh	\$0.039017 per kWh	\$0.028008 per kWh
Next 3,200 kWh	\$0.003246 per kWh	\$0.003246 per kWh
Additional kWh	\$0.001377 per kWh	\$0.001377 per kWh

2. Applicable Riders

The following riders are applicable pursuant to the specific terms contained within each rider:

Sheet No. 51, Rider PTC-AAC, Annually Adjusted Component Rider
Sheet No. 53, Rider PTC-FPP, Fuel and Economy Purchased Power Rider
Sheet No. 54, Rider SRA-CD Capacity Dedication Rider
Sheet No. 56, Rider SRA-SRT, System Reliability Tracker
Sheet No. 57, Rider TCR, Transmission Cost Recovery Rider
Sheet No. 58, Rider DRI, Distribution Reliability Investment Rider
Sheet No. 70, Rider DR, Storm Recovery Rider
Sheet No. 81, Rider EER, Energy Efficiency Revolving Loan Program Rider
Sheet No. 83, Rider OET, Ohio Excise Tax Rider
Sheet No. 84, Rider RTC, Regulatory Transition Charge Rider
Sheet No. 85, Rider SC, Shopping Credit Rider
Sheet No. 86, Rider USR, Universal Service Fund Rider
Sheet No. 104, Rider DR-IM, Infrastructure Modernization Rider
Sheet No. 105, Rider DR-ECF, Economic Competitiveness Fund Rider

Filed pursuant to an Order dated July 8, 2009 in Case No. 08-709-EL-AIR before the Public Utilities Commission of Ohio.

Issued: July 10, 2009

Effective: July 13, 2009

Issued by Julie Janson, President

Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Electric No. 19
Sheet No. 43.13
Cancels and Supersedes
Sheet No. 43.12
Page 2 of 3

NET MONTHLY BILL (Contd.)

Sheet No. 106, Rider DR-SAWR, Energy Efficiency Recovery Rate
Sheet No. 108, Rider UE-ED, Uncollectible Expense – Electric Distribution Rider

3. Price to Compare – Base Generation Charges (PTC-BG)

JAN. 1, 2009 – DEC. 31, 2009

	<u>Summer Period</u>	<u>Winter Period</u>
First 2,800 kWh	\$ 0.048938 per kWh	\$ 0.036279 per kWh
Next 3,200 kWh	\$ 0.003226 per kWh	\$ 0.003243 per kWh
Additional kWh	\$(0.005573) per kWh	\$(0.005917) per kWh

JAN. 1, 2010 – DEC. 31, 2010

	<u>Summer Period</u>	<u>Winter Period</u>
First 2,800 kWh	\$ 0.051880 per kWh	\$ 0.038621 per kWh
Next 3,200 kWh	\$ 0.003982 per kWh	\$ 0.003998 per kWh
Additional kWh	\$(0.005198) per kWh	\$(0.005558) per kWh

JAN. 1, 2011 – DEC. 31, 2011

	<u>Summer Period</u>	<u>Winter Period</u>
First 2,800 kWh	\$ 0.067106 per kWh	\$ 0.050879 per kWh
Next 3,200 kWh	\$ 0.007989 per kWh	\$ 0.007988 per kWh
Additional kWh	\$(0.002325) per kWh	\$(0.002742) per kWh

The Generation Charges listed above are applicable to all customers except those customers that switch to a Certified Supplier for their generation service.

AVOIDANCE OF SYSTEM RELIABILITY TRACKER CHARGE AND RECEIPT OF SHOPPING CREDIT

Non-residential customers who have signed or will sign a contract with DE-Ohio, or provide a CRES contract to DE-Ohio, or provide a release in the form approved by the Commission in Case No. 03-93-EL-ATA indicating that the customer will remain off of ESP-SSO service through December 31, 2011, may avoid Rider SRA-SRT charges and receive a shopping credit. More specifically, to avoid Rider SRA-SRT charges and receive the shopping credit, the customer must be eligible to return to DE-Ohio's ESP-SSO service at 115% of DE-Ohio's ESP-SSO price, including all riders except for distribution riders.

MINIMUM CHARGE

The minimum charge shall be the Customer Charge as stated above.

When both single and three phase service are required by the customer, the monthly kilowatt-hour usage shall be the arithmetical sum of both services.

BILLING PERIODS

For purposes of administration of the above charges, the summer period is defined as that period represented by the Company's billing for the four (4) revenue months of June through September. The winter period is defined as that period represented by the Company's billing for the eight (8) revenue months of January through May and October through December.

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P.U.C.O. Electric No. 19
Sheet No. 43.13
Cancels and Supersedes
Sheet No. 43.12
Page 3 of 3

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable. The late payment charge is not applicable to unpaid account balances for services received from a Certified Supplier.

TERMS AND CONDITIONS

The initial term of contract shall be for a minimum period of one (1) year terminable thereafter by a minimum notice either of the customer or the Company as prescribed by the Company's Service Regulations.

For purposes of the administration of this rate, the Company will determine the customer's average monthly demand based upon customer's most recent twelve month usage each year after the initial term of service has been fulfilled by the customer. If the customer's average demand exceeds 15 kW or if the customer's monthly demand exceeds 30 kW in two (2) or more months in any twelve month period, the Company may require the customer to be billed under the provisions of Rate DS.

The supplying and billing for service and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio and to the Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio.

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Issued: July 10, 2009

Effective: July 13, 2009

Issued by Julie Janson, President

RATE DS

SERVICE AT SECONDARY DISTRIBUTION VOLTAGE

APPLICABILITY

Applicable to electric service for usual customer load requirements where the Company specifies service at the standard secondary system voltage and where the Company determines that facilities of adequate capacity are available and adjacent to the premises to be served and the Company determines that the customers average monthly demand is greater than 15 kilowatts. Electric service must be supplied at one point of delivery.

For customers taking service under any or all of the provisions of this tariff schedule, this same schedule shall constitute the Company's Standard Service Offer.

TYPE OF SERVICE

Alternating current 60 Hz, single phase or three phase, at Company's standard distribution voltage.

NET MONTHLY BILL

Computed in accordance with the following charges provided, however, that the minimum monthly load factor, expressed as hours-use per month, shall not be less than 71 kWh per kW. When applicable, the minimum monthly load factor shall be achieved by calculating the billing demand as the monthly kWh usage divided by 71 (kilowatt of demand is abbreviated as kW and kilowatt-hours are abbreviated as kWh):

1. Distribution Charges

(a) Customer Charge per month

Single Phase Service	\$20.00
Single and/or Three Phase Service	\$40.00

(b) Demand Charge

All kilowatts	\$ 4.6848 per kW
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2. Applicable Riders

The following riders are applicable pursuant to the specific terms contained within each rider:

Sheet No. 51, Rider PTC-AAC, Annually Adjusted Component Rider
Sheet No. 53, Rider PTC-FPP, Fuel and Economy Purchased Power Rider
Sheet No. 54, Rider SRA-CD, Capacity Dedication Rider
Sheet No. 56, Rider SRA-SRT, System Reliability Tracker
Sheet No. 57, Rider TCR, Transmission Cost Recovery Rider
Sheet No. 58, Rider DRI, Distribution Reliability Investment Rider
Sheet No. 70, Rider DR, Storm Recovery Rider
Sheet No. 81, Rider EER, Energy Efficiency Revolving Loan Program Rider
Sheet No. 83, Rider OET, Ohio Excise Tax Rider
Sheet No. 84, Rider RTC, Regulatory Transition Charge Rider
Sheet No. 85, Rider SC, Shopping Credit Rider
Sheet No. 86, Rider USR, Universal Service Fund Rider
Sheet No. 104, Rider DR-IM, Infrastructure Modernization Rider
Sheet No. 105, Rider DR-ECF, Economic Competitiveness Fund Rider
Sheet No. 106, Rider DR-SAWR, Energy Efficiency Recovery Rate
Sheet No. 108, Rider UE-ED, Uncollectible Expense - Electric Distribution Rider

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Duke Energy Ohio
139 East Fourth Street
Cincinnati, Ohio 45202

P.U.C.O. Electric No. 19
Sheet No. 40.13
Cancels and Supersedes
Sheet No. 40.12
Page 2 of 4

NET MONTHLY BILL (Contd.)

3. Price to Compare – Base Generation Charges (PTC-BG)

JAN. 1, 2009 – DEC. 31, 2009

(a) Demand Charge	
First 1,000 kilowatts	\$ 7.9637 per kW
Additional kilowatts	\$ 6.2997 per kW
(b) Energy Charge	
Billing Demand times 300	\$0.008266 per kWh
Additional kWh	\$0.004468 per kWh

JAN. 1, 2010 – DEC. 31, 2010

(a) Demand Charge	
First 1,000 kilowatts	\$8.2822 per kW
Additional kilowatts	\$6.5517 per kW
(b) Energy Charge	
Billing Demand times 300	\$0.009454 per kWh
Additional kWh	\$0.005148 per kWh

JAN. 1, 2011 – DEC. 31, 2011

(a) Demand Charge	
First 1,000 kilowatts	\$8.6135 per kW
Additional kilowatts	\$6.8138 per kW
(b) Energy Charge	
Billing Demand times 300	\$0.019682 per kWh
Additional kWh	\$0.005957 per kWh

The Generation Charges listed above are applicable to all customers except those customers that switch to a Certified Supplier for their generation service.

AVOIDANCE OF SYSTEM RELIABILITY TRACKER CHARGE AND RECEIPT OF SHOPPING CREDIT

Non-residential customers who have signed or will sign a contract with DE-Ohio, or provide a CRES contract to DE-Ohio, or provide a release in the form approved by the Commission in Case No. 03-93-EL-ATA indicating that the customer will remain off of ESP-SSO service through December 31, 2011, may avoid Rider SRA-SRT charges and receive a shopping credit. More specifically, to avoid Rider SRA-SRT charges and receive the shopping credit, the customer must be willing to return to DE-Ohio's ESP-SSO service at 115% of DE-Ohio's ESP-SSO price, including all riders except for distribution riders.

When both single and three phase secondary voltage services are required by a Distribution customer, the monthly kilowatt-hour usage and kilowatt demands shall be the respective arithmetical sums of both services.

Filed pursuant to an Order dated July 8, 2009 in Case No. 08-709-EL-AIR before the Public Utilities Commission of Ohio.

Issued: July 10, 2009

Effective: July 13, 2009

Issued by Julie Janson, President

MINIMUM BILL PROVISION

The minimum bill shall be 85% of the highest monthly kilowatt demand as established in the summer period and effective for the next succeeding eleven (11) months plus the Customer Charge.

In no case, however, shall the minimum bill be less than the Customer Charge.

METERING

The Company may meter at secondary or primary voltage as circumstances warrant. If the Company elects to meter at primary voltage, the kilowatt-hours registered on the Company's meter will be reduced one and one-half (1.5) percent for billing purposes.

DEMAND

The demand shall be the kilowatts derived from the Company's demand meter for the fifteen-minute period of customer's greatest use during the billing period, as determined by the Company, adjusted for power factor, as provided herein. At the Company's option, a demand meter may not be installed if the nature of the load clearly indicates the load will have a constant demand, in which case the demand will be the calculated demand.

In no event will the billing demand be taken as less than the higher of the following:

- a) 85% of the highest monthly kilowatt demand as established in the summer period and effective for the next succeeding eleven (11) months; or
- b) One (1) kilowatt for each single phase meter and five (5) kilowatts for each three phase meter.

The Company may re-determine customer's billing demand at any time in recognition of a permanent change in load due to such occurrences as the installation of load control equipment or a temporary change due to malfunctions of such equipment.

If a customer requests reconnection of an account within twelve (12) months of a disconnection order, the customer's demand record for the period of disconnection will be re-established for purposes of billing and administration of the preceding clause.

For purposes of administration of the above clause, the summer period is defined as that period represented by the Company's billing for the four (4) revenue months of June through September. The winter period is defined as that period represented by the Company's billing for the eight (8) revenue months of January through May and October through December.

POWER FACTOR ADJUSTMENT

The power factor to be maintained shall be not less than 90% lagging. If the Company determines customer's power factor to be less than 90%, the billing demand will be the number of kilowatts equal to the kilovolt amperes multiplied by 0.90.

Power factor may be determined by the following methods, at the Company's option:

- a) Continuous measurement
 - the power factor, as determined during the interval in which the maximum kW demand is established, will be used for billing purposes; or

POWER FACTOR ADJUSTMENT (Cont'd)

b) Testing

- the power factor, as determined during a period in which the customer's measured kW demand is not less than 90% of the measured maximum kW demand of the preceding billing period, will be used for billing purposes until superseded by a power factor determined by a subsequent test made at the direction of Company or request of customer.

LATE PAYMENT CHARGE

Payment of the total amount due must be received in the Company's office by the due date shown on the bill. When not so paid, an additional amount equal to one and one-half percent (1.5%) of the unpaid balance is due and payable. The late payment charge is not applicable to unpaid account balances for services received from a Certified Supplier.

TERMS AND CONDITIONS

The initial term of contract shall be for a minimum period of three (3) years terminable thereafter by a minimum notice of either the customer or the Company as prescribed by the Company's Service Regulations.

The Company is not obligated to extend, expand or rearrange its transmission system voltage if it determines that existing distribution and/or transmission facilities are of adequate capacity to serve the customer's load.

If the Company offers to provide the necessary facilities for transmission service, in accordance with its Service Regulations, an annual facilities charge, applicable to such additional facilities, is established at twenty (20) percent of actual cost. The annual facilities charge shall be billed in twelve monthly installments to be added to the demand charge.

SERVICE REGULATIONS

The supplying and billing for service and all conditions applying thereto, are subject to the jurisdiction of the Public Utilities Commission of Ohio, and to the Company's Service Regulations currently in effect, as filed with the Public Utilities Commission of Ohio.

ATTACHMENT B

**CURRENT SERVICE REGULATIONS
P.U.C.O. ELECTRIC NO. 19
SHEET NO. 25.6**

SECTION VI - BILLING AND PAYMENT

1. Billing Periods - Time and Place for Payment of Bills

Bills ordinarily are rendered at monthly intervals. Non-receipt of bills by the customer does not release or diminish the obligation of the customer with respect to payment thereof.

The word "month" as it pertains to the supply of service shall mean the period of approximately thirty (30) days between meter readings, as fixed and made by the Company. Meters are ordinarily read monthly, however, meters may be read more or less frequently in such instances as, when special readings are required, at the customer's request, or when the Company has been unable to obtain readings. If the Company has been unable to obtain a meter reading for a period of twelve (12) consecutive months, the Company may, at its option, refuse or disconnect service to the premises in accordance with Section I Paragraph 3, Company's Right to Refuse or Disconnect Service, of these ELECTRIC SERVICE REGULATIONS. The Company shall have the right to establish billing districts for the purpose of reading meters and rendering bills to customers at various dates. A change or revision of any rate schedule shall be applicable to all bills on which the final monthly meter reading was taken on or after the effective date of such change or revision, except as otherwise ordered by the Public Utilities Commission of Ohio.

Where the Company is unable to obtain a meter reading, estimated bills, so identified, will be rendered for an estimated amount to permit normal monthly payment, such payments to be credited to the next bill rendered.

When the Company is requested by the customer to terminate service, or when the Company discovers a customer has terminated service by moving from the premises served, or when the Company disconnects service due to nonpayment of the account or for other reasons, the Company will render a final bill addressed to the customer's forwarding address, if known, or to the last known address, for the entire balance of the account, including a bill calculation from the last read date, pursuant to Rule 4901:1-10-05 (1) of the Ohio Administrative Code, with special meter readings taken for combination gas and electric and gas only accounts and identified estimated meter readings being used for non-heating electric only accounts. Unpaid balances of previously rendered final bills may be transferred to the new account and included on initial or subsequent bills.

When the customer begins use of service, an initial bill is normally rendered for the period from the initial date of service to the first regular meter reading date for the billing district in which the premises is located, this period normally being less than one month, except that the bill is suspended if the period is less than eight (8) days.

All of the Company's rate schedules are established on a monthly basis which would include monthly billing periods in accordance with the Company's meter reading schedule. A normal meter reading period consists of the number of days between scheduled reads, that is, between twenty-seven (27) and thirty-five (35) days, plus or minus three (3) working days. Where billing amounts reflects a period of more than one (1) month, those amounts shall be prorated based on the normal scheduled meter reading dates and divided into increments of one (1) month or less. If the increments represents less than one (1) month, the appropriate billing components will be billed as a prorated portion of the period defined by the normal scheduled meter reading dates.

Filed pursuant to an Order dated July 8, 2009 in Case No. 08-709-EL-AIR before the Public Utilities Commission of Ohio.

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SECTION VI - BILLING AND PAYMENT (Contd.)

Bills are due on the date indicated thereon as being the last day for payment of the net amount, and the due date shall not be less than twenty-one (21) days after the mailing of the bill. Bills are payable only at the Company's offices or authorized agencies for collection. If a partial payment is made, the amount will be applied to items of indebtedness in the same order as they have accrued, starting with regulated charges followed by non-regulated charges, pursuant to Rule 4901:1-10-33 (H) of the Ohio Administrative Code.

2. Selection of Rate Schedule

When a prospective customer makes application for service, the Company will, upon request, assist in the selection of the Rate Schedule most favorable to customer for the service requested. The selection will be based on the prospective customer's statement as to the class of service desired, the amount and manner of use, and any other pertinent information.

A customer being billed under one of two or more optional rate schedules applicable to the customer's class of service may elect to be billed on any other applicable rate schedule by notifying the Company in writing, and the Company will bill the customer under such elected schedule from and after the date of the next meter reading. However, a customer having made such a change of rate schedule may not make another such change within the next twelve months, or as otherwise provided elsewhere in the applicable rate schedules.

3. Temporary Discontinuance of Service

If any residential customer notifies the Company in writing to discontinue service, the Company will make no minimum charge for any full meter reading period during the period of discontinuance; provided however, that the Company may charge and collect a fee in accordance with paragraph B of Sheet No. 92 prior to reconnecting a service which was discontinued at the customer's request within the preceding twelve months.

4. Availability of Budget Billing

The Company has available to its customers a "Budget Billing Plan" which minimizes billing amount fluctuations over a twelve month period. The Company may exercise discretion, as permitted by Rule 4901:1-18-4 (C) of the Ohio Administrative Code, to restrict the availability of such a plan to customers who:

- (a) Have no arrearages (other than amounts already incorporated in a previously agreed upon extended payment plan); and
- (b) Are not in default on a previously agreed upon extended payment plan.

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SECTION VI - BILLING AND PAYMENT (Contd.)

5. Bill Adjustment

Overcharges will be refunded to the customer for the entire period of inaccurate billing if that period is discernible. If the period of inaccurate billing is not discernible, the shortest period encompassing the elapsed time since the customer's "on" date, the installation date of the inaccurate meter, or 365 days will form the basis for determining the refund amount.

Undercharges may be billed and the customer shall pay the charges for the entire period of inaccurate billing when that period is discernible, except undercharges billed to residential customers shall be limited to a maximum of 365 days prior to the date the billing is corrected. There will be no maximum limit of time for cases involving tampering or theft of utility service, or where a physical act of a customer or its agent causes inaccurate or no recording of the meter reading, or inaccurate or no measurement of the electricity rendered.

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Issued by Julie Janson, President

ATTACHMENT C

**DETERMINATION OF BILLING DIFFERENCE
DUE TO MISINTERPRETATION OF SERVICE REGULATIONS
SHEET NO. 25.6**

**CINCINNATI PUBLIC SCHOOLS
SUMMARY OF BILLING DIFFERENCE**

<u>Year</u>	<u>Reference</u>	<u>Rate DM/DS</u>	<u>Rate EH</u>	<u>Difference</u>
1994 - 2004:				
(1)	Page 16	\$ 219,426	\$ 101,376	\$ 118,050
(2)	Page 16	69,034	30,488	38,546
2004	Pages 14 - 15	36,618	13,615	23,003
2005	Pages 12 - 13	72,408	37,896	35,512
2006	Pages 9 - 10 - 11	119,327	39,742	79,585
2007	Pages 4-5-6-7-8	199,645	69,593	130,052
2008	Pages 1 - 2 - 3	139,757	52,740	87,017
TOTAL		<u>\$ 856,215</u>	<u>\$ 345,450</u>	<u>\$ 511,765</u>

(1) Based on estimated data due to consumption data is not precisely known.

(2) Actual billing data not readily available.

**CINCINNATI PUBLIC SCHOOLS
DETERMINATION OF BILLING DIFFERENCE
DUE TO MISINTERPRETATION OF SERVICE REGULATIONS
YEAR 2008**

		RATE		SCHOOL	ACCT.NO.	BILLING COMPONENTS:					Difference
		Demand/Fixed	Energy			Demand	Energy	Hours Use	Rate DS/DM	Rate EH	
<u>Billing Period January 2008</u>											
Rate DS	<300 Hours	\$ 14.8386	\$ 0.030604	Bramble	0970-2173-01		4,884		\$ 358.40	\$ 269.68	\$ 88.72
	>300 Hours	18.6027	0.018057	Midway	1240-2054-01	26.88	5,342	198.74	\$ 562.35	\$ 294.97	\$ 267.37
				Bramble	1830-2227-01	24.26	4,870	200.74	\$ 509.03	\$ 268.91	\$ 240.11
Rate DM	<2800 kWh		0.101823	Bramble	1970-2173-01		4,272		\$ 336.88	\$ 235.89	\$ 100.98
	<6000 kWh	186.63	0.035170	Hughes	4070-3607-01	24.40	11,680	478.69	\$ 664.81	\$ 644.95	\$ 19.87
	>6000 kWh	258.33	0.023220	Roselawn	4370-3634-01	122.40	41,520	339.22	\$ 3,026.70	\$ 2,292.65	\$ 734.05
				Bramble	4650-2047-01	28.54	7,152	250.60	\$ 642.37	\$ 394.92	\$ 247.45
Rate EH	All kWh		0.055218	Silverton	5370-2055-01	33.40	9,630	288.32	\$ 790.33	\$ 531.75	\$ 258.58
				Hyde Park	5530-3590-01	20.12	4,046	201.09	\$ 422.38	\$ 223.41	\$ 198.96
				Kirby	5570-2032-01	18.90	5,990	316.93	\$ 459.75	\$ 330.76	\$ 129.00
				Vine	5840-3547-01		5,929		\$ 395.15	\$ 327.39	\$ 67.77
				Kirby	6140-3649-01		7,096		\$ 423.10	\$ 391.83	\$ 31.27
				Woodford	6490-3590-01	26.69	4,760	178.34	\$ 541.72	\$ 262.84	\$ 278.88
				Walnut Hills (Stadium)	6660-3590-01	109.60	1,920	17.52	\$ 1,685.07	\$ 106.02	\$ 1,579.05
				Kirby	7140-3649-01	30.09	7,936	263.74	\$ 689.37	\$ 438.21	\$ 251.16
				Taft	7190-3552-01	189.60	10,320	54.43	\$ 3,129.23	\$ 569.85	\$ 2,559.38
				Midway	7240-2054-01	17.00	4,220	248.24	\$ 381.41	\$ 233.02	\$ 148.39
				Western Hills	7810-3608-01	219.64	13,600	61.92	\$ 3,675.36	\$ 750.96	\$ 2,924.40
				Woodford	8490-3590-01	34.62	5,784	167.07	\$ 690.73	\$ 319.38	\$ 371.34
				Roselawn	8790-0886-01	46.02	11,706	254.37	\$ 1,041.12	\$ 646.38	\$ 394.74
Total for Period									\$20,425.24	\$ 9,533.77	\$10,891.47
<u>Billing Period February 2008</u>											
Rate DS	<300 Hours	\$ 15.1908	\$ 0.031504	Bramble	0970-2173-01		3,972		\$ 333.12	\$ 224.20	\$ 108.92
	>300 Hours	19.0005	0.018805	Midway	1240-2054-01	27.36	5,559	203.18	\$ 590.75	\$ 313.78	\$ 276.97
				Bramble	1830-2227-01	26.16	4,255	162.65	\$ 531.44	\$ 240.17	\$ 291.27
Rate DM	<2800 kWh		0.103961	Bramble	1970-2173-01		4,272		\$ 343.88	\$ 241.13	\$ 102.75
	<6000 kWh	190.69	0.035859	Hughes	4070-3607-01	24.40	7,440	304.92	\$ 603.52	\$ 419.95	\$ 183.57
	>6000 kWh	264.82	0.023504	Roselawn	4370-3634-01	141.59	40,320	284.77	\$ 3,421.11	\$ 2,275.86	\$ 1,145.24
				Bramble	4650-2047-01	28.54	5,004	175.33	\$ 591.19	\$ 282.45	\$ 308.74
Rate EH	All kWh		0.056445	Silverton	5370-2055-01	32.40	10,230	315.74	\$ 807.99	\$ 577.43	\$ 230.56
				Hyde Park	5530-3590-01	22.08	3,903	176.77	\$ 458.37	\$ 220.30	\$ 238.07
				Kirby	5570-2032-01	19.29	6,380	330.74	\$ 486.50	\$ 360.12	\$ 126.38
				Vine	5840-3547-01		5,762		\$ 397.31	\$ 325.24	\$ 72.07
				Kirby	6140-3649-01		7,215		\$ 434.40	\$ 407.25	\$ 27.15
				Woodford	6490-3590-01	23.86	4,867	203.98	\$ 515.78	\$ 274.72	\$ 241.06
				Walnut Hills (Stadium)	6660-3590-01	108.80	11,520	105.88	\$ 2,015.69	\$ 650.25	\$ 1,365.44
				Kirby	7140-3649-01	31.64	7,085	223.93	\$ 703.84	\$ 399.91	\$ 303.93
				Taft	7190-3552-01	168.00	8,880	52.86	\$ 2,831.81	\$ 501.23	\$ 2,330.58
				Midway	7240-2054-01	17.99	4,380	243.47	\$ 411.27	\$ 247.23	\$ 164.04
				Western Hills	7810-3608-01	219.63	15,360	69.94	\$ 3,820.26	\$ 867.00	\$ 2,953.26
				Woodford	8490-3590-01	31.56	6,569	208.14	\$ 686.37	\$ 370.79	\$ 315.58
				Roselawn	8790-0886-01	44.45	11,131	250.42	\$ 1,025.90	\$ 628.29	\$ 397.61
Total for Period									\$21,010.50	\$ 9,827.30	\$11,183.20
<u>Billing Period March 2008</u>											
Rate DS	<300 Hours	\$ 15.1908	\$ 0.031504	Bramble	0970-2173-01		4,188		\$ 340.87	\$ 236.39	\$ 104.48
	>300 Hours	19.0005	0.018805	Midway	1240-2054-01	26.88	4,574	170.16	\$ 552.43	\$ 258.18	\$ 294.25
				Bramble	1830-2227-01	25.36	3,861	152.25	\$ 506.88	\$ 217.93	\$ 288.94
Rate DM	<2800 kWh		0.103961	Bramble	1970-2173-01		3,852		\$ 328.82	\$ 217.43	\$ 111.39
	<6000 kWh	190.69	0.035859	Hughes	4070-3607-01	24.39	7,600	311.60	\$ 606.34	\$ 428.98	\$ 177.36
	>6000 kWh	264.82	0.023504	Roselawn	4370-3634-01	136.80	41,520	303.51	\$ 3,380.05	\$ 2,343.60	\$ 1,036.46
				Bramble	4650-2047-01	28.54	4,716	165.24	\$ 582.12	\$ 266.19	\$ 315.92
Rate EH	All kWh		0.056445	Silverton	5370-2055-01	31.40	8,060	256.69	\$ 730.91	\$ 454.95	\$ 275.97
				Hyde Park	5530-3590-01	18.72	3,788	202.35	\$ 403.71	\$ 213.81	\$ 189.90
				Kirby	5570-2032-01	19.30	6,420	332.64	\$ 487.44	\$ 362.38	\$ 125.06
				Vine	5840-3547-01		3,554		\$ 318.13	\$ 200.61	\$ 117.53
				Kirby	6140-3649-01		7,357		\$ 437.74	\$ 415.27	\$ 22.47
				Woodford	6490-3590-01	24.83	3,890	156.67	\$ 499.74	\$ 219.57	\$ 280.17
				Walnut Hills (Stadium)	6660-3590-01	111.20	8,000	71.94	\$ 1,941.25	\$ 451.56	\$ 1,489.69
				Kirby	7140-3649-01	19.56	6,158	314.83	\$ 487.45	\$ 347.59	\$ 139.86
				Taft	7190-3552-01	168.00	8,640	51.43	\$ 2,824.25	\$ 487.68	\$ 2,336.56
				Midway	7240-2054-01	18.00	3,760	208.89	\$ 391.89	\$ 212.23	\$ 179.66
				Western Hills	7810-3608-01	219.64	14,560	66.29	\$ 3,795.21	\$ 821.84	\$ 2,973.37
				Woodford	8490-3590-01	34.54	4,709	136.33	\$ 673.04	\$ 265.80	\$ 407.24
				Roselawn	8790-0886-01	47.12	10,561	224.13	\$ 1,048.50	\$ 596.12	\$ 452.39
Total for Period									\$20,336.76	\$ 9,018.10	\$11,318.66

**CINCINNATI PUBLIC SCHOOLS
DETERMINATION OF BILLING DIFFERENCE
DUE TO MISINTERPRETATION OF SERVICE REGULATIONS
YEAR 2008**

Billing Period April 2008.

Rate DS	<300 Hours	\$ 15.1908	\$ 0.031504	Bramble	0970-2173-01	2,652		\$ 275.70	\$ 149.69	\$ 126.01
	>300 Hours	19.0005	0.018805	Midway	1240-2054-01	21.62	2,513	116.23	\$ 407.59	\$ 141.85
Rate DM	<2800 kWh		0.103961	Bramble	1830-2227-01	24.12	2,238	92.79	\$ 436.91	\$ 126.32
	<6000 kWh	190.69	0.035859	Bramble	1970-2173-01		2,088		\$ 217.07	\$ 117.86
	>6000 kWh	264.82	0.023504	Hughes	4070-3607-01	24.40	7,560	309.84	\$ 605.78	\$ 426.72
				Roselawn	4370-3634-01	124.80	28,320	226.92	\$ 2,788.01	\$ 1,598.52
Rate EH	All kWh		0.056445	Bramble	4650-2047-01	28.54	2,820	98.81	\$ 522.39	\$ 159.17
				Silverton	5370-2055-01	31.20	3,440	110.26	\$ 582.33	\$ 194.17
				Hyde Park	5530-3590-01	18.72	2,285	122.06	\$ 356.36	\$ 128.98
				Kirby	5570-2032-01	19.10	3,590	187.96	\$ 403.24	\$ 202.64
				Vine	5840-3547-01		2,263		\$ 235.26	\$ 127.74
				Kirby	6140-3649-01		3,838		\$ 328.32	\$ 216.64
				Woodford	6490-3590-01	23.51	1,933	82.22	\$ 418.03	\$ 109.11
				Walnut Hills (Stadium)	6660-3590-01	111.20	8,400	75.54	\$ 1,953.85	\$ 474.14
				Kirby	7140-3649-01	19.56	3,508	179.35	\$ 407.65	\$ 198.01
				Taft	7190-3552-01	175.20	9,840	56.16	\$ 2,971.43	\$ 555.42
				Midway	7240-2054-01	20.00	2,370	118.50	\$ 378.48	\$ 133.77
				Western Hills	7810-3608-01	219.64	12,880	58.64	\$ 3,742.28	\$ 727.01
				Woodford	8490-3590-01	34.37	2,175	63.28	\$ 590.63	\$ 122.77
				Roselawn	8790-0886-01	48.84	7,671	157.06	\$ 983.59	\$ 432.99
									\$ 18,604.89	\$ 6,343.51
									\$ 12,261.38	
Total for Period										

Billing Period May 2008.

Rate DS	<300 Hours	\$ 15.1908	\$ 0.031504	Bramble	0970-2173-01	1,224		\$ 127.25	\$ 69.09	\$ 58.16
	>300 Hours	19.0005	0.018805	Midway	1240-2054-01	26.40	1,287	48.75	\$ 441.58	\$ 72.64
Rate DM	<2800 kWh		0.103961	Bramble	1830-2227-01	24.75	1,546	62.46	\$ 424.68	\$ 87.26
	<6000 kWh	190.69	0.035859	Bramble	1970-2173-01		2,364		\$ 245.76	\$ 133.44
	>6000 kWh	264.82	0.023504	Hughes	4070-3607-01	92.80	1,040	11.21	\$ 1,782.80	\$ 58.70
				Roselawn	4370-3634-01	163.20	15,120	92.65	\$ 2,955.48	\$ 853.45
Rate EH	All kWh		0.056445	Bramble	4650-2047-01	28.54	1,848	64.75	\$ 491.76	\$ 104.31
				Silverton	5370-2055-01	28.80	2,020	70.14	\$ 501.13	\$ 114.02
				Hyde Park	5530-3590-01	9.04	1,611	178.21	\$ 188.08	\$ 90.93
				Kirby	5570-2032-01	27.30	2,240	82.05	\$ 485.28	\$ 126.44
				Vine	5840-3547-01		714		\$ 74.23	\$ 40.30
				Kirby	6140-3649-01		1,714		\$ 178.19	\$ 96.75
				Woodford	6490-3590-01	17.54	1,472	83.92	\$ 312.82	\$ 83.09
				Walnut Hills (Stadium)	6660-3590-01	111.20	8,960	80.58	\$ 1,971.49	\$ 505.75
				Kirby	7140-3649-01	19.28	1,714	88.90	\$ 346.88	\$ 96.75
				Taft	7190-3552-01	168.00	8,400	50.00	\$ 2,816.69	\$ 474.14
				Midway	7240-2054-01	15.00	1,210	80.67	\$ 265.98	\$ 68.30
				Western Hills	7810-3608-01	219.64	8,000	36.42	\$ 3,588.54	\$ 451.56
				Woodford	8490-3590-01	34.42	1,395	40.53	\$ 566.82	\$ 78.74
				Roselawn	8790-0886-01	43.79	3,659	83.56	\$ 780.48	\$ 206.53
									\$ 18,545.92	\$ 3,812.18
									\$ 14,733.74	
Total for Period										

TOTAL FOR YEAR

\$98,923.32 \$38,534.88 \$60,388.44

**CINCINNATI PUBLIC SCHOOLS
DETERMINATION OF BILLING DIFFERENCE
DUE TO MISINTERPRETATION OF SERVICE REGULATIONS
YEAR 2008**

(ACCOUNTS SERVED BY CRES JULY 2006 THROUGH DECEMBER 2008)

		RATE		SCHOOL		ACCT.NO.		BILLING COMPONENTS:					
Demand/Fixed		Energy	CRES					Demand	Energy	Hours Use	Rate DS/DM	Rate EH	Difference
<u>Billing Period January 2008</u>													
Rate DS	<300 Hours	\$ 5.6019	\$0.011928	0.08318	Sayler Park	1280-2200-01	15.90	6,140	386.16	\$ 660.17	\$ 339.04	\$ 321.13	
	>300 Hours	8.4183	0.002540	0.12728	Quebec Hts.	1750-2208-01	24.10	5,910	245.23	\$ 957.73	\$ 326.34	\$ 631.39	
				0.11938	Quebec Hts.	2750-2208-01	17.20	5,390	313.37	\$ 801.94	\$ 297.63	\$ 504.32	
Rate DM	<2800 kWh		0.051559	0.11118	Quebec Hts.	3750-2208-01	24.40	5,980	245.08	\$ 872.87	\$ 330.20	\$ 542.67	
	<6000 kWh	102.46	0.014966	0.10128	Quebec Hts.	4680-2032-01	38.30	10,320	269.45	\$ 1,382.86	\$ 569.85	\$ 813.01	
	>6000 kWh	123.91	0.011391	0.15418	Pleasant Hill	4960-2111-01	20.40	4,100	200.98	\$ 795.32	\$ 226.39	\$ 568.93	
				0.09388	Sayler Park	5300-2055-01	32.00	5,050	157.81	\$ 713.59	\$ 278.85	\$ 434.74	
Rate EH	All kWh		0.055218	0.13208	Woodford	6760-2111-01	15.70	3,940	250.96	\$ 655.34	\$ 217.56	\$ 437.78	
				0.14898	Pleasant Hill	6960-2111-01	20.10	3,720	185.07	\$ 711.18	\$ 205.41	\$ 505.76	
				0.14578	Woodford	7860-2111-01	23.30	4,010	172.10	\$ 762.93	\$ 221.42	\$ 541.51	
				0.10068	Sayler Park	8200-2055-01	19.56	5,448	278.53	\$ 723.06	\$ 300.83	\$ 422.23	
				0.13778	Hoffman	8450-2226-01	31.20	9,356	299.87	\$ 1,575.45	\$ 516.62	\$ 1,058.83	
Total for Period										\$ 10,612.44	\$ 3,830.14	\$ 6,782.30	
<u>Billing Period February 2008</u>													
Rate DS	<300 Hours	\$ 5.6019	\$0.011928	0.08318	Sayler Park	1280-2200-01	27.20	6,990	256.99	\$ 817.18	\$ 394.55	\$ 422.63	
	>300 Hours	8.4183	0.002540	0.12728	Quebec Hts.	1750-2208-01	27.59	6,000	217.47	\$ 989.80	\$ 338.67	\$ 651.13	
				0.11938	Quebec Hts.	2750-2208-01	18.59	5,450	293.17	\$ 819.77	\$ 307.63	\$ 512.14	
Rate DM	<2800 kWh		0.051559	0.11118	Quebec Hts.	3750-2208-01	24.19	6,100	252.17	\$ 886.47	\$ 344.31	\$ 542.15	
	<6000 kWh	102.46	0.014966	0.10128	Quebec Hts.	4680-2032-01	39.49	10,360	262.34	\$ 1,394.05	\$ 584.77	\$ 809.28	
	>6000 kWh	123.91	0.011391	0.15418	Pleasant Hill	4960-2111-01	22.39	3,920	175.08	\$ 776.57	\$ 221.26	\$ 555.31	
				0.09388	Sayler Park	5300-2055-01	27.20	5,080	186.76	\$ 689.88	\$ 286.74	\$ 403.14	
Rate EH	All kWh		0.056445	0.13208	Woodford	6760-2111-01	14.70	4,050	275.51	\$ 665.58	\$ 228.60	\$ 436.98	
				0.14898	Pleasant Hill	6960-2111-01	24.99	3,610	144.46	\$ 720.87	\$ 203.77	\$ 517.10	
				0.14578	Woodford	7860-2111-01	17.80	4,360	244.94	\$ 787.32	\$ 246.10	\$ 541.22	
				0.10068	Sayler Park	8200-2055-01	21.00	5,376	256.00	\$ 723.02	\$ 303.45	\$ 419.57	
				0.13778	Hoffman	8450-2226-01	41.10	7,336	178.49	\$ 1,328.50	\$ 414.08	\$ 914.42	
Total for Period										\$ 10,599.00	\$ 3,873.93	\$ 6,725.07	
<u>Billing Period March 2008</u>													
Rate DS	<300 Hours	\$ 5.6019	\$0.011928	0.08318	Sayler Park	1280-2200-01	27.20	7,160	263.24	\$ 833.34	\$ 404.15	\$ 429.20	
	>300 Hours	8.4183	0.002540	0.12728	Quebec Hts.	1750-2208-01	24.60	5,560	226.02	\$ 911.80	\$ 313.83	\$ 597.97	
				0.11938	Quebec Hts.	2750-2208-01	16.30	5,000	306.75	\$ 746.82	\$ 282.23	\$ 464.59	
Rate DM	<2800 kWh		0.051559	0.11118	Quebec Hts.	3750-2208-01	22.20	5,760	259.46	\$ 833.46	\$ 325.12	\$ 508.34	
	<6000 kWh	102.46	0.014966	0.10128	Quebec Hts.	4680-2032-01	36.40	10,370	284.89	\$ 1,377.88	\$ 585.33	\$ 792.54	
	>6000 kWh	123.91	0.011391	0.15418	Pleasant Hill	4960-2111-01	28.80	4,290	148.96	\$ 873.94	\$ 242.15	\$ 631.79	
				0.09388	Sayler Park	5300-2055-01	27.20	4,710	173.16	\$ 650.73	\$ 265.86	\$ 384.87	
Rate EH	All kWh		0.056445	0.13208	Woodford	6760-2111-01	21.80	3,430	157.34	\$ 516.07	\$ 193.61	\$ 322.46	
				0.14898	Pleasant Hill	6960-2111-01	24.80	3,730	150.40	\$ 739.11	\$ 210.54	\$ 528.57	
				0.14578	Woodford	7860-2111-01	14.80	3,470	234.46	\$ 630.15	\$ 195.86	\$ 434.29	
				0.10068	Sayler Park	8200-2055-01	21.00	4,752	226.29	\$ 652.75	\$ 268.23	\$ 384.53	
				0.13778	Hoffman	8450-2226-01	29.96	6,493	216.72	\$ 1,139.89	\$ 366.50	\$ 773.39	
Total for Period										\$ 10,005.95	\$ 3,653.40	\$ 6,352.55	
<u>Billing Period April 2008</u>													
Rate DS	<300 Hours	\$ 5.6019	\$0.011928	0.08318	Sayler Park	1280-2200-01	27.20	4,040	148.53	\$ 536.61	\$ 226.64	\$ 309.97	
	>300 Hours	8.4183	0.002540	0.12728	Quebec Hts.	1750-2208-01	24.60	3,510	142.68	\$ 626.43	\$ 196.90	\$ 429.52	
				0.11938	Quebec Hts.	2750-2208-01	12.90	3,090	239.53	\$ 478.01	\$ 173.34	\$ 304.66	
Rate DM	<2800 kWh		0.051559	0.11118	Quebec Hts.	3750-2208-01	22.00	3,570	162.27	\$ 562.74	\$ 200.27	\$ 362.47	
	<6000 kWh	102.46	0.014966	0.10128	Quebec Hts.	4680-2032-01	40.70	6,010	147.67	\$ 908.38	\$ 337.15	\$ 571.23	
	>6000 kWh	123.91	0.011391	0.15418	Pleasant Hill	4960-2111-01	28.10	2,460	87.54	\$ 566.04	\$ 138.00	\$ 428.04	
				0.09388	Sayler Park	5300-2055-01	27.20	2,580	94.85	\$ 425.36	\$ 144.73	\$ 280.62	
Rate EH	All kWh		0.056098	0.13208	Woodford	6760-2111-01	10.50	840	80.00	\$ 179.79	\$ 47.12	\$ 132.66	
				0.14898	Pleasant Hill	6960-2111-01	25.00	2,700	108.00	\$ 574.50	\$ 151.46	\$ 423.03	
				0.14578	Woodford	7860-2111-01	22.30	1,710	76.68	\$ 394.60	\$ 95.93	\$ 298.68	
				0.10068	Sayler Park	8200-2055-01	17.52	2,616	149.32	\$ 392.73	\$ 146.75	\$ 245.98	
				0.13778	Hoffman	8450-2226-01	28.11	2,281	81.15	\$ 498.95	\$ 127.96	\$ 370.99	
Total for Period										\$ 5,144.12	\$ 1,986.26	\$ 3,157.86	
<u>Billing Period May 2008</u>													
Rate DS	<300 Hours	\$ 5.6019	\$0.011928	0.08318	Sayler Park	1280-2200-01	29.00	1,030	35.52	\$ 260.42	\$ 57.78	\$ 202.64	
	>300 Hours	8.4183	0.002540	0.12728	Quebec Hts.	1750-2208-01	19.00	1,320	69.47	\$ 290.19	\$ 74.05	\$ 216.14	
				0.11938	Quebec Hts.	2750-2208-01	15.30	1,190	77.78	\$ 241.97	\$ 66.76	\$ 175.21	
Rate DM	<2800 kWh		0.051559	0.11118	Quebec Hts.	3750-2208-01	17.60	1,210	68.75	\$ 247.55	\$ 67.88	\$ 179.68	
	<6000 kWh	102.46	0.014966	0.10128	Quebec Hts.	4680-2032-01	43.50	3,650	83.91	\$ 656.89	\$ 204.76	\$ 452.13	
	>6000 kWh	123.91	0.011391	0.15418	Pleasant Hill	4960-2111-01	19.90	570	28.64	\$ 206.16	\$ 31.98	\$ 174.18	
				0.09388	Sayler Park	5300-2055-01	27.20	1,260	46.32	\$ 285.69	\$ 70.68	\$ 215.01	
Rate EH	All kWh		0.056098	0.13208	Woodford	6760-2111-01	16.70	810	48.50	\$ 210.20	\$ 45.44	\$ 164.76	
				0.14898	Pleasant Hill	6960-2111-01	25.00	670	26.80	\$ 247.86	\$ 37.59	\$ 210.27	
				0.14578	Woodford	7860-2111-01	19.80	1,270	64.14	\$ 311.21	\$ 71.24	\$ 239.96	
				0.10068	Sayler Park	8200-2055-01	17.28	1,308	75.69	\$ 244.09	\$ 73.38	\$ 170.72	
				0.13778	Hoffman	8450-2226-01	19.67	1,068	54.30	\$ 270.08	\$ 59.91	\$ 210.16	
Total for Period										\$ 3,472.30	\$ 861.44	\$ 2,610.86	
TOTAL FOR YEAR										\$40,833.82	\$ 14,205.18	\$ 26,628.64	

**CINCINNATI PUBLIC SCHOOLS
DETERMINATION OF BILLING DIFFERENCE
DUE TO MISINTERPRETATION OF SERVICE REGULATIONS
YEAR 2007**

Billing Period	RATE	SCHOOL	ACCT.NO.	BILLING COMPONENTS:		Hours Use	Rate DS/DM	Rate EH	Difference
	Demand/Fixed	Energy		Demand	Energy				
<u>Billing Period January 2007</u>									
Rate DS	<300 Hours	\$ 14.2752	\$ 0.030134	Bramble	0970-2173-01	3,960	\$ 316.92	\$ 213.40	\$ 103.52
	>300 Hours	18.0153	0.017667	Midway	1240-2054-01	26.88	\$ 537.28	\$ 274.62	\$ 262.66
				Bramble	1830-2227-01	23.51	\$ 438.22	\$ 183.50	\$ 254.72
Rate DM	<2800 kWh		0.099335	Bramble	1970-2173-01	3,156	\$ 290.04	\$ 170.08	\$ 119.96
	<6000 kWh	184.51	0.033438	Hughes	4070-3607-01	88.39	\$ 1,312.41	\$ 90.54	\$ 1,221.87
	>6000 kWh	254.95	0.021698	Roselawn	4370-3634-01	110.39	\$ 2,523.25	\$ 1,694.30	\$ 828.95
				Bramble	4650-2047-01	18.71	\$ 386.78	\$ 214.05	\$ 172.73
Rate EH	All kWh		0.05389	Silverton	5370-2055-01	24.09	\$ 601.65	\$ 511.42	\$ 90.23
				Hyde Park	5530-3590-01	32.93	\$ 568.44	\$ 175.90	\$ 392.54
				Kirby	5570-2032-01		\$ -	\$ -	\$ -
				Vine	5840-3547-01	4,412	\$ 332.04	\$ 237.76	\$ 94.28
				Woodford	6490-3590-01	24.36	\$ 529.12	\$ 324.36	\$ 204.76
				Walnut Hills (Stadium)	6660-3590-01	151.19	\$ 2,683.80	\$ 939.84	\$ 1,743.96
				Taft	7190-3552-01	160.80	\$ 2,555.81	\$ 465.61	\$ 2,090.20
				Midway	7240-2054-01	30.99	\$ 570.76	\$ 229.57	\$ 341.19
				Western Hills	7810-3608-01	226.43	\$ 3,642.15	\$ 732.90	\$ 2,909.25
				Woodford	8490-3590-01	29.93	\$ 619.05	\$ 343.01	\$ 276.05
				Roselawn	8790-0886-01	44.16	\$ 1,023.91	\$ 703.75	\$ 320.16
Total for Period							\$18,931.65	\$ 7,504.61	\$11,427.04
<u>Billing Period February 2007</u>									
Rate DS	<300 Hours	\$ 14.2752	\$ 0.030134	Bramble	0970-2173-01	6,228	\$ 390.09	\$ 335.63	\$ 54.46
	>300 Hours	18.0153	0.017667	Midway	1240-2054-01	23.04	\$ 534.87	\$ 368.34	\$ 166.53
				Bramble	1830-2227-01	27.08	\$ 573.01	\$ 333.42	\$ 239.59
Rate DM	<2800 kWh		0.099335	Bramble	1970-2173-01	4,920	\$ 349.02	\$ 265.14	\$ 83.89
	<6000 kWh	184.51	0.033438	Hughes	4070-3607-01	88.40	\$ 1,308.94	\$ 84.07	\$ 1,224.87
	>6000 kWh	254.95	0.021698	Roselawn	4370-3634-01	91.20	\$ 2,134.84	\$ 1,500.30	\$ 634.55
				Bramble	4650-2047-01	30.96	\$ 654.95	\$ 380.89	\$ 274.05
Rate EH	All kWh		0.05389	Silverton	5370-2055-01	32.10	\$ 796.30	\$ 665.00	\$ 131.30
				Hyde Park	5530-3590-01	20.17	\$ 470.18	\$ 325.93	\$ 144.25
				Kirby	5570-2032-01	29.80	\$ 593.85	\$ 301.25	\$ 292.60
				Vine	5840-3547-01	7,569	\$ 419.18	\$ 407.89	\$ 11.29
				Woodford	6490-3590-01	23.72	\$ 577.10	\$ 456.88	\$ 120.22
				Walnut Hills (Stadium)	6660-3590-01	108.80	\$ 1,900.29	\$ 620.81	\$ 1,279.47
				Taft	7190-3552-01	168.00	\$ 2,716.45	\$ 569.08	\$ 2,147.37
				Midway	7240-2054-01	13.60	\$ 337.94	\$ 283.46	\$ 54.48
				Western Hills	7810-3608-01	226.44	\$ 3,639.09	\$ 728.59	\$ 2,910.50
				Woodford	8490-3590-01	34.53	\$ 784.53	\$ 521.49	\$ 263.04
				Roselawn	8790-0886-01	49.53	\$ 1,224.60	\$ 1,013.62	\$ 210.98
Total for Period							\$19,406.02	\$ 9,161.79	\$10,244.24
<u>Billing Period March 2007</u>									
Rate DS	<300 Hours	\$ 14.2752	\$ 0.030134	Bramble	0970-2173-01	3,768	\$ 310.50	\$ 203.06	\$ 107.45
	>300 Hours	18.0153	0.017667	Midway	1240-2054-01	27.84	\$ 601.31	\$ 364.62	\$ 236.69
				Bramble	1830-2227-01	24.60	\$ 450.76	\$ 178.11	\$ 272.66
Rate DM	<2800 kWh		0.099335	Bramble	1970-2173-01	2,844	\$ 279.61	\$ 153.26	\$ 126.34
	<6000 kWh	184.51	0.033438	Hughes	4070-3607-01	88.40	\$ 1,308.94	\$ 84.07	\$ 1,224.87
	>6000 kWh	254.95	0.021698	Roselawn	4370-3634-01	110.40	\$ 2,628.14	\$ 1,952.97	\$ 675.17
				Bramble	4650-2047-01	30.96	\$ 552.97	\$ 198.53	\$ 354.44
Rate EH	All kWh		0.05389	Silverton	5370-2055-01	23.10	\$ 536.78	\$ 370.22	\$ 166.55
				Hyde Park	5530-3590-01	20.67	\$ 393.70	\$ 176.38	\$ 217.31
				Kirby	5570-2032-01	28.80	\$ 571.14	\$ 286.16	\$ 284.98
				Vine	5840-3547-01	3,501	\$ 330.91	\$ 186.67	\$ 144.25
				Woodford	6490-3590-01	34.04	\$ 622.31	\$ 243.91	\$ 378.41
				Walnut Hills (Stadium)	6660-3590-01	111.20	\$ 1,838.12	\$ 448.36	\$ 1,389.75
				Taft	7190-3552-01	158.40	\$ 2,521.55	\$ 465.61	\$ 2,055.94
				Midway	7240-2054-01	13.60	\$ 354.72	\$ 334.66	\$ 20.06
				Western Hills	7810-3608-01	226.44	\$ 3,610.96	\$ 676.86	\$ 2,934.10
				Woodford	8490-3590-01	34.44	\$ 650.29	\$ 283.73	\$ 366.56
				Roselawn	8790-0886-01	23.60	\$ 573.79	\$ 453.38	\$ 120.42
Total for Period							\$18,137.51	\$ 7,062.55	\$11,074.95
<u>Billing Period April 2007</u>									
Rate DS	<300 Hours	\$ 14.2752	\$ 0.030134	Bramble	0970-2173-01	2,640	\$ 262.24	\$ 142.27	\$ 119.97
	>300 Hours	18.0153	0.017667	Midway	1240-2054-01	18.24	\$ 399.84	\$ 249.40	\$ 150.44
				Bramble	1830-2227-01	23.75	\$ 402.23	\$ 113.01	\$ 289.22
Rate DM	<2800 kWh		0.099335	Bramble	1970-2173-01	1,704	\$ 169.27	\$ 91.83	\$ 77.44
	<6000 kWh	184.51	0.033438	Hughes	4070-3607-01	88.40	\$ 1,307.73	\$ 81.91	\$ 1,225.82
	>6000 kWh	254.95	0.021698	Roselawn	4370-3634-01	96.00	\$ 1,876.67	\$ 905.35	\$ 971.32
				Bramble	4650-2047-01	22.20	\$ 421.41	\$ 186.89	\$ 234.52
Rate EH	All kWh		0.05389	Silverton	5370-2055-01	26.90	\$ 512.98	\$ 230.65	\$ 282.33
				Hyde Park	5530-3590-01	26.88	\$ 428.83	\$ 80.67	\$ 348.15
				Kirby	5570-2032-01	25.50	\$ 422.48	\$ 104.55	\$ 317.93
				Vine	5840-3547-01	1,148	\$ 114.04	\$ 61.87	\$ 52.17
				Kirby	6140-3649-01	1,166	\$ 115.82	\$ 62.84	\$ 52.99
				Woodford	6490-3590-01	18.16	\$ 351.75	\$ 165.44	\$ 186.31
				Walnut Hills (Stadium)	6660-3590-01	111.20	\$ 1,840.53	\$ 452.68	\$ 1,387.85
				Kirby	7140-3649-01	16.97	\$ 286.76	\$ 79.60	\$ 207.16
				Taft	7190-3552-01	170.40	\$ 3,047.23	\$ 1,099.36	\$ 1,947.87
				Midway	7240-2054-01	32.00	\$ 558.66	\$ 182.15	\$ 376.51
				Western Hills	7810-3608-01	226.44	\$ 3,514.53	\$ 504.41	\$ 3,010.12
				Woodford	8490-3590-01	24.64	\$ 443.56	\$ 164.20	\$ 279.36
				Roselawn	8790-0886-01	35.22	\$ 689.00	\$ 333.04	\$ 355.96
Total for Period							\$17,165.55	\$ 5,292.11	\$11,873.44

**CINCINNATI PUBLIC SCHOOLS
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YEAR 2007**

Billing Period May 2007.

Rate DS	<300 Hours	\$ 14.2752	\$ 0.030134	Bramble	0970-2173-01	1,464		\$ 145.43	\$ 78.89	\$ 66.53
	>300 Hours	18.0153	0.017667	Midway	1240-2054-01	1,303	52.20	\$ 395.57	\$ 70.22	\$ 325.35
Rate DM	<2800 kWh		0.099335	Bramble	1830-2227-01	1,671	115.16	\$ 257.49	\$ 90.05	\$ 167.44
	<6000 kWh	184.51	0.013438	Bramble	1970-2173-01	780		\$ 77.48	\$ 42.03	\$ 35.45
Rate EH	>6000 kWh	254.95	0.021698	Hughes	4070-3607-01	88.40	1,520	\$ 1,307.73	\$ 81.91	\$ 1,225.82
	All kWh		0.05389	Roselawn	4370-3634-01	74.40	13,680	\$ 1,474.31	\$ 737.22	\$ 737.09
				Bramble	4650-2047-01	23.16	1,860	\$ 80.31	\$ 386.66	\$ 100.24
				Silverton	5370-2055-01	16.90	1,730	\$ 102.37	\$ 293.38	\$ 93.23
				Hyde Park	5530-3590-01	20.88	2,194	\$ 105.08	\$ 364.18	\$ 118.23
				Kirby	5570-2032-01	23.60	890	\$ 37.71	\$ 363.71	\$ 47.96
				Vine	5840-3547-01		1,053	\$ 104.60	\$ 56.75	\$ 47.65
				Kirby	6140-3649-01		1,871	\$ 185.86	\$ 100.83	\$ 85.03
				Woodford	6490-3590-01	18.16	1,892	\$ 164.19	\$ 316.25	\$ 101.96
				Walnut Hills (Stadium)	6660-3590-01	111.20	9,680	\$ 87.05	\$ 1,879.10	\$ 521.66
				Kirby	7140-3649-01	17.58	2,506	\$ 148.24	\$ 329.49	\$ 140.44
				Taft	7190-3552-01	158.40	8,400	\$ 53.03	\$ 2,514.32	\$ 452.68
				Midway	7240-2054-01	14.00	1,650	\$ 117.86	\$ 249.57	\$ 88.92
				Western Hills	7810-3608-01	258.40	6,720	\$ 26.01	\$ 3,891.21	\$ 362.14
				Woodford	8490-3590-01	17.64	1,473	\$ 83.50	\$ 296.20	\$ 79.38
				Roselawn	8790-0886-01	15.18	2,028	\$ 133.60	\$ 277.81	\$ 109.29
Total for Period								\$ 15,110.36	\$ 3,474.02	\$ 11,636.34

Billing Period October 2007.

Rate DS	<300 Hours	\$ 14.2752	\$ 0.030134	Bramble	0970-2173-01	980		\$ 89.40	\$ 48.50	\$ 40.90
	>300 Hours	18.0153	0.017667	Midway	1240-2054-01	1,826	84.46	\$ 363.65	\$ 98.40	\$ 265.25
Rate DM	<2800 kWh		0.099335	Bramble	1830-2227-01	1,791	75.44	\$ 392.86	\$ 96.52	\$ 296.35
	<6000 kWh	184.51	0.013438	Bramble	1970-2173-01	768		\$ 76.29	\$ 41.39	\$ 34.90
Rate EH	>6000 kWh	254.95	0.021698	Hughes	4070-3607-01	12.80	2,440	\$ 256.25	\$ 131.49	\$ 124.76
	All kWh		0.05389	Roselawn	4370-3634-01	72.00	16,800	\$ 233.33	\$ 1,534.07	\$ 905.35
				Bramble	4650-2047-01	28.54	1,632	\$ 57.18	\$ 456.59	\$ 87.95
				Silverton	5370-2055-01	11.50	1,340	\$ 116.52	\$ 204.54	\$ 72.21
				Hyde Park	5530-3590-01	9.04	2,260	\$ 250.00	\$ 197.15	\$ 121.79
				Kirby	5570-2032-01			\$ -	\$ -	\$ -
				Vine	5840-3547-01		1,483	\$ 147.31	\$ 79.92	\$ 67.39
				Kirby	6140-3649-01		2,034	\$ 202.05	\$ 109.61	\$ 92.44
				Woodford	6490-3590-01	18.98	2,315	\$ 121.97	\$ 340.70	\$ 124.76
				Walnut Hills (Stadium)	6660-3590-01	119.20	14,960	\$ 125.50	\$ 2,152.41	\$ 806.19
				Kirby	7140-3649-01	7.95	1,820	\$ 203.77	\$ 162.30	\$ 87.30
				Taft	7190-3552-01	177.60	10,320	\$ 58.11	\$ 2,846.26	\$ 556.14
				Midway	7240-2054-01	15.00	1,830	\$ 122.00	\$ 269.27	\$ 98.62
				Western Hills	7810-3608-01	219.64	6,640	\$ 30.23	\$ 3,335.49	\$ 357.83
				Woodford	8490-3590-01	21.44	1,817	\$ 84.75	\$ 360.81	\$ 97.92
				Roselawn	8790-0886-01	19.80	4,599	\$ 232.27	\$ 421.24	\$ 247.84
Total for Period								\$ 13,808.66	\$ 4,169.74	\$ 9,638.93

Billing Period November 2007.

Rate DS	<300 Hours	\$ 14.2752	\$ 0.030134	Bramble	0970-2173-01	2,208		\$ 219.33	\$ 118.99	\$ 100.34
	>300 Hours	18.0153	0.017667	Midway	1240-2054-01	1,899	74.65	\$ 420.39	\$ 102.34	\$ 318.05
Rate DM	<2800 kWh		0.099335	Bramble	1830-2227-01	1,875	78.75	\$ 396.39	\$ 101.04	\$ 295.35
	<6000 kWh	184.51	0.013438	Bramble	1970-2173-01	1,620		\$ 160.92	\$ 87.30	\$ 73.62
Rate EH	>6000 kWh	254.95	0.021698	Hughes	4070-3607-01	12.79	2,200	\$ 248.87	\$ 118.56	\$ 130.32
	All kWh		0.05389	Roselawn	4370-3634-01	120.40	13,440	\$ 112.00	\$ 2,118.02	\$ 724.28
				Bramble	4650-2047-01	28.54	1,596	\$ 55.92	\$ 455.51	\$ 86.01
				Silverton	5370-2055-01	18.90	4,090	\$ 216.40	\$ 393.05	\$ 220.41
				Hyde Park	5530-3590-01	17.88	1,725	\$ 96.48	\$ 307.22	\$ 92.96
				Kirby	5570-2032-01	18.50	4,350	\$ 235.14	\$ 395.17	\$ 234.42
				Vine	5840-3547-01		2,793	\$ 277.44	\$ 150.51	\$ 126.93
				Kirby	6140-3649-01		2,219	\$ 220.42	\$ 119.58	\$ 100.84
				Woodford	6490-3590-01	22.05	2,429	\$ 110.16	\$ 387.96	\$ 130.90
				Walnut Hills (Stadium)	6660-3590-01	110.40	7,760	\$ 70.29	\$ 1,809.82	\$ 418.19
				Kirby	7140-3649-01	18.13	1,668	\$ 92.00	\$ 309.07	\$ 89.89
				Taft	7190-3552-01	184.80	9,120	\$ 49.35	\$ 2,912.88	\$ 491.48
				Midway	7240-2054-01	16.00	1,860	\$ 116.25	\$ 284.45	\$ 180.24
				Western Hills	7810-3608-01	219.64	9,360	\$ 42.62	\$ 3,417.46	\$ 504.41
				Woodford	8490-3590-01	34.12	2,601	\$ 76.23	\$ 555.45	\$ 140.17
				Roselawn	8790-0886-01	38.14	2,621	\$ 68.72	\$ 623.44	\$ 141.25
Total for Period								\$ 15,923.29	\$ 4,172.92	\$ 11,750.37

Billing Period December 2007.

Rate DS	<300 Hours	\$ 14.6548	\$ 0.030134	Bramble	0970-2173-01	4,584		\$ 344.08	\$ 250.18	\$ 93.90
	>300 Hours	18.3949	0.017667	Midway	1240-2054-01	26.40	3,440	\$ 130.30	\$ 490.55	\$ 187.74
Rate DM	<2800 kWh		0.100708	Bramble	1830-2227-01	24.09	3,945	\$ 163.76	\$ 471.91	\$ 215.31
	<6000 kWh	184.51	0.034811	Bramble	1970-2173-01	3,306		\$ 299.60	\$ 180.43	\$ 119.16
Rate EH	>6000 kWh	254.95	0.023071	Hughes	4070-3607-01	12.80	1,960	\$ 153.13	\$ 246.64	\$ 106.97
	All kWh		0.054577	Roselawn	4370-3634-01	103.20	24,480	\$ 237.21	\$ 2,250.06	\$ 1,336.04
				Bramble	4650-2047-01	28.54	4,236	\$ 148.42	\$ 545.90	\$ 231.19
				Silverton	5370-2055-01	20.10	9,810	\$ 488.06	\$ 543.05	\$ 535.40
				Hyde Park	5530-3590-01	21.23	2,999	\$ 141.26	\$ 401.49	\$ 163.68
				Kirby	5570-2032-01	18.70	4,610	\$ 246.52	\$ 412.96	\$ 251.60
				Vine	5840-3547-01		5,505	\$ 376.14	\$ 300.45	\$ 75.70
				Kirby	6140-3649-01		5,103	\$ 362.15	\$ 278.51	\$ 83.64
				Woodford	6490-3590-01	25.59	4,771	\$ 186.44	\$ 518.79	\$ 260.39
				Walnut Hills (Stadium)	6660-3590-01	151.20	17,600	\$ 116.40	\$ 2,746.16	\$ 960.56
				Kirby	7140-3649-01	30.09	5,591	\$ 185.81	\$ 609.44	\$ 305.14
				Taft	7190-3552-01	201.60	11,280	\$ 55.95	\$ 3,294.32	\$ 615.63
				Midway	7240-2054-01	16.00	2,960	\$ 186.25	\$ 124.28	\$ 162.64
				Western Hills	7810-3608-01	219.64	12,880	\$ 58.64	\$ 3,606.91	\$ 702.95
				Woodford	8490-3590-01	34.59	5,263	\$ 152.15	\$ 655.50	\$ 287.24
				Roselawn	8790-0886-01	45.42	5,924	\$ 130.43	\$ 844.13	\$ 323.31
Total for Period								\$ 19,354.07	\$ 7,655.95	\$ 11,698.12

TOTAL FOR YEAR

\$ 137,837.11 \$ 48,492.09 \$ 89,344.02

**CINCINNATI PUBLIC SCHOOLS
DETERMINATION OF BILLING DIFFERENCE
DUE TO MISINTERPRETATION OF SERVICE REGULATIONS
YEAR 2007
(MODULAR UNIT SUPPLEMENT)**

		RATE		SCHOOL	ACCT.NO.	BILLING COMPONENTS:					
		Demand/Fixed	Energy			Demand	Energy	Hours Use	Rate DS/DM	Rate EH	Difference
<u>Billing Period January 2007.</u>											
Rate DS	<300 Hours	\$ 14.2752	\$0.030134	Millvale	1850-2167-01	23.40	5,224	223.25	\$ 491.46	\$ 281.52	\$ 209.94
	>300 Hours	18.0153	0.017667	Millvale	5890-2053-01	63.36	19,628	309.79	\$ 1,488.22	\$ 1,057.75	\$ 430.46
				Carson	6670-2233-01	45.20	5,310	117.48	\$ 805.25	\$ 286.16	\$ 519.09
Rate DM	<2800 kWh		0.099335	Carson	7470-2233-01	47.20	3,810	80.72	\$ 788.60	\$ 205.32	\$ 583.28
	<6000 kWh	184.51	0.033438								
	>6000 kWh	254.95	0.021698								
Rate EH	All kWh		0.05389								
Total for Period									\$ 3,573.53	\$ 1,830.75	\$ 1,742.78
<u>Billing Period February 2007.</u>											
Rate DS	<300 Hours	\$ 14.2752	\$0.030134	Millvale	1850-2167-01	23.38	5,570	238.24	\$ 501.60	\$ 300.17	\$ 201.43
	>300 Hours	18.0153	0.017667	Millvale	5890-2053-01	38.40	7,799	203.10	\$ 783.18	\$ 420.29	\$ 362.89
				Carson	6670-2233-01	27.80	8,740	314.39	\$ 655.23	\$ 471.00	\$ 184.24
Rate DM	<2800 kWh		0.099335	Carson	7470-2233-01	29.90	5,940	198.66	\$ 605.82	\$ 320.11	\$ 285.72
	<6000 kWh	184.51	0.033438								
	>6000 kWh	254.95	0.021698								
Rate EH	All kWh		0.05389								
Total for Period									\$ 2,545.84	\$ 1,511.56	\$ 1,034.28
<u>Billing Period March 2007.</u>											
Rate DS	<300 Hours	\$ 14.2752	\$0.030134	Carson	6670-2233-01	27.20	6,100	224.26	\$ 572.10	\$ 328.73	\$ 243.37
	>300 Hours	18.0153	0.017667	Carson	7470-2233-01	29.90	4,170	139.46	\$ 552.49	\$ 224.72	\$ 327.77
Rate DM	<2800 kWh		0.099335								
	<6000 kWh	184.51	0.033438								
	>6000 kWh	254.95	0.021698								
Rate EH	All kWh		0.05389								
Total for Period									\$ 1,124.59	\$ 553.45	\$ 571.14
<u>Billing Period April 2007.</u>											
Rate DS	<300 Hours	\$ 14.2752	\$0.030134	Carson	6670-2233-01	23.10	3,910	169.26	\$ 447.58	\$ 210.71	\$ 236.87
	>300 Hours	18.0153	0.017667	Carson	7470-2233-01	23.30	3,130	134.33	\$ 426.93	\$ 168.68	\$ 258.26
Rate DM	<2800 kWh		0.099335								
	<6000 kWh	184.51	0.033438								
	>6000 kWh	254.95	0.021698								
Rate EH	All kWh		0.05389								
Total for Period									\$ 874.51	\$ 379.39	\$ 495.13
<u>Billing Period May 2007.</u>											
Rate DS	<300 Hours	\$ 14.2752	\$0.030134	Carson	6670-2233-01	20.40	2,030	99.51	\$ 352.39	\$ 109.40	\$ 242.99
	>300 Hours	18.0153	0.017667	Carson	7470-2233-01	18.70	2,060	110.16	\$ 329.02	\$ 111.01	\$ 218.01
Rate DM	<2800 kWh		0.099335								
	<6000 kWh	184.51	0.033438								
	>6000 kWh	254.95	0.021698								
Rate EH	All kWh		0.05389								
Total for Period									\$ 681.41	\$ 220.41	\$ 461.00
TOTAL FOR YEAR 2007									\$ 8,799.88	\$ 4,495.56	\$ 4,304.32

CINCINNATI PUBLIC SCHOOLS
DETERMINATION OF BILLING DIFFERENCE
DUE TO MISINTERPRETATION OF SERVICE REGULATIONS
YEAR 2007
(ACCOUNTS SERVED BY CRES JULY 2006 THROUGH DECEMBER 2008)

Billing Period	Demand/Fixed	RATE	Energy	CRES	SCHOOL	ACCT.NO.	BILLING COMPONENTS:					Difference		
							Demand	Energy	Hours Use	Rate DS/EM	Rate EH			
Billing Period January 2007														
Rate DS	<300 Hours	\$ 5,6019	\$ 0.011928	0.08348	Saylor Park	1280-2200-01	28.59	3,700	129.42	\$ 513.17	\$ 199.39	\$ 313.77		
	>300 Hours	8.4183	0.002540	0.12758	Quebec Hts.	1750-2208-01	33.69	2,390	70.94	\$ 522.15	\$ 128.80	\$ 393.36		
				0.11968	Quebec Hts.	2750-2208-01	18.09	1,830	101.15	\$ 342.18	\$ 98.62	\$ 243.56		
				0.11148	Quebec Hts.	3750-2208-01	32.39	2,660	82.12	\$ 509.71	\$ 143.35	\$ 366.36		
Rate DM	<2800 kWh		0.051559	0.10158	Quebec Hts.	4680-2032-01	60.19	5,500	91.38	\$ 961.47	\$ 296.40	\$ 665.08		
	<6000 kWh	102.46	0.014966	0.15448	Pleasant Hill	4960-2111-01	23.49	7,040	299.70	\$ 1,303.10	\$ 379.39	\$ 923.72		
	>6000 kWh	123.91	0.011391	0.09418	Saylor Park	5300-2055-01	26.99	3,070	113.75	\$ 476.95	\$ 165.44	\$ 311.50		
				0.13238	Woodford	6760-2111-01	16.49	2,960	179.50	\$ 519.53	\$ 159.51	\$ 360.01		
Rate EH	All kWh	0.05389		0.14928	Pleasant Hill	6960-2111-01	20.59	3,060	148.62	\$ 608.54	\$ 164.90	\$ 443.74		
				0.14608	Woodford	7860-2111-01	31.19	2,980	95.54	\$ 645.59	\$ 160.59	\$ 484.99		
				0.10098	Saylor Park	8200-2055-01	28.67	3,468	120.96	\$ 552.17	\$ 188.89	\$ 365.28		
				0.13808	Hoffman	8450-2226-01	30.71	4,186	136.31	\$ 789.27	\$ 225.58	\$ 574.38		
			Total for Period									\$ 7,754.63	\$ 2,308.86	\$ 5,445.76
			Billing Period February 2007											
Rate DS	<300 Hours	\$ 5,6019	\$ 0.011928	0.08348	Saylor Park	1280-2200-01	27.00	7,120	263.70	\$ 830.56	\$ 383.70	\$ 446.86		
	>300 Hours	8.4183	0.002540	0.12758	Quebec Hts.	1750-2208-01	33.70	5,680	168.55	\$ 981.19	\$ 305.10	\$ 675.09		
				0.11968	Quebec Hts.	2750-2208-01	19.80	4,900	247.47	\$ 755.80	\$ 264.06	\$ 491.74		
				0.11148	Quebec Hts.	3750-2208-01	24.30	5,380	221.40	\$ 800.08	\$ 289.93	\$ 510.13		
Rate DM	<2800 kWh		0.051559	0.10158	Quebec Hts.	4680-2032-01	61.80	12,210	197.57	\$ 1,732.13	\$ 658.00	\$ 1,074.13		
	<6000 kWh	102.46	0.014966	0.15448	Pleasant Hill	4960-2111-01	32.80	800	24.39	\$ 316.87	\$ 43.11	\$ 273.76		
	>6000 kWh	123.91	0.011391	0.09418	Saylor Park	5300-2055-01	20.40	6,320	309.80	\$ 783.00	\$ 340.58	\$ 442.42		
				0.13238	Woodford	6760-2111-01	23.70	4,300	181.43	\$ 753.29	\$ 231.73	\$ 521.56		
Rate EH	All kWh	0.05389		0.14928	Pleasant Hill	6960-2111-01	23.00	3,800	165.22	\$ 741.43	\$ 204.78	\$ 536.65		
				0.14608	Woodford	7860-2111-01	33.50	4,750	141.79	\$ 938.20	\$ 255.98	\$ 682.22		
				0.10098	Saylor Park	8200-2055-01	26.88	5,712	212.50	\$ 795.51	\$ 307.82	\$ 487.69		
				0.13808	Hoffman	8450-2226-01	40.98	7,718	188.34	\$ 1,187.33	\$ 415.92	\$ 771.40		
			Total for Period									\$ 10,815.37	\$ 3,701.70	\$ 7,113.66
			Billing Period March 2007											
Rate DS	<300 Hours	\$ 5,6019	\$ 0.011928	0.08348	Saylor Park	1280-2200-01	27.00	5,520	204.44	\$ 677.90	\$ 297.47	\$ 380.43		
	>300 Hours	8.4183	0.002540	0.12758	Quebec Hts.	1750-2208-01	25.59	4,370	170.77	\$ 753.00	\$ 235.50	\$ 517.50		
				0.11968	Quebec Hts.	2750-2208-01	23.10	3,630	157.14	\$ 607.14	\$ 195.62	\$ 411.52		
				0.11148	Quebec Hts.	3750-2208-01	22.30	4,290	192.38	\$ 654.34	\$ 231.19	\$ 423.15		
Rate DM	<2800 kWh		0.051559	0.10158	Quebec Hts.	4680-2032-01	39.90	9,530	338.85	\$ 1,305.25	\$ 513.57	\$ 791.68		
	<6000 kWh	102.46	0.014966	0.15448	Pleasant Hill	4960-2111-01	28.60	4,420	153.47	\$ 896.86	\$ 238.19	\$ 658.66		
	>6000 kWh	123.91	0.011391	0.09418	Saylor Park	5300-2055-01	20.00	3,970	198.50	\$ 533.29	\$ 213.94	\$ 319.34		
				0.13238	Woodford	6760-2111-01	24.40	2,340	95.90	\$ 474.37	\$ 126.10	\$ 348.26		
Rate EH	All kWh	0.05389		0.14928	Pleasant Hill	6960-2111-01	24.80	3,840	154.84	\$ 757.97	\$ 206.94	\$ 551.03		
				0.14608	Woodford	7860-2111-01	32.10	2,580	79.75	\$ 584.32	\$ 137.96	\$ 446.36		
				0.10098	Saylor Park	8200-2055-01	15.48	5,364	346.51	\$ 685.60	\$ 289.07	\$ 396.53		
				0.13808	Hoffman	8450-2226-01	33.00	3,193	96.76	\$ 663.84	\$ 172.07	\$ 491.77		
			Total for Period									\$ 8,593.87	\$ 2,857.63	\$ 5,736.25
			Billing Period April 2007											
Rate DS	<300 Hours	\$ 5,6019	\$ 0.011928	0.08348	Saylor Park	1280-2200-01	13.80	3,160	228.99	\$ 378.80	\$ 170.29	\$ 208.50		
	>300 Hours	8.4183	0.002540	0.12758	Quebec Hts.	1750-2208-01	26.60	2,370	89.10	\$ 479.64	\$ 127.72	\$ 351.93		
				0.11968	Quebec Hts.	2750-2208-01	17.90	2,070	115.64	\$ 372.70	\$ 111.55	\$ 261.15		
				0.11148	Quebec Hts.	3750-2208-01	16.30	2,360	144.79	\$ 382.55	\$ 127.18	\$ 255.37		
Rate DM	<2800 kWh		0.051559	0.10158	Quebec Hts.	4680-2032-01	36.40	4,560	125.27	\$ 721.51	\$ 245.74	\$ 475.77		
	<6000 kWh	102.46	0.014966	0.15448	Pleasant Hill	4960-2111-01	23.30	2,020	86.70	\$ 466.57	\$ 108.86	\$ 357.81		
	>6000 kWh	123.91	0.011391	0.09418	Saylor Park	5300-2055-01	25.00	2,510	100.40	\$ 406.38	\$ 135.26	\$ 271.11		
				0.13238	Woodford	6760-2111-01	24.20	1,670	69.01	\$ 376.56	\$ 90.00	\$ 286.56		
Rate EH	All kWh	0.05389		0.14928	Pleasant Hill	6960-2111-01	19.20	1,920	100.00	\$ 417.08	\$ 103.47	\$ 313.61		
				0.14608	Woodford	7860-2111-01	32.80	1,020	31.10	\$ 344.91	\$ 54.97	\$ 289.94		
				0.10098	Saylor Park	8200-2055-01	14.59	2,700	185.06	\$ 386.58	\$ 145.50	\$ 241.08		
				0.13808	Hoffman	8450-2226-01	17.53	2,881	164.35	\$ 520.37	\$ 155.26	\$ 375.12		
			Total for Period									\$ 5,283.75	\$ 1,575.80	\$ 3,687.96
			Billing Period May 2007											
Rate DS	<300 Hours	\$ 5,6019	\$ 0.011928	0.08348	Saylor Park	1280-2200-01	10.80	1,200	111.11	\$ 174.99	\$ 64.67	\$ 110.32		
	>300 Hours	8.4183	0.002540	0.12758	Quebec Hts.	1750-2208-01	25.59	1,950	75.20	\$ 415.38	\$ 105.09	\$ 310.31		
				0.11968	Quebec Hts.	2750-2208-01	18.40	1,910	103.80	\$ 354.45	\$ 102.93	\$ 251.52		
				0.11148	Quebec Hts.	3750-2208-01	16.30	1,670	102.45	\$ 297.40	\$ 90.00	\$ 207.41		
Rate DM	<2800 kWh		0.051559	0.10158	Quebec Hts.	4680-2032-01	35.90	3,820	106.41	\$ 634.71	\$ 205.86	\$ 428.85		
	<6000 kWh	102.46	0.014966	0.15448	Pleasant Hill	4960-2111-01	21.60	1,540	71.30	\$ 377.27	\$ 82.99	\$ 294.28		
	>6000 kWh	123.91	0.011391	0.09418	Saylor Park	5300-2055-01	18.00	1,080	60.00	\$ 215.43	\$ 58.20	\$ 157.23		
				0.13238	Woodford	6760-2111-01	15.73	1,380	87.73	\$ 287.26	\$ 74.37	\$ 212.89		
Rate EH	All kWh	0.05389		0.14928	Pleasant Hill	6960-2111-01	19.20	1,370	71.35	\$ 328.41	\$ 73.83	\$ 254.58		
				0.14608	Woodford	7860-2111-01	28.80	1,400	48.61	\$ 382.55	\$ 75.45	\$ 307.10		
				0.10098	Saylor Park	8200-2055-01	18.72	1,164	62.18	\$ 236.29	\$ 62.73	\$ 173.56		
				0.13808	Hoffman	8450-2226-01	24.09	1,470	61.02	\$ 355.46	\$ 79.22	\$ 276.24		
			Total for Period									\$ 4,059.62	\$ 1,075.32	\$ 2,984.29

**CINCINNATI PUBLIC SCHOOLS
DETERMINATION OF BILLING DIFFERENCE
DUE TO MISINTERPRETATION OF SERVICE REGULATIONS
YEAR 2007
(ACCOUNTS SERVED BY CREG JULY 2006 THROUGH DECEMBER 2006)**

Billing Period October 2007.

Rate DS	<300 Hours	\$ 5.6019	\$ 0.011928	0.08348	Saylor Park	1280-2200-01	9.86	680	68.97	\$ 120.11	\$ 35.65	\$ 83.47
	>300 Hours	8.4183	0.002540	0.12758	Quebec Hts.	1750-2208-01	11.22	880	78.43	\$ 185.62	\$ 47.42	\$ 138.20
Rate DM				0.11968	Quebec Hts.	1750-2208-01	10.12	720	71.15	\$ 151.45	\$ 38.80	\$ 112.65
	<2800 kWh		0.051559	0.11148	Quebec Hts.	3750-2208-01	10.30	1,000	97.09	\$ 181.11	\$ 53.85	\$ 127.22
	<6000 kWh	102.46	0.014966	0.10158	Quebec Hts.	4680-2032-01	19.47	2,670	137.13	\$ 412.14	\$ 143.89	\$ 268.25
	>6000 kWh	123.91	0.011391	0.15448	Pleasant Hill	4960-2111-01	10.70	1,260	117.76	\$ 269.61	\$ 67.90	\$ 201.71
Rate EH	All kWh		0.05389	0.09418	Saylor Park	5300-2055-01	27.20	1,140	41.91	\$ 273.33	\$ 61.43	\$ 211.90
		0.13238		Woodford	6760-2111-01	9.80	440	44.90	\$ 118.39	\$ 23.71	\$ 94.68	
		0.14928		Pleasant Hill	6960-2111-01	17.40	930	53.45	\$ 247.40	\$ 50.12	\$ 197.28	
		0.14608		Woodford	7860-2111-01	16.00	1,050	55.63	\$ 255.54	\$ 56.58	\$ 198.95	
		0.10098		Saylor Park	8200-2055-01	15.50	756	48.77	\$ 172.19	\$ 40.74	\$ 131.45	
		0.13808		Hoffman	8450-2226-01	9.06	1,087	119.98	\$ 213.81	\$ 58.58	\$ 155.23	
Total for Period										\$ 2,800.70	\$ 679.71	\$ 1,920.99

Billing Period November 2007.

Rate DS	<300 Hours	\$ 5.6019	\$ 0.011928	0.08348	Saylor Park	1280-2200-01	29.10	2,660	92.10	\$ 418.71	\$ 144.43	\$ 274.28	
	>300 Hours	8.4183	0.002540	0.12758	Quebec Hts.	1750-2208-01	17.80	1,770	99.44	\$ 346.64	\$ 95.39	\$ 251.26	
Rate DM				0.11968	Quebec Hts.	2750-2208-01	15.50	1,810	116.77	\$ 325.04	\$ 97.54	\$ 227.50	
	<2800 kWh		0.051559	0.11148	Quebec Hts.	3750-2208-01	28.40	2,080	73.24	\$ 415.78	\$ 112.09	\$ 303.69	
	<6000 kWh	102.46	0.014966	0.10158	Quebec Hts.	4680-2032-01	38.80	3,610	93.04	\$ 627.12	\$ 194.54	\$ 432.57	
	>6000 kWh	123.91	0.011391	0.15448	Pleasant Hill	4960-2111-01	26.30	1,580	60.08	\$ 410.25	\$ 85.15	\$ 325.11	
Rate EH	All kWh		0.05389	0.09418	Saylor Park	5300-2055-01	33.00	1,630	49.39	\$ 357.82	\$ 87.84	\$ 269.98	
		0.13238		Woodford	6760-2111-01	19.50	1,680	86.15	\$ 351.57	\$ 90.54	\$ 261.04		
		0.14928		Pleasant Hill	6960-2111-01	22.20	830	37.39	\$ 258.15	\$ 44.73	\$ 213.44		
		0.14608		Woodford	7860-2111-01	19.00	2,150	113.18	\$ 446.15	\$ 115.86	\$ 330.29		
		0.10098		Saylor Park	8200-2055-01	29.88	1,968	65.86	\$ 389.59	\$ 106.08	\$ 283.53		
		0.13808		Hoffman	8450-2226-01	41.19	5,819	141.27	\$ 1,102.64	\$ 313.59	\$ 790.05		
Total for Period											\$ 5,490.58	\$ 1,487.74	\$ 3,962.84

Billing Period December 2007.

Rate DS	<300 Hours	\$ 5.6019	\$ 0.011928	0.08348	Saylor Park	1280-2200-01	15.90	5,750	361.64	\$ 628.47	\$ 313.82	\$ 314.65	
	>300 Hours	8.4183	0.002540	0.12758	Quebec Hts.	1750-2208-01	28.60	4,490	158.99	\$ 786.61	\$ 245.05	\$ 541.55	
Rate DM	<2800 kWh		0.051559	0.11968	Quebec Hts.	1750-2208-01	15.50	4,200	270.97	\$ 639.58	\$ 229.72	\$ 410.36	
	<6000 kWh	102.46	0.014966	0.11148	Quebec Hts.	1750-2208-01	19.50	4,710	241.54	\$ 690.49	\$ 257.06	\$ 433.43	
	>6000 kWh	123.91	0.011391	0.10158	Quebec Hts.	4680-2032-01	32.20	7,560	234.78	\$ 1,038.50	\$ 412.60	\$ 625.90	
				0.15448	Pleasant Hill	4960-2111-01	19.90	2,770	139.20	\$ 572.43	\$ 151.18	\$ 421.25	
Rate EH	All kWh		0.053577	0.09418	Saylor Park	5300-2055-01	32.00	3,410	106.56	\$ 541.09	\$ 106.11	\$ 354.98	
				0.13238	Woodford	6760-2111-01	15.30	3,930	296.86	\$ 652.84	\$ 214.49	\$ 438.35	
				0.14928	Pleasant Hill	6960-2111-01	22.20	3,040	136.94	\$ 614.43	\$ 163.91	\$ 448.52	
				0.14608	Woodford	7860-2111-01	27.40	3,800	138.89	\$ 753.92	\$ 207.39	\$ 546.53	
				0.10098	Saylor Park	8200-2055-01	17.04	3,960	232.39	\$ 542.57	\$ 216.12	\$ 326.45	
				0.13808	Hoffman	8450-2226-01	23.72	5,819	246.16	\$ 1,008.77	\$ 318.68	\$ 690.10	
Total for Period											\$ 8,469.70	\$ 2,917.63	\$ 5,552.07

TOTAL FOR YEAR

\$ 52,008.22 \$ 16,804.40 \$ 36,403.83

**CINCINNATI PUBLIC SCHOOLS
DETERMINATION OF BILLING DIFFERENCE
DUE TO MISINTERPRETATION OF SERVICE REGULATIONS
YEAR 2006
(MODULAR UNIT SUPPLEMENT)**

		RATE		SCHOOL	ACCT.NO.	BILLING COMPONENTS:					Difference
		Demand/Fixed	Energy			Demand	Energy	Hours Use	Rate DS/DM	Rate EH	
		<u>Billing Period March 2006.</u>									
Rate DS	<300 Hours	\$ 15.4594	\$ 0.029882	Millvale	1850-2167-01	25.25	4,937	195.52	\$ 537.88	\$ 271.23	\$ 266.64
	>300 Hours	19.2523	0.017239	Carson	4470-2233-01	25.80	4,230	163.95	\$ 525.25	\$ 232.39	\$ 292.86
				Millvale	5890-2053-01	29.76	5,590	187.84	\$ 627.11	\$ 307.11	\$ 320.00
Rate DM	<2800 kWh		0.102189	Carson	6670-2233-01	28.80	5,130	178.13	\$ 598.53	\$ 281.84	\$ 316.69
	<6000 kWh	188.04	0.035032	Carson	7470-2233-01	36.50	3,380	92.60	\$ 665.27	\$ 185.69	\$ 479.58
	>6000 kWh	260.59	0.022941	Mt. Airy	9660-2111-01	28.82	1,550	53.78	\$ 491.86	\$ 85.16	\$ 406.70
				Carson	9730-2054-01	32.50	5,290	162.77	\$ 660.51	\$ 290.63	\$ 369.88
Rate EH	All kWh		0.054939								
Total for Period									\$ 4,106.40	\$ 1,654.05	\$ 2,452.35
<u>Billing Period April 2006.</u>											
Rate DS	<300 Hours	\$ 15.4594	\$ 0.031175	Millvale	1850-2167-01	25.25	3,740	148.12	\$ 506.94	\$ 210.24	\$ 296.70
	>300 Hours	19.2523	0.018532	Carson	4470-2233-01	32.50	3,490	107.38	\$ 611.23	\$ 196.19	\$ 415.04
				Millvale	5890-2053-01	24.48	3,926	160.38	\$ 500.84	\$ 220.70	\$ 280.14
Rate DM	<2800 kWh		0.104532	Carson	6670-2233-01	27.40	3,250	118.61	\$ 524.91	\$ 182.70	\$ 342.21
	<6000 kWh	188.04	0.0373375	Carson	7470-2233-01	33.70	2,550	75.67	\$ 600.48	\$ 143.35	\$ 457.13
	>6000 kWh	260.59	0.025284	Mt. Airy	9660-2111-01	5.59	1,210	216.46	\$ 124.14	\$ 68.02	\$ 56.12
				Carson	9730-2054-01	32.50	3,980	122.46	\$ 626.51	\$ 223.73	\$ 402.78
Rate EH	All kWh		0.056214								
Total for Period									\$ 3,495.05	\$ 1,244.92	\$ 2,250.13
<u>Billing Period May 2006.</u>											
Rate DS	<300 Hours	\$ 15.4594	\$ 0.031175	Millvale	1850-2167-01	25.25	1,093	43.29	\$ 424.42	\$ 61.44	\$ 362.98
	>300 Hours	19.2523	0.018532	Carson	4470-2233-01	34.60	1,720	49.71	\$ 588.52	\$ 96.69	\$ 491.83
				Millvale	5890-2053-01	34.08	1,345	39.47	\$ 568.79	\$ 75.61	\$ 493.18
Rate DM	<2800 kWh		0.104532	Carson	6670-2233-01	23.90	2,180	91.21	\$ 437.44	\$ 122.55	\$ 314.89
	<6000 kWh	188.04	0.0373375	Carson	7470-2233-01	26.70	1,760	65.92	\$ 467.63	\$ 98.94	\$ 368.70
	>6000 kWh	260.59	0.025284	Mt. Airy	9660-2111-01	17.21	1,380	80.21	\$ 309.00	\$ 77.58	\$ 231.43
				Carson	9730-2054-01	32.50	2,300	70.77	\$ 574.13	\$ 129.29	\$ 444.84
Rate EH	All kWh		0.056214								
Total for Period									\$ 3,369.94	\$ 662.09	\$ 2,707.85
<u>Billing Period October 2006.</u>											
Rate DS	<300 Hours	\$ 15.2325	\$ 0.030190	Millvale	1850-2167-01	19.12	1,902	99.48	\$ 348.67	\$ 119.19	\$ 229.48
	>300 Hours	18.9906	0.017663	Millvale	5890-2053-01	24.48	2,299	93.91	\$ 442.30	\$ 144.06	\$ 298.23
				Carson	6670-2233-01	26.30	1,830	69.58	\$ 455.86	\$ 114.68	\$ 341.19
Rate DM	<2800 kWh		0.102929	Carson	7470-2233-01	18.70	1,680	89.84	\$ 335.57	\$ 105.28	\$ 230.29
	<6000 kWh	188.04	0.035772								
	>6000 kWh	260.59	0.023681								
Rate EH	All kWh		0.062664								
Total for Period									\$ 1,582.39	\$ 483.20	\$ 1,099.19
<u>Billing Period November 2006.</u>											
Rate DS	<300 Hours	\$ 15.2325	\$ 0.030190	Millvale	1850-2167-01	16.25	3,355	206.46	\$ 348.82	\$ 210.24	\$ 138.58
	>300 Hours	18.9906	0.017663	Millvale	5890-2053-01	21.12	3,703	175.33	\$ 433.50	\$ 232.04	\$ 201.46
				Carson	6670-2233-01	22.10	3,600	162.90	\$ 445.32	\$ 229.99	\$ 219.73
Rate DM	<2800 kWh		0.102929	Carson	7470-2233-01	29.70	2,510	84.51	\$ 528.18	\$ 157.29	\$ 370.90
	<6000 kWh	188.04	0.035772								
	>6000 kWh	260.59	0.023681								
Rate EH	All kWh		0.062664								
Total for Period									\$ 1,755.82	\$ 825.16	\$ 930.66
<u>Billing Period December 2006.</u>											
Rate DS	<300 Hours	\$ 15.2325	\$ 0.030190	Millvale	1850-2167-01	16.25	3,986	245.29	\$ 367.87	\$ 249.78	\$ 118.09
	>300 Hours	18.9906	0.017663	Millvale	5890-2053-01	31.68	9,318	294.13	\$ 763.88	\$ 583.90	\$ 179.97
				Carson	6670-2233-01	31.50	5,320	168.89	\$ 640.43	\$ 333.37	\$ 307.06
Rate DM	<2800 kWh		0.102929	Carson	7470-2233-01	33.10	4,040	122.05	\$ 626.16	\$ 253.16	\$ 373.00
	<6000 kWh	188.04	0.035772								
	>6000 kWh	260.59	0.023681								
Rate EH	All kWh		0.062664								
Total for Period									\$ 2,398.34	\$ 1,420.22	\$ 978.12
TOTAL FOR YEAR 2006									\$ 16,707.94	\$ 6,289.63	\$ 10,418.31

CINCINNATI PUBLIC SCHOOLS
DETERMINATION OF BILLING DIFFERENCE
DUE TO MISINTERPRETATION OF SERVICE REGULATIONS
YEAR 2005
(ACCOUNTS SERVED BY CRES JULY 2006 THROUGH DECEMBER 2008)

		RATE		SCHOOL	ACCT.NO.	BILLING COMPONENTS:		Hours Use	Rate DS/DM	Rate EH	Difference
		Demand/Fixe	Energy			Demand	Energy				
<u>Billing Period January 2005.</u>											
Rate DS	<300 Hours	\$12.9554	\$ 0.020921	Sayler Park	1280-2200-01	18.69	7,820	418.41	\$ 396.13	\$ 331.59	\$ 64.54
	>300 Hours	14.1521	0.016832	Quebec Hts.	1750-2208-01	24.09	3,940	163.55	\$ 394.13	\$ 167.07	\$ 227.06
				Quebec Hts.	2750-2208-01	21.59	4,240	196.39	\$ 367.99	\$ 179.79	\$ 188.20
Rate DM	<2800 kWh		0.082876	Quebec Hts.	3750-2208-01	27.89	4,900	175.69	\$ 463.35	\$ 207.77	\$ 255.57
	<6000 kWh	165.98	0.023598	Quebec Hts.	4680-2032-01	35.69	10,510	294.48	\$ 681.21	\$ 445.66	\$ 235.55
	>6000 kWh	231.85	0.012620	Pleasant Hill	4960-2111-01	32.09	5,740	178.87	\$ 535.25	\$ 243.39	\$ 291.86
Rate EH	All kWh		0.042403	Sayler Park	5300-2055-01	27.49	6,500	236.45	\$ 491.48	\$ 275.62	\$ 215.86
				Woodford	6760-2111-01	27.89	4,880	174.97	\$ 462.93	\$ 206.93	\$ 256.01
				Pleasant Hill	6960-2111-01	28.29	4,530	160.13	\$ 460.83	\$ 192.09	\$ 268.74
				Woodford	7860-2111-01	39.19	3,470	88.54	\$ 579.97	\$ 147.14	\$ 432.83
				Sayler Park	8200-2055-01	23.87	5,916	247.84	\$ 432.42	\$ 250.86	\$ 181.57
				Hoffman	8450-2226-01	38.89	5,750	147.85	\$ 623.56	\$ 243.82	\$ 379.74
Total for Period									\$ 5,889.24	\$ 2,891.71	\$ 2,997.53
<u>Billing Period February 2005.</u>											
Rate DS	<300 Hours	\$12.9554	\$ 0.029813	Sayler Park	1280-2200-01	20.90	6,770	323.92	\$ 466.16	\$ 332.56	\$ 133.61
	>300 Hours	16.8197	0.016932	Quebec Hts.	1750-2208-01	29.40	4,220	143.54	\$ 506.70	\$ 207.29	\$ 299.40
				Quebec Hts.	2750-2208-01	25.30	4,650	183.79	\$ 466.40	\$ 228.42	\$ 237.98
Rate DM	<2800 kWh		0.092698	Quebec Hts.	3750-2208-01	33.00	5,640	170.91	\$ 595.67	\$ 277.05	\$ 318.63
	<6000 kWh	184.51	0.026801	Quebec Hts.	4680-2032-01	51.90	11,630	224.08	\$ 1,019.11	\$ 571.29	\$ 447.82
	>6000 kWh	254.95	0.015062	Pleasant Hill	4960-2111-01	32.50	4,910	151.08	\$ 567.43	\$ 241.19	\$ 326.24
Rate EH	All kWh		0.049122	Sayler Park	5300-2055-01	23.00	5,560	241.74	\$ 463.73	\$ 273.12	\$ 190.62
				Woodford	6760-2111-01	25.50	3,400	133.33	\$ 431.73	\$ 167.01	\$ 264.71
				Pleasant Hill	6960-2111-01	26.10	4,820	184.67	\$ 481.83	\$ 236.77	\$ 245.07
				Woodford	7860-2111-01	23.40	4,260	182.05	\$ 430.16	\$ 209.25	\$ 220.90
				Sayler Park	8200-2055-01	20.40	5,232	256.47	\$ 420.27	\$ 257.01	\$ 163.27
				Hoffman	8450-2226-01	31.70	4,960	156.47	\$ 558.56	\$ 243.65	\$ 314.91
Total for Period									\$ 6,407.77	\$ 3,244.61	\$ 3,163.16
<u>Billing Period March 2005.</u>											
Rate DS	<300 Hours	\$12.9554	\$ 0.029813	Sayler Park	1280-2200-01	19.70	6,900	350.25	\$ 448.18	\$ 338.94	\$ 109.24
	>300 Hours	16.8197	0.016932	Quebec Hts.	1750-2208-01	24.00	3,510	146.25	\$ 415.57	\$ 172.42	\$ 243.16
				Quebec Hts.	2750-2208-01	23.70	3,500	147.68	\$ 411.39	\$ 171.93	\$ 239.46
Rate DM	<2800 kWh		0.092698	Quebec Hts.	3750-2208-01	30.00	4,400	146.67	\$ 519.84	\$ 216.14	\$ 303.70
	<6000 kWh	184.51	0.026801	Quebec Hts.	4680-2032-01	40.80	9,610	235.54	\$ 815.08	\$ 472.06	\$ 343.02
	>6000 kWh	254.95	0.015062	Pleasant Hill	4960-2111-01	31.40	4,130	131.53	\$ 529.93	\$ 202.87	\$ 327.05
Rate EH	All kWh		0.049122	Sayler Park	5300-2055-01	18.20	5,320	292.31	\$ 394.39	\$ 261.33	\$ 133.06
				Woodford	6760-2111-01	23.10	3,500	151.52	\$ 403.62	\$ 171.93	\$ 231.69
				Pleasant Hill	6960-2111-01	24.23	3,600	148.58	\$ 421.24	\$ 176.84	\$ 244.40
				Woodford	7860-2111-01	22.30	4,630	207.62	\$ 426.94	\$ 227.43	\$ 199.50
				Sayler Park	8200-2055-01	15.00	4,800	320.00	\$ 333.57	\$ 235.79	\$ 97.78
				Hoffman	8450-2226-01	27.80	4,720	169.78	\$ 500.88	\$ 231.86	\$ 269.02
Total for Period									\$ 5,620.62	\$ 2,879.53	\$ 2,741.09
<u>Billing Period April 2005.</u>											
Rate DS	<300 Hours	\$12.9554	\$ 0.029813	Sayler Park	1280-2200-01	20.10	3,610	179.60	\$ 368.03	\$ 177.33	\$ 190.70
	>300 Hours	16.8197	0.016932	Quebec Hts.	1750-2208-01	25.50	2,260	88.63	\$ 397.74	\$ 111.02	\$ 286.72
				Quebec Hts.	2750-2208-01	21.30	2,230	104.69	\$ 342.43	\$ 109.54	\$ 232.89
Rate DM	<2800 kWh		0.092698	Quebec Hts.	3750-2208-01	25.00	2,850	114.00	\$ 408.85	\$ 140.00	\$ 268.85
	<6000 kWh	184.51	0.026801	Quebec Hts.	4680-2032-01	29.50	5,420	183.73	\$ 543.77	\$ 266.24	\$ 277.53
	>6000 kWh	254.95	0.015062	Pleasant Hill	4960-2111-01	29.20	3,190	109.25	\$ 473.40	\$ 156.70	\$ 316.70
Rate EH	All kWh		0.049122	Sayler Park	5300-2055-01	15.00	2,660	177.33	\$ 273.63	\$ 130.66	\$ 142.97
				Woodford	6760-2111-01	21.80	1,380	63.30	\$ 323.57	\$ 67.79	\$ 255.78
				Pleasant Hill	6960-2111-01	24.23	3,390	139.91	\$ 414.98	\$ 166.52	\$ 248.45
				Woodford	7860-2111-01	29.00	1,670	57.59	\$ 425.49	\$ 82.03	\$ 343.46
				Sayler Park	8200-2055-01	15.96	2,616	163.91	\$ 284.76	\$ 128.50	\$ 156.26
				Hoffman	8450-2226-01	41.80	1,940	46.41	\$ 599.37	\$ 95.30	\$ 504.08
Total for Period									\$ 4,856.03	\$ 1,631.64	\$ 3,224.39
<u>Billing Period May 2005.</u>											
Rate DS	<300 Hours	\$12.9554	\$ 0.029813	Sayler Park	1280-2200-01	21.30	1,970	92.49	\$ 334.68	\$ 96.77	\$ 237.91
	>300 Hours	16.8197	0.016932	Quebec Hts.	1750-2208-01	28.80	1,380	47.92	\$ 414.26	\$ 67.79	\$ 346.47
				Quebec Hts.	2750-2208-01	29.60	2,130	71.96	\$ 446.98	\$ 104.63	\$ 342.35
Rate DM	<2800 kWh		0.092698	Quebec Hts.	3750-2208-01	31.60	2,000	63.29	\$ 469.02	\$ 98.24	\$ 370.77
	<6000 kWh	184.51	0.026801	Quebec Hts.	4680-2032-01	38.30	3,540	92.43	\$ 601.73	\$ 173.89	\$ 427.84
	>6000 kWh	254.95	0.015062	Pleasant Hill	4960-2111-01	30.70	1,570	51.14	\$ 444.54	\$ 77.12	\$ 367.42
Rate EH	All kWh		0.049122	Sayler Park	5300-2055-01	14.45	1,490	103.11	\$ 231.63	\$ 73.19	\$ 158.44
				Woodford	6760-2111-01	17.00	1,270	74.71	\$ 258.10	\$ 62.38	\$ 195.72
				Pleasant Hill	6960-2111-01	25.20	1,670	66.27	\$ 376.26	\$ 82.03	\$ 294.23
				Woodford	7860-2111-01	31.60	1,950	61.71	\$ 467.53	\$ 95.79	\$ 371.74
				Sayler Park	8200-2055-01	20.76	1,872	90.17	\$ 324.76	\$ 91.96	\$ 232.81
				Hoffman	8450-2226-01	41.80	806	19.28	\$ 565.56	\$ 39.59	\$ 525.97
Total for Period									\$ 4,935.05	\$ 1,063.39	\$ 3,871.66
TOTAL FOR YEAR 2005									\$27,708.72	\$ 11,710.88	\$15,997.83

**CINCINNATI PUBLIC SCHOOLS
DETERMINATION OF BILLING DIFFERENCE
DUE TO MISINTERPRETATION OF SERVICE REGULATIONS
YEAR 2004
(ACCOUNTS SERVED BY CRES JULY 2006 THROUGH DECEMBER 2008)**

		RATE		SCHOOL	ACCT.NO.	BILLING COMPONENTS:			Rate DS/DM	Rate EH	Difference
		Demand/Fixed	Energy			Demand	Energy	Hours Use			
<u>Billing Period May 2004.</u>											
Rate DS	<300 Hours	\$ 12.11	\$ 0.028568	Woodford	6760-2111-01	22.40	1,010	45.09	\$ 300.12	\$ 47.04	\$ 253.07
	>300 Hours	15.7706	0.016366	Hoffman	8450-2226-01	36.80	1,660	45.11	\$ 493.07	\$ 77.32	\$ 415.75
Rate DM	<2800 kWh		0.089913								
	<6000 kWh	177.46	0.026536								
	>6000 kWh	243.68	0.015499								
Rate EH	All kWh		0.046577								
Total for Period									\$ 793.19	\$ 124.36	\$ 668.83
<u>Billing Period October 2004.</u>											
Rate DS	<300 Hours	\$ 12.11	\$ 0.028568	Sayler Park	1280-2200-01	24.80	1,620	65.32	\$ 346.61	\$ 75.45	\$ 271.15
	>300 Hours	15.7706	0.016366	Quebec Hts.	1750-2208-01	12.10	1,800	148.76	\$ 197.95	\$ 83.84	\$ 114.11
				Quebec Hts.	2750-2208-01	13.00	1,660	127.69	\$ 204.85	\$ 77.32	\$ 127.54
Rate DM	<2800 kWh		0.089913	Quebec Hts.	3750-2208-01	11.70	2,300	196.58	\$ 207.39	\$ 107.13	\$ 100.27
	<6000 kWh	177.46	0.026536	Quebec Hts.	4680-2032-01	30.70	2,850	92.83	\$ 453.20	\$ 132.74	\$ 320.45
	>6000 kWh	243.68	0.015499	Pleasant Hill	4960-2111-01	19.10	1,390	72.77	\$ 271.01	\$ 64.74	\$ 206.27
				Sayler Park	5300-2055-01	14.45	1,700	117.65	\$ 223.56	\$ 79.18	\$ 144.37
Rate EH	All kWh		0.046577	Woodford	6760-2111-01	22.50	1,190	52.89	\$ 306.47	\$ 55.43	\$ 251.04
				Pleasant Hill	6960-2111-01	24.90	1,090	43.78	\$ 332.68	\$ 50.77	\$ 281.91
				Woodford	7860-2111-01	32.30	1,460	45.20	\$ 432.86	\$ 68.00	\$ 364.86
				Sayler Park	8200-2055-01	22.92	1,596	69.63	\$ 323.16	\$ 74.34	\$ 248.82
				Hoffman	8450-2226-01	41.90	1,590	37.95	\$ 552.83	\$ 74.06	\$ 478.77
Total for Period									\$ 3,852.57	\$ 943.00	\$ 2,909.57
<u>Billing Period November 2004.</u>											
Rate DS	<300 Hours	\$ 12.11	\$ 0.028568	Sayler Park	1280-2200-01	24.80	3,290	132.66	\$ 394.32	\$ 153.24	\$ 241.08
	>300 Hours	15.7706	0.016366	Quebec Hts.	1750-2208-01	21.90	1,130	51.60	\$ 297.49	\$ 52.63	\$ 244.86
				Quebec Hts.	2750-2208-01	29.10	1,560	53.61	\$ 396.97	\$ 72.66	\$ 324.31
Rate DM	<2800 kWh		0.089913	Quebec Hts.	3750-2208-01	31.10	1,910	61.41	\$ 431.19	\$ 88.96	\$ 342.22
	<6000 kWh	177.46	0.026536	Quebec Hts.	4680-2032-01	29.80	3,280	110.07	\$ 454.58	\$ 152.77	\$ 301.81
	>6000 kWh	243.68	0.015499	Pleasant Hill	4960-2111-01	31.30	1,420	45.37	\$ 419.61	\$ 66.14	\$ 353.47
				Sayler Park	5300-2055-01	20.00	2,590	129.50	\$ 316.19	\$ 120.63	\$ 195.56
Rate EH	All kWh		0.046577	Woodford	6760-2111-01	27.80	1,860	66.91	\$ 389.79	\$ 86.63	\$ 303.16
				Pleasant Hill	6960-2111-01	30.00	1,160	38.67	\$ 396.44	\$ 54.03	\$ 342.41
				Woodford	7860-2111-01	33.30	1,270	38.14	\$ 439.54	\$ 59.15	\$ 380.39
				Sayler Park	8200-2055-01	17.76	1,884	106.08	\$ 268.90	\$ 87.75	\$ 181.14
				Hoffman	8450-2226-01	41.10	2,050	49.88	\$ 556.29	\$ 95.48	\$ 460.80
Total for Period									\$ 4,761.30	\$ 1,090.09	\$ 3,671.21
<u>Billing Period December 2004.</u>											
Rate DS	<300 Hours	\$ 12.11	\$ 0.028568	Sayler Park	1280-2200-01	22.40	6,040	269.64	\$ 443.81	\$ 281.33	\$ 162.49
	>300 Hours	15.7706	0.016366	Quebec Hts.	1750-2208-01	23.60	2,510	106.36	\$ 357.50	\$ 116.91	\$ 240.59
				Quebec Hts.	2750-2208-01	28.30	3,220	113.78	\$ 434.70	\$ 149.98	\$ 284.72
Rate DM	<2800 kWh		0.089913	Quebec Hts.	3750-2208-01	23.40	3,770	161.11	\$ 391.08	\$ 175.60	\$ 215.48
	<6000 kWh	177.46	0.026536	Quebec Hts.	4680-2032-01	33.40	7,150	214.07	\$ 608.74	\$ 333.03	\$ 275.71
	>6000 kWh	243.68	0.015499	Pleasant Hill	4960-2111-01	31.90	2,290	71.79	\$ 451.73	\$ 106.66	\$ 345.07
				Sayler Park	5300-2055-01	27.00	3,880	143.70	\$ 437.81	\$ 180.72	\$ 257.10
Rate EH	All kWh		0.046577	Woodford	6760-2111-01	21.10	2,830	134.12	\$ 336.37	\$ 131.81	\$ 204.56
				Pleasant Hill	6960-2111-01	30.00	2,200	73.33	\$ 426.15	\$ 102.47	\$ 323.68
				Woodford	7860-2111-01	39.20	3,050	77.81	\$ 561.84	\$ 142.06	\$ 419.78
				Sayler Park	8200-2055-01	23.64	3,408	144.16	\$ 383.64	\$ 158.73	\$ 224.91
				Hoffman	8450-2226-01	41.10	6,820	165.94	\$ 692.55	\$ 317.66	\$ 374.90
Total for Period									\$ 5,525.93	\$ 2,196.94	\$ 3,328.99
TOTAL FOR YEAR 2004									\$ 14,932.99	\$ 4,354.39	\$ 10,578.60

**CINCINNATI PUBLIC SCHOOLS
DETERMINATION OF BILLING DIFFERENCE
DUE TO MISINTERPRETATION OF SERVICE REGULATIONS
PERIODS PRIOR TO 2004**

	RATE		SCHOOL	ACCT.NO.	BILLING COMPONENTS(1):					Rate DS/DH	Rate EH	Difference	Service On Date	Months(2)	Refund
	Demand/Fixed	Energy			Demand	Energy	Hours Use								
Rate DS	<300 Hours	\$ 12.1100	\$0.028568	Sayler Park	1280-2200-01	21.60	4,752	220.00	\$ 397.33	\$ 221.33	\$ 176.00	12/19/00	28	\$ 4,927.92	
	>300 Hours	15.7706	0.016366	Quebec Hts.	4680-2032-01	36.30	6,749	185.92	\$ 632.40	\$ 314.35	\$ 318.05	9/30/94	00	\$ 25,444.02	
				Pleasant Hill	4960-2111-01	29.00	3,080	103.36	\$ 448.87	\$ 143.46	\$ 305.41	9/3/97	55	\$ 16,797.57	
Rate DH	<2800 kWh		0.089913	Sayler Park	5300-2055-01	18.10	3,712	205.08	\$ 325.24	\$ 172.89	\$ 152.34	5/17/95	71	\$ 10,816.25	
	<6000 kWh	177.46	0.026536	Silverton	5370-2055-01	18.70	5,542	296.36	\$ 384.78	\$ 258.13	\$ 126.65	5/25/95	71	\$ 8,992.23	
	>6000 kWh	243.68	0.015499	Kirby Road	5570-2032-01	24.50	3,507	143.14	\$ 396.88	\$ 163.35	\$ 233.54	8/25/94	79	\$ 18,449.46	
				Pleasant Hill	6960-2111-01	26.60	2,808	105.56	\$ 402.34	\$ 130.79	\$ 271.56	9/3/97	55	\$ 14,935.62	
Rate EH	All kWh		0.046577	Sayler Park	8200-2055-01	20.00	3,303	165.15	\$ 336.56	\$ 153.84	\$ 182.72	5/17/95	55	\$ 10,049.40	
				Hoffman	8450-2226-01	38.20	3,366	88.12	\$ 558.76	\$ 156.78	\$ 401.98	1/18/02	19	\$ 7,637.65	
Total									\$ 219,426.02	\$ 101,325.67				\$ 118,050.15	

Estimate of Units without consumption history:

Average of Above		<u>4,091</u>	<u>\$ 0.1055</u>	<u>\$ 0.0466</u>					
Data Not Available (units)	<u>10</u>		<u>\$ 4,314.63</u>	<u>\$ 1,905.47</u>	<u>\$ 2,409.16</u>	N/A	16	<u>\$ 38,546.57</u>	

(1) Based on average demand and energy consumption for the winter months of 2004-2005.

(2) Number of months from Service-on Date through May 2004.