

FILE

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BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Annual Application of)
Duke Energy Ohio for an Adjustment to) Case No. 10-2788-GA-~~UNC~~ ^{RDR}
Rider AMRP Rates)

In the Matter of the Application of Duke)
Energy Ohio for Tariff Approval) Case No. 10-~~2788~~-GA-ATA
2789

DIRECT TESTIMONY OF

PEGGY A. LAUB

ON BEHALF OF

DUKE ENERGY OHIO, INC.

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February 28, 2011

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I. INTRODUCTION AND PURPOSE

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Peggy A. Laub. My business address is 139 East Fourth Street,
3 Cincinnati, Ohio 45202.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am employed by the Duke Energy Business Services, Inc., an affiliate service
6 company of Duke Energy Ohio, Inc. (Duke Energy Ohio or Company) as Rates
7 Manager.

8 **Q. PLEASE SUMMARIZE YOUR EDUCATION AND PROFESSIONAL**
9 **QUALIFICATIONS.**

10 A. I received a Bachelor of Business Administration Degree with a major in
11 accounting from the University of Cincinnati. I am a Certified Public Accountant
12 in the State of Ohio and a member of the American Institute of Certified Public
13 Accountants. I began my career with The Cincinnati Gas & Electric Company,
14 the predecessor of Duke Energy Ohio in the Accounting Department in 1981. I
15 worked in various departments including Tax, Regulated Business Unit's financial
16 group and Fixed Assets. In May 2006, following the merger with Duke Energy
17 Corporation, I transferred to the Midwest US Franchised Electric & Gas
18 accounting group. In November 2008, I transferred to the Midwest wholesale
19 accounting group as Manager of Wholesale and Bulk Power Marketing
20 accounting. In May 2010 I transferred to the Rate Department and to my current
21 position as Rates Manager.

22

1 **Q. PLEASE SUMMARIZE YOUR DUTIES AS RATES MANAGER.**

2 A. As Rates Manager, I am responsible for the preparation of financial and
3 accounting data used in Duke Energy Ohio and Duke Energy Kentucky, Inc. retail
4 rate filings and changes in various other rate recovery mechanisms.

5 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION?**

6 A. Yes. I previously testified in a number of cases before this and other regulatory
7 commissions.

8 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

9 A. I will explain the updated schedules filed by Duke Energy Ohio in this proceeding
10 and accompanying testimony for both the Accelerated Main Replacement
11 Program (AMRP) and the Riser Replacement Program (RRP). I will also support
12 the reasonableness of Duke Energy Ohio's request for revised Rider AMRP rates.

13 **II. EXPLANATION OF SCHEDULES**

14 **Q. PLEASE EXPLAIN SCHEDULES 1 AND 2.**

15 A. Schedules 1 and 2 provide the annualized revenue requirement for Duke Energy
16 Ohio's revised Rider AMRP rates based on the Net Rate Base of the AMRP
17 (Schedule 1) and the RRP (Schedule 2) at December 31, 2009, nine months actual
18 data for January 2010 through September 2010, and actual data for the fourth
19 quarter of 2010. The information on these schedules is supported by various
20 schedules from Schedules 3 through 26.

21 **Q. PLEASE EXPLAIN SCHEDULES 3-A, 3-B, 4-A AND 4-B.**

22 A. Schedules 3-A, 3-B, 4-A and 4-B provide the balance of plant additions at
23 December 31, 2009, and actual plant additions by month through 2010 to calculate

1 the balance at December 31, 2010. Schedules 3-A and 3-B provide information for
2 the AMRP and Schedules 4-A and 4-B provide information for the RRP.

3 **Q. PLEASE EXPLAIN SCHEDULES 5-A AND 5-B.**

4 A. Schedules 5-A and 5-B provide the balance of AMRP cost of removal at December
5 31, 2009, and actual cost of removal by month through 2010 to calculate the
6 balance at December 31, 2010.

7 **Q. PLEASE EXPLAIN SCHEDULES 6-A AND 6-B.**

8 A. Schedules 6-A and 6-B provide the balance of AMRP original cost retired at
9 December 31, 2009, and actual original cost retired by month through 2010 to
10 calculate the balance at December 31, 2010.

11 **Q. PLEASE EXPLAIN SCHEDULES 7-A, 7-B, 8-A AND 8-B.**

12 A. Schedules 7-A, 7-B, 8-A and 8-B provide the balance of provision for
13 depreciation at December 31, 2009, and the actual provision for depreciation
14 through 2010 to calculate the balance at December 31, 2010. Schedules 7-A and
15 7-B provide information for the AMRP and Schedules 8-A and 8-B provide
16 information for the RRP.

17 **Q. PLEASE EXPLAIN SCHEDULES 9-A, 9-B, 11-A, AND 11-B.**

18 A. Schedules 9-A, 9-B, 11-A, and 11-B provide the balance of Post In-Service
19 Carrying Costs (PISCC) regulatory asset at December 31, 2009, and the PISCC
20 activity by month through 2010 to calculate the balance at December 31, 2010.
21 These schedules also provide the balance of PISCC amortization at December 31,
22 2009, and the actual PISCC amortization through 2010 to calculate the balance at
23 December 31, 2010. Additionally, the Net PISCC Regulatory Asset for the

1 periods is provided. Schedules 9-A and 9-B provide information for the AMRP
2 and Schedules 11-A and 11-B provide information for the RRP.

3 **Q. PLEASE EXPLAIN SCHEDULES 10-A, 10-B, 12-A AND 12-B.**

4 A. Schedules 10-A, 10-B, 12-A and 12-B provide the balance of PISCC net deferred
5 tax at December 31, 2009, and the actual PISCC net deferred tax activity and
6 balance through 2010. Schedules 10-A and 10-B provide information for the
7 AMRP and Schedules 12-A and 12-B provide information for the RRP.

8 **Q. PLEASE EXPLAIN SCHEDULES 13-A, 13-B AND 14.**

9 A. Schedules 13-A, 13-B and 14 provide the calculation of deferred taxes on
10 liberalized depreciation for vintage years 2007, 2008 and 2009, and actual
11 deferred taxes for vintage 2010 to calculate the balance at December 31, 2010.
12 These deferred taxes are calculated only on the plant in-service added through the
13 AMRP and the RRP since the date certain in the Company's last gas base rate
14 case. Schedules 13-A and 13-B provide information for the AMRP. Schedule 14
15 provides information for the RRP for vintage years 2008, 2009 and 2010 only.

16 **Q. PLEASE EXPLAIN SCHEDULES 15-A, 15-B, 16-A AND 16-B.**

17 A. Schedules 15-A, 15-B, 16-A and 16-B provide the calculation by month of the
18 annualized depreciation expense associated with additions, based on actual
19 AMRP and RRP additions from the date certain of the Company's last gas base
20 rate case through 2010. Schedules 15-A and 15-B provide information for the
21 AMRP and Schedules 16-A and 16-B provide information for the RRP.

22 **Q. PLEASE EXPLAIN SCHEDULES 17-A AND 17-B.**

1 A. Schedules 17-A and 17-B provide the calculation by month of the annualized
2 reduction in depreciation expense associated with retirements based on actual
3 AMRP retirements from the date certain of the Company's last gas base rate case
4 through 2010.

5 **Q. PLEASE EXPLAIN SCHEDULES 18-A, 18-B, 19-A AND 19-B.**

6 A. Schedules 18-A, 18-B, 19-A and 19-B provide a calculation of the annualized
7 amortization of the PISCC accrued from the date certain of the Company's last
8 gas base rate case through 2010. The PISCC Regulatory Assets by account are in
9 agreement with those provided on Schedules 9-A, 9-B, 11-A, and 11-B.
10 Schedules 18-A and 18-B provide information for the AMRP and Schedules 19-A
11 and 19-B provide information for the RRP.

12 **Q. PLEASE EXPLAIN SCHEDULE 20.**

13 A. Schedule 20 provides actual meter relocation expenses by month for the year
14 2010.

15 **Q. PLEASE EXPLAIN SCHEDULE 21.**

16 A. Schedule 21 provides a comparison of the actual costs related to gas maintenance
17 accounts by month for the year 2010, measured against the gas maintenance
18 expense allowed in base rates as approved by the Commission in Case No. 07-
19 589-GA-AIR. As shown on this schedule, actual 2010 gas maintenance savings
20 was \$318,884 which is less than the minimum guaranteed savings amount of
21 \$387,624 agreed to in our Stipulation in Case No. 09-1849-GA-RDR. Therefore,
22 the \$387,624 amount was used. This schedule does not include any expenses for
23 the Integrity Management Program.

1 **Q. PLEASE EXPLAIN SCHEDULES 22 AND 23.**

2 A. Schedules 22 and 23 provide the calculation of the annualized property tax
3 expense based on actual additions and retirements to plant in-service from the date
4 certain of the Company's last gas base rate case through 2010. This calculation
5 follows the process used in Duke Energy Ohio's Annual Report to the Ohio
6 Department of Taxation to determine the Net Property Valuation and uses the
7 latest known average property tax rate per \$1,000 of valuation. Schedule 22
8 provides information for the AMRP and Schedule 23 provides information for the
9 RRP.

10 **Q. PLEASE EXPLAIN SCHEDULE 24.**

11 A. Schedule 24 provides the Rider AMRP charge by rate class using the allocation
12 percentages for the AMRP and the RRP included in the Stipulation and
13 Recommendation approved by the Commission in Case No. 07-589-GA-AIR; the
14 number of customer bills for the twelve months ended December 31, 2010; Mcf
15 Sales to Interruptible Transportation customers for the twelve months ended
16 December 31, 2010; and the annualized AMRP and RRP revenue requirement as
17 calculated on Schedules 1 and 2. The Rider AMRP Rate Cap for 2010 for
18 Residential customers in accordance with the Stipulation and Recommendation is
19 \$5.20 per month.

20 **Q. PLEASE EXPLAIN SCHEDULE 25.**

21 A. Schedule 25 provides the aged survivors of mains and services as of December
22 31, 2010.

23 **Q. PLEASE EXPLAIN SCHEDULE 26.**

1 A. Schedule 26 provides a reconciliation of the Accumulated Depreciation Balance
2 for all mains and services by account from December 31, 2009, to December 31,
3 2010. The information is provided for AMRP plant and non-AMRP plant and the
4 activity is segregated between Depreciation Expense and Adjustments Due to
5 Retirement or Replacement.

6 Q. WHAT EFFORTS HAS THE COMPANY MADE TO OBTAIN FEDERAL
7 STIMULUS FUNDING FOR AMRP AND RRP PROGRAMS?

8 A. The Company contacted the Department of Energy as well as the Ohio Recovery
9 Office and determined that there were no funds that were applicable to these
10 projects.

11

12 III. REASONABLENESS OF REQUESTED INCREASE

13 Q. ARE YOU FAMILIAR WITH THE STIPULATION AND
14 RECOMMENDATION FILED WITH THE COMMISSION ON
15 FEBRUARY 28, 2008, AND APPROVED BY THE COMMISSION IN ITS
16 OPINION AND ORDER ON MAY 28, 2008, IN CASE NO. 07-589-GA-AIR?

17 A. Yes.

18 Q. HAVE YOU REVIEWED DUKE ENERGY OHIO'S APPLICATION IN
19 THIS PROCEEDING?

20 A. Yes.

21 Q. DO YOU HAVE AN OPINION REGARDING WHETHER DUKE
22 ENERGY OHIO'S REQUEST FOR NEW RIDER AMRP RATES IS
23 REASONABLE?

1 A. Yes.

2 Q. PLEASE STATE YOUR OPINION.

3 A. Duke Energy Ohio's rate request is fair and reasonable. I believe that the costs of
4 service are properly allocated to customer classes and the rate design was properly
5 performed in accordance with the terms and conditions of the Stipulation and
6 Recommendation. The proposed Rider AMRP rates are within the rate caps
7 established in the Stipulation and Recommendation.

IV. CONCLUSION

8 Q. DOES THIS CONCLUDE YOUR DIRECT PRE-FILED
9 TESTIMONY?

10 A. Yes.

Duke Energy Ohio
Ohio AMRP Cap Calculation
Annualized Revenue Requirement

Schedule 1

Line No.	Actual Thru December 31, 2009	Activity Thru September 30, 2010	Actual 4th Quarter 2010	Total	
1	<u>Return on Investment</u>				
2	Plant In-Service				
3	179,565,465.34	29,047,616.13	35,713,664.88	244,326,746.35	Schedule 3-A, 3-B, Ln. 27
4	(13,718,458.53)	(787,275.66)	(3,657,931.33)	(18,163,665.52)	Schedule 6-A, 6-B, Ln. 24
5	165,847,006.81	28,260,340.47	32,055,733.55	226,163,080.83	
6	Less: Accumulation Provision for Depreciation				
7	5,057,807.74	3,302,392.18	1,286,487.77	9,626,687.69	Schedule 7-A, 7-B, Ln. 15
8	(983,515.23)	(338,753.46)	(110,717.13)	(1,432,985.82)	Schedule 5-A, 5-B, Ln. 23
9	(13,718,458.53)	(787,275.66)	(3,657,931.33)	(18,163,665.52)	Schedule 6-A, 6-B, Ln. 24
10	(8,644,166.02)	2,476,969.06	(2,502,166.66)	(8,669,263.62)	
11	3,425,602.54	728,198.56	491,788.55	4,645,589.65	Schedule 9-A, 9-B, Ln. 44
12	(1,198,960.89)	(254,869.50)	(172,125.99)	(1,625,956.38)	Schedule 10-A, 10-B, Ln. 4
13	(18,621,667.12)	(8,276,112.42)	(12,237,394.33)	(37,135,103.87)	Schedule 13, Ln. 25
14	161,096,217.36	18,281,194.05	22,640,162.47	202,017,573.88	
15	11.67%	11.67%	11.67%	11.67%	
16	Approved Pre-tax Rate of Return				
17	5.87%	5.87%	5.87%	5.87%	
18	18,799,928.57	2,193,415.35	2,842,106.96	23,575,450.87	
19	<u>Operating Expenses</u>				
20	Annualized Provision for Depreciation For Additions				
21	3,077,996.67	585,025.88	3,663,022.55		Schedule 15-A, 15-B, Ln. 18
22	166,284.66	31,150.36	197,435.02		Schedule 15-A, 15-B, Ln. 19
23	1,038,376.84	100,092.16	1,138,469.00		Schedule 15-A, 15-B, Ln. 22
24	642,237.65	84,815.34	727,052.99		Schedule 15-A, 15-B, Ln. 23
25	4,924,895.82	801,083.74	5,725,979.56		Schedule 15-A, 15-B, Ln. 26
26	(73,983.60)	(13,263.83)	(87,247.43)		Schedule 17-A, 17-B, Ln. 16
27	(27,407.37)	(20,584.37)	(47,991.74)		Schedule 17-A, 17-B, Ln. 17
28	(14,398.83)	(3,088.67)	(17,478.50)		Schedule 17-A, 17-B, Ln. 18
29	(38,148.19)	(4,219.36)	(42,367.55)		Schedule 17-A, 17-B, Ln. 21
30	(22,991.87)	(2,086.30)	(25,077.97)		Schedule 17-A, 17-B, Ln. 22
31	(245,017.19)	(53,771.83)	(298,789.03)		Schedule 17-A, 17-B, Ln. 23
32	(421,836.86)	(96,995.36)	(518,832.21)		Schedule 17-A, 17-B, Ln. 25
33	88,296.88	11,291.52	97,528.20		Schedule 18-A, 18-B, Ln. 28
34	120,591.64	101,472.30	222,064.14		Schedule 20, Ln. 2
35	4,226,949.77	761,798.00	4,988,747.77		Schedule 22 Ln. 12
36	(136,822.41)	(250,801.59)	(387,624.00)		Schedule 21 Ln. 9
37	18,799,928.57	10,933,330.20	3,989,855.57	33,703,214.33	
38	Annualized Revenue Requirement				
39					
40					

Duke Energy Ohio
Riser Replacement Cap Calculation
Annualized Revenue Requirement

Schedule 2

Line No.	Actual Thru December 31, 2009	Activity Thru September 30, 2010	Actual 4th Quarter 2010	Total	
1					
2					
3					
4					
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21					

Duke Energy Ohio
Ohio AMRP
Plant Additions By Month

Schedule 3-A

Line No.	Cumulative	Actual Balance at 12/31/2009	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Actual Thru Sept 30, 2010
1												
2	Plastic	132,072,256.78	133,505,493.05	134,082,712.21	134,792,722.63	135,924,518.60	137,605,395.18	140,893,398.54	141,918,343.75	146,856,098.25	150,146,178.86	150,146,178.86
3	Steel	9,536,318.56	9,552,314.77	9,584,324.42	9,598,322.02	9,599,830.53	9,600,452.57	9,600,452.57	9,611,830.07	9,611,830.07	9,611,830.07	9,611,830.07
4		141,608,575.34	143,057,807.82	143,667,036.63	144,391,044.65	145,524,349.13	147,205,847.75	150,493,851.11	151,530,173.82	156,467,928.32	159,758,008.93	159,758,008.93
5												
6	Plastic	24,177,167.37	24,270,501.09	24,433,530.21	24,821,878.98	25,364,378.75	25,806,048.47	26,896,086.59	27,954,418.69	29,037,054.58	30,185,373.31	30,185,373.31
7	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8		24,177,167.37	24,270,501.09	24,433,530.21	24,821,878.98	25,364,378.75	25,806,048.47	26,896,086.59	27,954,418.69	29,037,054.58	30,185,373.31	30,185,373.31
9												
10	Plastic	13,779,722.63	13,961,649.49	14,309,067.96	14,835,626.83	15,205,703.51	15,548,852.71	16,136,248.06	16,785,231.40	17,620,999.39	18,669,699.23	18,669,699.23
11	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12		13,779,722.63	13,961,649.49	14,309,067.96	14,835,626.83	15,205,703.51	15,548,852.71	16,136,248.06	16,785,231.40	17,620,999.39	18,669,699.23	18,669,699.23
13	Total	179,595,465.34	181,289,958.40	182,409,634.80	184,049,350.46	186,094,431.39	188,660,748.93	193,526,185.76	196,269,833.91	203,125,982.29	208,613,081.47	208,613,081.47
14	Incremental											
15												
16	Plastic	48,798,544.31	1,433,236.27	577,219.16	710,010.42	1,131,785.97	1,680,876.58	3,288,003.36	1,024,945.21	4,937,754.50	3,290,080.61	18,073,922.08
17	Steel	1,312,283.50	15,986.21	32,009.65	13,987.60	1,508.51	822.04	0.00	11,377.50	0.00	0.00	75,511.51
18		50,111,827.81	1,449,232.48	609,228.81	724,008.02	1,133,304.48	1,681,698.62	3,288,003.36	1,036,322.71	4,937,754.50	3,290,080.61	18,149,433.59
19												
20	Plastic	8,663,799.23	93,333.72	163,028.12	388,148.77	542,699.77	541,670.72	990,037.12	1,058,332.10	1,082,635.89	1,148,318.73	6,008,205.94
21	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22		8,663,799.23	93,333.72	163,028.12	388,148.77	542,699.77	541,670.72	990,037.12	1,058,332.10	1,082,635.89	1,148,318.73	6,008,205.94
23												
24	Plastic	7,288,002.54	181,926.86	347,418.47	527,558.87	369,076.68	343,148.20	587,395.35	648,983.34	835,767.99	1,048,699.84	4,889,976.60
25	Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26		7,288,002.54	181,926.86	347,418.47	527,558.87	369,076.68	343,148.20	587,395.35	648,983.34	835,767.99	1,048,699.84	4,889,976.60
27	Total	66,073,629.58	1,724,493.06	1,119,676.40	1,639,715.66	2,045,080.93	2,566,318.54	4,865,435.83	2,743,638.15	6,856,156.38	5,487,099.18	29,047,616.13

Duke Energy Ohio

Ohio AMRP

Plant Additions By Month

Schedule 3-B

Line No.	Cumulative	10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/2010
1	Plastic	151,157,048.30	159,786,800.37	178,684,026.80	28,537,847.94	178,684,026.80
2	Steel	9,611,830.07	10,631,149.86	11,412,429.20	1,800,599.13	11,412,429.20
3		160,768,878.37	170,417,950.03	190,096,456.00	30,338,447.07	190,096,456.00
4						
5	Plastic	31,315,183.76	32,241,055.90	33,085,028.21	2,909,655.90	33,095,029.21
6	Steel	0.00	0.00	0.00	0.00	0.00
7		31,315,183.76	32,241,055.90	33,085,028.21	2,909,655.90	33,095,029.21
8						
9	Plastic	19,380,314.13	20,214,758.40	21,135,261.14	2,465,561.91	21,135,261.14
10	Steel	0.00	0.00	0.00	0.00	0.00
11		19,380,314.13	20,214,758.40	21,135,261.14	2,465,561.91	21,135,261.14
12						
13	Total	211,464,376.26	222,873,764.33	244,328,746.35	35,713,664.88	244,326,746.35
14	Incremental					
15	Plastic	1,010,868.44	8,629,752.07	18,897,226.43	28,537,847.94	46,611,770.02
16	Steel	0.00	1,019,319.59	781,278.54	1,800,599.13	1,876,110.84
17		1,010,868.44	9,649,071.66	19,678,505.97	30,338,447.07	48,487,880.86
18						
19	Plastic	1,129,810.45	925,872.14	853,973.31	2,909,655.90	8,917,861.84
20	Steel	0.00	0.00	0.00	0.00	0.00
21		1,129,810.45	925,872.14	853,973.31	2,909,655.90	8,917,861.84
22						
23	Plastic	710,614.90	834,444.27	920,502.74	2,465,561.91	7,355,538.51
24	Steel	0.00	0.00	0.00	0.00	0.00
25		710,614.90	834,444.27	920,502.74	2,465,561.91	7,355,538.51
26						
27	Total	2,851,294.79	11,408,388.07	21,452,982.02	35,713,664.88	64,761,281.01

Schedule 4-A

Duke Energy Ohio
Riser Replacement Cap Calculation
Riser Additions by Month

Line No.	Actual Balance at 12/31/09	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Activity Thru Sept. 30, 2010
1 Riser Replacements	12,892,480.09	174,225.14	226,144.97	1,080,065.48	663,956.10	1,025,595.28	1,879,007.02	731,324.50	1,686,977.37	2,941,418.60	10,410,714.46
2 Cumulative	13,974,059.12	14,148,284.26	14,374,429.23	15,454,494.71	16,118,450.81	17,144,046.09	19,023,053.11	19,754,377.61	21,443,354.98	24,384,773.58	24,384,773.58

Duke Energy Ohio
Riser Replacement Cap Calculation
Riser Additions by Month

Line No.	10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/10
1 Riser Replacements	835,443.97	1,080,808.34	1,865,397.38	3,781,649.69	14,192,364.15
2 Cumulative	25,220,217.55	26,301,025.89	28,166,423.27	3,781,649.69	28,166,423.27

Duke Energy Ohio
Ohio AMRP
Cost Of Removal By Month

Schedule 5-A

Line No.	Actual Balance at 12/31/2009	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Actual Thru Sept. 30, 2010
1 Cost of Removal--Total											
2 Mains											
3 Cast Iron & Copper	931,388.92	960,322.28	975,090.89	1,005,878.09	1,066,663.90	1,115,040.53	1,148,189.60	1,177,676.26	1,231,943.11	1,252,188.45	1,252,188.45
4 Steel	45,241.70	48,647.12	47,384.50	48,859.97	51,812.61	54,162.48	55,771.70	57,204.97	59,840.95	60,824.36	60,824.36
5 Plastic	6,894.61	7,098.48	7,207.64	7,435.21	7,884.53	8,242.12	8,487.00	8,705.10	9,106.23	9,255.88	9,255.88
6 Total	983,515.23	1,014,067.88	1,029,683.03	1,062,173.27	1,126,361.04	1,177,445.13	1,212,428.30	1,243,586.33	1,300,890.29	1,322,268.69	1,322,268.69
7 Main to Curb Services											
8 Cast Iron & Copper	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9 Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 Plastic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total Cost of Removal	983,515.23	1,014,067.88	1,029,683.03	1,062,173.27	1,126,361.04	1,177,445.13	1,212,428.30	1,243,586.33	1,300,890.29	1,322,268.69	1,322,268.69
Cost of Removal--Incremental											
13 Mains											
14 Cast Iron & Copper	301,147.83	28,933.36	14,768.61	30,787.20	60,785.81	48,378.63	33,129.07	28,506.66	54,266.85	20,245.34	320,799.53
15 Steel	14,828.08	1,405.42	717.38	1,485.47	2,952.64	2,349.87	1,609.22	1,433.27	2,635.98	983.41	15,582.66
16 Plastic	2,226.02	213.87	109.16	227.57	449.32	357.59	244.88	218.10	401.13	149.65	2,371.27
17 Total	318,001.94	30,552.65	15,595.15	32,510.24	64,187.77	51,084.09	34,983.17	31,158.03	57,303.96	21,378.40	338,753.46
18 Main to Curb Services											
19 Cast Iron & Copper	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20 Steel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Plastic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Total Cost of Removal	318,001.94	30,552.65	15,595.15	32,510.24	64,187.77	51,084.09	34,983.17	31,158.03	57,303.96	21,378.40	338,753.46

Duke Energy Ohio
Ohio AMRP

Schedule 5-B

Cost Of Removal By Month

Line No.	10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/2010
1	Cost of Removal--Total				
2	Mains				
3	1,257,061.15	1,315,977.91	1,357,037.57	104,849.12	1,357,037.57
4	61,061.05	63,922.90	65,917.35	5,082.89	65,917.35
5	9,291.90	9,727.40	10,030.90	775.02	10,030.90
6	1,327,414.10	1,389,628.21	1,432,985.82	110,717.13	1,432,985.82
7	Main to Curb Services				
8	0.00	0.00	0.00	0.00	0.00
9	0.00	0.00	0.00	0.00	0.00
10	0.00	0.00	0.00	0.00	0.00
11	0.00	0.00	0.00	0.00	0.00
12	1,327,414.10	1,389,628.21	1,432,985.82	110,717.13	1,432,985.82
Cost of Removal--Incremental					
13	Mains				
14	4,872.70	58,916.76	41,059.65	104,849.12	425,648.65
15	236.69	2,861.85	1,994.45	5,082.89	20,675.65
16	36.02	435.50	303.50	775.02	3,145.28
17	5,145.41	62,214.11	43,357.61	110,717.13	449,470.59
18	Main to Curb Services				
19	0.00	0.00	0.00	0.00	0.00
20	0.00	0.00	0.00	0.00	0.00
21	0.00	0.00	0.00	0.00	0.00
22	0.00	0.00	0.00	0.00	0.00
23	5,145.41	62,214.11	43,357.61	110,717.13	449,470.59

Duke Energy Ohio
Ohio AMRP

Schedule 6-A

Original Cost Retired By Month

Line No.	Actual Balance at 12/31/2009	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Actual Sept. 30, 2010
1 Original Cost Retired--Total											
2 Mains											
3 Cast Iron & Copper	3,005,756.92	3,005,754.65	3,005,760.00	3,005,760.00	3,019,738.88	3,019,738.88	3,019,738.88	3,019,738.88	3,019,738.88	3,019,738.88	3,019,738.88
4 Steel	1,584,241.22	1,584,241.16	1,584,241.16	1,584,241.16	1,584,241.16	1,584,241.16	1,584,241.16	1,584,241.16	1,584,241.16	1,584,241.16	1,584,241.16
5 Plastic	701,894.39	701,894.39	701,894.39	701,894.39	701,894.39	701,894.39	701,894.39	701,894.39	701,894.39	701,894.39	701,894.39
6 Total	5,291,892.53	5,291,890.20	5,291,895.55	5,291,895.55	5,305,874.43	5,305,874.43	5,305,874.43	5,305,874.43	5,305,874.43	5,305,874.43	5,305,874.43
7 Main To Curb Services											
8 Cast Iron & Copper	1,186,663.18	1,227,271.48	1,280,323.27	1,280,323.27	1,280,323.27	1,280,323.27	1,280,323.27	1,280,323.27	1,280,323.27	1,284,451.01	1,284,451.01
9 Steel	744,074.75	762,644.44	782,276.73	782,276.73	782,276.73	782,276.73	782,276.73	782,276.73	782,276.73	782,816.11	792,816.11
10 Plastic	6,495,828.07	6,807,054.45	7,110,094.55	7,110,094.55	7,110,094.55	7,110,094.55	7,110,094.55	7,110,094.55	7,110,094.55	7,122,592.64	7,122,592.64
11 Total	8,426,566.00	8,796,970.37	9,182,694.55	9,182,694.55	9,182,694.55	9,182,694.55	9,182,694.55	9,182,694.55	9,182,694.55	9,199,859.76	9,199,859.76
12 Total Original Cost Retired	13,718,458.53	14,088,860.57	14,474,590.10	14,474,590.10	14,488,568.98	14,488,568.98	14,488,568.98	14,488,568.98	14,488,568.98	14,505,734.19	14,505,734.19
13 Original Cost Retired--Incremental											
14 Mains											
15 Cast Iron & Copper	1,143,200.13	(2.27)	5.35	-	13,978.88	-	-	-	-	-	13,981.96
16 Steel	501,801.73	(0.06)	-	-	-	-	-	-	-	-	-0.06
17 Plastic	349,957.23	-	-	-	-	-	-	-	-	-	0.00
18 Total	1,994,959.09	(2.33)	5.35	-	13,978.88	-	-	-	-	-	13,981.90
19 Main To Curb Services											
20 Cast Iron & Copper	433,481.71	40,608.30	53,051.79	-	-	-	-	-	-	4,127.74	97,787.83
21 Steel	272,863.23	18,569.89	28,632.29	-	-	-	-	-	-	539.38	48,741.35
22 Plastic	2,455,384.22	311,225.38	303,040.10	-	-	-	-	-	-	12,498.09	626,764.57
23 Total	3,161,829.16	370,404.37	385,724.18	-	-	-	-	-	-	17,165.21	773,293.75
24 Total Original Cost Retired	5,156,798.25	370,402.04	385,729.53	-	13,978.88	-	-	-	-	17,165.21	787,275.66

Duke Energy Ohio

Schedule 6-B

Ohio AMRP

Original Cost Retired By Month

Line No.	10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/2010
1 Original Cost Retired--Total					
2 Mains					
3 Cast Iron & Copper	3,019,738.88	3,036,874.77	3,561,119.98	541,381.10	3,561,119.98
4 Steel	1,584,241.16	1,590,729.77	2,772,933.28	1,188,692.12	2,772,933.28
5 Plastic	701,894.39	710,620.30	852,609.74	150,715.35	852,609.74
6 Total	5,305,874.43	5,338,224.84	7,186,663.00	1,880,788.57	7,186,663.00
7 Main To Curb Services					
8 Cast Iron & Copper	1,303,525.29	1,348,660.87	1,426,517.17	142,066.16	1,426,517.17
9 Steel	802,868.07	839,203.07	884,758.00	71,941.89	864,758.00
10 Plastic	7,358,009.97	7,895,384.85	8,685,727.35	1,563,134.71	8,685,727.35
11 Total	9,464,421.33	10,083,248.59	10,977,002.52	1,777,142.76	10,977,002.52
12 Total Original Cost Retired	14,770,295.76	15,421,473.43	18,163,665.52	3,657,931.33	18,163,665.52
13 Original Cost Retired--Incremental					
14 Mains					
15 Cast Iron & Copper	-	17,135.89	524,245.21	541,381.10	555,363.06
16 Steel	-	6,486.91	1,192,203.51	1,188,692.12	1,188,692.06
17 Plastic	-	8,725.91	141,989.44	150,715.35	150,715.35
18 Total	-	32,350.41	1,848,438.16	1,880,788.57	1,884,770.47
19 Main To Curb Services					
20 Cast Iron & Copper	19,074.28	45,135.58	77,866.30	142,066.16	239,853.99
21 Steel	10,069.96	36,317.00	25,554.93	71,941.89	120,683.25
22 Plastic	235,417.33	537,374.68	790,342.70	1,563,134.71	2,189,899.28
23 Total	264,561.57	618,827.26	893,753.93	1,777,142.76	2,550,436.52
24 Total Original Cost Retired	264,561.57	651,177.67	2,742,192.09	3,657,931.33	4,445,206.99

Duke Energy Ohio
Ohio AMRP Cap Calculation
Provision for Depreciation

Schedule 7-A

Line No.	Actual Balance at 12/31/09	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Activity Thru Sept. 30, 2010
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											

16 Cumulative Provision for Depreciation

Duke Energy Ohio
Ohio AMRP Cap Calculation
Provision for Depreciation

Line No.		10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/10
1	Interest					
2	Provision for Depreciation					
3	2761--Main--Cast Iron & Copper					
4	2762--Main--Steel					
5	2763--Main--Plastic					
6	2767--Main--Steel	13,857.06	13,857.06	15,328.57	43,040.69	402,156.34
7	2768--Main--Plastic	256,498.72	258,226.82	272,969.12	787,695.46	6,325,359.56
8	2769--Main--Feeder					
9	2801--Services--CI & Copper					
10	2802--Services--Steel					
11	2803--Services--Plastic					
12	2804--Services--Steel					
13	2805--Services--Plastic	86,531.40	86,770.19	92,424.38	268,725.95	1,971,912.57
14	Curb to Meter Services--Plastic	53,519.80	55,556.90	57,948.97	167,025.67	927,259.22
15	Total	410,407.98	417,410.77	439,659.02	1,266,487.77	9,626,687.89

16 Cumulative Provision for Depreciation

8,770,607.90 9,188,018.67 9,626,687.69 9,626,687.69

Duke Energy Ohio

Schedule 8-A

**Riser Replacement Cap Calculation
Provision for Depreciation**

Line No.	Actual Balance at 12/31/09	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Activity Thru Sept. 30, 2010
1	172,397.09	40,058.40	40,558.41	41,206.70	44,302.88	46,206.23	49,146.27	54,532.75	56,629.22	61,470.95	434,111.81
2											
3											
4	172,397.09	40,058.40	40,558.41	41,206.70	44,302.88	46,206.23	49,146.27	54,532.75	56,629.22	61,470.95	434,111.81
5	172,397.09	212,455.49	253,013.90	294,220.60	338,523.48	384,729.71	433,875.98	488,408.73	545,037.96	606,508.90	606,508.90

1 Riser Replacement

2 Riser Replacement

3 Riser Replacement

4 Total

5 Cumulative Provision for Depreciation

Duke Energy Ohio
Riser Replacement Cap Calculation
Provision for Depreciation

Line No.		10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/10
1	Incremental					
2	Provision for Depreciation					
3	Riser Replacement	69,903.02	72,297.96	75,396.27	217,597.25	824,106.15
4	Total	69,903.02	72,297.96	75,396.27	217,597.25	824,106.15
5	Cumulative Provision for Depreciation	676,411.92	748,709.88	824,106.15		824,106.15

Duke Energy Ohio
Ohio AMRP

Schedule 9-A

Net Regulatory Asset—Post In-Service Carrying Cost

Line No.	Regulatory Asset—Deferrals	Actual Balance at 12/31/09	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Activity Thru Sept 30, 2010
1	Account											
2	0182071 AMRP 2008 Steel Carry Costs	17,537.21	-	-	-	-	-	-	-	-	-	-
3	0182072 AMRP 2008 Plastic Carry Costs	172,542.39	-	-	-	-	-	-	-	-	-	-
4	0182081 AMRP 2007 Steel Carry Costs	178,602.03	-	-	-	-	-	-	-	-	-	-
5	0182082 AMRP 2007 Plastic Carry Costs	1,532,874.60	-	-	-	-	-	-	-	-	-	-
6	0182083 AMRP 2007 Services Carry Costs	139,566.48	-	-	-	-	-	-	-	-	-	-
7	0182084 AMRP 2008 Steel Carry Costs	115,888.66	-	-	-	-	-	-	-	-	-	-
8	0182085 AMRP 2008 Plastic Carry Costs	659,650.33	-	-	-	-	-	-	-	-	-	-
9	0182086 AMRP 2008 Services Carry Costs	191,483.80	-	-	-	-	-	-	-	-	-	-
10	0182101 AMRP 2009 Steel Carry Costs	19,141.99	2,070.41	2,303.41	2,406.34	2,409.37	-	-	-	-	-	9,282.53
11	0182102 AMRP 2009 Plastic Carry Costs	373,022.37	135,453.36	156,822.36	159,606.30	161,987.82	-	-	-	-	-	613,959.64
12	0182103 AMRP 2009 Services Carry Costs	160,321.60	256.04	-	-	-	-	-	-	-	-	-
13	0182116 AMRP 2010 Steel Carry Costs	0.00	-	-	-	-	-	-	-	-	-	-
14	0182117 AMRP 2010 Plastic Carry Costs	0.00	-	-	-	-	-	-	-	-	-	-
15	0182118 AMRP 2010 Service Carry Costs	0.00	-	-	-	-	-	-	-	-	-	-
16	Total—Regulatory Asset—Deferrals	3,560,611.46	137,779.61	160,551.48	164,684.94	169,521.33	8,466.10	13,195.66	46,925.65	44,163.11	51,531.56	797,019.84
17	Cumulative—Regulatory Asset—Deferrals	3,560,611.46	3,698,391.27	3,858,942.75	4,023,627.69	4,193,349.02	4,201,815.12	4,215,010.78	4,261,936.63	4,306,099.74	4,357,631.30	4,357,631.30
18	Regulatory Asset—Amortization											
19	Account											
20	0182071 AMRP 2008 Steel Carry Costs	5,826.97	176.13	176.13	176.13	176.13	176.13	176.13	176.13	176.13	176.13	1,585.17
21	0182072 AMRP 2008 Plastic Carry Costs	60,390.17	1,813.22	1,813.22	1,813.22	1,813.22	1,813.22	1,813.22	1,813.22	1,813.22	1,813.22	16,318.98
22	0182081 AMRP 2007 Steel Carry Costs	4,350.82	228.96	228.96	228.96	228.96	228.96	228.96	228.96	228.96	228.96	2,060.82
23	0182082 AMRP 2007 Plastic Carry Costs	41,128.26	2,322.54	2,322.54	2,322.54	2,322.54	2,322.54	2,322.54	2,322.54	2,322.54	2,322.54	20,902.86
24	0182083 AMRP 2007 Services Carry Costs	7,149.70	376.30	376.30	376.30	376.30	376.30	376.30	376.30	376.30	376.30	3,366.70
25	0182091 AMRP 2008 Steel Carry Costs	1,168.64	148.58	148.58	148.58	148.58	148.58	148.58	148.58	148.58	148.58	1,337.22
26	0182092 AMRP 2008 Plastic Carry Costs	7,995.76	999.47	999.47	999.47	999.47	999.47	999.47	999.47	999.47	999.47	8,995.23
27	0182093 AMRP 2008 Services Carry Costs	3,968.80	498.60	498.60	498.60	498.60	498.60	498.60	498.60	498.60	498.60	4,487.40
28	0182101 AMRP 2009 Steel Carry Costs	0.00	-	-	-	-	-	-	-	-	-	162.20
29	0182102 AMRP 2009 Plastic Carry Costs	0.00	-	-	-	-	-	-	-	-	-	7,477.20
30	0182103 AMRP 2009 Services Carry Costs	0.00	-	-	-	-	-	-	-	-	-	1,495.44
31	0182116 AMRP 2010 Steel Carry Costs	0.00	-	-	-	-	-	-	-	-	-	417.50
32	0182117 AMRP 2010 Plastic Carry Costs	0.00	-	-	-	-	-	-	-	-	-	417.50
33	0182118 AMRP 2010 Service Carry Costs	0.00	-	-	-	-	-	-	-	-	-	2,087.50
34	Total—Regulatory Asset—Amort.	133,058.92	6,563.82	6,563.82	6,563.82	6,563.82	6,513.20	6,513.20	6,513.20	6,513.20	6,513.20	69,821.28
35	Cumulative—Regulatory Asset—Amort.	133,058.92	141,572.74	148,136.56	154,700.38	161,264.20	169,777.40	178,290.60	186,803.80	195,317.00	203,830.20	203,830.20
36	Regulatory Asset—Net											
37	Account											
38	0182071 AMRP 2008 Steel Carry Costs	11,710.24	(176.13)	(176.13)	(176.13)	(176.13)	(176.13)	(176.13)	(176.13)	(176.13)	(176.13)	(1,585.17)
39	0182072 AMRP 2008 Plastic Carry Costs	112,162.22	(1,813.22)	(1,813.22)	(1,813.22)	(1,813.22)	(1,813.22)	(1,813.22)	(1,813.22)	(1,813.22)	(1,813.22)	(16,318.98)
40	0182081 AMRP 2007 Steel Carry Costs	174,291.41	(228.96)	(228.96)	(228.96)	(228.96)	(228.96)	(228.96)	(228.96)	(228.96)	(228.96)	(2,060.82)
41	0182082 AMRP 2007 Plastic Carry Costs	1,488,748.34	(2,322.54)	(2,322.54)	(2,322.54)	(2,322.54)	(2,322.54)	(2,322.54)	(2,322.54)	(2,322.54)	(2,322.54)	(20,902.86)
42	0182083 AMRP 2007 Services Carry Costs	132,416.76	(376.30)	(376.30)	(376.30)	(376.30)	(376.30)	(376.30)	(376.30)	(376.30)	(376.30)	(3,366.70)
43	0182091 AMRP 2008 Steel Carry Costs	114,700.02	(148.58)	(148.58)	(148.58)	(148.58)	(148.58)	(148.58)	(148.58)	(148.58)	(148.58)	(1,337.22)
44	0182092 AMRP 2008 Plastic Carry Costs	681,654.57	(999.47)	(999.47)	(999.47)	(999.47)	(999.47)	(999.47)	(999.47)	(999.47)	(999.47)	(8,995.23)
45	0182093 AMRP 2008 Services Carry Costs	187,475.00	(498.60)	(498.60)	(498.60)	(498.60)	(498.60)	(498.60)	(498.60)	(498.60)	(498.60)	(4,487.40)
46	0182101 AMRP 2009 Steel Carry Costs	19,141.99	(2,070.41)	(2,303.41)	(2,406.34)	(2,409.37)	(36.44)	(36.44)	(36.44)	(36.44)	(36.44)	9,100.33
47	0182102 AMRP 2009 Plastic Carry Costs	373,022.37	(135,453.36)	(156,822.36)	(159,606.30)	(161,987.82)	(1,495.44)	(1,495.44)	(1,495.44)	(1,495.44)	(1,495.44)	606,492.44
48	0182103 AMRP 2009 Services Carry Costs	160,321.60	(256.04)	-	-	-	(417.50)	(417.50)	(417.50)	(417.50)	(417.50)	(2,087.50)
49	0182116 AMRP 2010 Steel Carry Costs	0.00	-	-	-	-	-	-	-	-	-	0.00
50	0182117 AMRP 2010 Plastic Carry Costs	0.00	-	-	-	-	-	-	-	-	-	0.00
51	0182118 AMRP 2010 Service Carry Costs	0.00	-	-	-	-	-	-	-	-	-	0.00
52	Total—Regulatory Asset—Net	3,425,602.54	131,216.99	153,997.65	158,321.12	162,957.61	167,244.20	175,757.40	184,270.60	192,783.80	201,297.00	201,297.00
53	Cumulative—Regulatory Asset—Net.	3,425,602.54	3,556,818.53	3,710,806.19	3,869,127.31	4,032,084.82	4,092,037.72	4,098,720.18	4,075,132.83	4,110,782.74	4,153,801.10	4,153,801.10

Duke Energy Ohio
Ohio AMRP

Net Regulatory Asset--Post In-Service Carrying Cost

Line No.	Account	Description	10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/10
1	0182071	AMRP 2006 Steel Carry Costs	-	-	-	-	17,537.21
2	0182072	AMRP 2006 Plastic Carry Costs	-	-	-	-	172,542.39
3	0182081	AMRP 2007 Steel Carry Costs	-	-	-	-	178,902.03
4	0182082	AMRP 2007 Plastic Carry Costs	-	-	-	-	1,532,874.60
5	0182083	AMRP 2007 Services Carry Costs	-	-	-	-	139,566.48
6	0182091	AMRP 2008 Steel Carry Costs	-	-	-	-	115,888.66
7	0182092	AMRP 2008 Plastic Carry Costs	-	-	-	-	669,650.33
8	0182093	AMRP 2008 Services Carry Costs	-	-	-	-	191,463.80
9	0182101	AMRP 2009 Steel Carry Costs	-	-	-	-	28,424.52
10	0182102	AMRP 2009 Plastic Carry Costs	-	-	-	-	986,992.01
11	0182103	AMRP 2009 Services Carry Costs	-	-	-	-	150,321.60
12	0182116	AMRP 2010 Steel Carry Costs	-	-	6,287.93	6,287.93	6,287.93
13	0182117	AMRP 2010 Plastic Carry Costs	21,625.01	24,028.59	320,827.75	366,479.34	429,988.16
14	0182118	AMRP 2010 Services Carry Costs	41,235.70	48,003.46	55,321.72	144,560.88	254,819.73
15		Total-Regulatory Asset-Deferrals	62,860.71	72,032.04	382,437.40	517,328.15	4,874,959.45
16		Cumulative-Regulatory Asset-Deferrals	4,420,492.01	4,492,522.05	4,874,959.45	4,874,959.45	

Line No.	Account	Description	10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/10
19	0182071	AMRP 2006 Steel Carry Costs	176.13	176.13	176.13	528.39	7,940.53
20	0182072	AMRP 2006 Plastic Carry Costs	1,613.22	1,813.22	1,813.22	5,439.65	82,138.81
21	0182081	AMRP 2007 Steel Carry Costs	228.98	228.98	228.98	686.94	7,098.38
22	0182082	AMRP 2007 Plastic Carry Costs	2,322.54	2,322.54	2,322.54	6,967.62	71,998.74
23	0182083	AMRP 2007 Services Carry Costs	376.30	376.30	376.30	1,128.90	11,665.30
24	0182091	AMRP 2008 Steel Carry Costs	148.58	148.58	148.58	445.74	2,971.60
25	0182092	AMRP 2008 Plastic Carry Costs	989.47	989.47	989.47	2,968.41	19,969.40
26	0182093	AMRP 2008 Services Carry Costs	498.60	498.60	498.60	1,495.80	9,972.00
27	0182101	AMRP 2009 Steel Carry Costs	36.44	36.44	36.44	109.32	291.52
28	0182102	AMRP 2009 Plastic Carry Costs	1,495.44	1,495.44	1,495.44	4,486.32	11,963.52
29	0182103	AMRP 2009 Services Carry Costs	417.50	417.50	417.50	1,252.50	3,340.00
30		Total-Regulatory Asset-Deferrals	8,513.20	8,513.20	8,513.20	25,539.60	229,369.80
31		Cumulative-Regulatory Asset-Deferrals	212,343.40	220,856.60	229,369.80	229,369.80	

Line No.	Account	Description	10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/10
37	0182071	AMRP 2006 Steel Carry Costs	(176.13)	(176.13)	(176.13)	(528.39)	9,596.68
38	0182072	AMRP 2006 Plastic Carry Costs	(1,613.22)	(1,813.22)	(1,813.22)	(5,439.65)	90,403.58
39	0182081	AMRP 2007 Steel Carry Costs	(228.98)	(228.98)	(228.98)	(686.94)	171,503.65
40	0182082	AMRP 2007 Plastic Carry Costs	(2,322.54)	(2,322.54)	(2,322.54)	(6,967.62)	1,460,675.06
41	0182083	AMRP 2007 Services Carry Costs	(376.30)	(376.30)	(376.30)	(1,128.90)	127,901.18
42	0182091	AMRP 2008 Steel Carry Costs	(148.58)	(148.58)	(148.58)	(445.74)	112,917.06
43	0182092	AMRP 2008 Plastic Carry Costs	(989.47)	(989.47)	(989.47)	(2,968.41)	638,680.83
44	0182093	AMRP 2008 Services Carry Costs	(498.60)	(498.60)	(498.60)	(1,495.80)	181,481.80
45	0182101	AMRP 2009 Steel Carry Costs	(36.44)	(36.44)	(36.44)	(109.32)	29,133.00
46	0182102	AMRP 2009 Plastic Carry Costs	(1,495.44)	(1,495.44)	(1,495.44)	(4,486.32)	875,028.49
47	0182103	AMRP 2009 Services Carry Costs	(417.50)	(417.50)	(417.50)	(1,252.50)	150,981.60
48		Total-Regulatory Asset-Net	21,625.01	24,028.59	320,827.75	366,479.34	429,988.16
49		Cumulative-Regulatory Asset-Net	41,235.70	48,003.46	55,321.72	144,560.88	254,819.73
50		Total-Regulatory Asset-Net	54,377.51	63,618.84	373,924.20	461,768.55	4,645,589.65
51		Cumulative-Regulatory Asset-Net	4,208,148.61	4,271,665.45	4,645,589.65	4,645,589.65	

Duke Energy Ohio

Schedule 10-A

Ohio AMRP

Net Deferred Tax Balance--PISCC

Line No.	Actual Balance at 12/31/09	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Activity Thru Sept. 30, 2010
1	Net Deferred Tax Balances--PISCC										
2	Beginning Balance	1,198,960.89	1,244,886.49	1,298,782.17	1,354,194.56	1,411,229.69	1,411,213.20	1,412,852.06	1,426,296.49	1,438,773.96	
3	Monthly Activity	59,208.23	45,925.60	63,895.68	55,412.38	57,035.13	(16.49)	13,444.43	12,477.47	15,056.43	254,869.50
4	Ending Balance	1,198,960.89	1,244,886.49	1,298,782.17	1,354,194.56	1,411,229.69	1,411,213.20	1,412,852.06	1,426,296.49	1,438,773.96	254,869.50

Duke Energy OhioOhio AMRPNet Deferred Tax Balance--PISCC

Line No.	10/31/10	11/30/10	12/31/10	Oct--Dec. 2010	Actual Balance at 12/31/10
1 <u>Net Deferred Tax Balances--PISCC</u>					
2 Beginning Balance	1,453,830.39	1,472,852.02	1,495,082.91		1,495,082.91
3 Monthly Activity	19,021.63	22,230.89	130,873.47	172,125.99	130,873.47
4 Ending Balance	1,472,852.02	1,495,082.91	1,625,956.38	172,125.99	1,625,956.38

Duke Energy Ohio

Schedule 11-A

**Riser Replacement Cap Calculation
Net Regulatory Asset-Post In-Service Carrying Cost**

Line Regulatory Asset-Deferrals		Actual	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Activity Thru Sept. 30, 2010
1	Account	Balance at 12/31/09										
2	0182094 AMRP 2008 Riser Carry Costs	16,005.77										
3	0182104 AMRP 2009 Riser Carry Costs	168,397.68	278.66	(278.66)	3,495.73	6,711.23	9,860.88	15,438.25	20,198.46	24,869.03	33,469.95	115,383.14
4	0182119 AMRP 2010 Riser Carry Costs				3,495.73	6,711.23	9,860.88	15,438.25	20,198.46	24,869.03	33,469.95	115,383.14
5	Total-Regulatory Asset-Deferrals	184,403.45	278.66	1,059.95	3,495.73	6,711.23	9,860.88	15,438.25	20,198.46	24,869.03	33,469.95	115,383.14
6	Cumulative-Regulatory Asset-Deferrals	184,403.45	184,683.11	185,743.06	189,238.79	195,950.02	205,810.90	221,249.15	241,447.61	266,316.64	299,786.59	299,786.59
7 Regulatory Asset-Amortization												
8	Account	Actual	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Activity Thru Sept. 30, 2010
9	0182094 AMRP 2008 Riser Carry Costs	333.44	41.68	41.68	41.68	41.68	41.68	41.68	41.68	41.68	41.68	375.12
10	0182104 AMRP 2009 Riser Carry Costs						438.54	438.54	438.54	438.54	438.54	2,192.70
11	0182119 AMRP 2010 Riser Carry Costs											
12	Total-Regulatory Asset-Amort.	333.44	41.68	41.68	41.68	41.68	480.22	480.22	480.22	480.22	480.22	2,567.82
13	Cumulative-Regulatory Asset-Amort.	333.44	375.12	416.80	458.48	500.16	980.38	1,460.60	1,940.82	2,421.04	2,901.26	2,901.26
14 Regulatory Asset-Net												
15	Account	Actual	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Activity Thru Sept. 30, 2010
16	0182094 AMRP 2008 Riser Carry Costs	15,672.33	(41.68)	(41.68)	(41.68)	(41.68)	(41.68)	(41.68)	(41.68)	(41.68)	(41.68)	(375.12)
17	0182104 AMRP 2009 Riser Carry Costs	168,397.68	278.66	(278.66)	3,495.73	6,711.23	9,860.88	15,438.25	20,198.46	24,869.03	33,469.95	(2,192.70)
18	0182119 AMRP 2010 Riser Carry Costs				3,495.73	6,711.23	9,860.88	15,438.25	20,198.46	24,869.03	33,469.95	115,383.14
18	Total-Regulatory Asset-Net	184,070.01	237.98	1,018.27	3,454.05	6,699.55	9,260.68	14,958.03	19,718.24	24,398.81	37,969.75	112,815.32
19	Cumulative-Regulatory Asset-Net	184,070.01	184,307.99	185,326.26	188,780.31	195,449.86	204,830.52	219,788.55	239,506.79	263,895.60	296,865.33	296,865.33

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

Line Regulatory Asset—Deferrals		10/31/10	11/30/10	12/31/10	Oct—Dec. 2010	Actual Balance at 12/31/10
No.	Account Description					
1	0182094 AMRP 2008 Riser Carry Costs	-	-	-	-	16,005.77
2	0182104 AMRP 2009 Riser Carry Costs	-	-	-	-	168,397.88
3	0182119 AMRP 2010 Riser Carry Costs	40,557.27	44,119.19	50,280.15	134,956.61	250,339.75
4	Total—Regulatory Asset—Deferrals	40,557.27	44,119.19	50,280.15	134,956.61	434,743.20
5						
6	Cumulative—Regulatory Asset—Deferrals	340,343.86	384,463.05	434,743.20	434,743.20	
7 Regulatory Asset—Amortization						
8	Account Description	10/31/10	11/30/10	12/31/10	Oct—Dec. 2010	Actual Balance at 12/31/10
9	0182094 AMRP 2008 Riser Carry Costs	41.68	41.68	41.68	125.04	833.60
10	0182104 AMRP 2009 Riser Carry Costs	438.54	438.54	438.54	1,315.62	3,508.32
11	0182119 AMRP 2010 Riser Carry Costs	-	-	-	-	-
12	Total—Regulatory Asset—Amort.	480.22	480.22	480.22	1,440.66	4,341.92
13	Cumulative—Regulatory Asset—Amort.	3,361.48	3,861.70	4,341.92	4,341.92	
14 Regulatory Asset—Net						
15	Account Description	10/31/10	11/30/10	12/31/10	Oct—Dec. 2010	Actual Balance at 12/31/10
16	0182094 AMRP 2008 Riser Carry Costs	(41.68)	(41.68)	(41.68)	(125.04)	15,172.17
17	0182104 AMRP 2009 Riser Carry Costs	(438.54)	(438.54)	(438.54)	(1,315.62)	164,888.36
18	0182119 AMRP 2010 Riser Carry Costs	40,557.27	44,119.19	50,280.15	134,956.61	250,339.75
19	Total—Regulatory Asset—Net	40,077.05	43,638.97	48,799.93	133,515.95	430,401.28
20	Cumulative—Regulatory Asset—Net	336,962.38	380,601.35	430,401.28	430,401.28	

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

Line No.	Actual Balance at 12/31/09	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Activity Thru Sept. 30, 2010
1	Net Deferred Tax Balances--PISCC										
2	48,993.01	64,424.50	64,507.79	64,864.18	66,073.10	68,407.44	71,690.67	76,925.98	83,827.36	92,363.44	
3	14,431.49	83.29	356.39	1,208.92	2,334.34	3,283.23	5,235.31	6,901.38	8,536.08	11,546.41	39,485.35
4	64,424.50	64,507.79	64,864.18	66,073.10	68,407.44	71,690.67	76,925.98	83,827.36	92,363.44	103,909.85	39,485.35

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

Line No.	10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/10
1 <u>Net Deferred Tax Balances--PISCC</u>					
2 Beginning Balance	103,908.85	117,936.82	133,210.46		133,210.46
3 Monthly Activity	14,026.97	15,273.64	17,429.98	46,730.59	17,429.98
4 Ending Balance	117,936.82	133,210.46	150,640.44	46,730.59	150,640.44

Duke Energy Ohio
Ohio AMRP

Schedule 13-A

Deferred Taxes on Liberalized Depreciation

Line No.	Plant In-Service -	Tax Year 2007		Tax Year 2008		Tax Year 2009		Total
		Vintage 2007	Total	Vintage 2007	Vintage 2008	Vintage 2007	Vintage 2008	
1	Mains - Plastic	42,056,033.46	83,272,712.47	42,056,033.46	41,216,679.01	42,056,033.46	41,216,679.01	132,072,256.78
2	Mains - Steel	1,596,452.83	8,224,035.06	1,596,452.83	6,627,582.23	1,596,452.83	6,627,582.23	9,536,318.56
3	Main to Curb Services - Plastic	7,230,805.12	15,513,368.14	7,230,805.12	8,282,563.02	7,230,805.12	8,282,563.02	24,177,167.37
4	Main to Curb Services - Steel							
5	Curb to Meter Services		6,481,720.09		6,481,720.09		6,481,720.09	13,779,722.63
6	Total Plant In-Service	50,883,291.41	113,491,835.76	50,883,291.41	62,808,544.35	50,883,291.41	66,073,629.58	179,585,465.34
		(38,946.90)		(38,946.90)	679,696.77	(38,946.90)	679,696.77	739,121.72
7	Book to Tax Basis Adjustments:							
8	Tax Base In-Service subject to:							
9	Bonus Depreciation - 50%							
10	Bonus Depreciation - 100%							
11	MACRS on Balance	50,844,344.51	114,132,585.63	50,844,344.51	63,288,241.12	50,844,344.51	63,288,241.12	116,351,853.36
12	Total Tax Depreciation Base	50,844,344.51	114,132,585.63	50,844,344.51	63,288,241.12	50,844,344.51	66,172,001.43	180,304,597.06
13	Tax Depreciation -							
14	Bonus Depreciation - 50%							
15	Bonus Depreciation - 100%							
16	MACRS on Balance	2,542,217.23	7,994,624.79	4,830,212.73	3,164,412.06	4,347,191.46	6,012,382.91	12,069,366.10
17	Total Tax Depreciation	2,542,217.23	7,994,624.79	4,830,212.73	3,164,412.06	4,347,191.46	6,012,382.91	44,045,722.95
18	Book Depreciation							
19	Mains - Plastic	281,804.34	1,231,065.31	1,028,620.49	202,444.82	857,024.17	840,051.41	2,203,111.06
20	Mains - Steel	20,569.88	59,693.38	32,740.59	26,952.79	32,532.76	135,079.05	179,377.95
21	Main to Curb Services - Plastic	79,361.95	331,595.35	234,880.65	96,714.70	147,350.43	168,809.78	399,454.51
22	Main to Curb Services - Steel	0.00						
23	Curb to Meter Services	0.00	67,514.29		67,514.29		132,106.18	204,259.92
24	Total Book Depreciation	381,735.97	1,888,868.33	1,286,241.73	383,626.60	1,036,907.36	1,276,048.42	2,986,203.44
25	Less: Book Depr on AFUDC Equity	2,891.09	15,477.42	7,684.59	7,792.83	8,145.56	14,434.72	24,744.01
26	Plus: Originating Df. Exclusive of AFUDC Equity	368,237.36	1,397,722.69		1,397,722.69			313,632.13
27	Net Book Depreciation	745,082.24	3,072,113.60	1,288,557.14	1,783,556.45	1,028,761.80	1,261,611.70	3,275,091.56
28	Tax Depreciation in Excess of Book Depreciation	1,797,134.99	4,922,511.19	3,541,655.59	1,380,855.60	3,318,429.66	4,750,771.21	40,770,631.39
29	Federal Deferred Taxes @ 35.00%	628,997.25	1,722,878.91	1,239,579.46	483,299.45	1,161,450.37	1,662,769.92	14,269,720.96
30	Deferred Tax Balance							
		35.00%	35.00%					35.00%
	Federal Deferral Rate							

Duke Energy Ohio

Schedule 13-B

Ohio AMRP

Deferred Taxes on Liberalized Depreciation

Total
Deferred Tax
Balance

	Tax Year 2010					Total
	Vintage 2007	Vintage 2008	Vintage 2008	Vintage 2010		Total
				Through		
				Sept. 30, 2010	Oct. -Dec. 2010	Vintage 2010
Plant In-Service -						
Mains - Plastic	42,056,033.46	41,216,679.01	48,799,544.31	18,073,922.08	28,537,847.94	46,611,770.02
Mains - Steel	1,586,452.83	6,627,582.23	1,312,283.50	75,511.51	1,800,599.13	1,876,110.64
Main to Curb Services - Plastic	7,230,805.12	8,282,563.02	8,663,799.23	6,008,205.94	2,908,655.90	8,917,861.84
Main to Curb Services - Steel						
Curb to Meter Services		6,481,720.08	7,298,002.54	4,889,976.60	2,465,561.91	7,355,538.51
Total Plant In-Service	50,883,291.41	62,608,544.35	68,073,829.58	28,047,616.13	35,713,664.88	64,761,281.01
						244,326,746.35
Book to Tax Basis Adjustments:	(38,946.90)	679,698.77	98,371.85	(43,968.07)	(132,720.67)	(176,686.74)
						562,434.98
Tax Base In-Service subject to:						
Bonus Depreciation - 50%			63,852,733.70	29,003,650.06	-	29,003,650.06
Bonus Depreciation - 100%	50,844,344.51	63,288,241.12	2,219,267.73	-	35,580,944.21	35,580,944.21
MACRS on Balance	50,844,344.51	63,288,241.12	66,172,001.43	29,003,650.06	35,580,944.21	64,584,594.27
Total Tax Depreciation Base						0.00
						116,351,853.36
						244,889,181.33
Tax Depreciation -						
Bonus Depreciation - 50%			-	14,501,825.03	-	14,501,825.03
Bonus Depreciation - 100%	3,912,472.31	5,411,144.62	3,248,585.28	725,091.25	35,580,944.21	35,580,944.21
MACRS on Balance	3,912,472.31	5,411,144.62	3,248,585.28	15,226,918.28	35,580,944.21	50,807,860.49
Total Tax Depreciation						63,380,062.70
Book Depreciation						
Mains - Plastic	908,593.54	888,489.73	1,051,982.06	153,762.17	380,304.85	514,067.02
Mains - Steel	34,414.42	142,869.47	28,288.63	642.41	22,733.48	23,376.89
Main to Curb Services - Plastic	155,873.03	178,545.56	186,763.79	51,114.24	36,735.89	87,850.13
Main to Curb Services - Steel						
Curb to Meter Services		139,725.15	157,321.59	41,601.01	31,128.97	72,729.98
Total Book Depreciation	1,096,880.98	1,349,639.91	1,424,336.08	247,119.83	450,903.19	698,023.02
Less: Book Depr on AFUDC Equity	8,734.48	15,478.34	4,640.33	926.04	3,505.33	4,431.37
Plus: Originating Diff. Exclusive of AFUDC Equity				64,885.41	169,562.66	234,447.97
Net Book Depreciation	1,088,146.50	1,334,161.57	1,419,695.75	311,079.20	618,980.42	828,039.62
						4,770,043.42
Tax Depreciation in Excess of Book Depreciation	2,824,325.81	4,076,983.05	1,828,889.55	14,915,837.08	34,983,983.79	49,879,820.87
						58,610,019.28
Federal Deferred Taxes @ 35.00%	988,514.03	1,426,944.07	840,111.34	6,220,542.98	12,237,394.33	17,457,937.29
						20,513,506.75
Deferred Tax Balance				8,276,112.42		37,135,103.87
Federal Deferral Rate						35.00%

Duke Energy Ohio

Schedule 14-A

Riser Replacement Cap Calculation

Deferred Taxes on Liberalized Depreciation

Line No.	Description	Tax Year 2008		Tax Year 2009		Total
		Vintage 2008	Vintage 2009	Vintage 2009	Vintage 2009	
1	Plant In-Service - Riser Replacement	1,281,579.03	1,281,579.03	12,692,480.09	13,974,059.12	
2	Total Plant In-Service	1,281,579.03	1,281,579.03	12,692,480.09	13,974,059.12	
3	Book to Tax Basis Adjustments:	7.50	7.50		7.50	
4	Tax Base In-Service subject to:					
5	Bonus Depreciation - 50%			12,692,480.09	12,692,480.09	
6	Bonus Depreciation - 100%					
7	MACRS on Balance	1,281,586.53	1,281,586.53	0.00	1,281,586.53	
8	Total Tax Depreciation Base	1,281,586.53	1,281,586.53	12,692,480.09	13,974,066.62	
9	Tax Depreciation -					
10	Bonus Depreciation - 50%			6,346,240.05	6,346,240.05	
11	Bonus Depreciation - 100%					
12	MACRS on Balance	64,079.33	121,750.72	317,312.00	439,062.72	
13	Total Tax Depreciation	64,079.33	121,750.72	6,663,552.05	6,785,302.77	
14	Book Depreciation					
15	Riser Replacement	8,744.46	28,456.77	140,914.86	169,371.63	
16	Total Book Depreciation	8,744.46	28,456.77	140,914.86	169,371.63	
17	Less: Book Depr on AFUDC Equity	7.50	-	-	-	
18	Plus: Originating Diff. Exclusive of AFUDC Equity	8,731.96	28,456.77	140,914.86	169,371.63	
19	Net Book Depreciation	55,327.37	93,293.95	6,522,637.19	6,615,931.14	
20	Tax Depreciation in Excess of Book Depreciation	19,384.58	32,652.88	2,282,923.02	2,315,575.90	
21	Federal Deferred Taxes @ 35.00%					
22	Deferred Tax Balance					
	Federal Deferral Rate	35.00%				35.00%

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

Line No.		Tax Year 2010					Total
		Vintage 2009				Total	
		Vintage 2008	Through Sept. 30, 2010	Oct.-Dec. 2010	Vintage 2010		
1	Riser Replacement	1,281,579.03	12,692,480.09	10,410,714.46	3,781,649.69	14,192,364.15	28,166,423.27
2	Total Plant In-Service	1,281,579.03	12,692,480.09	10,410,714.46	3,781,649.69	14,192,364.15	28,166,423.27
S Book to Tax Basis Adjustments:		7.50					7.50
4	Tax Base In-Service subject to:						
5	Bonus Depreciation - 50%		12,692,480.09	10,410,714.46		10,410,714.46	23,103,194.55
6	Bonus Depreciation - 100%				3,781,649.69	3,781,649.69	3,781,649.69
7	MACRS on Balance	1,281,586.53	0.00			0.00	1,281,586.53
8	Total Tax Depreciation Base	1,281,586.53	12,692,480.09	10,410,714.46	3,781,649.69	14,192,364.15	28,166,430.77
9	Tax Depreciation -						
10	Bonus Depreciation - 50%			5,205,357.23		5,205,357.23	5,205,357.23
11	Bonus Depreciation - 100%				3,781,649.69	3,781,649.69	3,781,649.69
12	MACRS on Balance	109,575.65	602,892.80	260,267.86		260,267.86	972,736.31
13	Total Tax Depreciation	109,575.65	602,892.80	5,465,625.09	3,781,649.69	9,247,274.78	9,959,743.23
14	Book Depreciation						
15	Riser Replacement	39,639.64	392,582.32	117,819.39	101,667.71	219,487.10	651,708.06
16	Total Book Depreciation	39,639.64	392,582.32	117,819.39	101,667.71	219,487.10	651,708.06
17	Less: Book Depr on AFUDC Equity						0.00
18	Plus: Originating Diff. Exclusive of AFUDC Equity						0.00
19	Net Book Depreciation	39,639.64	392,582.32	117,819.39	101,667.71	219,487.10	651,708.06
20	Tax Depreciation in Excess of Book Depreciation	69,936.01	210,310.48	5,347,805.70	3,679,981.98	9,027,787.68	9,308,034.17
21	Federal Deferred Taxes @ 35.00%	24,477.60	73,608.67	1,871,732.00	1,287,993.68	3,159,725.69	3,257,811.95
22	Deferred Tax Balance			1,969,818.27			5,592,752.43
	Federal Deferral Rate						35.00%

Duke Energy Ohio

Schedule 15-A

Ohio AMRP

Annualized Depreciation Associated With Additions

Line No.	Plant Basis	Actual Balance at 12/31/2009	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Actual Sept 30, 2010
2	Plastic	132,072,256.78	133,505,493.05	134,082,712.21	134,792,722.63	135,924,518.60	137,605,395.18	140,853,398.54	141,918,343.75	146,856,088.25	150,146,178.86	150,146,178.86
3	Plastic	9,536,318.56	9,552,314.77	9,584,324.42	9,598,322.02	9,599,830.53	9,600,452.57	9,600,452.57	9,611,830.07	9,611,830.07	9,611,830.07	9,611,830.07
4	Steel	141,808,375.34	143,057,807.82	143,867,036.53	144,391,044.65	145,524,349.13	147,205,847.75	150,493,851.11	151,530,173.82	156,467,928.32	159,758,008.93	159,758,008.93
6	Plastic	24,177,167.37	24,270,501.09	24,433,530.21	24,821,878.98	25,364,378.75	25,906,049.47	26,896,086.59	27,954,418.69	29,037,054.58	30,185,373.31	30,185,373.31
8	Steel	24,177,167.37	24,270,501.09	24,433,530.21	24,821,878.98	25,364,378.75	25,906,049.47	26,896,086.59	27,954,418.69	29,037,054.58	30,185,373.31	30,185,373.31
10	Plastic	13,779,722.63	13,981,648.49	14,308,067.96	14,836,828.83	15,205,703.51	15,548,852.71	16,136,248.06	16,785,231.40	17,620,999.39	18,669,699.23	18,669,699.23
11	Plastic	13,779,722.63	13,981,648.49	14,308,067.96	14,836,828.83	15,205,703.51	15,548,852.71	16,136,248.06	16,785,231.40	17,620,999.39	18,669,699.23	18,669,699.23
12	Steel	179,565,465.34	181,288,958.40	182,408,634.80	184,049,350.46	186,084,431.38	188,680,749.93	193,626,185.76	196,288,823.91	203,125,982.29	208,613,081.47	208,613,081.47
13	Steel	179,565,465.34	181,288,958.40	182,408,634.80	184,049,350.46	186,084,431.38	188,680,749.93	193,626,185.76	196,288,823.91	203,125,982.29	208,613,081.47	208,613,081.47
14	Total											
15	Annualized											
16	Depreciation Expense											
17	Plastic	2,707,481.26	2,738,862.61	2,748,686.60	2,763,250.81	2,786,452.63	2,820,910.60	2,888,314.67	2,909,328.05	3,010,550.01	3,077,996.67	3,077,996.67
18	Plastic	2,707,481.26	2,738,862.61	2,748,686.60	2,763,250.81	2,786,452.63	2,820,910.60	2,888,314.67	2,909,328.05	3,010,550.01	3,077,996.67	3,077,996.67
19	Steel	164,978.31	165,256.05	165,808.81	166,050.97	166,077.07	166,087.83	166,087.83	166,284.66	166,284.66	166,284.66	166,284.66
20	Steel	2,872,459.57	2,902,117.66	2,914,504.41	2,928,301.78	2,952,629.70	2,986,998.43	3,054,402.50	3,075,610.71	3,176,834.67	3,244,281.33	3,244,281.33
21	Plastic	831,694.55	834,905.24	840,513.44	853,865.76	872,534.63	891,188.10	925,225.38	961,632.00	998,874.68	1,038,376.84	1,038,376.84
22	Plastic	831,694.55	834,905.24	840,513.44	853,865.76	872,534.63	891,188.10	925,225.38	961,632.00	998,874.68	1,038,376.84	1,038,376.84
23	Steel	474,022.44	480,280.74	482,231.94	510,379.96	523,076.20	534,880.53	555,086.93	577,411.96	606,162.38	642,237.65	642,237.65
24	Steel	474,022.44	480,280.74	482,231.94	510,379.96	523,076.20	534,880.53	555,086.93	577,411.96	606,162.38	642,237.65	642,237.65
25	Plastic	4,178,176.56	4,217,303.84	4,247,249.79	4,283,547.50	4,348,140.53	4,413,047.06	4,534,714.81	4,614,854.87	4,781,871.73	4,924,895.82	4,924,895.82
26	Plastic	4,178,176.56	4,217,303.84	4,247,249.79	4,283,547.50	4,348,140.53	4,413,047.06	4,534,714.81	4,614,854.87	4,781,871.73	4,924,895.82	4,924,895.82
27	Steel											
28	Steel											
29	Total											

**Duke Energy Ohio
Ohio AMRP**

Schedule 15-B

Annualized Depreciation Associated With Additions

Line No.		10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/2010
1	Plant Basis					
2	Main					
3	Plastic	151,157,048.30	159,786,800.37	178,884,028.80	28,537,847.94	178,884,028.80
4	Steel	9,611,830.07	10,631,149.68	11,412,429.20	1,800,599.13	11,412,429.20
5		160,768,878.37	170,417,950.03	190,096,456.00	30,338,447.07	190,096,456.00
6	Main to Curb Services					
7	Plastic	31,315,183.76	32,241,055.90	33,095,029.21	2,909,655.90	33,095,029.21
8	Steel					
9		31,315,183.76	32,241,055.90	33,095,029.21	2,909,655.90	33,095,029.21
10	Other to Main Services					
11	Plastic	19,380,314.13	20,214,759.40	21,135,261.14	2,465,561.91	21,135,261.14
12	Steel					
13		19,380,314.13	20,214,759.40	21,135,261.14	2,465,561.91	21,135,261.14
14	Total	211,464,378.26	222,873,764.33	244,328,746.35	35,713,664.88	244,328,746.35
15	Annualized					
16	Depreciation Expense					
17	Plastic					
18	2.05%	3,068,719.48	3,275,629.41	3,663,022.55	585,026.88	3,663,022.55
19	Steel	166,284.66	183,918.88	197,435.03	31,150.38	197,435.02
20		3,265,004.15	3,459,548.30	3,860,457.58	616,176.24	3,860,457.57
21	Plastic					
22	3.44%	1,077,242.32	1,106,092.32	1,138,469.00	100,092.16	1,138,469.00
23	Steel					
24	2.90%	1,077,242.32	1,106,092.32	1,138,469.00	100,092.16	1,138,469.00
25	Plastic					
26	3.44%	666,682.81	695,387.69	727,052.98	84,815.34	727,052.99
27	Steel					
28	2.90%	666,682.81	695,387.69	727,052.98	84,815.34	727,052.99
29	Total	5,008,929.26	5,264,028.31	5,725,979.56	801,083.74	5,725,979.58

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

Line No.	Plant Basis	Actual Balance at 12/31/2009	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Actual Sept 30, 2010
1	Riser Replacements	13,974,059.12	14,148,284.26	14,374,429.23	15,454,494.71	16,118,450.81	17,144,046.09	18,023,053.11	19,754,377.61	21,443,354.98	24,384,773.58	24,384,773.58
2	Annualized											
3	Depreciation Expense											
4	Riser Replacements	3.44%	480,707.83	486,700.98	494,480.37	531,634.62	554,474.71	589,755.19	654,393.03	679,550.58	737,651.41	838,836.21
												838,836.21

Duke Energy Ohio

Schedule 16-B

**Riser Replacement Cap Calculation
Annualized Depreciation Associated With Risers**

Line No.	Plant Basis	10/31/10	11/30/10	12/31/10	Oct-Dec. 2010	Actual Balance at 12/31/2010
1	Riser Replacements	25,220,217.55	26,301,025.89	28,166,423.27	3,781,649.69	28,166,423.27
2	Annualized					
3	Depreciation Expense					
4	Riser Replacements	3.44%	867,575.48	904,755.29	988,924.96	988,924.96

**Duke Energy Ohio
Ohio AMRP**

Schedule 17-A

Annualized Reduction in Depreciation For Retirements

Line No.	Plant Basis	Actual Balance at 12/31/2009	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Actual Sept. 30, 2010
1	Plant Basis											
2												
3	Cast Iron & Copper	3,005,756.92	3,005,754.65	3,005,760.00	3,005,760.00	3,019,738.88	3,019,738.88	3,019,738.88	3,019,738.88	3,019,738.88	3,019,738.88	3,019,738.88
4	Steel	1,584,241.22	1,584,241.16	1,584,241.16	1,584,241.16	1,584,241.16	1,584,241.16	1,584,241.16	1,584,241.16	1,584,241.16	1,584,241.16	1,584,241.16
5	Plastic	701,894.39	701,894.39	701,894.39	701,894.39	701,894.39	701,894.39	701,894.39	701,894.39	701,894.39	701,894.39	701,894.39
6		5,291,892.53	5,291,890.20	5,291,895.55	5,291,895.55	5,305,874.43	5,305,874.43	5,305,874.43	5,305,874.43	5,305,874.43	5,305,874.43	5,305,874.43
7												
8	Cast Iron & Copper	1,186,803.18	1,227,271.48	1,280,323.27	1,280,323.27	1,280,323.27	1,280,323.27	1,280,323.27	1,280,323.27	1,280,323.27	1,284,451.01	1,284,451.01
9	Steel	744,074.75	762,644.44	762,276.73	762,276.73	762,276.73	762,276.73	762,276.73	762,276.73	762,276.73	762,816.11	762,816.11
10	Plastic	8,485,828.07	8,807,054.45	7,110,094.55	7,110,094.55	7,110,094.55	7,110,094.55	7,110,094.55	7,110,094.55	7,110,094.55	7,122,562.64	7,122,562.64
11		8,426,566.00	8,796,970.37	9,182,694.55	9,182,694.55	9,182,694.55	9,182,694.55	9,182,694.55	9,182,694.55	9,182,694.55	9,199,858.76	9,199,858.76
12	Total	13,718,458.53	14,088,860.57	14,474,590.10	14,474,590.10	14,488,568.98	14,488,568.98	14,488,568.98	14,488,568.98	14,488,568.98	14,505,734.19	14,505,734.19
13	Annualized Reduction in Depreciation Expense											
14												
15												
16	Cast Iron & Copper	(73,641.05)	(73,640.99)	(73,641.12)	(73,641.12)	(73,983.60)	(73,983.60)	(73,983.60)	(73,983.60)	(73,983.60)	(73,983.60)	(73,983.60)
17	Steel	(27,407.38)	(27,407.37)	(27,407.37)	(27,407.37)	(27,407.37)	(27,407.37)	(27,407.37)	(27,407.37)	(27,407.37)	(27,407.37)	(27,407.37)
18	Plastic	(14,388.84)	(14,388.83)	(14,388.83)	(14,388.83)	(14,388.83)	(14,388.83)	(14,388.83)	(14,388.83)	(14,388.83)	(14,388.83)	(14,388.83)
19		(115,437.27)	(115,437.19)	(115,437.32)	(115,437.32)	(115,778.80)	(115,778.80)	(115,778.80)	(115,778.80)	(115,778.80)	(115,778.80)	(115,778.80)
20												
21	Cast Iron & Copper	(35,243.91)	(36,449.96)	(38,025.60)	(38,025.60)	(38,025.60)	(38,025.60)	(38,025.60)	(38,025.60)	(38,025.60)	(38,148.19)	(38,148.19)
22	Steel	(21,578.17)	(22,116.66)	(22,978.03)	(22,978.03)	(22,978.03)	(22,978.03)	(22,978.03)	(22,978.03)	(22,978.03)	(22,991.67)	(22,991.67)
23	Plastic	(223,456.48)	(234,192.67)	(244,587.25)	(244,587.25)	(244,587.25)	(244,587.25)	(244,587.25)	(244,587.25)	(244,587.25)	(245,017.19)	(245,017.19)
24		(260,278.56)	(292,729.32)	(305,588.86)	(305,588.86)	(305,588.86)	(305,588.86)	(305,588.86)	(305,588.86)	(305,588.86)	(306,157.05)	(306,157.05)
25	Total	(385,715.83)	(408,168.51)	(421,026.20)	(421,026.20)	(421,368.68)	(421,368.68)	(421,368.68)	(421,368.68)	(421,368.68)	(421,936.85)	(421,936.85)

Duke Energy Ohio
Ohio AMRP

Schedule 17-B

Annualized Reduction in Depreciation For Retirements

Line No.	1 Plant Basis	10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/2010
2	Mains					
3	Cast Iron & Copper	3,019,738.88	3,036,874.77	3,561,119.98	541,381.10	3,561,119.98
4	Steel	1,584,241.16	1,590,729.77	2,772,933.28	1,188,692.12	2,772,933.28
5	Plastic	701,894.39	710,820.30	852,609.74	150,715.35	852,609.74
6		5,305,874.43	5,338,424.84	7,186,663.00	1,880,788.57	7,186,663.00
7	Miscellaneous					
8	Cast Iron & Copper	1,303,525.29	1,348,860.87	1,426,517.17	142,086.16	1,426,517.17
9	Steel	802,886.07	839,203.07	864,758.00	71,941.89	864,758.00
10	Plastic	7,358,009.97	7,896,394.85	8,885,727.35	1,583,134.71	8,886,727.35
11		9,464,421.33	10,083,248.59	10,977,002.52	1,777,142.76	10,977,002.52
12	Total	14,770,295.76	15,421,473.43	18,183,665.52	3,657,931.33	18,183,665.52
13	Annualized Reduction in					
14	Depreciation Expense					
15						
16	Cast Iron & Copper	(73,983.60)	(74,403.43)	(87,247.44)	(13,263.83)	(87,247.43)
17	Steel	(27,407.37)	(27,519.63)	(47,971.75)	(20,564.37)	(47,971.74)
18	Plastic	(14,388.83)	(14,867.72)	(17,478.50)	(3,089.67)	(17,478.50)
19		(115,779.80)	(116,790.78)	(152,697.69)	(36,917.87)	(152,697.67)
20						
21	Cast Iron & Copper	(38,714.70)	(40,055.23)	(42,387.56)	(4,219.36)	(42,387.55)
22	Steel	(23,283.70)	(24,336.89)	(25,077.98)	(2,086.30)	(25,077.97)
23	Plastic	(253,115.54)	(271,901.23)	(298,789.02)	(53,771.83)	(298,789.02)
24		(315,113.94)	(335,993.35)	(366,234.56)	(60,077.49)	(366,234.54)
25	Total	(430,893.74)	(452,484.13)	(518,932.25)	(98,995.36)	(518,932.21)

Duke Energy Ohio
Ohio AMRP

Schedule 18-A

Annualized Amortization of PISCC

Line No.	Regulatory Asset-Deferrals	Account	Description	Actual										Actual
				Balance at 12/31/09	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Sept 30, 2010
1		0182071	AMRP 2006 Steel Carry Costs	17,537.21	-	-	-	-	-	-	-	-	-	17,537.21
2		0182072	AMRP 2006 Plastic Carry Costs	172,542.39	-	-	-	-	-	-	-	-	-	172,542.39
3		0182081	AMRP 2007 Steel Carry Costs	178,602.03	-	-	-	-	-	-	-	-	-	178,602.03
4		0182082	AMRP 2007 Plastic Carry Costs	1,532,874.60	-	-	-	-	-	-	-	-	-	1,532,874.60
5		0182083	AMRP 2007 Services Carry Costs	139,586.48	-	-	-	-	-	-	-	-	-	139,586.48
6		0182084	AMRP 2008 Steel Carry Costs	115,888.66	-	-	-	-	-	-	-	-	-	115,888.66
7		0182085	AMRP 2008 Plastic Carry Costs	659,650.33	-	-	-	-	-	-	-	-	-	659,650.33
8		0182086	AMRP 2008 Services Carry Costs	191,463.80	-	-	-	-	-	-	-	-	-	191,463.80
9		0182101	AMRP 2008 Steel Carry Costs	19,141.99	2,070.41	2,393.41	2,409.34	2,409.37	-	-	-	-	-	28,424.52
10		0182102	AMRP 2009 Plastic Carry Costs	373,022.37	135,453.36	166,922.36	159,606.30	161,987.62	-	-	-	-	-	986,992.01
11		0182103	AMRP 2009 Services Carry Costs	160,321.60	258.04	(258.04)	-	-	-	-	-	-	-	160,321.60
12		0182116	AMRP 2010 Steel Carry Costs	-	-	1,491.75	2,869.30	5,124.34	8,485.10	13,195.66	19,217.29	26,124.04	33,770.37	63,508.82
13		0182117	AMRP 2010 Plastic Carry Costs	-	-	-	-	-	-	-	-	-	-	110,258.85
14		0182118	AMRP 2010 Service Carry Costs	-	-	-	-	-	-	-	-	-	-	4,357,631.30
15			Total-PISCC	3,560,611.46	137,779.81	160,551.48	164,884.94	169,521.33	8,466.10	13,185.66	48,925.85	44,163.11	51,531.56	4,357,631.30
16			Cumulative Total-PISCC	3,560,611.46	3,698,391.27	3,858,942.75	4,023,827.69	4,193,349.02	4,201,815.12	4,215,010.78	4,261,936.63	4,306,099.74	4,357,631.30	4,357,631.30

Line No.	Regulatory Asset-Deferrals	Account	Description	Actual										Actual
				Balance at 12/31/09	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Sept 30, 2010
19		0182106	AMRP 2006 Steel Carry Costs	270.07	-	-	-	-	-	-	-	-	-	270.07
20		0182107	AMRP 2006 Plastic Carry Costs	3,140.27	-	-	-	-	-	-	-	-	-	3,140.27
21		0182108	AMRP 2007 Steel Carry Costs	2,750.47	-	-	-	-	-	-	-	-	-	2,750.47
22		0182109	AMRP 2007 Plastic Carry Costs	27,868.31	-	-	-	-	-	-	-	-	-	27,868.31
23		0182110	AMRP 2007 Services Carry Costs	4,368.42	-	-	-	-	-	-	-	-	-	4,368.42
24		0182111	AMRP 2008 Steel Carry Costs	1,784.69	-	-	-	-	-	-	-	-	-	1,784.69
25		0182112	AMRP 2008 Plastic Carry Costs	12,005.64	-	-	-	-	-	-	-	-	-	12,005.64
26		0182113	AMRP 2008 Services Carry Costs	5,992.82	-	-	-	-	-	-	-	-	-	5,992.82
27		0182114	AMRP 2009 Steel Carry Costs	294.78	31.88	36.86	37.10	37.10	-	-	-	-	-	437.72
28		0182115	AMRP 2009 Plastic Carry Costs	6,789.01	2,485.25	2,855.99	2,904.93	2,948.17	-	-	-	-	-	17,983.25
29		0182116	AMRP 2009 Services Carry Costs	5,018.07	8.01	(8.01)	-	-	-	-	-	-	-	5,018.07
30		0182117	AMRP 2010 Steel Carry Costs	-	-	-	-	-	-	-	-	-	-	-
31		0182118	AMRP 2010 Plastic Carry Costs	-	-	-	-	-	-	-	-	-	-	-
32		0182119	AMRP 2010 Service Carry Costs	-	-	-	-	-	-	-	-	-	-	-
33			Total-Annualized Amortization PISCC	70,312.55	2,505.14	2,931.53	3,031.74	3,145.66	284.99	413.02	1,105.80	1,145.99	1,380.26	86,236.68

Duke Energy Ohio

Schedule 18-B

Ohio AMRP

Annualized Amortization of PISCC

Line Regulatory Asset-Deferrals

No.	Account	Description	10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/10
1	2182071	AMRP 2006 Steel Carry Costs	-	-	-	-	17,537.21
2	2182072	AMRP 2006 Plastic Carry Costs	-	-	-	-	172,542.39
3	0182081	AMRP 2007 Steel Carry Costs	-	-	-	-	178,802.03
4	0182082	AMRP 2007 Plastic Carry Costs	-	-	-	-	1,532,874.60
5	0182083	AMRP 2007 Services Carry Costs	-	-	-	-	139,566.48
6	0182091	AMRP 2008 Steel Carry Costs	-	-	-	-	115,988.66
7	0182092	AMRP 2008 Plastic Carry Costs	-	-	-	-	669,850.33
8	0182093	AMRP 2008 Services Carry Costs	-	-	-	-	191,453.80
9	0182101	AMRP 2009 Steel Carry Costs	-	-	-	-	28,424.52
10	0182102	AMRP 2009 Plastic Carry Costs	-	-	-	-	986,982.01
11	0182103	AMRP 2009 Service Carry Costs	-	-	-	-	180,321.80
12	0182116	AMRP 2010 Steel Carry Costs	-	-	6,287.93	6,287.93	6,287.93
13	0182117	AMRP 2010 Plastic Carry Costs	21,825.01	24,026.58	320,827.75	305,479.34	429,988.16
14	0182118	AMRP 2010 Service Carry Costs	41,235.70	48,003.46	55,321.72	144,560.88	254,819.73
15	0182118	AMRP 2010 Service Carry Costs	62,860.71	72,030.04	382,437.40	517,328.15	4,874,959.45
16		Total-PISCC					
17		Cumulative Total-PISCC	4,420,492.01	4,492,522.05	4,874,959.45		4,874,959.45

18 Annualized Amortization of PISCC

No.	Account	Description	10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/10
19	2182071	AMRP 2006 Steel Carry Costs	-	-	-	-	270.07
20	2182072	AMRP 2006 Plastic Carry Costs	-	-	-	-	3,140.27
21	0182081	AMRP 2007 Steel Carry Costs	-	-	-	-	2,750.47
22	0182082	AMRP 2007 Plastic Carry Costs	-	-	-	-	27,888.31
23	0182083	AMRP 2007 Services Carry Costs	-	-	-	-	4,368.42
24	0182091	AMRP 2008 Steel Carry Costs	-	-	-	-	1,704.69
25	0182092	AMRP 2008 Plastic Carry Costs	-	-	-	-	12,005.64
26	0182093	AMRP 2008 Services Carry Costs	-	-	-	-	5,982.82
27	0182101	AMRP 2009 Steel Carry Costs	-	-	-	-	17,963.25
28	0182102	AMRP 2009 Plastic Carry Costs	-	-	-	-	5,018.07
29	0182103	AMRP 2009 Service Carry Costs	-	-	-	-	96.83
30	0182116	AMRP 2010 Steel Carry Costs	-	-	96.83	96.83	96.83
31	0182117	AMRP 2010 Plastic Carry Costs	393.58	437.28	5,839.07	6,669.93	7,825.79
32	0182118	AMRP 2010 Service Carry Costs	1,290.68	1,502.51	1,731.57	4,524.76	7,975.85
33	0182118	AMRP 2010 Service Carry Costs	1,694.26	1,936.79	7,667.47	11,281.52	97,528.20
34		Total-Annualized Amortization PISCC					

Duke Energy Ohio
Riser Replacement Cap Calculation
Annualized Amortization of PISCC

Schedule 19-A

Line No.	Regulatory Asset-Deferrals	Actual Balance at 12/31/09	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Actual Sept 30, 2010
1	Account											
2	0182094 AMRP 2008 Risers Carry Costs	16,005.77	-	-	-	-	-	-	-	-	-	16,005.77
3	0182104 AMRP 2008 Risers Carry Costs	168,397.68	279.66	(279.66)	-	-	-	-	-	-	-	168,397.68
4	0182119 AMRP 2010 Riser Carry Costs	-	-	1,339.61	3,495.73	6,711.23	9,860.88	15,438.25	20,198.46	24,869.03	33,469.95	115,383.14
5	Total-PISCC	184,403.45	279.66	1,069.95	3,495.73	6,711.23	9,860.88	15,438.25	20,198.46	24,869.03	33,469.95	299,786.59
6	Cumulative Total-PISCC	184,403.45	184,683.11	185,743.06	189,238.79	195,950.02	205,810.90	221,249.15	241,447.61	266,316.64	299,786.59	299,786.59
7	Annualized Amortization of PISCC											
8	Account											
9	0182094 AMRP 2008 Risers Carry Costs	500.98	-	-	-	-	-	-	-	-	-	500.98
10	0182104 AMRP 2008 Risers Carry Costs	5,270.85	8.75	(8.75)	-	-	-	-	-	-	-	5,270.85
11	0182119 AMRP 2010 Riser Carry Costs	-	-	41.93	109.42	210.06	308.65	483.22	632.21	778.40	1,047.61	3,611.50
12	Total-Annualized Amortization PISCC	5,771.83	8.75	33.18	109.42	210.06	308.65	483.22	632.21	778.40	1,047.61	9,383.33

Duke Energy Ohio
Riser Replacement Cap Calculation
Annualized Amortization of PISCC

Line No.	Regulatory Asset--Deferrals		10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/10
1	Account	Description					
2	0182094	AMRP 2008 Risers Carry Costs	-	-	-	-	16,005.77
3	0182104	AMRP 2009 Risers Carry Costs	-	-	-	-	188,397.88
4	0182119	AMRP 2010 Riser Carry Costs	40,557.27	44,119.19	50,280.15	134,956.61	250,339.75
5		Total-PISCC	40,557.27	44,119.19	50,280.15	134,956.61	434,743.20
6		Cumulative Total-PISCC	340,343.86	384,463.05	434,743.20		434,743.20

7	Annualized Amortization of PISCC		10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/10
8	Account	Description					
9	0182094	AMRP 2008 Risers Carry Costs	-	-	-	-	500.98
10	0182104	AMRP 2009 Risers Carry Costs	-	-	-	-	5,270.85
11	0182119	AMRP 2010 Riser Carry Costs	1,269.44	1,380.93	1,573.77	4,224.14	7,835.64
12		Total-Annualized Amortization PISCC	1,269.44	1,380.93	1,573.77	4,224.14	13,607.47

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

Schedule 20

Line No.	01/31/10	02/28/10	03/31/10	04/30/10	05/31/10	06/30/10	07/31/10	08/31/10	09/30/10	Activity Thru Sept. 30, 2010	10/31/10	11/30/10	12/31/10	Oct.-Dec. 2010	Actual Balance at 12/31/10
1 Meter Relocations	516.16	2,365.53	7,854.65	5,491.73	4,324.19	14,366.80	20,711.13	40,662.43	24,299.22	120,591.84	29,252.63	28,944.84	43,274.83	101,472.30	222,064.14
2 Cumulative	516.16	2,881.69	10,736.34	16,228.07	20,552.26	34,919.06	55,630.19	96,292.62	120,591.84	120,591.84	149,844.47	178,789.31	222,064.14	101,472.30	222,064.14

Account	Description	Included in Rates												Total	
		Actual		Estimated											
		Jan 2007 (Actual)	Feb 2007 (Actual)	Mar 2007 (Actual)	Apr 2007 (Budget)	May 2007 (Budget)	Jun 2007 (Budget)	Jul 2007 (Budget)	Aug 2007 (Budget)	Sep 2007 (Budget)	Oct 2007 (Budget)	Nov 2007 (Budget)	Dec 2007 (Budget)		Budget Oct.-Dec. 2007
885000	Maintenance Supervision/Eng	23,662.00	23,280.00	24,407.00	34,943.00	33,253.00	34,795.00	33,710.00	35,706.00	276,720.00	33,354.00	34,043.00	34,795.00	102,232.00	378,982.00
887000	Maintenance of Mains	247,311.00	278,614.00	373,186.00	279,464.00	261,985.00	263,507.00	302,453.00	258,695.00	2,560,008.00	308,718.00	309,804.00	310,594.00	929,516.00	3,489,524.00
892000	Maintenance of Services	40,433.00	48,027.00	54,568.00	28,182.00	29,748.00	29,553.00	28,734.00	28,362.00	320,547.00	29,930.00	29,734.00	29,553.00	89,217.00	409,764.00
Total		311,406.00	349,921.00	452,154.00	343,593.00	324,986.00	327,856.00	365,897.00	317,569.00	3,157,275.00	372,042.00	373,561.00	375,342.00	1,120,965.00	4,278,240.00

Account	Description	Actual												Total	
		Actual Thru													
		Jan 2019	Feb 2019	Mar 2019	Apr 2019	May 2019	Jun 2019	Jul 2019	Aug 2019	Sep 2019	Oct 2019	Nov 2019	Dec 2019		Actual Oct.-Dec. 2019
885000	Maintenance Supervision/Eng	26,007.34	27,032.30	22,618.47	21,765.06	22,218.24	23,974.11	25,066.57	22,166.50	28,677.57	218,516.16	15,376.79	14,219.09	16,448.27	235,964.43
887000	Maintenance of Mains	369,384.74	276,666.46	329,823.07	312,741.70	306,826.33	280,134.47	228,762.37	350,131.09	157,176.14	2,621,866.36	204,899.72	363,483.22	830,247.41	3,452,112.47
892000	Maintenance of Services	22,249.53	22,338.76	22,913.24	14,727.71	19,064.83	36,536.46	22,110.59	36,896.21	(15,759.28)	178,071.07	22,287.83	27,682.13	42,239.12	271,278.15
Total		417,640.61	325,235.51	375,354.78	349,224.47	347,113.40	339,646.07	276,959.53	419,193.80	170,094.42	3,020,452.56	214,038.94	314,923.09	409,940.43	3,656,356.05

2010 Savings Based on Rate Filing					2010 Minimum Guaranteed Savings	
885000	Maintenance Supervision/Eng	(108,234.61)	24,664.49	76,799.22	(5,635.47)	
887000	Maintenance of Mains					
892000	Maintenance of Services					
Total		(108,234.61)	24,664.49	76,799.22	(5,635.47)	

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

Line No.		Actual Total 2007	Actual Total 2008	Actual Total 2009	Actual Sept. 30, 2010	Actual Activity 10/31/2010	Actual Activity 11/30/2010	Actual Oct.-Dec. 2010	Actual Total 2010	Grand Total
1	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)									
2	Current Year Investment	50,893,291.41	62,808,544.35	66,073,629.58	29,047,616.13	2,851,294.79	11,409,388.07	21,452,982.02	35,713,664.88	64,761,281.01
3	Less: AFUDC In-Service	(555,930.50)	(726,225.18)	(269,028.57)	(244,756.45)	(42,709.23)	(59,470.49)	(145,731.81)	(247,911.33)	(482,667.78)
4	Drawing Costs In-Service	(607,448.86)	(674,167.46)	(520,652.15)	(560,542.17)	(18,905.49)	(9,283.37)	(10,161.20)	(28,350.14)	(588,892.31)
5	Net Cost of Taxable Property	49,719,911.05	61,208,151.73	65,283,948.86	28,242,317.51	2,799,680.07	11,340,634.21	21,297,089.13	35,437,403.41	63,679,720.92
6	Percent Good (a)	88.3%	91.7%	95.0%	98.3%	98.3%	95.3%	98.9%	98.9%	
7	True Value of Taxable Property (excluding PISCC)	43,902,681.48	56,127,875.14	62,019,751.41	27,762,198.11	2,752,085.51	11,147,843.43	20,935,038.61	34,834,967.55	62,597,166.66
8	Gas Valuation Percent	25%	25%	25%	25%	25%	25%	25%	25%	
9	Total Taxable Value	10,975,670.37	14,031,988.79	15,504,937.85	6,940,549.53	688,021.38	2,786,960.66	5,233,758.65	8,708,741.89	15,649,291.42
10	Retired Net Taxable Main End of Year (@ 15%)	(574,408.80)	(709,840.24)	(773,519.74)	(118,081.35)	(39,694.24)	(97,676.65)	(411,328.81)	(548,689.70)	(666,781.05)
11	Net Property Tax Valuation	10,401,261.57	13,322,128.55	14,731,418.11	6,822,468.18	648,327.14	2,689,284.21	4,822,430.84	8,160,052.19	14,982,510.37
12	Property Tax @ \$93.357 per \$1,000 of Valuation	971,020.58	1,243,713.96	1,375,281.00	636,924.23	60,526.81	251,063.51	450,207.68	761,798.00	1,388,722.23
										4,988,747.77

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

Line No.	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)	Actual Total 2008	Actual Total 2009	Actual Sept. 30, 2010	Actual Activity 10/31/2010	Actual Activity 11/30/2010	Actual Activity 12/31/2010	Actual Oct.-Dec. 2010	Actual Total 2010	Grand Total
1	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)									
2	Current Year Investment	1,281,579.03	12,882,480.09	10,410,714.46	835,443.97	1,080,808.34	1,865,397.38	3,781,649.69	14,192,364.15	28,186,423.27
3	Less: AFUDC In-Service									
4	Net Cost of Taxable Property	1,281,579.03	12,882,480.10	10,410,714.46	835,443.97	1,080,808.34	1,865,397.38	3,781,649.69	14,192,364.15	28,186,423.27
5	Percent Good (a)	91.7%	95.0%	98.3%	98.3%	98.3%	98.3%	98.3%		
6	True Value of Taxable Property (excluding PISCC)	1,175,207.97	12,057,856.10	10,233,732.31	821,241.42	1,062,434.80	1,833,685.62	3,717,361.64	13,951,093.95	27,184,158.02
7	Gas Valuation Percent	25%	25%	25%	25%	25%	25%	25%		
8	Total Taxable Value	293,801.99	3,014,464.03	2,558,433.08	205,310.36	265,608.65	458,421.41	929,340.42	3,487,773.50	6,796,039.52
9	Retired Net Taxable Main End of Year (@ 15%)									
10	Net Property Tax Valuation	293,801.99	3,014,464.03	2,558,433.08	205,310.36	265,608.65	458,421.41	929,340.42	3,487,773.50	6,796,039.52
11	Property Tax @ \$93.357 per \$1,000 of Valuation	27,428.47	281,421.32	238,847.64	19,187.16	24,796.43	42,796.85	88,760.44	325,608.08	634,457.87

Duke Energy Ohio

Schedule 24

Ohio AMRP Cap Calculation--Projection Cap Calculation By Rate Class

Rate Class	Allocated AMRP Revenue Requirement (1)	Allocated Riser Revenue Requirement (2)	Total Allocated Revenue Requirement	Billing Determinates		Calculated AMRP Charge
				# of Bills	Sales (Mcf's)	
Total Residential	18,536,767.89	3,852,787.57	22,389,555.46	4,652,923	N/A	\$4.81
Total General Service & Firm Transportation	12,470,189.30	335,025.01	12,805,214.31	347,918	N/A	\$36.81
Interruptible Transportation	2,696,257.15	-	2,696,257.15	N/A	18,392,626	\$0.15
Total Revenue	33,703,214.34	4,187,812.58	37,891,026.92			
	33,703,214.33	4,187,812.58	37,891,026.91			

(1) AMRP Revenue Requirement Allocated on the Following Basis:

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

(2) Riser Revenue Requirement Allocated on the Following Basis:

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

Duke Energy Ohio
Ohio AMRP
Aged Survivors of Mains and Services
As of December 31, 2010

Schedule 25

Sum of plant balance		
utility account	vintage year	Total
27601 - Gas Mains - Distribution Lines / Cast Iron & Copper	1910	1,029,341.00
	1911	33,712.47
	1912	11,393.18
	1913	37.44
	1914	226.15
	1916	19.97
	1917	17,989.20
	1918	9,333.06
	1920	53.59
	1921	462.91
	1922	239.97
	1923	1,647.92
	1925	264.18
	1926	237.38
	1927	479.81
	1928	578.16
	1929	33,597.82
	1930	71,151.30
	1931	26,837.78
	1932	59,880.74
	1933	9,156.55
	1934	16,382.18
	1935	53,406.14
	1936	11,529.58
	1937	38,448.44
	1938	100,980.09
	1939	41,815.46
	1940	22,263.09
	1941	57,802.64
	1942	78,960.14
	1943	38,489.01
	1944	5,997.61
	1945	2,543.87
	1946	14,873.67
	1947	815.97
	1948	45,509.98
	1949	88,414.86
	1950	23,357.38
	1951	49,851.56
	1952	155,774.65
	1953	150,316.06
	1954	234,635.41
	1955	96,924.20
	1956	247,534.68
	1957	723,829.61
	1958	448,382.11
	1959	123,108.51
	1960	559,601.91

27601 - Gas Mains - Distribution Lines / Cast Iron & Copper	1961	78,920.76
	1962	145,456.04
	1963	253,666.46
	1964	114,129.65
	1965	254,492.41
	1966	175,041.28
	1967	51,439.79
	1968	57,092.71
	1969	59,531.85
	1970	50,319.91
	1971	38,619.69
	1972	25,861.65
	1973	22,343.46
	1974	84,737.75
	1975	22,398.77
	1976	27,156.11
	1977	35,778.27
	1978	68,137.30
	1979	63,527.64
	1980	142,908.01
	1981	64,867.68
	1982	146,848.12
	1983	261,425.97
	1984	82,254.58
	1985	108,378.20
	1986	200,993.04
	1987	158,458.04
	1988	122,685.73
	1989	230,096.85
	1990	195,607.17
	1991	218,890.50
	1992	59,904.40
	1993	57,893.29
	1994	138,156.01
	1995	111,056.99
	1996	51,689.46
	1997	31,334.85
	1998	36,237.08
	1999	36,736.04
	2001	25,400.30
	2003	1,865.96
	2005	2,238.18
27601 - Gas Mains - Distribution Lines / Cast Iron & Copper Sum		8,852,757.33
27602 - Gas Mains - Distribution Lines / Steel	1910	26,881.71
	1911	2,562.11
	1913	1,034.21
	1914	882.42
	1915	4,710.59
	1916	11,972.55
	1917	15,267.52
	1918	2,120.70
	1919	4,327.90
	1920	9,453.81
	1921	6,275.13
	1922	2,156.74
	1923	5,927.50

27602 - Gas Mains - Distribution Lines / Steel

1924	7,419.32
1925	17,811.97
1926	-15,887.80
1927	39,776.18
1928	113,888.91
1929	52,284.95
1930	29,631.40
1931	9,407.01
1932	1,511.70
1933	48.98
1934	7.26
1935	3,770.74
1937	6,593.69
1938	2,516.28
1939	774.19
1940	1,059.68
1941	501.62
1942	11,733.45
1943	20,815.41
1944	2,007.70
1945	1,578.97
1946	7,555.39
1947	2,010.36
1948	21,208.53
1949	16,341.80
1950	25,296.15
1951	27,334.02
1952	58,617.33
1953	15,725.79
1954	60,757.07
1955	181,661.09
1956	243,648.21
1957	683,861.21
1958	846,239.95
1959	1,468,708.68
1960	2,230,508.36
1961	2,416,347.39
1962	1,561,866.30
1963	1,670,081.16
1964	1,551,011.95
1965	1,813,125.14
1966	2,008,514.81
1967	1,643,104.13
1968	2,850,024.51
1969	2,782,419.81
1970	2,888,904.43
1971	2,625,886.25
1972	1,654,704.43
1973	1,200,453.21
1974	1,090,961.73
1975	839,945.85
1976	771,319.91
1977	673,656.23
1978	1,432,135.10
1979	1,808,167.82
1980	5,148,284.44

27602 - Gas Mains - Distribution Lines / Steel	1981	4,378,839.76
	1982	3,887,085.63
	1983	4,339,001.57
	1984	3,904,949.12
	1985	5,254,707.29
	1986	8,444,674.10
	1987	12,681,315.75
	1988	17,577,490.32
	1989	20,448,967.16
	1990	19,443,314.62
	1991	23,449,408.83
	1992	8,793,204.69
	1993	5,057,836.06
	1994	3,530,192.37
	1995	2,085,076.96
	1996	1,353,484.51
	1997	1,705,612.72
	1998	1,331,297.89
	1999	1,959,885.32
	2000	2,707,852.29
	2001	6,066,972.09
	2002	15,708,788.52
	2003	20,157,284.77
	2004	10,686,205.84
	2005	4,925,470.20
	2006	6,295,142.13
	2007	1,629,540.64
	2008	1,218,035.66
	2009	280,379.63
	2010	505,915.48
27602 - Gas Mains - Distribution Lines / Steel Sum		262,560,940.46
27603 - Gas Mains - Distribution Lines / Plastic	1966	17,434.47
	1969	115,736.52
	1970	202,676.98
	1971	586,660.10
	1972	572,590.43
	1973	461,826.19
	1974	119,476.20
	1975	136,883.00
	1976	107,311.53
	1977	127,780.88
	1978	60,867.33
	1979	305,859.37
	1980	834,627.85
	1981	215,686.34
	1982	1,318.25
	1983	32,869.08
	1984	32,019.11
	1985	56,438.32
	1986	40,210.83
	1987	155,704.94
	1988	280,077.09
	1989	246,391.71
	1990	567,112.87
	1991	922,416.31
	1992	4,581,172.69

27603 - Gas Mains - Distribution Lines / Plastic	1993	9,805,552.10
	1994	12,268,363.85
	1995	9,802,396.42
	1996	8,089,748.78
	1997	14,357,403.53
	1998	13,274,904.16
	1999	4,229,362.91
	2000	9,812,277.63
	2001	19,504,780.66
	2002	30,414,638.27
	2003	35,707,154.72
	2004	35,188,869.14
	2005	42,372,410.56
	2006	47,629,189.03
	2007	10,519,723.63
27603 - Gas Mains - Distribution Lines / Plastic Sum	2008	6,831,126.87
	2009	4,113,391.47
	2010	5,982,436.09
		330,686,878.21
27605 - Gas Mains - Feeder Lines / Steel	1910	4,028.32
	1924	8,627.00
	1925	4,147.08
	1928	960.77
	1929	540.54
	1932	527.31
	1935	59.83
	1939	288.13
	1940	1,280.11
	1942	2,099.97
	1943	202.28
	1944	64.68
	1945	282.56
	1946	650.99
	1947	2,247.66
	1948	362,527.10
	1949	80,667.02
	1950	199,879.24
	1951	1,063,132.98
	1952	134,082.24
	1953	71,540.55
	1954	114,870.28
	1955	345,545.36
	1956	328,664.63
	1957	830,281.26
	1958	418,063.82
	1959	434,598.00
	1960	1,463,181.20
	1961	1,255,456.23
	1962	596,017.87
	1963	413,650.62
	1964	105,370.65
	1965	1,313,800.73
	1966	640,392.24
	1967	583,094.47
	1968	1,267,350.61
	1969	999,284.25

27605 - Gas Mains - Feeder Lines / Steel	1970	371,033.83
	1971	812,547.84
	1972	311,540.18
	1973	976,122.39
	1974	75,011.57
	1975	1,003,186.87
	1976	268,341.28
	1977	182,232.29
	1978	429,333.56
	1979	676,379.48
	1980	80,356.56
	1981	516,800.16
	1982	233,620.33
	1983	71,756.37
	1984	155,922.04
	1985	303,973.43
	1986	1,946,856.35
	1987	893,657.29
	1988	6,539,769.82
	1989	2,348,587.05
	1990	4,012,404.64
	1991	1,557,488.44
	1992	2,188,476.77
	1993	1,059,495.90
	1994	1,033,382.06
	1995	2,062,161.42
	1996	257,724.40
	1997	1,778,371.84
	1998	1,207,420.87
	1999	1,597,279.39
	2000	447,589.22
	2001	2,477,159.76
	2002	2,788,132.09
	2003	12,516,309.95
	2004	5,008,917.68
	2005	2,383,744.22
	2006	1,260,896.40
	2007	2,986,661.14
	2008	15,866,642.26
	2009	1,481,091.02
	2010	72,178.85
27605 - Gas Mains - Feeder Lines / Steel Sum		95,297,815.59
27607 - Capex Gas Mains - Distribution Lines / Steel	2007	1,692,379.91
	2008	5,547,602.44
	2009	2,312,256.73
	2010	1,860,190.12
27607 - Capex Gas Mains - Distribution Lines / Steel Sum		11,412,429.20
27608 - Capex Gas Mains - Distribution Lines / Plastic	2007	44,319,135.74
	2008	23,087,161.75
	2009	65,996,848.36
	2010	45,280,880.95
27608 - Capex Gas Mains - Distribution Lines / Plastic Sum		178,684,026.80
28001 - Services - M-C Cast Iron & Copper	1930	0.01
	1933	46.36
	1934	94.51
	1935	4,973.44

28001 - Services - M-C Cast Iron & Copper

1936	14,102.28
1937	13,104.79
1938	6,741.20
1939	7,495.84
1940	12,432.40
1941	5,401.23
1942	1,858.98
1943	1,950.93
1944	1,965.70
1945	2,890.73
1946	7,984.46
1947	10,782.21
1948	18,598.89
1949	25,950.01
1950	42,912.14
1951	19,639.96
1952	16,696.32
1953	39,599.61
1954	81,504.82
1955	28,310.84
1956	75,988.73
1957	90,879.04
1958	98,365.98
1959	200,896.33
1960	317,118.67
1961	543,042.13
1962	609,847.02
1963	455,512.69
1964	597,299.64
1965	491,743.85
1966	506,119.78
1967	525,857.02
1968	667,290.01
1969	430,389.52
1970	515,667.91
1971	458,688.85
1972	216,094.15
1973	132,842.13
1974	57,635.18
1975	6,419.79
1976	18,422.33
1977	4,641.41
1978	5,352.37
1979	20,577.04
1980	25,009.41
1981	28,908.28
1982	32,463.74
1983	27,226.78
1984	23,600.79
1985	25,178.84
1986	52,430.41
1987	25,005.37
1988	18,978.88
1989	193,948.97
1990	53,884.65
1992	1,248.42

28001 - Services - M-C Cast Iron & Copper	1993	509.29
	1995	3,093.72
	2000	820.86
	2007	26,587.13
	2008	12,131.74
	2010	3,626.30
28001 - Services - M-C Cast Iron & Copper Sum		7,966,181.51
28002 - Services - M-C Steel	1921	0.01
	1923	2,308.46
	1926	110.44
	1927	827.12
	1928	2,912.27
	1929	5,480.03
	1930	45,498.95
	1931	2,053.43
	1932	1,679.88
	1933	1,003.89
	1934	1,054.81
	1935	1,085.13
	1936	3,057.65
	1937	3,435.41
	1938	11,704.28
	1939	5,334.69
	1940	6,492.17
	1941	11,788.91
	1942	8,007.65
	1943	3,776.71
	1944	3,851.67
	1945	3,599.71
	1946	7,637.01
	1947	11,006.41
	1948	13,600.32
	1949	10,867.63
	1950	9,892.87
	1951	21,375.62
	1952	19,937.88
	1953	28,784.72
	1954	22,034.51
	1955	50,361.90
	1956	55,610.44
	1957	45,185.53
	1958	123,473.93
	1959	147,968.40
	1960	100,807.96
	1961	89,767.71
	1962	58,871.12
	1963	47,600.37
	1964	74,195.63
	1965	46,450.34
	1966	122,317.86
	1967	108,897.53
	1968	268,919.53
	1969	114,354.44
	1970	130,864.49
	1971	148,240.55
	1972	154,160.94

28002 - Services - M-C Steel	1973	80,536.88
	1974	17,402.83
	1975	15,431.65
	1976	16,066.16
	1977	18,509.45
	1978	38,027.01
	1979	121,336.88
	1980	414,530.00
	1981	376,920.96
	1982	323,337.15
	1983	265,842.10
	1984	337,355.43
	1985	517,522.88
	1986	436,463.63
	1987	700,297.32
	1988	713,045.81
	1989	983,384.73
	1990	1,300,173.17
	1991	1,006,639.01
	1992	624,226.34
	1993	604,063.06
	1994	791,468.86
	1995	505,124.94
	1996	643,552.92
	1997	849,786.06
	1998	329,974.99
	1999	241,846.02
	2000	262,241.63
	2001	51,237.88
	2002	13,514.13
	2003	21,896.39
	2004	(20.81)
	2005	1,616.98
	2006	2,435,637.60
	2007	40,766.93
	2008	157,365.24
	2009	211,138.04
	2010	186,218.97
28002 - Services - M-C Steel Sum		17,812,708.13
28003 - Services - M-C Plastic	1966	406.42
	1968	53,395.08
	1969	159,428.33
	1970	346,435.51
	1971	572,669.39
	1972	938,608.10
	1973	901,947.10
	1974	479,956.36
	1975	494,380.19
	1976	471,207.67
	1977	585,347.20
	1978	581,613.80
	1979	1,158,533.21
	1980	2,106,734.63
	1981	1,687,864.72
	1982	1,621,351.14
	1983	1,286,190.85

28003 - Services - M-C Plastic	1984	1,633,479.45
	1985	1,847,411.42
	1986	2,362,105.87
	1987	4,134,508.22
	1988	5,306,566.68
	1989	6,105,137.99
	1990	8,142,119.82
	1991	8,069,439.44
	1992	7,666,663.80
	1993	7,198,553.60
	1994	7,601,146.90
	1995	6,535,196.92
	1996	5,613,161.99
	1997	7,833,049.00
	1998	8,211,947.94
	1999	5,853,316.22
	2000	5,493,634.29
	2001	3,107,980.39
	2002	4,988,852.58
	2003	5,867,191.00
	2004	8,636,376.10
	2005	8,542,966.90
	2006	60,710,059.39
	2007	13,354,472.34
	2008	4,649,825.81
	2009	9,942,762.93
	2010	2,067,906.73
28003 - Services - M-C Plastic Sum		234,921,903.42
28005 - Capex Services - M-C Plastic	2008	15,513,368.14
	2009	8,663,799.23
	2010	8,917,861.84
28005 - Capex Services - M-C Plastic Sum		33,095,029.21
28006 - Services - C-M Plastic	2008	3,974,497.78
	2009	3,340,472.80
	2010	5,560,821.24
28006 - Services - C-M Plastic Sum		12,875,791.82
28007 - Capex Services - C-M Plastic	2008	6,481,720.09
	2009	21,272,228.73
	2010	21,547,902.66
28007 - Capex Services - C-M Plastic Sum		49,301,851.48
28008 - Services - C-M Steel	2009	2,000.43
28008 - Services - C-M Steel Sum		2,000.43
Grand Total		1,243,470,313.59

The Cincinnati Gas & Electric Company
Annual AMRP Rider Filing
12/31/2010

Calculation of Depreciation Expense and Accumulated Depreciation -

Depreciable Plant in Service	Depreciation Rate	Beginning Accumulated Depreciation Balance 1/1/2010		Activity through December 31, 2010		Adjustments Due to Retirement or Replacement		Ending Accumulated Depreciation Balance 12/31/2010	
		AMRP	Other	Depreciation Expense	Other	AMRP	Other	AMRP	Other
Mains - Cast Iron / Copper									
2761	2.59%	(3,005,756.92)	12,008,557.21	0.00	172,911.66	556,363.06	338.28	(3,561,119.98)	12,181,130.59
Mains - Steel									
2762	2.50%	(1,584,241.22)	112,286,361.76	0.00	4,558,736.80	1,188,692.06	25,000.18	(2,772,933.28)	116,820,098.38
2767	2.50%	234,939.38	0.00	167,744.64	0.00	0.00	(8,922.30)	402,684.02	8,922.30
Mains - Plastic									
2763	3.00%	(701,894.39)	65,098,258.57	0.00	6,743,058.82	150,715.35	15,655.83	(852,609.74)	71,826,661.66
2768	3.00%	3,435,267.50	13,836.02	2,969,326.07	0.00	0.00	3,547.07	6,404,593.57	10,288.95
Services - Cast Iron / Copper									
2801	2.72%	(1,186,663.18)	10,984,247.55	0.00	235,104.85	239,853.99	117,573.25	(1,426,517.17)	11,101,779.15
Services - Steel									
2802	3.13%	(744,074.75)	8,729,192.70	0.00	519,018.91	120,633.25	242,893.09	(864,758.00)	9,005,318.52
2804	3.13%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2808	3.13%	0.00	(2,967.81)	0.00	57.96	0.00	(1,702.84)	0.00	(1,207.01)
Services - Plastic									
2803	2.98%	(6,495,828.07)	75,473,975.01	0.00	8,002,285.54	2,189,899.28	916,904.49	(8,685,727.35)	82,559,356.06
2805	2.98%	1,035,652.14	0.00	936,256.65	0.00	0.00	0.00	1,971,908.79	0.00
Services - C-M Plastic									
2806	3.44%	0.00	159,186.78	0.00	338,175.85	0.00	276,281.15	0.00	221,081.46
2807	3.44%	536,503.21	0.00	1,214,852.96	0.00	0.00	(72,492.26)	1,751,356.17	72,492.26
Totals		<u>(8,476,066.30)</u>	<u>284,751,647.77</u>	<u>5,288,180.32</u>	<u>20,569,350.49</u>	<u>4,445,208.99</u>	<u>1,515,075.94</u>	<u>(7,633,122.97)</u>	<u>303,805,922.32</u>
		108 Retirement Work in Progress - AMRP						Not Available	
		Total Accumulated Provision for Depreciation						<u>(9,066,108.79)</u>	
								<u>303,805,922.32</u>	