



**Public Utilities
Commission**

John R. Kasich, Governor
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Commissioners

Cheryl Roberto
Steven D. Lesser
Andre T. Porter
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June 20, 2012

Amy Spiller, Counsel of Record
Duke Energy Ohio, Inc.
139 East Fourth Street
1303-Main P.O. Box 961
Cincinnati, OH 45201-0960

Re: In the Matter of the Application of Duke Energy Ohio, Inc. for an Increase in Electric Distribution Rates.	:	Case No. 12-1682-EL-AIR
In the Matter of the Application of Duke Energy Ohio, Inc. for Tariff Approval.	:	Case No. 12-1683-EL-ATA
In the Matter of the Application of Duke Energy Ohio, Inc. for Approval to Change Accounting Methods.	:	Case No. 12-1684-EL-AAM

Ms. Spiller:

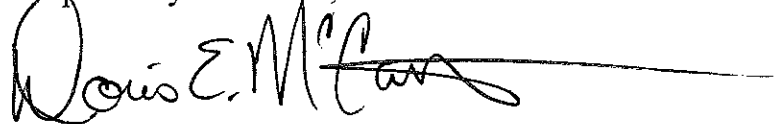
As part of an application to increase rates, the Ohio Administrative Code (OAC), requires that the applicant company include an executive summary of its management policies, practices and organization employed to meet the corporate goals determined by the board of directors and corporate officers. Section 4901-7, App. A, Ch. II (B)(9), OAC. In addition to this summary, the company must also address three staff-identified functional areas of management policies or practices. The staff must file a letter, within ten business days of the pre-filing notice, setting forth the functional areas that the utility must address.

Staff hereby selects two functional areas that Duke Energy Ohio, Inc. (Duke) must include in the applications to be filed in the above referenced cases. Duke shall provide the Standard Filing Requirements (SFR) information relating to Finance and Accounting, in the areas of accounting systems and financial reporting as provided in Section 4901-7, App. A, Ch. II (B)(9)(b)(ii), with a specific emphasis on the development and use of its

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cost allocation methodology and factors; and information technology, as provided in Section 4901-7, App. A, Ch. II (B)(9)(f)(ii).

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Doris E. McCarter", with a long horizontal line extending to the right.

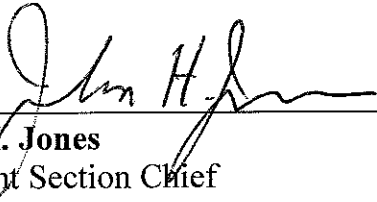
Doris McCarter, Division Chief
Capital Recovery and Financial Analysis
Public Utilities Commission of Ohio

JHJ/klk

cc: Parties of Record

PROOF OF SERVICE

I hereby certify that a true copy of the foregoing letter submitted on behalf of the Staff of the Public Utilities Commission of Ohio, was served via electronic mail upon the Counsel of Record for Duke Energy Ohio, Inc., Amy Spiller, amy.spiller@duke-energy.com, 139 East Fourth Street, 1303-Main, P.O. Box 961, Cincinnati, Ohio, 45201-0960, this 20th day of June, 2012.



John H. Jones
Assistant Section Chief

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

6/20/2012 7:51:28 AM

in

Case No(s). 12-1682-EL-AIR, 12-1683-EL-ATA, 12-1684-EL-AAM

Summary: Correspondence /Letter to Amy Spiller, Counsel of Record for Duke Energy Ohio, Inc. from Staff selecting two areas that Duke must include in the applications to be filed in these cases. electronically filed by Kimberly L Keeton on behalf of Public Utilities Commission of Ohio