

**BEFORE**

**THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Duke Energy Ohio, Inc., for an Increase in Gas Rates.	)	Case No. 12-1685-GA-AIR
In the Matter of the Application of Duke Energy Ohio, Inc., for Tariff Approval.	)	Case No. 12-1686-GA-ATA
In the Matter of the Application of Duke Energy Ohio, Inc., for Approval of an Alternative Rate Plan for Gas Distribution Service.	)	Case No. 12-1687-GA-ALT
In the Matter of the Application of Duke Energy Ohio, Inc., for Approval to Change Accounting Methods.	)	Case No. 12-1688-GA-AAM

---

**VOLUME 7**

**SUPPLEMENTAL INFORMATION (C)(7) – (C)(19)**

---

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.

Technician ACA Date Processed 7/9/12 July 9, 2012

**Duke Energy Ohio, Inc.**  
**Case No. 12-1685-GA-AIR, et al.**  
**Standard Filing Requirements**  
**Table of Contents**

<b>Vol. #</b>	<b>Tab #</b>	<b>Filing Requirement</b>	<b>Schedule</b>	<b>Description</b>
1	1	R.C. 4909.18		Application of Duke Energy Ohio, Inc.
1	2	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(1)(a)	S-1	Capital Expenditures $\geq$ 5% of Budget (5 Years Project)-Date Project Started
1	2	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(1)(b)	S-1	Capital Expenditures $\geq$ 5% of Budget (5 Years Project)- Estimated Completion Date
1	2	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(1)(c)	S-1	Capital Expenditures $\geq$ 5% of Budget (5 Years Project)- Total Estimated Construction Cost By Year
1	2	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(1)(d)	S-1	Capital Expenditures $\geq$ 5% of Budget (5 Years Project)-AFDC by Group
1	2	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(1)(e)	S-1	Capital Expenditures $\geq$ 5% of Budget - Accumulated Costs Incurred as of Most Recent Calendar Year Excluding & Including AFDC
1	2	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(1)(f)	S-1	Capital Expenditures $\geq$ 5% of Budget - Current Estimated Cost to Completion Excluding & Including AFDC
1	3	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(2)(a)	S-2	Revenue Requirement (5 Years Project) - Income Statement
1	3	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(2)(b)	S-2	Revenue Requirement (5 Years Project) - Balance Sheet
1	3	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(2)(c)	S-2	Revenue Requirement (5 Years Project) - Statement of Changes
1	3	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(3)(a)	S-2	Revenue Requirements (5 Years Project) - Load Forecasts (Electric Only)
1	3	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(3)(b)	S-2	Not applicable (applies to telephone only)
1	3	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(3)(c)	S-2	Revenue Requirement (5 Years Project) - Mix of Generation (Electric Only)
1	3	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(3)(d)	S-2	Revenue Requirement (5 Years Project) - Mix of Fuel (Gas)
1	3	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(3)(e)	S-2	Revenue Requirement (5 Years Project) - Employee Growth
1	3	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(3)(f)	S-2	Revenue Requirement (5 Years Project) - Known Labor Cost Changes

**Duke Energy Ohio, Inc.**  
**Case No. 12-1685-GA-AIR, et al**  
**Standard Filing Requirements**  
**Table of Contents**

<b>Vol #</b>	<b>Tab #</b>	<b>Filing Requirement</b>	<b>Schedule</b>	<b>Description</b>
1	3	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(3)(g)	S-2	Revenue Requirement (5 Years Project) - Capital Structure Requirements/Assumptions
-	-	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(4)	S-2.1	Not applicable – if the applicant utility does not release financial forecasts to any outside party
-	-	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(5)	S-2.2	Not applicable – forecast test period
-	-	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(6)	S-2.3	Not applicable – forecast test period
1	4	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(7)	S-3	Proposed Newspaper Notice - Legal Notice to Commission
2	1	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(8)	S-4.1	Executive Summary of Corporate Process
2	2	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(9)	S-4.2	Management Policies & Practices
3	1	O.A.C. 4901-7-01 Appendix A, Chapter II (B)(9)	S-4.2	Management Policies & Practices
4	1	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(1)	Supplemental	Most Recent FERC Audit Report
4	2	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(2)	Supplemental	Current Annual Statistical Report
4	3	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(3)	Supplemental	Prospectuses – Most Recent Offering Common Stock/Bonds
4	4	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(4)	Supplemental	FERC Form 1 and 2, PUCO Annual Report
5	1	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(5)	Supplemental	Annual Report to Shareholders (5 Years)
6	1	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(6)	Supplemental	Most Recent SEC Form 10-K, 10-Q, & 8-K and Subsequent (Duke Energy Consolidated & Duke Energy Ohio Consolidated)
7	1	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(7)	Supplemental	Work Papers - To be Filed Hard Copy and Computer Disks
7	2	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(8)	Supplemental	Schedule C-2.1 Worksheet with Monthly Test Year & Totals
7	3	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(9)	Supplemental	CWIP in Prior Case
7	4	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(10)	Supplemental	Latest Certificate of Valuation from Department of Taxation
7	5	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(11)	Supplemental	Monthly Sales by Rate Schedule Consistent with Schedule C-2.1
7	6	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(12)	Supplemental	Written Summary Explain Forecast Method for Test Year
7	7	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(13)	Supplemental	Explanation of Computation of Material & Supplies

**Duke Energy Ohio, Inc.**  
**Case No. 12-1685-GA-AIR, et al.**  
**Standard Filing Requirements**  
**Table of Contents**

<b>Vol. #</b>	<b>Tab #</b>	<b>Filing Requirement</b>	<b>Schedule</b>	<b>Description</b>
7	8	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(14)	Supplemental	Depreciation Expenses Related to Specific Plant Accounts
7	9	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(15)	Supplemental	Federal & State Income Tax Information
7	10	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(16)	Supplemental	Other Rate Base Items Listed on B-6 detailed information
7	11	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(17)	Supplemental	Copy of All Ads Charged in the Test Year
7	12	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(18)	Supplemental	Plant In-Service from the Last Date Certain thru Date Certain of the Test Year
7	13	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(19)	Supplemental	Depreciation Reserve Study Related to Schedule B-3
8	1	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(20)	Supplemental	Revised Depreciation Accrual Rates
8	2	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(21)	Supplemental	Breakdown of Depreciation Reserve from Last Date Certain thru Date Certain of the Test Year
8	3	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(22)	Supplemental	Information on Projects that are 75% Complete
8	4	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(23)	Supplemental	Surviving Dollars by Vintage Years
8	5	O.A.C. 4901-7-01 Appendix A, Chapter II (C)(24)	Supplemental	Test Year & 2 most recent Calendar Years Employee level by month
9	1	O.A.C. 4901-7-01 Appendix A, Chapter II, Section A(B)	A-1	Revenue Requirements - Overall Financial Summary
9	1	O.A.C. 4901-7-01 Appendix A, Chapter II, Section A(C)	A-2	Revenue Conversion Factor
9	1	O.A.C. 4901-7-01 Appendix A, Chapter II, Section A(D)	A-3	Calculation of Mirrored CWIP Revenue
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(B)(1)	B-1	Plant in Service - Jurisdictional Rate Base
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(B)(2)	B-2	Plant in Service - Plant in Service (Major Property Groupings)
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(B)(3)	B-2.1	Plant in Service - Plant in Service (By Accounts & Subaccounts)
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(B)(4)	B-2.2	Plant in Service - Adjustments to Plant in Service
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(B)(5)	B-2.3	Plant in Service - Gross Additions, Retirements & Transfers

**Duke Energy Ohio, Inc.**  
**Case No. 12-1685-GA-AIR, et al.**  
**Standard Filing Requirements**  
**Table of Contents**

<b>Vol. #</b>	<b>Tab #</b>	<b>Filing Requirement</b>	<b>Schedule</b>	<b>Description</b>
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(B)(6)	B-2.4	Plant in Service - Lease Property
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(B)(7)	B-2.5	Plant in Service - Property Excluded from Rate Base
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(C)(1)	B-3	Depreciation - Reserve for Depreciation
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(C)(2)	B-3.1	Depreciation - Adjustment to Reserve for Depreciation
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(C)(3)	B-3.2	Depreciation - Accrual Rates & Reserve Balances by Accounts
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(C)(4)	B-3.3	Depreciation Reserve Accruals, Retirements & Transfers
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(C)(5)	B-3.4	Depreciation Reserve & Expenses for Lease Property
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(D)(1)	B-4	CWIP-Less Maintenance Projects, Identify Replacement
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(D)(2)	B-4.1	CWIP - Percent Completed (Time)
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(D)(3)	B-4.2	CWIP - Percent Completed (Dollars)
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(E)(1)	B-5	Allowance for Working Capital
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(E)(2)	B-5.1	Miscellaneous Working Capital Items
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(F)(1)	B-6	Other Rate Base Item Summary
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(F)(2)	B-6.1	Adjustments to Other Rate Base Items
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(F)(3)	B-6.2	Contributions in Aid of Construction
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(G)(1)	B-7	Allocation Factors - Jurisdictional Factors

**Duke Energy Ohio, Inc.**  
**Case No. 12-1685-GA-AIR, et al.**  
**Standard Filing Requirements**  
**Table of Contents**

<b>Vol. #</b>	<b>Tab #</b>	<b>Filing Requirement</b>	<b>Schedule</b>	<b>Description</b>
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(G)(2)	B-7.1	Allocation Factors - Jurisdictional Statistics
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(G)(3)	B-7.2	Allocation Factors - Explain Change in Allocation Procedures
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(H)	B-8	Gas Data
9	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section B(I)	B-9	Mirrored CWIP Allowances
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(B)(1)	C-1	Jurisdictional Proforma Income Statement
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(B)(2)	C-2	Detailed Jurisdictional Adjusted Net Operating Income
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(B)(3)	C-2.1	Jurisdictional Allocation - Operating Revenues & Expenses by Account
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(1)	C-3	Summary of Adjustments to Jurisdictional Net Operating Income
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.1	Normalize Revenue & Expense
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.2	Eliminate DSM/EE Revenue and Expense
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.3	Rate Case Expense
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.4	Annualize Test Year Wages
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.5	Annualize Depreciation Expense
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.6	Annualize Interest on Customer Service Deposits
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.7	Eliminate Rider DRI revenue and Expense
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.8	Annualize Property Tax

**Duke Energy Ohio, Inc.**  
**Case No. 12-1685-GA-AIR, et al.**  
**Standard Filing Requirements**  
**Table of Contents**

<b>Vol. #</b>	<b>Tab #</b>	<b>Filing Requirement</b>	<b>Schedule</b>	<b>Description</b>
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.9	Service Company Allocations
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.10	Normalize Interest Expense Deduction
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.11	EEI Expense Adjustment
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.12	Eliminate State Tax Rider Revenue and Expense
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.13	Eliminate Expenses Associated with Hartwell
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.14	Eliminate Non-jurisdictional Expense
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.15	Adjust PUCO/OCC Assessments
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.16	Adjust Uncollectible Expense
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.17	Annualize Pension and Benefits Expense
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.18	Annualize FICA Tax Expense
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.19	Annualize Unemployment Tax Expense
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.20	Reserved for Future Use
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.21	Reserved for Future Use
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.22	Regulatory Asset Amortization
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.23	Merger Make Whole Adjustment

**Duke Energy Ohio, Inc.**  
**Case No. 12-1685-GA-AIR, et al.**  
**Standard Filing Requirements**  
**Table of Contents**

<b>Vol. #</b>	<b>Tab #</b>	<b>Filing Requirement</b>	<b>Schedule</b>	<b>Description</b>
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.24	Reserved for Future Use
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.25	Amortize Smart Grid deferrals
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.26	Adjustment for Smart Grid savings
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.27	Adjustment for increased medical costs
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(C)(2)	C-3.28	Amortize Gas Furnace Program deferrals
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(D)(1)	C-4	Adjusted Jurisdictional Federal Income Taxes
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(D)(2)	C-4.1	Development of Jurisdictional Federal Income Taxes Before Adjustments
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(D)(3)(a)	C-5	Social and Service Club Dues
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(D)(3)(b)	C-6	Charitable Contributions
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(D)(4)	C-7	Customer Service & Informational, Sales Expense & General Advertising
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(D)(5)	C-8	Rate Case Expenses
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(D)(6)	C-9	Operation & Maintenance Payroll Cost
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(D)(7)	C-9.1	Total Company Payroll Analysis by Employee Class
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(E)(1)	C-10.1	Comparative Balance Sheet (Most Recent 5 Years)(Include Notes)
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(E)(2)	C-10.2	Comparative Income Statement (Most Recent 5 Years)(Include Notes)



**Duke Energy Ohio, Inc.**  
**Case No. 12-1685-GA-AIR, et al.**  
**Standard Filing Requirements**  
**Table of Contents**

<b>Vol. #</b>	<b>Tab #</b>	<b>Filing Requirement</b>	<b>Schedule</b>	<b>Description</b>
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(E)(3)	C-11.1	Statistics – Total Company Revenue, Customers & Average Revenue
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(E)(3)	C-11.2	Statistics - Jurisdictional Revenue, Customers & Average Revenue
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(E)(3)	C-11.3	Statistics - Company Sales, Customers & Average Sales
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(E)(3)	C-11.4	Statistics - Jurisdictional Sales, Customers & Average Sales
9	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section C(E)(4)	C-12	Analysis of Reserve For Uncollectible Accounts
9	4	O.A.C. 4901-7-01 Appendix A, Chapter II, Section D(B)	D-1	Rate of Return Summary (Labeled D-1a)
9	4	O.A.C. 4901-7-01 Appendix A, Chapter II, Section D(C)	D-1.1	Parent - consolidated Common Equity (Labeled D-1b)
9	4	O.A.C. 4901-7-01 Appendix A, Chapter II, Section D(D)(1)	D-2	Debt & Preferred - Embedded Cost of Short-term Debt
9	4	O.A.C. 4901-7-01 Appendix A, Chapter II, Section D(D)(2)	D-3	Debt & Preferred - Embedded Cost of Long-term Debt
9	4	O.A.C. 4901-7-01 Appendix A, Chapter II, Section D(D)(3)	D-4	Debt & Preferred - Embedded Cost of Preferred Stock
9	4	O.A.C. 4901-7-01 Appendix A, Chapter II, Section D(E)	D-5	Comparative Financial Data
10	1	O.A.C. 4901-7-01 Appendix A, Chapter II, Section E(B)(1)	E-1	Clean Copy Proposed Tariff
11	1	O.A.C. 4901-7-01 Appendix A, Chapter II, Section E(B)(2)(a)	E-2	Clean Copy Current Tariff
12	1	O.A.C. 4901-7-01 Appendix A, Chapter II, Section E(B)(2)(b)	E-2.1	Scored and redlined copy of current tariff showing all proposed changes
12	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section E(B)(3)	E-3	Narrative Rationale for Tariff Changes
12	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section E(B)(4)	E-3.1	Customer Charge, Minimum Bill Rationale

**Duke Energy Ohio, Inc.**  
**Case No. 12-1685-GA-AIR, et al.**  
**Standard Filing Requirements**  
**Table of Contents**

<b>Vol #</b>	<b>Tab #</b>	<b>Filing Requirement</b>	<b>Schedule</b>	<b>Description</b>
13	1	O.A.C. 4901-7-01 Appendix A, Chapter II, Section E(B)(5)	E-3.2	Cost of Service Study
13	2	O.A.C. 4901-7-01 Appendix A, Chapter II, Section E(C)(2)(a)	E-4	Class, Schedule Revenue Summary
13	3	O.A.C. 4901-7-01 Appendix A, Chapter II, Section E (C)(2)(b)	E-4.1	Annual Test Year Revenue at Proposed Rates vs Most Current Rates
13	4	O.A.C. 4901-7-01 Appendix A, Chapter II, Section E(D)	E-5	Typical Bill Comparison by Class & Schedule
14	A	O.A.C. 4901:1-19-05 Appendix A, Chapter II, Section (C)(2)(a)	Schedule Alt A	Detailed alternative rate plan (ARP). Rationale for proposed tariff changes for all impacted gas services
14	B	O.A.C. 4901:1-19-05 Appendix A, Chapter II, Section (C)(2)(b)	Schedule Alt A-Reg B	Justify any proposal to deviate from traditional ROR regulation
14	C	O.A.C. 4901:1-19-05 Appendix A, Chapter II, Section (C)(2)(c)	Schedule Alt A Reg C	If severing of costs and rates proposed, applicant shall compare how its proposed ARP would have impacted actual performance measures during the most recent 5 calendar years
14	D	O.A.C. 4901:1-19-05 Appendix A, Chapter II, Section (C)(2)(d)	Schedule Alt A Reg D	If authorized to exempt any services, applicant shall provide a listing of those services
14	E	O.A.C. 4901:1-19-05 Appendix A, Chapter II, Section (C)(2)(e)	Schedule Alt A Reg E	Complete matrix showing each rate, service, or regulation included in the plan and explain how it may be affected during term of plan
14	F	O.A.C. 4901:1-19-05 Appendix A, Chapter II, Section (C)(2)(f)	Schedule Alt A Reg F	Detailed discussion of how potential issues concerning cross- subsidization of services have been addressed in the plan
14	G	O.A.C. 4901:1-19-05 Appendix A, Chapter II, Section (C)(2)(g)	Schedule Alt A Reg G	Detailed discussion of how the application is in compliance with R.C. 4905.35 and 4929.02
14	H	O.A.C. 4901:1-19-05 Appendix A, Chapter II, Section (C)(2)(h)	Schedule Alt A Reg H	Projected financial data required in section F of Chapter II of appendix A of OAC 4901-7-01
14	I	O.A.C. 4901:1-19-05 Appendix A, Chapter II, Section (C)(2)(i)	Schedule Alt A Reg I	Projected financial data through the term of the proposed plan under the assumption that the plan is not adopted. This shall be labeled as section G

**Duke Energy Ohio, Inc.**  
**Case No. 12-1685-GA-AIR, et al.**  
**Standard Filing Requirements**  
**Table of Contents**

<b>Vol. #</b>	<b>Tab #</b>	<b>Filing Requirement</b>	<b>Schedule</b>	<b>Description</b>
14	J	O.A.C. 4901:1-19-05 Appendix A, Chapter II, Section (C)(2)(j)	Schedule Alt A Reg J	Application shall submit a list of witnesses sponsoring each of the exhibits in its application

**DUKE ENERGY OHIO, INC.**  
Case No. 12-1685-GA-AIR  
Supplemental Information (C)(7)

---

Working papers supporting the schedules and/or as requested in the schedule instructions, as specified in paragraph (A)(8) in Chapter II of this appendix.

**Response:** See Attached.

**Sponsoring Witness:** Various

SUPPLEMENTAL(C)(7)  
WITNESS RESPONSIBLE:  
P. A. LAUB

DUKE ENERGY OHIO, INC.

CASE NO. 12-1685-GA-AIR

Description of Electronic Worksheet Files

File Name	Description
PUCO Gas SFRs-2012.xlsm	Contains the majority of the interrelated PC generated schedules and work papers which are included on Schedules A, B, C and D.
DE OH Gas COSS 2012.xlsm	Cost of Service Studies, Schedules E-3.2 through E-3.2j and related workpapers.
DEO Gas SCH E 2012.xlsm	Contains schedules and work papers related to Schedules E-4, E4.1 and E-5.

DUKE ENERGY OHIO, INC.  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
 UNCOLLECTIBLE ACCOUNTS EXPENSE FACTOR

WPA-2a  
 WITNESS RESPONSIBLE:  
 P. A. LAUB  
 06/27/12

LINE NO.	DESCRIPTION	2011										2012			AVERAGE
		APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR		
1	Collection Costs	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%	
2	Time Value	<u>0.5358%</u>	<u>0.5328%</u>	<u>0.5356%</u>	<u>0.5267%</u>	<u>0.5352%</u>	<u>0.5328%</u>	<u>0.5359%</u>	<u>0.5404%</u>	<u>0.5455%</u>	<u>0.3681%</u>	<u>0.3618%</u>	<u>0.3593%</u>	<u>0.4925%</u>	
3															
4	Total Discount	0.5858%	0.5828%	0.5858%	0.5767%	0.5852%	0.5828%	0.5859%	0.5904%	0.5955%	0.4181%	0.4118%	0.4093%	0.5425%	

↑  
 To Sch A-2

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
PUCO MAINTENANCE TAX RATE

WPA-2b  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT (\$)	FACTOR (%)
1				
2	2011 Assessment for the			
3	Maintenance of the Public			
4	Utilities Commission of Ohio	WPA-2c	<u>2,160,116</u>	
5				
6				
7				
8	Intrastate Gross			
9	Receipts as Reported	WPA-2c	<u>2,021,601,206</u>	
10				
11				
12				
13	Tax Rate (Line 4 / Line 9)		To Sch A-2 <-----	<u>0.1069%</u>

# Ohio | Public Utilities Commission

John R. Kasich, Governor  
Todd A. Snitchler, Chairman

WPA-2c  
WITNESS RESPONSIBLE  
P.A. LAUB  
06/27/12

Commissioners

Paul A. Centolella  
Cheryl Roberto  
Steven D. Lesser  
Andre T. Porter

Duke Energy Ohio  
Mr. Don Wathen, Vice President, Rates  
139 East Fourth Street  
Cincinnati, OH 45202

## 2011 Assessment for the Maintenance of the PUCO

September 28, 2011

In accordance with Section 4905.10, Ohio Revised Code, the 2011 Assessment for the Maintenance of the Public Utilities Commission of Ohio based on reported Intrastate Gross Revenues of: \$2,021,601,206

Due from the above listed firm (PUCO) File #641 is \$2,160,115.98

Less Spring Assessment Paid: \$1,458,101.10

Net Amount Due: \$702,014.88

Please make checks payable to: PUBLIC UTILITIES COMMISSION OF OHIO

And mail to: Public Utilities Commission of Ohio  
Attn: Fiscal Office  
180 East Broad Street  
Columbus, OH 43215-3793

Due Date: October 26, 2011

Questions concerning this assessment should be addressed to the Fiscal Division at the address below or you may call Tina Watkins at (614) 387-1010.

.....  
Please detach and return with check

Duke Energy Ohio  
139 East Fourth Street  
Cincinnati, OH 45202  
PUCO File #641

AMOUNT DUE .... \$702,014.88  
Check Number \_\_\_\_\_



DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
OCC MAINTENANCE TAX RATE

WPA-2d  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT (\$)	FACTOR (%)
1				
2	2011 Assessment for the			
3	Maintenance of the Office			
4	of the Consumers' Counsel	WPA-2e	<u>471,187</u>	
5				
6				
7				
8	Intrastate Gross			
9	Receipts as Reported	WPA-2c	<u>2,021,601,206</u>	
10				
11				
12				
13	Tax Rate (Line 4 / Line 9)		To Sch A-2 <-----	<u>0.0233%</u>



## Office of the Ohio Consumers' Counsel

WPA-2e  
WITNESS RESPONSIBLE  
P.A. LAUB  
06/27/12

*Your Residential Utility Consumer Advocate*

Janine L. Migden-Ostrander  
Consumers' Counsel

September 30, 2011

Duke Energy Ohio  
dba/Care of:  
Attn: Don Wathen  
139 East Fourth St.  
Cincinnati, OH 45202

**\*\*\*\*\*INVOICE\*\*\*\*\***

In accordance with Section 4911.18, Ohio Revised Code, your 2011 assessment for the maintenance of the Office of the Ohio Consumers' Counsel (OCC) due from the above listed firm is as follows:

**Total 2011 Assessment Due: \$471,186.89**  
**Initial Payment Already Received: \$390,606.15**  
**Remaining Amount Due: \$80,580.74**  
**Date Due: October 30, 2011**

Based on reported 2010 Intrastate Gross Revenues of: \$2,021,601,206.00

Section 131.02 of the Ohio Revised Code requires the Office of the Ohio Consumers' Counsel to forward delinquent claims to the Ohio Attorney General's Office for amounts not paid within 45 days of the due date.

Please make checks payable to: **Office of the Ohio Consumers' Counsel** and mail to:

**Office of the Ohio Consumers' Counsel**  
**Attention: Justine Wasmus**  
**10 W. Broad Street, Suite 1800**  
**Columbus, OH 43215-3485**

Please return a copy of this invoice along with your check. In addition, please also record the OCC record number that appears at the bottom of this invoice on the check, and list the name of the company or companies on whose behalf the payment is being made so that we may credit the appropriate company.

Questions concerning this assessment should be addressed to Lindsey Lewis at (614) 466-9495 or [Lewis@v.occ.state.oh.us](mailto:Lewis@v.occ.state.oh.us). This is the only invoice you will receive. Unpaid invoices are submitted to the Attorney General's Office for collection.

**Record No: 209**

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
GROSS ADDITIONS, RETIREMENTS & TRANSFERS  
FROM APRIL 1, 2007 TO MARCH 31, 2012

MANUFACTURED GAS PRODUCTION PLANT

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

WPB-2.3a  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
09/27/12

COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				AMOUNT	EXPLANATION OTHER ACCTS. OF TRANSFER INVOLVED	
	\$	\$	\$	\$		\$
2040	427,814					
4/1/2007-12/31/2007				(3,172)		424,642
Year 2008						424,642
Year 2009						424,642
Year 2010						424,642
Year 2011						424,642
01/01/2012-03/31/2012						424,642
Total		0	0	(3,172)		424,642
2041	4,147					
4/1/2007-12/31/2007						4,147
Year 2008						4,147
Year 2009						4,147
Year 2010						4,147
Year 2011						4,147
01/01/2012-03/31/2012						4,147
Total		0	0	0		4,147
2050	3,705,880					
4/1/2007-12/31/2007		1,786	1,355	(267,727)		3,438,354
Year 2008		25,639				3,464,003
Year 2009						3,464,003
Year 2010						3,464,003
Year 2011		384,244	44,058			3,784,189
01/01/2012-03/31/2012		9,748				3,793,937
Total		401,417	45,413	(267,727)		3,793,937
2110	5,401,370					
4/1/2007-12/31/2007		160,522	21,774	(90,260)		5,449,858
Year 2008		381,718				5,831,586
Year 2009		397,318				6,228,904
Year 2010		914,549				7,143,453
Year 2011		(73,141)	13,659			7,058,653
01/01/2012-03/31/2012		98,915				7,155,568
Total		1,879,881	35,433	(90,260)		7,155,568
2200	30,095					
4/1/2007-12/31/2007						30,095
Year 2008						30,095
Year 2009						30,095
Year 2010						30,095
Year 2011						30,095
01/01/2012-03/31/2012						30,095
Total		0	0	0		30,095

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1885-GA-AIR  
GROSS ADDITIONS, RETIREMENTS & TRANSFERS  
FROM APRIL 1, 2001 TO MARCH 31, 2007

GAS DISTRIBUTION PLANT

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

WPB-2.3b  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				AMOUNT	EXPLANATION OF TRANSFER OTHER ACCTS. INVOLVED	
	\$	\$	\$	\$		\$
2740	133,008					
4/1/2007-12/31/2007						133,008
Year 2008						133,008
Year 2009						133,008
Year 2010						133,008
Year 2011						133,008
01/01/2012-03/31/2012						133,008
Total		0	0	0		133,008
2741	6,817,488					
4/1/2007-12/31/2007						6,817,488
Year 2008		1,688,549				8,506,017
Year 2009		447,699				8,953,716
Year 2010		19,914				8,973,630
Year 2011		6,979				8,980,609
01/01/2012-03/31/2012						8,980,609
Total		2,163,141	0	0		8,980,609
2742	3,663					
4/1/2007-12/31/2007						3,663
Year 2008						3,663
Year 2009						3,663
Year 2010						3,663
Year 2011						3,663
01/01/2012-03/31/2012						3,663
Total		0	0	0		3,663
2750	1,132,021					
4/1/2007-12/31/2007						1,132,021
Year 2008		128,223				1,258,244
Year 2009		300,605				1,558,849
Year 2010		2,222				1,561,071
Year 2011		(56,392)				1,504,679
01/01/2012-03/31/2012		19,540		10,278		1,534,497
Total		392,198	0	10,278		1,534,497

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
GROSS ADDITIONS, RETIREMENTS & TRANSFERS  
FROM APRIL 1, 2001 TO MARCH 31, 2007

GAS DISTRIBUTION PLANT (Continued)

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

WPB-2.3c  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				AMOUNT	EXPLANATION OTHER ACCTS. OF TRANSFER INVOLVED	
	\$	\$	\$	\$		\$
2761, 2764	12,417,594					
4/1/2007-12/31/2007		624,915	898,936	(79,862)		12,063,711
Year 2008		349,803	984,514	(515,466)		10,913,534
Year 2009		(349,603)	1,155,806			9,408,125
Year 2010			555,368			8,852,757
Year 2011		42,259	635,907			8,259,109
01/01/2012-03/31/2012			15,819			8,243,290
Total		667,174	4,246,150	(595,328)		8,243,290
2762, 2765, 2767, 2769	332,060,966					
4/1/2007-12/31/2007		13,497,201	817,081			344,741,106
Year 2008		23,381,150	1,042,888	(2,337,365)		364,741,903
Year 2009		4,100,622	834,259			368,208,266
Year 2010		1,513,345	1,191,405	740,980		369,271,186
Year 2011		5,589,003	1,348,391	20,259		373,532,057
01/01/2012-03/31/2012		1,377,964	94,038			374,815,983
Total		49,459,285	5,128,162	(1,576,126)		374,815,983
2763, 2768	314,553,206					
4/1/2007-12/31/2007		41,142,080	341,818	79,862		355,433,530
Year 2008		30,179,251	403,069	2,852,831		388,062,543
Year 2009		68,997,234	553,208	88,354		456,594,923
Year 2010		53,694,649	167,429	(761,238)		509,370,905
Year 2011		51,821,573	500,574	6,823		560,598,827
01/01/2012-03/31/2012		6,532,114	181,497	153		567,049,597
Total		252,368,901	2,137,395	2,268,885		567,049,597
2780	14,431,019					
4/1/2007-12/31/2007		1,553,639	10,736			15,973,922
Year 2008		843,399				16,617,321
Year 2009		143,291	3,247			16,757,365
Year 2010		159,254				16,916,619
Year 2011		401,006				17,317,625
01/01/2012-03/31/2012		331,481				17,649,106
Total		3,232,070	13,983	0		17,649,106

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
GROSS ADDITIONS, RETIREMENTS & TRANSFERS  
FROM APRIL 1, 2001 TO MARCH 31, 2007

GAS DISTRIBUTION PLANT (Continued)

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

WPB-2.3d  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				AMOUNT	EXPLANATION OF TRANSFER OTHER ACCTS. INVOLVED	
	\$	\$	\$	\$		\$
2781	2,839,555					
4/1/2007-12/31/2007		132,019	78,577			2,892,997
Year 2008		53,972				2,946,969
Year 2009		206,715				3,153,685
Year 2010		572,495				3,726,181
Year 2011		23,306				3,749,487
01/01/2012-03/31/2012		66,302				3,815,789
Total		1,054,811	78,577	0		3,815,789
2782	3,240,252					
4/1/2007-12/31/2007		615,812	208,589			3,647,475
Year 2008		330,550				3,978,025
Year 2009		254,731	25,523			4,207,133
Year 2010		229,973				4,437,106
Year 2011		98,573				4,535,679
01/01/2012-03/31/2012		35,164				4,571,843
Total		1,565,803	234,212	0		4,571,843
2790	263,232					
4/1/2007-12/31/2007						263,232
Year 2008						263,232
Year 2009						263,232
Year 2010						263,232
Year 2011						263,232
01/01/2012-03/31/2012						263,232
Total		0	0	0		263,232
2801	9,935,058					
4/1/2007-12/31/2007		30,132	501,656			9,463,524
Year 2008		3,005	554,524			8,912,005
Year 2009		9,127	501,149			8,319,983
Year 2010		3,626	357,427			7,966,182
Year 2011			389,946			7,576,236
01/01/2012-03/31/2012			121,540			7,454,696
Total		45,890	2,526,252	0		7,454,696
802, 2804, 2808	18,586,179					
4/1/2007-12/31/2007		40,943	421,814			18,305,308
Year 2008		30,379	412,558			17,923,129
Year 2009		282,033	384,311			17,830,851
Year 2010		178,509	191,959	(2,693)		17,814,708
Year 2011		619,554	157,894			18,276,478
01/01/2012-03/31/2012		32,288	63,094			18,245,672
Total		1,193,806	1,631,620	(2,693)		18,245,672

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
GROSS ADDITIONS, RETIREMENTS & TRANSFERS  
FROM APRIL 1, 2001 TO MARCH 31, 2007

GAS DISTRIBUTION PLANT (Continued)

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

WPB-2.3e  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
09/27/12

COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				AMOUNT	EXPLANATION OF TRANSFER OTHER ACCTS. INVOLVED	
	\$	\$	\$	\$		\$
2803, 2805, 2806, 2807	219,123,546					
4/1/2007-12/31/2007		15,883,852	2,373,077	5,228,010		237,862,331
Year 2008		31,196,586	2,869,849	(5,228,010)		260,961,058
Year 2009		53,312,155	3,370,354	13,594,576		324,497,435
Year 2010		34,412,889	3,308,182	(13,591,883)		342,010,259
Year 2011		25,978,595	3,232,717	(6,923)		364,749,214
01/01/2012-03/31/2012		5,671,683	1,186,283			369,234,614
Total		168,455,760	16,340,462	(4,230)		369,234,614
2810, 2811	35,629,895					
4/1/2007-12/31/2007		839,727	489,635			35,979,987
Year 2008		1,739,370	606,677	209,505		37,321,985
Year 2009		1,183,458	943,689	155,684		37,717,228
Year 2010		558,492	350,240			37,925,480
Year 2011		1,302,189	516,775	200,978		38,911,872
01/01/2012-03/31/2012		3,804,141		3,988,693		46,704,706
Total		9,427,377	2,907,426	4,554,860		46,704,706
2812	0					
4/1/2007-12/31/2007						
Year 2008		4,164,303				4,164,303
Year 2009		2,469,031				6,633,334
Year 2010		7,912,494				14,545,828
Year 2011		12,272,595				26,818,423
01/01/2012-03/31/2012		(130,715)		(26,687,708)		
Total		28,687,708	0	(26,687,708)		0
2820, 2821	24,899,581					
4/1/2007-12/31/2007		1,117,824				26,016,405
Year 2008		1,908,847				27,925,252
Year 2009		750,907				28,676,159
Year 2010		417,069	1,156,168			27,937,060
Year 2011		414,467	318,598			28,032,929
01/01/2012-03/31/2012		244,411				28,277,340
Total		4,853,525	1,474,766	0		28,277,340
2830,31	17,660,726					
4/1/2007-12/31/2007		1,028,562	678,011			18,009,277
Year 2008		1,828,088				19,837,343
Year 2009		1,399,972	439,504			20,597,811
Year 2010		1,023,806				21,621,617
Year 2011		926,446				22,548,062
01/01/2012-03/31/2012		122,822				22,670,884
Total		6,127,473	1,117,515	0		22,670,884

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1885-GA-AIR  
GROSS ADDITIONS, RETIREMENTS & TRANSFERS  
FROM APRIL 1, 2001 TO MARCH 31, 2007

GAS DISTRIBUTION PLANT (Continued)

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

WPB-2.3f  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				AMOUNT	EXPLANATION OF TRANSFER OTHER ACCTS. INVOLVED	
	\$	\$	\$	\$		\$
2840,41	12,496,753					
4/1/2007-12/31/2007		713,284				13,210,037
Year 2008		1,410,636				14,620,673
Year 2009		764,736				15,385,409
Year 2010		889,924				16,275,333
Year 2011		531,881				16,807,214
01/01/2012-03/31/2012		488,822				17,296,036
Total		4,799,283	0	0		17,296,036
2850	2,749,951					
4/1/2007-12/31/2007		4,993	6,003			2,748,941
Year 2008		329				2,749,270
Year 2009		27,614				2,776,884
Year 2010						2,776,884
Year 2011		25,601				2,802,485
01/01/2012-03/31/2012						2,802,485
Total		58,537	6,003	0		2,802,485
2851	726,303					
4/1/2007-12/31/2007						726,303
Year 2008		2,643				728,946
Year 2009						728,946
Year 2010						728,946
Year 2011						728,946
01/01/2012-03/31/2012						728,946
Total		2,643	0	0		728,946
2870	76,252					
4/1/2007-12/31/2007		134,639				210,891
Year 2008						210,891
Year 2009						210,891
Year 2010						210,891
Year 2011						210,891
01/01/2012-03/31/2012						210,891
Total		134,639	0	0		210,891



DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
GROSS ADDITIONS, RETIREMENTS & TRANSFERS  
FROM APRIL 1, 2001 TO MARCH 31, 2007

GAS DISTRIBUTION PLANT (Continued)

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

WPB-2.3g  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				AMOUNT	EXPLANATION OF TRANSFER OTHER ACCTS. INVOLVED	
	\$	\$	\$	\$		\$
2871	765,241					
4/1/2007-12/31/2007						765,241
Year 2008						765,241
Year 2009						765,241
Year 2010						765,241
Year 2011			10,822			754,419
01/01/2012-03/31/2012			16,662			737,757
Total		0	27,484	0		737,757
101 ARC	6,305,213					
4/1/2007-12/31/2007			2,873,837			3,331,576
Year 2008		575,012				3,907,588
Year 2009			(1,007,249)			4,914,837
Year 2010		(1,565,103)	(2,105,963)			5,453,697
Year 2011		(1,197,781)	(487,126)			4,745,042
01/01/2012-03/31/2012						4,745,042
Total		(2,186,872)	(626,701)	0		4,745,042

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
GROSS ADDITIONS, RETIREMENTS & TRANSFERS  
FROM APRIL 1, 2001 TO MARCH 31, 2007

GAS GENERAL PLANT

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

WPB-2.3h  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
05/27/12

COMPANY ACCT. NO.		BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
					AMOUNT	EXPLANATION OF TRANSFER OTHER ACCTS. INVOLVED	
		\$	\$	\$	\$		\$
2030		4,848,934					
	4/1/2007-12/31/2007						4,848,934
	Year 2008						4,848,934
	Year 2009						4,848,934
	Year 2010		5,704,861				10,553,795
	Year 2011		5,349,610				16,903,405
	01/01/2012-03/31/2012		(2,363,688)				14,539,717
	Total		9,690,783	0	0		14,539,717
2890		0					
	4/1/2007-12/31/2007						
	Year 2008						
	Year 2009						
	Year 2010						
	Year 2011						
	01/01/2012-03/31/2012						
	Total		0	0	0		
2900		1,823,808					
	4/1/2007-12/31/2007		94,053				1,917,861
	Year 2008		13,544				1,931,405
	Year 2009		155,779	13,544			2,073,640
	Year 2010		1,406				2,075,046
	Year 2011		(9,796)				2,065,248
	01/01/2012-03/31/2012						2,065,248
	Total		254,984	13,544	0		2,065,248
2910		679,592					
	4/1/2007-12/31/2007			3,109			676,483
	Year 2008			13,769			662,694
	Year 2009			7,347			655,347
	Year 2010						655,347
	Year 2011		27,946	86,922			596,371
	01/01/2012-03/31/2012						596,371
	Total		27,946	111,167	0		596,371

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1885-GA-AIR  
GROSS ADDITIONS, RETIREMENTS & TRANSFERS  
FROM APRIL 1, 2001 TO MARCH 31, 2007

GAS GENERAL PLANT (Continued)

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

WPB-2.3I  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				AMOUNT	EXPLANATION OTHER ACCTS. OF TRANSFER INVOLVED	
	\$	\$	\$	\$		\$
2911	0					
4/1/2007-12/31/2007						
Year 2008						
Year 2009						
Year 2010		554,051				554,051
Year 2011		761,388				1,315,439
01/01/2012-03/31/2012		(3,673)				1,311,766
Total		1,311,766	0	0		1,311,766
2920	76,251					
4/1/2007-12/31/2007						76,251
Year 2008						76,251
Year 2009		24,254				100,505
Year 2010		4,510				105,015
Year 2011		203,539	51,661			256,893
01/01/2012-03/31/2012				(232,303)		24,590
Total		232,303	51,661	(232,303)		24,590
2921	512,304					
4/1/2007-12/31/2007						512,304
Year 2008						512,304
Year 2009						512,304
Year 2010						512,304
Year 2011						512,304
01/01/2012-03/31/2012				131,884		644,188
Total		0	0	131,884		644,188
2940	7,451,809					
4/1/2007-12/31/2007		105,088				7,556,897
Year 2008		183,493				7,740,190
Year 2009		221,132				7,961,322
Year 2010		341,076				8,302,398
Year 2011		171,593	307,910			8,168,081
01/01/2012-03/31/2012		1,256				8,167,347
Total		1,023,548	307,910	0		8,167,347

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
GROSS ADDITIONS, RETIREMENTS & TRANSFERS  
FROM APRIL 1, 2001 TO MARCH 31, 2007

GAS GENERAL PLANT (Continued)

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

WPB-2.3  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				AMOUNT	EXPLANATION OF TRANSFER OTHER ACCTS. INVOLVED	
	\$	\$	\$	\$		\$
2950	234,056					
4/1/2007-12/31/2007						234,056
Year 2008						234,056
Year 2009						234,056
Year 2010						234,056
Year 2011						234,056
01/01/2012-03/31/2012						234,056
Total		0	0	0		234,056
2960	118,620					
4/1/2007-12/31/2007						118,620
Year 2008						118,620
Year 2009						118,620
Year 2010						118,620
Year 2011						118,620
01/01/2012-03/31/2012				100,419		219,039
Total		0	0	100,419		219,039
2970	118,431					
4/1/2007-12/31/2007						118,431
Year 2008						118,431
Year 2009		603,812				722,243
Year 2010		(212,248)				509,994
Year 2011		230,416				740,410
01/01/2012-03/31/2012		(1,941)		22,699,015		23,437,484
Total		620,038	0	22,699,015		23,437,484

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
GROSS ADDITIONS, RETIREMENTS & TRANSFERS  
FROM APRIL 1, 2001 TO MARCH 31, 2007

COMMON PLANT

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

WPB-2.3k  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				AMOUNT	EXPLANATION OTHER ACCTS. OF TRANSFER INVOLVED	
	\$	\$	\$	\$		\$
1030	97,231,124					
4/1/2007-12/31/2007		382,773				97,613,897
Year 2008		2,064,425				99,678,322
Year 2009		232,127				99,910,449
Year 2010		16,431,825				116,342,274
Year 2011		5,182,948				121,525,222
01/01/2012-03/31/2012		(4,332)				121,520,890
Total		24,289,766	0	0		121,520,890
1890	2,121,647					
4/1/2007-12/31/2007						2,121,647
Year 2008						2,121,647
Year 2009						2,121,647
Year 2010						2,121,647
Year 2011						2,121,647
01/01/2012-03/31/2012						2,121,647
Total		0	0	0		2,121,647
1891	37,969					
4/1/2007-12/31/2007						37,969
Year 2008						37,969
Year 2009						37,969
Year 2010						37,969
Year 2011						37,969
01/01/2012-03/31/2012						37,969
Total		0	0	0		37,969
1900	91,476,286					
4/1/2007-12/31/2007		1,301,524	85,396			92,862,413
Year 2008		3,306,456	225,381			96,773,438
Year 2009		17,799,003	1,015,723			112,556,768
Year 2010		3,821,022	72,932			116,304,858
Year 2011		551,504	3,633,884	1,590,407		114,812,885
01/01/2012-03/31/2012		14,932,823				129,745,708
Total		41,712,332	5,033,316	1,590,407		129,745,708

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
GROSS ADDITIONS, RETIREMENTS & TRANSFERS  
FROM APRIL 1, 2001 TO MARCH 31, 2007

COMMON PLANT (Continued)

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

WPB-2.31  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

COMPANY ACCT. NO.		BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
					AMOUNT	EXPLANATION OF TRANSFER OTHER ACCTS. INVOLVED	
		\$	\$	\$	\$		\$
1910		15,135,376					
	4/1/2007-12/31/2007		13,315	391,086			14,757,605
	Year 2008		126,997	7,363,013			7,521,589
	Year 2009		164,881	1,392,918			6,293,552
	Year 2010		85,166				6,378,718
	Year 2011		99,854	2,540,683			3,937,999
	01/01/2012-03/31/2012		293,238		(10,278)		4,220,949
	Total		783,551	11,687,700	(10,278)		4,220,949
1911		0					
	4/1/2007-12/31/2007						
	Year 2008						
	Year 2009		546,471				546,471
	Year 2010		58,654				603,125
	Year 2011		174,600				777,725
	01/01/2012-03/31/2012		29,312				807,037
	Total		807,037	0	0		807,037
1920		85,311					
	4/1/2007-12/31/2007						85,311
	Year 2008						85,311
	Year 2009						85,311
	Year 2010						85,311
	Year 2011						85,311
	01/01/2012-03/31/2012						85,311
	Total		0	0	0		85,311
1921		389,753					
	4/1/2007-12/31/2007						389,753
	Year 2008						389,753
	Year 2009						389,753
	Year 2010						389,753
	Year 2011		89,625	6,899	1,794		474,273
	01/01/2012-03/31/2012						474,273
	Total		89,625	6,899	1,794		474,273

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1885-GA-AIR  
GROSS ADDITIONS, RETIREMENTS & TRANSFERS  
FROM APRIL 1, 2001 TO MARCH 31, 2007

COMMON PLANT (Continued)

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

WPB-2.3m  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				AMOUNT	EXPLANATION OF TRANSFER OTHER ACCTS. INVOLVED	
	\$	\$	\$	\$		\$
1930	663,997					
4/1/2007-12/31/2007			131,510			532,487
Year 2008			132,879			399,608
Year 2009			50,032			349,576
Year 2010						349,576
Year 2011		29,285	262,920	54,133		170,074
01/01/2012-03/31/2012		19,676				189,750
Total		48,961	577,341	54,133		189,750
1940	1,209,959					
4/1/2007-12/31/2007		40,568	34,555			1,215,972
Year 2008		165,397	28,551			1,352,818
Year 2009		63,739	23,504			1,393,053
Year 2010		137,133				1,530,186
Year 2011		85,589	32,247			1,583,528
01/01/2012-03/31/2012		246,471				1,829,999
Total		738,897	118,857	0		1,829,999
1950	9,888					
4/1/2007-12/31/2007						9,888
Year 2008						9,888
Year 2009						9,888
Year 2010						9,888
Year 2011		23,250	9,888			23,250
01/01/2012-03/31/2012						23,250
Total		23,250	9,888	0		23,250
1960	42,046					
4/1/2007-12/31/2007						42,046
Year 2008						42,046
Year 2009						42,046
Year 2010						42,046
Year 2011		160,881		(49,028)		153,899
01/01/2012-03/31/2012						153,899
Total		160,881	0	(49,028)		153,899

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
GROSS ADDITIONS, RETIREMENTS & TRANSFERS  
FROM APRIL 1, 2001 TO MARCH 31, 2007

COMMON PLANT (Continued)

DATA: "X" ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPER REFERENCE NO(S):

WPB-2.3n  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

COMPANY ACCT. NO.	BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS/RECLASSIFICATIONS		ENDING BALANCE
				AMOUNT	EXPLANATION OTHER ACCTS. OF TRANSFER INVOLVED	
	\$	\$	\$	\$		\$
1970	15,313,973					
4/1/2007-12/31/2007		144,703		(144,703)		15,313,973
Year 2008		885,557	40,596	(57,914)		16,101,020
Year 2009		6,970,241	9,217			23,062,044
Year 2010		17,017,687				40,079,731
Year 2011		11,984,753	8,374			51,956,110
01/01/2012-03/31/2012		3,236,590				55,192,700
Total		40,139,531	58,187	(202,617)		55,192,700
1980	317,531					
4/1/2007-12/31/2007						317,531
Year 2008						317,531
Year 2009			2,838			314,693
Year 2010		(39,353)				275,330
Year 2011		192,412	38,139			429,603
01/01/2012-03/31/2012						429,603
Total		153,049	40,977	0		429,603
1990	0					
4/1/2007-12/31/2007						
Year 2008						
Year 2009		430,232				430,232
Year 2010		(247,033)	430,232			(247,033)
Year 2011						(247,033)
01/01/2012-03/31/2012						(247,033)
Total		183,199	430,232	0		(247,033)
1991	0					
4/1/2007-12/31/2007						
Year 2008						
Year 2009						
Year 2010						
Year 2011		346,768				346,768
01/01/2012-03/31/2012						346,768
Total		346,768	0	0		346,768



DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-QA-AJR  
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS  
FROM APRIL 1, 2007 TO MARCH 31, 2012

DATA: X ACTUAL \_ ESTIMATE  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPERS REFERENCE NO(S):

WPB-3.3a  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
							Amount	Explanation of Transfer	Other Accts Involved	
		\$	\$	\$	\$	\$	\$			\$
2040		(2,113)								
	4/1/2007-12/31/2007		0	0	0	0	33			(2,080)
	Year 2008		0	0	0	0	0			(2,080)
	Year 2009		0	0	0	0	0			(2,080)
	Year 2010		0	0	0	0	0			(2,080)
	Year 2011		0	0	0	0	0			(2,080)
	01/01/2012-03/31/2012		0	0	0	0	0			(2,080)
	Total		0	0	0	0	33			(2,080)
2041		3,701								
	4/1/2007-12/31/2007		62	0	0	0	0			3,763
	Year 2008		83	0	0	0	0			3,846
	Year 2009		83	0	0	0	0			3,929
	Year 2010		83	0	0	0	0			4,012
	Year 2011		83	0	0	0	0			4,095
	01/01/2012-03/31/2012		21	0	0	0	0			4,116
	Total		415	0	0	0	0			4,116
2050		3,219,860								
	4/1/2007-12/31/2007		54,374	0	1,355	195	(295,629)			2,976,055
	Year 2008		88,853	0	0	0	0			3,064,908
	Year 2009		69,280	0	0	0	0			3,114,188
	Year 2010		69,280	0	0	0	0			3,183,468
	Year 2011		74,345	0	44,058	0	0			3,213,755
	01/01/2012-03/31/2012		18,921	0	0	0	0			3,232,676
	Total		355,053	0	45,413	195	(296,629)			3,232,676
2110		4,436,325								
	4/1/2007-12/31/2007		94,055	0	21,774	1,885	(81,145)			4,425,576
	Year 2008		141,078	0	0	0	0			4,566,654
	Year 2009		158,015	0	0	0	0			4,724,669
	Year 2010		163,941	0	0	0	0			4,888,610
	Year 2011		185,493	0	13,656	9,563	0			5,070,831
	01/01/2012-03/31/2012		45,339	0	0	0	0			5,116,220
	Total		807,922	0	35,433	11,448	(81,146)			5,116,220

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1885-GA-AJR  
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS  
FROM APRIL 1, 2007 TO MARCH 31, 2012

DATA: X ACTUAL    ESTIMATE  
TYPE OF FILING: "X" ORIGINAL    UPDATED    REVISED  
WORK PAPERS REFERENCE NO(S):

WPB-3.3b  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
08/27/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
							Amount	Explanation of Transfer	Other Accts Involved	
		\$	\$	\$	\$	\$	\$			\$
2200		34,582								
	4/1/2007-12/31/2007									34,582
	Year 2008									34,582
	Year 2009									34,582
	Year 2010									34,582
	Year 2011									34,582
	01/01/2012-03/31/2012									34,582
	Total		0	0	0	0	0			34,582
2740		3,536								
	4/1/2007-12/31/2007									3,536
	Year 2008									3,536
	Year 2009									3,536
	Year 2010									3,536
	Year 2011									3,536
	01/01/2012-03/31/2012									3,536
	Total		0	0	0	0	0			3,536
2741		462,664								
	4/1/2007-12/31/2007		68,004	0	0	0	0			530,668
	Year 2008		89,024	0	0	0	0			629,692
	Year 2009		136,166	0	0	0	0			765,846
	Year 2010		137,989	0	0	0	0			903,837
	Year 2011		138,239	0	0	0	0			1,042,076
	01/01/2012-03/31/2012		34,575	0	0	0	0			1,076,651
	Total		613,957	0	0	0	0			1,076,651
2742		0								
	4/1/2007-12/31/2007									0
	Year 2008									0
	Year 2009									0
	Year 2010									0
	Year 2011									0
	01/01/2012-03/31/2012									0
	Total		0	0	0	0	0			0

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS  
FROM APRIL 1, 2007 TO MARCH 31, 2012

DATA: X ACTUAL \_ ESTIMATE  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPERS REFERENCE NO(S):

WPB-3.3c  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
08/27/12

Company Acct. No.	Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfer	Other Accts Involved	
	\$	\$	\$	\$	\$	\$			\$
2750	459,669								
4/1/2007-12/31/2007		18,084	0	0	0	0			477,753
Year 2008		26,723	0	0	0	0			504,476
Year 2009		34,005	0	0	0	0			538,481
Year 2010		33,551	0	0	12	0			572,030
Year 2011		32,592	0	0	0	0			604,722
01/01/2012-03/31/2012		8,143	0	0	0	0			612,865
Total		153,208	0	0	12	0			612,865
2761, 2764	13,408,157								
4/1/2007-12/31/2007		230,315	0	888,836	1,970,018	(1,590)			10,767,928
Year 2008		255,832	0	984,514	25,041	(45,105)			9,969,100
Year 2009		198,768	0	1,155,806	6,461	0			9,002,801
Year 2010		172,912	0	555,368	333	0			8,620,012
Year 2011		163,205	0	635,907	23	0			8,147,287
01/01/2012-03/31/2012		38,024	(2,841)	15,819	141,053	0			8,025,798
Total		1,056,046	(2,841)	4,246,150	2,142,919	(46,685)			8,025,798
2762, 2765, 2767, 2768	129,636,256								
4/1/2007-12/31/2007		6,259,876	0	817,081	387,874	0			133,691,177
Year 2008		7,047,124	0	1,042,988	7,364	(57,908)			139,830,041
Year 2009		6,356,349	0	634,239	18,801	0			145,343,730
Year 2010		6,379,113	0	1,191,405	21,556	7,366			150,517,248
Year 2011		6,435,908	21,244	1,348,391	21,449	587			155,805,147
01/01/2012-03/31/2012		1,619,376	(2,972)	84,038	168,727	0			166,968,786
Total		34,107,946	18,272	5,128,162	615,571	(48,955)			166,968,786
2763, 2768	44,028,578								
4/1/2007-12/31/2007		7,512,573	0	341,818	25,288	1,590			51,178,857
Year 2008		9,010,089	0	403,069	14,345	(3,938)			59,763,074
Year 2009		8,634,668	0	553,208	686	0			67,846,468
Year 2010		9,712,385	0	157,429	4,633	(7,555)			77,388,935
Year 2011		10,736,945	4,408	500,574	2,730	1,137			87,628,122
01/01/2012-03/31/2012		2,921,969	(1,026)	181,497	54,762	0			90,312,806
Total		48,528,609	3,383	2,137,395	102,402	(8,967)			90,312,806

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS  
FROM APRIL 1, 2007 TO MARCH 31, 2012

DATA: X ACTUAL ESTIMATE  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPERS REFERENCE NO(S):

WPB-3.3d  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

Company Acct. No.	Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications		Ending Balance
						Amount	Explanation of Transfer Other Accts Involved	
	\$	\$	\$	\$	\$	\$		\$
2780	2,775,057							
4/1/2007-12/31/2007		373,805	0	10,736	8,311	0		3,131,815
Year 2008		427,189	0	0	0	0		3,559,004
Year 2009		388,459	0	3,247	0	0		3,944,216
Year 2010		391,393	0	0	0	0		4,335,609
Year 2011		395,545	(1,018)	36,340	0	0		4,693,796
01/01/2012-03/31/2012		109,994	0	0	0	0		4,803,790
Total		2,086,385	(1,018)	50,323	6,311	0		4,803,790
2781	1,953,285							
4/1/2007-12/31/2007		150,548	0	78,577	2,812	0		2,022,624
Year 2008		200,716	0	0	0	0		2,223,340
Year 2009		212,726	0	0	0	0		2,436,066
Year 2010		251,446	0	0	0	0		2,687,512
Year 2011		288,102	0	0	2	0		2,955,612
01/01/2012-03/31/2012		67,140	0	0	0	0		3,022,752
Total		1,150,678	0	78,577	2,814	0		3,022,752
2782	1,815,416							
4/1/2007-12/31/2007		92,235	0	208,589	0	0		1,693,062
Year 2008		101,036	0	0	0	0		1,800,098
Year 2009		88,882	0	25,823	902	0		1,862,455
Year 2010		92,463	0	0	0	0		1,954,918
Year 2011		98,213	0	0	0	0		2,053,131
01/01/2012-03/31/2012		24,383	0	0	0	0		2,077,514
Total		497,212	0	234,212	902	0		2,077,514
2790	249,150							
4/1/2007-12/31/2007		14,082	0	0	0	0		263,232
Year 2008		0	0	0	0	0		263,232
Year 2009		0	0	0	0	0		263,232
Year 2010		0	0	0	0	0		263,232
Year 2011		0	0	0	0	0		263,232
01/01/2012-03/31/2012		0	0	0	0	0		263,232
Total		14,082	0	0	0	0		263,232

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS  
FROM APRIL 1, 2007 TO MARCH 31, 2012

DATA: X ACTUAL    ESTIMATE  
TYPE OF FILING: "X" ORIGINAL    UPDATED    REVISED  
WORK PAPERS REFERENCE NO(S):

WPB-3.3e  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

Company Acct. No.	Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfer	Other Accts Involved	
	\$	\$	\$	\$	\$	\$			\$
2801	11,059,246								
4/1/2007-12/31/2007		197,360	0	501,696	202,114	0			10,592,826
Year 2008		253,656	0	554,524	99,416	0			10,202,542
Year 2009		253,733	0	601,149	57,541	0			9,797,565
Year 2010		235,105	0	367,427	0	0			9,675,263
Year 2011		877	0	389,946	26,622	0			9,259,572
01/01/2012-03/31/2012		657	(1)	121,540	60	0			9,138,628
Total		951,388	(1)	2,626,252	385,753	0			9,138,628
2802, 2804, 2808	7,884,425								
4/1/2007-12/31/2007		433,382	0	421,814	100,825	0			7,796,368
Year 2008		541,676	0	412,658	3,220	0			7,921,265
Year 2009		518,071	0	384,311	72,874	0			7,982,151
Year 2010		519,077	0	191,959	171,515	1,703			8,139,354
Year 2011		517,635	0	157,884	30,080	0			8,469,025
01/01/2012-03/31/2012		132,463	(8)	63,064	418	0			8,537,968
Total		2,652,303	(8)	1,631,620	378,835	1,703			8,537,968
2803, 2805, 2806, 2807	57,601,833								
4/1/2007-12/31/2007		5,015,514	0	2,373,077	118,310	0			60,125,960
Year 2008		7,737,788	0	2,885,849	12,395	(31,221)			64,900,281
Year 2009		9,248,836	0	3,370,354	58,274	0			70,709,489
Year 2010		10,491,571	0	3,308,182	708	(1,703)			77,890,467
Year 2011		11,751,634	0	3,232,717	34,129	(1,137)			86,374,118
01/01/2012-03/31/2012		3,136,807	(13)	1,188,283	716	0			88,323,713
Total		47,381,948	(13)	16,340,462	235,532	(84,061)			88,323,713
2810, 2811	9,191,415								
4/1/2007-12/31/2007		596,062	0	489,635	0	0			9,287,842
Year 2008		814,380	0	605,877	0	50,848			9,586,191
Year 2009		840,542	0	943,959	0	9,414			9,472,248
Year 2010		843,955	0	350,240	0	0			8,965,693
Year 2011		847,026	0	518,775	0	(554)			10,285,360
01/01/2012-03/31/2012		225,314	0	0	0	97,015			10,517,689
Total		4,166,979	0	2,907,426	0	166,721			10,517,689
2812	0								
4/1/2007-12/31/2007		0	0	0	0	0			0
Year 2008		0	0	0	0	0			0
Year 2009		117,700	0	0	0	0			117,700
Year 2010		205,840	0	0	0	0			323,540
Year 2011		452,197	0	0	0	0			775,737
01/01/2012-03/31/2012		146,194	0	0	0	(921,931)			0
Total		921,931	0	0	0	(921,931)			0
2820, 2821	8,126,150								
4/1/2007-12/31/2007		439,428	0	0	0	0			8,567,678
Year 2008		581,330	0	0	0	0			9,159,008
Year 2009		613,305	0	0	0	0			9,772,313
Year 2010		625,655	0	1,158,168	0	0			9,241,800
Year 2011		609,012	0	319,598	0	0			9,532,214
01/01/2012-03/31/2012		152,459	0	0	0	0			9,694,673
Total		3,931,289	0	1,474,766	0	0			9,694,673

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-OA-AIR  
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS  
FROM APRIL 1, 2007 TO MARCH 31, 2012

DATA: X ACTUAL \_ ESTIMATE  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPERS REFERENCE NO(S):

WPB-3.3f  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

Company Acct. No.	Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfer	Other Accts Involved	
	\$	\$	\$	\$	\$	\$			\$
2830,31	3,124,308								
4/1/2007-12/31/2007		260,302	0	678,011	118,666	0			2,577,933
Year 2008		363,449	0	0	0	0			2,941,382
Year 2009		413,826	0	439,504	0	0			2,915,704
Year 2010		423,477	0	0	0	0			3,339,181
Year 2011		442,480	0	0	0	0			3,781,661
01/01/2012-03/31/2012		112,910	0	0	0	0			3,894,571
Total		2,006,444	0	1,117,515	118,666	0			3,894,571
2840,41	2,101,903								
4/1/2007-12/31/2007		202,849	0	0	0	0			2,304,752
Year 2008		304,613	0	0	0	0			2,609,366
Year 2009		336,572	0	0	0	0			2,945,937
Year 2010		348,477	0	0	0	0			3,297,414
Year 2011		368,111	0	0	0	0			3,665,525
01/01/2012-03/31/2012		94,057	0	0	0	0			3,759,582
Total		1,657,679	0	0	0	0			3,759,582
2850	1,048,947								
4/1/2007-12/31/2007		75,798	0	6,003	0	0			1,118,740
Year 2008		90,144	0	0	0	0			1,208,884
Year 2009		84,205	0	0	0	0			1,293,089
Year 2010		83,307	0	0	0	0			1,376,396
Year 2011		85,668	0	0	0	0			1,460,064
01/01/2012-03/31/2012		21,019	0	0	0	0			1,481,083
Total		438,138	0	6,003	0	0			1,481,083
2851	305,119								
4/1/2007-12/31/2007		19,991	0	0	0	0			325,110
Year 2008		23,854	0	0	0	0			348,964
Year 2009		21,868	0	0	0	0			370,832
Year 2010		21,868	0	0	0	0			392,700
Year 2011		21,868	0	0	0	0			414,568
01/01/2012-03/31/2012		5,467	0	0	0	0			420,035
Total		114,916	0	0	0	0			420,035

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS  
FROM APRIL 1, 2007 TO MARCH 31, 2012

DATA: X ACTUAL \_\_ ESTIMATE  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPERS REFERENCE NO(S):

WPB-3.3g  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
08/27/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
							Amount	Explanation of Transfer	Other Accts Involved	
		\$	\$	\$	\$	\$	\$			\$
2870		55,025								
	4/1/2007-12/31/2007		5,247	0	0	0	0			60,272
	Year 2008		12,975	0	0	0	0			73,247
	Year 2009		18,218	0	0	0	0			89,465
	Year 2010		18,218	0	0	0	0			105,683
	Year 2011		18,218	0	0	0	0			121,901
	01/01/2012-03/31/2012		4,054	0	0	0	0			125,955
	Total		70,930	0	0	0	0			126,955
2871		441,116								
	4/1/2007-12/31/2007		18,136	0	0	0	0			459,252
	Year 2008		21,771	0	0	0	0			481,023
	Year 2009		20,049	0	0	0	0			501,072
	Year 2010		20,049	0	0	0	0			521,121
	Year 2011		19,926	0	10,822	0	0			530,225
	01/01/2012-03/31/2012		4,941	0	19,682	0	0			518,504
	Total		104,872	0	27,484	0	0			518,504
108 ARO		2,520,401								
	4/1/2007-12/31/2007		88,008	0	1,030,488	0	0			1,675,943
	Year 2008		68,412	0	206,819	0	243,907			1,782,443
	Year 2009		77,948	0	(150,008)	0	0			2,010,399
	Year 2010		139,931	0	(1,229,568)	0	0			3,370,898
	Year 2011		(225,380)	0	(487,126)	0	0			3,632,644
	01/01/2012-03/31/2012		(128,253)	0	0	0	0			3,504,391
	Total		19,666	0	(520,417)	0	243,907			3,504,391
2030		3,483,408								
	4/1/2007-12/31/2007		308,850	0	0	0	0			3,790,058
	Year 2008		407,724	0	0	0	0			4,187,782
	Year 2009		368,691	0	0	0	0			4,566,473
	Year 2010		1,815,853	0	0	0	0			6,382,326
	Year 2011		3,082,457	0	0	0	0			9,434,793
	01/01/2012-03/31/2012		(457,879)	0	0	0	0			8,977,114
	Total		5,493,706	0	0	0	0			8,977,114

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1686-GA-AIR  
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS  
FROM APRIL 1, 2007 TO MARCH 31, 2012

DATA: X ACTUAL \_ ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPERS REFERENCE NO(S):

WPB-3.3h  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

Company Acct. No.	Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications		Ending Balance
						Amount	Explanation of Transfer Other Accts Involved	
	\$	\$	\$	\$	\$	\$		\$
2890	0							
4/1/2007-12/31/2007		0	0	0	0	0		0
Year 2008		0	0	0	0	0		0
Year 2009		0	0	0	0	0		0
Year 2010		0	0	0	0	0		0
Year 2011		0	0	0	0	0		0
01/01/2012-03/31/2012		0	0	0	0	0		0
Total		0	0	0	0	0		0
2900	333,503							
4/1/2007-12/31/2007		55,968	0	0	0	0		389,471
Year 2008		69,922	0	0	0	0		459,393
Year 2009		67,668	0	13,544	0	0		513,517
Year 2010		69,087	0	0	0	0		582,604
Year 2011		70,448	0	0	0	0		653,053
01/01/2012-03/31/2012		17,193	0	0	0	0		670,246
Total		350,287	0	13,544	0	0		670,246
2910	202,858							
4/1/2007-12/31/2007		25,485	0	3,109	0	0		225,034
Year 2008		33,824	0	13,789	0	0		245,089
Year 2009		33,135	0	7,347	0	0		270,857
Year 2010		32,767	0	0	0	0		303,624
Year 2011		31,988	0	86,822	0	0		248,688
01/01/2012-03/31/2012		7,455	0	0	0	0		256,143
Total		164,652	0	111,187	0	0		256,143
2911	(31,916)							
4/1/2007-12/31/2007		0	0	0	0	0		(31,916)
Year 2008		0	0	0	0	0		(31,916)
Year 2009		0	0	0	0	0		(31,916)
Year 2010		0	0	0	0	0		(31,916)
Year 2011		167,461	0	0	0	0		135,545
01/01/2012-03/31/2012		76,057	0	0	0	0		211,602
Total		243,518	0	0	0	0		211,602



DUKE ENERGY OHIO, INC.  
CASE NO. 12-1885-GA-AIR  
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS  
FROM APRIL 1, 2007 TO MARCH 31, 2012

DATA: X ACTUAL ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPERS REFERENCE NO(S):

WPB-3.3i  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
08/27/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications		Ending Balance
							Amount	Explanation of Transfer	
		\$	\$	\$	\$	\$	\$		\$
2920		32,865							
	4/1/2007-12/31/2007		0	0	0	0	0		92,865
	Year 2008		0	0	0	0	0		92,865
	Year 2009		(16,212)	0	0	0	0		76,653
	Year 2010		2,575	0	0	0	0		79,229
	Year 2011		17,121	0	51,661	0	0		44,469
	01/01/2012-03/31/2012		3,890	0	0	0	(23,789)		24,590
	Total		7,375	0	51,661	0	(23,789)		24,590
2921		310,918							
	4/1/2007-12/31/2007		27,195	0	0	0	0		338,113
	Year 2008		32,830	0	0	0	0		370,943
	Year 2009		26,021	0	0	0	0		395,964
	Year 2010		19,555	0	0	0	0		415,519
	Year 2011		14,163	0	0	0	0		429,682
	01/01/2012-03/31/2012		4,076	0	0	0	11,440		445,188
	Total		122,840	0	0	0	11,440		445,188
2940		2,642,014							
	4/1/2007-12/31/2007		223,830	0	0	0	0		2,865,844
	Year 2008		304,821	0	0	0	0		3,170,665
	Year 2009		313,337	0	0	0	0		3,484,002
	Year 2010		319,913	0	0	0	0		3,803,915
	Year 2011		325,383	0	307,910	(3,875)	0		3,825,284
	01/01/2012-03/31/2012		81,861	0	0	0	0		3,906,925
	Total		1,568,945	0	307,910	(3,875)	0		3,906,925
2950		87,070							
	4/1/2007-12/31/2007		11,708	0	0	0	0		98,779
	Year 2008		15,612	0	0	0	0		114,391
	Year 2009		15,612	0	0	0	0		130,003
	Year 2010		15,612	0	0	0	0		145,615
	Year 2011		15,612	0	0	0	0		161,227
	01/01/2012-03/31/2012		3,903	0	0	0	0		165,130
	Total		78,060	0	0	0	0		165,130

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AJR  
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS  
FROM APRIL 1, 2007 TO MARCH 31, 2012

DATA: X ACTUAL    ESTIMATE  
TYPE OF FILING: "X" ORIGINAL    UPDATED    REVISED  
WORK PAPERS REFERENCE NO(S):

WPB-3.3j  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications		Ending Balance
							Amount	Explanation of Transfer	
		\$	\$	\$	\$	\$	\$		\$
2960		56,099							
	4/1/2007-12/31/2007		3,998	0	0	0	0		60,097
	Year 2008		5,330	0	0	0	0		65,427
	Year 2009		7,497	0	0	0	0		72,924
	Year 2010		10,041	0	0	0	0		82,965
	Year 2011		9,367	0	0	0	0		92,322
	01/01/2012-03/31/2012		3,168	0	0	0	12,349		107,839
	Total		39,391	0	0	0	12,349		107,839
2970		58,887							
	4/1/2007-12/31/2007		6,831	0	0	0	0		63,518
	Year 2008		8,403	0	0	0	0		71,921
	Year 2009		45,022	0	0	0	0		116,943
	Year 2010		33,232	0	0	0	0		150,175
	Year 2011		107,794	0	0	0	0		257,969
	01/01/2012-03/31/2012		12,527	0	0	0	824,916		1,095,412
	Total		213,809	0	0	0	824,916		1,095,412
108-21	production	(2,537)							
	4/1/2007-12/31/2007		0	0	0	0	0		(2,537)
	Year 2008		0	0	7,032	0	0		(3,569)
	Year 2009		0	0	(5)	0	0		(3,564)
	Year 2010		0	0	0	0	0		(3,564)
	Year 2011		0	0	(9,563)	0	0		(1)
	01/01/2012-03/31/2012		0	0	0	0	0		(1)
	Total		0	0	(2,536)	0	0		(1)
108-24,29	distribution	(3,012,488)							
	4/1/2007-12/31/2007		0	0	(2,001,048)	0	0		(1,011,440)
	Year 2008		0	0	462,037	0	0		(1,473,477)
	Year 2009		0	0	918,486	0	0		(2,391,963)
	Year 2010		0	0	1,588,764	0	0		(3,990,727)
	Year 2011		0	0	1,428,753	0	0		(5,407,480)
	01/01/2012-03/31/2012		0	0	222,603	0	0		(5,630,383)
	Total		0	0	2,817,596	0	0		(5,630,383)

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS  
FROM APRIL 1, 2007 TO MARCH 31, 2012

DATA: X ACTUAL \_ ESTIMATE  
TYPE OF FILING: "X" ORIGINAL \_ UPDATED \_ REVISED  
WORK PAPERS REFERENCE NO(S):

WPB-3.3k  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications		Ending Balance
							Amount	Explanation of Transfer	
		\$	\$	\$	\$	\$	\$		\$
106-25	General	185,172							
	4/1/2007-12/31/2007		0	0	(185)	0	0		185,367
	Year 2008		0	0	(5,868)	0	0		191,235
	Year 2009		0	0	(82)	0	0		191,327
	Year 2010		0	0	(33,553)	0	0		224,880
	Year 2011		0	0	12,294	0	0		212,586
	01/01/2012-03/31/2012		0	0	0	0	0		212,586
			0	0	(27,414)	0	0		212,586
1030		61,176,514							
	4/1/2007-12/31/2007		7,114,896	0	0	0	44,657		88,336,030
	Year 2008		9,048,671	0	0	0	68,514		77,453,515
	Year 2009		8,615,441	0	0	0	0		86,068,956
	Year 2010		12,049,543	0	0	0	0		98,118,799
	Year 2011		8,068,818	0	0	0	0		106,187,617
	01/01/2012-03/31/2012		1,762,112	0	0	0	0		107,949,729
	Total		46,659,744	0	0	0	113,471		107,949,729
1890		106,907							
	4/1/2007-12/31/2007		0	0	0	0	0		106,907
	Year 2008		0	0	0	0	0		106,907
	Year 2009		0	0	0	0	0		106,907
	Year 2010		0	0	0	0	0		106,907
	Year 2011		0	0	0	0	0		106,907
	01/01/2012-03/31/2012		0	0	0	0	0		106,907
	Total		0	0	0	0	0		106,907
1891		0							
	4/1/2007-12/31/2007		0	0	0	0	0		0
	Year 2008		0	0	0	0	0		0
	Year 2009		0	0	0	0	0		0
	Year 2010		0	0	0	0	0		0
	Year 2011		0	0	0	0	0		0
	01/01/2012-03/31/2012		0	0	0	0	0		0
	Total		0	0	0	0	0		0

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1885-GA-AIR  
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS  
FROM APRIL 1, 2007 TO MARCH 31, 2012

DATA: X ACTUAL    ESTIMATED  
TYPE OF FILING: "X" ORIGINAL    UPDATED    REVISED  
WORK PAPERS REFERENCE NO(S):

WPB-3.31  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

Company Acct. No.	Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfer	Other Assets Involved	
	\$	\$	\$	\$	\$	\$			\$
1900	15,763,018								
4/1/2007-12/31/2007		2,052,774	0	85,396	38,315	0			17,691,579
Year 2008		2,716,224	0	225,381	26,679	(36,645)			20,119,088
Year 2009		3,200,448	0	1,015,723	46,640	0			22,257,163
Year 2010		3,303,071	0	72,632	20,640	0			25,466,682
Year 2011		3,916,349	0	3,633,684	108,810	115,762			25,798,059
01/01/2012-03/31/2012		889,108	0	0	0	0			26,647,207
Total		16,077,974	0	5,033,316	239,584	79,117			26,647,207
1910	7,626,533								
4/1/2007-12/31/2007		567,632	0	391,085	0	0			7,803,079
Year 2008		737,820	0	7,363,013	0	0			1,177,886
Year 2009		362,087	0	1,392,916	0	0			167,035
Year 2010		316,526	0	0	0	0			453,561
Year 2011		298,951	0	2,540,683	200	0			(1,798,371)
01/01/2012-03/31/2012		52,153	0	0	0	0			(1,746,218)
Total		2,315,149	0	11,687,700	200	0			(1,746,218)
1911	0								
4/1/2007-12/31/2007		0	0	0	0	0			0
Year 2008		0	0	0	0	0			0
Year 2009		0	0	0	0	0			0
Year 2010		0	0	0	0	0			0
Year 2011		269,883	0	0	0	0			269,883
01/01/2012-03/31/2012		38,886	0	0	0	0			308,769
Total		308,769	0	0	0	0			308,769
1920	85,282								
4/1/2007-12/31/2007		0	0	0	0	0			85,282
Year 2008		0	0	0	0	0			85,282
Year 2009		29	0	0	0	0			85,311
Year 2010		0	0	0	0	0			85,311
Year 2011		0	0	0	0	0			85,311
01/01/2012-03/31/2012		0	0	0	0	0			85,311
Total		29	0	0	0	0			85,311

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1665-GA-AIR  
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS  
FROM APRIL 1, 2007 TO MARCH 31, 2012

DATA: X ACTUAL ESTIMATE  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED  
WORK PAPERS REFERENCE NO(S):

WPB-3.3m  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
09/27/12

Company Acct. No.	Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
						Amount	Explanation of Transfer	Other Accts Involved	
	\$	\$	\$	\$	\$	\$			\$
1921	108,803								
4/1/2007-12/31/2007		15,022	0	0	0	0			123,825
Year 2008		20,090	0	0	0	0			143,915
Year 2009		20,156	0	0	0	0			163,071
Year 2010		20,333	0	0	0	0			183,404
Year 2011		44,842	0	6,899	0	6,810			220,697
01/01/2012-03/31/2012		5,846	0	0	0	0			234,543
Total		126,029	0	6,899	0	6,810			234,543
1930	304,137								
4/1/2007-12/31/2007		24,900	0	131,510	0	0			197,527
Year 2008		26,524	0	132,879	0	0			91,272
Year 2009		19,980	0	50,032	0	0			61,220
Year 2010		17,479	0	0	0	0			78,699
Year 2011		19,276	0	262,920	0	11,438			(153,507)
01/01/2012-03/31/2012		2,126	0	0	0	0			(151,381)
Total		110,385	0	577,341	0	11,438			(151,381)
1940	390,341								
4/1/2007-12/31/2007		35,434	0	34,555	0	0			362,220
Year 2008		51,395	0	28,551	0	0			415,064
Year 2009		54,113	0	23,504	0	0			445,673
Year 2010		58,837	0	0	0	0			504,310
Year 2011		67,859	0	32,247	0	0			539,922
01/01/2012-03/31/2012		15,869	0	0	0	0			555,791
Total		284,307	0	115,857	0	0			555,791
1950	7,286								
4/1/2007-12/31/2007		495	0	0	0	0			7,781
Year 2008		560	0	0	0	0			8,341
Year 2009		560	0	0	0	0			9,001
Year 2010		560	0	0	0	0			9,741
Year 2011		1,052	0	9,888	0	0			905
01/01/2012-03/31/2012		388	0	0	0	0			1,293
Total		3,915	0	9,888	0	0			1,293

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS AND TRANSFERS  
FROM APRIL 1, 2007 TO MARCH 31, 2012

DATA: X ACTUAL \_ ESTIMATE  
TYPE OF FILING: "X" ORIGINAL- UPDATED- REVISED  
WORK PAPERS REFERENCE NO(S):

WPB-3.3n  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
09/27/12

Company Acct. No.		Beginning Balance	Accrual	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications			Ending Balance
							Amount	Explanation of Transfer	Other Accts Involved	
		\$	\$	\$	\$	\$	\$			\$
1960		42,046								
	4/1/2007-12/31/2007		0	0	0	0	0			42,046
	Year 2008		0	0	0	0	0			42,046
	Year 2009		0	0	0	0	0			42,046
	Year 2010		0	0	0	0	0			42,046
	Year 2011		30,509	0	0	0	(11,348)			61,206
	01/01/2012-03/31/2012		1,553	0	0	0	0			62,759
	Total		32,062	0	0	0	(11,348)			62,759
1970		4,954,136								
	4/1/2007-12/31/2007		765,082	0	0	0	(2,328)			5,717,889
	Year 2008		1,064,721	0	40,596	0	(19,867)			6,722,347
	Year 2009		1,580,359	0	9,217	0	0			8,273,489
	Year 2010		1,989,552	0	0	0	0			10,263,041
	Year 2011		2,927,848	0	8,374	2,855	0			13,179,660
	01/01/2012-03/31/2012		912,870	0	0	0	0			14,092,530
	Total		9,221,432	0	58,187	2,855	(21,996)			14,092,530
1980		87,351								
	4/1/2007-12/31/2007		11,907	0	0	0	0			99,258
	Year 2008		18,970	0	0	0	0			118,228
	Year 2009		18,086	0	2,838	0	0			133,476
	Year 2010		14,751	0	0	0	0			148,227
	Year 2011		15,666	0	38,139	0	0			125,754
	01/01/2012-03/31/2012		8,061	0	0	0	0			131,815
	Total		85,441	0	40,977	0	0			131,815
105-ARO		0								
	4/1/2007-12/31/2007		0	0	0	0	0			0
	Year 2008		0	0	0	0	0			0
	Year 2009		(3,869,854)	0	0	0	0			(3,869,854)
	Year 2010		466	0	0	0	4,057,434			188,076
	Year 2011		(10,449)	0	0	0	(70,276)			107,351
	01/01/2012-03/31/2012		9,922	0	0	0	0			117,273
	Total		(3,869,945)	0	0	0	3,987,218			117,273
108-75	Common	(334,971)								
	4/1/2007-12/31/2007		0	0	(39,315)	0	0			(295,656)
	Year 2008		0	0	50,967	0	0			(346,623)
	Year 2009		0	0	30,558	0	0			(377,179)
	Year 2010		0	0	(5,451)	0	0			(371,728)
	Year 2011		0	0	196,085	0	0			(527,813)
	01/01/2012-03/31/2012		0	0	341,558	0	0			(869,369)
			0	0	534,398	0	0			(869,369)

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
GAS ENRICHER LIQUIDS  
THIRTEEN MONTHS ENDED MARCH 31, 2012

WPB-5.1b  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

LINE NO.	MONTH	ACCT 151126 AMOUNT (A) \$	
1	March 2011	1,983,699	
2	April	1,983,699	
3	May	1,983,699	
4	June	1,983,699	
5	July	1,983,699	
6	August	1,983,699	
7	September	1,983,699	
8	October	1,983,699	
9	November	1,983,699	
10	December	1,976,874	
11	January 2012	1,976,247	
12	February	1,976,247	
13	March	1,976,247	--> To Sch. B-5.1
14	Total	<u>25,758,906</u>	
15			
16			
17	13 Month Average	<u>1,981,454</u>	--> To Sch. B-5.1 and WPC-3.8a

(A) Source: Company's General Ledger

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1885-GA-AIR  
SUMMARY OF MATERIAL AND SUPPLIES  
THIRTEEN MONTHS ENDED MARCH 31, 2012

WPB-5.1g  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

LINE NO.	ACCOUNT NO. and DESCRIPTION	TOTAL COMPANY (A)		ALLOCATED TO GAS DEPT		ALLOCATED TO NEW CONSTRUCTION (A)		
		(\$)	%	AMOUNT (\$)		ALLOC CODE	%	AMOUNT \$
1	Thirteen Month Average Balance							
2								
3	154100 Materials & Supplies Inventory	3,838,760	100.00%	3,838,760		M&S	10.33%	396,544
4	154102 Common M&S	4,452	100.00%	4,452		M&S	10.33%	460
5		3,843,212		3,843,212		← To WPC-3.8a →		397,004
6	183000 / 18311 Stores Expense	793,437	100.00%	793,437		M&S	10.33%	81,962
7								
8	Total	4,636,649		4,636,649		← To Sch. →		478,966
9						B-5.1		
10	Date Certain Balance							
11								
12	154100 Materials & Supplies Inventory	3,765,953	100.00%	3,765,953		M&S	10.33%	389,023
13	154102 Common M&S	3,078	100.00%	3,078		M&S	10.33%	318
14		3,769,031		3,769,031				389,341
15	183000 / 18311 Stores Expense	483,629	100.00%	483,629		M&S	10.33%	49,959
16								
17	Total	4,252,660		4,252,660		← To Sch. →		439,300
						B-5.1		

Source:  
(A) Supplemental (C)(13)(b)



DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1885-GA-AIR  
DETAIL OF MATERIAL & SUPPLIES  
THIRTEEN MONTHS ENDED MARCH 31, 2012

WPB-5.1d  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

LINE NO.	MONTH	ACCOUNT 154100 (A) \$	ACCOUNT 154102 (A) \$	ACCOUNT 163000 (A) \$	
1	March 2011	2,756,280	0	733,163	
2	April	3,002,467	0	752,032	
3	May	3,179,626	342	771,358	
4	June	3,253,171	0	861,134	
5	July	3,353,295	171	923,182	
6	August	3,723,729	33,620	970,102	
7	September	6,520,322	0	1,119,587	
8	October	4,087,655	0	1,045,147	
9	November	4,303,317	14,507	1,142,402	
10	December	4,038,433	681	468,670	
11	January 2012	4,257,263	5,472	505,781	
12	February	3,662,369	0	538,498	
13	March	3,765,953	3,078	483,629	----> To WPB-5.1c
14	TOTAL	<u>49,903,880</u>	<u>57,871</u>	<u>10,314,685</u>	
15					
16	Thirteen Month Average Balance	<u>3,838,760</u>	<u>4,452</u>	<u>793,437</u>	
17					
18					
19		V	V	V	
20		To WPB-5.1c	To WPB-5.1c	To WPB-5.1c	

(A) Source: Company's General Ledger

DUKE ENERGY OHIO, INC.  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
 CUSTOMER SERVICE DEPOSITS  
 THIRTEEN MONTHS ENDED MARCH 31, 2012

WPB-6.1a  
 WITNESS RESPONSIBLE:  
 P. A. LAUB  
 06/27/12

LINE NO.	MONTH	BALANCE		ALLOCATION TO DEPARTMENT (B)		
		Acct. 235 (A)		GAS	ELECTRIC	TOTAL
1	March 2011	24,828,678				
2	April	24,566,756				
3	May	24,522,426				
4	June	23,877,255				
5	July	23,833,151				
6	August	23,868,934				
7	September	23,792,271				
8	October	24,137,691				
9	November	24,180,294				
10	December	24,357,781				
11	January 2012	24,439,127				
12	February	24,547,920				
13	March	24,021,540				
14	Total	<u>314,571,824</u>				
15						
16						
17	Average	<u>24,197,833</u>		<u>8,515,217</u>	<u>15,682,616</u>	<u>24,197,833</u>
18						
19						
20	Interest @	3.0%	<u>725,935</u>	<u>255,457</u>	<u>470,478</u>	<u>725,935</u>
21						
22						
23						
24	Date Certain Balance		<u>24,021,540</u>	To Sch B-6 <—	<u>8,453,180</u>	<u>15,568,360</u>
25						
26						
27	Interest @	3.0%	<u>720,646</u>	To Sch C-3.6 <— (Adjustment)	<u>253,595</u>	<u>467,051</u>
						<u>720,646</u>

(A) Source: Company's General Ledger

(B) Allocated on Ratio of Residential Customers at March 31, 2012. See WPB-6.1b.

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
DEVELOPMENT OF FACTORS TO ALLOCATE  
CUSTOMER DEPOSIT ITEMS

WPB-6.1b  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

LINE  
NO.

1	<u>Retail Customers as of March 31, 2012</u>	<u>CUSTOMERS</u>	<u>ALLOC</u>
2	Gas	264,934	35.05%
3	Electric	490,839	64.95%
4	Total	755,773	100.00%
5			
6	<u>Residential Customers as of March 31, 2012</u>	<u>CUSTOMERS</u>	<u>ALLOC</u>
7	Gas	242,718	35.19%
8	Electric	447,059	64.81%
9	Total	689,777	100.00%
10			

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
INCREMENTAL FASB 106 EXPENSE RECOVERED IN RATES

WPB-6.1c  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

		Recovered in Gas Rates					
Line		Deferred Credit Balance					
No.	Year	Year End	Rate Case No.	Eff. Date	Work Paper Reference	Full Month (Rounded)	Amount \$
1	<u>Life Insurance (Acct 253530, 226300)</u>						
2	1988	15,270,120	-	-	-	-	-
3	1989	16,183,933	-	-	-	-	-
4	1990	17,356,048	-	-	-	-	-
5	1992	18,645,816	90-390-GA-AIR	1/3/91	(1)	12	378,708
6	1992	19,578,807	90-390-GA-AIR	1/3/91	(1)	12	378,708
7	1993 (Through 8/93)		90-390-GA-AIR	1/3/91	(1)	8	252,472
8	1993 (9/93 - 12/93)	20,320,584	92-1463-GA-AIR	8/26/93	WPC-3.14	4	47,180
9	1994	21,209,422	92-1463-GA-AIR	8/26/93	WPC-3.14	12	141,540
10	1995	21,840,250	92-1463-GA-AIR	8/26/93	WPC-3.14	12	141,540
11	1996	22,496,003	92-1463-GA-AIR	8/26/93	WPC-3.14	12	141,540
12	1997	23,162,212	95-656-GA-AIR	12/12/96	(2)	12	117,268
13	1998	22,771,441	95-656-GA-AIR	12/12/96	(2)	12	117,268
14	1999	23,165,919	95-656-GA-AIR	12/12/96	(2)	12	117,268
15	2000	26,398,003	95-656-GA-AIR	12/12/96	(2)	12	117,268
16	2001		95-656-GA-AIR	12/12/96	(2)	12	117,268
17	2002 through May		95-656-GA-AIR	12/12/97	(2)	5	48,862
18	2002 June to December		01-1228-GA-AIR	06/01/02	WPB-6.1b	7	88,406
19	2003		01-1228-GA-AIR	06/01/02	WPB-6.1b	12	117,268
20	2004		01-1228-GA-AIR	06/02/02	WPB-6.1b	12	117,268
21	2005		01-1228-GA-AIR	06/01/02	WPB-6.1b	12	117,268
22	2006		01-1228-GA-AIR	06/01/02	WPB-6.1b	12	117,268
23	2007		01-1228-GA-AIR	06/01/02	WPB-6.1b	12	117,268
24	2008 Jan. - May		01-1228-GA-AIR	06/01/02	WPB-6.1b	5	48,862
25	2008 Jun. - Dec.		07-0589-GA-AIR	06/04/08	WPC-3.17a	7	472,363
26	2009		07-0589-GA-AIR	06/04/08	WPC-3.17a	12	809,765
27	2010		07-0589-GA-AIR	06/04/08	WPC-3.17a	12	809,765
28	2011		07-0589-GA-AIR	06/04/08	WPC-3.17a	12	809,765
29	Total Life Insurance						<u>5,722,156</u>
30							
31							
32	<u>Health Care (Acct 253830, 226380)</u>						
33	1993 (Through 8/93)						
34	1993 (9/93 - 12/93)	6,573,959	92-1463-GA-AIR	8/26/93	WPC-3.14	4	332,836
35	1994	11,566,335	92-1463-GA-AIR	8/26/93	WPC-3.14	12	998,508
36	1995	15,489,759	92-1463-GA-AIR	8/26/93	WPC-3.14	12	998,508
37	1996	25,433,278	92-1463-GA-AIR	8/26/93	WPC-3.14	12	998,508
38	1997	29,224,534	95-656-GA-AIR	12/12/96	(3)	12	925,857
39	1998	25,813,831	95-656-GA-AIR	12/12/96	(3)	12	925,857
40	1999	27,181,541	95-656-GA-AIR	12/12/96	(3)	12	925,857
41	2000	28,007,531	95-656-GA-AIR	12/12/96	(3)	12	925,857
42	2001		95-656-GA-AIR	12/12/96	(3)	12	925,857
43	2002 through May		95-656-GA-AIR	12/12/97	(3)	5	385,774
44	2002 June to December		01-1228-GA-AIR	06/01/02	WPB-6.1b	7	540,083
45	2003		01-1228-GA-AIR	06/01/02	WPB-6.1b	12	925,857
46	2004		01-1228-GA-AIR	06/02/02	WPB-6.1b	12	925,857
47	2005		01-1228-GA-AIR	06/01/02	WPB-6.1b	12	925,857
48	2006		01-1228-GA-AIR	06/01/02	WPB-6.1b	12	925,857
49	2007		01-1228-GA-AIR	06/01/02	WPB-6.1b	12	925,857
50	2008 Jan. - May		01-1228-GA-AIR	06/01/02	WPB-6.1b	5	385,774
51	2008 Jun. - Dec.		07-0589-GA-AIR	06/04/08	WPC-3.17a	7	1,365,599
52	2009		07-0589-GA-AIR	06/04/08	WPC-3.17a	12	2,375,312
53	2010		07-0589-GA-AIR	06/04/08	WPC-3.17a	12	2,375,312
54	2011		07-0589-GA-AIR	06/04/08	WPC-3.17a	12	2,375,312
55	Total Health Care						<u>22,410,096</u>
56							
57	Total Incremental Post Retirement Benefits Expense (FASB 106) recovered in Rates						28,132,252
58							
59	Total DE-Ohio Gas O&M FAS 106 Payments (WPB-6.1d)						<u>13,496,487</u>
60							
61	Net Post Retirement Balance Funded by Customers						<u>14,645,765</u>

- (1) 3 months Actual - 9 months Estimated, Year 1990 - Account 4926-160 - Rate Dept. Files for 1st Period Update - \$378,702 (Use \$31,559/Month - \$378,708/Year Rounded).  
(2) 3 months Actual - 9 months Test Year June 30, 1998 - Account 4926-160 \$117,268.  
(3) 3 months Actual - 9 months Test Year June 30, 1998 - Account 4926-260 \$729,329 plus Staff adjustment Schedule C-3.10, amortization of Post Retirement Health Care Balance \$302,351 and minus the Income Tax deferral related to the amortization (\$105,823).

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
ESTIMATED RETIREE BENEFITS PAID \*  
YEARS 1993 - 2011

WPB-6.1d  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

Line No.	Year	Health	Life	Total	O & M (A)			Total O & M	Total Capital	Total O & M and Capital
					Elec. Distr.	Elec-Other	Gas			
1	2011	2,364,844	2,104,240	4,469,084	1,427,694	1,417,324	612,265	3,457,283	1,011,801	4,469,084
2	2010	2,143,703	2,035,812	4,179,515	1,174,179	1,550,094	573,443	3,297,716	881,899	4,179,615
3	2009	2,454,440	1,959,330	4,413,770	1,334,106	1,642,099	544,659	3,520,864	892,906	4,413,770
4	2008	2,448,938	1,912,507	4,361,445	1,443,420	1,497,067	511,597	3,452,084	909,361	4,361,445
5	2007	5,374,000	1,655,000	7,029,000	2,132,107	1,848,089	1,511,938	5,292,134	1,736,866	7,029,000
6	2006	4,624,000	1,766,000	6,390,000	1,889,523	1,939,365	876,089	4,704,957	1,885,043	6,390,000
7	2005	5,026,000	1,838,000	6,864,000	1,738,033	2,517,647	890,261	5,145,941	1,718,059	6,864,000
8	2004	5,108,250	2,065,000	7,173,250			1,061,641	Per Case 07-569-GA-AIR		
9	2003	4,867,000	2,095,000	6,962,000			1,030,376			
10	2002	3,691,000	2,127,000	5,818,000			430,532			
11	2001	4,267,000	2,256,000	6,523,000			476,179			
12	2000	2,900,000	2,000,000	4,900,000			604,820			
13	1999	2,700,000	1,900,000	4,600,000			652,280			
14	1998	3,730,000	1,800,000	5,530,000			784,164			
15	1997	3,667,000	1,675,000	5,332,000			756,076			
16	1996	2,215,000	1,840,000	3,855,000			546,639			
17	1995	2,703,000	1,591,000	4,294,000			608,869			
18	1994	1,985,000	1,518,000	3,503,000			496,725			
19	1993	1,730,000	1,288,000	3,018,000			427,952			
20										
21	Total DE-Ohio Gas O&M FAS 106 Payments						13,488,497			

\* Expected benefit payments provided by Company

(A) FAS106 allocated using information from annual Form 1, Distribution of Salaries and Wages, pages 354-355.

DUKE ENERGY OHIO, INC.  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
 INVESTMENT TAX CREDIT  
 ACTIVITY THROUGH MARCH 31, 2012

WPB-6.1e  
 WITNESS RESPONSIBLE:  
 K. G. BUTLER  
 06/27/12

GAS	3%	4%	6%	10% Post-1980 Leased & Owned	TOTAL
Balance 12/31/11		(6,711)		(2,899,736)	(2,906,447)
Amortization through March, 2012		157		54,605	54,762
Balance 3/31/12	0	(6,554)	0	(2,845,131)	(2,851,685)

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
TO REFLECT AMOUNT OF PROPOSED INCREASE

WPC-1a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>JUSTIFIED INCREASE</u>
1	Operating Revenues	SCH. E-4	<u>\$ 44,607,929</u>
2			
3	Operating Expenses		
4	Operation & Maintenance		
5	Uncollectible Accounts @ 0.5425%	SCH. C-10	241,998
6	PUCO Maintenance Assessment @ 0.1069%	SCH. C-10	47,686
7	OCC Maintenance Assessment @ 0.0233%	SCH. C-10	<u>10,394</u>
8	Total Operation & Maintenance		<u>300,078</u>
9			
10	Operating Expenses Before Income Taxes		<u>300,078</u>
11			
12	Federal Income Taxes @ 35%	SCH. C-10	<u>15,507,748</u>
13			
14	Total Operating Expenses		<u>15,807,826</u>
15			
16	Income Available for Fixed Charges		<u>\$ 28,800,103</u>

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
GAS DEPARTMENT  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-2a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	TITLE of ACCOUNT	BASE (A)	OPERATING REVENUES		OTHER (B)	TOTAL OPERATING REVENUES
			GAS COSTS (A)	RIDERS (A)		
1	Retail Revenues - Billed:					
2	Residential	100,853,406	99,176,806	13,809,663		213,839,895
3	Commercial	27,899,471	36,984,423	4,555,380		69,439,274
4	Industrial	2,581,476	6,924,331	693,528		10,209,335
5	Public St. & Hwy. Lighting	30,768	7,734	4,346		42,848
6	Other Sales to Public Auth.	1,362,986	2,372,931	258,674		3,994,791
7	Total Retail Billed Revenue	132,738,107	145,466,225	19,321,811		297,526,143
8						
9	Retail Revenues - Unbilled:					
10	Residential	(1,088,337)	0	0		(1,088,337)
11	Commercial	142,188	0	0		142,188
12	Industrial	118,577	0	0		118,577
13	Other Sales to Public Auth.	96,730	0	0		96,730
14	Total Retail Unbilled Revenue	(730,842)	0	0		(730,842)
15						
16	Gas Transportation Revenues - Billed:					
17	Residential	54,522,973	5,209,421	6,147,926		65,880,320
18	Commercial	28,601,096	7,245	3,950,376		32,558,717
19	Industrial	4,873,386	0	1,014,726		5,888,111
20	Public St. & Hwy. Lighting	28,735	0	17,770		46,505
21	Other Transportation	13,656,625	0	1,309,711		14,966,336
22	Other Sales to Public Auth.	3,352,009	0	611,012		3,963,021
23	Total Billed Transportation Revenue	105,033,824	5,216,666	13,051,520		123,302,010
24						
25	Gas Transportation Revenues - Unbilled:					
26	Residential	(1,634,156)	0	0		(1,634,156)
27	Commercial	(357,921)	0	0		(357,921)
28	Industrial	(35,162)	0	0		(36,162)
29	Other Sales to Public Auth.	(63,934)	0	0		(63,934)
30	Total Unbilled Transportation Revenue	(2,091,173)	0	0		(2,091,173)
31						
32	Other:					
33	Reconnection Charges				0	0
34	Bad Check Charges				0	0
35	Interdepartmental		422,887	20,680	91,677	535,244
36	Rent from Gas Properties				2,356,971	2,356,971
37	Other Miscellaneous Revenues				285,003	285,003
38	Total Other Revenue	0	422,887	20,680	2,733,651	3,177,218
39						
40	Total Revenues	234,849,916	151,105,778	32,394,011	2,733,651	421,183,356

To Sch C-2, Col. 1

(A) Source: WPE-4a and Schedule C-2.1.  
(B) Source: Schedule C-2.1.



DUKE ENERGY OHIO, INC.  
CASE NO. 12-1085-GA-AIR  
GAS DEPARTMENT  
RETAIL BASE REVENUE  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

WPC-26  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	TITLE OF ACCOUNT	Total	January	February	March	April	May	June	July	August	September	October	November	December
1	<u>Retail Revenues - Billed:</u>													
2	Residential	5,979,503	1,137,532	1,077,895	780,545	565,936	265,077	151,532	124,137	107,902	120,298	173,348	420,707	954,594
3	Commercial	5,265,153	871,396	797,230	502,279	556,169	288,954	181,578	179,420	165,175	184,358	197,374	425,301	915,919
4	Industrial	1,310,467	185,585	178,580	144,309	123,285	72,461	53,403	71,242	76,320	81,552	18,200	133,499	173,031
5	Public St. & Hwy. Lighting	5,401	581	593	582	379	321	397	379	355	362	376	355	421
6	Other Sales to Public Auth.	471,592	105,087	92,684	67,494	30,605	15,532	8,819	7,658	6,623	7,361	18,262	30,309	81,138
7	Total Retail Billed Revenue	12,931,816	2,301,181	2,146,982	1,495,209	1,276,374	642,345	395,729	382,836	356,376	393,961	405,560	1,010,171	2,125,103
8														
9	<u>Fixed Customer Charge</u>													
10	Residential	74,984,160	6,272,595	6,221,175	6,148,047	6,310,739	6,276,885	6,283,063	6,283,648	6,233,673	6,235,038	6,217,695	6,256,473	6,245,129
11	Commercial	14,485,876	1,403,522	1,401,137	1,364,717	1,210,337	1,173,262	1,162,545	1,134,709	1,105,826	1,095,912	1,101,853	1,151,437	1,190,619
12	Industrial	906,659	80,639	59,967	58,634	84,116	82,140	80,958	80,900	79,096	78,455	78,387	80,717	82,622
13	Public St. & Hwy. Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Sales to Public Auth.	615,635	43,876	43,795	43,073	54,109	53,239	54,423	54,358	54,344	54,013	53,779	54,042	52,585
15	Total Retail FCC	90,992,330	7,780,631	7,726,104	7,614,471	7,859,301	7,585,526	7,670,987	7,563,816	7,472,939	7,463,418	7,461,714	7,642,669	7,670,965
16														
17	<u>Accelerated Main Replacement Rider</u>													
18	Residential	16,077,464	1,201,052	1,193,274	1,178,908	1,199,113	1,418,322	1,419,718	1,419,550	1,408,568	1,408,866	1,404,947	1,413,710	1,411,146
19	Commercial	7,792,628	614,057	612,682	609,261	581,242	662,143	678,703	667,760	650,412	644,499	648,539	679,286	703,944
20	Industrial	380,738	27,072	26,423	27,101	27,322	32,283	31,817	31,795	31,086	30,834	30,808	31,723	32,472
21	Public St. & Hwy. Lighting	2,577	184	184	184	225	225	225	225	225	225	225	225	225
22	Other Sales to Public Auth.	265,825	20,084	20,063	19,428	19,396	23,091	23,605	23,577	23,571	23,427	23,326	23,439	22,808
23	Total Retail AMRP	24,499,130	1,852,459	1,852,626	1,834,882	1,837,298	2,166,084	2,154,068	2,143,207	2,113,852	2,107,851	2,107,845	2,148,383	2,170,595
24														
25	<u>Advanced Utility Rider</u>													
26	Residential	3,912,279	245,325	243,771	240,806	353,495	353,484	353,538	353,500	353,582	353,695	353,787	353,669	353,647
27	Commercial	355,914	21,464	21,396	21,216	32,528	32,508	32,457	32,474	32,403	32,299	32,256	32,425	32,490
28	Industrial	13,614	725	711	726	1,275	1,275	1,275	1,275	1,275	1,275	1,269	1,269	1,264
29	Public St. & Hwy. Lighting	28,090	6	5	5	1,447	1,540	2,408	2,783	2,869	2,929	3,860	2,652	2,687
30	Other Sales to Public Auth.	9,934	534	534	517	928	928	928	928	928	928	931	931	931
31	Total Retail AU	4,314,831	268,053	266,417	263,269	389,671	389,731	390,604	390,958	391,055	391,125	392,083	390,946	390,919
32														
33	Total Retail Base Revenue	132,738,107	12,212,324	11,992,129	11,207,831	11,182,844	10,763,666	10,511,388	10,470,616	10,334,221	10,356,345	10,357,202	11,082,169	12,257,672
34														
35	<u>Retail Revenues - Unbilled:</u>													
36	Residential	(1,088,337)	527,000	(3,382,000)	(4,689,000)	(2,699,486)	(748,624)	(577,025)	(6,578)	214,465	691,947	3,695,401	2,750,460	3,135,103
37	Commercial	142,168	(113,000)	(934,000)	(1,574,000)	(1,014,342)	(315,363)	(276,767)	(4,369)	99,723	258,337	1,236,952	1,207,011	1,572,006
38	Industrial	118,577	110,000	(121,000)	(179,000)	(176,153)	(52,588)	(47,852)	(2,230)	20,380	42,983	184,858	130,392	208,847
39	Other Sales to Public Auth.	96,730	17,000	(62,000)	(102,000)	(109,862)	(37,487)	(24,267)	(311)	7,695	34,870	162,682	362,150	(141,740)
40	Total Retail Unbilled Revenue	(730,342)	541,000	(4,499,000)	(6,544,000)	(3,999,843)	(1,154,052)	(925,911)	(13,488)	342,263	1,028,087	5,289,873	4,450,013	4,774,216

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1085-GA-AIR  
GAS DEPARTMENT  
TRANSPORTATION BASE REVENUE  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

WPC-2c  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	TITLE of ACCOUNT	Total	January	February	March	April	May	June	July	August	September	October	November	December
1	Gas Transportation Revenues - Billad:													
2	Residential	3,366,730	663,930	627,346	467,751	304,516	149,778	86,647	67,932	59,807	67,989	109,055	225,510	536,559
3	Commercial	8,348,520	1,510,525	1,528,713	1,114,513	708,344	395,510	278,425	225,634	202,804	229,920	345,647	542,776	1,165,709
4	Industrial	3,416,824	447,189	445,293	370,952	300,417	207,300	188,339	175,013	171,843	191,582	207,283	280,369	431,214
5	Public St. & Hwy. Lighting	26,911	2,240	2,230	2,362	2,273	1,928	2,381	2,273	2,135	2,174	2,254	2,135	2,526
6	Other Sales to Public Auth.	1,772,286	375,203	347,988	263,513	126,823	68,065	39,041	30,758	26,913	33,489	63,858	125,674	270,723
7	Transportation of Gas of Others (Rev Class 47)	9,687,937	1,069,496	990,948	800,043	680,740	762,127	761,808	688,258	678,951	690,272	669,711	823,674	895,069
8	Total Billed Transportation Revenue	26,619,208	4,185,593	3,912,528	3,019,134	2,323,213	1,584,738	1,355,541	1,189,866	1,142,353	1,215,426	1,417,908	2,000,158	3,271,750
9														
10	Fixed Customer Charge													
11	Residential	40,784,025	3,442,144	3,481,285	3,560,081	3,269,058	3,313,633	3,320,249	3,300,789	3,375,030	3,388,040	3,431,775	3,435,242	3,437,699
12	Commercial	12,853,972	1,003,530	1,011,243	1,022,722	1,047,234	1,070,347	1,077,806	1,086,254	1,117,565	1,131,444	1,143,871	1,133,995	1,117,962
13	Industrial	1,073,172	57,691	57,912	58,553	57,562	99,835	100,472	98,210	100,556	101,363	101,515	100,246	99,327
14	Public St. & Hwy. Lighting	810	0	0	0	90	90	90	90	90	90	90	90	90
15	Other Sales to Public Auth.	1,107,167	66,494	67,056	67,136	109,062	109,386	107,560	107,202	106,930	106,998	106,037	105,802	107,804
16	Transportation of Gas of Others (Rev Class 47)	1,029,052	84,016	84,016	83,420	85,400	85,400	85,400	85,400	85,400	85,400	85,400	85,400	85,400
17	Total Transportation FCC	56,998,198	4,653,775	4,711,512	4,791,912	4,608,436	4,679,691	4,692,578	4,678,945	4,786,571	4,814,235	4,869,688	4,861,775	4,849,062
18														
19	Accelerated Main Replacement Rider													
20	Residential	8,734,026	657,023	666,522	679,779	621,732	740,668	751,165	746,762	763,559	766,502	776,396	777,181	777,737
21	Commercial	7,101,903	444,569	448,684	454,000	511,103	632,083	636,487	641,478	659,966	668,163	675,502	669,669	660,201
22	Industrial	373,663	27,032	27,256	27,562	26,692	33,040	33,251	32,502	33,276	33,546	33,596	33,176	32,872
23	Public St. & Hwy. Lighting	1,008	74	74	74	74	89	89	89	89	89	89	89	89
24	Other Sales to Public Auth.	400,749	31,024	31,261	31,260	29,222	35,484	34,872	34,756	34,667	34,657	34,378	34,302	34,886
25	Transportation of Gas of Others (Rev Class 47)	2,936,584	240,647	285,552	256,797	250,733	245,895	245,792	222,061	219,026	222,711	222,530	265,752	279,068
26	Total Transportation AMRP	19,548,133	1,400,429	1,439,349	1,449,472	1,439,556	1,696,239	1,701,556	1,677,646	1,710,585	1,725,668	1,742,491	1,760,169	1,784,873
27														
28	Advanced Utility Rider													
29	Residential	1,858,192	134,710	136,644	139,312	138,577	138,609	138,820	138,636	138,553	138,691	138,685	138,580	138,496
30	Commercial	186,701	14,708	14,849	15,065	15,828	15,823	15,801	15,812	15,785	15,736	15,714	15,779	15,801
31	Industrial	9,527	727	732	740	517	817	817	817	812	812	812	812	812
32	Public St. & Hwy. Lighting	6	2	2	2	0	0	0	0	0	0	0	0	0
33	Other Sales to Public Auth.	11,807	828	835	835	1,029	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035
34	Transportation of Gas of Others (Rev Class 47)	2,052	144	144	144	180	180	180	180	180	180	180	180	180
35	Total Transportation AU	1,868,285	151,119	163,206	156,068	156,431	156,464	156,453	156,480	156,465	156,464	156,426	156,366	156,323
36														
37	Total Transportation Base Revenues	105,033,524	10,390,916	10,216,595	9,416,616	8,527,536	8,117,132	7,907,226	7,702,937	7,795,974	7,911,793	8,186,513	8,796,468	10,062,028
38														
39	Gas Transportation Revenues - Unbilled:													
40	Residential	(1,634,156)	(334,000)	(1,151,000)	(620,000)	(169,070)	(57,553)	(21,901)	30,725	17,498	68,476	308,743	99,028	385,998
41	Commercial	(357,921)	(193,000)	(391,000)	(422,000)	(219,479)	(78,177)	(59,778)	20,533	15,571	77,143	284,092	156,681	471,493
42	Industrial	(35,162)	(48,000)	(101,000)	(49,000)	(61,944)	(23,591)	(9,701)	5,224	13,199	42,213	79,109	56,907	61,422
43	Other Sales to Public Auth.	(63,934)	17,000	(87,000)	(117,000)	(81,192)	(16,932)	(13,265)	3,815	1,601	23,070	37,825	41,316	96,818
44	Total Unbilled Transportation Revenue	(2,091,173)	(558,000)	(1,730,000)	(1,408,000)	(531,685)	(176,353)	(104,635)	60,297	47,869	210,902	719,769	353,932	1,015,731

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
GAS DEPARTMENT  
GAS COST REVENUE  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

WPC-2d  
WITNESS RESPONSIBLE:  
P. A. LAUB  
08/27/12

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	TITLE of ACCOUNT	Total	January	February	March	April	May	June	July	August	September	October	November	December
1	Retail Revenues - Billed:													
2	Residential	99,178,806	18,371,647	16,849,417	10,183,821	6,566,814	3,667,486	2,765,371	2,772,440	2,547,303	2,933,687	5,412,564	9,395,052	17,378,204
3	Commercial	36,984,423	6,263,526	5,725,951	3,490,422	2,404,372	1,526,079	1,197,981	1,420,479	1,416,022	1,582,159	2,189,120	3,550,728	6,297,604
4	Industrial	6,824,331	786,176	744,090	465,843	449,173	331,803	309,198	499,363	587,659	629,308	158,755	950,010	1,012,953
5	Public St. & Hwy. Lighting	7,734	2,030	2,018	1,720	184	222	222	224	224	222	222	223	223
6	Other Sales to Public Auth.	2,372,931	473,405	396,316	233,080	111,962	71,414	51,265	53,899	51,203	57,191	179,694	216,567	476,935
7	Interdepartmental	422,887	76,200	42,861	24,310	23,173	15,941	9,775	26,556	38,893	23,810	26,026	43,050	71,492
8	Total Transportation Billed Revenue	145,889,112	25,972,984	23,760,653	14,369,196	9,558,678	5,812,945	4,363,782	4,772,661	4,741,314	5,236,377	7,966,381	14,156,430	25,177,411
9														
10	Retail Revenues - Unbilled:													
11	Residential	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Other Sales to Public Auth.	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Transportation Unbilled Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
16														
17	Gas Transportation Revenues - Billed:													
18	Residential	5,209,421	2,064,119	1,897,274	1,248,028	0	0	0	0	0	0	0	0	0
19	Commercial	7,245	2,716	2,924	1,805	0	0	0	0	0	0	0	0	0
20	Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Public St. & Hwy. Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Other Sales to Public Auth.	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Transportation of Gas of Others (Rev Class 47)	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Total Billed Transportation Revenue	5,216,666	2,066,835	1,900,198	1,249,833	0	0	0	0	0	0	0	0	0
25														
26	Total Gas Cost Revenue	151,105,778	28,039,819	25,660,851	15,618,829	9,568,678	5,812,945	4,363,782	4,772,661	4,741,314	5,236,377	7,966,381	14,156,430	25,177,411

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AJR  
GAS DEPARTMENT  
RETAIL RIDER REVENUE  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

WPC:2a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	TITLE of ACCOUNT	Total	January	February	March	April	May	June	July	August	September	October	November	December
1	<u>GRT / OET</u>													
2	Residential	7,850,250	534,084	453,209	424,985	748,208	602,628	542,011	538,885	528,556	548,692	675,228	901,089	1,352,875
3	Commercial	2,517,466	175,841	146,236	127,980	239,295	184,021	160,160	169,487	166,145	177,868	208,640	296,070	465,842
4	Industrial	380,876	16,709	13,295	11,031	34,217	25,847	23,586	33,843	38,303	41,882	14,261	61,109	66,993
5	Public St. & Hwy. Lighting	2,866	480	473	473	113	116	163	180	183	191	238	177	179
6	Other Sales to Public Auth.	131,865	9,374	7,156	5,857	10,796	8,127	6,855	6,915	6,725	7,136	13,857	16,500	32,567
7	Interdepartmental	20,690	3,726	2,096	1,189	1,133	780	478	1,298	1,902	1,184	1,273	2,144	3,486
8	Total Retail GRT / OET	10,904,102	740,214	622,465	571,515	1,033,782	821,519	733,253	750,589	741,814	776,733	913,397	1,277,089	1,921,752
9														
10	<u>Percentage Income Payment Plan Rider</u>													
11	Residential	3,803,036	717,903	683,364	472,870	382,591	179,200	102,441	83,921	72,946	80,663	117,189	280,114	629,837
12	Commercial	1,397,182	244,805	232,252	160,372	140,018	70,711	43,901	42,997	39,018	43,777	47,397	105,865	228,089
13	Industrial	252,450	30,755	30,179	21,567	26,158	15,374	11,331	15,116	16,193	17,303	3,437	28,326	38,742
14	Public St. & Hwy. Lighting	984	79	81	80	84	71	88	84	79	81	84	79	84
15	Other Sales to Public Auth.	89,557	18,601	16,137	10,883	6,520	3,309	1,879	1,831	1,411	1,572	3,891	6,457	17,286
16	Total Retail PIP	5,543,211	1,012,143	962,013	665,752	555,371	268,665	159,640	143,749	129,346	143,366	171,998	420,840	909,958
17														
18	<u>State Tax Rider</u>													
19	Residential	2,747,341	518,938	491,984	340,373	275,846	130,327	73,938	60,898	52,962	58,576	85,456	203,745	456,320
20	Commercial	872,744	149,409	141,570	100,627	89,482	45,496	29,046	27,828	25,181	28,174	30,527	70,355	136,069
21	Industrial	118,144	14,692	14,498	10,639	12,800	7,579	4,927	6,493	6,756	7,256	1,504	13,646	17,353
22	Public St. & Hwy. Lighting	711	57	58	57	61	52	64	61	57	59	80	67	68
23	Other Sales to Public Auth.	43,722	8,491	7,816	5,547	3,348	1,761	1,024	885	761	831	2,050	3,291	7,917
24	Total Retail STR	3,782,652	688,585	655,906	457,243	381,517	185,215	108,969	96,165	85,719	94,895	119,597	291,094	617,727
25														
26	<u>Gas Surcredit Rider</u>													
27	Residential	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Public St. & Hwy. Lighting	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Other Sales to Public Auth.	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Total Retail GSR	0	0	0	0	0	0	0	0	0	0	0	0	0
33														
34	<u>Uncollectible Expense Gas</u>													
35	Residential	(590,948)	845,667	(640,124)	(441,189)	(356,758)	(167,100)	(95,524)	(78,254)	(68,020)	29,865	43,388	103,710	233,193
36	Commercial	(232,011)	288,458	(217,683)	(145,526)	(130,584)	(65,936)	(40,937)	(40,094)	(36,383)	16,208	17,548	39,196	83,701
37	Industrial	(57,842)	38,242	(27,145)	(20,310)	(24,391)	(14,398)	(10,666)	(14,095)	(15,100)	6,406	1,273	10,487	13,693
38	Public St. & Hwy. Lighting	(315)	93	(77)	(75)	(79)	(67)	(82)	(79)	(74)	30	31	29	35
39	Other Sales to Public Auth.	(6,270)	21,919	(15,105)	(10,142)	(6,080)	(3,096)	(1,752)	(1,621)	(1,316)	582	1,440	2,391	5,400
40	Total Retail UEG	(887,484)	1,192,579	(900,134)	(617,242)	(517,872)	(250,526)	(148,861)	(134,043)	(120,893)	63,091	63,681	156,813	336,922
41														
42	Total Retail Rider Revenue	19,342,481	3,633,521	3,440,250	3,077,268	3,452,778	3,024,874	2,533,031	2,556,460	2,336,286	2,068,115	2,268,673	2,144,835	3,786,399

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1686-GA-AIR  
GAS DEPARTMENT  
TRANSPORTATION RIDER REVENUE  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

WPC-21  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	TITLE of ACCOUNT	Total	January	February	March	April	May	June	July	August	September	October	November	December
1	<u>GRT / OET</u>													
2	Residential	2,833,549	300,919	257,088	248,785	219,326	216,468	212,224	209,693	213,527	217,792	225,253	238,871	273,603
3	Commercial	1,521,830	194,994	156,601	134,611	116,400	106,069	100,100	97,814	98,976	105,035	114,202	127,355	169,673
4	Industrial	275,510	36,561	29,134	23,923	21,830	17,342	16,358	15,516	15,502	19,162	20,230	25,000	34,931
5	Public St. & Hwy. Lighting	9,824	2,859	2,807	2,809	137	119	144	138	130	183	169	181	188
6	Other Sales to Public Auth.	162,161	30,267	22,266	18,142	13,526	10,811	9,106	8,630	8,404	9,208	11,215	15,328	25,139
7	Transportation of Gas of Others (Rev Class 47)	701,531	63,620	70,194	67,244	62,507	55,955	56,040	50,963	50,322	51,146	50,846	60,014	62,490
8	Total Transportation GRT / OET	5,524,434	629,470	538,110	495,514	433,525	406,764	393,972	382,754	386,861	402,506	421,915	466,729	566,014
9														
10	<u>Percentage Income Payment Plan Rider</u>													
11	Residential	2,224,791	432,800	418,551	306,545	206,508	101,226	58,466	46,812	39,914	45,324	73,705	151,028	345,112
12	Commercial	1,861,169	336,664	321,768	231,318	168,042	93,827	66,051	53,528	48,111	54,545	81,998	128,784	276,543
13	Industrial	695,345	85,234	85,283	69,621	63,506	43,822	39,813	38,996	36,326	40,499	43,818	59,272	91,155
14	Public St. & Hwy. Lighting	5,936	482	480	508	506	429	529	506	475	484	502	475	562
15	Other Sales to Public Auth.	343,614	68,684	63,348	45,510	26,832	14,395	8,254	6,502	5,689	7,080	13,621	26,668	67,231
16	Total Transportation PIP	5,130,847	923,364	889,730	653,602	464,894	253,989	173,113	143,444	130,515	147,932	213,544	366,107	770,603
17														
18	<u>State Tax Rider</u>													
19	Residential	1,611,024	311,444	301,636	220,672	150,019	73,931	42,733	33,580	29,112	33,047	53,653	109,957	251,241
20	Commercial	1,028,347	179,373	173,264	129,958	95,995	54,300	37,777	30,517	27,388	31,030	46,954	73,001	146,790
21	Industrial	224,180	30,744	30,480	24,535	20,196	13,158	11,207	10,358	10,127	11,355	12,923	16,744	30,353
22	Public St. & Hwy. Lighting	4,297	344	341	367	367	312	355	368	344	353	363	345	406
23	Other Sales to Public Auth.	149,070	28,820	28,532	20,347	12,090	6,951	3,623	2,859	2,255	2,920	6,183	11,739	24,651
24	Transportation of Gas of Others (Rev Class 47)	833,559	75,761	82,099	76,502	81,059	67,703	69,864	61,577	60,693	62,714	57,297	70,771	87,519
25	Total Transportation STR	3,648,477	626,486	614,651	472,381	359,726	216,355	166,589	139,059	129,919	141,419	177,373	284,557	520,962
26														
27	<u>Gas Surcharges Rider</u>													
28	Residential	(156,807)	(36,520)	(35,464)	(24,668)	(11,808)	(5,710)	(3,298)	(2,590)	(2,251)	(2,556)	(4,157)	(8,519)	(19,466)
29	Commercial	(144,271)	(34,263)	(32,764)	(22,452)	(9,478)	(5,292)	(3,726)	(3,019)	(2,714)	(3,077)	(4,825)	(7,263)	(16,698)
30	Industrial	(49,746)	(8,661)	(8,643)	(8,765)	(3,582)	(2,472)	(2,446)	(2,087)	(2,049)	(2,284)	(2,472)	(3,343)	(5,142)
31	Public St. & Hwy. Lighting	(405)	(51)	(50)	(51)	(29)	(24)	(30)	(29)	(27)	(27)	(28)	(27)	(32)
32	Other Sales to Public Auth.	(27,166)	(6,968)	(6,423)	(4,407)	(1,613)	(812)	(466)	(367)	(321)	(399)	(763)	(1,499)	(3,228)
33	Transportation of Gas of Others (Rev Class 47)	(225,379)	(19,981)	(22,053)	(21,324)	(20,861)	(18,052)	(18,044)	(16,302)	(16,079)	(16,350)	(16,338)	(19,509)	(20,488)
34	Total Transportation GSR	(603,774)	(106,444)	(105,397)	(79,667)	(47,071)	(32,362)	(27,610)	(24,394)	(23,441)	(24,693)	(28,381)	(40,160)	(63,954)
35														
36	<u>Uncollectible Expense Gas</u>													
37	Residential	(364,631)	509,977	(394,940)	(286,580)	(191,911)	(94,391)	(54,618)	(42,811)	(37,219)	18,781	27,289	55,917	127,775
38	Commercial	(314,689)	395,721	(296,370)	(215,102)	(158,895)	(87,492)	(61,591)	(49,913)	(44,863)	20,195	30,359	47,674	102,388
39	Industrial	(130,573)	100,438	(50,368)	(61,979)	(59,218)	(40,863)	(37,125)	(34,498)	(33,873)	14,995	16,223	21,945	33,750
40	Public St. & Hwy. Lighting	(1,884)	580	(444)	(470)	(471)	(400)	(494)	(471)	(443)	179	186	178	208
41	Other Sales to Public Auth.	(36,687)	80,937	(56,907)	(42,864)	(25,020)	(13,423)	(7,696)	(6,063)	(5,305)	2,621	5,006	9,837	21,190
42	Total Transportation UEG	(848,464)	1,088,633	(798,029)	(608,995)	(433,315)	(236,589)	(161,424)	(133,758)	(121,703)	54,771	76,063	135,549	285,311
43														
44	Total Transportation Rider Revenue	13,051,620	3,162,009	1,199,065	934,835	777,859	607,887	543,440	507,107	502,151	721,935	863,514	1,212,782	2,078,936

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1885-GA-AIR  
GAS DEPARTMENT  
OTHER REVENUE  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

WPC-2g  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	TITLE of ACCOUNT	Total	January	February	March	April	May	June	July	August	September	October	November	December
1	Other Revenue													
2	Interdepartmental	91,677	16,129	9,875	8,072	7,139	4,276	2,342	5,809	8,014	4,927	4,034	7,604	13,866
3	Miscellaneous Service Revenue	254,490	21,878	25,472	24,215	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325
4	Reconnection Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Customer Diversion	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Bad Check Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Misc. Rev - Field Coll. Charge	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Rent From Gas Properties	58,233	4,717	4,717	4,717	4,898	4,898	4,898	4,898	4,898	4,898	4,898	4,898	4,898
9	Rent From Gas Properties - I/C	2,296,736	168,007	168,007	168,007	199,413	199,413	199,413	199,413	199,413	199,413	199,413	199,413	199,413
10	Rent Land and Buildings - Assoc. Co.	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Rent Land and Buildings - Assoc. Co.	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Rent Stores Facilities - Assoc. Co.	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Rent Data Processing Equipment - Assoc. Co.	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Rent Microwave System - Assoc. Co.	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Transportation Switching Fee	8,828	1,941	1,641	3,246	0	0	0	0	0	0	0	0	0
16	Transportation of Gas - I/C	22,315	10,611	6,585	3,119	0	0	0	0	0	0	0	0	0
17	Gas Losses Damaged Lines	1,370	577	73	720	0	0	0	0	0	0	0	0	0
18														
19	Total Other Revenue	2,733,651	223,860	218,170	212,086	231,775	228,912	226,978	230,245	232,650	229,563	228,670	232,240	238,492

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
GAS DEPARTMENT  
TOTAL REVENUE  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

WPC-2h  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

LINE NO.	TITLE of ACCOUNT	Total	January	February	March	April	May	June	July	August	September	October	November	December
1	Base Revenue	234,949,918	22,586,240	15,979,724	12,872,447	15,158,752	17,570,393	17,388,068	18,229,362	18,520,327	19,507,117	24,533,357	24,894,582	28,109,547
2														
3	GCR Revenue	151,105,778	28,039,819	25,660,851	15,618,829	8,568,678	5,812,946	4,363,782	4,772,961	4,741,314	5,238,377	7,988,381	14,156,430	25,177,411
4														
5	Rider Revenue	32,394,011	6,795,530	2,479,315	2,012,103	2,230,637	1,632,761	1,393,471	1,363,567	1,338,437	1,790,050	2,132,187	3,357,618	5,965,335
6														
7	Other Revenue	2,733,551	223,860	218,170	212,096	231,775	228,812	226,978	230,245	232,650	229,563	228,570	232,240	238,482
8														
9	Total Gas Revenue	421,183,358	57,645,449	44,336,060	30,515,475	27,179,842	25,245,011	23,375,299	24,586,135	24,832,728	26,763,107	34,860,595	42,440,870	59,390,785

DUKE ENERGY OHIO, INC.  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
 ANNUALIZATION GAS COST ADJUSTMENT  
 12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.1a  
 WITNESS RESPONSIBLE:  
 P. A. LAUB  
 06/27/12

LINE NO.	ACCOUNT NUMBER	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT (\$)	AMOUNT (\$)
1					
2		Annualization of Purchased Gas Cost	WPC-2a		(151,106,778)
3					
4		Gas Purchased per Books:			
5					
6	Various	Liquefied Petroleum Gas	Sch. C-2.1	(61,954)	
7	801000	Purchased Gas Field Line	Sch. C-2.1	(140,870,706)	
8	801010	Purchased Gas Field Line	Sch. C-2.1	(150,174)	
9	805000	Unrecovered Purchased Gas Cost Adj.	Sch. C-2.1	(9,791,982)	
10	805200	Purchased Gas Cost - Unbilled Rev	Sch. C-2.1	969,737	
11	806000	Other Gas Supply - Exchange Gas	Sch. C-2.1	5,883,779	
12		Total Gas Purchased per Books			(144,021,300)
13					

↓  
To Sch C3.1



GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
DETAILED BASE AND GAS COST REVENUE ADJUSTMENTS  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.1b  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

LINE NO.	DESCRIPTION	OPERATING REVENUES			TOTAL
		BASE	GAS COSTS	OTHER	
		(\$)	(\$)	(\$)	(\$)
1	Adjustments To Eliminate Unbilled Revenue: (A)				
2					
3	Unbilled Retail Revenue	730,842	0		730,842
4					
5	Other Unbilled Revenues:				
6	Interruptible Transportation	2,091,173	0		2,091,173
7	Total Unbilled Revenue Adjustment	<u>2,822,015</u>	<u>0</u>	<u>0</u>	<u>2,822,015</u>
8					
9					
10	Adjustments To Billed Revenue: (B)				
11					
12	Total Retail Revenue Adjustments	1,255,694	0		1,255,694
13					
14	Other Revenue Adjustments:				
15	Annualize AMRP Rider Revenue	1,821,452			1,821,452
16	Annualize AU Rider Revenue	3,560,428			3,560,428
17	Annualize UE-G Rider Revenue	0			0
18	Annualize PIPP Rider Revenue	0			0
19	Gas Surcredit Rider	0			0
20	Adjustment for Special contracts (C)	<u>(1,907,786)</u>		<u>1,907,786</u>	<u>0</u>
21	Total Billed Revenue Adjustment	<u>4,729,788</u>	<u>0</u>	<u>1,907,786</u>	<u>6,637,574</u>
22					
23	Total Revenue Adjustment	<u>7,551,803</u>	<u>0</u>	<u>1,907,786</u>	<u>9,459,589</u>

To SCH C-3.1, Pg. 1

(A) Source: WPC-2a.  
(B) Source: WPE-4c.  
(C) Source: WPE-4l.

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
AMORTIZE MGP EXPENSE  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.2a  
WITNESS RESPONSIBLE:  
P. A. LAUB / J. L. BEDNARCIK  
06/27/12

<u>Line No.</u>	<u>Description</u>	<u>Schedule / Workpaper Reference</u>	<u>Account Number</u>	<u>Amount</u> \$
1	Actual (January - March)	WPC-3.2b	0182388	45,286,305
2	Projected (April - December)			15,000,000
3	Actual Carrying Costs thru March		0182389	2,453,262
4	Projected Carrying Costs (April - December)			<u>2,593,850</u>
5	Total MGP Expense		To Sch C-3.2 ←	<u>65,333,417</u>
6	Amortization Period (3 years)			3
7	Amount to Include for Recovery		To Sch C-3.2 ←	<u>21,777,806</u>

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
DETAIL OF MGP EXPENSE  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.2b  
WITNESS RESPONSIBLE:  
J. L. BEDNARCIK  
06/27/12

Line No.	Description	12 months ended				3 months ended
		2008	2009	2010	2011	2012
		\$	\$	\$	\$	\$
1	<b>East End</b>					
2	Investigation	300,768	383,986	4,601	0	0
3	Air Monitoring	0	0	350,243	444,319	40,328
4	Security	0	0	56,706	95,353	2,269
5	Analytical Laboratory	0	47,630	187,212	428,148	63,853
6	Contractor Support	0	0	0	15,473	2,677
7	Construction Management/Detailed Design	0	0	6,131,600	9,114,817	1,317,027
8	Vibration Monitoring	0	0	211,671	170,980	12,915
9	Fuel	0	0	0	106,237	1,098
10	Miscellaneous	0	3,763	28,182	44,654	12,183
11	Soil Disposal/Landfill	0	15,022	1,088,571	1,628,895	2,543
12	Duke Internal Expenses	10,357	13,336	83,135	52,459	3,773
13	Duke Laboratory Labor	0	8,405	33,037	77,476	4,366
14	Duke EHS Audit Team	0	0	0	4,073	0
15	Duke Gas Oversight	0	0	0	10,911	0
16	Duke Internal Surveying	0	0	56,348	109,391	0
17	Duke MGP PM/Construction Oversight	26,635	56,789	178,322	153,962	25,001
18	Account Accruals	0	25,343	-25,343	9,295	1,244
19	<b>East End Yearly Total</b>	<b>337,759</b>	<b>554,272</b>	<b>8,384,286</b>	<b>12,466,442</b>	<b>1,489,276</b>
20	<b>West End</b>					
21	Investigation	0	0	548,384	0	0
22	Air Monitoring	0	0	83,702	259,451	61,170
23	Security	0	0	0	3,826	0
24	Analytical Laboratory	0	0	183,237	143,616	86,028
25	Contractor Support	0	0	0	12,142	1,636
26	Construction Management/Detailed Design	0	0	186,275	10,202,687	3,540,391
27	Vibration Monitoring	0	0	1,334	8,028	0
28	Fuel	0	0	0	166,298	66,420
29	Miscellaneous	1,120	225	12,853	498,825	26,715
30	Soil Disposal/Landfill	0	0	21,884	2,866,547	93,728
31	Duke Internal Expenses	0	727	17,719	52,040	20,751
32	Duke Laboratory Labor	0	0	32,336	29,143	5,197
33	Duke EHS Audit Team	0	0	0	5,949	0
34	Duke Power Delivery Oversight	0	0	73,317	25,464	0
35	Duke Internal Surveying	0	0	37,292	15,976	0
36	Duke MGP PM/Construction Oversight	0	26,167	74,838	125,895	50,309
37	Account Accruals	0	0	0	-5,381	53,547
38	<b>West End Yearly Total</b>	<b>1,120</b>	<b>27,118</b>	<b>1,273,173</b>	<b>14,410,507</b>	<b>4,005,891</b>
39	Property Purchase	0	0	0	2,331,580	4,680
40	Journal Entries	0	0	(20,776)	20,729	46
41	<b>Ohio MGP Yearly Totals</b>	<b>338,879</b>	<b>581,391</b>	<b>9,636,883</b>	<b>29,229,258</b>	<b>5,500,094</b>
42	<b>Total Actuals 2008 thru March 2012</b>					<b>45,286,306</b>

↓  
To WPC-3.2a

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
RATE CASE ADJUSTMENT  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.3a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>AMOUNT</u> \$
1	Estimated Rate Case Expense -		
2	Current Case	Sch C-8	405,000
3			
4	Gas Cost Hearings	Sch C-8	<u>0</u>
5			
6	Total		<u>405,000</u>
7			
8	Base Period Amortization ( Line 6 / 3 yrs )		
9	(Based on 3 Year Amortization)		81,000
10			
11	Included in Test Year Expense	Sch C-8	<u>96,998</u>
12			
13	Rate Case Expense Adjustment	To Sch C-3.3 <--	<u>(15,998)</u>

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
ANNUALIZED WAGE ADJUSTMENT  
TOTAL LABOR EXPENSE  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.4a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT
			\$
1	Labor	WPC-3.4c	11,289,669
2	Labor-Union	WPC-3.4c	10,686,582
3	Overtime	WPC-3.4c	130,424
4	Overtime-Union	WPC-3.4c	1,960,408
5	Unproductive Labor Allocated-Union	WPC-3.4c	2,760,457
6	Unproductive Labor Allocated	WPC-3.4c	1,888,207
7	Annualized Test Year Gas O&M Labor Expense	WPC-3.4c	28,723,729
8	Test Year Gas O&M Labor Expense	WPC-3.4d	28,197,697
9	Less: Non-Jurisdictional Labor	WPC-3.14a	<u>12,870</u>
10	Adjusted Test Year Gas O&M Labor Expense		28,184,827
11	Adjustment ( Line 7 - Line 10)	To Sch C-3.4 <--	<u>538,902</u>

DUKE ENERGY OHIO, INC.  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
 ANNUALIZED WAGE ADJUSTMENT  
 12 MONTHS ENDING DECEMBER 31, 2012  
 DUKE ENERGY-OHIO DIRECT LABOR EXPENSE

WPC-3.4b  
 WITNESS RESPONSIBLE:  
 P. A. LAUB  
 06/27/12

Line No.	Description	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
1	Labor	\$ 957,195	\$ 940,800	\$ 928,098	\$ 894,682	\$ 874,003	\$ 963,321	\$ 856,090	\$ 831,738	\$ 891,487	\$ 943,958	\$ 996,779	\$ 939,281	\$ 11,017,234
2	Labor-Union	\$ 833,497	\$ 765,407	\$ 1,158,484	\$ 782,795	\$ 769,713	\$ 810,564	\$ 832,658	\$ 1,157,097	\$ 789,037	\$ 917,621	\$ 892,936	\$ 809,226	\$ 10,519,036
3	Overtime	\$ 10,199	\$ 8,516	\$ 13,499	\$ 11,905	\$ 14,768	\$ 14,699	\$ 12,595	\$ 17,855	\$ 7,482	\$ 6,502	\$ 5,380	\$ 3,483	\$ 126,884
4	Overtime-Union	\$ 91,123	\$ 116,594	\$ 250,373	\$ 185,653	\$ 147,327	\$ 176,740	\$ 210,800	\$ 282,046	\$ 137,356	\$ 101,946	\$ 89,190	\$ 137,299	\$ 1,926,448
5	Unproduct Labor Alloc-Union	\$ 162,183	\$ 191,442	\$ 376,309	\$ 150,764	\$ 225,706	\$ 73,618	\$ 154,544	\$ 608,466	\$ 484,323	\$ 55,684	\$ 110,502	\$ 108,088	\$ 2,711,630
6	Unproductive Labor Allocated	\$ 130,035	\$ 114,337	\$ 228,859	\$ 118,550	\$ 115,730	\$ 151,642	\$ 171,391	\$ 384,288	\$ 144,978	\$ 51,431	\$ 82,411	\$ 164,817	\$ 1,838,470
7	Total Labor (a)	<u>\$ 2,184,232</u>	<u>\$ 2,136,896</u>	<u>\$ 2,955,817</u>	<u>\$ 2,144,350</u>	<u>\$ 2,147,247</u>	<u>\$ 2,190,585</u>	<u>\$ 2,238,085</u>	<u>\$ 3,261,491</u>	<u>\$ 2,454,664</u>	<u>\$ 2,087,143</u>	<u>\$ 2,177,198</u>	<u>\$ 2,162,194</u>	<u>\$ 28,139,701</u>

(a) Actual 12 Months Ended April 2012

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
ANNUALIZED WAGE ADJUSTMENT  
12 MONTHS ENDING DECEMBER 31, 2012  
WAGE ADJUSTMENT WITH AVERAGE WAGE INCREASE (a)

WPC-3.4c  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

Line No.	Description	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	Total
1	Labor (b)	\$ 985,910	\$ 968,818	\$ 955,935	\$ 921,523	\$ 900,223	\$ 992,221	\$ 881,781	\$ 858,890	\$ 918,231	\$ 972,277	\$ 998,779	\$ 839,281	11,289,889
2	Labor-Union (c)	\$ 833,497	\$ 780,716	\$ 1,181,853	\$ 798,451	\$ 785,107	\$ 826,776	\$ 849,311	\$ 1,180,239	\$ 804,818	\$ 835,874	\$ 910,784	\$ 809,226	10,696,582
3	Overtime (b)	\$ 10,505	\$ 8,772	\$ 13,904	\$ 12,262	\$ 15,211	\$ 15,140	\$ 12,973	\$ 18,391	\$ 7,706	\$ 8,697	\$ 5,380	\$ 3,463	130,424
4	Overtime-Union (c)	\$ 91,123	\$ 118,926	\$ 255,381	\$ 189,366	\$ 150,273	\$ 180,275	\$ 215,016	\$ 287,687	\$ 140,103	\$ 103,985	\$ 90,974	\$ 137,299	1,960,408
5	Unproduct Labor Alloc-Union (c)	\$ 182,183	\$ 195,271	\$ 383,835	\$ 153,780	\$ 230,220	\$ 75,080	\$ 157,635	\$ 620,636	\$ 494,010	\$ 68,998	\$ 112,712	\$ 108,088	2,780,457
6	Unproductive Labor Allocated (b)	\$ 133,938	\$ 117,767	\$ 235,725	\$ 122,108	\$ 119,202	\$ 158,182	\$ 178,532	\$ 375,217	\$ 149,328	\$ 52,974	\$ 82,411	\$ 184,817	1,886,207
7	Total Labor	\$ 2,217,155	\$ 2,190,289	\$ 3,026,434	\$ 2,197,488	\$ 2,200,237	\$ 2,245,693	\$ 2,293,248	\$ 3,338,860	\$ 2,514,196	\$ 2,138,904	\$ 2,199,051	\$ 2,162,194	28,723,729

- (a) Apply wage increase to labor expense from WPC 3.4c  
(b) Non Union Average Wage Increase of 3% - May 11 - Feb 12  
(c) Union Wage Increase of 2.0% - June 11 - March 12

↓  
To WPC-3.4a

DUKE ENERGY OHIO  
CASE NO. 12-1685-GA-AIR  
MONTHLY O&M LABOR EXPENSE

WPC-3.4d  
WITNESS RESPONSIBLE:  
P.A. LAUB  
PAGE 1 OF 2  
6/29/2012

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Description	Total	Actual	Actual	Actual	Budget	Budget
			Jan	Feb	Mar	Apr	May
717000	Liq Petro Gas Exp-Vapor Proc	265,608	24,054	8,701	8,793	22,672	22,606
735000	Gas Misc Production Exp	58,840	11,778	1,085	429	5,785	4,554
742000	Maint Gas Production Equipmen	101,377	31,657	13,684	14,442	5,425	4,177
807000	Gas Purchased Expenses	811,466	61,362	56,743	52,790	74,754	69,058
870000	Distribution Sys Ops-Supw/Eng	81,230	3,002	2,682	2,682	8,096	8,096
871000	Distribution Load Dispatching	399,091	33,973	34,619	34,921	32,842	32,842
874000	Mains And Services	2,999,050	248,088	198,677	231,559	291,389	235,485
875000	Measuring And Reg Stations-Ge	14,390	375	0	148	1,447	1,352
878000	Measuring & Reg Station-Indus	151,691	4,346	5,718	6,551	14,491	13,508
878000	Meter And House Regulator Exp	604,466	124,661	48,419	60,885	39,480	38,806
879000	Customer Installation Expense	3,543,503	365,350	271,852	269,239	268,276	263,039
880000	Gas Distribution-Other Expense	1,348,828	146,048	143,468	126,232	100,382	96,530
885000	Maint Dist Sys Fac- Supw/Engr	131,605	11,908	11,318	11,812	10,063	10,063
887000	Maintenance of Mains	1,271,388	136,846	118,326	129,317	83,373	72,852
889000	Maint-Meas/Reg Stn Equip-Gas	47,924	7,444	1,797	12,077	3,993	2,660
890000	Maint - Meas/Reg Stn Eq-Indus	7,035	854	0	652	794	563
892000	Maintenance of Services	164,663	19,521	12,578	8,662	11,150	9,300
893000	Maint - Meters And House Reg	328,538	32,410	23,122	19,826	25,746	25,318
894000	Maint-Other Distribution Equip	114,886	14,239	9,593	13,023	9,201	7,799
902000	Meter Reading Expense	1,667,515	136,137	114,786	109,336	130,768	130,768
903000	Cust Records & Collection Exp	5,772,539	452,186	442,328	441,225	474,039	476,621
903100	Cust Contracts & Orders-Local	51,122	987	3,238	2,733	4,906	4,906
903200	Cust Billing & Acct	49,916	943	3,063	4,141	4,841	4,841
903300	Cust Collecting-Local	399,478	755	2,450	3,288	43,665	43,665
908160	Cust Assist Exp-General	456,461	36,292	35,904	36,127	38,682	38,682
910000	Misc Cust Serv/Inform Exp	1,528,049	144,178	127,795	132,387	124,242	124,242
910100	Exp-Rs Reg Prod/Svces-CstAccts	452,110	30,825	27,534	62,146	36,845	36,845
913001	Advertising Expense	60,873	5,029	5,047	4,852	5,105	5,105
920000	A & G Salaries	4,969,228	351,635	343,900	358,310	433,719	433,332
925200	Injuries And Damages-Other	22,769	1,306	1,354	1,479	2,070	2,070
930150	Miscellaneous Advertising Exp	3,425	256	283	269	293	293
930200	Misc General Expenses	10,270	13	193	1,091	997	997
931001	Rents-A&G	231,804	14,689	15,213	16,299	20,582	20,582
932000	Maintenance of Gen Plant-Gas	4,464	0	0	4,464	0	0
935200	Cust Infor and Computer Contro	72,095	1,444	1,527	(2,971)	7,771	7,771
O&M Labor Expense		28,197,697	2,454,401	2,086,955	2,177,216	2,337,664	2,249,128

↓  
To WPC-3.4a



DUKE ENERGY OHIO  
CASE NO. 12-1685-GA-AIR  
MONTHLY O&M LABOR EXPENSE

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

WPC-3.4d  
WITNESS RESPONSIBLE:  
P.A. LAUB  
PAGE 2 OF 2  
6/29/2012

	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Account	Jun	Jul	Aug	Sep	Oct	Nov	Dec
717000	33,843	22,606	22,606	22,672	22,606	33,843	22,606
735000	5,604	4,554	4,554	5,785	4,554	5,604	4,554
742000	4,938	4,177	4,177	5,425	4,177	4,938	4,180
807000	72,887	69,058	69,058	74,754	69,058	69,478	72,466
870000	8,096	8,096	8,096	8,096	8,096	8,096	8,096
871000	32,842	32,842	32,842	32,842	32,842	32,842	32,842
874000	277,109	236,574	233,174	284,366	235,220	285,398	242,031
875000	1,934	1,352	1,352	1,447	1,352	1,934	1,697
878000	19,278	13,508	13,508	14,491	13,508	19,278	13,508
878000	52,830	38,921	38,921	39,595	38,351	48,753	34,844
879000	392,226	263,039	263,039	269,139	263,039	392,226	263,039
880000	105,437	94,889	99,956	105,629	102,020	110,670	117,567
885000	13,063	10,063	10,063	10,063	10,063	13,063	10,063
887000	101,512	110,263	86,682	81,239	89,918	79,326	181,934
889000	2,660	2,660	2,660	3,993	2,660	2,660	2,660
890000	563	563	563	794	563	563	563
892000	16,599	15,001	10,051	9,500	10,901	14,900	26,500
893000	37,549	25,318	25,318	25,746	25,318	37,549	25,318
894000	10,317	7,799	7,799	9,201	7,799	10,317	7,799
902000	195,940	130,768	130,768	130,768	130,768	195,940	130,768
903000	561,473	481,371	479,297	478,503	473,058	545,752	466,686
903100	4,906	4,906	4,906	4,906	4,906	4,906	4,906
903200	4,641	4,641	4,641	4,641	4,641	4,641	4,641
903300	43,665	43,665	43,665	43,665	43,665	43,665	43,665
908160	38,682	38,682	38,682	38,682	38,682	38,682	38,682
910000	126,980	124,242	124,242	124,252	124,242	126,980	124,287
910100	36,845	36,845	36,845	36,845	36,845	36,845	36,845
913001	5,105	5,105	5,105	5,105	5,105	5,105	5,105
920000	441,155	434,326	434,827	432,701	433,437	439,464	432,422
925200	2,070	2,070	2,070	2,070	2,070	2,070	2,070
930150	293	293	293	293	293	293	293
930200	997	997	997	997	997	997	997
931001	20,761	20,582	20,582	20,582	20,582	20,761	20,589
932000	0	0	0	0	0	0	0
935200	8,849	7,771	7,771	7,771	7,771	8,849	7,771
O&M Labor Expense	2,681,649	2,297,547	2,269,110	2,336,558	2,269,107	2,646,368	2,391,994

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1885-GA-AIR  
ANNUALIZATION OF DEPRECIATION EXPENSE FOR THE  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.5a  
WITNESS RESPONSIBLE:  
C. J. COUNCIL  
06/27/12

<u>LINE</u> <u>NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>Amount</u> <u>(\$)</u>
1	Depreciation Expense - Annualized	Sch B-3.2	44,035,799
2			
3			
4	Depreciation Expense - Test Period	Sch C-2.1	<u>41,322,736</u>
5			
6			
7	Annualized Depreciation Adjustment		<u>2,713,063</u> --> To Sch C-3.5, Page 1
8			
9			
10	Deferred Tax Adjustment (Line 7 * 35%*-1)		<u>(949,572)</u> --> To Sch C-3.5, Page 2

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
OHIO EXCISE TAX  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.7a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

LINE NO.	DESCRIPTION	WORK PAPER REFERENCE	AMOUNT (\$)
1	Operating Revenue:		
2	OET Revenue per Books	WPC-2e & 2f	<u>(16,428,536)</u>
3			
4	Taxes Other Than Income Taxes		
5	OET Expense per Books	Sch C-2.1	<u>(19,992,607)</u>

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
SCHEDULE OF PROPERTY TAXES  
BASED ON PLANT AT MARCH 31, 2012

WPC-3.8a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	JURISDICTIONAL AMOUNT (\$)
1	Ohio Property Tax		
2			
3	Original Cost @ 3-31-12	Sch B-1	1,629,640,883
4	Ohio Materials & Supplies	WPB-5.1c	3,446,208
5	Ohio Fuel Stock	WPB-5.1b	1,981,454
6	Gas Stored in Ohio - Current	Sch B-5	0
7	Total		1,635,068,545
8			
9	Estimated Valuation Percent (A)	WPC-3.8b	14.86%
10	Property Valuation		242,971,186
11	Average Tax Rate Per \$1,000 Valuation (B)	WPC-3.8C	\$94.586
12	Property Tax - Ohio		22,981,673
13	Property Tax - West Virginia		0
14	Total Property Taxes - Gas Operations		22,981,673
15			
16	Less: Test Year Property Tax Expense	Sch C-2.1	23,254,515
17			
18	Annualization Adjustment to Property Tax	To Sch C-3.8 <-----	(272,842)

(A) 2011 Ohio Valuation is 14.86% of Original Cost @ 12/31/10.

(B) Ohio Average Distributable Rate for 2011: \$94.586 per \$1,000 valuation.

DUKE ENERGY OHIO, INC.  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
 CALCULATION OF VALUATION PERCENTAGE  
 BASED ON PLANT AT DECEMBER 31, 2011

WPC-3.8b  
 WITNESS RESPONSIBLE:  
 P. A. LAUB  
 06/27/12

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	JURISDICTIONAL AMOUNT (\$)
1	Taxable Property		
2			
3	<u>Assessed Value (A)</u>		
4	Gross Plant		218,586,743
5	Ohio Materials & Supplies		673,259
6	Ohio Fuel Stock		514,813
7	Gas Stored in Ohio - Current		5,388,665
8	Total		<u>225,163,480</u>
9			
10	Gross Plant in Service @ 12-31-10		
11	Gas	FERC Form 2	1,442,435,032
12	Common Allocated @ 16.50%	FERC Form 2 2011 Annual	46,920,112
13	Ohio Fuel Stock	Report to ODT 2011 Annual	2,059,252
14	Ohio Materials & Supplies	Report to ODT 2011 Annual	2,693,034
15	Gas Stored in Ohio - Current	Report to ODT	21,554,658
16			<u>1,515,662,088</u>
17			
18	Estimated Valuation Percent	To WPC-3.8a <-----	<u>14.88%</u>

(A) 2011 Valuation Notice. See Supplemental Information (C)(10).

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
CALCULATION OF AVERAGE RATE  
BASED ON PLANT AT DECEMBER 31, 2011

WPC-3.8c  
PAGE 1 OF 5  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

County	Taxing District	2011 Gas Value	11 Pay 12 Tax Rate	11 Pay 12 Gas Tax
ADAMS	01-0080	19,380	0.0482	934.12
ADAMS	01-0105	1,890	0.04586	86.68
ADAMS	01-0115	335,200	0.05686	19,059.47
ADAMS	01-0193	68,050	0.04256	2,895.21
ADAMS	01-0200	11,470	0.0483	554.00
ADAMS	01-0210	540,000	0.0501	27,054.00
ASHLAND	03-0020	2,051,900	0.069	141,581.10
ASHLAND	03-0050	267,010	0.05056	16,170.13
ASHLAND	03-0060	20,840	0.0688	1,433.79
ASHLAND	03-0100	179,130	0.05756	10,310.72
ASHLAND	03-0120	129,260	0.0674	8,712.12
ASHLAND	03-0170	1,690	0.0557	94.13
ASHLAND	03-0180	2,600	0.082	213.20
ASHLAND	03-0190	156,160	0.06815	10,642.30
ASHLAND	03-0200	1,300	0.06745	87.69
ASHLAND	03-0220	8,070	0.0866	698.86
ASHLAND	03-0230	2,600	0.0745	193.70
ASHLAND	03-0250	25,810	0.08095	2,089.32
ASHLAND	03-0400	460,450	0.069	31,771.05
BROWN	08-0030	56,730	0.0417	2,365.64
BROWN	08-0060	81,170	0.044	3,571.48
BROWN	08-0100	48,700	0.0416	2,025.92
BROWN	08-0110	218,840	0.0461	10,088.52
BROWN	08-0120	3,180	0.05495	174.74
BROWN	08-0130	69,720	0.06	4,183.20
BROWN	08-0150	161,750	0.05515	8,920.51
BROWN	08-0170	1,410	0.0573	80.79
BROWN	08-0200	2,250	0.0519	116.78
BROWN	08-0210	9,220	0.048	442.56
BROWN	08-0290	62,620	0.0416	2,604.99
BROWN	08-0300	70,410	0.0456	3,210.70
BROWN	08-0310	100,320	0.04685	4,699.99
BROWN	08-0320	350	0.05075	17.78
BROWN	08-0330	507,040	0.04865	24,667.50
BROWN	08-0370	43,240	0.0436	1,885.26
BROWN	08-0390	33,440	0.05075	1,697.08
BROWN	08-0410	408,770	0.05725	23,402.08
BUTLER	09-0060	5,131,600	0.08194	420,483.30
BUTLER	09-0080	116,620	0.0735	8,571.57
BUTLER	09-0090	350	0.0735	25.73
BUTLER	09-0130	40,650	0.06835	2,778.43
BUTLER	09-0140	652,680	0.068782	43,585.94
BUTLER	09-0150	1,636,760	0.064357	105,336.96
BUTLER	09-0160	4,034,900	0.09033	364,472.52
BUTLER	09-0180	89,140	0.067595	6,025.42
BUTLER	09-0190	207,110	0.0577	11,950.25
BUTLER	09-0240	1,410	0.0696	98.14
BUTLER	09-0270	31,430	0.07862	2,471.03
BUTLER	09-0310	5,250	0.07292	382.83
BUTLER	09-0330	8,510	0.07642	650.33
BUTLER	09-0340	548,570	0.08935	38,043.33
BUTLER	09-0350	32,960	0.06835	2,252.82
BUTLER	09-0360	59,070	0.067805	4,005.24
BUTLER	09-0370	112,140	0.04694	5,263.85
BUTLER	09-0390	366,950	0.05178	19,000.67
BUTLER	09-0410	9,604,230	0.09333	898,362.79
BUTLER	09-0415	32,140	0.08468	2,721.62
BUTLER	09-0430	440,590	0.07834	34,515.82
BUTLER	09-0480	44,070	0.066575	2,933.96
BUTLER	09-0490	350	0.0712	24.92
BUTLER	09-0520	8,753,200	0.065962	577,378.58
BUTLER	09-0530	1,292,240	0.066575	86,030.88
CLERMONT	13-0010	835,570	0.0763	63,753.99
CLERMONT	13-0020	19,030	0.0597	1,136.09
CLERMONT	13-0050	166,380	0.08826	14,684.70
CLERMONT	13-0060	1,325,870	0.0754	99,970.60

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
CALCULATION OF AVERAGE RATE  
BASED ON PLANT AT DECEMBER 31, 2011

WPC-3.8c  
PAGE 2 OF 5  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

County	Taxing District	2011 Gas Value	11 Pay 12 Tax Rate	11 Pay 12 Gas Tax
CLERMONT	13-0110	1,231,590	0.06315	77,774.91
CLERMONT	13-0130	32,960	0.11143	3,672.73
CLERMONT	13-0160	34,740	0.06756	2,347.03
CLERMONT	13-0170	912,250	0.11584	105,675.04
CLERMONT	13-0180	3,173,140	0.11371	360,817.75
CLERMONT	13-0190	216,230	0.07391	15,981.56
CLERMONT	13-0200	187,660	0.09973	18,715.33
CLERMONT	13-0210	1,132,070	0.1012	114,565.48
CLERMONT	13-0230	194,470	0.08636	16,794.43
CLERMONT	13-0240	40,060	0.0584	2,259.36
CLERMONT	13-0250	59,070	0.07886	4,658.26
CLERMONT	13-0260	356,480	0.0676	24,098.05
CLERMONT	13-0270	169,280	0.0696	11,781.89
CLERMONT	13-0280	801,870	0.09206	73,820.15
CLERMONT	13-0290	152,290	0.08836	13,458.34
CLERMONT	13-0300	4,110	0.0671	275.78
CLERMONT	13-0330	123,830	0.06546	8,105.91
CLERMONT	13-0370	438,730	0.07176	31,483.26
CLERMONT	13-0380	4,240	0.08885	376.72
CLERMONT	13-0400	277,130	0.11205	31,052.42
CLERMONT	13-0420	4,986,430	0.09461	471,766.14
CLERMONT	13-0450	350	0.055	19.25
CLERMONT	13-0530	216,940	0.07326	15,893.02
CLERMONT	13-0540	337,580	0.07866	26,554.04
CLINTON	14-0210	22,100	0.05955	1,316.06
CLINTON	14-0220	479,390	0.06515	31,232.26
COLUMBIANA	15-0050	5,020	0.05365	269.32
COLUMBIANA	15-0070	3,190	0.05135	163.81
COLUMBIANA	15-0080	8,570	0.05475	474.68
COLUMBIANA	15-0090	30,110	0.05367	1,616.00
COLUMBIANA	15-0340	14,140	0.05086	719.16
COSHOCTON	16-0210	12,800	0.05285	676.48
FAIRFIELD	23-0040	222,140	0.06885	14,850.06
FAIRFIELD	23-0060	3,220	0.06425	208.89
FAIRFIELD	23-0340	6,440	0.07175	462.07
FRANKLIN	25-0010	1,390	0.09986	138.81
GUERNSEY	30-0170	14,400	0.05485	789.84
GUERNSEY	30-0180	17,610	0.06284	1,106.61
GUERNSEY	30-0420	30,410	0.0725	2,204.73
HAMILTON	31-0010	543,070	0.09882	53,666.18
HAMILTON	31-0020	59,890	0.10867	6,508.25
HAMILTON	31-0030	5,495,000	0.10226	561,918.70
HAMILTON	31-0040	195,660	0.08387	16,410.00
HAMILTON	31-0050	15,480	0.07767	1,202.33
HAMILTON	31-0060	3,317,860	0.09329	309,523.16
HAMILTON	31-0070	1,726,270	0.11195	193,255.93
HAMILTON	31-0080	6,645,140	0.09547	634,411.52
HAMILTON	31-0090	840,760	0.11776	99,007.90
HAMILTON	31-0150	29,410	0.12088	3,555.08
HAMILTON	31-0190	221,310	0.15979	35,383.12
HAMILTON	31-0210	238,170	0.12088	28,789.99
HAMILTON	31-0220	307,800	0.1156	35,581.68
HAMILTON	31-0230	89,540	0.11553	10,344.56
HAMILTON	31-0240	54,370	0.10669	5,800.74
HAMILTON	31-0250	479,850	0.1456	69,866.16
HAMILTON	31-0260	15,840	0.11061	1,752.06
HAMILTON	31-0280	729,190	0.13034	95,042.62
HAMILTON	31-0300	310,220	0.14207	44,072.96
HAMILTON	31-0310	140,600	0.08043	11,308.46
HAMILTON	31-0320	1,179,930	0.11924	140,694.85
HAMILTON	31-0330	3,541,880	0.09612	340,445.51
HAMILTON	31-0340	17,730	0.11815	2,094.98
HAMILTON	31-0350	535,840	0.10022	53,701.88
HAMILTON	31-0360	908,260	0.07459	67,597.93

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
CALCULATION OF AVERAGE RATE  
BASED ON PLANT AT DECEMBER 31, 2011

WPC-3.8c  
PAGE 3 OF 5  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

County	Taxing District	2011 Gas Value	11 Pay 12 Tax Rate	11 Pay 12 Gas Tax
HAMILTON	31-0380	20,190	0.09021	1,821.34
HAMILTON	31-0400	2,876,940	0.12384	331,512.25
HAMILTON	31-0410	111,920	0.08829	9,881.42
HAMILTON	31-0420	504,370	0.09487	47,748.71
HAMILTON	31-0430	1,076,250	0.10353	111,424.16
HAMILTON	31-0440	2,600,260	0.08892	231,215.12
HAMILTON	31-0450	4,914,810	0.08149	400,507.87
HAMILTON	31-0460	604,650	0.14466	87,468.67
HAMILTON	31-0470	356,500	0.07318	26,088.67
HAMILTON	31-0480	1,164,020	0.0825	96,031.65
HAMILTON	31-0490	564,110	0.07059	39,820.52
HAMILTON	31-0510	622,770	0.11532	71,817.84
HAMILTON	31-0520	1,075,430	0.07987	85,894.59
HAMILTON	31-0525	1,186,360	0.11175	132,575.73
HAMILTON	31-0530	1,430,740	0.13253	189,615.97
HAMILTON	31-0540	4,960	0.07713	382.56
HAMILTON	31-0555	651,570	0.1451	94,542.81
HAMILTON	31-0560	1,122,730	0.08354	93,792.86
HAMILTON	31-0570	171,330	0.0819	14,031.93
HAMILTON	31-0580	330,830	0.0844	27,922.05
HAMILTON	31-0590	178,760	0.08565	15,310.79
HAMILTON	31-0595	1,210,830	0.11061	133,929.91
HAMILTON	31-0600	651,930	0.09983	65,082.17
HAMILTON	31-0610	1,600,560	0.09781	156,550.77
HAMILTON	31-0620	4,364,070	0.09425	411,313.60
HAMILTON	31-0630	2,040,040	0.09795	199,821.92
HAMILTON	31-0650	1,035,710	0.09372	97,066.74
HAMILTON	31-0670	2,881,890	0.07459	214,960.18
HAMILTON	31-0680	1,115,100	0.10637	118,613.19
HAMILTON	31-0690	61,660	0.11694	7,210.52
HAMILTON	31-0710	2,102,010	0.07767	163,263.12
HAMILTON	31-0720	107,610	0.09739	10,480.14
HAMILTON	31-0740	2,038,260	0.14146	288,332.26
HAMILTON	31-0770	737,910	0.13388	98,791.39
HAMILTON	31-0790	505,060	0.10001	50,511.05
HAMILTON	31-0800	180,510	0.11283	20,330.84
HAMILTON	31-0830	1,585,670	0.1223	193,927.44
HAMILTON	31-0850	348,690	0.11462	39,966.85
HAMILTON	31-0910	34,740	0.10318	3,584.47
HAMILTON	31-0940	1,235,230	0.07838	96,817.33
HAMILTON	31-0960	949,960	0.08334	79,169.67
HAMILTON	31-0970	221,090	0.09896	21,879.07
HAMILTON	31-0980	181,490	0.10057	18,252.45
HAMILTON	31-0990	1,145,640	0.11114	127,326.43
HAMILTON	31-1010	1,769,340	0.10026	177,394.03
HAMILTON	31-1020	208,430	0.08413	17,535.22
HAMILTON	31-1030	551,840	0.1159	63,958.26
HAMILTON	31-1040	1,446,650	0.10471	151,478.72
HAMILTON	31-1070	490,440	0.08163	40,034.62
HAMILTON	31-1080	845,920	0.07967	67,394.45
HAMILTON	31-1090	1,258,430	0.12234	153,856.33
HAMILTON	31-1110	81,466,920	0.10232	6,289,295.25
HOCKING	37-0010	56,230	0.05845	3,286.64
HOCKING	37-0020	32,190	0.05745	1,849.32
HOCKING	37-0050	315,500	0.06045	19,071.98
HOCKING	37-0090	179,340	0.05775	10,356.89
HOCKING	37-0100	103,360	0.0626	6,470.34
HOCKING	37-0110	32,190	0.05895	1,897.60
HOCKING	37-0130	16,100	0.06795	1,094.00
HOCKING	37-0140	44,830	0.0653	2,927.40
HOCKING	37-0160	65,480	0.0658	4,308.58
HOLMES	38-0100	1,130	0.06366	71.94
HOLMES	38-0140	9,020	0.0621	560.14



DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
CALCULATION OF AVERAGE RATE  
BASED ON PLANT AT DECEMBER 31, 2011

WPC-3.8c  
PAGE 4 OF 5  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

County	Taxing District	2011 Gas Value	11 Pay 12 Tax Rate	11 Pay 12 Gas Tax
HOLMES	38-0230	128,540	0.0594	7,635.28
HOLMES	38-0270	24,020	0.06566	1,577.15
HOLMES	38-0275	25,930	0.0609	1,579.14
KNOX	42-0040	1,460	0.06755	98.62
LORAIN	47-0350	2,220	0.0727	161.39
LORAIN	47-0390	34,920	0.07481	2,612.37
LORAIN	47-0400	64,210	0.07425	4,767.59
LORAIN	47-0460	57,500	0.07652	4,399.90
LORAIN	47-0490	43,180	0.05846	2,524.30
LORAIN	47-0660	45,990	0.05984	2,752.04
MEDINA	52-0180	6,520	0.07809	509.15
MEDINA	52-0220	25,480	0.08349	2,125.66
MEDINA	52-0240	1,860	0.11032	205.20
MEDINA	52-0260	5,590	0.10712	598.80
MEDINA	52-0340	7,750	0.07044	545.91
MEDINA	52-0430	50,320	0.07979	4,015.03
MONTGOMERY	57-0410	54,370	0.10529	5,724.62
MONTGOMERY	57-0415	1,880	0.09685	182.08
MONTGOMERY	57-0450	95,820	0.08837	8,487.61
MONTGOMERY	57-0460	34,500	0.07475	2,578.88
RICHLAND	70-0180	125,660	0.0781	9,829.67
RICHLAND	70-0190	27,680	0.06776	1,875.60
RICHLAND	70-0200	1,300	0.07535	97.96
RICHLAND	70-0210	22,580	0.0906	2,045.75
RICHLAND	70-0480	192,010	0.08135	15,620.01
RICHLAND	70-0490	1,460	0.08215	119.94
VINTON	82-0040	590	0.04453	26.27
VINTON	82-0070	58,920	0.04683	2,759.22
VINTON	82-0080	4,760	0.04333	206.25
VINTON	82-0130	68,080	0.04383	2,983.95
WARREN	83-0010	380,890	0.09197	35,030.45
WARREN	83-0020	60,020	0.09337	5,604.07
WARREN	83-0030	350	0.08288	29.01
WARREN	83-0050	1,847,710	0.08447	156,076.06
WARREN	83-0055	240,270	0.08431	20,257.16
WARREN	83-0060	2,709,730	0.10878	294,764.43
WARREN	83-0070	1,523,810	0.09786	149,100.47
WARREN	83-0080	60,260	0.07616	4,589.40
WARREN	83-0090	3,414,830	0.1035	353,434.91
WARREN	83-0095	130,190	0.09256	12,050.39
WARREN	83-0100	216,030	0.064042	13,834.99
WARREN	83-0110	361,850	0.06224	22,521.54
WARREN	83-0120	107,380	0.08067	8,662.34
WARREN	83-0130	699,040	0.07923	55,384.94
WARREN	83-0140	1,770	0.08012	141.81
WARREN	83-0150	600,560	0.08224	37,378.85
WARREN	83-0170	1,966,150	0.08204	161,302.95
WARREN	83-0185	17,730	0.063122	1,119.15
WARREN	83-0187	101,140	0.07944	8,034.58
WARREN	83-0190	2,380,450	0.08212	195,482.55
WARREN	83-0210	216,290	0.09631	20,830.89
WARREN	83-0230	79,150	0.09969	7,890.46
WARREN	83-0240	13,830	0.09231	1,276.65
WARREN	83-0250	95,450	0.07854	7,496.64
WARREN	83-0260	710	0.08004	56.83
WARREN	83-0270	7,680	0.0573	440.06
WARREN	83-0280	11,930	0.0506	603.66
WARREN	83-0350	52,680	0.08264	4,353.48
WARREN	83-0370	220,270	0.08264	18,203.11
WARREN	83-0373	38,160	0.083122	2,408.74
WARREN	83-0380	671,550	0.08552	57,430.96
WARREN	83-0400	40,860	0.087492	2,757.72
WARREN	83-0430	51,400	0.061517	3,161.97

DUKE ENERGY OHIO, INC.  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
 CALCULATION OF AVERAGE RATE  
 BASED ON PLANT AT DECEMBER 31, 2011

WPC-3.8c  
 PAGE 5 OF 5  
 WITNESS RESPONSIBLE:  
 P. A. LAUB  
 06/27/12

County	Taxing District	2011 Gas Value	11 Pay 12 Tax Rate	11 Pay 12 Gas Tax
WARREN	83-0440	41,120	0.062517	2,570.70
WARREN	83-0450	2,898,960	0.08472	245,599.89
WARREN	83-0480	73,160	0.0856	6,262.50
WARREN	83-0480	31,080	0.10563	3,282.88
WARREN	83-0490	172,870	0.09471	16,372.52
WARREN	83-0510	308,600	0.09471	29,227.51
WAYNE	85-0210	72,730	0.0568	4,131.06
WAYNE	85-0220	45,860	0.07125	3,253.28
WAYNE	85-0510	42,280	0.07005	2,961.71
Total Value & Tax Paid		225,183,480		21,297,267.97
			Average Rate	94.586000

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
ELIMINATE PIPP REVENUE AND EXPENSE  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.9a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

Line No.	Month	PIPP Revenue (a) (1)	Test Year Expense (b) (2)
1	January (Actual)	1,936,007	1,936,008
2	February	1,851,743	1,851,743
3	March	1,319,354	1,319,354
4	April (Budget)	1,020,065	1,006,321
5	May	522,364	497,223
6	June	332,753	338,097
7	July	287,193	301,447
8	August	260,161	263,051
9	September	291,328	275,783
10	October	385,542	351,153
11	November	786,947	751,128
12	December	1,680,601	1,721,191
13	Total	<u>10,674,058</u>	<u>10,612,499</u>

(a) Per WPC-2e & 2f

(b) Source: Internal Accounting Records

DUKE ENERGY OHIO, INC.  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
 TO REFLECT FEDERAL INCOME TAX ON INTEREST  
 DEDUCTION AND THE ELIMINATION OF DEFERRALS  
 12 MONTHS ENDING DECEMBER 31, 2012  
 DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED

WPC-3.10a  
 WITNESS RESPONSIBLE:  
 P. A. LAUB  
 06/27/12

LINE NO.	DESCRIPTION	SCHEDULE/ WORK PAPER REFERENCE	AMOUNT (\$)	TOTAL AMOUNT (\$)
1				
2	Rate Base	Sch B-1		891,013,614
3				
4	Weighted Cost of Long-Term Debt	Sch D-1		2.48%
5				
6	Adjusted Annualized Interest Deduction ( Line 2 x Line 4 )			22,097,138
7				
8	Adjusted Annualized Interest Deduction			(22,097,138)
9				
10				
11	Interest Deductions per Books:			
12				
13	Interest Charges	Sch C-4, Line 5	19,527,647	
14	Capitalized Interest	WPC-4.1a, Line 37	(1,294,375)	
15	Allowance For Funds Used During Construction	WPC-4.1a, Line 32	478,971	
16				
17	Total			18,710,243
18				
19	Total Interest Deduction Adjustment ( Line 8 + Line 17 )			(3,386,895)
20				
21	Federal Income Tax Effect @ 35.00% (A)	To Sch C-3.10 <--		(1,185,413)
22				
23				
24	Elimination of Federal Income Tax Deferrals:			
25				
26	Capitalized Interest (Deferral)	Line 14 * 35%	453,031	--> To Sch C-3.10, page 2
27	AFUDC - Debt (Deferral)	Line 15 * 35%	(166,840)	--> To Sch C-3.10, page 2
28				
29	Total Federal Income Tax Deferral Adjustment		286,091	

(A) Source: Schedule A-2

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
SMART GRID AMORTIZATION ADJUSTMENT  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.11a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

<u>Line</u> <u>No.</u>	<u>Account</u>	<u>Description</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>Amount</u> <u>(\$)</u>
1	407312	Smart Grid O& M amortization	Sch. C-2.1	\$ 2,791,755
2	407260	Smart Grid deferred depreciation	Sch. C-2.1	<u>35,934</u>
3		Total	To Sch C-3.11 <--	<u>\$ 2,827,689</u>

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
STATE TAX RIDER  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.12a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
08/27/12

LINE NO.	DESCRIPTION	WORK PAPER REFERENCE	AMOUNT (\$)
1	Operating Revenue:		
2	State Tax Rider Revenue per Books	WPC-2e & 2f	<u>7,831,139</u>
3			
4	Adjustment to State Tax Rider Revenue	To Sch C-3.12 <--	<u>(7,831,139)</u>
5			
6			
7			
8	Taxes Other than Income Taxes:		
9	State Tax Rider Expense per Books	SCH. C-2.1	<u>7,417,119</u>
10			
11	Adjustment to State Tax Rider Expense	To Sch C-3.12 <--	<u>(7,417,119)</u>

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
ELIMINATE NON-JURISDICTIONAL EXPENSE  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.14a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

<u>Line</u> <u>No.</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u> \$
1	880000	Gas Distribution-Other Expense	50
2	913001	Advertising Expense	178,452
3	920000	A & G Salaries	12,870
4	921100	Employee Expenses	(1,285)
5	921200	Office Expenses	819
6	923000	Outside Services Employed	41,168
7	926600	Employee Benefits-Transferred	3,006
8	930150	Miscellaneous Advertising Exp	13,566
9	930210	Industry Association Dues	<u>103,638</u>
10	Total Expense to be Eliminated		<u>352,284</u>

↓  
To Sch C-3.14

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
CALCULATION OF PUCO AND OCC ASSESSMENTS  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.15a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> \$
1	PUCO Maintenance Assessment (a)	2,160,116
2	OCC Fund Assessment (a)	<u>471,187</u>
3	Total (Line 1 + Line 2)	2,631,303
4	Gas Ratio (b)	<u>28.04%</u>
5	Gas Assessment	737,817
6	Division of Forecasting	<u>54,491</u>
7	Total Gas Assessment	792,308
8	Less: Test Year Expenses (c)	<u>912,680</u>
9	PUCO and OCC Adjustment To Sch. C-3.15 ←	<u>(174,863)</u>
10	OCC Assessment per Case No. 11-5384-AU-UNC	244,680
11	Gas Ratio (b)	<u>28.04%</u>
12	Gas Assessment	68,608
13	Amortize over 3 years	<u>3</u>
14	Gas Assessment of OCC True Up To Sch. C-3.15 ←	<u>22,869</u>

(a) Latest known assessment.

(b) Statement of Intrastate Gross Earnings, December 31, 2011.

	<u>Amount</u>	<u>Percent</u>
Electric Operating Revenue	1,136,448,130	71.96%
Gas Operating Revenue	<u>442,804,306</u>	<u>28.04%</u>
Total Operating Revenue	<u>1,579,252,436</u>	<u>100.00%</u>

(c) Source: WPC-3.15b.



DUKE ENERGY OHIO, INC.  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
 CALCULATION OF PUCO & OCC ASSESSMENTS INCLUDED  
 IN TEST YEAR EXPENSE (ACCOUNT 928)

WPC-3.15b  
 WINTESS RESPONSIBLE:  
 P. A. LAUB  
 06/27/12

Line No.	Month	PUCO	OCC	Sub-Total	DOF	PUCO Throughput	Total
1	January	41,726	13,828	55,554	4,541	0	60,095
2	February	41,726	13,828	55,554	4,541	0	60,095
3	March	50,475	16,727	67,202	4,541	0	71,743
4	April	62,111	14,773	76,884	3,199	0	80,083
5	May	62,111	14,773	76,884	3,199	0	80,083
6	June	62,111	14,773	76,884	3,199	0	80,083
7	July	62,111	14,773	76,884	3,199	0	80,083
8	August	62,111	14,773	76,884	3,199	0	80,083
9	September	62,111	14,773	76,884	3,199	0	80,083
10	October	62,111	14,773	76,884	3,199	0	80,083
11	November	62,111	14,773	76,884	3,199	0	80,083
12	December	62,111	14,773	76,884	3,199	0	80,083
13	Total	692,926	177,340	870,266	42,414	0	912,680

↓  
 To WPC-3.15a

DUKE ENERGY OHIO, INC.  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
 ADJUST UNCOLLECTIBLE EXPENSE  
 12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.16a  
 WITNESS RESPONSIBLE:  
 P. A. LAUB  
 06/27/12

Line No.	Description	Source	Amount (\$)	
1	Eliminate Uncollectible Rider Revenue			
2	Uncollectible Gas Rider Revenue	WPC - 2e & 2f	<u>1,735,948</u>	→ To Sch. C-3.16
3	Regulatory Asset Deferral Account	Sch. C-2.1	<u>1,918,247</u>	→ To Sch. C-3.16
4	Annualize Uncollectible Expense			
5	Base Revenue	WPE-4b	429,225,549	
6	Fuel Revenue	Sch. C-2	0	
7	Interdepartmental Revenues	Sch. C-2.1	535,244	
8	Interdepartmental Rents	Sch. C-2.1	<u>2,298,738</u>	
9	Revenue Subject to Uncollectible Ratio (5)+(6)-(7)-(8)		426,391,567	
10	Uncollectible Expense Factor	Sch. A-2	<u>0.5425%</u>	
11	Annualized Uncollectible Expense		2,313,174	
12	Test Year Uncollectible Expense (A)		<u>1,815,612</u>	
13	Adjustment to Uncollectible Expense		<u>497,562</u>	→ To Sch. C-3.16

(A) Includes Accounts 904003, 904891, and 426891.

DUKE ENERGY OHIO, INC.  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
 ANNUALIZE PENSION AND BENEFITS EXPENSE  
 12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.17a  
 WITNESS RESPONSIBLE:  
 P. A. LAUB  
 06/27/12

Line					
No.	Description	Source	DE-Ohio	DE-Business Services	Amount (\$)
1	Annualized Gas O&M Labor	WPC-3.4c	\$ 8,958,930.92	\$ 19,764,797.59	\$ 28,723,729
2					
3	Loading Rate		37.39%	24.85%	
4					
5	O&M Pension and Benefits Expense		3,349,744	4,872,023	8,221,767
6					
7	Allocated Executive Benefits in Test Period				557,719
8					
9	Total O&M Pension and Benefits Expense				8,779,485
10					
11	Test Year O&M Pension and Benefits Expense	Sch. C-2.1			9,512,268
12	Less: Non-Jurisdictional Benefits Expense (A)	WPC-3.14a			3,008
13					
14	Adjusted Test Year O&M Pension and Benefits Exp.				9,509,262
15					
16	Adjustment (Line 9 - Line 14)			To Sch. C-3.17 →	\$ (729,777)

(A) Already eliminated on Schedule C-3.14.

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
ANNUALIZE PAYROLL TAXES  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.18a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

<u>Line No.</u>	<u>Description</u>	<u>Source</u>	<u>Total</u>
1	Adjusted O&M Labor Expense	WPC-3.4c	\$ 28,723,729
2			
3	Loading Payroll Tax Rate		7.65%
4			
5	Annualized Payroll Taxes		\$ 2,197,365
6			
7	Test Year Payroll Taxes	Sch. C-2.1	\$ 2,490,499
8	Less: Non-Jurisdictional Payroll Tax Expense	WPC-3.14a	<u>12,870</u>
9			
10	Adjusted Test Year Payroll Tax Expense (A)		\$ 2,477,629
11			
12	Adjustment (Line 5 - Line 10)	To Sch. C-3.18 →	<u>\$ (280,264)</u>

(A) Includes Accounts 408150, 408151, 408152, 408700, and 408960

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
ANNUALIZATION OF AMORTIZATION OF PISCC FOR THE  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.20a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

<u>Line No.</u>	<u>Description</u>	<u>Schedule/ Work Paper Reference</u>	<u>Amount (\$)</u>
1	Amortization of PISCC - Annualized	WPC-3.20b	476,369
2			
3			
4	Amortization of PISCC - Test Period	Sch C-2.1	<u>171,603</u>
5			
6			
7	Annualized Amortization of PISCC Adjustment		<u>304,766</u> --> To Sch C-3.21, Page 1
8			
9			
10	Deferred Tax Adjustment (Line 7 * 35% * -1)		<u>(106,668)</u> --> To Sch C-3.21, Page 2

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
ANNUALIZATION OF AMORTIZATION OF PISCC FOR THE  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.20b  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

Line No.	Acct No	Description	March 2012 Balance	Monthly Amortization (a)	Annual Amortization
1	182023	AMRP 2001 Plast Carry Costs	\$ 290,110	\$ 542.46	\$ 6,510
2	182025	AMRP 2001 Services Carry Costs	49,651	175.35	2,104
3	182031	AMRP 2002 Steel Carry Costs	236,784	354.51	4,254
4	182033	AMRP 2002 Plast Carry Costs	558,653	1,021.49	12,258
5	182035	AMRP 2002 Services Carry Costs	97,391	334.08	4,009
6	182041	AMRP 2003 Steel Carry Costs	333,257	489.42	5,873
7	182043	AMRP 2003 Plastic Carry Costs	516,112	921.46	11,058
8	182045	AMRP 2003 Services Carry Costs	138,655	461.16	5,534
9	182051	AMRP 2004 Steel Carry Costs	241,636	348.22	4,179
10	182053	AMRP 2004 Plastic Carry Costs	644,119	1,123.53	13,482
11	182055	AMRP 2004 Services Carry Costs	127,981	413.09	4,957
12	182061	AMRP 2005 Steel Carry Costs	49,881	70.56	847
13	182062	AMRP 2005 Plastic Carry Costs	869,620	1,482.73	17,793
14	182063	AMRP 2005 Services Carry Costs	150,384	471.49	5,658
15	182071	AMRP 2006 Steel Carry Costs	126,798	176.13	2,114
16	182072	AMRP 2006 Plastic Carry Costs	1,087,385	1,813.22	21,759
17	182073	AMRP 2006 Services Carry Costs	112,736	343.61	4,123
18	182081	AMRP 2007 Steel Carry Costs	168,069	228.98	2,748
19	182082	AMRP 2007 Plastic Carry Costs	1,426,038	2,322.54	27,870
20	182083	AMRP 2007 Services Carry Costs	127,191	376.30	4,516
21	182081	AMRP_2008_STEEL_CARRY_COSTS	110,688	148.58	1,783
22	182092	AMRP_2008_PLASTIC_CARRY_COSTS	624,669	999.47	11,994
23	182093	AMRP_2008_SERVICES_CARRY_COSTS	174,013	498.60	5,983
24	182094	AMRP 2008 Risers Carry Costs	14,547	41.68	500
25	182101	AMRP 2009 Steel Carry Costs	27,588	36.44	437
26	182102	AMRP 2009 Plastic Carry Costs	952,597	1,495.44	17,945
27	182103	AMRP 2009 Service Carry Costs	150,719	417.50	5,010
28	182104	AMRP 2009 Risers Carry Costs	158,311	438.54	5,262
29	182116	AMRP 2010 Steel Carry Costs	19,736	25.67	308
30	182117	AMRP 2010 Plastic Carry Costs	1,017,059	1,567.12	18,805
31	182118	AMRP 2010 Service Carry Costs	476,438	1,277.31	15,328
32	182119	AMRP 2010 Risers Carry Costs	453,061	1,214.64	14,576
33	182120	AMRP 2011 Steel Carry Costs	20,453	26.22	315
34	182121	AMRP 2011 Plastic Carry Costs	675,454	1,023.41	12,281
35	182122	AMRP 2011 Service Carry Costs	482,817	1,257.34	15,088
36	182123	AMRP 2011 Risers Carry Costs	156,027	406.32	4,876
37	182125	AMRP 2012 Plastic Carry Costs	386	0.58	7
38	182126	AMRP 2012 Service Carry Costs	19,684	51.28	615
39	182127	AMRP 2012 Risers Carry Costs	838	2.18	26
40	182363	2008 SmartGrid PISCC	69,515	175.54	2,106
41	182368	2009 SmartGrid PISCC	271,582	741.13	8,894
42	182372	2010 SmartGrid PISCC	591,354	2,983.83	35,806
43	182378	2011 SmartGrid PISCC	1,179,360	10,190.00	122,280
44	182337	2012 SmartGrid PISCC	797,365	1,208.13	14,498
45		Total	\$ 15,796,710	\$ 476,369	

(a) Source: General Ledger.

↓  
To WPC-3.20a

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
AMORTIZE CAMERA WORK  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.22a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/28/12

<u>LINE</u> <u>NO.</u>	<u>DESCRIPTION</u>	<u>SCHEDULE/ WORK PAPER REFERENCE</u>	<u>AMOUNT</u> \$
1			
2	Estimated Balance as of December 31, 2012	09-1097-GA-AAM	5,000,000
3			
4	Test Period Amortization ( Line 2 / 3 yrs )		
5	(Based on 3 Year Amortization)		1,666,667
6			
7	Included in Test Year Expense		<u>0</u>
8			
9	Amortization of Camera Work Adjustment	To Sch C-3.22<--	<u>1,666,667</u>

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
ELIMINATE MERGER COSTS  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.23a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

<u>Line</u> <u>No.</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u> <u>(\$)</u>
1	903000	Cust Records & Collection Exp	6
2	920000	A & G Salaries	6,656
3	921100	Employee Expenses	3,414
4	921200	Office Expenses	18,371
5	921400	Computer Services Expenses	39,464
6	923000	Outside Services Employed	100,977
7	930250	Buy\Sell Transf Employee Homes	109
8		Total Merger Costs	<u>168,997</u>

↓  
To C-3.23



DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
ADDITIONAL CAMERA WORK EXPENSE  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.24a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Amount</u> <u>(\$)</u>
1	Projected Ongoing Camera Work Expense	750,000
2	Test Year Camera Work Expense	<u>150,000</u>
3	Adjustment for Additional Camera Work	<u>600,000</u>
		↓
		To C-3.24

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
AMORTIZE 2011 SMART GRID DEFERRED O&M  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.25a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

<u>LINE</u> <u>NO.</u>	<u>DESCRIPTION</u>	<u>ACCOUNT</u>	<u>AMOUNT</u> \$
1	2012 Smart Grid O&M	0182304	382,035
2	2012 Smart Grid Def Depr	0182338	71,864
3	2011 Smart Grid O&M	0182377	3,146,589
4	2011 Smart Grid Def Depr	0182379	<u>598,108</u>
5	Total		4,198,596
6	3 Year Amortization		1,399,532
7	Included in Test Year Expense		<u>0</u>
8	Amortization of Smart Grid Deferred O&M		<u>1,399,532</u>
			↓
			To C-3.25

DUKE ENERGY OHIO, INC.  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
 SMART GRID SAVINGS ADJUSTMENT  
 12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.26a  
 WITNESS RESPONSIBLE:  
 P. A. LAUB  
 06/27/12

Line No.		<u>Account</u>	<u>Amount</u> (\$)	<u>CPI</u>	<u>Adjusted</u> <u>Amount</u> (\$)	<u>Amount</u> (\$)
1	Savings agreed to in Case No. 10-2326-GE-RDR					(2,026,000)
2	Savings included in test year					
3	Benefit 1 Gas Meter reading Test year	902000,926600			2,147,682	
4	Meter Reading expensed in Case 07-589	902000,926600	2,530,316	108.49%	<u>2,745,064</u>	
5	Savings included in this case				(597,382)	597,382
6	Benefit 2 Gas Meter order Test year	902000,926600			1,759,600	
7	Meter Order expensed in Case 07-589	902000,926600	1,817,476	108.49%	<u>1,971,725</u>	
8	Savings included in this case				(212,125)	212,125
9	Amount included in Test Period	407409				2,055,444
10	Total Adjustment				To Sch C-3.26<--	<u><u>838,951</u></u>

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
INCREASED MEDICAL COSTS  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.27a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Source</u>	<u>Total</u> <u>Amount</u>
1	Annualized Gas O&M Labor	WPC-3.4c	<u>\$ 28,723,729</u>
2			
3	Medical portion of Loading Rate		15.42%
4	Increase over budget		8.50%
5	Adjusted Medical Loading Rate		16.73%
6			
7	Annualized Medical Costs (Line 1 x Line 3)		4,429,199
8			
9	Annualize Increased Medical Costs (Line 1 x Line 5)		<u>4,805,681</u>
10			
11	Adjustment (Line 9 - Line 7)		<u>\$ 376,482</u>
			↓
			To C-3.27

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
AMORTIZE GAS FURNACE PROGRAM  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-3.28a  
WITNESS RESPONSIBLE:  
P. A. LAUB  
06/27/12

<u>LINE</u> <u>NO.</u>	<u>DESCRIPTION</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
			\$
1	2012 Smart Grid Gas Furnace	0182364	435,954
2	2011 Smart Grid Gas Furnace	0182364	2,655,208
3	Total		<u>3,091,160</u>
4	Test Period Amortization ( Line 3 / 3 yrs )		
5	(Based on 3 Year Amortization)		1,030,387
6	Included in Test Year Expense		<u>0</u>
7	Amortization of Gas Furnace Program		<u>1,030,387</u>
			↓
			To C-3.28

DUKE ENERGY OHIO, INC.  
CASE NO. 12-1685-GA-AIR  
GAS DEPARTMENT  
COMPUTATION OF FEDERAL INCOME TAX LIABILITY  
12 MONTHS ENDING DECEMBER 31, 2012

WPC-4.1a  
WITNESS RESPONSIBLE:  
K. G. BUTLER  
06/27/12

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED

LINE NO.	DESCRIPTION	ACTUAL 3 MOS END 3/07 (2)	BUDGET 9 MOS END 12/07 (1)	3 MOS ACT 9 MOS EST 12 MOS END 12/07 (3)=(1+2)
1	Net Income Before Federal & State Income Tax	21,786,877	55,993,944	77,780,821
2				
3	Interest Expense	(3,809,070)	(15,918,577)	(19,527,647)
4				
5	Meals and Entertainment	24,918	74,754	99,672
6	Smart Grid	(5,536,121)	(4,434,488)	(9,970,589)
7	Uncollectible Accounts PIP	1,217,243	(4,817,243)	(3,600,000)
8	ARO Cumulative Effect	(3,202)	(9,606)	(12,808)
9	Property Tax on Propane	0	(7,080)	(7,080)
10	Gas Meters	(518,196)	(1,727,210)	(2,245,406)
11	Unamortized Debt Premium	0	(564,188)	(564,188)
12	Miscellaneous	508	1,524	2,032
13	Environmental Reserve	(6,157,423)	(8,842,577)	(15,000,000)
14	FAS 87 Qualified Pension	(684,337)	(2,983,411)	(3,667,748)
15	FAS 87 Non-Qualified Pension	18,499	55,497	73,996
16	FAS 106 OPEB	(149,642)	(1,323,978)	(1,473,620)
17	Post Retirement Benefits - SFAS 112	(15,313)	359,791	344,478
18	Uncollectible Accounts	(445,195)	(1,335,565)	(1,780,780)
19	Offsite Gas Storage	(7,550,551)	8,946,063	1,395,512
20	Vacation Pay Accruals	(7,305)	306,588	299,261
21	Property Tax	0	1,736,904	1,736,904
22	Gas Supplier Refund	812,417	108,731	921,148
23	Natural Gas In Transit	0	(42,097)	(42,097)
24	Unbilled Revenue - Fuel	(8,707,827)	0	(8,707,827)
25	Incentive Plan	(423,945)	351,322	(72,623)
26	401(k) Incentive Plan	(35,018)	7,417	(27,599)
27	Deferred Fuel	12,666,999	0	12,666,999
28	Post In-Service Carrying Costs	(732,120)	(1,115,880)	(1,848,000)
29	Loss on Recquired Debt	50,833	152,499	203,332
30	Deferred Smart Grid Costs	540	1,237,673	1,238,213
31	Rate Case	(6,014)	69,773	63,759
32	AFUDC Interest	(8,327)	(488,644)	(476,971)
33	Contributions In Aid of Construction	540,425	1,355,575	1,896,000
34	Book Depreciation/Amortization	10,379,810	32,981,818	43,361,628
35	Non-Cash Overhead	397,554	1,068,674	1,466,228
36	Tax Depreciation/Amortization	(29,723,000)	(81,967,897)	(111,690,897)
37	Tax Interest Capitalized	(30,524)	1,324,988	1,294,375
38				
39	Federal Taxable Income Adjustments - Net	(34,824,412)	(59,500,085)	(94,124,497)
40				
41	F.T.I. Bef S.I.T. & Fdri Tax Loss Cryfowd	(16,446,605)	(19,424,718)	(35,871,323)
42				
43	Federal Taxable Income - Ordinary	(16,446,605)	(19,424,718)	(35,871,323)
44				
45	Federal Income Tax Before Credits	(5,756,312)	(6,798,551)	(12,554,968)
46				
47	Federal Income Tax Payable Year to Date	(5,756,312)	(6,798,551)	(12,554,963)

DUKE ENERGY OHIO, INC.  
DUKE ENERGY OHIO CONSOLIDATED CAPITAL STRUCTURE  
MARCH 31, 2012  
DOLLARS IN THOUSANDS

WPD-1a  
WITNESS RESPONSIBLE:  
D. J. REILLY  
06/28/12

Line No.		Actual 03/31/12	Purchase Accounting	Goodwill Impairments	Other Asset Impairment Charges	Adjusted 03/31/12	Midwest DENA Equity	Capital Structure without Purchase accounting and Midwest DENA	
1	Current Maturities of Long-Term Debt	\$ 507,079,738				\$ 507,079,738		\$ 507,079,738	
2	Non-Current Liabilities								
3	Long-Term Debt	\$ 2,046,169,836	\$ 5,939,322			\$ 2,052,109,158		\$ 2,052,109,158	
4	Deferred Debt Expense	(15,460,287)	\$ (3,476,543)			(18,936,840)		(18,936,840)	
5	Unamortized Loss on Debt	(8,226,489)				(8,226,489)		(8,226,489)	
6	Unamortized Gain on Debt	477,066				477,066		477,066	
7	Total Long-term debt (Excluding current maturities)	\$ 2,022,960,116	28% \$ 2,462,779	\$ -	\$ -	\$ 2,025,422,895	\$ -	\$ 2,025,422,895	41.20%
8	Total Long-Term Debt	\$ 2,530,039,852	33% \$ 2,462,779	\$ -	\$ -	\$ 2,532,502,631	\$ -	\$ 2,532,502,631	46.70%
9	Common Stock Equity								
10	0201000 Common Stock Issued	\$ 762,136,231	\$ -			\$ 762,136,231	\$ -	\$ 762,136,231	
11									
12	207001 Premium on capital stock	0	382,457,437			382,457,437		382,457,437	
13	0208000 Donations From Stockholder	28,950,000	197,208,819			226,158,819		226,158,819	
14	0208001 Donations From Duke	1,462,336,840	0			1,462,336,840	(1,462,336,840)	0	
15	0208010 Donat Recvd From Stkhld Tax	15,841,578	68,538,328			84,179,906		84,179,906	
16	210020 Gain on Redemption of Capital	0	147,885			147,885		147,885	
17	0211003 Misc Paid In Capital	(43,809,882)				(43,809,882)	(1,127,729,452)	(1,171,339,134)	
18	0211004 Misc Paid In Capital Purch Acctg	1,139,745,010	(2,879,949,148)			(1,740,204,138)	(15,964,962)	(1,756,169,000)	
19	0211008 Misc Paid in Capital Pushdown Adj RE	1,756,169,000				1,756,169,000		1,756,169,000	
20	0211005 Misc Paid in Capital Premerger Equity	557,581,098	(603,514,486)			(45,933,388)		(45,933,388)	
21	0211007 Misc PIC Premerger RE for Div	140,474,463	(625,474,493)			(485,000,000)		(485,000,000)	
22	211110 PIC - Sharesaver	0	(3,350,836)			(3,350,836)		(3,350,836)	
23	214010 Common stock equity inter-company	0	(21,750,968)			(21,750,968)		(21,750,968)	
24									
25	0218000/0216100 Unappropriated RE/Undistr Subsid Earnings	(852,135,141)	920,891,800	(1)	1,403,452,846	118,289,256 (1)	1,790,468,761	(238,861,854)	1,551,606,907
26	0216100 Unappropriated RE/Undistr Subsid Earnings - Equitization	0	0			0	1,698,890,655	1,698,890,655	
27	0438000 Dividends Declared on Common Stock	0				0		0	
28	Current Year Net Income	74,370,793	6,930,157	(2)		(2)	81,200,950	(75,882,230)	5,518,720
29	Accum other comprehensive income (loss)	(27,404,914)	(45,455,363)			(72,860,277)	0	(72,860,277)	
30	Total Common Stock Equity	\$ 5,214,265,305	72% \$ (2,623,422,968)	\$ 1,403,452,846	\$ 118,289,256	\$ 4,112,574,440	\$ (1,221,684,583)	\$ 2,890,889,857	58.90%
									53.30%
31	TOTAL CAPITALIZATION (excluding current maturities)	\$ 7,237,215,422	\$ (2,620,960,189)	\$ 1,403,452,846	\$ 118,289,256	\$ 6,137,987,335	\$ (1,221,684,583)	\$ 4,916,312,752	
32	TOTAL CAPITALIZATION	\$ 7,744,295,158	\$ (2,620,960,189)	\$ 1,403,452,846	\$ 118,289,256	\$ 6,645,077,071	\$ (1,221,684,583)	\$ 5,423,392,488	

Notes:

(1) Purchase Accounting & Other Asset Impairment Charges income statement impacts are adjusted in prior year retained earnings balances net of tax at an assumed tax rate of 38% - 2003, 33.5% - 2007, 37.4% - 2008, and 35.4% - 2009.  
(2) Purchase Accounting & Other Asset Impairment Charges income statement impacts are adjusted in current year retained earnings balances net of tax at an assumed tax rate of 35.4%.

DUKE ENERGY OHIO, INC.  
GAS COST OF SERVICE STUDY  
CASE NO: 12-1685-GA-AIR  
ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION FACTORS SUMMARY

Work Paper WPE-3.2a  
Witness Responsible:  
James E. Ziolkowski  
Page 1 of 3  
6/27/2012

Total Annual Firm MCF Sales (a)  
Rate Class

	<u>FIRM MCF</u>	<u>Ratio (K201)</u>
Res - RS / RFT / RSLI	33,686,305	63.544%
GS/FT Small	2,880,432	5.434%
GS/FT Large	16,445,673	31.022%
IT - Inter. Transportation	-	0.000%
Total	53,012,410	100.000%

Average & Excess (b)

<u>Rate Class</u>	<u>Ratio (K203)</u>	<u>Ratio (K205)</u>
Res - RS / RFT / RSLI	59.018%	64.362%
GS/FT Small	6.834%	7.519%
GS/FT Large	25.884%	28.119%
IT - Inter. Transportation	8.264%	0.000%
Total	100.000%	100.000%

Total Annual MCF Throughput (a)  
Rate Class

	<u>Total Annual MCF</u>	<u>Ratio (K300)</u>
Res - RS / RFT / RSLI	33,686,305	48.583%
GS/FT Small	2,880,432	4.154%
GS/FT Large	16,445,673	23.719%
IT - Inter. Transportation	16,324,412	23.544%
Total	69,336,822	100.000%

Total Jurisdictional MCF Sales (a)  
Rate Class

	<u>Jurisdictional MCF</u>	<u>Ratio (K301)</u>
Res - RS / RSLI	20,254,570	76.526%
GS Small	1,589,267	6.005%
GS Large	4,623,648	17.469%
IT - Inter. Transportation	-	0.000%
Total	26,467,485	100.000%

Notes:

(a) WPE-4b

(b) WPE-3.2b



DUKE ENERGY OHIO, INC.  
GAS COST OF SERVICE STUDY  
CASE NO: 12-1685-GA-AIR  
ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION FACTORS SUMMARY

Work Paper WPE-3.2a  
Witness Responsible:  
James E. Ziolkowski  
Page 2 of 3  
6/27/2012

Total Customers (a)

<u>Rate Class</u>	<u>Customers</u>	<u>Ratio</u> (K401)	
Res - RS / RFT / RSLI	380,746	92.378%	
GS/FT Small	23,134	5.613%	73.980%
GS/FT Large	8,138	1.974%	26.020%
IT - Inter. Transportation	143	0.035%	
<b>Total</b>	<b>412,161</b>	<b>100.000%</b>	

Weighted Customers - Services (b)

<u>Rate Class</u>	<u>Customers</u>	<u>Weighting</u> <u>Factor</u>	<u>Weighted</u> <u>Customers</u>	<u>Ratio</u> (K403)
Res - RS / RFT / RSLI	380,746	1.0000	380,746	89.326%
GS/FT Small	23,134	1.2419	28,729	6.740%
GS/FT Large	8,138	1.8947	15,419	3.617%
IT - Inter. Transportation	143	9.4534	1,352	0.317%
<b>Total</b>	<b>412,161</b>		<b>426,246</b>	<b>100.000%</b>

Customer Accounting Expense Allocation Factor (c)

	<u>Acct 901</u>	<u>Acct 902</u>	<u>Acct 903</u>	<u>Total</u>	<u>Ratio</u> (K405)
Res - RS / RFT / RSLI	1,152	2,640,226	14,090,565	16,731,943	92.378%
GS/FT Small	70	160,419	856,138	1,016,627	5.613%
GS/FT Large	25	56,432	301,169	357,626	1.974%
IT - Inter. Transportation	0	992	5,292	6,284	0.035%
<b>Total</b>	<b>1,247</b>	<b>2,858,069</b>	<b>15,253,164</b>	<b>18,112,480</b>	<b>100.000%</b>

Uncollectible Expense Allocation Factor (c)

	<u>Acct 904</u>	<u>Ratio</u> (K406)
Res - RS / RFT / RSLI	24,887,099	92.378%
GS/FT Small	1,512,132	5.613%
GS/FT Large	531,933	1.974%
IT - Inter. Transportation	9,347	0.035%
<b>Total</b>	<b>26,940,511</b>	<b>100.000%</b>

Customer Service and Information Factor (c)

	<u>Acct 907</u>	<u>Acct 908</u>	<u>Acct 909</u>	<u>Total</u>	<u>Ratio</u> (K407)
Res - RS / RFT / RSLI	0	480,935	10,806	491,742	92.378%
GS/FT Small	0	29,221	657	29,878	5.613%
GS/FT Large	0	10,279	231	10,510	1.974%
IT - Inter. Transportation	0	181	4	185	0.035%
<b>Total</b>	<b>0</b>	<b>520,617</b>	<b>11,698</b>	<b>532,315</b>	<b>100.000%</b>

Sales Expense Allocation Factor (c)

	<u>Acct 911</u>	<u>Acct 913</u>	<u>Total</u>	<u>Ratio</u> (K408)
Res - RS / RFT / RSLI	9,467	203,690	213,157	92.378%
GS/FT Small	575	12,376	12,951	5.613%
GS/FT Large	202	4,354	4,556	1.974%
IT - Inter. Transportation	4	77	81	0.035%
<b>Total</b>	<b>10,248</b>	<b>220,497</b>	<b>230,745</b>	<b>100.000%</b>

Source: (a) WPE-4b  
(b) WPE-3.2f  
(c) WPE-3.2i

DUKE ENERGY OHIO, INC.  
GAS COST OF SERVICE STUDY  
CASE NO: 12-1685-GA-AIR  
ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
ALLOCATION FACTORS SUMMARY

Work Paper WPE-3.2a  
Witness Responsible:  
James E. Ziolkowski  
Page 3 of 3  
6/27/2012

**Meter Cost Allocator (a)**

<u>Rate Class</u>	<u>Meter Cost Per Study</u>	<u>Ratio (K413)</u>
Res - RS / RFT / RSLI	22,852,564	62.925%
GS/FT Small	8,310,108	22.882%
GS/FT Large	2,922,803	8.048%
IT - Inter. Transportation	2,231,608	6.145%
<b>Total</b>	<b>36,317,083</b>	<b>100.000%</b>

**House Regulators & Installations (b)**

<u>Rate Class</u>	<u>Wgt. Cust</u>	<u>Ratio (K417)</u>
Res - RS / RFT / RSLI	380,746	57.911%
GS/FT Small	177,236	26.957%
GS/FT Large	97,772	14.871%
IT - Inter. Transportation	1,718	0.261%
<b>Total</b>	<b>657,472</b>	<b>100.000%</b>

**Large Industrial Measuring & Regulating Stations (c)**

<u>Rate Class</u>	<u>MCF</u>	<u>Ratio (K595)</u>
GS/FT Large	4,623,648	22.072%
IT - Inter. Transportation	16,324,412	77.928%
<b>Total</b>	<b>20,948,060</b>	<b>100.000%</b>

**Combination of Weighted Customer & Demand Allocation Factor (d)**

<u>Rate Class</u>	<u>Customer Ratio (K401)</u>	<u>Customer Ratio 19.663%</u>	<u>Peak &amp; Avg. (Peak Day) Ratio (K203)</u>	<u>Demand Ratio 80.337%</u>	<u>Customer / Demand Ratio (K415)</u>
Res - RS / RFT / RSLI	92.378%	18.164%	59.018%	47.413%	65.578%
GS/FT Small	5.613%	1.104%	6.834%	5.490%	6.594%
GS/FT Large	1.974%	0.388%	25.884%	20.794%	21.182%
IT - Inter. Transportation	0.035%	0.007%	8.264%	6.639%	6.646%
<b>Total</b>	<b>100.000%</b>		<b>100.000%</b>		<b>100.000%</b>

Source: (a) WPE-h  
(b) WPE-3.2g  
(c) WPE-3.2d  
(d) WPE-3.2b & 3.2a, Page 2

DUKE ENERGY OHIO, INC.  
GAS COST OF SERVICE STUDY  
CASE NO: 12-1685-GA-AIR  
ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
AVERAGE & EXCESS

Work Paper WPE-3.2b  
Witness Responsible:  
James E. Ziolkowski  
Page 1 of 1  
6/27/2012

Average & Excess (K203)

Total Annual Usage (Mcf) 69,336,822  
(Peak Day Mcf \* 365) 541,201 \* 365 = 197,538,365  
Load Factor (Annual Usage Mcf / Peak Day Mcf) 35.100%

Class of Service	Annual Usage (Mcf)	Average Demand (Mcf / Day)	Average Demand (Ratio)	Non-Coin System Peak Day (Mcf / Day)	Excess Demand (Mcf / Day)	Excess Demand (Ratio)	Weighted Avg. Demand (Ratio)	Weighted Excess Demand (Ratio)	Peak & Avg. Demand (Ratio)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	(a)	(1) / 365	(3)	(b)	(4) - (2)	(7)	35.100%	64.900%	(10)
Res - RS / RFT / RSLI	33,686,305	92,291	48.583%	348,323	256,032	64.661%	17.053%	41.965%	59.018%
GS/FT Small	2,880,432	7,892	4.154%	40,693	32,801	8.284%	1.458%	5.376%	6.834%
GS/FT Large	18,445,673	45,057	23.719%	152,185	107,128	27.055%	8.325%	17.556%	26.684%
IT - Inter. Transportation	16,324,412	44,724	23.543%	-	-	0.000%	8.264%	0.000%	8.264%
Total	69,336,822	189,964	99.999%	541,201	395,961	100.000%	35.100%	64.900%	100.000%

Average & Excess (Excluding Interruptible) (K204)

Total Annual Usage (Mcf) 53,012,410  
(Peak Day Mcf \* 365) 541,201 \* 365 = 197,538,365  
Load Factor (Annual Usage Mcf / Peak Day Mcf) 26.837%

Class of Service	Annual Usage (Mcf)	Average Demand (Mcf / Day)	Average Demand (Ratio)	Non-Coin System Peak Day (Mcf / Day)	Excess Demand (Mcf / Day)	Excess Demand (Ratio)	Weighted Avg. Demand (Ratio)	Weighted Excess Demand (Ratio)	Peak & Avg. Demand (Ratio)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	(a)	(1) / 365	(3)	(b)	(4) - (2)	(7)	26.837%	73.163%	(10)
Res - RS / RFT / RSLI	33,686,305	92,291	63.544%	348,323	256,032	64.661%	17.054%	47.308%	64.362%
GS/FT Small	2,880,432	7,892	5.434%	40,693	32,801	8.284%	1.458%	6.061%	7.519%
GS/FT Large	18,445,673	45,057	31.022%	152,185	107,128	27.055%	8.325%	19.794%	28.119%
IT - Inter. Transportation	-	-	0.000%	-	-	0.000%	0.000%	0.000%	0.000%
Total	53,012,410	145,240	100.000%	541,201	395,961	100.000%	26.837%	73.163%	100.000%

Note: Interruptible customers excluded from the system peak since theoretically they are off the system at the time of the peak.

(a) WPE-4b

(b) WPE-3.2c, Pages 1, 2 & 3

DUKE ENERGY OHIO, INC.  
GAS COST OF SERVICE STUDY  
CASE NO: 12-1688-GA-AIR  
ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
DAILY DEMAND ANALYSIS

Workpaper: WPE-3.2c  
Witness Responsible:  
James E. Ziolkowski  
Page 1 of 7  
6/27/2012

Rate RS - Residential		Non-weather normal			DEO		Class Max.		DEO		DEO	
		DEO System	Calendar Month	Average	DEO Coin	Coin Peak	Diversified Class	Non-Coin	Non-Coin Class	Non-Coin Class		
Month	Days	Peak Day	Mcf	Daily Usage	Peak Day L. F.	Day Demand	Peak Day L. F.	Peak Day Dem	Peak Day L. F.	Peak Day Dem		
					(a)	(b)		(c)				
Jan 2011	31	01/21/11	5,271,081	170,035	70.7600	240,298	70.7600	240,298	68.8900	246,821		
Feb	28	02/09/11	3,607,151	128,827	57.8700	222,814	57.8700	222,814	57.0600	225,775		
Mar	31	03/10/11	3,274,923	105,643	66.7900	158,172	65.9500	160,187	58.1700	181,611		
Apr	30	04/01/11	1,483,475	49,449	38.0500	129,958	38.0500	129,958	35.6000	138,902		
May	31	05/04/11	914,819	29,510	38.1900	77,272	38.1900	77,272	20.2200	145,945		
Jun	30	06/08/11	468,853	15,628	137.1400	11,396	48.1500	32,457	35.1000	44,524		
Jul	31	07/21/11	399,134	12,875	106.1500	12,129	80.1500	16,064	48.6000	26,492		
Aug	31	08/11/11	371,905	11,997	105.6100	11,360	55.6000	21,577	37.2200	32,233		
Sept	30	09/30/11	456,476	15,216	43.7700	34,764	43.7700	34,764	29.1500	52,199		
Oct	31	10/28/11	1,074,849	34,673	41.2700	84,015	41.2700	84,015	36.1600	95,888		
Nov	30	11/30/11	1,775,766	59,192	52.1100	113,590	52.1100	113,590	47.7300	124,014		
Dec 2011	31	12/10/11	3,411,008	110,033	63.6300	172,926	63.6300	172,926	60.8000	180,975		
			22,509,440			240,298		240,298		246,821		

Rate GS/FT Small		Non-weather normal			DEO		Class Max.		DEO		DEO	
		DEO System	Calendar Month	Average	DEO Coin	Coin Peak	Diversified Class	Non-Coin	Non-Coin Class	Non-Coin Class		
Month	Days	Peak Day	Mcf	Daily Usage	Peak Day L. F.	Day Demand	Peak Day L. F.	Peak Day Dem	Peak Day L. F.	Peak Day Dem		
					(a)		(b)		(c)			
Jan 2011	31	01/21/11	735,388	23,722	73.2500	32,385	73.2500	32,385	64.0500	37,037		
Feb	28	02/09/11	536,340	19,155	53.2300	35,985	53.2300	35,985	48.8600	39,204		
Mar	31	03/10/11	407,298	13,139	57.0200	23,043	57.0200	23,043	47.2700	27,796		
Apr	30	04/01/11	88,718	2,957	31.2300	9,468	31.2300	9,468	28.1500	10,504		
May	31	05/04/11	84,368	2,722	21.9700	12,390	21.9700	12,390	15.7700	17,261		
Jun	30	06/08/11	45,407	1,514	104.8000	1,445	83.4400	1,814	70.2100	2,156		
Jul	31	07/21/11	39,774	1,283	114.4700	1,121	64.9800	1,974	48.3000	2,771		
Aug	31	08/11/11	36,847	1,189	95.1600	1,249	75.3700	1,578	63.9700	1,859		
Sept	30	09/30/11	44,810	1,494	21.4900	6,952	21.4900	6,952	19.1600	7,797		
Oct	31	10/28/11	102,775	3,315	48.4000	6,849	48.4000	6,849	40.7000	8,145		
Nov	30	11/30/11	276,103	9,203	60.0200	15,333	60.0200	15,333	34.6500	26,560		
Dec 2011	31	12/10/11	458,671	14,796	72.0600	20,533	62.6400	23,621	36.3600	40,693		
			2,856,499			35,985		35,985		40,693		

(a) Coincident Peak is the peak at the time of the system peak.

(b) Diversified Class Peak is the sum of the individual customer demands at the time of the rate class peak.

(c) Non-coincident peak is the sum of the individual customer maximum demands regardless of when it occurs during the month.

DUKE ENERGY OHIO, INC.  
GAS COST OF SERVICE STUDY  
CASE NO: 12-1685-GA-AIR  
ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
DAILY DEMAND ANALYSIS

Workpaper: WPE-3.2c  
Witness Responsible:  
James E. Ziolkowski  
Page 2 of 7  
6/27/2012

Rate GS/FT Large		DEO System	Non-weather normal	Average Daily Usage	DEO Coin	Coin Peak	DEO	Class Max.	DEO	DEO
Month	Days	Peak Day	Calendar Month Mcf		Peak Day L. F.	Day Demand	Diversified Class Peak Day L. F.	Non-Coin Peak Day Dem	Non-Coin Class Peak Day L. F.	Non-Coin Class Peak Day Dem
					(a)		(b)		(c)	
Jan 2011	31	01/21/11	3,201,466	103,273	81.9100	126,081	81.9100	126,081	67.8600	152,185
Feb	28	02/09/11	2,365,870	84,495	84.3500	131,305	84.3500	131,305	59.9300	140,989
Mar	31	03/10/11	2,096,027	67,614	72.5800	93,158	72.1700	93,687	48.2700	140,075
Apr	30	04/01/11	545,408	18,180	63.5100	28,625	63.5100	28,625	48.3100	37,632
May	31	05/04/11	799,652	25,795	56.3900	45,744	56.3900	45,744	47.3100	54,523
Jun	30	06/08/11	556,061	18,535	93.2100	19,885	85.2700	21,737	67.7900	27,342
Jul	31	07/21/11	534,264	17,234	88.7600	19,416	83.1400	20,729	68.9000	25,013
Aug	31	08/11/11	528,382	17,045	91.8100	18,566	89.2500	19,098	71.7000	23,773
Sept	30	09/30/11	660,374	22,012	80.4500	27,361	80.4500	27,361	59.6100	36,927
Oct	31	10/28/11	1,049,234	33,846	65.9600	51,313	64.1900	52,728	50.9100	66,482
Nov	30	11/30/11	1,492,168	49,739	65.2900	76,182	65.2900	76,182	49.1700	101,157
Dec 2011	31	12/10/11	<u>2,213,782</u>	71,412	80.6200	<u>88,579</u>	75.9800	<u>93,988</u>	61.0800	<u>116,916</u>
			16,042,688			131,305		131,305		152,185

Rate IT - Interruptible Transportation

Rate IT - Interruptible Transportation		DEO System	Non-weather normal	Average Daily Usage	DEO Coin	Coin Peak	DEO	Class Max.	DEO	DEO
Month	Days	Peak Day	Calendar Month Mcf		Peak Day L. F.	Day Demand	Diversified Class Peak Day L. F.	Non-Coin Peak Day Dem	Non-Coin Class Peak Day L. F.	Non-Coin Class Peak Day Dem
					(a)		(b)		(c)	
Jan 2011	31	01/21/11	1,896,799	64,413	84.2300	76,473	83.1600	77,457	67.5000	95,427
Feb	28	02/09/11	1,584,055	56,573	76.3200	74,126	76.3200	74,126	67.2100	84,173
Mar	31	03/10/11	1,669,699	53,861	86.9900	61,916	78.0100	69,044	64.5900	83,389
Apr	30	04/01/11	1,472,734	49,091	84.9500	57,788	82.1600	59,750	80.2000	81,547
May	31	05/04/11	1,448,387	46,722	87.1600	53,605	77.0900	60,807	58.4200	79,976
Jun	30	06/08/11	1,315,896	43,883	78.5100	56,869	78.0800	56,177	61.5500	71,264
Jul	31	07/21/11	1,328,410	42,852	81.4400	52,618	81.4400	52,618	62.1300	68,972
Aug	31	08/11/11	1,345,331	43,398	85.7100	50,634	85.7100	50,634	68.2800	63,559
Sept	30	09/30/11	1,273,397	42,447	92.9100	45,686	82.6600	51,351	64.3800	65,932
Oct	31	10/28/11	1,594,277	51,428	87.8900	58,514	83.0500	61,924	63.5000	80,989
Nov	30	11/30/11	1,694,824	56,487	81.4100	69,386	80.5500	70,127	64.2900	87,863
Dec 2011	31	12/10/11	<u>1,834,679</u>	59,183	93.4700	<u>63,318</u>	79.2500	<u>74,679</u>	66.0200	<u>89,644</u>
			18,558,288			76,473		77,457		95,427

- (a) Coincident Peak is the peak at the time of the system peak.  
(b) Diversified Class Peak is the sum of the individual customer demands at the time of the rate class peak.  
(c) Non-coincident peak is the sum of the individual customer maximum demands regardless of when it occurs during the month.

DUKE ENERGY OHIO, INC.  
GAS COST OF SERVICE STUDY  
CASE NO: 12-1885-GA-AIR  
ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
DAILY DEMAND ANALYSIS

Workpaper: WPE-3.2c  
Witness Responsible:  
James E. Ziolkowski  
Page 3 of 7  
6/27/2012

Rate RFT - Residential Firm Transportation

Month	Days	DEO System Peak Day	Non-weather normal Calendar Month Mcf	Average Daily Usage	DEO Coin Peak Day L. F.	Coin Peak Day Demand	DEO Diversified Class Peak Day L. F.	Class Max. Non-Coin Peak Day Dem	DEO Non-Coin Class Peak Day L. F.	DEO Non-Coin Class Peak Day Dem
					(a)		(b)		(c)	
Jan 2011	31	01/21/11	2,167,678	69,925	70.7600	98,820	70.7600	98,820	68.8900	101,502
Feb	28	02/09/11	1,589,485	56,767	57.8700	98,094	57.8700	98,094	57.0600	99,487
Mar	31	03/10/11	1,452,187	46,844	66.7900	70,136	65.9500	71,030	58.1700	80,529
Apr	30	04/01/11	873,780	22,459	38.0500	59,025	38.0500	59,025	35.6000	63,087
May	31	05/04/11	432,482	13,951	38.1900	36,531	38.1900	36,531	20.2200	68,996
Jun	30	06/08/11	227,781	7,593	137.1400	5,537	48.1500	15,769	35.1000	21,632
Jul	31	07/21/11	189,840	6,124	106.1500	5,769	80.1500	7,641	48.6000	12,601
Aug	31	08/11/11	175,002	5,645	105.6100	5,345	55.8000	10,153	37.2200	15,167
Sept	30	09/30/11	217,701	7,257	43.7700	16,580	43.7700	18,580	29.1500	24,895
Oct	31	10/28/11	527,429	17,014	41.2700	41,226	41.2700	41,226	38.1600	47,052
Nov	30	11/30/11	853,583	28,453	52.1100	54,602	52.1100	54,602	47.7300	59,612
Dec 2011	31	12/10/11	<u>1,627,177</u>	52,490	63.6300	<u>82,493</u>	63.6300	<u>82,493</u>	60.8000	<u>86,332</u>
			10,134,105			98,820		98,820		101,502

Month	Days	DEO System Peak Day	Non-weather normal Calendar Month Mcf	Average Daily Usage	DEO Coin Peak Day L. F.	Coin Peak Day Demand	DEO Diversified Class Peak Day L. F.	Class Max. Non-Coin Peak Day Dem	DEO Non-Coin Class Peak Day L. F.	DEO Non-Coin Class Peak Day Dem
					(a)		(b)		(c)	
Jan 2011	31	01/21/11	13,372,412	431,368		574,057		575,041		632,972
Feb	28	02/09/11	9,682,901	345,817		562,124		562,124		589,628
Mar	31	03/10/11	8,900,114	287,101		406,425		416,991		513,400
Apr	30	04/01/11	4,264,115	142,136		284,864		286,826		331,672
May	31	05/04/11	3,679,708	118,700		225,542		232,544		366,701
Jun	30	06/08/11	2,613,988	87,133		94,132		127,954		166,918
Jul	31	07/21/11	2,491,422	80,368		91,053		99,026		135,849
Aug	31	08/11/11	2,457,467	79,274		87,154		103,040		136,591
Sept	30	09/30/11	2,652,758	88,426		131,343		137,008		187,750
Oct	31	10/28/11	4,348,564	140,276		241,917		246,742		298,556
Nov	30	11/30/11	6,092,244	203,074		329,093		329,834		399,206
Dec 2011	31	12/10/11	<u>9,545,317</u>	307,914		<u>427,849</u>		<u>447,707</u>		<u>514,560</u>
			70,101,020			574,057		575,041		632,972

(a) Coincident Peak is the peak at the time of the system peak.

(b) Diversified Class Peak is the sum of the individual customer demands at the time of the rate class peak.

(c) Non-coincident peak is the sum of the individual customer maximum demands regardless of when it occurs during the month.

DUKE ENERGY OHIO, INC.  
GAS COST OF SERVICE STUDY  
CASE NO: 12-1685-GA-AIR  
ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
MONTHLY GAS STATISTICS

Work Paper WPE-3.2c  
Witness Responsible:  
James E. Ziolkowski  
Page 4 of 7  
6/27/2012

Year: 2011  
Gas Statistics: DAILY

Rate Group: RESIDENTIAL

STAT 1	STAT 2	STAT 3	STAT 4	STAT 5	STAT 6	STAT 7	STAT 8	STAT 9	STAT 10	STAT 11	STAT 12	STAT 13	STAT 14	STAT 15	STAT 16	STAT 17
OHRS -- Sampled group	Sample Size (sample)	Population # of customers	Monthly Average Usage (per customer)		Noncoincident Demand	Coincident Demand	Rate Class Peak Date	Coincident Demand	System Peak Date	Load Factor NCD	Load Factor CD	Load Factor CD	Coincidence Factor	Coincidence Factor	Diversity Factor	Diversity Factor
Month/Year Group			MCF / month		MCF / day	@ Rate Class Peak		@ System Peak			@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak
Jan-11 0111_OHRS	121	387,864	19.454		0.911	0.887	01/21/11	0.887	01/21/11	68.89	70.76	70.76	97.38	97.36	102.71	102.71
Feb-11 0211_OHRS	125	379,254	13.846		0.866	0.854	02/09/11	0.854	02/09/11	57.06	57.87	57.87	98.59	98.59	101.43	101.43
Mar-11 0311_OHRS	125	393,070	11.421		0.633	0.558	03/26/11	0.551	03/10/11	58.17	65.96	66.79	88.21	87.10	113.37	114.81
Apr-11 0411_OHRS	124	390,565	4.369		0.409	0.383	04/01/11	0.383	04/01/11	35.60	38.05	38.05	93.56	93.56	106.89	106.89
May-11 0511_OHRS	125	389,098	3.714		0.592	0.314	05/04/11	0.314	05/04/11	20.22	38.19	38.19	52.94	52.94	188.89	188.89
Jun-11 0611_OHRS	121	387,655	1.529		0.145	0.106	06/15/11	0.037	06/08/11	35.10	48.15	137.14	72.91	25.60	137.15	390.68
Jul-11 0711_OHRS	120	384,853	1.460		0.097	0.059	07/04/11	0.044	07/21/11	48.60	80.15	106.15	60.64	45.79	164.91	218.40
Aug-11 0811_OHRS	120	385,674	1.472		0.126	0.085	08/17/11	0.045	08/11/11	37.22	55.80	105.61	66.93	35.24	149.40	283.75
Sep-11 0911_OHRS	120	384,847	1.930		0.221	0.147	09/30/11	0.147	09/30/11	29.15	43.77	43.77	66.61	66.61	150.13	150.13
Oct-11 1011_OHRS	119	387,008	4.561		0.407	0.356	10/28/11	0.356	10/28/11	36.16	41.27	41.27	87.63	87.63	114.11	114.11
Nov-11 1111_OHRS	118	389,425	7.197		0.502	0.460	11/30/11	0.460	11/30/11	47.73	52.11	52.11	91.59	91.59	109.18	109.18
Dec-11 1211_OHRS	117	391,241	12.545		0.665	0.636	12/10/11	0.636	12/10/11	60.80	63.63	63.63	95.55	95.55	104.66	104.66

Definition: Gas Day = 10:01 to 10:00

System Peak = State Peak

Census groups (100% analysis used; Entire population)

Sampled groups (Ratio analysis used; Stratified sample of population)

Report date: 5-1-12

Year: 2011  
Gas Statistics: DAILY

Rate Group: GENERAL SERVICE, SMALL

STAT 1		STAT 2	STAT 3	STAT 4	STAT 5	STAT 6	STAT 7	STAT 8	STAT 9	STAT 10	STAT 11	STAT 12	STAT 13	STAT 14	STAT 15	STAT 16	STAT 17
OHSM -- Sampled group		Sample Size (sample)	Population # of customers	Monthly Average Usage (per customer)	MCF / month	Noncoincident Demand MCF / day	Coincident Demand MCF / day	Rate Class Peak Date	Coincident Demand MCF / day	System Peak Date	Load Factor NCD	Load Factor CD	Load Factor CD	Coincidence Factor	Coincidence Factor	Diversity Factor	Diversity Factor
Month/Year	Group											@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak
Jan-11	0111_OHSM	58	21,843	33.364		1.680	1.469	01/21/11	1.469	01/21/11	64.05	73.25	73.25	87.44	87.44	114.37	114.37
Feb-11	0211_OHSM	56	21,420	22.268		1.627	1.494	02/09/11	1.494	02/09/11	48.88	53.23	53.23	91.78	91.78	108.96	108.96
Mar-11	0311_OHSM	55	22,091	14.566		0.994	0.824	03/10/11	0.824	03/10/11	47.27	57.02	57.02	82.89	82.89	120.64	120.64
Apr-11	0411_OHSM	54	21,420	5.899		0.698	0.630	04/01/11	0.630	04/01/11	28.15	31.23	31.23	90.14	90.14	110.94	110.94
May-11	0511_OHSM	53	20,586	3.924		0.802	0.576	05/04/11	0.576	05/04/11	15.77	21.97	21.97	71.79	71.79	139.30	139.30
Jun-11	0611_OHSM	52	20,036	1.967		0.093	0.079	06/25/11	0.083	06/08/11	70.21	83.44	104.80	84.14	66.99	118.84	149.27
Jul-11	0711_OHSM	53	19,539	1.333		0.093	0.066	07/03/11	0.038	07/21/11	46.30	64.98	114.47	71.25	40.45	140.34	247.21
Aug-11	0811_OHSM	53	19,394	1.954		0.099	0.084	08/08/11	0.066	08/11/11	63.97	75.37	95.16	84.88	67.23	117.81	148.74
Sep-11	0911_OHSM	52	19,307	2.995		0.521	0.464	09/30/11	0.464	09/30/11	19.16	21.49	21.49	89.16	89.16	112.16	112.16
Oct-11	1011_OHSM	53	19,752	8.524		0.675	0.568	10/28/11	0.568	10/28/11	40.70	48.40	48.40	84.09	84.09	118.92	118.92
Nov-11	1111_OHSM	52	20,874	8.822		0.829	0.479	11/30/11	0.479	11/30/11	34.65	60.02	60.02	57.74	57.74	173.20	173.20
Dec-11	1211_OHSM	52	21,683	22.455		1.992	1.156	12/03/11	1.005	12/10/11	36.36	62.64	72.06	58.04	50.45	172.29	198.20

Definition: Gas Day = 10:01 to 10:00

System Peak = State Peak

Census groups (100% analysis used; Entire population)

Sampled groups (Ratio analysis used; Stratified sample of population)

Report date: 5-1-12



DUKE ENERGY OHIO, INC.  
GAS COST OF SERVICE STUDY  
CASE NO: 12-1685-GA-AIR  
ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
MONTHLY GAS STATISTICS

Work Paper WPE-3.2c  
Witness Responsible:  
James E. Ziolkowski  
Page 6 of 7  
8/27/2012

Year: 2011  
Gas Statistics: DAILY

Rate Group: GENERAL SERVICE, LARGE

STAT 1	STAT 2	STAT 3	STAT 4	STAT 5	STAT 6	STAT 7	STAT 8	STAT 9	STAT 10	STAT 11	STAT 12	STAT 13	STAT 14	STAT 15	STAT 16	STAT 17
OHLA - Sampled group	Sample Size (sample)	Population # of customers	Monthly Average Usage (per customer)	MCF / month	Noncoincident Demand	Coincident Demand	Rate Class Peak Date	Coincident Demand	System Peak Date	Load Factor NCD	Load Factor CD	Load Factor CD	Coincidence Factor	Coincidence Factor	Diversity Factor	Diversity Factor
Month/Year Group					MCF / day	MCF / day		MCF / day			@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak	@ Rate Class Peak	@ System Peak
Jan-11	0111_OHLA	130	8,151	405.521	19.271	15.967	01/21/11	15.967	01/21/11	67.88	81.91	81.91	82.86	82.86	120.89	120.69
Feb-11	0211_OHLA	130	7,879	311.882	18.579	17.304	02/09/11	17.304	02/09/11	59.93	64.35	64.35	93.14	93.14	107.37	107.37
Mar-11	0311_OHLA	128	8,222	285.739	17.755	11.875	03/30/11	11.808	03/10/11	48.27	72.17	72.58	66.88	66.50	149.52	150.37
Apr-11	0411_OHLA	128	8,144	130.926	9.031	6.870	04/01/11	6.870	04/01/11	48.31	63.51	63.51	76.07	76.07	131.46	131.46
May-11	0511_OHLA	129	8,115	105.748	7.208	6.048	05/04/11	6.048	05/04/11	47.31	56.39	56.39	83.90	83.90	119.19	119.19
Jun-11	0611_OHLA	128	8,082	74.329	3.854	2.905	06/15/11	2.658	06/08/11	67.79	85.27	93.21	79.50	72.73	125.79	137.49
Jul-11	0711_OHLA	126	7,977	64.197	3.005	2.490	07/14/11	2.333	07/21/11	68.90	83.14	88.76	82.87	77.62	120.67	128.82
Aug-11	0811_OHLA	125	7,992	68.065	3.081	2.459	08/25/11	2.391	08/11/11	71.70	89.25	91.81	80.34	78.10	124.47	128.04
Sep-11	0911_OHLA	125	7,991	73.123	4.088	3.029	09/30/11	3.029	09/30/11	59.81	80.45	80.45	74.09	74.09	134.97	134.97
Oct-11	1011_OHLA	125	8,008	111.467	7.062	5.601	10/20/11	5.450	10/28/11	50.91	64.19	65.96	79.31	77.18	126.08	129.57
Nov-11	1111_OHLA	125	8,045	165.826	11.240	8.464	11/30/11	8.464	11/30/11	49.17	65.29	65.29	75.30	75.30	132.80	132.80
Dec-11	1211_OHLA	124	8,069	253.173	13.367	10.746	12/07/11	10.127	12/10/11	61.08	75.98	80.62	80.39	75.78	124.39	132.00

Definition: Gas Day = 10:01 to 10:00

System Peak = State Peak

Census groups (100% analysis used; Entire population)

Sampled groups (Ratio analysis used; Stratified sample of population)

Report date: 5-1-12

Year: 2011  
Gas Statistics: DAILY

**Rate Group: INTERRUPTIBLE TRANSPORTATION SERVICE**

STAT 1		STAT 2	STAT 3	STAT 4	STAT 5	STAT 6	STAT 7	STAT 8	STAT 9	STAT 10	STAT 11	STAT 12	STAT 13	STAT 14	STAT 15	STAT 16	STAT 17
OHIT – Census group		Sample Size (sample)	Population # of customers	Monthly Average Usage (per customer)		Noncoincident Demand MCF / day	Coincident Demand @ Rate Class Peak MCF / day	Rate Class Peak Date	Coincident Demand @ System Peak MCF / day	System Peak Date	Load Factor NCD	Load Factor CD @ Rate Class Peak	Load Factor CD @ System Peak	Coincidence Factor @ Rate Class Peak	Coincidence Factor @ System Peak	Diversity Factor @ Rate Class Peak	Diversity Factor @ System Peak
Month/Year	Group	N / A		MCF / month													
Jan-11	0111_OHIT	149	149	13,981.429		668.037	542.205	01/08/11	535.342	01/21/11	67.50	83.16	84.23	81.16	80.14	123.21	124.79
Feb-11	0211_OHIT	149	149	11,034.582		586.185	516.254	02/09/11	516.254	02/09/11	67.21	76.32	76.32	88.07	88.07	113.55	113.55
Mar-11	0311_OHIT	148	148	11,668.592		582.586	482.414	03/30/11	432.588	03/10/11	64.59	78.01	88.99	82.81	74.25	120.76	134.67
Apr-11	0411_OHIT	148	148	10,214.888		565.457	414.353	04/28/11	400.705	04/01/11	60.20	82.16	84.95	73.28	70.88	136.47	141.12
May-11	0511_OHIT	148	148	10,103.181		557.697	422.646	05/17/11	373.820	05/04/11	58.42	77.09	87.16	75.78	67.03	131.95	149.19
Jun-11	0611_OHIT	146	146	9,172.634		496.676	391.500	06/07/11	389.338	06/08/11	61.55	78.08	78.51	78.82	78.39	126.87	127.57
Jul-11	0711_OHIT	146	146	9,230.225		479.099	365.519	07/21/11	365.519	07/21/11	62.13	81.44	81.44	76.29	76.29	131.07	131.07
Aug-11	0811_OHIT	147	147	9,289.450		438.745	348.548	08/11/11	349.548	08/11/11	68.28	85.71	85.71	78.67	79.67	125.52	125.52
Sep-11	0911_OHIT	145	145	9,113.079		471.750	367.391	09/27/11	326.865	09/30/11	64.38	82.66	92.91	77.88	69.29	128.41	144.33
Oct-11	1011_OHIT	144	144	11,325.516		575.208	439.809	10/31/11	415.596	10/28/11	63.50	83.05	87.89	76.46	72.25	130.79	138.41
Nov-11	1111_OHIT	144	144	12,160.090		630.324	503.107	11/17/11	497.751	11/30/11	64.29	80.55	81.41	79.82	78.97	125.29	126.63
Dec-11	1211_OHIT	144	144	13,309.181		650.084	541.630	12/12/11	459.214	12/10/11	68.02	79.25	93.47	83.32	70.64	120.03	141.57

Definition: Gas Day = 10:01 to 10:00

System Peak = State Peak

Census groups (100% analysis used; Entire population)

Sampled groups (Ratio analysis used; Stratified sample of population)

Report date: 5-1-12

**DUKE ENERGY OHIO, INC.**  
**GAS COST OF SERVICE STUDY**  
**CASE NO: 12-1685-GA-AIR**  
**ALLOCATION FACTORS FOR COST OF SERVICE STUDY**  
**TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**ALLOCATION OF LARGE INDUSTRIAL MEASURING**  
**AND REGULATING STATIONS (ACCTS 2580 & 2581)**

**Work Paper WPE-3.2d**  
**Witness Responsible:**  
**James E. Ziolkowski**  
**Page 1 of 1**  
**6/27/2012**

<u>Rate Class</u>	<u>MCF</u>	<u>Ratio</u> <u>(K595)</u>
GS/FT Large	4,623,648	22.072%
IT - Inter. Transportation	16,324,412	77.928%
Total Mcf	<u>20,948,060</u>	<u>100.000%</u>

Source: WPE-4b

DUKE ENERGY OHIO, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 12-1688-GA-AIR  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2011  
 MINIMUM INTERCEPT STUDY - PLASTIC MAINS

Work Paper WPE-3.2e  
 Witness Responsible:  
 Page 1 of 3  
 6/27/2012

SIZE	FEET	COST	AVG COST/FT
3/4"	400	4,031	10.08
1"	1,098,700	5,171,291	4.72
1 1/4"	78,873	1,210,195	15.38
2"	5,387,675	68,408,584	12.74
2 1/2"	0	0	0.00
3"	282,630	4,058,067	14.36
4"	4,084,689	112,464,192	27.47
6"	1,330,828	63,130,112	47.44
8"	562,870	45,843,289	81.09
10"	0	0	0.00
12"	62,707	9,023,348	143.90
16"	0	0	0.00
18"	0	0	0.00
20"	0	0	0.00
24"	0	0	0.00
30"	0	0	0.00
	<u>12,877,152</u>	<u>309,113,084.57</u>	
	<u>12,877,152</u>	<u>309,113,084.57</u>	

CUSTOMER COMPONENT FROM CURVE=

\$4.720 /FEET

TOTAL CUSTOMER COMPONENT= 4.72 x 12,877,152 = 60,780,157.44

TOTAL COST OF PLASTIC PIPE = 309,113,085

CUSTOMER COMPONENT RATIO= 60,780,157 / 309,113,085 = 19.6628%

DEMAND COMPONENT = 100% - 19.6628% = 80.337%

DUKE ENERGY OHIO, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 12-1685-GA-AIR  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2011  
 MINIMUM SYSTEM STUDY - PLASTIC MAINS

Work Paper WPE-3.2e  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 2 of 3  
 6/27/2012

size	accum_quantity	accum_cost	cost / foot
1 1/4"	78,673	\$ 1,210,194.71	\$15.38
1"	1,096,700	5,171,291	\$4.72
12"	62,707	9,023,346	\$143.90
2"	5,367,675	68,408,584	\$12.74
3"	282,630	4,058,067	\$14.36
3/4"	400	4,031	\$10.08
4"	4,094,669	112,464,192	\$27.47
6"	1,330,828	63,130,112	\$47.44
8"	562,870	45,643,269	\$81.09
<b>Grand Total</b>	<b>12,877,152</b>	<b>\$ 309,113,084.57</b>	

Minimum System Cost per Foot \$4.72

Total Feet X 12,877,152

Total Minimum System Cost \$60,780,157

Total Cost ÷ \$309,113,085

Customer Component Percentage 19.66%

**DUKE ENERGY OHIO, INC.**  
**GAS COST OF SERVICE STUDY**  
**CASE NO: 12-1685-GA-AIR**  
**ALLOCATION FACTORS FOR COST OF SERVICE STUDY**  
**TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**MINIMUM SYSTEM STUDY - BACKUP DATA PLASTIC MAINS**

**Work Paper WPE-3.2e**  
**Witness Responsible:**  
**James E. Ziołkowski**  
**Page 3 of 3**  
**6/27/2012**

size	Quantity	Cost
1 1/4"	78,673	\$1,210,194.71
1"	1,096,700	\$5,171,290.78
12"	62,707	\$9,023,345.93
2"	5,367,675	\$68,408,583.76
3"	282,630	\$4,058,066.50
3/4"	400	\$4,030.95
4"	4,094,669	\$112,464,191.53
6"	1,330,828	\$63,130,111.71
8"	562,870	\$45,643,268.70
Total	12,877,152	\$309,113,084.57

DUKE ENERGY OHIO, INC.  
GAS COST OF SERVICE STUDY  
CASE NO: 12-1686-GA-AIR  
ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
DERIVATION OF GAS SERVICES ALLOCATION FACTOR

Work Paper WPE-3.2f  
Witness Responsible:  
James E. Ziolkowski  
Page 1 of 4  
6/27/2012

SIZE	KIND	NUMBER OF SERVICES	TOTAL COST	RESIDENTIAL		GS/FT SMALL		GS/FT LARGE		INDUSTRIAL TRANSP / OFF PEAK	
				SERVICES	COST	SERVICES	COST	SERVICES	COST	SERVICES	COST
100% RESIDENTIAL											
3/4"	CU	33,504	\$ 4,297,501.83	33,504	4,297,501.83						
3/8"	CU	0	0.00	0	0.00						
1/2"	P	5,332	6,627,151.36	5,332	6,627,151.36						
3/4"	P	12,478	2,508,908.62	12,478	2,508,908.62						
3/8"	P	0	0.00	0	0.00						
5/8"	P	731	467,319.13	731	467,319.13						
1/4"	S	0	0.00	0	0.00						
3/4"	S	2,244	250,970.81	2,244	250,970.81						
1"	CU	1,032	258,253.91	1,032	258,253.91						
1"	P	211,826	179,426,190.62	211,826	179,426,190.62						
TOTAL		267,147	\$ 193,837,296.28								
75% RESIDENTIAL & 12.5% GS SMALL & 12.5% GS LARGE											
1"	S	7,653	\$ 9,178,259.19	5,740	8,883,694.39	957	1,147,282.40	957	1,147,282.40		
80% RESIDENTIAL & 10% GS SMALL & 10% GS LARGE											
1 1/4"	CU	11,756	\$ 2,285,937.78	9,405	1,828,750.22	1,176	228,593.78	1,176	228,593.78		
1 1/2"	CU	0	0.00	0	0.00	0	0.00	0	0.00		
1 1/4"	P	11,679	13,068,109.94	9,343	10,454,487.95	1,168	1,306,810.99	1,168	1,306,810.99		
1 1/2"	S	2,990	118,189.06	2,392	94,551.25	299	11,818.91	299	11,818.91		
1 1/4"	S	7,568	893,577.75	6,055	714,962.20	757	89,357.78	757	89,357.78		
TOTAL		33,994	\$ 16,365,814.53								
50% GS SMALL & 50% GS LARGE											
2"	CU	1,907	\$ 721,272.34			954	360,636.17	953	360,636.17		
2"	P	2,074	2,716,060.72			1,037	1,358,030.36	1,037	1,358,030.36		
2"	S	2,650	3,472,229.46			1,325	1,736,114.73	1,325	1,736,114.73		
2 1/2"	S	1	105.77			1	105.77	0	0.00		

DUKE ENERGY OHIO, INC.  
GAS COST OF SERVICE STUDY  
CASE NO: 12-1685-0A-AIR  
ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
DERIVATION OF GAS SERVICES ALLOCATION FACTOR

Work Paper WPE-3.2f  
Witness Responsible:  
James E. Ziolkowski  
Page 2 of 4  
6/27/2012

SIZE	KIND	NUMBER OF SERVICES	TOTAL COST	RESIDENTIAL		GS/FT SMALL		GS/FT LARGE		INDUSTRIAL TRANSP / OFF PEAK			
				SERVICES	COST	SERVICES	COST	SERVICES	COST	SERVICES	COST		
10% GS SMALL & 90% GS LARGE													
3"	C	1	\$ 46.35			0	0.00	1	46.35				
3"	CU	5	1,132			1	113.23	4	1,019.02				
4"	C	7	1,935			1	193.53	6	1,741.80				
4"	CU	9	2,807			1	280.66	8	2,345.93				
6"	C	6	6,063			1	606.30	5	5,456.66				
6"	CU	2	485			0	0.00	2	485.78				
8"	C	0	0							0	0.00		
3"	P	394	1,945,288			39	194,526.79	355	1,750,741.06				
4"	P	246	1,013,275			25	101,327.45	221	911,947.07				
6"	P	76	499,436			8	49,943.66	68	449,492.04				
8"	P	11	156,576			1	15,657.64	10	140,918.80				
3"	S	766	1,945,124			77	194,512.39	689	1,750,611.51				
4"	S	382	1,127,720			38	112,772.05	344	1,014,948.40				
6"	S	150	648,681			15	64,868.14	135	583,813.23				
8"	S	35	188,516							35	188,516.42		
10"	S	1	10							1	9.84		
12"	S	7	72,732							7	72,732.10		
16"	S	1	35,112							1	35,111.84		
TOTAL				8,731	\$ 14,554,387.88	300,082	213,813,642.29	7,881	6,973,632.63	9,620	12,862,212.77	44	296,370.20
AVG COST / SERV.				317,525	\$ 233,935,757.68		712.52		884.85		1,350.02		6,735.59
WEIGHTING FACTOR							1.00		1.24		1.89		9.45



**DUKE ENERGY OHIO, INC.**  
**GAS COST OF SERVICE STUDY**  
**CASE NO: 12-1685-GA-AIR**  
**ALLOCATION FACTORS FOR COST OF SERVICE STUDY**  
**TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**DERIVATION OF GAS SERVICES ALLOCATION FACTOR**

**Work Paper WPE-3.2f**  
**Witness Responsible:**  
**James E. Ziolkowski**  
**Page 3 of 4**  
**6/27/2012**

<b>Rate Class</b>	<b>Customers</b>	<b>Weighting Factors</b>	<b>Weighted Customers</b>	<b>Ratio</b>
Residential	380,746	1.00	380,746	89.326%
GS / FT Small	23,134	1.24	28,729	6.740%
GS / FT Large	8,138	1.89	15,419	3.617%
Interruptible Transportation	143	9.45	1,352	0.317%
Total	<u>412,161</u>		<u>426,246</u>	<u>100.000%</u>

DUKE ENERGY OHIO, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 12-1685-GA-AIR  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2011  
 DERIVATION OF GAS SERVICES ALLOCATION FACTOR

Work Paper WPE-3.2f  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 4 of 4  
 6/27/2012

kind	size	accum_quantity	accum_cost
C			
C	3"	1	\$46.35
C	4"	7	\$1,935.33
C	6"	6	\$6,062.96
C	8"	0	\$0.00
C Total		14	\$8,044.64

CU			
CU	1 1/4"	11,756	\$2,285,937.78
CU	1"	1,032	\$259,253.91
CU	2"	1,907	\$721,272.34
CU	3"	5	\$1,132.25
CU	3/4"	33,504	\$4,297,501.83
CU	3/8"	0	\$0.00
CU	4"	9	\$2,606.59
CU	6"	2	\$485.78
CU Total		48,215	\$7,868,190.48

P			
P	1 1/4"	11,679	\$13,068,109.94
P	1"	211,826	\$179,426,190.62
P	1/2"	5,332	\$6,627,151.36
P	2"	2,074	\$2,716,060.72
P	3"	394	\$1,945,267.85
P	3/4"	12,478	\$2,508,908.62
P	3/8"	0	\$0.00
P	4"	246	\$1,013,274.52
P	5/8"	731	\$467,319.13
P	6"	76	\$499,435.60
P	8"	11	\$156,576.44
P Total		244,947	\$208,428,294.80

S			
S	1 1/2"	2,990	\$118,189.06
S	1 1/4"	7,569	\$893,577.75
S	1"	7,653	\$9,178,259.19
S	1/4"	0	\$0.00
S	10"	1	\$9.84
S	12"	7	\$72,732.10
S	16"	1	\$35,111.84
S	2 1/2"	1	\$105.77
S	2"	2,650	\$3,472,229.46
S	3"	766	\$1,945,123.90
S	3/4"	2,244	\$250,970.81
S	4"	382	\$1,127,720.45
S	6"	150	\$648,681.37
S	8"	35	\$188,516.42
S Total		24,449	\$17,931,227.99

Grand Total		317,525	\$233,935,757.88
-------------	--	---------	------------------

DUKE ENERGY OHIO, INC.  
 GAS COST OF SERVICE STUDY  
 CASE NO: 12-1886-GA-AIR  
 ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
 TWELVE MONTHS ENDING DECEMBER 31, 2011  
 HOUSE REGULATORS AND INSTALLATIONS (ACCOUNT 2830, 2840)

Work Paper WPE-3.2g  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 1 of 2  
 6/27/2012

	Total	Residential	GS/FT Small	GS/FT Large
<b>Account 2830</b>				
1" or less (100% Res)	\$ 5,171,584.25	\$ 5,171,584.25		
1 1/4" & 1 1/2" (50% GS Small & 50% GS Large)	1,625,537.80		812,768.90	812,768.90
2" & 2" Relief Valves (50% GS Small & 50% GS Large)	2,212,227.33		1,106,113.67	1,106,113.66
Greater Than 2" & R. V. (10% GS Small & 90% GS Large)	2,258,018.38		225,801.84	2,032,216.54
All Other	24,236.56	11,124.58	4,612.22	8,499.76
	<b>\$ 11,291,604.32</b>	<b>\$ 5,182,708.83</b>	<b>\$ 2,149,296.63</b>	<b>\$ 3,959,598.88</b>
	100.00%	45.90%	19.03%	35.07%

<b>Units</b>				
1" or less (100% Res)	243,718	243,718		
1 1/4" & 1 1/2" (50% GS Small & 50% GS Large)	21,276		10,638	10,638
2" & 2" Relief Valves (50% GS Small & 50% GS Large)	4,537		2,269	2,269
Greater Than 2" & R. V. (10% GS Small & 90% GS Large)	2,882		288	2,594
All Other	3,178	2,843	154	181
	<b>275,591</b>	<b>246,561</b>	<b>13,349</b>	<b>15,681</b>
	100.00%	89.47%	4.84%	5.69%
Cost per Unit		\$ 21.02	\$ 161.01	\$ 252.51
Weighting		1.00	7.66	12.01

<b>Account 2840</b>				
Regulator Stations	\$ 8,226,899.53	\$ 3,776,146.88	\$ 1,565,134.93	\$ 2,885,617.72
Count	289,355	258,886	14,005	16,464
Cost per Unit		14.59	111.76	175.27
Total	19,518,503.85	8,958,855.71	3,714,431.56	6,845,216.58
Total Unit	564,946	505,447	27,354	32,145
Cost Per Unit		\$ 17.72	\$ 135.79	\$ 212.95
Weight Factor		1.00	7.66	12.01

Customers	Customers(a)	Weighted Factor	Weighted Customers	Ratio Alloc (K417)
Res - RS / RFT / RSLI	380,746	1.00	380,746	57.910%
GS/FT Small	23,134	7.66	177,235	26.960%
GS/FT Large	8,138	12.01	97,772	14.870%
IT - Inter. Transportation	143	12.01	1,718	0.250%
Total Customers	412,161		657,472	100.000%

DUKE ENERGY OHIO, INC.  
GAS COST OF SERVICE STUDY  
CASE NO: 12-1686-GA-AIR  
ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
HOUSE REGULATORS AND INSTALLATIONS (ACCOUNT 2830, 2840)

Work Paper WPE-3.2g  
Witness Responsible:  
James E. Ziolkowski  
Page 2 of 2  
6/27/2012

utility account id	long_description	accum quantity	accum cost
2830			
	Adjustment ru for gas regulator from old system	2	-\$9,171.24
	Conversion Kits (manual entries)	2	\$11,833.84
	Gas regulator: Regulator, #1	525	\$2,920.64
	Gas regulator: Regulator, 1 1/2"	10,788	\$1,144,731.83
	Gas regulator: Regulator, 1 1/4"	10,485	\$437,025.53
	Gas regulator: Regulator, 1 1/4"	0	\$0.00
	Gas regulator: Regulator, 1"	7,323	\$493,596.59
	Gas regulator: Regulator, 1" x 2"	33	\$40,926.66
	Gas regulator: Regulator, 10"	6	\$20,886.77
	Gas regulator: Regulator, 12"	40	\$122,689.46
	Gas regulator: Regulator, 12"	0	\$0.00
	Gas regulator: Regulator, 16"	3	\$12,580.93
	Gas regulator: Regulator, 2"	3,493	\$1,784,221.38
	Gas regulator: Regulator, 2"	0	\$0.00
	Gas regulator: Regulator, 2" x 1"	20	\$35,662.68
	Gas regulator: Regulator, 2" x 4"	185	\$154,533.49
	Gas regulator: Regulator, 2" x 4"	0	\$0.00
	Gas regulator: Regulator, 3"	706	\$343,262.47
	Gas regulator: Regulator, 3"	0	\$0.00
	Gas regulator: Regulator, 3" x 4"	2	\$3,264.90
	Gas regulator: Regulator, 3/4"	2,003	\$28,473.59
	Gas regulator: Regulator, 3/4" x 1"	225,132	\$3,986,665.95
	Gas regulator: Regulator, 3/4" x 1"	0	\$0.00
	Gas regulator: Regulator, 4"	306	\$318,164.28
	Gas regulator: Regulator, 4" x 3"	4	\$5,924.25
	Gas regulator: Regulator, 6"	167	\$279,542.07
	Gas regulator: Regulator, 6"	0	\$0.00
	Gas regulator: Regulator, 8"	81	\$271,213.66
	Gas regulator: Regulator, 8"	0	\$0.00
	Gas regulator: Regulator, Dummy code	3,154	\$20,764.66
	Gas regulator: Regulator, Pilot loading	18	\$710.80
	Gas regulator: Regulator, Temp loading	2	\$98.60
	Gas regulator: Relief Valve, 1 1/2"	2	\$1,903.98
	Gas regulator: Relief Valve, 1"	1,606	\$394,130.25
	Gas regulator: Relief Valve, 1" x 2"	1	\$1,490.21
	Gas regulator: Relief Valve, 1/4"	2	\$94.65
	Gas regulator: Relief Valve, 12"	3	\$19,694.83
	Gas regulator: Relief Valve, 2"	990	\$349,927.60
	Gas regulator: Relief Valve, 2"	0	\$0.00
	Gas regulator: Relief Valve, 3"	790	\$207,163.95
	Gas regulator: Relief Valve, 3"	0	\$0.00
	Gas regulator: Relief Valve, 3" x 2"	3	\$2,130.31
	Gas regulator: Relief Valve, 3" x 4"	5	\$8,521.99
	Gas regulator: Relief Valve, 3/4"	1,879	\$24,723.01
	Gas regulator: Relief Valve, 3/4" x 1"	5,248	\$240,979.67
	Gas regulator: Relief Valve, 4"	340	\$293,105.57
	Gas regulator: Relief Valve, 4"	0	\$0.00
	Gas regulator: Relief Valve, 6"	203	\$124,993.11
	Gas regulator: Relief Valve, 6"	0	\$0.00
	Gas regulator: Relief Valve, 6" x 8"	7	\$9,447.87
	Gas regulator: Relief Valve, 8"	28	\$56,616.95
	Gas regulator: Relief Valve, 8" x 10"	2	\$6,281.52
	PURCHASE NEW GAS REGULATORS	0	\$0.00
	Non-unitized	1	\$41,876.46
2830 Total		275,591	\$11,291,604.32
2840			
	Non-unitized	1	\$12,686.92
	Regulators	276,902	\$6,859,094.63
	Voltage regulators	12,452	\$1,365,117.98
2840 Total		289,355	\$8,226,899.53
Grand Total		564,946	\$19,518,503.85

DUKE ENERGY OHIO, INC.  
GAS COST OF SERVICE STUDY  
CASE NO: 12-1685-GA-AIR  
ALLOCATION FACTORS FOR COST OF SERVICE STUDY  
TWELVE MONTHS ENDING DECEMBER 31, 2011  
GAS METERS AT DECEMBER 31, 2011

Work Paper WPE-3.2h  
Witness Responsible:  
James E. Zolkowski  
Page 1 of 1  
6/27/2012

	<u>Quantity</u>	<u>Original</u> <u>Cost</u>	<u>Average</u> <u>Cost</u>
<b><u>Owned Meters</u></b>			
GM Group 1 - Residential	308,619	\$ 14,799,575	\$ 48
GM Group 2 - Residential AMR	13,532	\$ 1,193,766	\$ 88
GM Group 3 - Commercial	21,816	\$ 1,202,914	\$ 55
GM Group 4 - Commercial AMR	228	\$ 50,806	\$ 223
GM Group 5 - Small Industrial	7,867	\$ 4,196,889	\$ 533
GM Group 6 - Medium Industrial	1,929	\$ 3,331,751	\$ 1,727
GM Group 7 - Large Industrial	412	\$ 1,760,434	\$ 4,273
TEM Corrector	708	\$ 1,344,150	\$ 1,899
Other Equipment Misc	1,401	\$ 1,107,885	\$ 791
	356,512	\$ 28,988,170	\$ 81

<b><u>Leased Meters</u></b>					
GM Group 1 - Residential	93,428	\$	6,181,598	\$	66
GM Group 2 - Residential AMR	15,932	\$	677,625	\$	43
GM Group 3 - Commercial	1,503	\$	173,103	\$	115
GM Group 4 - Commercial AMR	143	\$	36,213	\$	253
GM Group 5 - Small Industrial	3,018	\$	1,395,422	\$	462
GM Group 6 - Medium Industrial	909	\$	845,813	\$	930
GM Group 7 - Large Industrial	629	\$	471,174	\$	749
TEM Corrector	89	\$	123,357	\$	1,386
Other Equipment Misc	1	\$	19,400	\$	19,400
	115,652	\$	9,923,705	\$	86

<b><u>Total Meters</u></b>					
GM Group 1 - Residential	402,047	\$	20,981,173	\$	52
GM Group 2 - Residential AMR	29,464	\$	1,871,391	\$	64
GM Group 3 - Commercial	23,319	\$	1,378,017	\$	59
GM Group 4 - Commercial AMR	371	\$	87,019	\$	235
GM Group 5 - Small Industrial	10,885	\$	5,592,311	\$	514
GM Group 6 - Medium Industrial	2,838	\$	4,177,564	\$	1,472
GM Group 7 - Large Industrial	1,041	\$	2,231,608	\$	2,144
TEM Corrector	797	\$	1,467,507	\$	1,841
Other Equipment Misc	1,402	\$	1,127,285	\$	804
	472,164	\$	38,911,875	\$	82

RS / RFT	431,511	\$	22,852,564		<u>Ratio</u>
GS / FT SMALL	18,707	\$	8,310,108		62.93%
GS / FT LARGE	18,706	\$	2,922,803		22.88%
IT - Inter. Transportation	1,041	\$	2,231,608		8.05%
TOTAL	469,965	\$	36,317,083		6.14%
					100.00%

**DUKE ENERGY OHIO, INC.**  
**GAS COST OF SERVICE STUDY**  
**CASE NO: 12-1685-GA-AIR**  
**ALLOCATION FACTORS FOR COST OF SERVICE STUDY**  
**TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**GAS CUSTOMER ACCOUNTING EXPENSES BY ACCOUNT**

**Work Paper WPE-3.2I**  
**Witness Responsible:**  
**James E. Ziolkowski**  
**Page 1 of 1**  
**6/27/2012**

Account	Total (a)	Residential RS / RFT / RSLI	GS/FT SMALL	GS/FT LARGE	IT	Total
901	\$ 1,247	\$ 1,152	\$ 70	\$ 25	\$ 0	\$ 1,247
902	2,858,069	2,640,226	160,419	56,432	992	2,858,069
903	15,253,164	14,090,565	856,138	301,169	5,292	15,253,164
904	26,940,511	24,887,099	1,512,132	531,933	9,347	26,940,511
907	0	0	0	0	0	0
908	520,617	480,935	29,221	10,279	181	520,617
909	11,698	10,806	657	231	4	11,698
910	8,588,318	7,933,715	482,050	169,574	2,980	8,588,318
911	10,248	9,467	575	202	4	10,248
912	107	99	6	2	0	107
913	220,496	203,690	12,376	4,354	77	220,496
		\$ 50,257,754	\$ 3,053,644	\$ 1,074,201	\$ 18,876	\$ 54,404,475

Avg Customers (b)	380,746	23,134	8,138	143	412,161
	0.923780	0.056129	0.019745	0.000347	1.000000

(a) Source: FERC Form 2 - p. 324-325.

(b) Source: WPE-4a or WPE-3.2g, p. 1.

**DUKE ENERGY OHIO, INC.**  
**GAS COST OF SERVICE STUDY**  
**CASE NO: 12-1686-GA-AIR**  
**ALLOCATION FACTORS FOR COST OF SERVICE STUDY**  
**TWELVE MONTHS ENDING DECEMBER 31, 2011**  
**GENERAL & COMMON PLANT, ACCUMULATED DEPRECIATION, A & G EXPENSES**

Work Paper WPE-3.2J  
 Witness Responsible:  
 James E. Ziolkowski  
 Page 1 of 1  
 6/27/2012

Functionalized based on Functional Payroll Costs for the Twelve Months ended December 2011

Function	Labor Dollars (a)	Functional Labor Ratio	Original Cost General Plant (b)	Accumulated Depreciation General Plant (b)	Original Cost Common Plant (b)	Accumulated Depreciation Common Plant (b)	Functional A & G Expenses Less Reg Commission Exp. (c)
Prod Plant	477,542	1.818%	929,988	291,717	1,103,924	452,057	671,730
Prod Plant Com Related	785,757	2.986%	1,530,220	479,996	1,816,418	743,823	1,105,277
Trans Plant	-	0.000%	-	-	-	-	-
Dist Plant	13,549,818	51.498%	26,387,558	8,277,189	31,322,830	12,826,700	19,059,715
Customer Acctg	8,870,087	33.712%	17,274,028	5,418,477	20,504,794	8,396,714	12,477,018
Cust Service & Info	2,628,062	9.988%	5,118,012	1,605,406	6,075,236	2,487,809	3,696,737
Sales	-	0.000%	-	-	-	-	-
Total O&M excl A&G	26,311,266	100.000%	51,239,806	16,072,785	60,823,202	24,907,103	37,010,477
A&G	5,938,280		51,239,806	16,072,785	60,823,202	24,907,103	37,010,477
Total O&M	32,249,546		(3,195,561)	(3,038,279)	(317,231)	(250,550)	

(a) Source: FERC Form 2 - p. 354-355.

DUKE ENERGY OHIO, INC.  
GAS COST OF SERVICE STUDY  
COMPUTATION OF PRESENT RETURN EARNED (PRESENT NOI)  
TWELVE MONTHS ENDING DECEMBER 31, 2012  
CASE NO: 12-1685-GA-AIR  
DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED

Work Paper WPE-3.2k  
WITNESS RESPONSIBLE:  
JAMES E. ZIOLKOWSKI  
PAGE 1 OF 1  
6/27/2012

Line No.	SUMMARY OF RESULTS	SCHEDULE REFERENCE	TOTAL GAS	RS/RFT/RSI RESIDENTIAL	GS/FT SMALL GEN SERV	GS/FT LARGE GEN SERV	IT INTERRUPT TRANS	TOTAL AT ISSUE	ALL OTHER
		Schedule 1							
1	NET INCOME COMPUTATION								
2	GROSS GAS PLANT IN SERVICE	E-3.2f, P. 2	1,629,640,883	1,173,615,198	125,802,252	253,067,471	77,155,962	1,629,640,883	0
3	TOTAL DEPRECIATION RESERVE	E-3.2f, P. 3	(450,909,840)	(323,903,330)	(31,527,602)	(72,713,146)	(22,765,762)	(450,909,840)	0
4	TOTAL RATE BASE ADJUSTMENTS	E-3.2f, P. 7	(287,717,429)	(206,011,011)	(26,912,657)	(41,306,211)	(13,487,550)	(287,717,429)	0
5	TOTAL RATE BASE		891,013,614	643,700,857	67,361,993	139,048,114	40,902,650	891,013,614	0
6									
7	OPERATING EXPENSES								
8	TOTAL O&M EXPENSE	E-3.2f, P. 9	121,489,081	94,838,483	7,756,010	14,218,784	4,675,804	121,489,081	0
9	TOTAL DEPRECIATION EXPENSE	E-3.2f, P. 10	44,035,799	32,007,480	3,439,994	6,585,413	2,002,912	44,035,799	0
10	TOTAL OTHER TAX & MISC EXPENSE	E-3.2f, P. 11	25,250,323	18,342,119	1,982,533	3,777,175	1,148,496	25,250,323	0
11	TOTAL OP EXP EXCL INC & REV TAX		190,775,203	145,188,082	13,178,537	24,581,372	7,827,212	190,775,203	0
12	NET FED INCOME TAX EXP ALLOWABLE	E-3.2f, P. 12	27,932,632	22,903,885	1,381,640	2,709,166	928,052	27,932,632	0
13	REVENUE TAX	E-3.2f, P. 13	0	0	0	0	0	0	0
14	TOTAL OPERATING EXPENSE		218,707,835	168,091,967	14,570,077	27,290,527	8,755,264	218,707,835	0
15									
16	RETURN ON RATE BASE	E-3.2f, P. 7	72,439,407	52,332,880	5,478,530	11,304,612	3,325,365	72,439,407	0
17	TOTAL OTHER OPERATING REVENUES	E-3.2f, P. 13	(4,641,437)	(3,519,047)	(334,386)	(600,574)	(187,430)	(4,641,437)	0
18	TOTAL GAS COST OF SERVICE		286,505,805	216,905,800	19,712,221	37,994,565	11,893,219	286,505,805	0
19									
20	PROPOSED REVENUES - ELIM 15.00% OF SUBSIDY		286,505,869	197,863,981	29,858,709	44,867,703	13,895,476	286,505,869	0
21	EXCESS REVENUES		64	(19,021,319)	10,146,488	6,873,138	2,002,257	64	0
22									
23	TOTAL RETURN EARNED (TO WPE-3.2k)	Line 16 + Line 41	43,444,298	16,839,630	11,043,517	12,035,679	3,525,472	43,444,298	0
24	RATE OF RETURN EARNED		0.04876	0.02616	0.16394	0.08858	0.06619	0.04876	0.00000
25	TOTAL RATE OF RETURN ALLOWABLE		0.081300	0.081300	0.081300	0.081300	0.081300	0.081300	0.081300
26	RETURN EARNED ON COMMON EQUITY		0.04495	0.00255	0.26103	0.11586	0.11517	0.04495	(0.04653)
27	ALLOWED RETURN ON COMMON EQUITY		0.10600	0.10600	0.10600	0.10600	0.10600	0.10600	0.10600
28									
29	PRESENT REVENUES		241,897,945	162,300,799	28,276,817	39,119,284	12,201,045	241,897,945	0
30	REVENUE INCREASE JUSTIFIED		44,607,860	54,605,001	(8,584,596)	(1,124,719)	(307,826)	44,607,860	0
31	PER UNIT PRES REV		0.18441	0.33644	(0.30288)	(0.02875)	(0.02523)	0.18441	0
32	REVENUE INCREASE REQUESTED		44,607,924	35,583,182	1,581,892	5,748,419	1,684,431	44,607,924	0
33	PER UNIT PRES REV		0.18441	0.21924	0.05594	0.14895	0.13888	0.18441	0
34									
35	PROPOSED REVENUES = CURRENT REVENUES								
36	PROPOSED REVENUES		241,897,945	162,300,799	28,276,817	39,119,284	12,201,045	241,897,945	0
37	TOTAL GAS COST OF SERVICE		(286,505,805)	(216,905,800)	(19,712,221)	(37,994,565)	(11,893,219)	(286,505,805)	0
38	EXCESS REVENUES		(44,607,860)	(54,605,001)	8,584,596	1,124,719	307,826	(44,607,860)	0
39	COMPOSITE TAX RATE		0.35000	0.35000	0.35000	0.35000	0.35000	0.35000	0.35000
40	EXCESS TAX		(15,612,751)	(19,111,751)	2,997,609	393,652	107,739	(15,612,751)	0
41	EXCESS RETURN		(28,995,109)	(35,493,250)	5,588,987	731,087	200,087	(28,995,109)	0



DUKE ENERGY OHIO, INC.  
GAS COST OF SERVICE STUDY  
CASE NO: 12-1685-GA-AIR  
CALCULATION PROPOSED REVENUE DISTRIBUTION  
REFLECTING A PROPOSED REVENUE SUBSIDY/EXCESS ELIMINATION COMPONENT

WORK PAPER REFERENCE:  
WPE-3.2I  
WITNESS RESPONSIBLE:  
JAMES E. ZIOLKOWSKI  
PAGE 1

Line No.	Rate Class	Rate Base (A)	Present Revenues (B)	Net Operating Income (C)	Present ROR (D)	Present Revenues At Average ROR (E)	Inter Class Subsidization Overcollected (Undercollected) (F)	Inter Class Subsidization times 15.00% (G)	Rate Increase (allocated to class based on Rate Base) (H)	Proposed Revenues 85.00% Interclass Subsidization (I)	Proposed Percent Increase (J)	ROR At Proposed Rates (K)	Proposed Increase Less (Subsidy) Excess (L)
		E-3.2f, page1	E-3.2f, page1	WPE-3.2k	(C) / (A)	(B) + (((D) Line 5 * (C)) / (1-FT))	(B) - (E)	(F) * 15.00%	(H) Line 5 * ((A) / (A) Line 5)	(B) - (G) + (H)	((H) - (G)) / (B)	((((H) - (G)) * (1-FT)) + (C)) / (A)	((H) - (G))
1	Rate RS / RFT / RSL	\$ 643,700,857	\$ 162,300,799	\$ 16,839,630	2.6161%	\$ 184,679,448	\$ (22,378,649)	\$ (3,356,797)	\$ 32,226,369	\$ 197,883,965	21.924%	6.209202%	\$ 35,583,166
2	Rate GS / FT Small	67,361,993	28,276,817	11,043,517	16.3943%	16,339,789	11,937,018	1,790,553	3,372,443	29,658,707	5.594%	17.920708%	1,581,890
3	Rate GS / FT Large	139,048,114	39,119,284	12,035,679	8.6559%	31,033,236	8,088,048	1,212,907	8,961,324	44,867,701	14.896%	11.342944%	5,748,417
4	Rate IT	40,902,650	12,201,045	3,525,472	8.6192%	9,845,482	2,355,583	353,337	2,047,788	13,895,478	13.888%	11.311865%	1,694,431
5	Total	\$ 891,013,614	\$ 241,897,945	\$ 43,444,298	4.8758%	\$ 241,897,945	\$ -	\$ -	\$ 44,607,860	\$ 286,505,850	18.441%	8.130000%	\$ 44,607,905

MISCELLANEOUS REVENUES:

6	Interdepartmental	91,877								91,877			
7	Bad Check Charges	0								0			
8	Late Payment Charges	0								0			
9	Reconnection Charges	0								0			
10	Rents	2,356,971								2,356,971			
11	Spacial Contracts (4)	1,907,786								1,907,786			
12	Other Misc	285,003								285,003			
14	Total Misc	4,641,437								4,641,437			
15	Total Company	246,539,362								291,147,287	18.094%		

DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
SUMMARY OF SALES AND REVENUE STATISTICS - PER BOOKS  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-4a  
WITNESS RESPONSIBLE:  
J. E. ZICKOWSKI  
07/02/12

RATE DESIGNATION	PER BOOKS / BUDGET												TOTAL RIDER REVENUE	TOTAL REVENUE
	AVERAGE CUSTOMERS	ACTUAL MCF SALES	BASE REVENUE	GCR REVENUE	PIPP RIDER	AMRP RIDER	STATE TAX RIDER	UE-G RIDER	ETR RIDER	CCCR RIDER (1)	AU RIDER	GSR RIDER		
JURISDICTIONAL SALES:														
RATE RS	267,560	19,005,165	80,863,663	69,176,806	3,803,038	16,077,464	2,747,341	(890,648)	7,850,250	-	3,812,279	-	33,798,426	213,838,595
RATE GS - Small	13,505	1,430,398	14,564,998	11,264,008	434,432	8,732,879	257,571	(55,153)	862,953	-	321,145	-	8,354,227	34,183,233
RATE GS - Large	3,287	4,238,294	8,495,485	35,025,411	1,305,741	1,688,787	777,350	(241,365)	2,370,219	-	81,407	-	5,982,119	49,503,915
RATE FT - Small	9,829	1,176,185	11,503,895	7,245	280,983	5,275,537	136,444	(24,614)	172,968	-	139,345	(22,209)	5,956,435	17,486,575
	293,971	25,851,031	115,428,041	145,473,470	5,624,174	29,774,667	3,919,106	(912,098)	11,056,360	-	4,454,176	(22,209)	54,094,207	314,995,718
Residential FT	113,196	11,963,989	44,130,755	5,209,421	2,224,791	8,734,028	1,611,024	(364,631)	2,833,549	-	1,858,182	(156,907)	16,540,144	65,880,320
Rate FT - Large	4,851	10,945,326	17,265,767	-	2,625,093	2,601,986	1,267,450	(458,219)	1,616,366	-	68,886	(189,379)	7,721,012	24,986,779
	118,047	22,109,315	61,396,522	5,209,421	4,849,884	11,336,012	2,878,474	(823,850)	4,649,935	-	1,726,868	(356,186)	24,261,156	90,867,099
Rate IT	143	15,649,013	8,847,533	-	-	2,788,140	853,560	-	821,785	-	1,991	(213,204)	4,030,251	12,977,784
	118,190	38,058,328	70,344,055	5,209,421	4,849,884	14,122,152	3,712,033	(823,850)	5,271,700	-	1,728,879	(569,390)	28,291,408	103,844,884
Total Tariff Throughput	412,181	63,909,359	185,772,096	150,682,891	10,674,058	43,696,819	7,831,139	(1,735,948)	16,328,090	-	6,183,055	(591,598)	82,385,614	418,840,601
MISCELLANEOUS REVENUES														
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	-	72,528	91,877	422,887	-	-	-	-	20,690	-	-	-	20,680	535,244
Rents	-	-	2,356,971	-	-	-	-	-	-	-	-	-	-	2,356,971
Special Contracts	2	3,632,058	1,769,456	-	-	150,444	-	-	79,786	-	61	(12,175)	218,096	1,987,552
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	265,003	-	-	-	-	-	-	-	-	-	-	265,003
TOTAL MISCELLANEOUS REVENUE	2	3,704,586	4,503,107	422,887	-	150,444	-	-	100,446	-	61	(12,175)	238,776	5,164,770
TOTAL BILLED REVENUE	412,183	67,613,944	190,275,203	151,105,778	10,674,058	44,047,263	7,831,139	(1,735,948)	16,428,536	-	6,183,116	(603,774)	82,624,390	424,005,371
UNBILLED REVENUE														
Retail	-	(1,634,008)	(730,842)	-	-	-	-	-	-	-	-	-	-	(730,842)
Transportation	-	(529,009)	(2,091,173)	-	-	-	-	-	-	-	-	-	-	(2,091,173)
TOTAL UNBILLED REVENUE	-	(2,363,038)	(2,822,015)	-	-	-	-	-	-	-	-	-	-	(2,822,015)
TOTAL REVENUE	412,183	65,250,944	187,453,188	151,105,778	10,674,058	44,047,263	7,831,139	(1,735,948)	16,428,536	-	6,183,116	(603,774)	82,624,390	421,183,356
Worksheet Reference:	WPE-4d	WPE-4e	WPE-4g	WPE-4l	WPE-4k	WPE-4m	WPE-4o	WPE-4v	WPE-4s		WPE-4x	WPE-4t		

(1) Contract Commitment Cost Recovery is included in GCR revenue in actual per books but was not budgeted.

DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
SUMMARY OF ANNUALIZED / NORMALIZED SALES AND REVENUE STATISTICS  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-4b  
WITNESS RESPONSIBLE:  
J. E. ZIOKOWSKI  
07/02/12

RATE DESIGNATION	ANNUALIZED / NORMALIZED													
	AVERAGE CUSTOMERS	MCF SALES	BASE REVENUE	GCR REVENUE	PIPP RIDER	AMRP RIDER	STATE TAX RIDER	UE-G RIDER	ETR RIDER (1)	CCCR RIDER (2)	AU RIDER	GSR RIDER	TOTAL RIDER REVENUE	TOTAL REVENUE
JURISDICTIONAL SALES:														
RATE RS & RSLJ	267,580	20,254,670	88,142,281	119,745,021	4,481,526	18,399,703	2,747,341	(4,176,922)	11,523,718	-	8,324,872	-	39,295,236	247,182,536
RATE GS - Small	13,505	1,589,267	8,873,078	9,395,746	351,840	7,238,040	257,971	(327,897)	1,270,722	-	319,250	-	9,118,726	27,385,549
RATE GS - Large	3,287	4,623,048	11,947,250	27,335,009	1,623,027	1,782,052	777,350	(953,951)	2,052,257	-	77,709	-	4,736,444	44,020,704
RATE FT - Small	9,629	1,291,185	6,483,884	-	285,894	5,181,862	136,444	(286,383)	586,858	(11,620)	227,837	(16,113)	8,104,159	12,588,043
	293,971	27,758,050	119,448,494	156,475,776	8,141,877	32,558,457	3,919,106	(5,727,183)	15,438,553	(11,620)	8,949,468	(16,113)	59,254,565	331,176,835
RATE RFT & RFTLI	113,196	13,431,735	39,206,162	-	2,971,904	7,783,335	1,811,024	(2,771,236)	2,506,058	(120,886)	2,675,945	(167,814)	14,488,530	53,754,683
RATE FT - Large	4,851	11,822,025	22,871,189	-	2,615,743	2,800,329	1,267,450	(2,438,119)	1,309,363	(106,398)	114,678	(147,525)	5,214,520	28,085,708
	118,047	25,253,760	62,137,351	-	5,587,647	10,383,664	2,878,474	(5,210,355)	3,815,421	(227,284)	2,790,623	(315,139)	19,703,051	81,840,402
RATE FT	143	18,324,412	9,626,214	-	-	2,775,150	833,559	-	637,362	-	3,392	(203,711)	4,045,782	13,671,936
	118,190	41,678,172	71,763,565	-	5,587,647	13,158,814	3,712,033	(5,210,355)	4,452,813	(227,284)	2,784,015	(518,850)	23,748,833	95,512,398
Total Tariff Throughput	412,161	99,336,822	187,210,059	156,475,776	11,729,524	46,718,271	7,631,139	(10,937,518)	18,892,366	(238,904)	9,743,483	(524,963)	83,003,398	426,699,232
MISCELLANEOUS REVENUES														
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Interdepartmental	-	72,528	91,677	428,787	-	-	-	-	14,780	-	-	-	14,780	535,244
Rents	-	-	2,356,971	-	-	-	-	-	-	-	-	-	-	2,356,971
Special Contracts	2	3,652,981	1,789,458	-	-	150,444	-	-	83,268	-	61	(12,175)	231,618	2,001,073
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Other Misc.	-	-	285,003	-	-	-	-	-	-	-	-	-	-	285,003
TOTAL MISCELLANEOUS REVENUE	2	3,725,489	4,503,107	428,787	-	150,444	-	-	108,068	-	61	(12,175)	246,398	5,178,291
TOTAL BILLED REVENUE	412,163	73,062,311	191,713,166	156,904,563	11,729,524	46,868,715	7,631,139	(10,937,518)	20,000,434	(238,904)	9,743,544	(547,138)	83,249,795	431,867,524
UNBILLED REVENUE														
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	412,163	73,062,311	191,713,166	156,904,563	11,729,524	46,868,715	7,631,139	(10,937,518)	20,000,434	(238,904)	9,743,544	(547,138)	83,249,795	431,867,524
Worksheet Reference:	WPE-4d	WPE-4f	WPE-4h	WPE-4j	WPE-4l	WPE-4n	WPE-4p	WPE-4r	WPE-4s		WPE-4y	WPE-4u		
							↑ To Sch C-3.12		↑ To Sch C-3.7					

(1) Calculated by applying 4.89% to total revenue (excluding ETR Rider) for all sales and transportation services.  
(2) Contract Commitment Cost Recovery @ -0.009 per Mcf.

DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
SUMMARY OF ADJUSTMENTS TO SALES AND REVENUE STATISTICS  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-4c  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

RATE DESIGNATION	ADJUSTMENTS TO SALES AND REVENUE STATISTICS													
	AVERAGE CUSTOMERS	MCF SALES	BASE REVENUE	GCR REVENUE	PIPP RIDER	AMRP RIDER	STATE TAX RIDER	UE-Q RIDER	ETR RIDER	CCCR RIDER	AIU RIDER	OSR RIDER	TOTAL RIDER REVENUE	TOTAL REVENUE
JURISDICTIONAL SALES:														
RATE RS & RSLI	-	1,248,405	7,278,618	20,588,215	578,488	2,319,239	-	(3,587,976)	3,873,406	-	2,412,563	-	5,485,810	33,342,543
RATE OS - Small	-	158,889	(5,881,820)	(1,888,262)	(82,792)	506,161	-	(272,744)	613,769	-	(1,865)	-	762,498	(6,797,894)
RATE OS - Large	-	385,384	3,451,765	(7,690,402)	(282,714)	73,265	-	(712,566)	(317,862)	-	(3,668)	-	(1,243,674)	(5,482,311)
RATE FT - Small	-	114,980	(5,029,011)	(7,245)	4,721	(113,875)	-	(241,779)	413,890	(11,620)	88,292	5,098	145,724	(4,881,531)
	-	1,007,619	18,463	11,002,306	317,703	2,784,760	-	(4,816,065)	4,383,183	(11,620)	2,485,202	5,088	5,180,268	16,181,117
RATE RFT & RFTLI	-	2,267,746	(4,884,593)	(5,208,421)	747,113	(950,681)	-	(2,406,505)	(327,481)	(120,868)	1,017,753	(10,807)	(2,061,914)	(12,125,927)
Rate FT - Large	-	876,898	5,065,422	-	(8,350)	(1,657)	-	(1,978,800)	(507,023)	(108,388)	48,982	51,854	(2,500,482)	3,088,930
	-	3,144,445	740,829	(5,208,421)	737,763	(952,348)	-	(4,386,505)	(834,514)	(227,284)	1,063,735	41,047	(4,558,108)	(9,028,698)
Rate IT	-	375,399	678,881	-	-	(10,990)	-	-	15,627	-	1,401	9,483	15,531	684,212
	-	3,519,844	1,418,510	(5,208,421)	737,763	(963,338)	-	(4,386,505)	(818,867)	(227,284)	1,065,136	50,540	(4,542,575)	(6,332,486)
Total Tariff Throughput	-	5,427,463	1,437,962	5,792,885	1,055,466	1,821,452	-	(9,201,570)	3,564,276	(238,904)	3,568,428	58,538	617,784	7,848,631
MISCELLANEOUS REVENUES														
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	5,900	-	-	-	-	(5,900)	-	-	-	(5,900)	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	-	20,804	-	-	-	-	-	-	13,522	-	-	-	13,522	13,522
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	20,804	-	5,900	-	-	-	-	7,622	-	-	-	7,622	13,522
TOTAL BILLED REVENUE	-	5,448,267	1,437,962	5,798,785	1,055,466	1,821,452	-	(9,201,570)	3,571,898	(238,904)	3,568,428	58,538	625,405	7,862,153
UNBILLED REVENUE														
Retail	-	-	730,842	-	-	-	-	-	-	-	-	-	-	730,842
Transportation	-	-	2,081,173	-	-	-	-	-	-	-	-	-	-	2,081,173
TOTAL UNBILLED REVENUE	-	-	2,812,015	-	-	-	-	-	-	-	-	-	-	2,812,015
TOTAL REVENUE	-	5,448,267	4,250,977	5,798,785	1,055,466	1,821,452	-	(9,201,570)	3,571,898	(238,904)	3,568,428	58,538	625,405	10,674,168

Note: Revenue adjustments are used on WPC-3.1b.

DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1885-GA-AIR  
AVERAGE CUSTOMERS  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WFE-4d  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

RATE DESIGNATION	PER BOOKS / BUDGET												TOTAL	AVERAGE
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12		
JURISDICTIONAL SALES:														
RATE RS & RSLI	275,221	273,947	271,049	280,847	276,195	268,675	255,810	256,138	237,657	266,808	272,541	275,710	3,210,594	267,550
RATE GS - Small	15,030	15,172	14,784	13,681	13,237	12,905	12,681	12,532	12,460	12,672	13,256	13,888	162,058	13,505
RATE GS - Large	3,381	3,233	3,137	3,291	3,336	3,587	3,386	3,368	3,368	3,301	3,179	3,111	39,446	3,287
RATE FT - Small	9,349	9,584	9,703	9,848	9,766	9,874	9,616	9,546	9,499	9,514	9,624	9,729	115,551	9,629
	302,991	301,936	296,673	307,767	302,534	294,619	281,462	281,584	262,982	292,293	298,600	302,216	3,527,647	293,071
RATE RFT & RFTLI	118,620	120,127	122,669	110,334	111,662	110,403	106,768	106,068	108,459	114,031	115,681	118,528	1,358,348	113,196
Rate FT - Large	4,621	4,713	4,736	4,964	4,923	4,891	4,856	4,848	4,836	4,834	4,874	4,916	58,212	4,851
	123,441	124,840	127,405	115,298	116,585	115,294	110,626	110,916	111,294	118,865	120,555	121,441	1,416,560	116,047
Rate IT	141	142	141	147	146	146	144	144	145	143	142	139	1,720	143
	123,582	124,982	127,546	115,445	116,731	115,440	110,770	111,060	111,439	119,008	120,697	121,580	1,418,280	118,199
Total Tariff Throughput	426,573	426,918	426,218	423,212	419,265	410,059	392,222	392,644	374,421	411,303	419,299	423,798	4,945,927	412,161
MISCELLANEOUS REVENUES														
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	2	2	2	2	2	2	2	2	2	2	2	2	24	2
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	2	2	2	2	2	2	2	2	2	2	2	2	24	2
TOTAL BILLED REVENUE	426,575	426,920	426,221	423,214	419,267	410,061	392,224	392,646	374,423	411,303	419,299	423,798	4,945,951	412,163
UNBILLED REVENUE														
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	426,575	426,920	426,221	423,214	419,267	410,061	392,224	392,646	374,423	411,303	419,299	423,798	4,945,951	412,163

DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1885-GA-AIR  
ACTUAL MCF SALES  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-4a  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

RATE DESIGNATION	PER BOOKS / BUDGET												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	3,844,786	3,852,863	2,562,717	1,747,935	880,731	510,809	385,014	347,485	370,574	511,431	1,310,853	2,901,187	19,006,185
RATE GS - Small	311,360	303,037	188,348	124,047	48,647	30,016	24,346	20,578	25,282	43,695	85,281	225,570	1,430,398
RATE GS - Large	755,757	710,437	499,492	365,043	233,580	166,544	144,770	143,882	153,550	178,228	308,005	578,996	4,238,284
RATE FT - Small	214,989	223,834	143,570	99,034	40,728	21,952	17,531	16,612	15,780	27,205	125,154	229,836	1,176,185
	5,126,873	4,890,170	3,394,126	2,336,059	1,183,686	729,321	571,661	526,538	555,156	760,749	1,829,093	3,935,569	25,851,031
RATE RFT & RFTLI	1,851,483	1,797,624	1,319,754	1,233,326	598,918	349,826	283,763	235,987	251,487	347,680	904,639	2,019,522	11,183,989
Rate FT - Large	1,773,604	1,680,809	1,252,813	1,109,581	628,215	449,039	380,255	358,158	392,108	473,814	816,636	1,630,497	10,945,328
	3,625,088	3,478,233	2,572,567	2,332,907	1,227,133	798,865	664,018	594,125	643,593	821,494	1,721,275	3,650,019	22,108,315
Rate IT	1,504,848	1,688,573	1,536,585	1,473,349	1,234,890	1,131,418	1,081,233	1,081,886	1,141,340	1,171,535	1,420,905	1,482,843	15,949,013
	5,129,733	5,146,806	4,109,162	3,806,256	2,462,023	1,930,283	1,735,251	1,676,011	1,784,938	1,993,029	3,142,180	5,142,862	38,058,328
Total Tariff Throughput	10,258,805	10,036,977	7,503,288	6,142,315	3,645,709	2,659,604	2,306,912	2,204,649	2,350,099	2,753,778	4,971,273	9,078,251	63,908,369
MISCELLANEOUS MCF													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	14,119	8,241	7,269	8,090	4,812	4,464	4,851	2,582	4,959	1,786	3,710	9,833	72,528
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	338,586	379,353	432,460	280,716	286,741	328,173	259,395	307,171	270,911	244,065	244,931	281,545	3,632,058
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS MCF	352,715	387,594	439,729	286,806	271,553	330,637	264,246	309,763	275,870	246,853	248,641	291,178	3,704,586
TOTAL BILLED MCF	10,609,320	10,424,571	7,943,017	6,429,121	3,917,262	2,990,241	2,571,158	2,514,312	2,625,969	2,999,631	5,219,914	9,369,429	67,613,944
UNBILLED MCF													
Retail	338,000	214,000	(2,386,000)	-	-	-	-	-	-	-	-	-	(1,834,000)
Transportation	80,000	136,000	(745,000)	-	-	-	-	-	-	-	-	-	(528,000)
TOTAL UNBILLED MCF	418,000	350,000	(3,131,000)	-	-	-	-	-	-	-	-	-	(2,362,000)
TOTAL MCF SALES	11,027,320	10,774,571	4,812,017	6,429,121	3,917,262	2,990,241	2,571,158	2,514,312	2,625,969	2,999,631	5,219,914	9,369,428	65,250,944

DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
MCF SALES - ANNUALIZED / NORMALIZED  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-M  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

RATE DESIGNATION	ANNUALIZED / NORMALIZED												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	4,074,874	3,988,475	3,245,422	1,747,935	860,731	510,808	385,014	347,465	370,574	511,431	1,310,853	2,901,187	20,254,570
RATE GS - Small	354,654	354,214	252,057	124,167	48,634	30,040	24,387	20,592	25,331	44,083	85,376	225,732	1,588,267
RATE GS - Large	857,515	826,558	859,604	366,096	234,387	187,206	145,358	144,516	154,164	178,786	308,989	580,481	4,823,848
RATE FT - Small	244,887	261,413	191,819	98,018	40,717	21,948	17,527	16,608	18,763	27,178	124,804	229,593	1,291,166
	5,531,930	5,430,670	4,348,702	2,337,216	1,184,469	730,003	572,284	529,181	565,822	761,478	1,829,902	3,936,893	27,758,850
RATE RFT & RFTLI	2,537,253	2,825,040	2,171,312	1,223,326	598,918	349,826	283,763	235,987	251,487	347,650	904,639	2,019,822	13,431,735
Rate FT - Large	2,008,519	1,948,179	1,636,512	1,108,425	527,431	448,358	379,632	357,516	391,450	473,054	815,827	1,629,093	11,822,026
	4,543,774	4,476,219	3,807,824	2,331,751	1,226,349	798,184	643,395	593,482	642,937	820,764	1,720,466	3,648,615	25,253,760
Rate IT	1,581,324	1,821,017	1,791,668	1,459,114	1,228,515	1,130,556	1,083,412	1,066,333	1,128,831	1,147,496	1,409,571	1,478,783	16,324,412
	6,125,098	6,297,236	5,599,512	3,790,865	2,454,864	1,928,742	1,726,807	1,659,815	1,769,968	1,958,230	3,130,037	5,127,398	41,578,172
Total Tariff Throughput	11,557,028	11,727,906	9,948,214	6,128,081	3,539,333	2,658,745	2,299,091	2,186,936	2,336,990	2,729,708	4,959,939	9,064,391	69,336,822
MISCELLANEOUS MCF													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	14,119	8,241	7,269	6,990	4,812	4,464	4,851	2,592	4,959	1,788	3,710	9,633	72,528
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	351,444	354,035	357,018	284,951	273,116	327,033	267,216	322,724	285,520	268,134	256,265	295,405	3,652,961
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS MCF	365,563	362,276	364,287	301,041	277,928	331,497	272,067	325,316	290,579	269,922	259,975	305,038	3,725,489
TOTAL BILLED MCF	12,022,591	12,090,182	10,312,501	6,429,122	3,917,261	2,990,242	2,571,158	2,514,312	2,625,969	2,999,630	5,219,914	9,369,429	73,062,311
UNBILLED MCF													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED MCF	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MCF SALES	12,022,591	12,090,182	10,312,501	6,429,122	3,917,261	2,990,242	2,571,158	2,514,312	2,625,969	2,999,630	5,219,914	9,369,429	73,062,311

- (1) Special Contract MCF were not budgeted separately, they are included in IT and FT revenues. The Special Contract data provided reflects actual data for the 12 months ended March 31, 2012.
- (2) Monthly amounts have been adjusted to remove Special Contract.

DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
BASE REVENUE  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-4g  
WITNESS RESPONSIBLE:  
J. E. ZICKOWSKI  
07/02/12

RATE DESIGNATION	PER BOOKS / BUDGET												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLJ	7,410,127	7,299,070	6,828,562	6,876,075	6,541,962	6,434,595	6,407,785	6,341,575	6,355,336	6,391,043	6,677,180	7,199,723	80,863,683
RATE GS - Small	1,559,742	1,551,470	1,403,997	1,276,989	1,114,436	1,055,831	1,029,804	986,857	990,862	1,014,251	1,151,110	1,410,938	14,564,988
RATE GS - Large	1,111,943	1,022,546	777,091	782,011	571,473	476,290	499,162	491,882	511,171	451,970	714,550	1,085,397	8,495,485
RATE FT - Small	1,013,669	1,040,855	957,372	927,921	898,385	885,589	883,798	894,902	812,574	939,804	1,024,113	1,118,931	11,503,895
	11,095,481	10,913,941	10,067,052	9,863,596	9,124,266	8,862,285	8,820,249	8,734,216	8,769,943	8,797,078	9,576,953	10,812,989	115,428,041
RATE RFT & RFTU	4,106,074	4,118,631	4,027,832	3,572,574	3,463,411	3,408,796	3,368,721	3,434,837	3,456,029	3,540,830	3,660,752	3,974,268	44,180,755
Rate FT - Large	2,549,113	2,418,590	1,942,379	1,464,014	1,058,108	908,544	841,634	823,934	884,388	1,030,851	1,288,994	2,078,224	17,265,767
	6,655,187	6,538,221	5,970,211	5,036,588	4,521,517	4,315,340	4,210,355	4,258,771	4,340,415	4,571,681	4,927,746	6,052,492	61,386,522
Rate IT	1,001,824	851,139	664,995	827,966	714,854	677,686	648,445	624,105	655,207	664,203	792,805	816,302	8,947,533
	7,657,011	7,389,360	6,635,206	5,864,554	5,234,371	4,993,028	4,856,800	4,882,876	4,995,622	5,235,884	5,720,550	6,888,784	70,344,055
Total Tariff Throughput	18,752,492	18,313,301	16,702,268	15,728,150	14,358,827	13,845,313	13,677,049	13,617,092	13,765,565	14,032,962	15,297,504	17,681,783	185,772,086
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	16,129	9,675	8,072	7,139	4,276	2,342	5,009	6,014	4,927	4,034	7,604	13,856	91,677
Rents	172,724	172,724	172,724	204,311	204,311	204,311	204,311	204,311	204,311	204,311	204,311	204,311	2,356,971
Special Contracts (1)	168,688	183,826	218,468	138,174	133,673	179,520	128,213	141,146	121,465	111,906	117,289	135,107	1,769,466
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	35,470	35,771	30,837	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	265,003
TOTAL MISCELLANEOUS REVENUE	393,011	401,985	430,101	370,949	362,585	397,498	358,458	373,796	351,028	340,578	349,509	373,599	4,503,107
TOTAL BILLED REVENUE	19,145,503	18,715,286	17,132,369	16,099,099	14,721,212	14,242,811	14,035,507	13,990,888	14,116,593	14,373,540	15,647,013	18,055,382	190,275,203
UNBILLED REVENUE													
Retail	541,000	(4,498,000)	(6,544,000)	(3,989,843)	(1,154,052)	(925,911)	(13,488)	342,283	1,028,087	5,269,873	4,450,013	4,774,218	(730,842)
Transportation	(558,000)	(1,730,000)	(1,408,000)	(531,695)	(176,353)	(104,635)	69,297	47,869	210,902	719,769	353,832	1,015,731	(2,091,173)
TOTAL UNBILLED REVENUE	(17,000)	(6,228,000)	(7,952,000)	(4,531,528)	(1,330,405)	(1,030,546)	55,809	390,132	1,238,989	5,989,642	4,803,845	5,789,947	(2,822,016)
TOTAL REVENUE	19,128,503	12,486,286	9,180,369	11,567,571	13,390,807	13,212,265	14,091,316	14,381,020	15,355,582	20,363,182	20,450,858	23,845,329	187,453,186

(1) Special Contract revenues were not budgeted separately, they are included in IT and FT revenue. The Special Contract data provided reflects actual data for the 12 months ended March 31, 2012.

(2) Monthly amounts have been adjusted to remove Special Contract.



DUKE ENERGY OHIO  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
**BASE REVENUE - ANNUALIZED / NORMALIZED**  
 TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-4h  
 WITNESS RESPONSIBLE:  
 J. E. ZOLKOWSKI  
 07/02/12

RATE DESIGNATION	ANNUALIZED / NORMALIZED												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	-	-	-	-	-	-	-	-	-	-	-	-	58,142,281
RATE GS - Small	1,029,080	1,035,013	915,958	739,132	644,032	610,600	593,986	584,419	585,892	514,081	581,428	839,485	8,873,078
RATE GS - Large	1,509,313	1,448,431	1,258,123	976,158	848,168	781,342	756,257	757,736	767,490	781,601	896,112	1,188,498	11,947,250
RATE FT - Small	684,250	691,260	627,204	546,135	479,964	457,158	450,106	446,087	443,122	455,159	557,300	668,140	6,483,884
	3,202,623	3,174,705	2,799,283	2,261,425	1,970,184	1,849,100	1,802,381	1,788,242	1,796,504	1,850,842	2,134,840	2,674,103	115,446,494
RATE RFT & RFTLI	-	-	-	-	-	-	-	-	-	-	-	-	39,266,162
Rate FT - Large	2,971,214	2,890,816	2,568,036	2,055,482	1,543,876	1,350,394	1,272,408	1,247,423	1,280,657	1,366,054	1,732,551	2,592,478	22,871,189
	2,971,214	2,890,816	2,568,036	2,055,482	1,543,876	1,350,394	1,272,408	1,247,423	1,280,657	1,366,054	1,732,551	2,592,478	82,137,351
Rate IT	917,216	1,044,106	1,028,056	856,388	734,301	682,687	658,654	647,655	680,022	889,808	827,315	881,996	9,626,214
	3,588,430	3,934,722	3,596,092	5,664,554	5,234,371	4,993,028	4,856,600	4,882,876	4,995,622	5,235,684	5,720,550	6,666,794	71,763,585
Total Tariff Throughput	7,091,053	7,109,427	6,395,374	8,125,979	7,204,558	6,842,128	6,659,161	6,671,118	6,792,126	7,086,726	7,855,390	9,542,897	187,210,059
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	96,055	54,832	33,571	31,445	20,997	12,595	33,484	48,806	29,901	31,333	53,598	88,844	535,244
Rents	172,724	172,724	172,724	204,311	204,311	204,311	204,311	204,311	204,311	204,311	204,311	204,311	2,356,971
Special Contracts	171,180	172,442	173,895	143,684	133,028	159,290	130,155	157,191	139,119	130,802	124,821	143,885	1,779,270
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	35,007	35,771	30,837	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	20,325	264,540
TOTAL MISCELLANEOUS REVENUE	474,968	435,569	411,027	399,745	378,661	396,521	388,255	430,636	393,656	386,571	403,055	457,365	4,956,025
TOTAL BILLED REVENUE	7,566,019	7,544,996	6,806,401	8,525,724	7,583,217	7,238,649	7,047,415	7,101,754	7,185,782	7,473,298	8,258,445	10,000,262	192,166,083
UNBILLED REVENUE													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	7,566,019	7,544,996	6,806,401	8,525,724	7,583,217	7,238,649	7,047,415	7,101,754	7,185,782	7,473,298	8,258,445	10,000,262	192,166,083

DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
GCR REVENUE  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-41  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

RATE DESIGNATION	PER BOOKS / BUDGET												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	18,371,647	16,848,417	10,183,821	6,569,814	3,867,486	2,795,371	2,772,440	2,647,303	2,933,887	5,412,564	2,365,052	17,378,204	99,176,808
RATE GS - Small	2,195,861	2,053,697	1,139,405	752,183	332,565	238,014	284,173	257,157	322,172	499,440	1,022,959	2,166,580	11,264,008
RATE GS - Large	5,329,476	4,814,678	3,021,660	2,213,508	1,598,930	1,320,622	1,989,792	1,797,981	1,956,708	2,028,351	3,694,589	5,581,155	35,025,411
RATE FT - Small	2,716	2,924	1,605	-	-	-	-	-	-	-	-	-	7,245
	25,899,500	23,720,716	14,346,491	9,535,505	5,797,004	4,354,007	4,746,405	4,702,421	5,212,567	7,940,355	14,112,580	25,105,919	145,473,470
RATE RFT & RFTLI	2,084,119	1,897,274	1,248,028	-	-	-	-	-	-	-	-	-	5,209,421
Rate FT - Large	-	-	-	-	-	-	-	-	-	-	-	-	-
	2,084,119	1,897,274	1,248,028	-	-	-	-	-	-	-	-	-	5,209,421
Rate IT	-	-	-	-	-	-	-	-	-	-	-	-	-
	2,084,119	1,897,274	1,248,028	-	-	-	-	-	-	-	-	-	5,209,421
Total Tariff Throughput	27,983,619	25,617,990	15,594,519	9,535,505	5,797,004	4,354,007	4,746,405	4,702,421	5,212,567	7,940,355	14,112,580	25,105,919	150,682,891
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	76,200	42,861	24,310	23,173	15,941	9,775	26,556	38,893	23,810	26,026	43,850	71,492	422,897
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Utility Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	76,200	42,861	24,310	23,173	15,941	9,775	26,556	38,893	23,810	26,026	43,850	71,492	422,897
TOTAL BILLED REVENUE	28,039,819	25,660,851	15,618,829	9,558,678	5,812,945	4,363,782	4,772,961	4,741,314	5,236,377	7,966,381	14,156,430	25,177,411	151,105,778
UNBILLED REVENUE													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	28,039,819	25,660,851	15,618,829	9,558,678	5,812,945	4,363,782	4,772,961	4,741,314	5,236,377	7,966,381	14,156,430	25,177,411	151,105,778

THE CINCINNATI & ELECTRIC COMPANY  
 GAS DEPARTMENT  
 CASE NO. 12-1695-GA-AIR  
 GCR REVENUE - ANNUALIZED / NORMALIZED  
 TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-4j  
 WITNESS RESPONSIBLE:  
 J. E. ZIOLKOWSKI  
 07/02/12

RATE DESIGNATION	ANNUALIZED / NORMALIZED												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	24,090,655	23,579,864	19,188,935	10,333,792	5,068,642	3,019,903	2,276,203	2,054,213	2,190,833	3,023,580	7,745,581	17,151,820	119,745,021
RATE GS - Small	2,096,714	2,094,113	1,490,161	734,075	287,524	177,596	144,176	121,740	149,757	280,619	504,743	1,334,328	9,395,746
RATE GS - Large	5,069,629	4,886,670	3,899,579	2,164,360	1,385,696	988,522	869,346	854,379	911,418	1,066,983	1,825,625	3,431,803	27,335,009
RATE FT - Small	-	-	-	-	-	-	-	-	-	-	-	-	-
	31,256,998	30,560,647	24,578,675	13,232,227	8,761,862	4,186,021	3,279,724	3,030,332	3,252,008	4,341,182	10,079,949	21,918,151	156,475,776
RATE RFT & RFTLI	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate FT - Large	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Rate IT	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Tariff Throughput	31,256,998	30,560,647	24,578,675	13,232,227	8,761,862	4,186,021	3,279,724	3,030,332	3,252,008	4,341,182	10,079,949	21,918,151	156,475,776
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	83,472	48,721	42,974	36,004	28,449	26,391	28,679	15,324	29,318	10,571	21,834	56,950	428,787
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Utility Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	83,472	48,721	42,974	36,004	28,449	26,391	28,679	15,324	29,318	10,571	21,834	56,950	428,787
TOTAL BILLED REVENUE	31,340,470	30,609,368	24,619,649	13,268,231	8,790,311	4,212,412	3,308,403	3,045,656	3,281,326	4,351,753	10,101,883	21,975,101	156,904,563
UNBILLED REVENUE													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	31,340,470	30,609,368	24,619,649	13,268,231	8,790,311	4,212,412	3,308,403	3,045,656	3,281,326	4,351,753	10,101,883	21,975,101	156,904,563

REFLECTS EXPECTED GAS COST OF \$ 5.912 /MCF.

DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
PIPP REVENUE  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-4k  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

RATE DESIGNATION	PER BOOKS / BUDGET												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	717,903	683,364	472,870	382,591	179,200	102,441	83,921	72,945	80,663	117,189	280,114	629,837	3,803,038
RATE GS - Small	85,852	83,318	52,818	43,822	15,421	8,736	8,613	7,095	8,869	10,829	30,515	78,547	434,432
RATE GS - Large	208,388	195,331	140,066	128,958	74,044	48,464	51,215	49,808	53,864	43,980	110,211	201,614	1,305,741
RATE FT - Small	53,085	55,343	35,673	21,213	9,283	5,343	4,298	4,018	3,965	7,593	28,582	52,568	280,983
	1,065,228	1,017,356	701,425	576,584	277,949	164,983	148,047	133,862	147,361	179,591	449,422	962,566	5,824,174
RATE RFT & RFTLI	432,800	418,851	306,846	205,808	101,226	58,486	45,912	38,914	45,324	73,705	151,028	345,112	2,224,791
Rate FT - Large	437,979	415,636	311,284	237,673	143,190	109,304	93,234	86,585	96,643	132,246	188,497	372,923	2,625,093
	870,779	834,387	617,929	443,481	244,416	167,770	139,146	126,499	143,967	206,951	337,525	718,035	4,849,884
Rate IT	-	-	-	-	-	-	-	-	-	-	-	-	-
	870,779	834,387	617,929	443,481	244,416	167,770	139,146	126,499	143,967	206,951	337,525	718,035	4,849,884
Total Tariff Throughput	1,936,007	1,851,743	1,319,354	1,020,065	522,364	332,753	287,193	260,161	291,328	385,542	786,947	1,680,601	10,674,058
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BILLED REVENUE	1,936,007	1,851,743	1,319,354	1,020,065	522,364	332,753	287,193	260,161	291,328	385,542	786,947	1,680,601	10,674,058
UNBILLED REVENUE													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,936,007	1,851,743	1,319,354	1,020,065	522,364	332,753	287,193	260,161	291,328	385,542	786,947	1,680,601	10,674,058

DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1885-GA-AIR  
PIPP REVENUE - ANNUALIZED / NORMALIZED  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 8 MOS BUDGET)

WPE-4I  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

RATE DESIGNATION	ANNUALIZED / NORMALIZED												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	901,807	882,490	718,082	366,748	190,445	113,022	85,188	76,880	81,993	113,159	288,995	841,917	4,481,526
RATE GS - Small	78,471	78,373	55,770	27,473	10,781	6,647	5,396	4,558	5,805	9,754	18,890	49,944	351,640
RATE GS - Large	188,734	182,886	145,944	81,002	51,860	36,596	32,161	31,976	34,110	39,558	68,362	128,438	1,023,027
RATE FT - Small	54,184	57,840	42,398	21,909	9,009	4,856	3,878	3,675	3,486	6,013	27,638	50,800	285,684
	<u>1,223,996</u>	<u>1,201,589</u>	<u>962,194</u>	<u>517,132</u>	<u>262,075</u>	<u>161,521</u>	<u>126,823</u>	<u>117,087</u>	<u>125,194</u>	<u>168,484</u>	<u>404,883</u>	<u>871,089</u>	<u>6,141,877</u>
RATE RFT & RFTLI	581,393	558,354	480,424	270,873	132,517	77,403	58,380	52,210	55,844	76,928	200,180	448,838	2,971,904
Rate FT - Large	443,982	431,054	362,095	245,250	138,825	99,204	83,997	79,104	88,812	104,875	180,510	380,455	2,815,743
	<u>1,005,355</u>	<u>990,408</u>	<u>842,519</u>	<u>515,923</u>	<u>271,342</u>	<u>176,607</u>	<u>142,357</u>	<u>131,314</u>	<u>142,256</u>	<u>181,603</u>	<u>380,670</u>	<u>807,293</u>	<u>5,587,647</u>
Rate IT	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>1,005,355</u>	<u>990,408</u>	<u>842,519</u>	<u>515,923</u>	<u>271,342</u>	<u>176,607</u>	<u>142,357</u>	<u>131,314</u>	<u>142,256</u>	<u>181,603</u>	<u>380,670</u>	<u>807,293</u>	<u>5,587,647</u>
Total Tariff Throughput	<u>2,229,351</u>	<u>2,191,997</u>	<u>1,804,713</u>	<u>1,033,055</u>	<u>533,417</u>	<u>338,128</u>	<u>268,980</u>	<u>248,401</u>	<u>267,450</u>	<u>350,087</u>	<u>785,553</u>	<u>1,678,392</u>	<u>11,729,524</u>
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL BILLED REVENUE	<u>2,229,351</u>	<u>2,191,997</u>	<u>1,804,713</u>	<u>1,033,055</u>	<u>533,417</u>	<u>338,128</u>	<u>268,980</u>	<u>248,401</u>	<u>267,450</u>	<u>350,087</u>	<u>785,553</u>	<u>1,678,392</u>	<u>11,729,524</u>
UNBILLED REVENUE													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE	<u>2,229,351</u>	<u>2,191,997</u>	<u>1,804,713</u>	<u>1,033,055</u>	<u>533,417</u>	<u>338,128</u>	<u>268,980</u>	<u>248,401</u>	<u>267,450</u>	<u>350,087</u>	<u>785,553</u>	<u>1,678,392</u>	<u>11,729,524</u>

DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
AMRP REVENUE  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-dm  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

RATE DESIGNATION	PER BOOKS / BUDGET												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	1,201,052	1,193,274	1,178,908	1,199,113	1,418,322	1,419,718	1,419,850	1,408,558	1,408,888	1,404,947	1,413,710	1,411,148	16,077,464
RATE GS - Small	535,173	539,689	540,509	518,044	589,819	580,752	585,179	549,070	541,818	551,590	580,213	620,225	6,732,879
RATE GS - Large	126,234	119,683	115,465	119,141	148,123	153,598	158,178	156,224	157,169	151,308	144,460	139,224	1,688,787
RATE FT - Small	334,584	342,741	347,156	377,469	468,385	472,320	474,477	487,301	491,911	498,558	493,866	486,770	5,275,537
	2,197,043	2,195,367	2,182,038	2,214,767	2,634,449	2,626,388	2,617,584	2,601,153	2,599,762	2,605,403	2,642,249	2,667,365	29,774,667
RATE RFT & RFTLI	657,023	666,522	679,779	621,732	749,868	751,165	746,762	763,559	766,502	776,398	777,181	777,737	8,734,026
Rate FT - Large	188,175	184,534	185,740	189,822	282,291	232,379	234,348	240,699	244,544	245,007	243,370	241,278	2,601,886
	825,198	831,056	845,519	811,354	981,959	983,544	981,109	1,004,259	1,011,046	1,021,403	1,020,551	1,019,015	11,338,012
Rate IT	225,145	250,266	230,489	238,867	234,070	226,508	211,024	210,546	216,630	216,266	257,175	288,934	2,788,140
	1,050,344	1,081,341	1,076,008	1,050,221	1,216,029	1,210,052	1,192,131	1,214,804	1,227,876	1,237,669	1,277,727	1,287,948	14,122,152
Total Tariff Throughput	3,247,386	3,276,709	3,258,046	3,284,988	3,860,478	3,836,440	3,809,816	3,815,957	3,827,638	3,844,072	3,919,975	3,945,314	43,896,819
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	15,502	15,266	26,308	11,866	11,825	19,284	11,037	8,480	5,881	6,264	8,577	10,154	150,444
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	15,502	15,266	26,308	11,866	11,825	19,284	11,037	8,480	5,881	6,264	8,577	10,154	150,444
TOTAL BILLED REVENUE	3,262,888	3,291,975	3,284,354	3,276,854	3,862,303	3,855,724	3,820,853	3,824,437	3,833,519	3,850,336	3,928,552	3,955,468	44,047,263
UNBILLED REVENUE													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	3,262,888	3,291,975	3,284,354	3,276,854	3,862,303	3,855,724	3,820,853	3,824,437	3,833,519	3,850,336	3,928,552	3,955,468	44,047,263

DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1686-GA-AIR  
AMRP REVENUE - ANNUALIZED / NORMALIZED  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-4n  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

RATE DESIGNATION	ANNUALIZED / NORMALIZED												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	1,577,016	1,569,716	1,553,111	1,609,253	1,582,597	1,539,496	1,465,791	1,467,671	1,381,775	1,528,798	1,561,660	1,579,819	18,396,703
RATE GS - Small	671,390	677,733	660,401	611,130	591,297	576,466	565,567	559,804	556,588	596,058	592,146	610,460	7,239,040
RATE GS - Large	151,478	144,418	140,130	147,009	149,019	150,404	150,359	150,449	150,359	147,456	142,006	138,987	1,762,062
RATE FT - Small	417,620	428,117	433,433	444,377	436,247	432,138	429,502	426,420	424,320	424,980	429,904	434,594	5,151,662
	2,817,502	2,819,964	2,787,075	2,811,769	2,759,160	2,698,504	2,611,219	2,604,344	2,493,042	2,667,302	2,725,716	2,763,840	32,559,457
RATE RFT & RFTLI	679,593	688,328	702,593	632,214	639,823	632,609	608,051	607,770	610,010	653,398	662,852	667,694	7,783,335
Rate FT - Large	215,354	210,530	211,557	221,742	219,910	218,481	217,007	218,560	215,979	215,935	217,722	219,552	2,600,329
	895,047	898,858	914,450	853,956	859,733	851,090	823,058	824,330	825,989	859,333	880,574	887,246	10,383,664
Rate IT	268,625	309,573	304,587	246,049	208,848	192,195	184,190	181,277	191,527	195,069	238,627	251,393	2,775,150
	1,163,672	1,208,431	1,219,037	1,102,006	1,068,581	1,043,285	1,007,238	1,005,807	1,017,516	1,084,402	1,120,201	1,138,639	13,158,814
Total Tariff Throughput	3,981,374	4,028,415	4,006,112	3,913,774	3,827,741	3,741,789	3,818,457	3,809,951	3,510,558	3,731,704	3,845,917	3,902,479	45,718,271
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	15,502	15,266	26,308	11,866	11,825	19,284	11,037	8,480	5,881	6,264	8,577	10,154	150,444
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	15,502	15,266	26,308	11,866	11,825	19,284	11,037	8,480	5,881	6,264	8,577	10,154	150,444
TOTAL BILLED REVENUE	3,996,876	4,043,681	4,032,420	3,925,640	3,839,566	3,761,073	3,829,494	3,818,431	3,516,439	3,737,968	3,854,494	3,912,633	45,868,715
UNBILLED REVENUE													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	3,996,876	4,043,681	4,032,420	3,925,640	3,839,566	3,761,073	3,829,494	3,818,431	3,516,439	3,737,968	3,854,494	3,912,633	45,868,715

DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
STATE TAX RIDER REVENUE  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-40  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

RATE DESIGNATION	PER BOOKS / BUDGET												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	516,936	491,954	340,373	275,846	130,327	73,938	60,868	52,962	56,576	85,456	203,745	456,320	2,747,341
RATE GS - Small	50,083	49,020	32,002	26,801	9,461	5,354	5,077	4,099	5,135	6,746	18,941	45,252	257,971
RATE GS - Large	121,566	114,922	84,868	78,870	45,427	29,707	30,180	28,658	31,184	27,395	68,408	116,155	777,350
RATE FT - Small	25,867	27,140	18,014	10,541	4,549	2,470	1,935	1,778	1,764	3,607	13,798	24,981	136,444
	714,452	683,048	475,257	392,058	189,784	111,469	98,100	87,497	96,659	123,204	304,892	642,706	3,919,108
RATE RFT & RFTLI	311,444	301,635	220,672	150,019	73,931	42,733	33,580	29,112	33,047	53,653	109,957	261,241	1,611,024
Rate FT - Large	213,414	203,777	157,193	118,107	70,172	50,522	41,987	38,338	43,894	62,816	90,031	177,221	1,267,450
	524,858	505,412	377,865	268,126	144,103	93,255	75,547	67,448	76,941	116,469	199,988	428,462	2,878,474
Rate IT	75,761	82,088	76,502	81,059	67,703	69,864	61,577	60,693	62,714	57,297	70,771	67,519	833,559
	600,619	587,511	454,367	349,185	211,806	163,119	137,124	128,141	139,655	173,766	270,759	495,981	3,712,033
Total Tariff Throughput	1,315,071	1,270,557	929,624	741,243	401,570	274,588	235,224	215,638	236,314	296,970	575,651	1,138,689	7,631,139
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BILLED REVENUE	1,315,071	1,270,557	929,624	741,243	401,570	274,588	235,224	215,638	236,314	296,970	575,651	1,138,689	7,631,139
UNBILLED REVENUE													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,315,071	1,270,557	929,624	741,243	401,570	274,588	235,224	215,638	236,314	296,970	575,651	1,138,689	7,631,139



DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
STATE TAX RIDER REVENUE - ANNUALIZED / NORMALIZED  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-4p  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

RATE DESIGNATION	ANNUALIZED / NORMALIZED												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	516,938	491,984	340,373	275,846	130,327	73,938	60,898	52,982	58,578	85,456	203,745	158,320	2,747,341
RATE GS - Small	50,083	49,020	32,002	26,801	9,461	5,354	5,077	4,099	5,135	6,746	18,941	45,252	257,971
RATE GS - Large	121,569	114,922	84,868	76,870	45,427	29,707	30,190	28,658	31,184	27,395	68,408	116,155	777,350
RATE FT - Small	25,867	27,140	18,014	10,541	4,549	2,470	1,935	1,778	1,754	3,607	13,798	24,981	136,444
	714,462	683,046	475,257	392,058	189,764	111,469	98,100	87,497	96,659	123,204	304,892	642,708	3,919,106
RATE RFT & RFTU	311,444	301,636	220,672	150,019	73,931	42,733	33,580	29,112	33,047	53,653	109,957	251,241	1,611,024
Rate FT - Large	213,414	203,777	157,193	118,107	70,172	50,522	41,967	38,336	43,894	62,816	90,031	177,221	1,267,450
	524,858	505,412	377,865	268,126	144,103	93,255	75,547	67,448	76,941	116,469	199,988	428,462	2,878,474
Rate IT	75,761	82,099	76,502	81,059	67,703	69,864	61,577	80,693	62,714	57,287	70,771	87,519	833,559
	600,619	587,511	454,367	349,185	211,806	163,119	137,124	128,141	139,655	173,766	270,759	495,981	3,712,033
Total Tariff Throughput	1,315,071	1,270,557	929,624	741,243	401,570	274,588	235,224	215,638	236,314	296,970	575,651	1,138,689	7,631,139
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BILLED REVENUE	1,315,071	1,270,557	929,624	741,243	401,570	274,588	235,224	215,638	236,314	296,970	575,651	1,138,689	7,631,139
UNBILLED REVENUE													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,315,071	1,270,557	929,624	741,243	401,570	274,588	235,224	215,638	236,314	296,970	575,651	1,138,689	7,631,139

WPE-4q  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

[illegible]

WPE-4r  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

[illegible]

DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
EXCISE TAX RIDER REVENUE  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-4s  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

RATE DESIGNATION	PER BOOKS / BUDGET												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	534,084	453,209	424,985	748,208	802,828	542,011	538,885	528,556	548,692	675,228	901,089	1,352,875	7,850,250
RATE GS - Small	59,057	49,982	39,798	72,137	37,595	29,131	30,290	26,447	32,074	48,806	81,068	158,598	862,953
RATE GS - Large	143,347	117,178	105,543	212,284	180,618	161,638	180,115	184,909	194,803	190,090	292,768	407,013	2,370,219
RATE FT - Small	28,618	24,779	18,454	12,454	8,179	5,859	5,381	5,453	5,161	7,918	22,305	28,407	172,968
	765,106	645,148	588,780	1,045,083	828,918	736,634	754,571	745,365	780,730	920,042	1,297,250	1,946,663	11,056,380
RATE RFT & RFTLI	300,919	257,088	248,785	219,326	216,488	212,224	209,893	213,527	217,792	225,253	238,871	273,803	2,833,549
Rate FT - Large	238,113	188,049	161,031	139,538	128,182	119,849	118,717	117,559	128,407	137,898	145,539	201,524	1,816,388
	537,032	443,137	409,816	358,864	342,630	332,073	328,410	331,086	346,199	363,151	384,410	475,127	4,649,935
Rate IT	58,214	61,907	57,382	56,228	49,922	48,334	45,179	43,971	45,685	45,811	54,730	58,403	621,785
	593,246	505,044	467,198	415,092	392,552	380,407	371,589	375,057	391,884	408,962	439,140	531,530	5,271,700
Total Tariff Throughput	1,358,352	1,150,192	1,055,978	1,460,175	1,221,470	1,119,041	1,126,260	1,120,422	1,172,814	1,329,004	1,736,390	2,478,193	16,328,090
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	3,726	2,096	1,169	1,133	780	478	1,289	1,902	1,164	1,273	2,144	3,496	20,680
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	7,806	8,287	9,862	8,279	6,033	7,708	5,784	8,351	5,461	5,035	5,284	6,077	79,766
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	11,332	10,383	11,051	7,412	6,813	8,184	7,083	8,253	6,625	6,308	7,428	9,573	100,446
TOTAL BILLED REVENUE	1,369,684	1,160,575	1,067,029	1,467,587	1,228,283	1,127,225	1,133,343	1,128,675	1,179,239	1,335,312	1,743,818	2,487,766	16,428,536
UNBILLED REVENUE													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	1,369,684	1,160,575	1,067,029	1,467,587	1,228,283	1,127,225	1,133,343	1,128,675	1,179,239	1,335,312	1,743,818	2,487,766	16,428,536

DUKE ENERGY OHIO  
 GAS DEPARTMENT  
 CASE NO. 12-1885-GA-AIR  
 GAS SURCREDIT RIDER  
 TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-41  
 WITNESS RESPONSIBLE:  
 J. E. ZIOLKOWSKI  
 07/02/12

RATE DESIGNATION	PER BOOKS / BUDGET												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	-	-	-	-	-	-	-	-	-	-	-	-	-
RATE GS - Small	-	-	-	-	-	-	-	-	-	-	-	-	-
RATE GS - Large	-	-	-	-	-	-	-	-	-	-	-	-	-
RATE FT - Small	(5,399)	(5,627)	(3,462)	(1,196)	(524)	(301)	(242)	(227)	(224)	(428)	(1,612)	(2,965)	(22,209)
	(5,399)	(5,627)	(3,462)	(1,196)	(524)	(301)	(242)	(227)	(224)	(428)	(1,612)	(2,965)	(22,209)
RATE RFT & RFTLI	(38,520)	(35,464)	(24,668)	(11,806)	(6,710)	(3,296)	(2,560)	(2,251)	(2,558)	(4,157)	(8,519)	(19,466)	(156,807)
Rate FT - Large	(44,544)	(42,253)	(30,213)	(13,408)	(8,076)	(8,167)	(5,260)	(4,884)	(5,563)	(7,460)	(10,520)	(21,035)	(199,379)
	(81,064)	(77,717)	(54,881)	(25,014)	(13,786)	(9,465)	(7,850)	(7,135)	(8,119)	(11,617)	(19,039)	(40,501)	(356,186)
Rate IT	(18,731)	(20,823)	(19,175)	(19,846)	(17,040)	(16,479)	(15,423)	(15,413)	(15,900)	(15,855)	(18,835)	(19,683)	(213,204)
	(99,795)	(98,539)	(74,056)	(44,860)	(30,827)	(25,944)	(23,273)	(22,549)	(24,020)	(27,471)	(37,874)	(60,184)	(569,390)
Total Tariff Throughput	(105,194)	(104,167)	(77,518)	(46,056)	(31,350)	(26,245)	(23,515)	(22,775)	(24,243)	(27,900)	(39,466)	(63,149)	(591,599)
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	(1,250)	(1,230)	(2,149)	(1,015)	(1,012)	(1,565)	(879)	(866)	(450)	(481)	(674)	(805)	(12,175)
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	(1,250)	(1,230)	(2,149)	(1,015)	(1,012)	(1,565)	(879)	(866)	(450)	(481)	(674)	(805)	(12,175)
TOTAL BILLED REVENUE	(106,444)	(105,397)	(79,667)	(47,071)	(32,362)	(27,810)	(24,394)	(23,441)	(24,693)	(28,381)	(40,160)	(63,954)	(603,774)
UNBILLED REVENUE													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(106,444)	(105,397)	(79,667)	(47,071)	(32,362)	(27,810)	(24,394)	(23,441)	(24,693)	(28,381)	(40,160)	(63,954)	(603,774)

DUKE ENERGY OHIO  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
 GAS SURCREDIT RIDER - ANNUALIZED / NORMALIZED  
 TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-4u  
 WITNESS RESPONSIBLE:  
 J. E. ZIOLKOWSKI  
 07/02/12

RATE DESIGNATION	ANNUALIZED / NORMALIZED												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	-	-	-	-	-	-	-	-	-	-	-	-	-
RATE GS - Small	-	-	-	-	-	-	-	-	-	-	-	-	-
RATE GS - Large	-	-	-	-	-	-	-	-	-	-	-	-	-
RATE FT - Small	(3,056)	(3,262)	(2,391)	(1,236)	(508)	(274)	(219)	(207)	(197)	(339)	(1,559)	(2,865)	(16,113)
	(3,056)	(3,262)	(2,391)	(1,236)	(508)	(274)	(219)	(207)	(197)	(339)	(1,559)	(2,865)	(16,113)
RATE RFT & RFTLI	(31,662)	(31,547)	(27,096)	(15,266)	(7,474)	(4,365)	(3,291)	(2,945)	(3,138)	(4,339)	(11,289)	(25,202)	(167,614)
Rate FT - Large	(26,039)	(24,311)	(20,422)	(13,832)	(7,830)	(5,595)	(4,737)	(4,481)	(4,885)	(5,904)	(10,181)	(20,328)	(147,526)
	(56,701)	(55,858)	(47,518)	(29,098)	(15,304)	(9,960)	(8,026)	(7,406)	(8,023)	(10,243)	(21,470)	(45,530)	(315,139)
Rate IT	(19,733)	(22,724)	(22,358)	(18,208)	(15,331)	(14,108)	(13,520)	(13,307)	(14,059)	(14,319)	(17,590)	(18,454)	(203,711)
	(76,434)	(78,582)	(69,876)	(47,306)	(30,635)	(24,068)	(21,548)	(20,713)	(22,082)	(24,562)	(39,060)	(63,984)	(519,850)
Total Tariff Throughput	(79,490)	(81,844)	(72,267)	(48,542)	(31,143)	(24,342)	(21,767)	(20,920)	(22,279)	(24,901)	(40,619)	(66,849)	(534,963)
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	(1,250)	(1,230)	(2,149)	(1,015)	(1,012)	(1,565)	(879)	(666)	(450)	(481)	(674)	(805)	(12,175)
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	(1,250)	(1,230)	(2,149)	(1,015)	(1,012)	(1,565)	(879)	(666)	(450)	(481)	(674)	(805)	(12,175)
TOTAL BILLED REVENUE	(80,740)	(83,074)	(74,416)	(49,557)	(32,155)	(25,907)	(22,646)	(21,586)	(22,729)	(25,382)	(41,293)	(67,654)	(547,138)
UNBILLED REVENUE													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(80,740)	(83,074)	(74,416)	(49,557)	(32,155)	(25,907)	(22,646)	(21,586)	(22,729)	(25,382)	(41,293)	(67,654)	(547,138)

DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1985-GA-AJR  
UE-G REVENUE  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-4w  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

RATE DESIGNATION	PER BOOKS / BUDGET												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	845,887	(640,124)	(441,188)	(356,758)	(187,100)	(95,524)	(78,254)	(68,020)	29,865	43,388	103,710	233,193	(590,946)
RATE GS - Small	101,163	(77,745)	(48,208)	(40,863)	(14,380)	(8,145)	(8,031)	(6,616)	3,284	4,006	11,298	29,082	(55,153)
RATE GS - Large	245,549	(182,265)	(127,845)	(120,251)	(89,045)	(45,192)	(47,758)	(48,257)	19,942	18,284	40,805	74,647	(241,385)
RATE FT - Small	62,554	(47,376)	(32,844)	(19,781)	(8,655)	(4,983)	(4,008)	(3,745)	1,468	2,811	10,582	19,463	(24,614)
	<u>1,255,133</u>	<u>(947,510)</u>	<u>(650,186)</u>	<u>(537,653)</u>	<u>(259,181)</u>	<u>(153,844)</u>	<u>(138,051)</u>	<u>(124,638)</u>	<u>54,559</u>	<u>68,482</u>	<u>166,395</u>	<u>356,385</u>	<u>(912,098)</u>
RATE RFT & RFTLI	509,977	(394,940)	(288,580)	(191,911)	(94,391)	(54,518)	(42,811)	(37,219)	16,781	27,289	55,917	127,775	(384,631)
Rate FT - Large	516,102	(355,713)	(287,471)	(221,623)	(133,522)	(101,923)	(86,837)	(80,739)	38,522	48,963	69,050	138,073	(459,219)
	<u>1,026,079</u>	<u>(750,653)</u>	<u>(574,051)</u>	<u>(413,534)</u>	<u>(227,913)</u>	<u>(156,441)</u>	<u>(129,748)</u>	<u>(117,958)</u>	<u>53,303</u>	<u>76,252</u>	<u>124,967</u>	<u>265,848</u>	<u>(823,850)</u>
Rate IT	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>1,026,079</u>	<u>(750,653)</u>	<u>(574,051)</u>	<u>(413,534)</u>	<u>(227,913)</u>	<u>(156,441)</u>	<u>(129,748)</u>	<u>(117,958)</u>	<u>53,303</u>	<u>76,252</u>	<u>124,967</u>	<u>265,848</u>	<u>(823,850)</u>
Total Tariff Throughput	<u>2,281,212</u>	<u>(1,698,163)</u>	<u>(1,224,237)</u>	<u>(951,187)</u>	<u>(487,094)</u>	<u>(310,285)</u>	<u>(267,799)</u>	<u>(242,596)</u>	<u>107,862</u>	<u>142,744</u>	<u>291,362</u>	<u>622,233</u>	<u>(1,735,948)</u>
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BILLED REVENUE	<u>2,281,212</u>	<u>(1,698,163)</u>	<u>(1,224,237)</u>	<u>(951,187)</u>	<u>(487,094)</u>	<u>(310,285)</u>	<u>(267,799)</u>	<u>(242,596)</u>	<u>107,862</u>	<u>142,744</u>	<u>291,362</u>	<u>622,233</u>	<u>(1,735,948)</u>
UNBILLED REVENUE													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	<u>2,281,212</u>	<u>(1,698,163)</u>	<u>(1,224,237)</u>	<u>(951,187)</u>	<u>(487,094)</u>	<u>(310,285)</u>	<u>(267,799)</u>	<u>(242,596)</u>	<u>107,862</u>	<u>142,744</u>	<u>291,362</u>	<u>622,233</u>	<u>(1,735,948)</u>

DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1985-GA-AIR  
UE-G REVENUE - ANNUALIZED / NORMALIZED  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WFE-4w  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

RATE DESIGNATION	ANNUALIZED / NORMALIZED												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	(840,728)	(822,902)	(669,595)	(360,634)	(177,586)	(105,390)	(79,436)	(71,889)	(76,457)	(105,518)	(270,414)	(598,573)	(4,178,922)
RATE GS - Small	(73,172)	(73,061)	(52,004)	(25,618)	(10,034)	(6,198)	(5,032)	(4,249)	(5,228)	(9,085)	(17,815)	(46,573)	(327,887)
RATE GS - Large	(176,922)	(170,538)	(136,089)	(75,533)	(46,350)	(34,498)	(29,900)	(29,817)	(31,807)	(36,887)	(63,746)	(119,765)	(953,951)
RATE FT - Small	(50,525)	(53,935)	(39,535)	(20,429)	(8,401)	(4,528)	(3,616)	(3,427)	(3,250)	(5,807)	(25,770)	(47,370)	(268,393)
	(1,141,347)	(1,120,458)	(897,223)	(482,214)	(244,380)	(150,614)	(118,074)	(109,182)	(116,740)	(157,107)	(377,545)	(812,281)	(5,727,183)
RATE RFT & RFTLI	(523,466)	(521,585)	(447,965)	(252,397)	(123,586)	(72,176)	(54,420)	(48,885)	(51,887)	(71,733)	(186,845)	(416,668)	(2,771,236)
Rate FT - Large	(413,985)	(401,948)	(337,645)	(228,690)	(129,452)	(92,505)	(78,326)	(73,762)	(80,764)	(97,607)	(168,321)	(336,114)	(2,439,119)
	(937,471)	(923,533)	(785,630)	(481,087)	(253,021)	(164,681)	(132,746)	(122,447)	(132,651)	(169,340)	(354,966)	(752,782)	(5,210,355)
Rate IT	-	-	-	-	-	-	-	-	-	-	-	-	-
	(937,471)	(923,533)	(785,630)	(481,087)	(253,021)	(164,681)	(132,746)	(122,447)	(132,651)	(169,340)	(354,966)	(752,782)	(5,210,355)
Total Tariff Throughput	(2,078,818)	(2,043,988)	(1,682,853)	(963,301)	(497,401)	(315,295)	(250,820)	(231,629)	(249,391)	(326,447)	(732,511)	(1,565,063)	(10,937,518)
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BILLED REVENUE	(2,078,818)	(2,043,988)	(1,682,853)	(963,301)	(497,401)	(315,295)	(250,820)	(231,629)	(249,391)	(326,447)	(732,511)	(1,565,063)	(10,937,518)
UNBILLED REVENUE													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(2,078,818)	(2,043,988)	(1,682,853)	(963,301)	(497,401)	(315,295)	(250,820)	(231,629)	(249,391)	(326,447)	(732,511)	(1,565,063)	(10,937,518)



DUKE ENERGY OHIO  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
AU REVENUE  
TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-4x  
WITNESS RESPONSIBLE:  
J. E. ZIOLKOWSKI  
07/02/12

RATE DESIGNATION	PER BOOKS / BUDGET												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	245,325	243,771	240,805	353,485	353,484	353,538	353,500	353,582	353,696	353,767	353,669	353,647	3,912,279
RATE GS - Small	18,390	18,538	18,510	29,422	29,067	29,313	29,267	29,173	29,013	30,068	29,947	30,439	321,145
RATE GS - Large	4,838	4,110	3,954	8,754	7,180	7,753	8,191	8,300	8,416	8,248	7,330	8,833	81,407
RATE FT - Small	10,824	11,093	11,264	11,764	11,815	11,832	11,824	11,602	11,744	11,775	11,807	11,799	138,345
	278,877	277,510	274,533	401,435	401,648	402,438	402,782	402,867	402,869	403,858	402,753	402,718	4,454,176
RATE RFT & RFTLI	134,710	136,644	139,312	138,577	138,809	138,620	138,638	138,653	138,691	138,685	138,560	138,495	1,658,192
Rate FT - Large	5,441	5,325	5,378	5,910	5,980	5,821	5,840	5,830	5,839	5,788	5,819	5,849	68,696
	140,151	141,969	144,690	144,487	144,469	144,441	144,476	144,483	144,530	144,471	144,379	144,344	1,726,888
Rate IT	138	138	138	179	179	174	174	174	174	174	174	174	1,991
	140,289	142,107	144,828	144,666	144,648	144,615	144,650	144,657	144,704	144,645	144,553	144,518	1,728,879
Total Tariff Throughput	419,168	419,617	419,361	546,101	546,194	547,051	547,432	547,314	547,573	548,503	547,308	547,238	6,183,055
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	6	6	6	1	1	6	6	6	6	6	6	6	61
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	6	6	6	1	1	6	6	6	6	6	6	6	61
TOTAL BILLED REVENUE	419,172	419,623	419,367	546,102	546,195	547,057	547,438	547,520	547,579	548,509	547,312	547,242	6,183,116
UNBILLED REVENUE													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	419,172	419,623	419,367	546,102	546,195	547,057	547,438	547,520	547,579	548,509	547,312	547,242	6,183,116

DUKE ENERGY OHIO  
 GAS DEPARTMENT  
 CASE NO. 12-1885-GA-AIR  
 AU REVENUE - ANNUALIZED / NORMALIZED  
 TWELVE MONTHS ENDED DECEMBER 31, 2012 (3 MOS ACTUAL - 9 MOS BUDGET)

WPE-4y  
 WITNESS RESPONSIBLE:  
 J. E. ZOLKOWSKI  
 07/02/12

RATE DESIGNATION	ANNUALIZED / NORMALIZED												TOTAL
	ACTUAL Jan-12	ACTUAL Feb-12	ACTUAL Mar-12	BUDGET Apr-12	BUDGET May-12	BUDGET Jun-12	BUDGET Jul-12	BUDGET Aug-12	BUDGET Sep-12	BUDGET Oct-12	BUDGET Nov-12	BUDGET Dec-12	
JURISDICTIONAL SALES:													
RATE RS & RSLI	542,185	539,676	533,987	553,289	544,104	529,288	503,946	504,592	468,184	525,808	536,906	543,149	6,324,872
RATE QS - Small	29,609	29,689	29,124	26,952	28,077	25,423	24,942	24,686	24,546	24,964	26,114	26,922	319,250
RATE QS - Large	6,880	6,389	6,180	6,463	6,572	6,633	6,631	6,635	6,631	6,503	6,283	6,129	77,709
RATE FT - Small	18,418	18,880	19,115	19,598	19,239	19,058	18,942	18,806	18,713	18,743	18,959	19,166	227,637
	596,892	594,814	588,366	606,302	595,992	580,400	554,461	554,721	518,074	575,818	586,242	595,368	6,949,468
RATE RFT & RFTLI	233,681	236,650	241,658	217,358	219,874	217,494	208,363	208,954	209,724	224,641	227,882	229,556	2,675,945
Rate FT - Large	9,487	9,285	9,330	9,779	9,696	9,635	9,570	9,551	9,525	9,523	9,602	9,683	114,678
	243,178	245,935	250,988	227,137	229,672	227,129	217,933	216,505	219,249	234,164	237,494	239,239	2,790,623
Rate IT	278	280	278	290	288	288	284	284	286	282	280	274	3,392
	243,456	246,215	251,266	227,427	229,960	227,417	218,217	216,789	219,536	234,446	237,774	239,513	2,794,015
Total Tariff Throughput	840,348	841,029	839,652	833,729	825,952	807,817	772,678	773,510	737,609	810,264	826,016	834,879	9,743,483
MISCELLANEOUS REVENUES													
Late Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reconnect Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Contracts	6	6	6	1	1	6	6	6	6	6	6	6	61
Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Misc.	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MISCELLANEOUS REVENUE	6	6	6	1	1	6	6	6	6	6	6	6	61
TOTAL BILLED REVENUE	840,354	841,035	839,658	833,730	825,953	807,823	772,684	773,516	737,615	810,270	826,022	834,885	9,743,544
UNBILLED REVENUE													
Retail	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL UNBILLED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	840,354	841,035	839,658	833,730	825,953	807,823	772,684	773,516	737,615	810,270	826,022	834,885	9,743,544

**DUKE ENERGY OHIO, INC.**  
Case No. 12-1685-GA-AIR  
Supplemental Information (C)(8)

---

Worksheet showing, by FERC, FCC, NARUC, or PUCO account, monthly test year data and totals which shall agree with Schedule C-2.1, Column 1. Taxes other than income taxes should be itemized and totaled. A worksheet shall be provided for both the original and two month update filing.

**Response:** See Attached.

**Sponsoring Witness:** Peggy A. Laub

DUKE ENERGY OHIO  
CASE NO. 12-1685-GA-AIR  
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Total	Actual	Actual	Actual	Budget	Budget
					Jan	Feb	Mar	Apr	May
403002	DEPR	403	Depr-Expense	9,675,809	2,847,583	3,046,032	3,782,194	0	0
404000	DEPR	404	Amortization Expense	2,757	919	919	919	0	0
404200	DEPR	404	Amort Of Elec Plt - Software	1,076,170	230,672	485,883	359,615	0	0
405000	DEPR	405	Depr - Other Gas Plant	30,568,000	0	0	0	3,378,000	3,382,000
407110	AMORT	407	Amort Exp Post in Service Carrying Costs	171,803	22,548	22,548	22,548	11,551	11,551
407260	DEPR	407	Deferred Depreciation Expense	35,934	11,938	11,998	11,998	0	0
407312	AMORT	407	Regulatory Debits	2,791,755	86,424	86,424	86,424	281,387	281,387
407409	AMORT	407	Smart Grid Deferral Gas	2,055,444	168,833	168,833	168,833	172,105	172,105
407907	AMORT	407	Regulatory Asset - Deferral Act	(1,918,247)	2,136,570	(1,624,612)	(1,335,443)	(951,187)	(487,094)
408102	OTH TX	408	Ohio MCF Tax	7,417,119	1,240,336	1,189,563	871,330	741,244	401,571
408121	OTH TX	408	Taxes Property-Operating	23,254,515	1,880,575	1,860,575	1,949,575	1,949,310	1,949,310
408150	OTH TX	408	State Unemployment Tax	6,145	10,187	3,302	(7,344)	0	0
408151	OTH TX	408	Federal Unemployment Tax	4,161	7,981	1,192	(5,012)	0	0
408152	OTH TX	408	Employer FICA Tax	292,321	111,567	91,652	89,072	0	0
408205	OTH TX	408	Highway Use Tax	307	307	0	0	0	0
408470	OTH TX	408	Gross Receipts Tax	19,992,607	2,252,420	2,543,503	2,362,738	1,467,921	1,228,481
408700	OTH TX	408	Fed Social Security Tax	2,000	1,000	3,000	(2,000)	0	0
408800	OTH TX	408	Federal Highway Use Tax	26	14	14	0	0	0
408960	OTH TX	408	Allocated Payroll Taxes	2,186,872	154,595	111,879	49,439	202,225	197,883
426891	AGO	426	IC Sale of AR Fees VIE	159,274	12,914	(5,249)	11,369	13,110	12,960
480000	REV	480	Residential Sales-Gas	213,839,896	29,842,941	26,573,945	19,329,166	16,048,984	12,926,309
480990	REV	480	Gas Residential Sales-Unbilled	(1,088,337)	527,000	(3,382,000)	(4,689,000)	(2,899,486)	(748,624)
481000	REV	481	Industrial Sales-Gas	10,209,337	1,159,595	1,040,628	719,541	733,955	554,426
481090	REV	481	Gas Industrial Sales Unbilled	118,577	110,000	(121,000)	(179,000)	(176,153)	(52,598)
481200	REV	481	Gas Commercial Sales	69,439,273	10,031,478	8,860,771	6,201,349	5,132,859	3,947,236
481290	REV	481	Gas Commercial Sales Unbilled	142,188	(113,000)	(934,000)	(1,574,000)	(1,014,342)	(315,363)
482000	REV	482	Other Sales to Public Auth-Gas	3,994,792	701,380	559,396	375,718	231,582	174,313
482090	REV	482	Gas OPA Unbilled	96,730	17,000	(62,000)	(102,000)	(109,852)	(37,457)
482200	REV	482	Gas Public St Hwy Ling	42,851	3,509	3,335	3,028	2,414	2,490
484000	REV	484	Interdepartmental Sales	535,244	98,055	54,632	33,571	31,445	20,997
487001	REV	487	Discounts Earn/Lost-Gas	0	0	0	0	0	0
488000	REV	488	Misc Service Revenue-Gas	254,490	21,878	25,472	24,215	20,325	20,325
489000	REV	489	Transp Gas of Others	14,965,334	1,530,903	1,440,900	1,262,828	1,340,758	1,200,208
489010	REV	489	IC Gas Transp Rev Reg	22,315	10,611	8,585	3,119	0	0
489012	REV	489	Residential Gas Transp	65,880,318	8,480,546	7,368,241	6,555,803	4,704,517	4,643,212
489015	REV	489	Res Gas Transp Unbilled	(1,834,156)	(334,000)	(1,151,000)	(820,000)	(169,070)	(57,653)
489020	REV	489	Comm Gas Transp Only	32,558,718	4,149,537	3,328,912	2,866,298	2,496,773	2,275,175
489025	REV	489	Comm Gas Transp Unbilled	(357,921)	(193,000)	(391,000)	(422,000)	(219,479)	(78,177)
489030	REV	489	Indust Gas Transp Only	5,888,111	776,965	617,079	507,141	468,260	371,979
489035	REV	489	Indust Gas Transp Unbilled	(35,162)	(48,000)	(101,000)	(49,000)	(61,944)	(23,591)
489040	REV	489	OPA Gas Transp Only	3,963,019	675,309	497,286	389,472	292,250	231,902
489045	REV	489	OPA Gas Transp Unbilled	(63,934)	17,000	(87,000)	(117,000)	(81,192)	(16,932)
489200	REV	489	Transportation Fees	6,828	1,941	1,641	3,246	0	0
489350	REV	489	Public St Hwy Ling Transp Gas	48,504	6,510	5,440	5,600	2,947	2,543
493000	REV	493	Rent From Gas Properties	58,233	4,717	4,717	4,717	4,896	4,896
493010	REV	493	Rent from Gas Properties-IC	2,298,738	168,007	168,007	168,007	199,413	199,413
495031	REV	495	Gas Losses Damaged Lines	1,370	577	73	720	0	0

DUKE ENERGY OHIO  
CASE NO. 12-1685-GA-AIR  
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Total	Actual	Actual	Actual	Budget	Budget
					Jan	Feb	Mar	Apr	May
711000	PO	711	Gas Boiler Labor	5,893	1,802	3,943	348	0	0
712000	PO	712	Gas Production-Other Power Ex	389,614	2,844	661	650	42,841	42,841
717000	PO	717	Liq Petro Gas Exp-Vapor Proc	324,245	28,302	10,759	9,399	29,910	28,183
728000	PO	728	Liquid Petroleum Gas	61,954	8,972	0	0	0	0
735000	PO	735	Gas Misc Production Exp	86,221	21,547	5,570	4,605	6,882	5,678
736000	PO	736	Gas Prod I/C Rent Exp - Erlan	128,523	42,841	42,841	42,841	0	0
736020	PO	736	Gas Raw Material - Rents	99,998	8,333	8,333	8,333	8,333	8,333
742000	PM	742	Maint Gas Production Equipmen	179,822	61,207	23,939	27,513	7,677	8,334
801000	Fuel	801	Purchases Gas & NGL	140,870,706	27,493,677	20,470,497	13,339,388	9,405,914	5,642,516
801001	Fuel	801	Purchases Gas & NGL-Aff	150,174	50,058	50,058	50,058	0	0
805002	Fuel	805	Unrecovered Purchase Gas Adj	9,791,982	1,202,037	5,486,969	3,102,975	0	0
805003	Fuel	805	Purchase Gas Cost Unbilled Rev	(989,737)	345,488	(3,509,899)	(5,543,415)	(3,301,175)	(881,861)
806000	Fuel	806	Other Gas Supply-Exchange Gas	(5,883,779)	(2,358,646)	(1,782,763)	(1,742,370)	0	0
807000	Fuel	807	Gas Purchased Expenses	1,814,319	117,802	103,109	90,053	142,240	155,355
859000	TO	859	Other Expenses-Trans	0	0	0	0	0	0
870000	DO	870	Distribution Sys Ops-Supv/Eng	112,044	3,471	3,692	3,607	11,046	11,491
871000	DO	871	Distribution Load Dispatching	678,738	49,720	48,916	52,886	47,160	48,982
874000	DO	874	Mains And Services	8,041,008	466,933	605,629	672,915	662,350	659,771
875000	DO	875	Measuring And Reg Stations-Ge	45,960	10,000	10,061	7,977	1,999	1,952
876000	DO	876	Measuring & Reg Station-Indus	298,829	7,221	13,999	13,076	27,674	26,299
878000	DO	878	Meter And House Regulator Exp	(124,459)	323,513	160,378	(237,478)	(6,380)	(52,991)
879000	DO	879	Customer Installation Expense	5,881,177	504,022	487,980	408,142	455,295	445,203
880000	DO	880	Gas Distribution-Other Expense	2,564,297	209,300	250,440	207,273	188,881	189,986
885000	DM	885	Maint Dist Sys Fac- Supv/Engr	200,460	17,610	16,667	16,820	15,373	15,476
887000	DM	887	Maintenance of Mains	4,232,771	276,337	283,258	362,922	295,967	308,013
888000	DM	888	Maint-Meas/Reg Stn Equip-Gas	76,080	11,727	4,724	18,492	5,701	4,228
890000	DM	890	Maint - Meas/Reg Stn Eq-Indus	10,731	1,275	0	785	1,521	757
892000	DM	892	Maintenance of Services	242,029	23,543	16,426	13,608	19,856	16,986
893000	DM	893	Maint - Meters And House Reg	820,198	65,535	53,037	35,556	67,533	66,545
894000	DM	894	Maint-Other Distribution Equip	156,581	33,674	8,108	7,948	12,386	11,248
901000	CAO	901	Supervision-Cust Accts	449	150	0	299	0	0
902000	CAO	902	Meter Reading Expense	3,213,299	229,171	213,793	205,440	266,452	263,658
903000	CAO	903	Cust Records & Collection Exp	12,402,538	952,967	1,098,220	1,204,491	1,061,093	983,878
903100	CAO	903	Cust Contracts & Orders-Local	596,959	1,740	9,602	6,479	64,306	64,306
903200	CAO	903	Cust Billing & Acct	588,292	7,940	16,637	15,883	60,830	60,830
903300	CAO	903	Cust Collecting-Local	1,105,036	15,807	44,926	58,963	109,450	109,450
903400	CAO	903	Cust Receiv and Collect Exp - Edp	67,841	0	0	1,295	7,394	7,394
904001	CAO	904	Bad Debt Expense	10,686,747	1,935,133	1,850,620	1,395,600	1,006,321	497,223
904003	CAO	904	Cust Acctg-Loss On Sale-A/R	1,715,545	179,083	24,798	208,678	121,018	125,576
904891	CAO	904	I/C Loss on Sale of AR VIE	(59,207)	(47,356)	(93,099)	(108,842)	47,810	33,860
908140	CSI	908	Economic Development	37,173	792	2,106	2,379	3,544	3,544
908160	CSI	908	Cust Asst at Exp-General	646,946	49,008	49,575	50,071	55,017	57,140
909650	CSI	909	Misc Advertising Expenses	5,954	0	1,194	0	640	640
910000	CSI	910	Misc Cust Serv/Inform Exp	4,585,796	360,816	372,924	520,919	350,035	360,420
910100	CSI	910	Exp-Ra Reg Prod/Svcs-CstAccts	2,778,763	123,154	57,080	254,481	260,593	258,306
912000	SAL	912	Demonstrating & Selling Exp	31	0	31	0	0	0
913001	SAL	913	Advertising Expense	178,452	6,844	6,681	27,654	15,277	15,277

DUKE ENERGY OHIO  
CASE NO. 12-1885-GA-AIR  
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Total	Actual	Actual	Actual	Budget	Budget
					Jan	Feb	Mar	Apr	May
920000	AGO	920	A & G Salaries	8,097,127	778,972	585,784	328,430	784,895	804,539
921100	AGO	921	Employee Expenses	652,027	51,208	63,540	72,889	51,289	51,703
921110	AGO	921	Relocation Expenses	3,002	1,890	1,015	97	0	0
921200	AGO	921	Office Expenses	953,126	132,732	111,873	140,263	63,859	78,814
921300	AGO	921	Telephone and Telegraph Exp	31,882			31,882		
921400	AGO	921	Computer Services Expenses	647,595	64,643	18,488	72,820	52,899	47,447
921540	AGO	921	Computer Rent (Go Only)	151,792	24,557	33,574	32,479	11,715	5,495
921600	AGO	921	Other	57,919	20,534	(3,850)	(3,874)	5,013	5,012
921980	AGO	921	Office Supplies & Expenses	2,772,525	280,553	277,290	286,508	219,009	219,104
922000	AGO	922	Admin Exp Transfer	42	42	0	0	0	0
923000	AGO	923	Outside Services Employed	3,388,272	268,532	235,871	524,271	244,294	278,607
923880	AGO	923	Outside Services Employee &	14,568	5,431	3,518	5,519	0	0
924000	AGO	924	Property Insurance	935,943	710	710	(890)	103,782	103,782
924050	AGO	924	Inter-Co Prop Ins Exp	28,008	9,336	9,336	9,336	0	0
924980	AGO	924	Property Insurance For Corp.	208,893	16,192	16,192	16,192	17,813	17,813
925000	AGO	925	Injuries & Damages	317,568	34,664	52,878	42,971	20,785	20,785
925051	AGO	925	INTER-CO GEN LIAB EXP	151,728	50,576	50,576	50,576	0	0
925200	AGO	925	Injuries And Damages-Other	28,831	1,652	1,739	2,022	2,602	2,602
925980	AGO	925	Injuries And Damages For Corp.	79,305	3,569	3,569	3,569	7,622	7,622
926000	AGO	926	EMPL PENSIONS AND BENEFITS	7,126,940	698,767	585,442	573,630	624,620	663,908
926420	AGO	926	Employees' Tuition Refund	(17)	0	0	(17)		
926430	AGO	926	Employees' Recreation Expense	37	20	15	2	0	0
926480	AGO	926	Other Employee Benefits	6,217	0	0	6,217		
926600	AGO	926	Employee Benefits-Transferred	2,379,091	202,136	261,262	162,692	188,747	142,114
928000	AGO	928	Regulatory Expenses (GO)	20,000	0	0	0	0	0
928006	AGO	928	State Reg Comm Proceeding	1,009,678	68,179	68,179	79,826	88,166	88,166
929000	AGO	929	Duplicate Chrgs-Enrgy To Exp	138,876	(62,782)	(48,614)	(35,728)	30,000	15,000
929500	AGO	929	Admin Exp Transf	(75,107)	(5,605)	(12,227)	(9,952)	(5,258)	(5,258)
930150	AGO	930	Miscellaneous Advertising Exp	13,566	1,250	552	343	1,269	1,269
930200	AGO	930	Misc General Expenses	2,762,690	164,383	178,241	176,091	229,996	228,284
930210	AGO	930	Industry Association Dues	103,656	103,638	0	0	2	2
930220	AGO	930	Exp Of Servicing Securities	2,171	2,120	0	51	0	0
930230	AGO	930	Dues To Various Organizations	0	0	1	(1)	0	0
930240	AGO	930	Director'S Expenses	10,758	287	1,254	9,215	0	0
930250	AGO	930	Buy/Sell Transf Employee Homes	(1,102)	766	599	(2,487)	0	0
930940	AGO	930	General Expenses	1,309	439	461	409	0	0
931001	AGO	931	Rents-A&G	3,825,209	59,169	137,368	113,917	310,993	301,737
931008	AGO	931	A&G Rents-IC	517,615	187,684	188,498	181,433	0	0
932000	AGM	932	Maintenance of Gen Plant-Gas	87,365	0	0	87,365		
935000	AGM	935	MAINT OF GENERAL PLANT	0	0	0	0	0	0
935100	AGM	935	Maint of General Plan - Elec	81,901	144	1,353	(1,497)	8,655	9,515
935200	AGM	935	Cust Infor and Computer Contro	373,968	27,780	32,296	(60,076)	41,237	41,237

DUKE ENERGY OHIO  
CASE NO. 12-1685-GA-AIR  
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Total	Actual Jan	Actual Feb	Actual Mar	Budget Apr	Budget May
	REV		Revenues	421,183,356	57,845,449	44,338,060	30,615,475	27,179,842	25,245,011
			<u>Operating Expenses</u>						
	Fuel		Fuel Expense	145,773,665	26,850,416	20,817,971	9,296,670	6,246,979	4,918,010
			<u>Operation</u>						
	PO		Production	1,096,446	114,441	71,997	66,176	87,966	85,035
	TO		Transmission	0	0	0	0	0	0
	DO		Distribution	17,375,592	1,574,180	1,581,085	1,186,508	1,386,026	1,330,673
	CAO		Customer Accounts Expenses	30,317,499	3,274,035	3,165,497	2,988,286	2,744,674	2,146,175
	CSI		Customer Service & Informational Expenses	8,053,632	533,770	482,879	827,850	669,829	680,050
	SAL		Sale Expense	178,483	6,644	6,692	27,654	15,277	15,277
	AGO		A&G	36,531,012	3,139,146	2,777,880	2,862,169	3,047,022	3,091,507
	OTH		Other	0	0	0	0	0	0
			<u>Maintenance</u>						
	PM		Production	179,822	61,207	23,939	27,513	7,677	6,334
	TM		Transmission	0	0	0	0	0	0
	DM		Distribution	5,738,850	429,701	382,220	456,129	418,337	423,253
	AGM		A&G	543,234	27,924	33,649	25,792	49,892	50,752
			Operation & Maintenance Expense	100,014,570	9,161,048	8,525,838	8,488,077	8,426,699	7,829,056
	DEPR		Depreciation Expense	41,368,670	3,091,112	3,544,832	4,154,726	3,378,000	3,382,000
	AMORT		Amortization of Deferred Expenses	3,100,555	2,414,375	(1,346,807)	(1,057,636)	(486,144)	(22,051)
	OTH TX		Taxes Other Than Income Taxes	53,155,075	5,659,012	5,824,680	5,307,796	4,360,700	3,777,245
	FIT		Income Taxes	0	0	0	0	0	0
	GSOA		Gains on Sales of Other Assets Other Net	0	0	0	0	0	0
			Operating Income	77,780,821	10,469,486	6,971,546	4,345,842	5,253,608	5,362,751
			Operating Income - Before Income Taxes	77,780,821	10,469,486	6,971,546	4,345,842	5,253,608	5,362,751

DUKE ENERGY OHIO  
CASE NO. 12-1685-GA-AIR  
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Budget	Budget	Budget	Budget	Budget	Budget	Budget
				Jun	Jul	Aug	Sep	Oct	Nov	Dec
403002	DEPR	403	Depr-Expense	0	0	0	0	0	0	0
404000	DEPR	404	Amortization Expense	0	0	0	0	0	0	0
404200	DEPR	404	Amort Of Elec Plt - Software	0	0	0	0	0	0	0
405000	DEPR	405	Depr - Other Gas Plant	3,386,000	3,390,000	3,394,000	3,400,000	3,407,000	3,413,000	3,418,000
407110	AMORT	407	Amort Exp Post in Service Carrying Costs	11,551	11,551	11,551	11,551	11,551	11,551	11,551
407260	DEPR	407	Deferred Depreciation Expense	0	0	0	0	0	0	0
407312	AMORT	407	Regulatory Debits	281,387	281,387	281,387	281,387	281,387	281,387	281,387
407408	AMORT	407	Smart Grid Deferral Gas	172,105	172,105	172,105	172,105	172,105	172,105	172,105
407907	AMORT	407	Regulatory Asset - Deferral Act	(310,284)	(267,800)	(242,596)	107,862	142,744	291,362	622,231
408102	OTHTX	408	Ohio MCF Tax	274,589	235,224	215,638	236,312	296,971	575,652	1,138,689
408121	OTHTX	408	Taxes Property-Operating	1,949,310	1,949,310	1,949,310	1,949,310	1,949,310	1,949,310	1,949,310
408150	OTHTX	408	State Unemployment Tax	0	0	0	0	0	0	0
408151	OTHTX	408	Federal Unemployment Tax	0	0	0	0	0	0	0
408152	OTHTX	408	Employer FICA Tax	0	0	0	0	0	0	0
408205	OTHTX	408	Highway Use Tax	0	0	0	0	0	0	0
408470	OTHTX	408	Gross Receipts Tax	1,127,335	1,133,605	1,129,049	1,179,469	1,335,500	1,744,172	2,488,414
408700	OTHTX	408	Fed Social Security Tax	0	0	0	0	0	0	0
408800	OTHTX	408	Federal Highway Use Tax	0	0	0	0	0	0	0
408960	OTHTX	408	Allocated Payroll Taxes	234,222	201,859	197,638	202,516	197,841	230,785	204,990
426891	AGO	426	IC Sale of AR Fees VIE	14,080	15,560	15,240	14,080	17,520	15,740	21,950
480000	REV	480	Residential Sales-Gas	11,626,098	11,559,025	11,337,461	11,769,381	14,483,582	19,328,269	29,014,745
480990	REV	480	Gas Residential Sales-Unbilled	(577,025)	(6,578)	214,466	691,947	3,695,401	2,750,460	3,135,103
481000	REV	481	Industrial Sales-Gas	505,917	725,932	821,600	894,070	305,894	1,310,786	1,436,993
481090	REV	481	Gas Industrial Sales Unbilled	(47,852)	(2,230)	20,380	42,933	184,958	130,392	208,647
481200	REV	481	Gas Commercial Sales	3,435,414	3,635,040	3,563,799	3,815,254	4,473,155	6,350,663	9,992,255
481290	REV	481	Gas Commercial Sales Unbilled	(276,767)	(4,369)	99,723	258,337	1,236,952	1,207,011	1,572,008
482000	REV	482	Other Sales to Public Auth-Gas	147,044	148,328	144,248	153,059	297,230	353,927	898,567
482090	REV	482	Gas OPA Unbilled	(24,267)	(311)	7,695	34,870	152,662	362,150	(141,740)
482200	REV	482	Gas Public St Hwy Lrng	3,485	3,857	3,918	4,099	5,096	3,798	3,832
484000	REV	484	Interdepartmental Sales	12,595	33,464	48,809	29,901	31,333	53,598	88,844
487001	REV	487	Discounts Earn/Lost-Gas	0	0	0	0	0	0	0
488000	REV	488	Misc Service Revenue-Gas	20,325	20,325	20,325	20,325	20,325	20,325	20,325
489000	REV	489	Transp Gas of Others	1,202,040	1,093,137	1,079,393	1,097,073	1,090,628	1,287,280	1,340,188
489010	REV	489	IC Gas Transp Rev Reg	0	0	0	0	0	0	0
489012	REV	489	Residential Gas Transp	4,552,188	4,497,903	4,580,132	4,671,610	4,831,654	5,123,748	5,868,764
489015	REV	489	Res Gas Transp Unbilled	(21,901)	39,725	17,498	68,476	308,743	99,028	365,968
489020	REV	489	Comm Gas Transp Only	2,147,129	2,098,103	2,123,018	2,252,991	2,449,622	2,731,751	3,639,471
489025	REV	489	Comm Gas Transp Unbilled	(59,778)	20,533	15,571	77,143	264,092	158,681	471,493
489030	REV	489	Indust Gas Transp Only	350,886	332,827	332,522	411,030	433,928	536,241	749,273
489035	REV	489	Indust Gas Transp Unbilled	(9,701)	5,224	13,199	42,213	79,109	56,907	61,422
489040	REV	489	OPA Gas Transp Only	195,329	185,110	180,267	197,509	240,570	326,786	539,230
489045	REV	489	OPA Gas Transp Unbilled	(13,255)	3,815	1,601	23,070	67,825	41,316	56,618
489200	REV	489	Transportation Fees	0	0	0	0	0	0	0
489350	REV	489	Public St Hwy Lrng Transp Gas	3,094	2,964	2,793	3,505	3,625	3,443	4,040
493000	REV	493	Rent From Gas Properties	4,898	4,898	4,898	4,898	4,898	4,898	4,898
493010	REV	493	Rent from Gas Properties-IC	199,413	199,413	199,413	199,413	199,413	199,413	199,413
495031	REV	495	Gas Losses Damaged Lines	0	0	0	0	0	0	0



Account	Code	FERC	Description	Budget	Budget	Budget	Budget	Budget	Budget	Budget
				Jun	Jul	Aug	Sep	Oct	Nov	Dec
711000	PO	711	Gas Boiler Labor	0	0	0	0	0	0	0
712000	PO	712	Gas Production-Other Power Ex	42,841	42,841	42,841	42,841	42,841	42,841	42,841
717000	PO	717	Liq Petro Gas Exp-Vapor Proc	40,592	27,844	26,969	26,755	29,753	39,723	26,056
728000	PO	728	Liquid Petroleum Gas	0	0	0	0	0	0	52,982
735000	PO	735	Gas Misc Production Exp	6,782	5,809	5,433	6,815	5,413	6,638	5,249
736000	PO	736	Gas Prod I/C Rent Exp - Erian	0	0	0	0	0	0	0
736020	PO	736	Gas Raw Material - Rents	8,333	8,333	8,333	8,333	8,333	8,333	8,333
742000	PM	742	Maint Gas Production Equipman	7,115	9,042	9,558	7,614	6,091	6,968	5,944
801000	Fuel	801	Purchases Gas & NGL	4,165,438	4,542,220	4,481,057	4,944,673	7,654,454	13,644,448	24,886,444
801001	Fuel	801	Purchases Gas & NGL-Air	0	0	0	0	0	0	0
805002	Fuel	805	Unrecovered Purchase Gas Adj	0	0	0	0	0	0	0
806003	Fuel	805	Purchase Gas Cost Unbilled Rev	(693,360)	(7,858)	256,979	745,235	4,260,364	3,570,026	3,790,729
806000	Fuel	806	Other Gas Supply-Exchange Gas	0	0	0	0	0	0	0
807000	Fuel	807	Gas Purchased Expenses	205,997	144,804	131,593	123,880	145,781	177,488	276,249
859000	TO	859	Other Expenses-Trans	0	0	0	0	0	0	0
870000	DO	870	Distribution Sys Ops-Supv/Eng	11,309	11,369	11,056	12,163	11,020	11,101	10,729
871000	DO	871	Distribution Load Dispatching	48,225	48,470	47,199	46,782	47,052	47,382	45,872
874000	DO	874	Mains And Services	779,914	730,888	694,040	690,384	623,971	683,652	770,661
875000	DO	875	Measuring And Reg Stations-Ge	2,591	1,532	1,879	1,982	1,535	2,203	1,859
878000	DO	876	Measuring & Reg Station-Indus	37,857	26,051	26,295	27,702	26,411	38,054	26,190
879000	DO	878	Meter And House Regulator Exp	(43,660)	(1,683)	(1,253)	(145,447)	(105,363)	(110,653)	96,758
879000	DO	879	Customer Installation Expense	629,155	440,278	446,680	457,376	449,317	634,157	445,572
886000	DO	880	Gas Distribution-Other Expense	194,396	192,764	188,779	264,153	219,133	220,273	240,929
885000	DM	885	Maint Dist Sys Fac- Supv/Engr	20,115	15,301	15,311	17,168	16,367	20,139	15,133
887000	DM	887	Maintenance of Mains	465,777	429,044	349,309	369,059	376,259	360,974	355,952
889000	DM	889	Maint-Meas/Reg Str Equip-Gas	4,649	4,268	4,165	5,735	4,153	4,180	4,058
890000	DM	890	Maint - Meas/Reg Str Eq-Indus	745	1,249	727	1,012	1,225	730	705
892000	DM	892	Maintenance of Services	26,263	20,880	13,563	13,961	17,886	22,203	38,876
893000	DM	893	Maint - Meters And House Reg	98,608	66,187	66,716	67,650	66,978	99,111	66,744
894000	DM	894	Maint-Other Distribution Equip	13,987	11,131	10,829	12,280	10,794	13,702	10,514
901000	CAO	901	Supervision-Cust Accts	0	0	0	0	0	0	0
902000	CAO	902	Meter Reading Expense	353,877	261,014	264,895	267,205	266,406	365,806	264,582
903000	CAO	903	Cust Records & Collection Exp	1,108,778	1,078,920	930,201	957,451	1,059,719	1,014,152	953,268
903100	CAO	903	Cust Contracts & Orders-Local	64,498	64,306	64,306	64,306	64,306	64,498	64,306
903200	CAO	903	Cust Billing & Acct	81,011	60,830	60,830	60,830	60,830	61,011	60,830
903300	CAO	903	Cust Collecting-Local	109,595	109,450	109,450	109,450	109,450	109,595	109,450
903400	CAO	903	Cust Receiv and Collect Exp - Edp	7,394	7,394	7,394	7,394	7,394	7,394	7,394
904001	CAO	904	Bad Debt Expense	338,097	301,447	263,051	275,783	351,153	751,128	1,721,191
904003	CAO	904	Cust Acctg-Loss On Sale-A/R	92,234	145,724	(88,276)	(90,156)	177,554	353,081	488,231
904891	CAO	904	IC Loss on Sale of AR VIE	44,310	29,960	45,540	40,960	2,380	(7,920)	(48,790)
908140	CSI	908	Economic Development	3,544	3,544	3,544	3,544	3,544	3,544	3,544
908160	CSI	908	Cust Assist Exp-General	56,272	56,560	55,063	54,572	54,891	55,278	53,489
909650	CSI	909	Misc Advertising Expenses	640	640	640	640	640	640	640
910000	CSI	910	Misc Cust Serv/Inform Exp	416,837	365,454	394,895	357,174	357,036	384,846	373,841
910100	CSI	910	Exp-Rs Reg Prod/Svces-CstAccts	258,486	263,282	263,817	258,427	260,449	259,684	259,004
912000	SAL	912	Demonstrating & Selling Exp	0	0	0	0	0	0	0
913001	SAL	913	Advertising Expense	15,277	15,277	15,277	15,277	15,277	15,277	15,277

DUKE ENERGY OHIO  
CASE NO. 12-1685-GA-AIR  
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Budget	Budget	Budget	Budget	Budget	Budget	Budget
				Jun	Jul	Aug	Sep	Oct	Nov	Dec
920000	AGO	920	A & G Salaries	523,523	779,953	777,154	703,818	802,817	532,827	734,817
921100	AGO	921	Employee Expenses	58,505	44,118	50,948	56,300	47,430	50,008	54,111
921110	AGO	921	Relocation Expenses	0	0	0	0	0	0	0
921200	AGO	921	Office Expenses	58,463	50,406	67,331	62,871	54,247	68,372	74,095
921300	AGO	921	Telephone and Telegraph Exp							
921400	AGO	921	Computer Services Expenses	74,176	59,006	50,966	50,947	46,382	56,981	52,640
921540	AGO	921	Computer Rent (Go Only)	5,977	5,357	6,999	5,357	6,256	5,793	8,233
921600	AGO	921	Other	5,012	5,012	5,012	5,012	5,012	5,012	5,012
921980	AGO	921	Office Supplies & Expenses	216,770	219,404	219,490	219,853	218,816	216,489	219,439
922000	AGO	922	Admin Exp Transfer	0	0	0	0	0	0	0
923000	AGO	923	Outside Services Employed	292,540	230,918	208,701	343,730	217,297	212,216	341,295
923980	AGO	923	Outside Services Employee &	0	0	0	0	0	0	0
924000	AGO	924	Property Insurance	103,782	105,157	103,782	103,782	103,782	103,782	103,782
924050	AGO	924	Inter-Co Prop Ins Exp	0	0	0	0	0	0	0
924980	AGO	924	Property Insurance For Corp.	17,813	17,813	17,813	17,813	17,813	17,813	17,813
925000	AGO	925	Injuries & Damages	20,785	20,785	20,785	20,785	20,785	20,785	20,785
925051	AGO	925	INTER-CO GEN LIAB EXP	0	0	0	0	0	0	0
925200	AGO	925	Injuries And Damages-Other	2,602	2,602	2,602	2,602	2,602	2,602	2,602
925980	AGO	925	Injuries And Damages For Corp.	7,622	7,622	7,622	7,622	7,622	7,622	7,622
926000	AGO	926	EMPL PENSIONS AND BENEFITS	388,001	640,915	663,908	594,931	683,908	410,994	617,916
926420	AGO	926	Employees' Tuition Refund							
926430	AGO	926	Employees' Recreation Expense	0	0	0	0	0	0	0
926490	AGO	926	Other Employee Benefits							
926500	AGO	926	Employee Benefits-Transferred	177,820	174,617	206,118	211,866	212,708	222,631	216,380
926000	AGO	928	Regulatory Expenses (GO)	0	20,000	0	0	0	0	0
928008	AGO	928	State Reg Comm Proceeding	88,166	88,166	88,166	88,166	88,166	88,166	88,166
929000	AGO	929	Duplicate Chrgs-Enrgy To Exp	30,000	6,000	30,000	30,000	25,000	50,000	70,000
929500	AGO	929	Admin Exp Transf	(5,258)	(5,258)	(5,258)	(5,258)	(5,258)	(5,258)	(5,258)
930150	AGO	930	Miscellaneous Advertising Exp	1,269	1,269	1,269	1,269	1,269	1,269	1,269
930200	AGO	930	Misc General Expenses	310,525	227,257	225,265	224,366	230,998	246,657	320,638
930210	AGO	930	Industry Association Dues	2	2	2	2	2	2	2
930220	AGO	930	Exp Of Servicing Securities	0	0	0	0	0	0	0
930230	AGO	930	Dues To Various Organizations	0	0	0	0	0	0	0
930240	AGO	930	Director'S Expenses	0	0	0	0	0	0	0
930250	AGO	930	Buy/Sell Transf Employee Homes	0	0	0	0	0	0	0
930940	AGO	930	General Expenses	0	0	0	0	0	0	0
931001	AGO	931	Rents-A&G	360,217	360,903	357,436	377,840	444,110	486,702	514,822
931008	AGO	931	A&G Rents-IC	0	0	0	0	0	0	0
932000	AGM	932	Maintenance of Gen Plant-Gas							
935000	AGM	935	MAINT OF GENERAL PLANT	0	0	0	0	0	0	0
935100	AGM	935	Maint of General Plan - Elec	8,343	8,999	9,391	9,630	9,171	8,698	8,699
935200	AGM	935	Cust Infor and Computer Contro	42,642	41,237	41,237	41,259	41,237	42,620	41,282

DUKE ENERGY OHIO  
CASE NO. 12-1685-GA-AIR  
MONTHLY REVENUES AND EXPENSES BY ACCOUNT

DATA: 3 MONTHS ACTUAL & 9 MONTHS ESTIMATED  
TYPE OF FILING: "X" ORIGINAL UPDATED REVISED

Account	Code	FERC	Description	Budget	Budget	Budget	Budget	Budget	Budget	Budget
				Jun	Jul	Aug	Sep	Oct	Nov	Dec
REV			Revenues	23,375,299	24,598,135	24,832,728	26,763,107	34,860,595	42,440,870	59,390,785
			<u>Operating Expenses</u>							
Fuel			Fuel Expense	3,678,085	4,679,166	4,868,629	5,813,788	12,060,599	17,591,930	28,953,422
			<u>Operation</u>							
PQ			Production	98,548	84,827	83,576	84,744	86,340	97,535	135,461
TO			Transmission	0	0	0	0	0	0	0
DO			Distribution	1,659,577	1,450,069	1,414,675	1,355,085	1,273,076	1,526,069	1,638,570
CAO			Customer Accounts Expenses	2,179,794	2,059,045	1,657,391	1,693,223	2,099,172	2,709,745	3,600,462
CSI			Customer Service & Informational Expenses	735,779	679,480	717,959	674,357	677,159	683,992	690,528
SAL			Sale Expense	15,277	15,277	15,277	15,277	15,277	15,277	15,277
AGO			A&G	2,752,392	3,077,584	3,121,351	3,127,141	3,229,284	2,817,205	3,466,331
OTH			Other	0	0	0	0	0	0	0
			<u>Maintenance</u>							
PM			Production	7,115	9,842	9,568	7,814	8,091	8,988	5,944
TM			Transmission	0	0	0	0	0	0	0
DM			Distribution	630,124	548,060	460,620	485,855	492,630	521,039	489,882
AGM			A&G	51,985	50,236	50,628	50,889	50,408	51,218	49,861
			Operation & Maintenance Expense	8,130,581	7,974,220	7,631,035	7,485,185	7,929,437	8,429,068	10,114,318
DEPR			Depreciation Expense	3,386,000	3,390,000	3,394,000	3,400,000	3,407,000	3,413,000	3,418,000
AMORT			Amortization of Deferred Expenses	154,759	197,243	222,447	572,905	607,787	756,405	1,087,274
OTHTX			Taxes Other Than Income Taxes	3,585,456	3,519,798	3,491,835	3,567,607	3,779,622	4,499,919	5,781,403
FIT			Income Taxes	0	0	0	0	0	0	0
GSOA			Gains on Sales of Other Assets Other Net	0	0	0	0	0	0	0
			Operating Income	4,440,408	4,835,708	5,324,782	5,913,622	7,076,150	7,750,548	10,036,370
			Operating Income - Before Income Taxes	4,440,408	4,835,708	5,324,782	5,913,622	7,076,150	7,750,548	10,036,370

**DUKE ENERGY OHIO, INC.**  
Case No. 12-1685-GA-AIR  
Supplemental Information (C)(9)

---

For CWIP included in the authorized rate base of prior case, incorporate by reference that data which is already provided on Schedule B-9:

- (a) List the project number and dollars.
- (b) Completion date or in service date (whichever was first) for projects listed in (c)(9)(a) in Chapter II of this appendix.
- (c) Date the authorized rates in prior case went into effect.
- (d) AFUDC calculations for CWIP in (a) and the date the utility stopped accruing AFUDC.
- (e) List for each project in (a) its estimated completion date and budget estimate as provided on Schedules B-4.1 and B-4.2 of the prior case's updated filing. In addition, list the actual completion date and the actual cost for each project. If actual cost is not available, provide the most recent cost estimate. If not yet completed, list the most recent completion date and budget estimates. Briefly explain the causes for any differences between the prior estimate and the actual data or the most recent estimate.
- (f) If mirroring of a CWIP project begun in a prior case was completed since the date certain of the company's last rate case, provide for each project the calculation of mirrored CWIP carrying charges. Supporting documentation shall include the project number, start and end dates for accrual, the carrying charge rate(s) used, and the mirrored CWIP amount.
- (g) If mirroring of a CWIP project begun in a prior case is not completed as of the first day of the test year in this case, provide for each project the following:
  - (1) Mirrored revenue offset amount from (effective date of sur-credit rider) to (first day of test year).
  - (2) Estimated test year mirrored revenue offset.
  - (3) Estimated mirrored revenue offset from (last day of test year) to (estimated completion date).

**Response:** See Attached.

**Sponsoring Witness:** Carl J. Council, Jr.

DUKE ENERGY OHIO  
Case No. 12-1885-GA-AIR  
CWIP in Prior Case  
As of March 31, 2012

Data: 3 Months Actual & 9 Months Estimated  
Type of Filing: X Original \_\_\_ Updated \_\_\_ Revised  
Reference:

Supplemental (C) (9)  
Page 1 of 1  
Witness Responsible  
C. J. Council

Line No. (A)	Project No. (B)	Total (C)	Completion or In-Service Date (D)	Date of Authorization Rate (E)	AFUDC (F)	Date of Final AFUDC Calculation (G)	Est. Completion Date (H)	Budget (I)	Actual Completion Date (J)	Actual Cost (K)	Difference (L)
		\$			\$						

1      There was no CWIP included in the prior rate case, 07-589-GA-AIR

**DUKE ENERGY OHIO, INC.**  
Case No. 12-1685-GA-AIR  
Supplemental Information (C)(10)

---

Copy of latest certificate of valuation from department of taxation. A copy of any updated certificates on valuation shall be provided to the staff when available.

**Response:** See Attached.

**Sponsoring Witness:** Keith G. Butler

# 2011 VALUATION NOTICE

NAME: DUKE ENERGY OHIO, INC.  
FEIN: 31-0240030  
CLASS: NATURAL GAS

## TAXABLE PROPERTY:

## TRUE VALUE:

Schedule C - Production Plant	<u>3,429,131</u>
Schedule C - Natural Gas Storage Plant	<u></u>
Schedule C - Transmission Plant	<u></u>
Schedule C - Distribution Plant	<u>860,049,358</u>
Schedule C - General Plant	<u>6,408,112</u>
Account 105- Gas Plant Held for Future Use	<u></u>
Account 114- Gas Plant Acquisition Adjustments	<u></u>
Account 121- Nonutility Plant	<u></u>
Account 117- Gas Stored Underground - Noncurrent @35%	<u></u>
Account 151- Fuel Stock	<u>2,059,252</u>
Account 154- Plant Materials and Supplies	<u>2,693,034</u>
154-Plant Materials and Supplies -	<u></u>
General Plant-Common	<u>4,460,362</u>
Account 164.1- Gas Stored Underground - Current	<u>21,554,658</u>

**TOTAL TRUE VALUE**

**900,653,907**

**ASSESSMENT PERCENTAGE**

**25%**

**TOTAL TAXABLE VALUE**

**225,163,480**

**PENALTY (IF APPLICABLE)**

**PERCENT:**

**PROPOSED TAXABLE VALUE (ROUNDED)**

**225,163,480**

AGENT: KEITH L. SMITH

DATE: 9/22/2011

**DUKE ENERGY OHIO, INC.**  
Case No. 12-1685-GA-AIR  
Supplemental Information (C)(11)

---

Copy of monthly sales (kWh, ccf) for the test year by rate schedule classification and/or customer classes. Data provided shall be consistent with the information contained in the operating income schedule, Schedule C-2.1, under both the original and the two month update filings.

**Response:** See Attached.

**Sponsoring Witness:** Jim A. Riddle



Duke Energy Ohio  
Case No. 12-1685-GA-AIR  
Monthly Detail of Weather Normal Actual/Budget MCF Volumes  
By Rate Schedule (3 Months Actual - 9 Months Budget)

Data: X Actual \_\_\_ Estimated  
Type of Filing: X Original \_\_\_ Updated \_\_\_ Revised  
Reference: Chap. II (C)(11)

Supplemental (C)(11)  
Witness Responsible:  
Jim A. Riddle

	Rate RS	Rate RSLI	Rate GS-S	Rate GS-L	Rate RFT	Rate RFTLI	Rate FT-S	Rate FT-L	Rate IT	Rate IT	Total IT	Interdept	Total Sales
	MCF	MCF	MCF	MCF	MCF	MCF	MCF	MCF	MCF	Special	MCF	MCF	& Transportation
	(Col. A)	(Col. B)	(Col. C)	(Col. D)	(Col. E)	(Col. F)	(Col. G)	(Col. H)	(Col. I)	Contract	(Col. K)	(Col. L)	(Col. M)
										(Col. J)	(Col. I + Col. J)		
Jan-12	4,035,024	39,850	354,654	857,515	2,508,857	28,398	244,887	2,006,519	1,581,324	351,444	1,932,768	14,119	12,022,591
Feb-12	3,950,411	38,064	354,214	826,568	2,500,451	27,589	261,413	1,948,179	1,821,017	354,035	2,175,052	8,241	12,090,182
Mar-12	3,215,275	30,147	252,057	659,604	2,147,154	24,158	191,619	1,636,512	1,791,688	357,018	2,148,706	7,269	10,312,501
Apr-12	1,725,616	22,319	124,167	366,096	1,209,048	14,278	99,018	1,108,425	1,459,114	294,951	1,754,065	6,090	6,429,122
May-12	850,285	10,446	48,634	234,387	592,040	6,878	40,717	627,431	1,228,515	273,116	1,501,631	4,812	3,917,261
Jun-12	505,295	5,514	30,040	167,206	346,040	3,786	21,948	448,358	1,130,558	327,033	1,457,591	4,464	2,990,242
Jul-12	380,996	4,018	24,387	145,356	261,330	2,433	17,527	379,632	1,083,412	267,216	1,350,628	4,851	2,571,158
Aug-12	343,985	3,480	20,592	144,516	233,640	2,327	16,608	357,515	1,066,333	322,724	1,389,057	2,592	2,514,312
Sep-12	366,733	3,841	25,331	154,164	248,614	2,873	15,753	391,450	1,126,631	285,620	1,412,251	4,959	2,625,969
Oct-12	505,624	5,807	44,083	178,786	343,436	4,244	27,178	473,084	1,147,466	268,134	1,415,600	1,788	2,999,630
Nov-12	1,296,555	14,098	85,376	308,969	893,711	10,928	124,904	815,827	1,409,571	256,265	1,665,836	3,710	5,219,914
Dec-12	2,872,206	28,981	225,732	580,481	1,996,154	23,368	229,593	1,629,093	1,478,783	295,405	1,774,188	9,633	9,369,429
Total	20,048,005	206,565	1,589,267	4,623,648	13,280,475	151,260	1,291,165	11,822,025	16,324,412	3,652,961	19,977,373	72,528	73,062,311

**DUKE ENERGY OHIO, INC.**  
**Case No. 12-1685-GA-AIR**  
**Supplemental Information (C)(12)**

---

Copy of a written summary explaining the forecasting method used by the utility as related to test year data.

**Response:**

The Company's 2012 Budget Guidelines are attached.

**Sponsoring Witness:** Patricia W. Mullins



## **2012 BUDGET GUIDELINES AND ASSUMPTIONS**

**July 25, 2011**

**Revision Number: 3**

## Table of Contents

<b>1.0 GENERAL GUIDELINES FOR THE 2012 BUDGET.....</b>	<b>3</b>
1.1 DOCUMENT STRUCTURE.....	3
1.2 REFERENCE MATERIAL .....	3
1.3 REQUIREMENTS.....	3
1.4 BUDGET DEVELOPMENT.....	3
1.5 LEVEL OF BUDGET DETAIL.....	4
1.6 BUDGET SYSTEMS .....	4
1.7 BUDGETING PROCESS DATA FLOW.....	4
1.8 KEY CHANGES FOR 2012 BUDGETING .....	4
<b>2.0 BUDGET TIMELINE.....</b>	<b>4</b>
<b>3.0 WORKFORCE BUDGETING .....</b>	<b>5</b>
3.1 PURPOSE.....	5
3.2 HEADCOUNT BUDGETING.....	5
3.3 LABOR INFLATION RATES AND LABOR LOADING RATES.....	5
3.4 INCENTIVES .....	6
3.5 BUDGETING FOR MANAGERS.....	6
3.6 BUDGETING FOR BI-WEEKLY EMPLOYEES .....	6
3.7 TRANSITION POOL AND UNION REDEPLOYMENT POOLS.....	6
3.8 COMMERCIAL ASSOCIATE PROGRAM .....	7
3.9 MILITARY LEAVE PAY.....	7
3.10 EDUCATION REIMBURSEMENT (TUITION REFUND) EXPENSES.....	7
3.11 DEPENDENT CARE AND SHORT TERM DISABILITY ACCRUALS .....	7
3.12 SERVICE AND RETIREMENT AWARDS .....	7
<b>4.0 NON-LABOR BUDGETING .....</b>	<b>7</b>
4.1 RATE CASE SUPPORT.....	7
4.2 CONTRACT LABOR .....	8
4.3 NON-LABOR INFLATION RATES AND NON-LABOR LOADING RATES .....	8
4.4 PRINT SERVICES COSTS.....	9
4.5 FACILITY COSTS .....	9
4.6 TRANSPORTATION COSTS .....	10
4.7 PARKING COSTS FOR COMPANY OWNED VEHICLES .....	10
4.8 TRAVEL COSTS.....	10
<b>5.0 INFORMATION TECHNOLOGY (IT) BUDGETING .....</b>	<b>11</b>
5.1 IT GUIDELINES .....	11
<b>6.0 CAPITAL BUDGETING .....</b>	<b>11</b>
6.1 CAPITALIZATION GUIDELINES .....	11
6.2 FOSSIL HYDRO CAPITAL BUDGETS.....	11
<b>7.0 SERVICE COMPANY GUIDELINES .....</b>	<b>11</b>
7.1 SERVICE COMPANIES.....	11
7.2 DEFINITIONS.....	12
7.3 CHARGING GUIDANCE.....	13
<b>APPENDIX .....</b>	<b>14</b>
A. RESOURCE TYPES .....	14
B. FINANCIAL COORDINATOR LIST .....	15
C. FINANCIAL CONTACTS FOR KEY INITIATIVES .....	16
D. WORKFORCE PLANNING CONTACTS .....	17
E. KEY INFORMATION TECHNOLOGY CONTACTS .....	17

## 1.0 General Guidelines for the 2012 Budget

These guidelines pertain to standalone Duke Energy only.

### 1.1 Document Structure

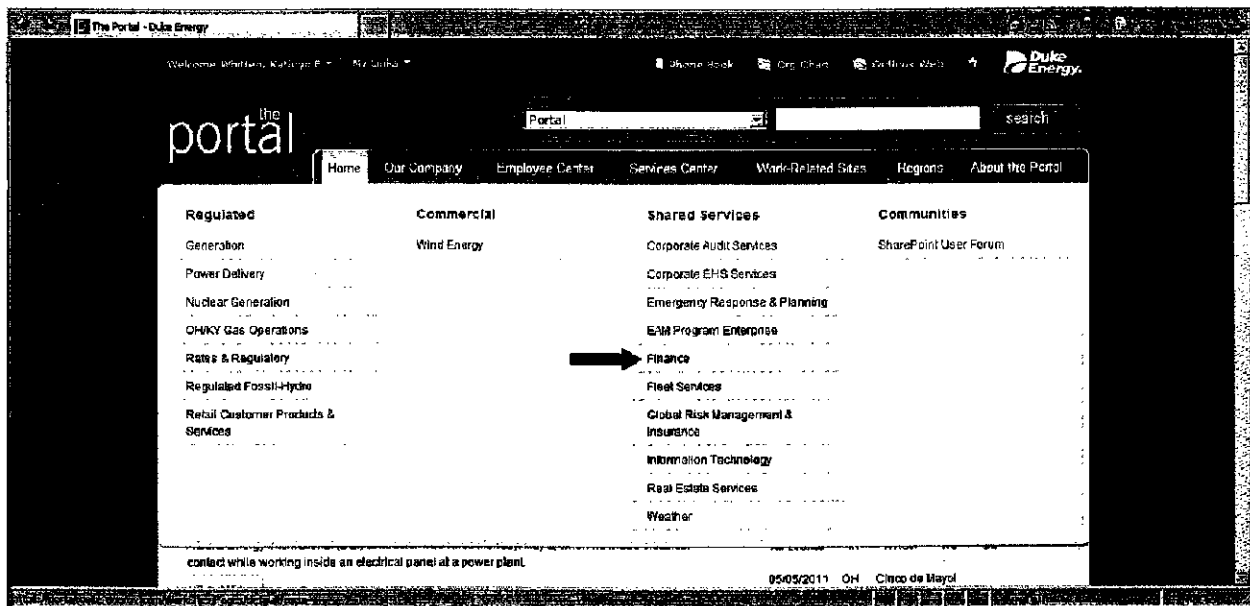
This document is organized into two sections:

- Planning and budgeting assumptions and guidelines applicable to the entire company;
- An Appendix with relevant reference material.

### 1.2 Reference Material

A Budgeting Finance Quick Link will be established on the Finance Portal which will house various budgeting reference materials. Below are some screen shots to illustrate how to navigate to this information.

1. From the main page of the Portal, navigate to *Work Related Sites* → *Finance*.
2. In the *Finance Quick Links* section on the right, click on *Reference Materials* then on *Budgeting* to access the 2012 Budget Guidelines and Assumptions and other budget related documents.



### 1.3 Requirements

For the 2012 plan year, you are required to prepare a one-year detailed departmental O&M and Capital expense budget. Forecasts for 2013 thru 2016 will be developed jointly with the forecasting and the budgeting teams.

### 1.4 Budget Development

Budgets should be prepared on an accrual basis. **This should include an increased focus on accurate budgeting by month. The goal is to reduce actual versus budget timing variances for 2012 reporting by placing budget dollars in the months they are expected to be spent or accrued.**

## 1.5 Level of Budget Detail

All O&M and Capital budgets must be associated with a responsibility center. From a responsibility center perspective, it is strongly encouraged that budgets be entered at a higher level. However, this is a determination to be made based on the facts and circumstances surrounding each area of the business (for example, Fossil/Hydro, Power Delivery, Non-Regulated Generation, etc.). The level of accountability for managing actual versus budget variances should be considered when determining the level of budget detail. The recommended approach is to budget no lower than the group VP minus two level.

See Appendix – Section A for a high level list of Resource Types. Please contact your Financial Coordinator with any questions. See Appendix – Section B for a detailed contact listing.

## 1.6 Budget Systems

With the exception of the International group, all O&M budgets will be entered via the Budget Entry Tool (BET). Capital budgets will be entered via PowerPlant for Midwest and the BET for the Carolinas, consistent with the 2011 process.

If you do not have access to the BET, the appropriate electronic form needs to be completed and approved (call SPOC option 4). Please make sure you submit these requests as soon as possible to avoid delays. For more detailed instructions for both PowerPlant and BET access the portal page at the following path.

Portal Home > Work-Related Sites > Finance > Finance Quick Links > Budgeting

Both Carolinas and Midwest O&M and Capital budgets will reside in the FIHUB, which is where aggregated reporting should be performed if applicable. For access to the FIHUB, please contact your Financial Coordinator.

## 1.7 Budgeting Process Data Flow

- (1) The BET is the O&M and Southeast Capital budget input tool (open daily from 6am until 5pm).
- (2) All data entered in the BET is fed to PeopleSoft. Budget allocations are scheduled to run every Tuesday, Thursday, and Saturday except during month-end close. **(If there is a deviation from this schedule, a message will be posted to the Finance Top Stories and Announcements section of the Finance Portal.)** After data flows through PeopleSoft, users can view their fully allocated/cost assigned data the following day.
- (3) PowerPlant is the Midwest Capital budget input tool. PowerPlant is open daily from 6am until 3pm (Daily uploads occur at 3pm). PowerPlant opened for work / scenario planning on May 1, 2011. The budget version 2012\_Budget\_1 is set up for the 2012 Budget and 2012-2016 Capital Forecast. You can begin associating your Funding Projects with this version beginning May 1 if they need to be included.

## 1.8 Key Changes for 2012 Budgeting

Key changes for the 2012 budgeting process are outlined as follows:

- Operating Unit (To view) Budgets will be compared to 2012 Target Guidance in mid-August.
- Updated Contingent Workforce accounting guidelines; see section 4.2 for more details.

## 2.0 Budget Timeline

Below is a summary of the key dates for the 2012 budgeting process. Please note that the deadlines indicated are for final signoffs. Any internal department reviews must be completed prior to these final signoff dates.

Milestone	Completion Date
2012 Budget tool opens	05/02/2011
2012 Budget tool closes for input	08/15/2011

## 3.0 Workforce Budgeting

### 3.1 Purpose

Headcount budgeting for Duke Energy is intended to achieve the following goals and objectives:

- Forecast realistic internal headcount needs which provide the basis for calculating accurate benefit rates for each business segment.
- Improve accuracy of O&M and Capital budgets which align headcount estimates between Finance and HR by standardizing headcount and the labor rate calculation, formalizing the review process and providing a communication plan between HR and Finance to align assumptions.
- Provide management with a more meaningful tracking tool in the HR Labor Costs and Counts report through realistic internal headcount needs.

### 3.2 Headcount Budgeting

Headcount budgeting information for the enterprise will be distributed on 05/31/2011 with a requested completion date of 06/13/2011.

Portal Home > Work-Related Sites > Finance > Finance Quick Links > Budgeting > Headcount Budget Tool Instructions 2012.pdf

09/29/2011 – Key date to validate headcount numbers to O&M and Capital budgeted salary dollars.

See Appendix – Section D for a list of workforce planning contacts by function.

### 3.3 Labor Inflation Rates and Labor Loading Rates

The table below contains the preliminary labor inflation and loading rates that will be used to begin the 2012 budgeting process. These rates will be adjusted throughout the budgeting process as deemed necessary. It should be noted that these labor inflation rates are assumed for planning purposes only and are not meant to be interpreted as the labor rate increase for 2012. Please be sure to budget the effects of labor inflation in the appropriate periods.

Category	2012 Rate
<b>Labor Inflation</b>	3.0%
Non Union employees	(Total compensation including merit, promotion, etc.)
Represented (Union) employees	
<b>Fringe Benefits</b>	
Duke Energy Carolinas	27%
Duke Energy - CG&E	43%
Duke Energy - ULH&P	32%
Duke Energy - PSI	40%
Duke Energy Business Services	24%

DEGS	34%
DEI	14%
DECE	27%
<b>Payroll Tax</b>	7.65%
<b>Incentive</b>	<i>Department specific load rates</i>

<b>Union Employees Union Rates (Legacy Energy)</b>	<b>Labor Inflation Rate</b>	<b>Date of Increase</b>
IUOE 399	TBD - Negotiations in 2011	November 15
UWUA, IUU Local 600-Clerical	TBD	April
UWUA, IUU, Local 600-Manual & Technical	TBD	April
IBEW 1347	3.00%	April
IBEW 1347--Matl Spec C, Meter Repairer and Manual Techs	No increase	n/a
IBEW 1393	2.00%	May 1
ERA	TBD	October
IBEW 352	2.00%	February 5
USW 12049	2.25%	May 15
USW 5541	2.25%	May 15

*Note: Employees in the IBEW 1347, IBEW 1393, IBEW 352, UWUA, and USW 12049 and 5541-06 unions receive one week of prepaid sick time in the month of January. Please be sure to calculate this amount and add it to January labor budgets if applicable.*

### **3.4 Incentives**

STPP and Discretionary Pool plans will be budgeted through incentive loading rates, which are calculated at target performance. All other stock based incentives, including EIP and CEIP, will be budgeted from a Human Resources responsibility center (RC 8937) and allocated to operating units as appropriate. Quarterly incentive plans (i.e. Call Center and DEGS plants) should continue to be budgeted at the responsibility center level.

### **3.5 Budgeting for Managers**

Budgeters need to decide if a manager's costs will be budgeted and charged to the responsibility center with his/her direct reports or to a staff responsibility center with other managers. Consistency is needed within each department and function so that budget omissions and variances to actuals are avoided. Function owners should ensure that departmental practices reflect such consistency.

### **3.6 Budgeting for Bi-Weekly Employees**

When budgeting for bi-weekly employees, please note that the months of June and November include three pay periods. All other months will have two pay periods.

### **3.7 Transition Pool and Union Redeployment Pools**

Costs for transition pool will be managed at the business unit level. Estimates should be captured and budgeted appropriately for these costs.



### **3.8 Commercial Associate Program**

The Corporate Development function will budget most costs for the Commercial Associate Program in 2012. However, if a Commercial Associate is currently assigned to your area or if you anticipate having one work in your area next year, you should budget for any expenses that are not related to labor or IT while the Commercial Associate is working in your area (for example, travel expenses, training costs, etc).

If you have any questions regarding the Commercial Associate program, including the availability of Commercial Associate employees, timing of rotational assignments, or costs of the program, please contact Eric Myers at (704)382-7891.

### **3.9 Military Leave Pay**

All responsibility centers with employees incurring military pay should budget for those employees at 100% pay for 156 weeks.

### **3.10 Education Reimbursement (Tuition Refund) Expenses**

All education reimbursement will be budgeted within the employee benefit rates. No tuition refund expenses should be budgeted within the business unit budgets UNLESS the business unit plans to exceed established limits on graduate education reimbursement.

### **3.11 Dependent Care and Short Term Disability Accruals**

Based upon new audit requirements as well as changes to programs, accruals will be established at the enterprise level as appropriate and as directed by the Accounting Research Group. These will be calculated and provided to the business units to the extent they are required.

### **3.12 Service and Retirement Awards**

All service and retirement award gifts will be budgeted by HR and included in the employee benefits load rate.

## **4.0 Non-Labor Budgeting**

### **4.1 Rate Case Support**

Duke Energy utilizes the budget to file rate cases in certain jurisdictions. As a result, for the 2012 budget process attention to the details of common data requests is needed so that Duke can provide the level of detail required in support of our rate requests. When preparing your 2012 budget, please consider the following;

- Budget to the Accounts where actual charges will occur.
- Budget social club dues, professional dues, charitable contributions, advertising, professional services and civic/political expenses to the accounts provided below.
- Budget to the appropriate Gas vs. Electric accounts that will be charged for actual reporting.

Also, when budgeting for the specific expenses listed below, please be sure to use the appropriate account:

Expense Type	Account
Social Club Dues	0926430
Professional Dues	0930210
Charitable Contributions	0426100
Advertising	See List
Professional Services *	0923000
Civic/Political Expenses	0426400

\* Certain project reporting may dictate the use of more detailed accounting. Please contact your financial support person for more specific direction.

Portal Home > Work-Related Sites > Finance > Finance Quick Links > Budgeting > Advertising Acctg.pdf

## 4.2 Contract Labor

Effective Jan 1, 2012, HR has requested the ability to track Contingent Workforce Headcount. Beginning with development of the 2012 Budget, we will classify contract workers in one of the following categories:

- Staff Augmentation (Replacement worker, project work, seasonal jobs, peak work)
- Contract Services – Baseload (Contracted vendors who perform specific work activities, functions or services)
- Contract Services – Other (bid and turnkey contract services, does not track individual headcount)

Finance has realigned and updated the contractor resource types to reflect this structure for the 2012 budget. Resource type code block has been activated effective May 1, 2011 in order to allow for 2012 budgeting. Please use the appropriate resource types listed in Appendix A to ensure that contingent worker headcount and dollars are aligned.

Portal Home > Work-Related Sites > Finance > Finance Quick Links > Budgeting > Contractor Resource Type Descriptions.xlsx

## 4.3 Non-Labor Inflation Rates and Non-Labor Loading Rates

The table below contains the non-labor loading rates that will be used to begin the 2012 budgeting process. These rates will be adjusted throughout the budgeting process as deemed necessary.

Category	Carolinas Rates	Midwest Rates
<b>Stores, Freight &amp; Handling</b>		
Fossil/Hydro	24.0%	24.0% (IN) 12.0% (KY)
Power Delivery	11.0%	11.0%
Gas Operations	11.0%	11.0%
Nuclear - Catawba	12.0%	
Nuclear - McGuire	15.0%	
Nuclear - Oconee	15.0%	

Each department is responsible for projecting their respective contractor costs including inflation rates, along with increases in material costs, etc. which are not listed in the table above.

#### 4.4 Print Services Costs

The Print Management Services team has begun the process of implementing a Managed Print Services (MPS) program that will centralize and manage all printing costs over the next four years. Print Services will charge business units high level business unit accounting (i.e. General Counsel, Commercial Business, etc.) according to the actual or allocated usage based on deployment of the MPS program. This includes leased or purchased printers, leased copiers, fax machines, as well as associated maintenance and supplies (i.e. toner, etc.) for these devices. Print Management Services will provide the annual 2012 budget amount for each Business Unit to the Business Unit Business Support. This will ensure that the Enterprise will achieve the \$11M savings by 2015. If you have questions about the 2012 budget please contact Michelle Cary.

Centralizing paper cost will be excluded for 2012 budget cycle and reexamined later. Departments should continue to budget for paper in 2012.

Large format and specialty devices are not part of this program for 2012 and should be budgeted the same as in 2011.

#### 4.5 Facility Costs

##### *Charlotte / Cincinnati Corporate Offices*

Budgeting for 2012 will continue with the budgeting responsibility for renovations to corporate office space to Real Estate Services (RES). Consolidation of offices into 526 S Church St (formerly the Energy Center), South Tryon and the Duke Energy Center (formerly 550 South Tryon) will trigger this transfer of responsibility as groups are relocated to their new space. Cincinnati's 4th & Main/Annex downtown office renovation will be budgeted within RES except in the non-regulated renovation area that will be budgeted within that business unit.

RES will sponsor the overall funding for the consolidation project(s). Renovations in the Charlotte corporate offices will be strongly discouraged in 2012 given the pending consolidation project(s) expenditures and the Progress merger.

##### *Facility Maintenance / Additions / Changes*

Real Estate Services (RES) Facilities Management (FM) will budget all building maintenance costs (i.e., janitorial services, cleaning supplies, lease payments, parking, utilities, grounds maintenance) for the corporate offices and electric/gas distribution facilities (excludes operational costs such as tools, equipment used by customer, etc). FM will budget for facility infrastructure replacements (i.e. roof, air conditioning, paving, carpet). For FM questions contact Martha Purser (SE) or Chris Arbuckle (MW).

Additions or changes to facilities and grounds will be budgeted by the requesting department (i.e. expansion of outside storage areas, addition of access control, office renovations, furniture replacement, and new facilities) with the exception of Charlotte Corporate Offices mentioned above. For pricing estimates in order to budget additions or changes contact Karen Mather at 704 382-0425. *Note: Power Delivery office changes should be budgeted through Roger Hagy.*

Personnel moves that involve the movement of boxes and computers will be budgeted by FM. Personnel moves by a department or group as part of a customer requested renovation should be budgeted within the department's budget. Customers requesting moves that involve reconfiguration of furniture, cubicles, keyboard trays, etc should be budgeted within the department's budget. *Note: Power Delivery office changes should be budgeted through Roger Hagy.*

Substation landscaping and bare ground spraying will be budgeted by FM for the Midwest but not in the Carolinas (exception: predefined Cincinnati locations that are maintained by Substation Operations). Substation control house facility maintenance (i.e. plumbing, roof, air conditioning) will be budgeted by FM for all locations except substations in Ohio/Kentucky.

#### ***Lease Administration***

Real Estate Services (RES) is responsible for the budgeting and administration of all facility and land leases. This includes both Payable and Receivable leases. Leases are budgeted and paid internally by RES using RES's **Responsibility Center** and charged to the **Operating Unit and other accounting provided by the Business Unit** where the facility resides. Contact Randy Rhymer (704 382-7613) for leasing or lease administration questions.

#### **4.6 Transportation Costs**

A direct charging process is being used for costs associated with all assigned vehicles and equipment. This enables Fleet Services' customers to (1) see actual costs associated with owning their vehicle and to more appropriately show the costs associated with how a particular vehicle or piece of equipment is used in their daily work, (2) create awareness of the total costs to the company for owning and operating vehicles and equipment, and (3) provide an effective management tool to use in the decision making process regarding vehicle and equipment purchases.

For 2012 budgeting purposes, all assigned vehicles and equipment should be budgeted to Resource Type 50000 in the appropriate business unit budgets. This can be at a departmental level or as low as each individual responsibility center. Fleet Services' personnel will assist their customer departments to determine the budgeted amounts for 2012.

#### **4.7 Parking Costs for Company Owned Vehicles**

According to the Parking Policy, each Business Unit will be responsible for budgeting the monthly parking costs for their company owned vehicles. The cost will be at the full market rate as outlined below.

Location	Street Address	Market Rate
<i>Charlotte</i>		
Mint Street	410 S. Mint St.	\$90
College Street	401 S. College St.	\$140
526 S. Church	526 S. Church St.	\$125
Duke Energy Center - Zone A	550 S. Tryon St.	\$140
Duke Energy Center - Zone B	550 S. Tryon St.	\$130
400 S. Tryon	400 S. Tryon St.	\$140
<i>Cincinnati</i>		
3rd and Main	120 E. 3rd St.	\$150
4th and Main	315 Main St.	\$135
4th and Walnut	104 E. 4th St.	\$200
Atrium II	221 E. 4th St.	\$175
6th and Plum	605 Plum St.	\$55

#### **4.8 Travel Costs**

Business travel expenses will remain on an upward trend throughout 2011 and into 2012. For budgeting purposes, increase amounts by the following:

- Air 3-7%
- Hotel 3-5%
- Car/Rental Car 0-3%

Please note, regardless of this guidance budgets must align with targets.

## 5.0 Information Technology (IT) Budgeting

### 5.1 IT Guidelines

The budgeting guidelines provided by the Information Technology group are linked below, followed by a high level summary. Please review the full IT guidelines for additional information.

See Appendix – Section E for a list of key IT Contacts.

Portal Home > Work-Related Sites > Finance > Finance Quick Links > Budgeting > 2012 IT Planning Assumptions for Bus Unit IT Budgets.docx

## 6.0 Capital Budgeting

### 6.1 Capitalization Guidelines

If you have questions regarding the capitalization policies, please contact the following lead person:

- Mike McGee for power production at (704) 382-8625
- Jared Titzer for power delivery at (980) 373-3214
- Jim Dean as back up to Mike and Jared or any other questions concerning capitalization at (704) 382-9907

Below is a link to the complete Duke Energy capitalization guidelines:

Portal Home > Work-Related Sites > Finance > Finance Quick Links > Budgeting > Duke Energy Capitalization Guidelines.docx

### 6.2 Fossil Hydro Capital Budgets

Capital budgets for Fossil/Hydro/CT will be loaded by PROMET /PowerPlant in all jurisdictions.

- Carolinas
- Indiana
- Ohio
- Kentucky

Detail responsibility center budgets representing labor, materials, contracts, legal and employee expenses to Fossil/Hydro/CT capital projects should be charged to the following code block:

Code Block Element	Carolinas	Ohio	Kentucky	Indiana
Operating Unit	FHCT	OHOH	OHKY	OHIN
Project ID	CAPBUDGET	CAPBUDO	CAPBUDK	CAPBUDI

## 7.0 Service Company Guidelines

### 7.1 Service Companies

The service company is Duke Energy Business Services (DEBS). The operating unit used with the service company transaction will distinguish whether it is a governance, enterprise, or utility charge.

## 7.2 Definitions

**Allocations** – Allocations are the process by which governance and shared services costs are spread across the enterprise. Allocations also include the process by which certain costs are spread between reporting segments (for example, across FE&G).

**Allocation Basis** – An allocation basis is an approved methodology for how costs can be charged out from the service company.

**Governance** – Activities performed, and related costs incurred, that support the entire Duke Energy enterprise. Activities generally cannot be performed on a “per unit” basis and are considered “corporate” in nature. Examples include filing the Duke Energy tax return or communicating with Duke Energy’s shareholders.

**Shared Services** – Activities performed specifically on behalf of more than one business unit/operation. Activities can generally be performed on a “per unit” basis. Examples include use of computers, use of office space, and payroll check processing.

**Service Company Agreements** – These agreements outline 23 different functions that can be performed by the service company. These functions include but are not limited to:

- Information Systems
- Meters
- Transportation
- Electric System Maintenance
- Marketing & Customer Relations
- Electric Transmission & Distribution Engineering & Construction
- Power Engineering & Construction
- Human Resources
- Materials Management
- Facilities
- Accounting
- Power Planning & Operations
- Public Affairs
- Legal
- Rates
- Finance
- Rights of Way
- Internal Audit
- Environmental, Health, & Safety
- Fuels
- Investor Relations
- Planning
- Executive

Specific methodologies have been approved in the service company agreements for allocating costs to the appropriate legal entities and business units, including:

- Three-Factor Formula (1/3 gross margin, 1/3 labor, 1/3 property, plant, and equipment)
- Sales Ratio
- Electric Peak Load Ratio
- Number of Customers Ratio
- Number of Employees Ratio
- Construction Expenditures Ratio
- Circuit Miles of Electric Distribution Lines Ratio

- Circuit Miles of Electric Transmission Lines Ratio
- Number of Central Processing Unit Seconds Ratio
- Revenues Ratio
- Number of Personal Computer Workstations Ratio
- Labor Dollars Ratio
- Electric Peak Load Ratio
- Number of Customers Ratio
- Generating Unit MW Capability Ratio
- Total Property, Plant, and Equipment Ratio
- Inventory Ratio
- Procurement Spending Ratio
- Square Footage Ratio

### 7.3 Charging Guidance

Costs should be directly charged to the legal entity (Duke Energy Carolinas, Duke Energy Ohio, etc.) benefiting from the services to the extent it is feasible. Otherwise, the service company allocations should be utilized. If you have questions, please contact your financial coordinator.

There are three types of service company allocation pools:

- Governance – Corporate departments with accountability for the management of the overall function and respective issues within Duke Energy; responsible for the governance, compliance, oversight, control, audit, and strategic program design of corporate-wide activities. These costs are charged to Other segment EBIT instead of functional EBIT.
- Enterprise – Support departments implementing the policies set forth, providing day-to-day services to all lines of business (e.g., IT, Corporate Facilities, Accounts Payable, HR Services); the execution of the governance process which benefits all business units. These are costs which are driven by and support the business, but for simplification are allocated by the service company. These costs are charged to functional EBIT.
- Utility – Expenses associated with work processes which support utilities only. The execution of the governance process which only benefits the regulated utilities. These are costs which are driven by and support the utility businesses, but for simplification are allocated by the service company. These costs are charged to functional EBIT.

## Appendix

### A. Resource Types

This is a summary list of the most commonly used resource types.

Expense Type	Resource Type	Description
Labor	11000	Used for straight time labor
	12000	Overtime
Direct Purchases	30000	Office supplies/equipment, advertising, corporate association and industry dues, postage, subscriptions, etc.
Employee Expenses	40000	<b>Travel Expenses</b> – Transportation & lodging costs (airfare, car rental, taxi fares, parking fees, etc); Meals/entertainment costs for group meetings for the benefit of employees (in the absence of customers); professional fees, employee meals and expenses associated with moving.
	41000	<b>Meals &amp; Entertainment</b> – employee meals incurred when traveling or attending approved seminars, conferences, etc. Meals & entertainment expenses incurred entertaining external or prospective customers or company guests.
	42000	<b>Mileage</b> – expenses for using an employee's personal vehicle for business purposes.
Vehicles	50000	<b>Vehicle charges</b> – expenses for assigned vehicles.
Audit Fees	60005	<ul style="list-style-type: none"> <li>Typically accounting audit fees but may also be used for compliance review services and fees</li> </ul>
Contract Svcs Baseload Ctct Emp Exp-50% Deduct	60006	<ul style="list-style-type: none"> <li>Primarily Contractor meal expenses when overnight lodging is incurred</li> <li>Contractor meals incurred while attending approved seminars, conventions, formal meetings and conferences</li> <li>Must be itemized separately and include contractor's name and tax ID</li> </ul>
Rent	60007	<ul style="list-style-type: none"> <li>Facility Rent</li> </ul>
Contract Svcs Baseload Vendor Emp Exp-Per Diem	60008	<ul style="list-style-type: none"> <li>Used to record the set dollar amounts paid for each night of approved overnight accommodations incurred by a contractor for Duke</li> </ul>
Contract Svcs Baseload Vndr Emp Exp - 100% Deduct	60009	<ul style="list-style-type: none"> <li>Includes mileage, air travel, car rental, taxi fares, lodging (when claiming actual expenses), seminar/training reimbursements</li> </ul>
Contract Retention	62000	<ul style="list-style-type: none"> <li>Pre-payments and good faith expenses associated with procuring and maintaining contract services</li> </ul>
Contract/Outside Services NLBR	63000	<ul style="list-style-type: none"> <li>Typically maintenance and support contracts but may also include materials and supplies</li> </ul>
Electric	66000	<ul style="list-style-type: none"> <li>Expenses incurred related to electric service provided by other companies and intercompany billing of Duke Energy provided Electric service</li> </ul>
Telephone/Communications	66001	<ul style="list-style-type: none"> <li>Expenses incurred related to cellular phones, bills, etc.</li> </ul>
Other Utilities	66002	<ul style="list-style-type: none"> <li>Expenses incurred related to utilities provided by other companies including water, gas, etc.</li> </ul>
Staff Aug Replacement Labor	69000	<ul style="list-style-type: none"> <li>Person/People providing consulting services or replacement work beyond the capability or availability of Duke Energy Employees</li> <li>Provides a distinct scope of work</li> <li>Generally work side-by-side with Duke Energy employees performing similar tasks</li> </ul>
Staff Aug Ctct Emp Exp- 50% Deduct	69010	<ul style="list-style-type: none"> <li>Primarily Contractor meal expenses when overnight lodging is incurred</li> <li>Contractor meals incurred while attending approved seminars, conventions, formal meetings and conferences</li> <li>Must be itemized separately and include contractor's name and tax ID</li> </ul>
Staff Aug Vendor Emp Exp-Per Diem	69020	<ul style="list-style-type: none"> <li>Used to record the set dollar amounts paid for each night of approved overnight accommodations incurred by a contractor for Duke</li> </ul>



Staff Aug Vndr Emp Exp - 100% Deduct	69030	<ul style="list-style-type: none"> <li>Includes mileage, air travel, car rental, taxi fares, lodging (when claiming actual expenses), seminar/training reimbursements</li> </ul>
Contract Svcs Baseload Labor	69100	<ul style="list-style-type: none"> <li>Routine work that is on-going in nature</li> <li>Routine work that was bid by contractors</li> </ul>
Staff Aug Peak/Unplanned	69200	<ul style="list-style-type: none"> <li>Complementary or supplemental labor for specific periods of time or spikes in work that would not be deemed as routine</li> <li>Nature of work is generally short term (Some contracts might span years)</li> <li>Generally work side-by-side with Duke Energy employees performing similar tasks</li> </ul>
Contractor: Compl/Regulatory	69300	<ul style="list-style-type: none"> <li>Contract expenses for regulatory and compliance activities</li> </ul>
Turnkey Service Contract Labor	69400	<ul style="list-style-type: none"> <li>May include Materials &amp; Supplies</li> <li>Single unit price or priced by a specific set of deliverables</li> <li>Typically Service has a beginning and ending defined period</li> <li>Typically Non-routine Work</li> <li>Typically contract employees not integrated into existing Duke Power workforce</li> </ul>
Other Contracts	69500	<ul style="list-style-type: none"> <li>Other contracts</li> </ul>
Construction Restoration	69600	<ul style="list-style-type: none"> <li>Construction contracts including both labor and supplies</li> </ul>

## B. Financial Coordinator List

If you have a question that is not answered in these guidelines, please call your Financial Coordinator.

### Organization

### Contact Number

<i>Fossil Hydro</i> [REDACTED]		
Midwest O&M – [REDACTED]	.....	[REDACTED]
Carolinas O&M – [REDACTED]	.....	[REDACTED]
Capital – [REDACTED]	.....	[REDACTED]
<i>Power Delivery</i> [REDACTED]		
[REDACTED]	.....	[REDACTED]
[REDACTED]	.....	[REDACTED]
[REDACTED]	.....	[REDACTED]
[REDACTED]	.....	[REDACTED]
[REDACTED]	.....	[REDACTED]
[REDACTED]	.....	[REDACTED]
<i>Gas Operations</i> [REDACTED]		
[REDACTED]	.....	[REDACTED]
<i>Retail Customer Products &amp; Services</i> [REDACTED]		
[REDACTED]	.....	[REDACTED]
<i>EHS</i> [REDACTED]		
[REDACTED]	.....	[REDACTED]
<i>Construction &amp; Major Projects</i> [REDACTED]		
[REDACTED]	.....	[REDACTED]
<i>Supply Chain</i> [REDACTED]		
[REDACTED]	.....	[REDACTED]
<i>DE Indiana</i> [REDACTED]		
[REDACTED]	.....	[REDACTED]

DE Ohio/Kentucky		
Rates & Regulatory		
Federal Govt & Reg Affairs		
Nuclear		
Oconee -		
McGuire -		
Catawba -		
Nuclear Support -		
Lee Nuclear -		
DE-Remaining FE&G		
DE Carolinas -		
DE Midwest -		
Commercial Businesses		
Operations & Maintenance -		
Capital -		
A&G -		
Corporate Center		
Chief Executive Officer -		
Chief Financial Officer -		
Chief Legal Officer		
IT		
EOS -		
Legal -		
Group Exec, HR & Corp Relations		
Chief Sustainability Officer -		
Duke Energy One		
Consolidation		
Operations & Maintenance		
Capital		

### C. Financial Contacts for Key Initiatives

Below is a listing of financial contacts for key company initiatives and projects:

Energy Efficiency	-		
SmartGrid	-		

## D. Workforce Planning Contacts

<u>Organization</u>	<u>Contact</u>	<u>Phone</u>
Finance	[REDACTED]	[REDACTED]
Office of General Counsel	[REDACTED]	[REDACTED]
Human Resources and Corporate Relations	[REDACTED]	[REDACTED]
Sustainability	[REDACTED]	[REDACTED]
Commercial Businesses	[REDACTED]	[REDACTED]
Customer	[REDACTED]	[REDACTED]
Generation	[REDACTED]	[REDACTED]

## E. Key Information Technology Contacts

The following IT personnel have been assigned to work with you to determine what IT costs will need to be included in your budgets.

<u>CAROLINAS CONTACTS</u>	<u>IT Contact</u>	<u>Phone</u>
Cellular Services	[REDACTED]	[REDACTED]
Commercial Businesses	[REDACTED]	[REDACTED]
Corporate HR	[REDACTED]	[REDACTED]
Customer Service & Call Centers	[REDACTED]	[REDACTED]
Duke Energy NC	[REDACTED]	[REDACTED]
Duke Energy SC	[REDACTED]	[REDACTED]
Enterprise Asset Mgt	[REDACTED]	[REDACTED]
Enterprise Ops Services	[REDACTED]	[REDACTED]
Finance	[REDACTED]	[REDACTED]
Financial Apps Integration	[REDACTED]	[REDACTED]
Fossil-Hydro Generation	[REDACTED]	[REDACTED]
General Counsel	[REDACTED]	[REDACTED]
HR & Corp Apps	[REDACTED]	[REDACTED]
HR Business Support	[REDACTED]	[REDACTED]
IT Operations Applications	[REDACTED]	[REDACTED]
IT Ops	[REDACTED]	[REDACTED]
Nuclear <i>(Contact your NIT consultant)</i>	[REDACTED]	[REDACTED]
Plan Architecture & Info Management	[REDACTED]	[REDACTED]
Power Delivery	[REDACTED]	[REDACTED]
Retail Customer Services	[REDACTED]	[REDACTED]
Strategy, Policy & Reg	[REDACTED]	[REDACTED]
Supply Chain	[REDACTED]	[REDACTED]
Supply Chain & Work Mgmt Apps	[REDACTED]	[REDACTED]
Trading & Marketing Apps	[REDACTED]	[REDACTED]
Wholesale Cust & Reg Commodity	[REDACTED]	[REDACTED]
<u>MIDWEST CONTACTS</u>		
Cellular Services	[REDACTED]	[REDACTED]
Commercial Asset Management (NANRG)	[REDACTED]	[REDACTED]
Customer Applications	[REDACTED]	[REDACTED]
Fossil Hydro Generation (FE&G)	[REDACTED]	[REDACTED]
HR and Corporate Apps	[REDACTED]	[REDACTED]
Phone Systems	[REDACTED]	[REDACTED]
Power Delivery and Gas Operations	[REDACTED]	[REDACTED]

Server Hardware/Software  
Workstations - Indiana  
Workstations – Ohio, Kentucky



**DUKE ENERGY OHIO**  
Case Nos. 12-1685-GA-AIR  
Supplemental Information (C)(13)

---

For the materials and supplies component listed on Schedule B-5.1 provide the following:

- (a) Explanation of computation for percentage of materials and supplies used for construction, additions and extensions.
- (b) Electric and gas utilities shall list the monthly balances.
- (c) Electric and gas utilities shall list the monthly withdrawals.

**Response:**

- (a) See Attachment.
- (b) See Attachment.
- (c) See Attachment.

**Sponsoring Witness:** Peggy A. Laub

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
MATERIAL AND SUPPLIES BALANCES  
EXPLANATION OF PERCENTAGE OF M&S USED FOR  
CONSTRUCTION, ADDITIONS AND EXTENSIONS

SUPPLEMENTAL (C)(13)(a)  
WITNESS RESPONSIBLE:  
P. A. LAUB

The computation of the percentage of materials and supplies used for  
construction, additions and extensions is shown on Supplemental (C)(13)(c).

DUKE ENERGY OHIO, INC.  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
 MATERIAL AND SUPPLIES BALANCES, BY MONTH  
 12 MONTHS ENDED MARCH 31, 2012

SUPPLEMENTAL (C)(13)(b)  
 PAGE 1 OF 3  
 WITNESS RESPONSIBLE:  
 P. A. LAUB

<u>Month</u>	<u>Gas M&amp;S</u>	<u>New Construction (A) 10.33%</u>	<u>Gas M&amp;S Less New Construction</u>	<u>M&amp;S By Function</u>		
				<u>Production (A) 5.96%</u>	<u>Transmission (A) 0.00%</u>	<u>Distribution (A) 94.04%</u>
March 2011	3,489,443	360,459	3,128,984	186,487	0	2,942,497
April	3,754,499	387,840	3,366,659	200,653	0	3,166,006
May	3,951,326	408,172	3,543,154	211,172	0	3,331,982
June	4,114,305	425,008	3,689,297	219,882	0	3,469,415
July	4,276,648	441,778	3,834,870	228,558	0	3,606,312
August	4,727,451	488,346	4,239,105	252,651	0	3,986,454
September	7,639,909	789,203	6,850,706	408,302	0	6,442,404
October	5,132,802	530,218	4,602,584	274,314	0	4,328,270
November	5,460,226	564,041	4,896,185	291,813	0	4,604,372
December	4,507,784	465,654	4,042,130	240,911	0	3,801,219
January 2012	4,768,516	492,588	4,275,928	254,845	0	4,021,083
February	4,200,867	433,950	3,766,917	224,508	0	3,542,409
March	4,252,660	439,300	3,813,360	227,276	0	3,586,084
Total	<u>60,276,436</u>	<u>6,226,557</u>	<u>54,049,879</u>	<u>3,221,372</u>	<u>0</u>	<u>50,828,507</u>
13 Month Avg. Bal.	<u>4,636,649</u>	<u>478,966</u>	<u>4,157,683</u>	<u>247,798</u>	<u>0</u>	<u>3,909,885</u>
Date Certain Bal.	<u>4,252,660</u>	<u>439,300</u>	<u>3,813,360</u>	<u>227,276</u>	<u>0</u>	<u>3,586,084</u>

(A) Source: Supplemental (C)(13)(c)

DUKE ENERGY OHIO, INC.  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
 DETAIL OF MATERIAL & SUPPLIES  
 12 MONTHS ENDED MARCH 31, 2012

SUPPLEMENTAL (C)(13)(b)  
 PAGE 2 OF 3  
 WITNESS RESPONSIBLE:  
 P. A. LAUB

LINE NO.	MONTH	ACCOUNT 154100 (A)	ACCOUNT 154102 (A)	ACCOUNT 163000 (A)	TOTAL
1	March 2011	\$ 2,756,280	\$ -	\$ 733,163	\$ 3,489,443
2	April	3,002,467	0	752,032	3,754,499
3	May	3,179,626	342	771,358	3,951,326
4	June	3,253,171	0	861,134	4,114,305
5	July	3,353,295	171	923,182	4,276,648
6	August	3,723,729	33,620	970,102	4,727,451
7	September	6,520,322	0	1,119,587	7,639,909
8	October	4,087,655	0	1,045,147	5,132,802
9	November	4,303,317	14,507	1,142,402	5,460,226
10	December	4,038,433	681	468,670	4,507,784
11	January 2012	4,257,263	5,472	505,781	4,768,516
12	February	3,662,369	0	538,498	4,200,867
13	March	3,765,953	3,078	483,629	4,252,660
14	Total	49,903,880	57,871	10,314,685	60,276,436
15					
16	13 Month Avg. Balance	\$ 3,838,760	\$ 4,452	\$ 793,437	\$ 4,636,649
		↓	↓	↓	↓
		To WPB-5.1d	To WPB-5.1d	To WPB-5.1d	To WPB-5.1d



DUKE ENERGY OHIO, INC.  
 GAS DEPARTMENT  
 CASE NO. 12-1685-GA-AIR  
 ALLOCATION OF MATERIALS & SUPPLIES TO GAS DEPARTMENT  
 12 MONTHS ENDED MARCH 31, 2012

SUPPLEMENTAL (C)(13)(b)  
 PAGE 3 OF 3  
 WITNESS RESPONSIBLE:  
 P. A. LAUB

LINE NO.	MONTH	ACCOUNT 154100 (A)	ACCOUNT 154102 (A)	ACCOUNT 163000 (A)	TOTAL
Allocation to Gas		100.00%	100.00%	100.00%	
1	March 2011	\$ 2,756,280	\$ -	\$ 733,163	\$ 3,489,443
2	April	3,002,467	0	752,032	3,754,499
3	May	3,179,626	342	771,358	3,951,326
4	June	3,253,171	0	861,134	4,114,305
5	July	3,353,295	171	923,182	4,276,648
6	August	3,723,729	33,620	970,102	4,727,451
7	September	6,520,322	0	1,119,587	7,639,909
8	October	4,087,655	0	1,045,147	5,132,802
9	November	4,303,317	14,507	1,142,402	5,460,226
10	December	4,038,433	681	468,670	4,507,784
11	January 2012	4,257,263	5,472	505,781	4,768,516
12	February	3,662,369	0	538,498	4,200,867
13	March	3,765,953	3,078	483,629	4,252,660
14	Total	<u>49,903,880</u>	<u>57,871</u>	<u>10,314,685</u>	<u>60,276,436</u>
15					
16	13 Month Avg. Balance	<u>\$ 3,838,760</u>	<u>\$ 4,452</u>	<u>\$ 793,437</u>	<u>\$ 4,636,649</u>

(A) Company Records

DUKE ENERGY OHIO, INC.  
GAS DEPARTMENT  
CASE NO. 12-1685-GA-AIR  
MATERIAL AND SUPPLIES WITHDRAWALS, BY MONTH  
12 MONTHS ENDED MARCH 31, 2012

SUPPLEMENTAL (C)(13)(c)  
WITNESS RESPONSIBLE:  
P. A. LAUB

Month	Production	Transmission	Distribution	Construction		Other	Total
				New	Other		
April 2011	1,161.95	0.00	115,658.19	145,586.85	2,061,308.80	97,946.55	2,421,662.34
May	812.99	0.00	129,164.05	119,225.15	1,625,387.96	33,374.25	1,907,964.40
June	4,332.11	0.00	113,477.62	207,791.72	1,810,053.66	(106,458.19)	2,029,196.92
July	3,107.82	0.00	110,367.36	176,143.24	1,351,142.86	(11,933.50)	1,628,827.78
August	260.77	0.00	137,318.50	172,987.01	1,257,575.91	223,195.96	1,791,338.15
September	530.42	0.00	110,432.48	53,644.84	995,102.81	1,106,727.50	2,266,438.05
October	411.69	0.00	118,658.02	192,699.36	1,652,529.82	(369,688.77)	1,594,610.12
November	79,320.48	0.00	129,970.32	(153,962.03)	1,735,411.24	176,367.98	1,967,107.99
December	557.00	0.00	90,852.99	588,354.47	1,453,206.69	235,195.14	2,368,166.29
January 2012	0.00	0.00	84,020.99	510,084.95	1,499,976.03	317,655.20	2,411,737.17
February	875.00	0.00	112,675.51	203,998.48	1,165,318.91	(449,062.46)	1,033,805.44
March	0.00	0.00	189,014.57	252,066.15	2,038,914.28	(11,618.80)	2,468,376.20
Total	91,370.23	0.00	1,441,610.60	2,468,620.19	18,645,928.97	1,241,700.86	23,889,230.85
Percentage	0.38%	0.00%	6.03%	10.33%	78.06%	5.20%	100.00%
Functional %	5.96%	0.00%	94.04%				

↓  
To (C)(13)(b)  
Page 1 of 1

**DUKE ENERGY OHIO, INC.**  
Case No. 12-1685-GA-AIR  
Supplemental Information (C)(14)

---

Where depreciation expense related to specific plant accounts or subaccounts is charged to clearing accounts or allocated and charged to other accounts, provide the following:

- (a) The related plant accounts and/or subaccounts.
- (b) The test year ratios.
- (c) The clearing accounts used, a description of the methodology (including the basis of the calculation) used to allocate costs out of the clearing accounts and the accounts these costs are ultimately charged to:
- (d) If clearing accounts are not used, a description of the methodology (including the basis of the calculation) used to allocate the costs and the accounts these costs are charged to.

**Response:** See Attached.

**Sponsoring Witness:** Carl J. Council, Jr.

DUKE ENERGY OHIO, INC.  
Case No. 12-1685-GA-AIR  
Depreciation Expenses Related to Specific Plant Accounts  
As of March 31, 2012

Data: X Actual \_\_\_ Estimated  
Type of Filing: X Original \_\_\_ Updated \_\_\_ Revised  
Reference: Chap. II (C) (14)

Supplemental (C)(14)  
Page 1 of 1  
Witness Responsible  
C. J. Council

Line No.	F.E.R.C. Acct. No.	Company Acct. No.	Account Title	Test Year Ratio	Clearing Acct. No.	Methodology	Ultimate Acct. No.
1	392	2920	Transportation	(1)	184	(1)	(1)
2	392	2921	Trailers	(1)	184	(1)	(1)
3	396	2960	Power Operated Equipment	(1)	184	(1)	(1)
4	-	1920	Transportation	(1)	184	(1)	(1)
5	-	1921	Trailers	(1)	184	(1)	(1)
6	-	1960	Power Operated Equipment	(1)	184	(1)	(1)

(1) Depreciation on Transportation Equipment is charged to Account 184- Clearing Accounts and cleared to expense or capital based on dollar rates per vehicle hour of use.

**DUKE ENERGY OHIO**  
Case No. 12-1685-GA-AIR  
Supplemental Information (C)(15)

---

The following federal tax information:

- (a) If the taxes included in test year operating income were not calculated in a manner consistent with Schedule C-4, provide an additional schedule showing the methodology used.
- (b) A description of and detailed information on each "other reconciling item."
- (c) Calculation of "other tax deferrals." These calculations should also show the normalization of excess deferred income taxes included in the tax deferrals.
- (d) Case numbers in which the commission granted the utility authorization to normalize any of the tax deferrals reflected in Schedule C-4 (*i.e.*, depreciation, investment tax credit, *etc.*).
- (e) The calculation of test year straight line depreciation at date certain.
- (f) The calculation of test year tax accelerated depreciation at date certain.
- (g) The amortization period for investment tax credit.
- (h) The ITC option elected in 1971 and 1975 under section 46(f) of the 1954 internal revenue code.

**Response:**

- (a) The taxes are calculated in a manner consistent with Schedule C-4.
- (b) See attached schedule.
- (c) "Other tax deferrals" were calculated by multiplying temporary reconciling items by the statutory federal income tax rate (35%). The calculation of ARAM activity and excess deferred income tax activity is on the schedule attached.
- (d) Normalization of federal income taxes for liberalized depreciation was initially approved in Case No. 79-11-EL-AIR. Normalization for payroll taxes was initially approved in Case No. 81-67-GA-AIR. Normalization for property tax was initially approved in Case No. 82-485-EL-AIR. In subsequent cases numerous other timing differences were normalized by the Company without Commission objection. In case number 90-390-GA-AIR the Commission authorized prospective normalization on all non-previously normalized "other timing differences".

- (e) Test year straight line depreciation was calculated as follows:

Book Depreciation	\$ 43,361,628
Book Depreciation on Equity AFUDC	<u>( 354,641)</u>
Straight Line Tax Depreciation	<u>\$ 43,006,987</u>

- (f) A summary calculation of Tax Depreciation is presented below. The detail supporting this amount is high in volume. The detail schedules will be made available to the PUCO Staff during their audit review.

Tax Depreciation booked thru March 2012	\$29,723,000
Tax Depreciation – 9 Months Budget	<u>81,967,697 (1)</u>
Total Test Year Tax Depreciation	<u>\$111,690,697</u>

(1) See WPC-4.1a.

- (g) The weighted average amortization period for investment tax credit is 41 years.
- (h) The ITC option elected in 1971 under Section 46 of the 1954 Internal Revenue Code was immediate flow through provided under Section 46 (e) (3) and the option elected in 1975 was the special rule for ratable flow through provided under Section 46(f)(2) with respect to the additional investment tax credit allowable by reason of the Tax Reduction Act of 1975 for property described in Section 46(a)(6)(D).

**Sponsoring Witness: Keith G. Butler**

**DUKE ENERGY OHIO**  
**Case No. 12-1685-GA-AIR**  
**SCHEDULE C-15(b)**  
**EXPLANATION OF BOOK/TAX DIFFERENCES**  
Page 1 of 4

- **Meals and Entertainment**  
For book purposes, the entire amount is deducted as it is incurred. Tax laws only allow one half of the amount to be deducted. Therefore for tax purposes 50% of the expense is added back.
- **Smart Grid**  
Costs and Income that are being deferred for Regulatory purposes in accordance with generally accepted accounting principles for books are being allowed as incurred/earned for tax purposes.
- **Uncollectible Accounts PIP**  
For tax purposes bad debts are deducted by specific charge off method which is based on actual worthlessness. For book purposes bad debts are deducted when reserved in allowance for doubtful accounts.
- **ARO Cumulative Effect**  
For Book purposes, in 2003 DE Ohio implemented SFAS 143, Asset Retirement Obligations, resulting in additional entries related to the decommissioning obligation. With the implementation, companies were required to recognize the entire liability when incurred, which is essentially when the asset is placed in service. This cost is to be capitalized and depreciated over the life of the plant, and the liability, which is initially recorded at its discounted value, is increased over the same period through charges to operating ("accretion") expense. The statement also indicated recognition of the fact regulated entities may have timing differences in period costs for financial reporting and regulatory reporting, and that these companies may recognize a regulatory asset or liability to reflect these differences.
- **Property Tax Propane Inventory**  
For tax purposes, a portion of the property taxes on propane inventory is capitalized and amortized (Section 263A).
- **Gas Meters**  
Gas & Electric meters are leased by Duke Energy. On the books it is treated as a capital lease; the company records the meters as an asset and depreciates them. For tax purposes, the depreciation is reversed and the payments are deducted as an operating lease.
- **Unamortized Debt Premium**  
Book amortization of Debt Premium/Discount is reversed for tax purposes.
- **Environmental Reserve**  
For book a reserve is set up and accrued based upon the expected environmental issues/claims. Tax reverses the accrual and deducts only when payments are made.
- **FAS 106 OPEB**

**DUKE ENERGY OHIO**  
**Case No. 12-1685-GA-AIR**  
**SCHEDULE C-15(b)**  
**EXPLANATION OF BOOK/TAX DIFFERENCES**  
Page 2 of 4

The deduction for FAS 106 Other Post-Employment Benefits is not allowed until the benefits are paid. For tax purposes, the book accrued expense is reversed and a deduction is taken for payments made to the plan.

- **FAS 87 Qualified Pension**

For book purposes, the qualified and non-qualified pension liability is calculated in accordance with generally accepted accounting principles and the expense is accrued. For tax purposes, a deduction is allowed only when a cash payment is made to a retiree or a contribution is made to a qualified pension plan.

- **FAS 87 Non-Qualified Pension**

For book purposes, the qualified and non-qualified pension liability is calculated in accordance with generally accepted accounting principles and the expense is accrued. For tax purposes, a deduction is allowed only when a cash payment is made to a retiree or a contribution is made to a qualified pension plan.

- **Post Retirement Benefits – SFAS 112**

The deduction for FAS 112 Medical Expense is not allowed until the benefits are paid. For tax purposes, the book accrued expense is reversed and a deduction is taken for payments made to the plan.

- **Uncollectible Accounts**

For tax purposes bad debts are deducted by specific charge off method which is based on actual worthlessness. For book purposes bad debts are deducted when reserved in allowance for doubtful accounts.

- **Offsite Gas Storage**

Gas Storage Costs is an inventory item for tax (Section 263A). The gas is stored up and used January through March. Capitalization of the offsite storage costs begins in April. The gas moves through inventory so quickly in the winter months that capitalization is not required. Due to Section 263A, offsite gas storage costs are not deductible as a tax expense, but it is a book expense. Therefore, there is a book/tax difference related to the change in costs at year end.

- **Vacation Pay Accruals**

For book purposes these costs are deducted as they are accrued, for tax purposes not deducted until they are paid.

- **Property Tax**

Generally book accrued expenses are reversed. For tax purposes, the company deducts taxes paid beginning with the date of the prior year's filed return and ending with the date of the current year's filed return.

- **Gas Supplier Refund**

Under Economic Performance Rules, a deduction for expenses cannot be taken unless they are paid within 2-1/2 months of the year following the tax year or they are recurring item exceptions that are paid by the date of filing the return. Gas refunds are treated as recurring items that are taxable income when received and deductible if paid by the tax filing date.



**DUKE ENERGY OHIO**  
**Case No. 12-1685-GA-AIR**  
**SCHEDULE C-15(b)**  
**EXPLANATION OF BOOK/TAX DIFFERENCES**  
Page 3 of 4

- **Natural Gas In Transit**  
For book purposes, the expenses are deducted as incurred. For tax purposes, the expenses must be added back because "Economic Performance" has not occurred to take the expense.
- **Unbilled Revenue – Fuel**  
Unbilled revenue is recorded from the meter reading date to the end of the month for book and tax purposes. The cost of fuel used to produce the electricity and the cost of the purchased gas expense related to this unbilled revenue are estimated and accrued for book purposes. For tax purposes only the actual incurred costs are deductible.
- **Incentive Plan**  
For tax purposes, book expense is reversed and the fixed and determinable payments as of 12/31 that are to be paid by 3/15 of the following year are deductible. The prior year subjective payments are deductible and the prior year fixed and determinable payments are reversed.
- **401(k) Incentive Plan**  
Book accrues a liability. Tax reverses the liability and deducts only actual payments made.
- **Deferred Fuel**  
Duke's Gas Department estimates the fuel costs for the next three months and that amount is billed to customers through the Gas Cost Recovery mechanism per books. For tax, the over or under recovery is put into a second usage estimate and either returned to the customer or billed. If there is still an over or under recovery, this amount is transferred into a residual account and refunded to the customer. For tax purposes, fuel costs are deducted as incurred.
- **Post In-Service Carrying Costs**  
Certain post-in service carrying costs are capitalized for book purposes and deducted as incurred for tax purposes. This regulatory asset is amortized for book purposes and is non-deductible for tax purposes.
- **Loss on Reacquired Debt**  
Losses occurring as a result of the early extinguishment of debt are treated differently for book and tax purposes. For book purposes, the losses are deferred and amortized over the shorter of the remaining life of the original debt or the life of the newly issued debt. For tax purposes, the original issue debt premiums or discounts are recognized as incurred at the time of the extinguishment of original debt.
- **Deferred Smart Grid Costs**  
Costs and Income that are being deferred in accordance with generally accepted accounting principles for books are being allowed as incurred/earned for tax purposes.
- **Rate Case**

**DUKE ENERGY OHIO**  
**Case No. 12-1685-GA-AIR**  
**SCHEDULE C-15(b)**  
**EXPLANATION OF BOOK/TAX DIFFERENCES**  
Page 4 of 4

Costs and Income that are being deferred for Regulatory purposes in accordance with generally accepted accounting principles for books are being allowed as incurred/earned for tax purposes.

- **AFUDC Interest**

For book purposes, Allowance For Funds Used During Construction (AFUDC), which represents the estimated debt and equity costs of capital funds necessary to finance the construction of new regulated facilities, consists of two components, an equity component and an interest component. The equity component is a non-cash item. AFUDC is capitalized as a component of property, plant and equipment cost, with offset to income. After construction is completed, Duke is permitted to recover these costs through inclusion in the rate base and in the depreciation provision. For tax purposes AFUDC is not used to decrease interest charges nor is it capitalized to construction costs.

- **Contributions in Aid of Construction(CIAC)**

Contributions in aid of construction (CIAC) are contributions in cash, property, or services from states, municipalities, other governmental agencies, individuals, and others for construction purposes. A portion of the contributions get reimbursed to the contributors if other customers hook up to the item constructed. These contributions are taken into income when they are made for tax purposes, but for book purposes they are capitalized as plant costs and later depreciated. Additionally, contributions made for property that benefits the "public good" are nontaxable.

- **Book Depreciation/Amortization**

This M simply adds back the book depreciation expense for the year.

- **Tax Depreciaton/Amortization**

This M simply deducts the tax depreciation expense calculated for the year.

- **Non-Cash Overhead**

Book/Tax basis adjustment for Fixed Assets. Certain Pension and Benefit expenses are capitalized for Book Purposes when accrued, but capitalized for Tax when paid.

- **Tax Interest Capitalized (TIC)**

For tax purposes, "Avoided Cost Method" is used, which requires the capitalization of the traced debt amount that equals the total interest incurred on the traced debt and capitalization of the accumulated production expenditures in excess of traced debt.

**DUKE ENERGY OHIO, INC.**  
Case No. 12-1685-GA-AIR  
Supplemental Information (C)(16)

---

For other rate base items listed on Schedule B-6, provide the following:

- (a) A description of and detailed information on each individual item.
- (b) Case numbers in which the commission granted the utility authorization to defer each individual item reflected on Schedule B-6.

**Response:**

- (a) 1. Customer Advances for Construction-Advances by customers for construction which are to be refunded either wholly or in part to the customer.
- 2. Customer Service Deposits-Deposits made by customers as security for payment of their utility bill.
- 3. Post Retirement Benefits-The amount of post retirement benefits included in rate base is the difference between the FAS 106 accrual costs and the actual payments made for the post retirement life insurance and medical benefits.
- 4. Deferred Income Taxes- See Supplemental (C)(15) for descriptions.
- 5. Post in Service Carrying Costs-If special regulatory approval is received interest costs are calculated at a debt only rate after a project is in service.
- (b) 1. Post in Service Carrying Costs. The Company was granted authorization to accrue post in service costs related to our AMRP program in Case No. 07-589-GA-AIR, approved by the Commission in its Opinion and Order dated May 28, 2008. The Company was granted authorization to accrue post in service costs related to our Smart Grid program in Case No. 07-589-GA-AIR, approved by the Commission in its Opinion and Order dated May 28, 2008.

**Sponsoring Witness:** Peggy A. Laub

**DUKE ENERGY OHIO, INC.**  
**Case Nos. 12-1685-GA-AIR**  
**Supplemental Information (C)(17)**

---

At the time of the filing of the two month update a copy of all advertisements whose costs were charged to advertising expense in the actual months of the test year. Indicate on the copy of the ad the cost of the ad and the account charged. In addition, the utility shall provide the best estimate of the cost of those ads that may be included in the budgeted portion of the test year.

**Response:**

The attached invoices for various bill inserts were charged to Account 909650. The amount of the invoices charged to gas operations in the actual months of the test year was \$1,194. The estimated amount included in the budgeted months of the test year for similar items is \$5,760. Accounts 913001 and 930150 have been eliminated in their entirety by an adjustment on Schedule C-3.14. Therefore copies of these advertisements have not been included.

**Sponsoring Witness: Julia S. Janson**

Remit To:  
Classic Graphics, Inc.  
PO Box 480127  
Charlotte, NC 28289  
Telephone #: 704-587-8015  
Fax #: 704-599-9853  
Tax Id. #: 56-1419668

Customer Code: DUKEN  
Invoice: 129694  
Invoice Date: 2/21/2012  
Job: 141388  
Salesperson: Kevin Kidd  
Purchase Order: 17631

Bill To: Duke Energy  
Attn: Becky Maree  
Mail Code ST31A  
P.O. Box 1007  
Charlotte NC 28201

Quantity	Description	Unit Price	Units	Amount
541,425	3/12C Environmental Disclosure (OH) FSC Mix			5,981.00
				Net Sales: 5,981.00
				Freight - Non-Taxable: 512.04
				Invoice Total: 6,493.04

Terms: Due in 30 days

BU 75025  
OU ELØ1  
RC 3525  
Proc BINSERT  
Acct 909650  
Prod No Prod.

0000 SW-005-000492



The mark of  
responsible forestry

Only those products indicated as FSC are FSC Certified

## For more information

For more information, visit [www.duke-energy.com](http://www.duke-energy.com) and select the Environment & Sustainability tab at the top of the page or contact us at 1-800-544-6900.

You may also visit the Public Utilities Commission of Ohio at [www.puco.ohio.gov](http://www.puco.ohio.gov) or call 1-800-686-PUCO with additional questions.



3/12C

## Environmental Disclosure

### 2011 Year End Report

Duke Energy and other Ohio electric utilities are required by the Public Utilities Commission of Ohio to provide environmental information on the mix of fuels used to produce electricity and the environmental characteristics resulting from this production. This disclosure compares projected fuel mix percentages and emission rates for 2011 to actual results for the period January - December 2011.



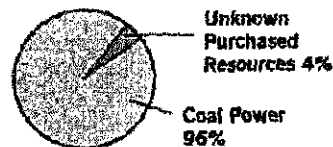


## Environmental Disclosure – Quarterly Comparisons

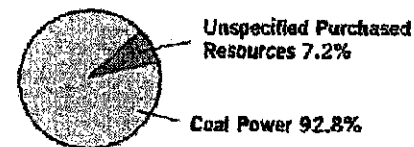
The Duke Energy Projected Data for the 2011 Calendar year vs.  
Actual Data for the Period January 1, 2011 - December 31, 2011

**Generation Resource Mix –**  
A comparison between the sources of generation projected to be used to generate this product and the actual resources used during this period.

Duke Energy's  
Projected Product



Duke Energy's  
Actual Product

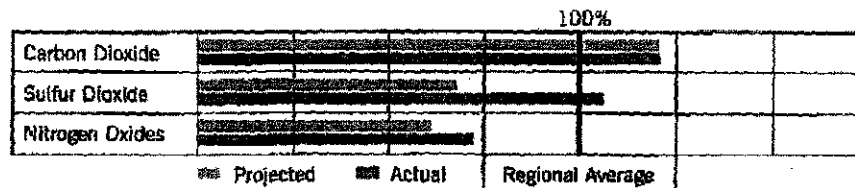


**Environmental Characteristics –**  
A description of the characteristics associated with each possible generation resource.

Biomass Power  
Coal Power  
Hydro Power  
Natural Gas Power  
Nuclear Power  
Oil Power  
Other Sources  
Solar Power  
Unspecified Purchase Resources  
Wind Power

Air Emissions and Solid Waste  
Air Emissions and Solid Waste  
Wildlife Impacts  
Air Emissions and Solid Waste  
Radioactive Waste  
Air Emissions and Solid Waste  
Unknown Impacts  
No Significant Impacts  
Unknown Impacts  
Wildlife Impacts

**Air Emissions –**  
Product-specific projected and actual air emissions for this period compared to the regional average air emissions.



**Radioactive Waste –**  
Product-specific projected and actual radioactive waste for this period.

Type:	Quantity:	
High-Level Radioactive Waste	0	Lbs. / 1,000 kWh
Low-Level Radioactive Waste	0	

Note: The generation of this product used 7.2 percent of Unspecified Purchased Resources. The air emissions and radioactive waste associated with these unspecified resources are not included in these charts.

Remit To:  
Classic Graphics, Inc.  
PO Box 480127  
Charlotte, NC 28269  
Telephone #: 704-597-9015  
Fax #: 704-599-9853  
Tax Id. #: 58-1418868

Customer Code: DUKEN  
Invoice: 129688  
Invoice Date: 2/21/2012  
Job: 141308  
Salesperson: Kevin Kidd  
Purchase Order: 17619

Bill To: Duke Energy  
Attn: Becky Marea  
Mail Code ST31A  
P.O. Box 1007  
Charlotte NC 28201

Quantity	Description	Unit Price	Units	Amount
3,902,925	3/12 A PowerLine Safety (All) Bill Insert FSC Mix			21,154.00
				Net Sales: 21,154.00
				Freight - Non-Taxable: 983.36
				Invoice Total: 22,137.36

Terms: Due in 30 days

BU 20013  
OU UTPA  
RC 7101  
PROC ADV HS  
Acct 0909650  
PROD No Prod.

COCF 894-000-002403



The mark is  
responsible forestry

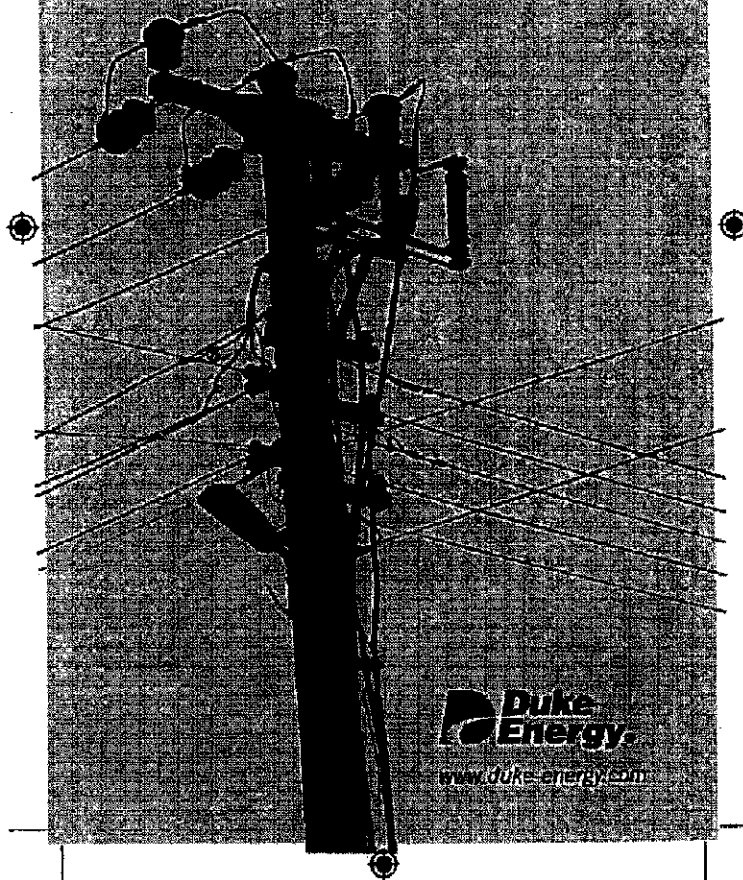
Only those products indicated as FSC are FSC Certified



# STAY SAFE

## Be Aware of Power Lines

Duke Energy reminds you to stay  
away from Power Lines.  
It can save your life.



**Duke  
Energy**

[www.duke-energy.com](http://www.duke-energy.com)

## TIPS TO HELP YOU STAY SAFE.

Power lines are not insulated and carry thousands of volts of electricity that can cause serious injury or death. Do not touch power lines, and always stay a safe distance away.

Always assume that a power line lying on the ground, on your car after an accident, or touching anything else is energized and dangerous.

Report downed or sagging power lines to Duke Energy immediately. Stay away from the power lines or anything that is in contact with the power lines.

Do not attempt to cut limbs or trees that are growing near or that are in contact with overhead power lines, call Duke Energy for assistance.

- Indiana: 800-343-3525
- North Carolina: 800-769-3766
- South Carolina: 800-769-3766
- Ohio / Kentucky: 800-544-6900

Never climb utility poles, transmission towers or substation fences.

Keep ladders and other equipment at least 10 feet away from all overhead power lines, including any service lines from a utility pole to your home.

Call Duke Energy if a power line is located within 10 feet of your work location.

Fly kites, model planes and other toys in open areas away from power lines, using nonmetallic strings or cords.

Do not try to remove any object caught in power lines. Call Duke Energy for safe removal.

Look up for power lines before making roof repairs, installing antennas and satellite dishes, or using other long tools. Metal and wet objects conduct electricity.

If a power line is in contact with any part of your vehicle, stay in the vehicle until a Duke Energy representative advises it is safe to leave. If fire or other danger forces you out, jump clear, keeping both feet together, and do not touch the ground and the vehicle at the same time. Shuffle away with small steps, keeping your feet close together and on the ground.



03/12A

Remit To:  
Classic Graphics, Inc.  
PO Box 480127  
Charlotte, NC 28269  
Telephone #: 704-597-9015  
Fax #: 704-599-9853  
Tax Id. #: 56-1418668

Customer Code: DUKEN  
Invoice: 129889  
Invoice Date: 2/21/2012  
Job: 141313  
Salesperson: Kevin Kidd  
Purchase Order: 17620

Bill To: Duke Energy  
Attn: Becky Maree  
Mail Code ST31A  
P.O. Box 1007  
Charlotte NC 28201

Quantity	Description	Unit Price	Units	Amount
1,201,925	3/12B Life Support (OH/KY/IN) Bill Insert FSC Mix			6,514.00
				Net Sales: 6,514.00
				Freight - Non-Taxable: 497.80
				Invoice Total: 7,011.80

Terms: Due in 30 days

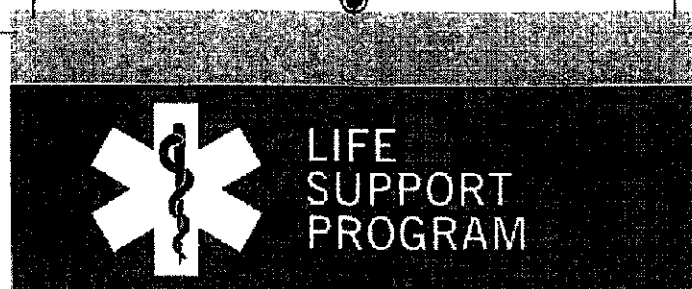
BU 75025  
OU ELØ1  
RC 9569  
Proc BINSERT  
Acct 0909650  
Prod No Prod.

CCCB 200-000-000000



The mark of  
responsible forestry

Only those products indicated as FSC are FSC Certified



## **Electrically powered life support equipment**

Do you or any members of your household require electrical powered life support equipment? If so, our Life Support Program for residential customers may be of assistance. This program provides valuable information in helping us identify customers with special electrical needs. To request detailed Life Support Program Information including how to apply, visit [www.duke-energy.com](http://www.duke-energy.com) and go to Special Assistance.

\* Call toll-free in Indiana: 1-800-521-2232

\* Ohio & Kentucky: 1-800-544-6900

After you have applied, we will verify with your doctor that you qualify for the program.



Once you are enrolled in our Life Support Program, we will attempt to provide you with advance notice when we have a scheduled power outage. Although we cannot guarantee uninterrupted power due to storms or other incidents beyond our control, we will restore your service as soon as possible.

Customers enrolled in our Life Support Program will still want to have a back-up power source or alternative plan in the event of a power outage.

Please note that participation in our Life Support Program does not prevent disconnection of electrical service for non-payment of monthly billings.



[www.duke-energy.com](http://www.duke-energy.com)

03/12B



**DUKE ENERGY OHIO**  
Case Nos. 12-1685-GA-AIR  
Supplemental Information (C)(18)

---

The utility shall provide a breakdown in the same general format as Schedule B-2.3 which shows plant in service data from the last date certain to the end of that year, annually thereafter up to the most recent annual report, and from the most recent annual report to the date certain in the current case.

**Response:**

See Attachment.

**Sponsoring Witness:** Carl J. Council, Jr.

DUKE ENERGY OHIO  
Case No. 12-1685-GA-AIR  
Plant In-Service from the Last Date Certain thru  
the Date Certain in this Case  
As of March 31, 2012

Data: X Actual \_\_\_ Estimated  
Type of Filing: X Original \_\_\_ Updated \_\_\_ Revised  
Reference: Chap. II (C)(18)

Supplemental (C) (18)  
Page 1 of 1  
Witness Responsible:  
C. J. Council, Jr.

Line No.	F.E.R.C. Acct. No.	Old Company Acct. No.	New Company Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications			Ending Balance
								Amount	Explanation of Transfer	Other Accts. Involved	
1	See Workpaper WPB-2.3a				\$	\$	\$	\$			\$

**DUKE ENERGY OHIO**  
Case Nos. 12-1685-GA-AIR  
Supplemental Information (C)(19)

---

If the depreciation reserve on Schedule B-3 was allocated to accounts based on a theoretical reserve study, the utility shall provide a copy of such study. If the study is the same as that contained in the applicant's latest depreciation study, reference is sufficient.

**Response:**

See Attachment.

**Sponsoring Witness:** Carl J. Council, Jr.



DUKE ENERGY OHIO  
Case No. 12-1885-GA-AIR  
Depreciation Reserve Study  
As of March 31, 2012

Data: X Actual \_\_\_ Estimated  
Type of Filing: X Original \_\_\_ Updated \_\_\_ Revised  
Reference: Chap. II (C)(19)

Supplemental (C)(19)  
Page 1 of 1  
Witness Responsible  
C. J. Council

Line No.	F.E.R.C. Acct. No.	Old Company Acct. No.	New Company Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances			
						Total Company	Allocation %	Allocation Total	Adjusted Jurisdiction
					\$	\$		\$	\$

- 1 The depreciation reserve filed on Schedule B-3 was not allocated to accounts on a theoretical reserve study. See depreciation study prepared by Duke Energy Ohio's depreciation consultant Ganett Fleming, Inc..