LARGE FILING SEPARATOR SHEET

CASE NUMBER: 12-1685-GA-AIR, 12-1686-GA-ATA, 12-1687-GA-ALT 12-1688-GA-AAM

FILE DATE: 07/09/12

SECTION: Vol 8 part 1

NUMBER OF PAGES: 201

DESCRIPTION OF DOCUMENT: APPLICATION

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 8

SUPPLEMENTAL INFORMATION (C)(20) – (C)(24)

July 9, 2012

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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
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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
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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

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DUKE ENERGY OHIO
Case Nos. 12-1685-GA-AIR
Supplemental Information (C)(20)

If the utility is proposing to revise its depreciation accrual rates and if such study has not already been filed with the commission or provide to the staff, the utility shall provide the depreciation study supporting such revisions.

Response:

See Attachment.

Sponsoring Witness: John J. Spanos

DUKE ENERGY OHIO

Cincinnati, Ohio

i

DEPRECIATION STUDY RELATED TO

GAS PLANT AS OF SEPTEMBER 30, 2011

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION
Harrisburg, Pennsylvania

Gannett Fleming

*Excellence Delivered **As Promised***

June 25, 2012

Duke Energy Ohio
139 East Fourth Street
Cincinnati, OH 45201

Attention Mr. Carl Council
Director, Asset Accounting

ii

Gentlemen:

Pursuant to your request, we have studied the service life and salvage characteristics of the gas plant of Duke Energy Ohio, for the purpose of determining the annual depreciation accrual rates and accrued depreciation applicable to the original cost of gas plant in service. The average service life procedure was used to calculate depreciation. The results of our study are presented in the attached report.

The report sets forth a description of the concepts and methods upon which the study was based, the statistical support for the estimates of survivor curves and net salvage, and summary and detailed tabulations of calculated annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

John J. Spanos

JOHN J. SPANOS
Sr. Vice President
Valuation and Rate Division

JJS:krm

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1 PART I. INTRODUCTION

DUKE ENERGY OHIO

DEPRECIATION STUDY RELATED TO
GAS PLANT AS OF SEPTEMBER 30, 2011

PART I. INTRODUCTION

PLAN OF REPORT

The report sets forth the results of the depreciation study conducted for Duke Energy Ohio ("Duke Energy" or "Company") related to gas plant as of September 30, 2011. Part I, Introduction, contains statements with respect to the basis of the study, the statistical analyses on which survivor curve and net salvage estimates are based and the method of calculating annual and accrued depreciation. Part II, Methods Used in the Estimation of Depreciation, presents in greater detail the methods used in the estimation of survivor curves and net salvage and the calculation of annual and accrued depreciation. Part III, Results of Study, presents a summary of the depreciation calculations, statistics related to the survivor curve and net salvage analyses in graphic and tabular form, and the detailed tabulations by depreciable group of the depreciation calculations.

BASIS OF THE STUDY

The annual and accrued depreciation were calculated by the straight line method, using the average service life procedure. The calculations were based on attained ages and estimates of survivor curves and net salvage for each depreciable group of gas property as of September 30, 2011.

The survivor curve and net salvage estimates were based on judgment which incorporated analyses of available historical data through September 2011, a review of current Company policies and outlook with management, a general knowledge of the gas industry, and comparisons of the survivor curve and net salvage estimates from studies of other gas properties. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for most of the property groups. For life span groups, the estimates of survivor curves are consistent because the calculations of the lives of the structures within each group are obtained by using a single probable retirement date for the entire group.

STATISTICAL ANALYSES OF DATA

The method of life analysis used in the study consisted of compiling the past history of the depreciable accounts or groups, reducing this history to trends through the use of recognized techniques, and forecasting the trend of survivors for each depreciable group based on an interpretation of past trends and future plans. This combination of historical and forecasted trends yielded a complete pattern of life characteristics.

The data analyzed for the purpose of estimating survivor characteristics were compiled from the property records of the Company. These data included plant additions, retirements, sales, transfers, and adjustments through September 30, 2011.

Each retirement rate analysis resulted in a life table which, when plotted, formed an original survivor curve. The original survivor curve as plotted from the life table represents the average survivor pattern experienced by the several vintage groups during the experience band studied. Inasmuch as this survivor pattern does not necessarily describe the complete service life characteristics of the property group, interpretation of these original curves is required in order to use them as a valid consideration in the process of service life estimation. The Iowa type curves were used for these interpretations.

The method of analysis underlying the estimates of net salvage consisted of studying those retirements included in the life study and judging the net salvage on the basis of history and future plans. The data analyzed for most accounts included gross salvage and cost of removal related to retirements recorded in the depreciation reserve through September 30, 2011.

The estimates made in this study combine facts and forecasts based on characteristics of the Company's plant. The results of judging the historical life studies and survivor forecasts are described by the estimated survivor curves. The estimates of net salvage are expressed as the average net percent of the investment to be recovered or expended upon its retirement.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

The annual depreciation accruals and accrued depreciation were calculated by the straight line method using the attained age, estimated survivor characteristics, and estimated net salvage for each depreciable group. Generally, the average service life procedure was used.

The life span technique was used for major items such as structures for which all components are expected to have an approximate concurrent retirement date. For the life span groups the estimated survivor curve is an interim curve.

A summary of the annual and accrued depreciation is set forth in the table on pages III-4 through III-6.

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, in public utility regulation, generally means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of plant in the course of service from causes which are known to be in current operation, against which the system is not protected by insurance, and the effect of which can be forecast with a reasonable approach to accuracy.

Depreciation as used in accounting is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of life and net salvage and the selection of a group depreciation procedure. These subjects are discussed in the sections which follow.

LIFE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, because frequent reference is made to Iowa type curves, the four families of Iowa curves are reviewed.

Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve, can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents

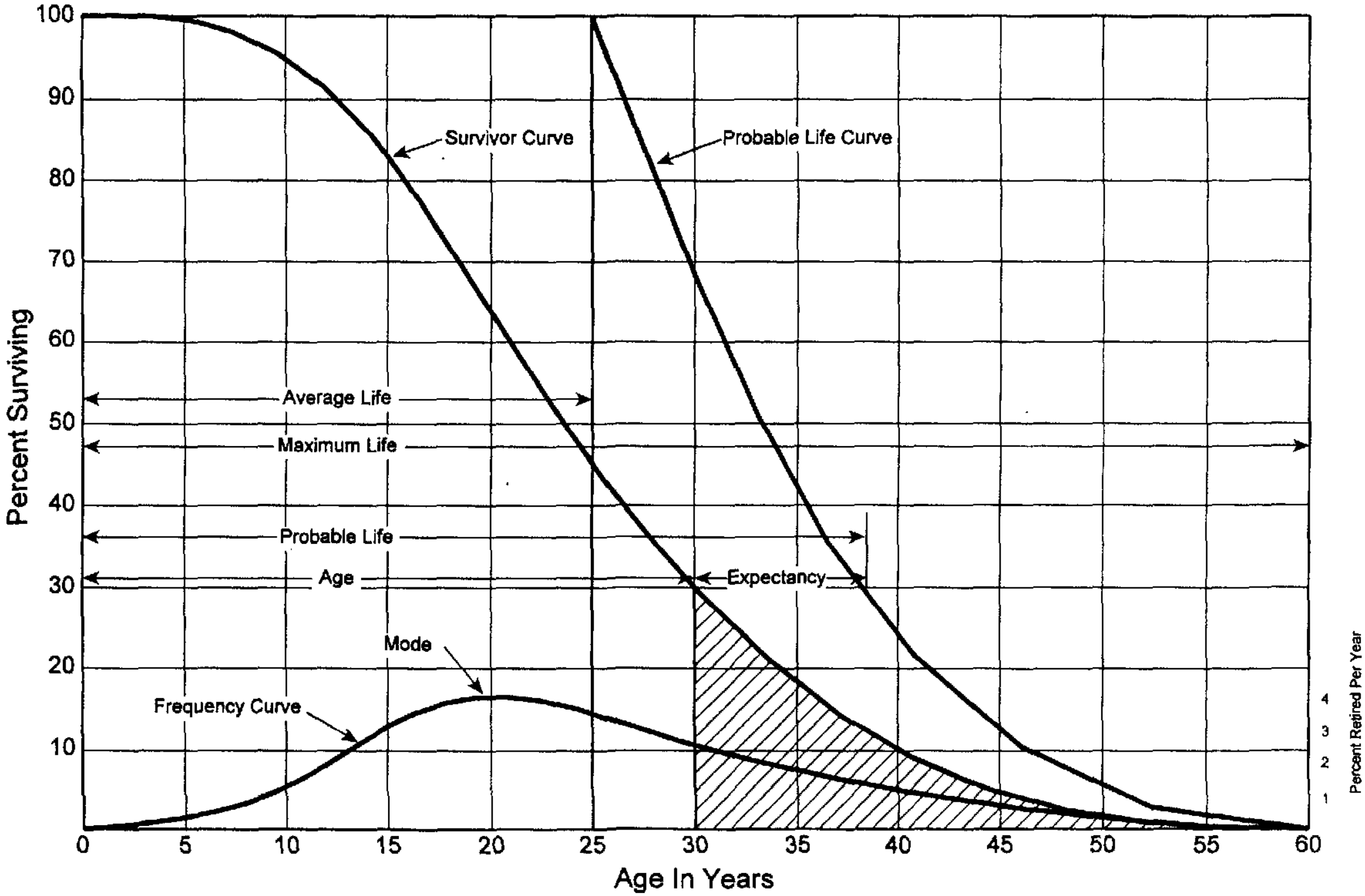

Figure 1. A Typical Survivor Curve and Derived Curves

the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curve. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R, or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.[1]

[1]Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

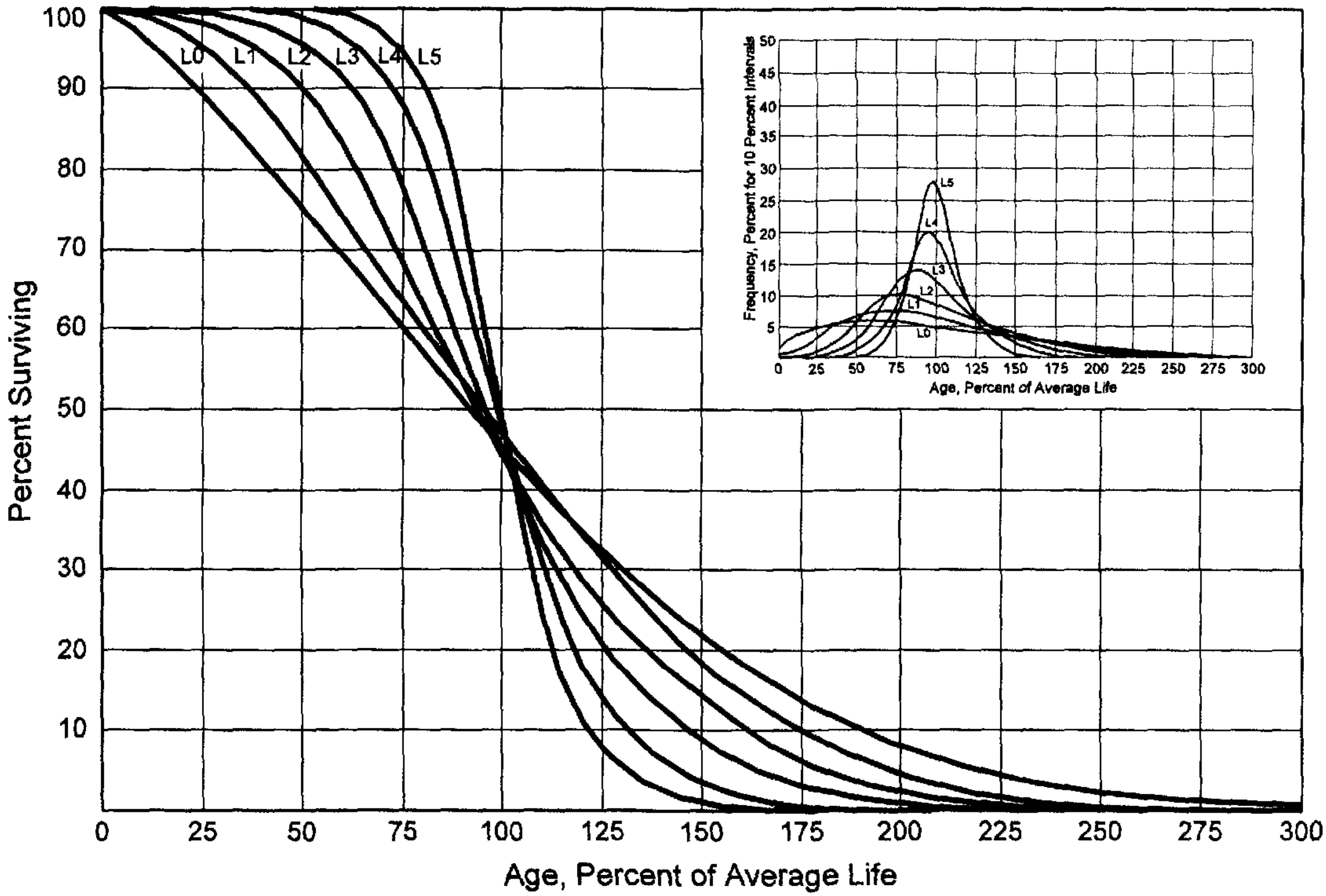

Figure 2. Left Modal or "L" Iowa Type Survivor Curves

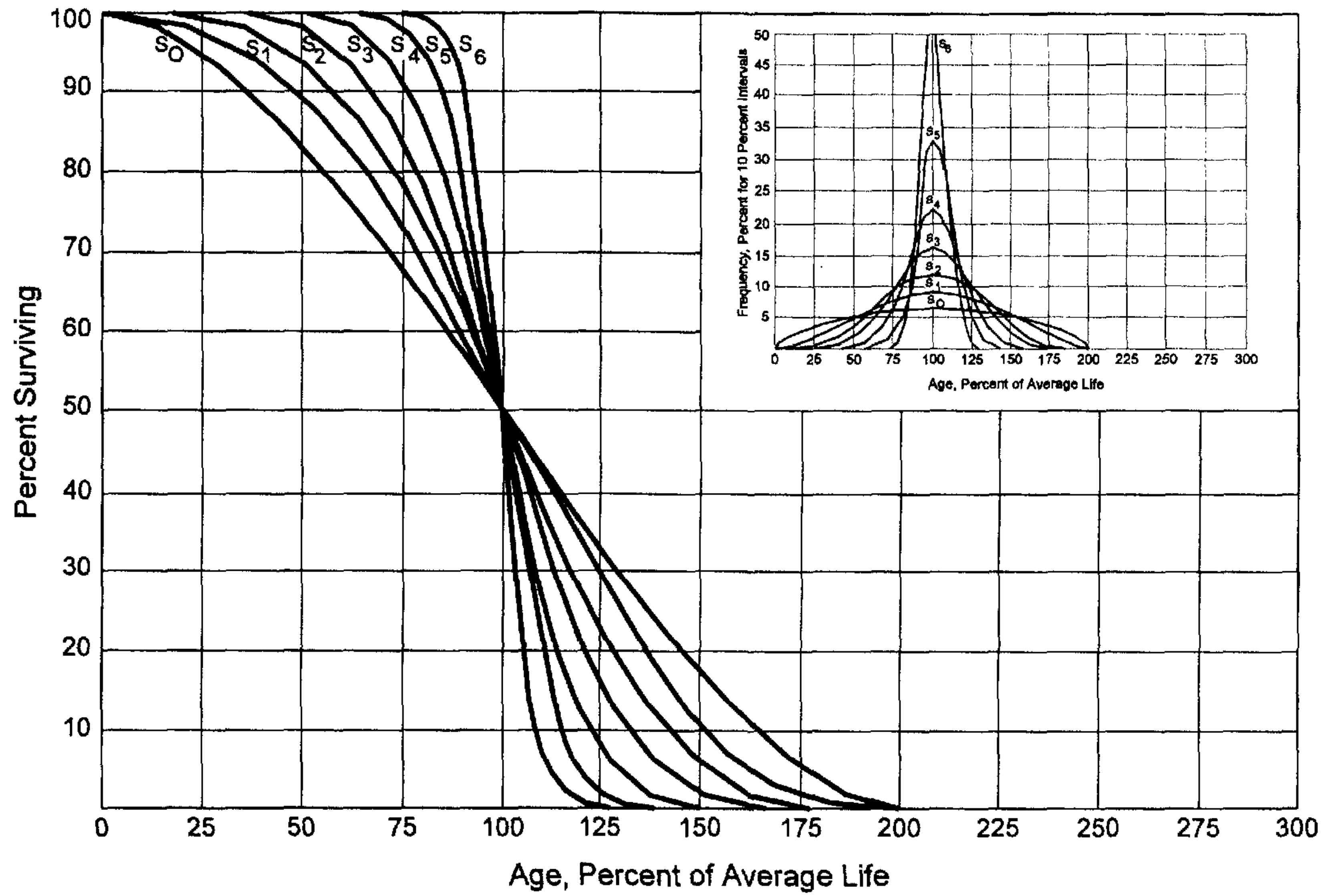

Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

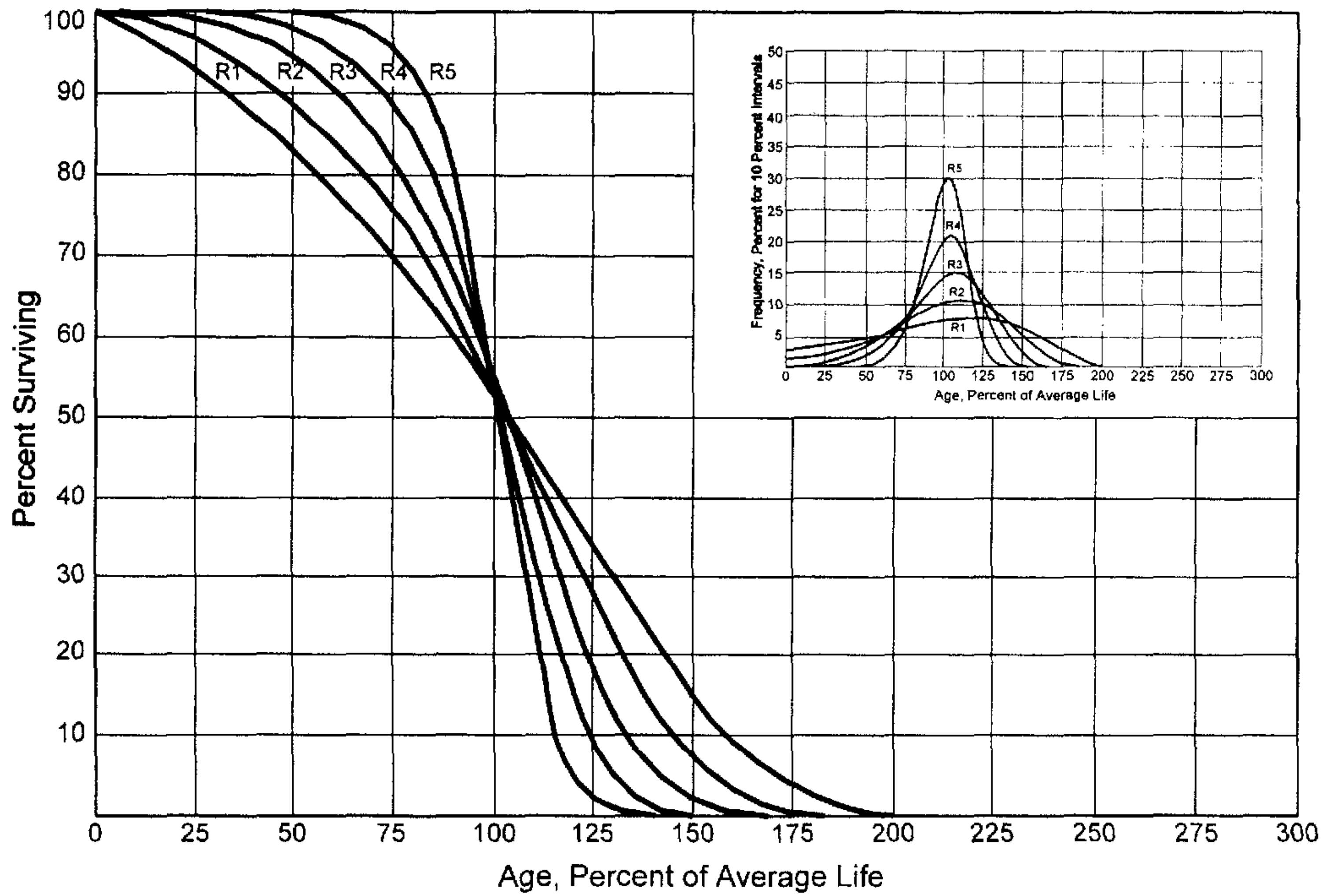

Figure 4. Right Modal or "R" Iowa Type Survivor Curves

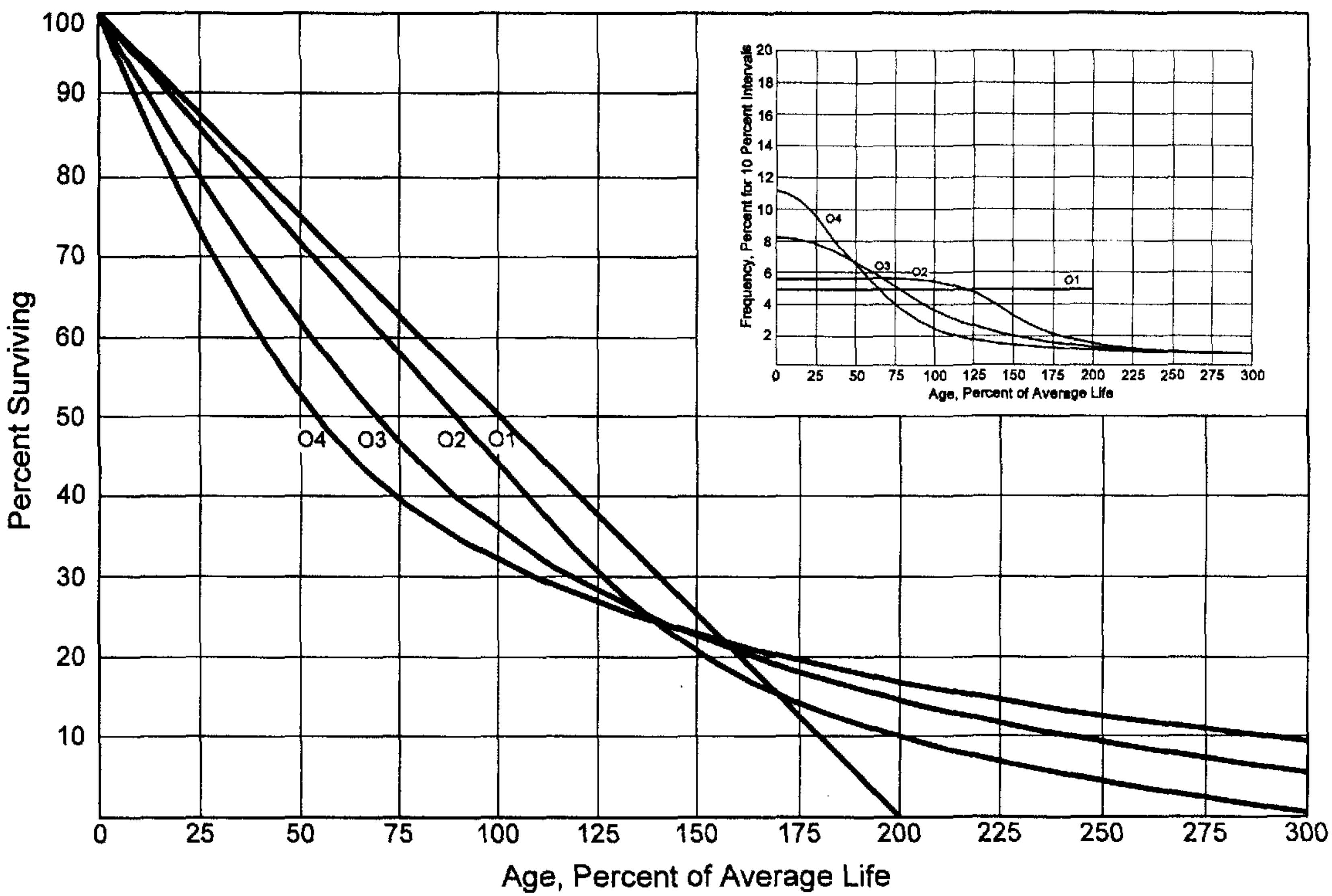

Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

These type curves have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[2] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis[3] presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the primary method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[4] "Engineering Valuation and Depreciation,"[5] and "Methods of Estimating Utility Plant Life."[6]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a

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[2]Marston, Anson, Robley Winfrey, and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[3]Couch, Frank V. B., Jr., "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

[4]Winfrey, Robley, Supra Note 1.

[5]Marston, Anson, Robley Winfrey, and Jean C. Hempstead. Supra Note 2.

[6]A Report of the Engineering Subcommittee of the Depreciation Accounting Committee, Edison Electric Institute. Publication No. 51-23. Published 1952.

period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table, from which the survivor curves may be plotted, follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table, and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2002-2011 during which there were placements during the years 1997-2011. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, of the dollars invested in 1997, $10,000 were retired in 2002. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

TABLE 1. RETIREMENTS FOR EACH YEAR 2002-2011
SUMMARIZED BY AGE INTERVAL

Experience Band 2002-2011

Placement Band 1997-2011

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1997	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1998	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1999	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2000	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2001	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2002	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2003		5	11	12	13	14	15	16	18	20	113	7½-8½
2004			6	12	13	15	16	17	19	19	124	6½-7½
2005				6	13	15	16	17	19	19	131	5½-6½
2006					7	14	16	17	19	20	143	4½-5½
2007						8	18	20	22	23	146	3½-4½
2008							9	20	22	25	150	2½-3½
2009								11	23	25	151	1½-2½
2010									11	24	153	½-1½
2011	—	—	—	—	—	—	—	—	—	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 2002-2011
SUMMARIZED BY AGE INTERVAL

Experience Band 2002-2011 | Placement Band 1997-2011

Year Placed (1)	2002 (2)	2003 (3)	2004 (4)	2005 (5)	2006 (6)	2007 (7)	2008 (8)	2009 (9)	2010 (10)	2011 (11)	Total During Age Interval (12)	Age Interval (13)
	Acquisitions, Transfers and Sales, Thousands of Dollars During Year											
1997	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
1998	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1999	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2000	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2001	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2002		-	-	-	-	-	-	-	-	-	(5)	8½-9½
2003		-	-	-	-	-	-	-	-	-	6	7½-8½
2004			-	-	-	-	-	-	-	-	-	6½-7½
2005				-	-	-	-	(12)[b]	-	-	-	5½-6½
2006					-	-	-	-	22[a]	-	-	4½-5½
2007						-	-	(19)[b]	-	-	10	3½-4½
2008							-	-	-	-	-	2½-3½
2009								-	-	(102)[c]	(121)	1½-2½
2010									-	-	-	½-1½
2011											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses denote Credit amount.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 2002 retirements of 1997 installations and ending with the 2011 retirements of the 2006 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

<u>Schedule of Plant Exposed to Retirement</u>. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 2002 through 2011 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year". The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, certain transfers are considered as being exposed to retirement in this group.

TABLE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2002-2011
SUMMARIZED BY AGE INTERVAL

Experience Band 2002-2011 | Placement Band 1997-2011

Year Placed	Exposures, Thousands of Dollars: Annual Survivors at the Beginning of the Year 2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1997	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1998	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1999	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2000	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2001	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2002	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2003		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2004			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2005				580[a]	574	561	546	530	501	482	3,057	5½-6½
2006					660[a]	653	639	623	628	609	3,789	4½-5½
2007						750[a]	742	724	685	663	4,332	3½-4½
2008							850[a]	841	821	799	4,955	2½-3½
2009								960[a]	949	926	5,719	1½-2½
2010									1,080[a]	1,069	6,579	½-1½
2011										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a] Additions during the year.

at the beginning of the year in which they occurred, and the sales and other transfers are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the *beginning of each successive transaction year. For example, the exposures for the* installation year 2007 are calculated in the following manner:

Exposures at age 0 =	amount of addition	= $750,000
Exposures at age ½ =	$750,000 - $ 8,000	= $742,000
Exposures at age 1½ =	$742,000 - $18,000	= $724,000
Exposures at age 2½ =	$724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½ =	$685,000 - $22,000	= $663,000

For the entire experience band 2002-2011, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of

TABLE 4. ORIGINAL LIFE TABLE

CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2002-2011 Placement Band 1997-2011

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	44,780	1,606			

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.
Column 3 from Table 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 of the Preceding Age Interval.

each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval.

The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15
Exposures at age 4½	=	3,789,000
Retirements from age 4½ to 5½	=	143,000
Retirement Ratio	=	143,000 ÷ 3,789,000 = 0.0377
Survivor Ratio	=	1.000 - 0.0377 = 0.9623
Percent Surviving at age 5½	=	(88.15) x (0.9623) = 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

<u>Smoothing the Original Survivor Curve</u>. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth the original stub curves. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8 the original curve developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6 the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7 the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8 the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9 the three fittings, 12-L1, 12-S0, and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Field Trips

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

March 26 & 27, 2007

Eastern Avenue Gas Facility
Eastern Avenue City Gate Station
California City Gate Station
Cincinnati Water Works Regulating Station
US Bank Meter Set
Kellogg Meter Sets #1, 2 & 3
EAP Meter Set
Cincinnati Fire Company Meter Set

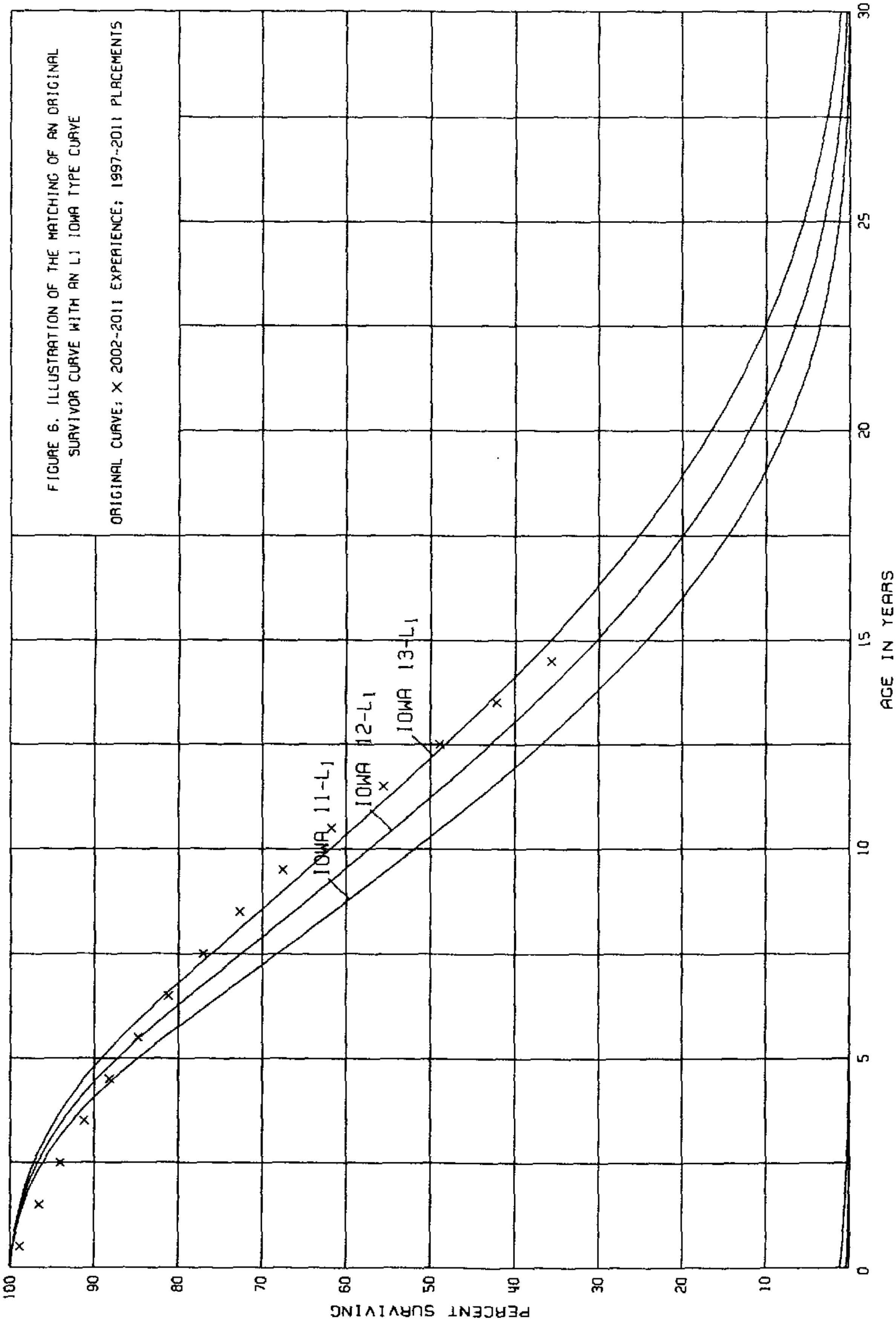


FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE

ORIGINAL CURVE: × 2002-2011 EXPERIENCE; 1997-2011 PLACEMENTS

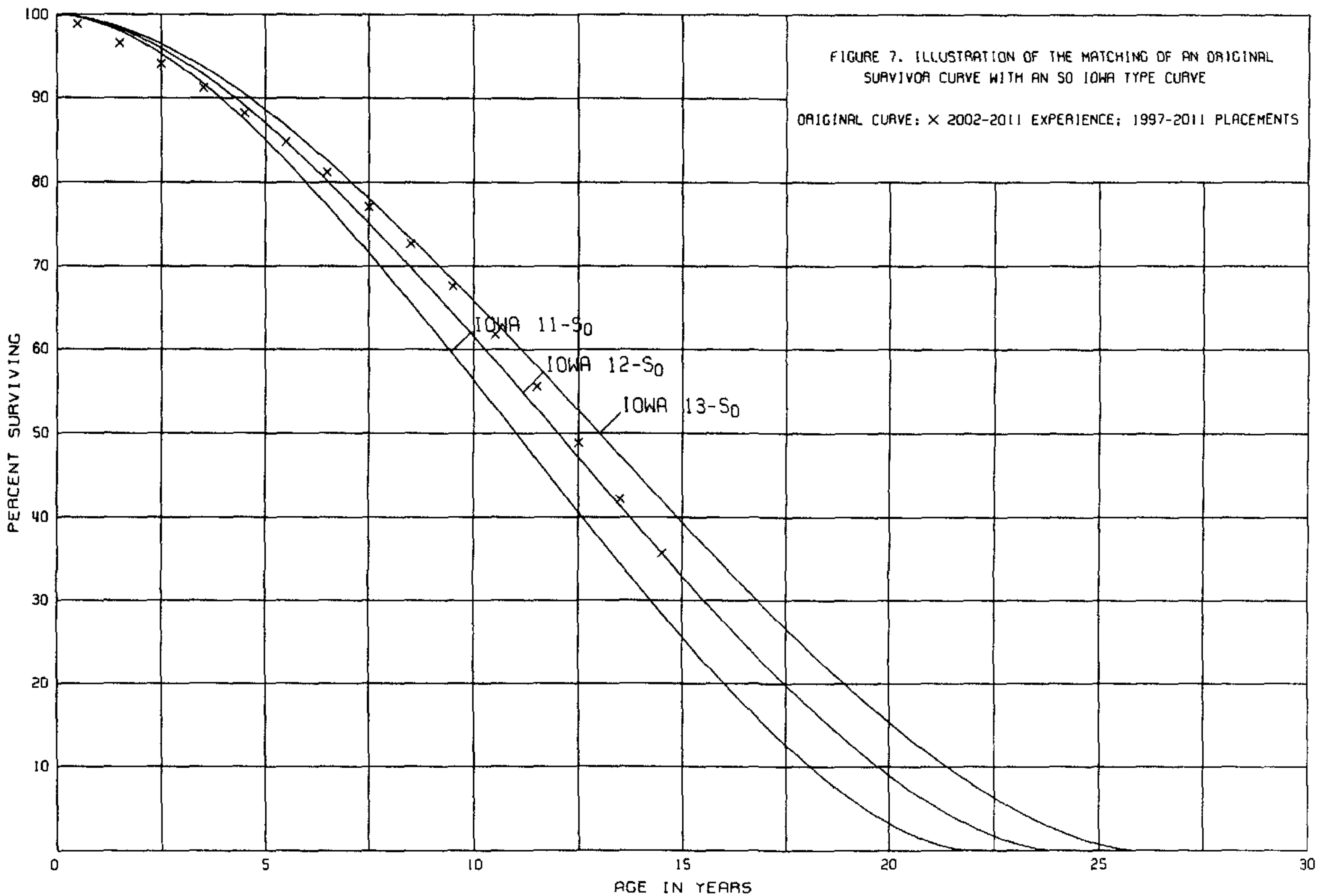


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE

ORIGINAL CURVE: × 2002-2011 EXPERIENCE; 1997-2011 PLACEMENTS

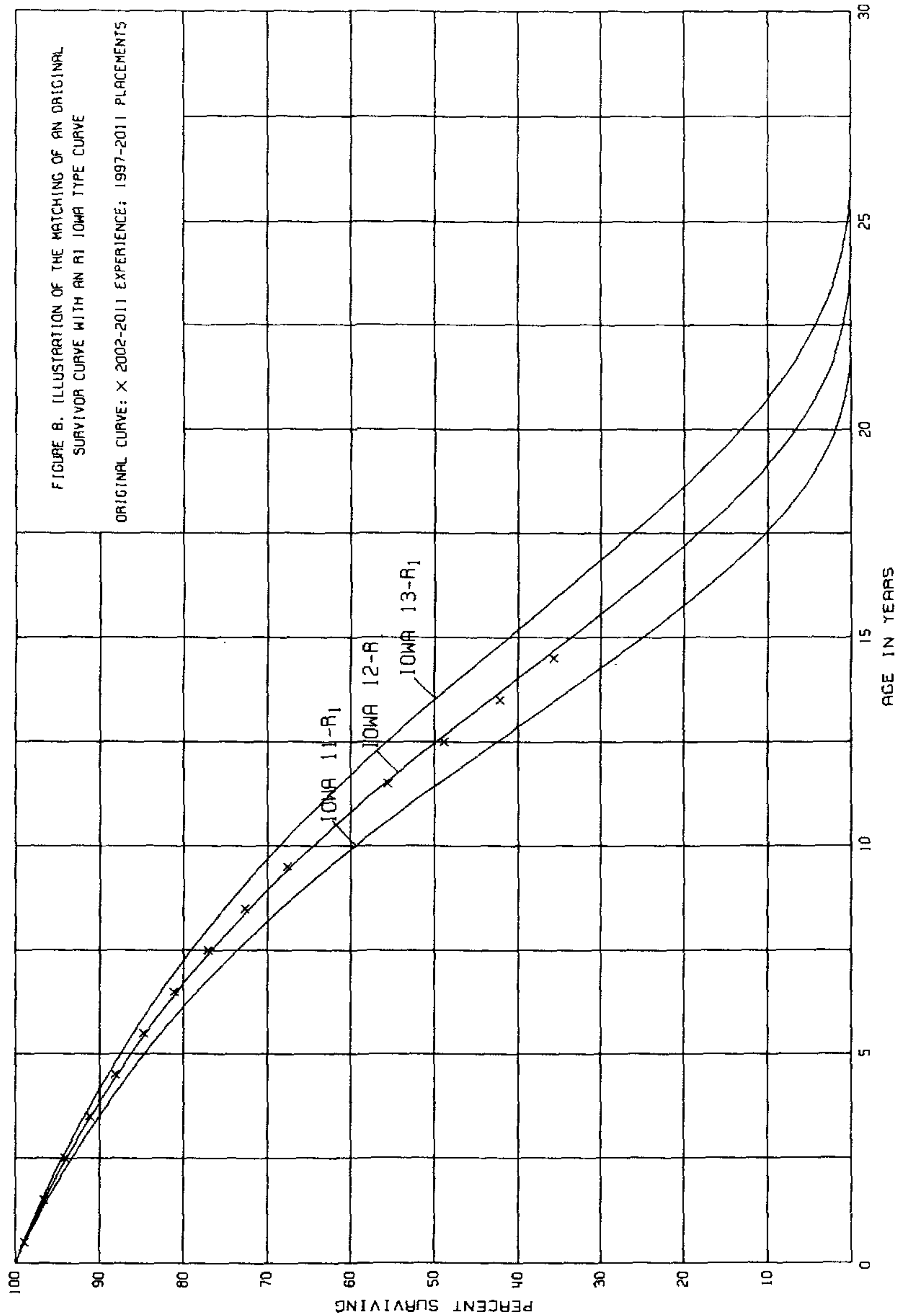


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE

ORIGINAL CURVE: × 2002-2011 EXPERIENCE; 1997-2011 PLACEMENTS

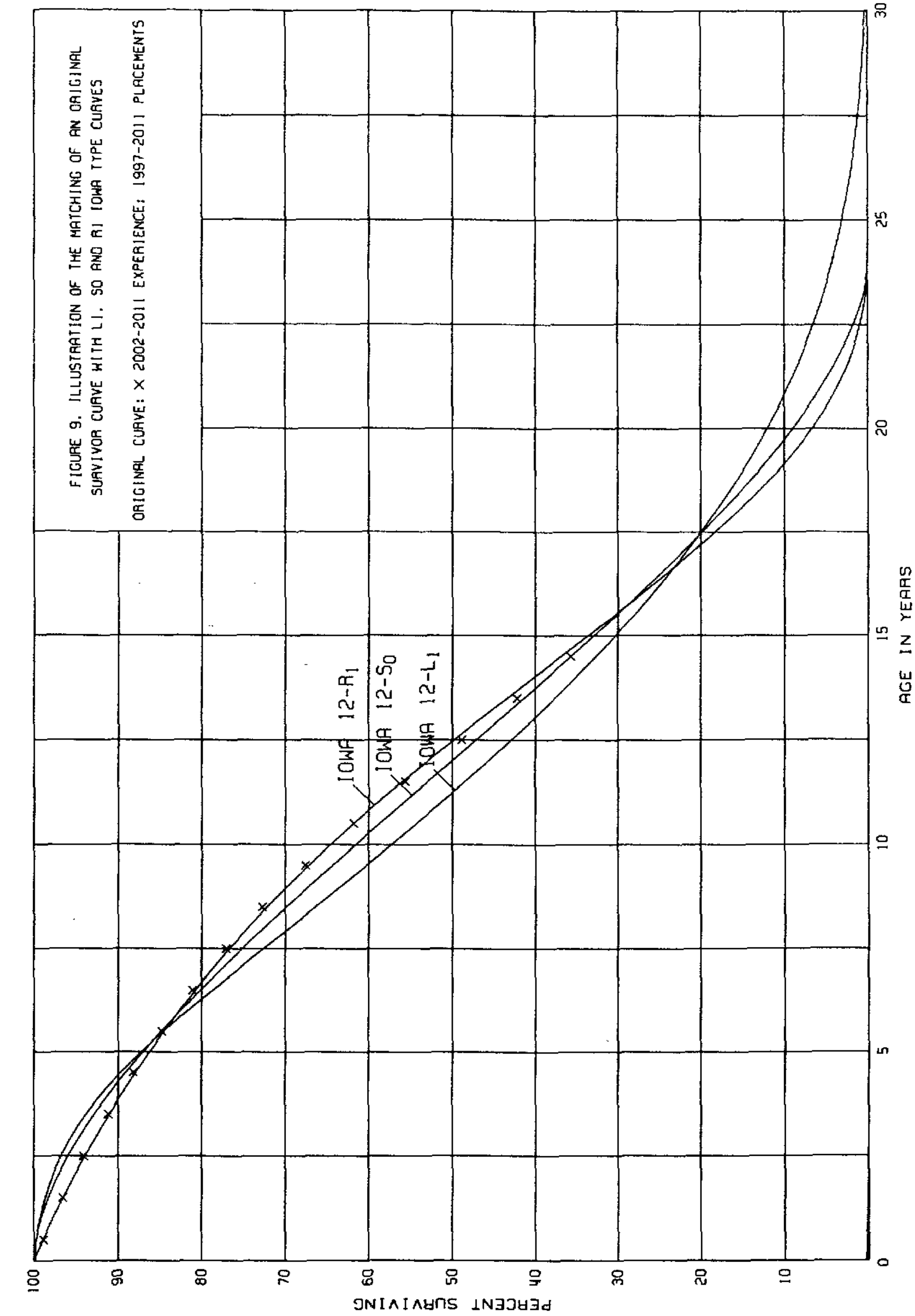


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH L1, S0 AND R1 IOWA TYPE CURVES

Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other gas utility companies.

For 26 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 69 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page III-7.

PRODUCTION PLANT

2110	Liquid Petroleum Gas Equipment
2200	Other Equipment

DISTRIBUTION PLANT

2750	Structures and Improvements - General
2761	Mains - Cast Iron, Copper and All Valves
2762	Mains - Steel
2763	Mains - Plastic
2780	Measuring and Regulating - General - Excl. Elect. Equip.
2782	Measuring and Regulating - General - District
2801	Services - Cast Iron, Copper and All Valves
2802	Services - Steel
2803	Services - Plastic
2810	Meters
2811	Meters - Leased
2820	Meter Installations
2821	Meter Installations - Leased
2830	House Regulators
2831	House Regulators - Leased
2840	House Regulators Installations
2841	House Regulators Installations - Leased
2850	Industrial Measuring and Regulating Station Equipment
2870	Other Equipment
2871	Other Equipment - Street Lighting

GENERAL PLANT

2900	Structures and Improvements
2920	Transportation Equipment - Autos and Trucks
2921	Trailers
2960	Power Operated Equipment

Account 2762, Mains - Steel, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data for the mains have been compiled for the years 1956 through 2011. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1956 through 2011 and 1977 through 2011. The Iowa 67-R2.5 is a reasonable fit of the original survivor curve. The 67-year service life is within the typical service life range of 55 to 70 years for steel mains. The 67-year life reflects the Company's plans to replace mains consistently in the future as have been retired over the last fifty-five years.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other gas companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

Net Salvage Analysis

The estimates of net salvage were based in part on historical data compiled for the years 1980 through 2011. The net salvage estimates are expressed as a percent of the original cost of plant retired. The salvage analyses include annual amounts, three-year moving average bases and the most recent five-year average.

Net Salvage Considerations

The estimates of net salvage were based primarily on judgment which considered a number of factors. The primary factors were the analyses of historical data, a knowledge of management's plans and operating policies determined during the field trip and other discussions, a general knowledge of the gas industry, and net salvage estimates used by other gas companies. Depreciation reserve accounting data were compiled for the years 1980 through 2011. These data include the retirements, cost of removal and gross salvage.

The net salvage results for the combined Accounts 2760, Mains, and 2800, Services, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for the combined Account 2760, Mains, is negative 25 percent and is based on the historical analysis of salvage percents as shown in the tabulation on pages III-155 and III-156 and the typical range of net salvage estimates used by other gas utilities for mains. The historical indication for the period 1980 through 2011 is negative 24 percent, which is sightly below the low end range of estimates for other gas companies of negative 25 to 50 percent. The most recent five-year average, 2007-2011, was negative 27 percent net salvage. Based on these averages and the range of estimates used by others, negative 25 percent net salvage is estimated for Account 2760, Mains. For combined Account 2800, Services, the net salvage estimate of negative 15 percent is based on the historical analysis of salvage percents as shown on pages III-165 and III-166. The average net salvage for this account for the period 1980-2011 is negative 12 percent, with a trend by the most recent five-year band, less negative. The use of negative 15 percent net salvage is based on these indications, the current estimate of negative 20 percent, and is below the low end of the range for other gas companies of negative 20 to negative 150 percent.

The net salvage estimates for the remaining plant accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other gas companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page III-148.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and net salvage are estimated, the annual and accrued depreciation can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\textit{Annual Accrual Rate, Percent} = \frac{\textit{(100\% - Net Salvage, Percent)}}{\textit{Average Service Life}}.$$

In the vintage group procedure, the average service life normally varies from vintage to vintage, because the experienced service life characteristics vary. In life span groups, the different service life for each vintage is due to the expected concurrent retirement of all associated property which restricts the life of successive additions. Thus, the annual accrual rate is calculated separately for each vintage group through the use of the above equation based on the group's average service life. The average service life of each vintage group is defined by the survivor curve constructed from the retirement ratios experienced and projected for the vintage. A composite rate for the total investment in the group may then be calculated at a specific date by weighting the rate for each vintage group by the related surviving investment.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the experienced and estimated survivor curve of each vintage group. The accrued depreciation ratios are calculated as follows:

$$Ratio = (1 - \frac{Average\ Remaining\ Life\ Expectancy}{Average\ Service\ Life})\ (1 - NetSalvage, Percent)$$

The application of these procedures is described for a single unit of property and a group of property units. Net salvage is omitted from the description for ease of application.

<u>Single Unit of Property</u>

The calculation of straight line depreciation for a single unit of property is straightforward and identical for the several procedures used for group properties. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{4 + 6} = \$100\ per\ year.$$

The accrued depreciation is:

$$\$1{,}000\ (1 - \frac{6}{10}) = \$400$$

Group of Property Units

When more than a single unit of property is under consideration, a group procedure for depreciation must be used because normally all of the items within a group do not have identical service lives. That is, the individual lives of the items are dispersed over a range of time.

Average Service Life Procedure. In the average service life procedure, the rate of annual depreciation is based on the average life and net salvage of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle the portion of cost not recouped prior to average life is balanced by the excess cost recouped subsequent to average life. The recovery of cost is complete at the end of the life cycle, but the distribution of capital cost to annual expense does not match the consumption of the service value of plant.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

Account	Amortization Period, Years
GENERAL PLANT	
2910 Office Furniture and Equipment	20
2911 Office Furniture and Equipment - EDP Equipment	5
2940 Tools, Shop and Garage Equipment	25
2950 Laboratory and Test Equipment	15
2970 Communication Equipment	15

The annual amortization amount is determined by dividing the original cost for vintages whose age is less than the amortization period by the period of amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period.

III-1 PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual amounts and rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line whole life method of depreciation using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of September 30, 2011. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to September 30, 2011, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other gas utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of the original cost retired.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of gas plant as of September 30, 2011, are presented on pages III-4 through III-6 of this report. The table sets forth a summary of the calculated annual and accrued depreciation by account based on the straight line whole life method of depreciation.

The tables of the calculated whole life annual and accrued depreciation are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth for each installation year the original cost, the average life, the calculated annual accrual amount and rate, the expectancy, and the calculated accrued factor and depreciation.

DUKE ENERGY OHIO

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION AS OF SEPTEMBER 30, 2011

	Account	Survivor Curve	Net Salvage Percent	Original Cost	Annual Accrual Amount	Annual Accrual Rate, Percent	Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	PRODUCTION PLANT						
2041	Rights of Way	50-SQ	0	4,147.12	42	1.00	4,032
2050	Structures and Improvements	55-R2	(10)	3,717,999.74	74,434	2.00	1,728,436
2110	Liquid Petroleum Gas Equipment	45-R1.5	(5)	6,981,672.16	162,743	2.33	2,703,569
2200	Other Equipment	14-L1	0	30,094.62	0	-	30,095
	Total Production Plant			**10,733,913.64**	**237,219**		**4,466,132**
	DISTRIBUTION PLANT						
2741	Rights of Way - General	65-R3	0	8,984,271.39	138,358	1.54	1,636,094
2750	Structures and Improvements - General	55-R1.5	(15)	1,504,680.01	31,493	2.09	456,385
	MAINS						
2761	Cast Iron, Copper and All Valves	46-R2.5	(25)	8,838,436.63	209,965	2.38	8,097,955
2762	Steel	67-R2.5	(25)	261,809,190.70	4,876,196	1.86	95,406,892
2763	Plastic	60-R3	(25)	335,443,730.59	7,002,388	2.09	62,827,482
2765	Steel - Feeder Lines	67-R2.5	(25)	96,873,141.90	1,804,262	1.86	28,605,697
2767	Steel - Capex	67-R2.5	(25)	12,305,303.49	229,186	1.86	619,653
2768	Plastic - Capex	60-R3	(25)	192,327,366.76	4,014,834	2.09	10,615,993
	Total Mains			907,597,170.07	18,136,831		206,173,672
2780	Measuring and Regulating - Gen - Excl. Elect. Equip.	49-R1	(15)	17,070,805.77	400,481	2.35	4,222,172
2781	Measuring and Regulating - Gen - Elect. Equip.	15-L2.5	(5)	3,930,050.81	270,481	6.88	1,920,666
2782	Measuring and Regulating - General - District	48-R1.5	(15)	4,533,727.95	108,408	2.39	1,580,783
2790	Measuring and Regulating - City Gate	15-L0	0	263,231.94	17,558	6.67	144,384

DUKE ENERGY OHIO

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION AS OF SEPTEMBER 30, 2011

	Account	Survivor Curve	Net Salvage Percent	Original Cost	Annual Accrual Amount	Annual Accrual Rate, Percent	Calculated Accrued Depreciation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	SERVICES						
2801	Cast Iron, Copper and All Valves	37-R1.5	(15)	7,718,306.14	239,260	3.10	6,698,524
2802	Steel	40-S0	(15)	17,866,673.64	512,261	2.87	7,523,270
2803	Plastic	32-R2	(15)	238,535,987.16	8,558,671	3.59	90,991,065
2805	Plastic - Capex	32-R2	(15)	40,121,990.58	1,439,577	3.59	2,693,526
2806	C-M Plastic	32-R2	(15)	17,338,944.70	622,121	3.59	931,718
2807	Capex C-M Plastic	32-R2	(15)	57,370,255.57	2,058,445	3.59	3,193,112
2808	C-M Steel	40-S0	(15)	2,000.43	58	2.87	120
	Total Services			378,954,158.22	13,430,393		112,031,335
2810	Meters	45-R2	0	30,698,662.91	680,654	2.22	10,745,352
2811	Meters - Leased	45-R2	0	10,898,089.11	241,938	2.22	1,213,937
2820	Meter Installations	50-R2.5	0	18,654,199.28	373,084	2.00	7,266,516
2821	Meter Installations - Leased	50-R2.5	0	9,546,222.71	190,924	2.00	954,943
2830	House Regulators	50-R2.5	0	10,735,902.58	214,694	2.00	3,470,460
2831	House Regulators - Leased	50-R2.5	0	11,764,204.40	235,284	2.00	1,201,118
2840	House Regulator Installations	50-R2	0	7,328,778.28	146,576	2.00	2,189,390
2841	House Regulator Installations - Leased	50-R2	0	9,473,279.40	189,466	2.00	931,190
2850	Industrial Meas. and Reg. - Station Equipment	40-R1	(5)	2,786,743.19	73,152	2.63	1,062,055
2851	Industrial Meas. and Reg. - Station Equip. - Comm.	25-S2.5	(5)	728,946.22	30,616	4.20	364,941
2870	Other Equipment	15-S1	0	210,890.88	14,066	6.67	81,123
2871	Other Equipment - Street Lighting	45-R2	(20)	754,614.09	20,102	2.66	351,126
	Total Distribution Plant			**1,436,418,629.21**	**34,944,558**		**357,997,642**
	GENERAL PLANT						
2900	Structures and Improvements	30-S1	0	2,131,437.41	70,977	3.33	550,328
2910	Office Furniture and Equipment	20-SQ	0	596,245.94	29,812	5.00	333,958
2911	Office Furniture and Equipment - EDP Equipment	5-SQ	0	728,693.91	145,739	20.00	158,751
2920	Transportation Equipment - Autos and Trucks	10-S2	10	256,893.15	23,120	9.00	33,996
2921	Trailers	17-S1	15	512,303.74	25,605	5.00	242,414
2940	Tools, Shop and Garage Equipment	25-SQ	0	8,029,098.11	321,164	4.00	3,792,988

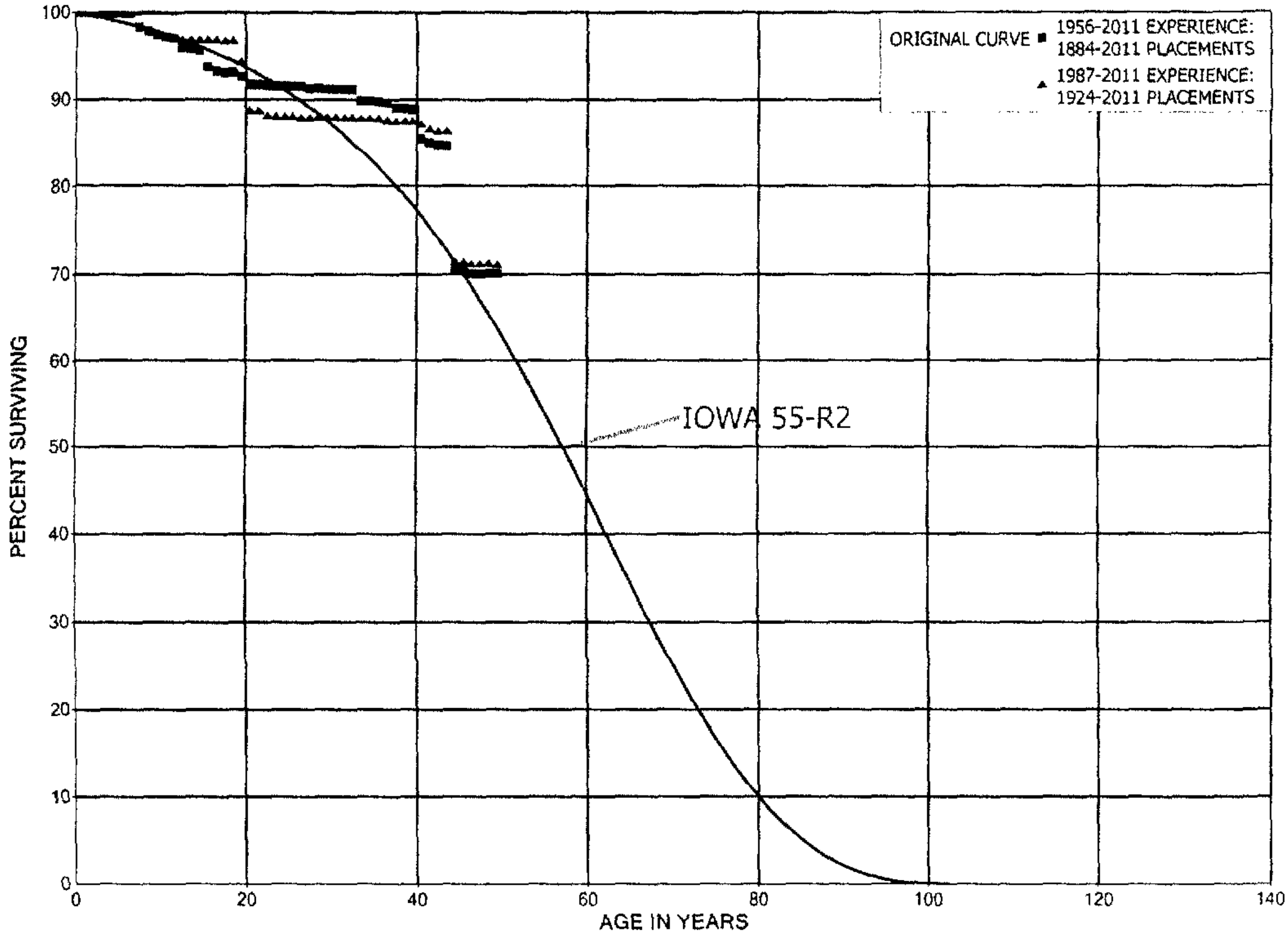
DUKE ENERGY OHIO

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION AS OF SEPTEMBER 30, 2011

	Account (1)	Survivor Curve (2)	Net Salvage Percent (3)	Original Cost (4)	Annual Accrual Amount (5)	Annual Accrual Rate, Percent (6)	Calculated Accrued Depreciation (7)
2950	Laboratory and Test Equipment	15-SQ	0	234,056.02	15,612	6.67	218,722
2960	Power Operated Equipment	11-S1.5	30	118,619.97	7,548	6.36	72,088
2970	Communication Equipment	15-SQ	0	20,828,460.58	1,387,968	6.66	1,982,615
	Total General Plant			**33,435,808.83**	**2,027,544**		**7,385,860**
	NONDEPRECIABLE PLANT						
2040	Land and Land Rights			424,642.22			
2740	Land Rights			133,008.08			
	Total Nondepreciable Plant			**557,650.30**			
	TOTAL GAS PLANT			**1,481,146,001.98**	**37,209,320**	**2.51**	**369,849,634**

III-7 SERVICE LIFE STATISTICS

DUKE ENERGY OHIO
ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2011 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,347,153		0.0000	1.0000	100.00
0.5	4,370,279	434	0.0001	0.9999	100.00
1.5	4,112,214	373	0.0001	0.9999	99.99
2.5	4,129,125		0.0000	1.0000	99.98
3.5	4,209,064	5,655	0.0013	0.9987	99.98
4.5	4,207,456	1,042	0.0002	0.9998	99.85
5.5	4,216,925	1,665	0.0004	0.9996	99.82
6.5	4,271,250	63,663	0.0149	0.9851	99.78
7.5	4,200,002	20,704	0.0049	0.9951	98.30
8.5	4,154,063	19,003	0.0046	0.9954	97.81
9.5	4,030,523	6,988	0.0017	0.9983	97.36
10.5	3,945,378	5,784	0.0015	0.9985	97.19
11.5	3,934,982	46,485	0.0118	0.9882	97.05
12.5	3,125,999	3,088	0.0010	0.9990	95.91
13.5	3,118,131	5,458	0.0018	0.9982	95.81
14.5	3,113,573	62,017	0.0199	0.9801	95.64
15.5	2,970,570	14,930	0.0050	0.9950	93.74
16.5	2,957,367	5,389	0.0018	0.9982	93.27
17.5	2,915,326	2,116	0.0007	0.9993	93.10
18.5	2,874,042	13,031	0.0045	0.9955	93.03
19.5	2,840,466	26,540	0.0093	0.9907	92.61
20.5	2,699,172	182	0.0001	0.9999	91.74
21.5	2,687,715	3,523	0.0013	0.9987	91.74
22.5	2,660,593	1,934	0.0007	0.9993	91.62
23.5	2,653,497	214	0.0001	0.9999	91.55
24.5	2,648,102	454	0.0002	0.9998	91.54
25.5	2,645,038	1,254	0.0005	0.9995	91.53
26.5	2,632,719	5,723	0.0022	0.9978	91.48
27.5	2,557,632	540	0.0002	0.9998	91.28
28.5	2,544,047	1,018	0.0004	0.9996	91.26
29.5	2,548,117	524	0.0002	0.9998	91.23
30.5	2,550,134	335	0.0001	0.9999	91.21
31.5	2,661,489		0.0000	1.0000	91.20
32.5	2,654,990	39,581	0.0149	0.9851	91.20
33.5	2,614,106		0.0000	1.0000	89.84
34.5	2,613,689	3,020	0.0012	0.9988	89.84
35.5	2,602,862	4,602	0.0018	0.9982	89.73
36.5	2,595,376	13,539	0.0052	0.9948	89.58
37.5	2,579,228	3,741	0.0015	0.9985	89.11
38.5	2,574,372	3,711	0.0014	0.9986	88.98

DUKE ENERGY OHIO

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2011 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,566,726	96,356	0.0375	0.9625	88.85
40.5	2,470,371	14,381	0.0058	0.9942	85.52
41.5	2,455,477	6,798	0.0028	0.9972	85.02
42.5	2,447,230	1,445	0.0006	0.9994	84.78
43.5	2,374,518	402,999	0.1697	0.8303	84.73
44.5	1,967,386		0.0000	1.0000	70.35
45.5	1,965,294	7,747	0.0039	0.9961	70.35
46.5	1,957,547		0.0000	1.0000	70.07
47.5	1,600,103	542	0.0003	0.9997	70.07
48.5	330,949	38	0.0001	0.9999	70.05
49.5	330,612		0.0000	1.0000	70.04
50.5	330,612		0.0000	1.0000	70.04
51.5	328,237		0.0000	1.0000	70.04
52.5	192,328		0.0000	1.0000	70.04
53.5	189,427		0.0000	1.0000	70.04
54.5	189,029		0.0000	1.0000	70.04
55.5	170,544		0.0000	1.0000	70.04
56.5	157,398		0.0000	1.0000	70.04
57.5	157,137	106	0.0007	0.9993	70.04
58.5	154,945		0.0000	1.0000	69.99
59.5	121,100		0.0000	1.0000	69.99
60.5	120,352		0.0000	1.0000	69.99
61.5	104,455		0.0000	1.0000	69.99
62.5	103,574		0.0000	1.0000	69.99
63.5	75,322		0.0000	1.0000	69.99
64.5	47,035		0.0000	1.0000	69.99
65.5	44,892	852	0.0190	0.9810	69.99
66.5	44,040		0.0000	1.0000	68.67
67.5	43,974		0.0000	1.0000	68.67
68.5	43,949		0.0000	1.0000	68.67
69.5	25,575		0.0000	1.0000	68.67
70.5	25,201		0.0000	1.0000	68.67
71.5	122,064	6,271	0.0514	0.9486	68.67
72.5	114,105	12	0.0001	0.9999	65.14
73.5	113,300		0.0000	1.0000	65.13
74.5	111,279	104	0.0009	0.9991	65.13
75.5	111,175		0.0000	1.0000	65.07
76.5	111,175		0.0000	1.0000	65.07
77.5	108,186		0.0000	1.0000	65.07
78.5	108,186		0.0000	1.0000	65.07

DUKE ENERGY OHIO

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2011 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	108,186	88,301	0.8162	0.1838	65.07
80.5	19,819		0.0000	1.0000	11.96
81.5	14,635		0.0000	1.0000	11.96
82.5	14,635		0.0000	1.0000	11.96
83.5	13,527	3,652	0.2700	0.7300	11.96
84.5	9,874		0.0000	1.0000	8.73
85.5	7,983		0.0000	1.0000	8.73
86.5	7,443		0.0000	1.0000	8.73
87.5					8.73

DUKE ENERGY OHIO

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2011 EXPERIENCE BAND 1987-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,722,511		0.0000	1.0000	100.00
0.5	1,723,294		0.0000	1.0000	100.00
1.5	1,471,441		0.0000	1.0000	100.00
2.5	1,578,990		0.0000	1.0000	100.00
3.5	1,646,370		0.0000	1.0000	100.00
4.5	1,646,370		0.0000	1.0000	100.00
5.5	1,635,119		0.0000	1.0000	100.00
6.5	1,651,549		0.0000	1.0000	100.00
7.5	1,618,225		0.0000	1.0000	100.00
8.5	1,559,963		0.0000	1.0000	100.00
9.5	1,453,506		0.0000	1.0000	100.00
10.5	1,381,757	1,355	0.0010	0.9990	100.00
11.5	1,378,609	44,058	0.0320	0.9680	99.90
12.5	574,456		0.0000	1.0000	96.71
13.5	550,202		0.0000	1.0000	96.71
14.5	554,726		0.0000	1.0000	96.71
15.5	471,982		0.0000	1.0000	96.71
16.5	472,494	589	0.0012	0.9988	96.71
17.5	435,841		0.0000	1.0000	96.59
18.5	469,465	11,601	0.0247	0.9753	96.59
19.5	439,652	26,309	0.0598	0.9402	94.20
20.5	300,565		0.0000	1.0000	88.56
21.5	286,232	1,498	0.0052	0.9948	88.56
22.5	646,388	1,122	0.0017	0.9983	88.10
23.5	1,651,293		0.0000	1.0000	87.95
24.5	1,646,411		0.0000	1.0000	87.95
25.5	1,638,071	1,254	0.0008	0.9992	87.95
26.5	1,628,126	945	0.0006	0.9994	87.88
27.5	2,373,149	348	0.0001	0.9999	87.83
28.5	2,351,989	469	0.0002	0.9998	87.82
29.5	2,351,917	524	0.0002	0.9998	87.80
30.5	2,368,218		0.0000	1.0000	87.78
31.5	2,357,670		0.0000	1.0000	87.78
32.5	2,351,433	2,645	0.0011	0.9989	87.78
33.5	2,349,570		0.0000	1.0000	87.68
34.5	2,382,999		0.0000	1.0000	87.68
35.5	2,375,940	4,602	0.0019	0.9981	87.68
36.5	2,384,350	2,871	0.0012	0.9988	87.51
37.5	2,379,751		0.0000	1.0000	87.41
38.5	2,407,904	1,016	0.0004	0.9996	87.41

DUKE ENERGY OHIO

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2011 EXPERIENCE BAND 1987-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,431,241	9,396	0.0039	0.9961	87.37
40.5	2,423,988	14,381	0.0059	0.9941	87.03
41.5	2,409,095	6,798	0.0028	0.9972	86.52
42.5	2,400,913	641	0.0003	0.9997	86.27
43.5	2,329,030	402,999	0.1730	0.8270	86.25
44.5	1,940,815		0.0000	1.0000	71.32
45.5	1,939,096	7,747	0.0040	0.9960	71.32
46.5	1,932,893		0.0000	1.0000	71.04
47.5	1,577,137	542	0.0003	0.9997	71.04
48.5	308,815	38	0.0001	0.9999	71.01
49.5	310,498		0.0000	1.0000	71.01
50.5	310,498		0.0000	1.0000	71.01
51.5	308,123		0.0000	1.0000	71.01
52.5	175,204		0.0000	1.0000	71.01
53.5	172,409		0.0000	1.0000	71.01
54.5	172,011		0.0000	1.0000	71.01
55.5	153,525		0.0000	1.0000	71.01
56.5	145,564		0.0000	1.0000	71.01
57.5	145,303	106	0.0007	0.9993	71.01
58.5	144,219		0.0000	1.0000	70.95
59.5	110,374		0.0000	1.0000	70.95
60.5	111,517		0.0000	1.0000	70.95
61.5	97,012		0.0000	1.0000	70.95
62.5	103,574		0.0000	1.0000	70.95
63.5	75,322		0.0000	1.0000	70.95
64.5	47,035		0.0000	1.0000	70.95
65.5	44,892	852	0.0190	0.9810	70.95
66.5	44,040		0.0000	1.0000	69.61
67.5	43,974		0.0000	1.0000	69.61
68.5	43,949		0.0000	1.0000	69.61
69.5	25,575		0.0000	1.0000	69.61
70.5	25,201		0.0000	1.0000	69.61
71.5	23,657		0.0000	1.0000	69.61
72.5	21,969		0.0000	1.0000	69.61
73.5	21,176		0.0000	1.0000	69.61
74.5	19,156		0.0000	1.0000	69.61
75.5	19,156		0.0000	1.0000	69.61
76.5	19,156		0.0000	1.0000	69.61
77.5	16,166		0.0000	1.0000	69.61
78.5	16,166		0.0000	1.0000	69.61

DUKE ENERGY OHIO

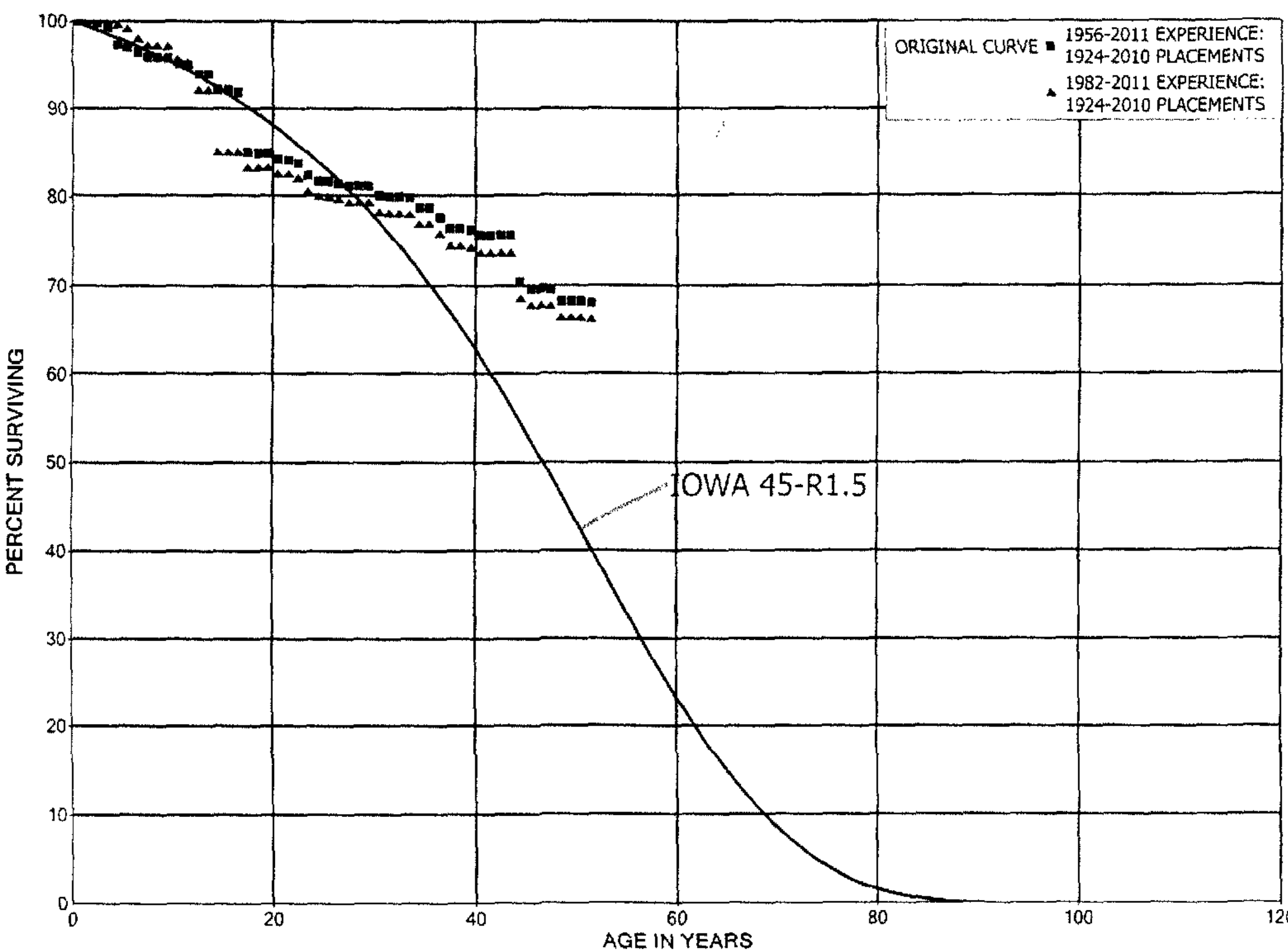
ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2011 EXPERIENCE BAND 1987-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	16,166		0.0000	1.0000	69.61
80.5	16,166		0.0000	1.0000	69.61
81.5	10,982		0.0000	1.0000	69.61
82.5	10,982		0.0000	1.0000	69.61
83.5	9,874		0.0000	1.0000	69.61
84.5	9,874		0.0000	1.0000	69.61
85.5	7,983		0.0000	1.0000	69.61
86.5	7,443		0.0000	1.0000	69.61
87.5					69.61

DUKE ENERGY OHIO
ACCOUNT 2110 LIQUID PETROLEUM GAS EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2110 LIQUID PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2010 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,975,934		0.0000	1.0000	100.00
0.5	8,015,869		0.0000	1.0000	100.00
1.5	7,961,165	22,171	0.0028	0.9972	100.00
2.5	7,183,219	27,974	0.0039	0.9961	99.72
3.5	6,420,741	135,317	0.0211	0.9789	99.33
4.5	6,125,099	15,998	0.0026	0.9974	97.24
5.5	6,076,914	38,575	0.0063	0.9937	96.99
6.5	6,021,528	30,056	0.0050	0.9950	96.37
7.5	5,777,693	4,586	0.0008	0.9992	95.89
8.5	5,713,426	5,455	0.0010	0.9990	95.81
9.5	5,198,541	36,913	0.0071	0.9929	95.72
10.5	4,984,664	7,267	0.0015	0.9985	95.04
11.5	4,758,493	51,200	0.0108	0.9892	94.90
12.5	4,516,639		0.0000	1.0000	93.88
13.5	4,338,123	85,918	0.0198	0.9802	93.88
14.5	4,236,287		0.0000	1.0000	92.02
15.5	4,209,207	9,353	0.0022	0.9978	92.02
16.5	4,161,174	308,338	0.0741	0.9259	91.82
17.5	3,608,584	1,436	0.0004	0.9996	85.01
18.5	3,598,397		0.0000	1.0000	84.98
19.5	3,575,036	29,457	0.0082	0.9918	84.98
20.5	3,531,134	6,069	0.0017	0.9983	84.28
21.5	3,506,399	11,405	0.0033	0.9967	84.14
22.5	3,456,401	62,198	0.0180	0.9820	83.86
23.5	3,341,753	24,286	0.0073	0.9927	82.35
24.5	3,303,977	896	0.0003	0.9997	81.75
25.5	3,303,082	11,551	0.0035	0.9965	81.73
26.5	3,290,111	11,150	0.0034	0.9966	81.45
27.5	3,223,981		0.0000	1.0000	81.17
28.5	3,208,303	1,951	0.0006	0.9994	81.17
29.5	3,195,430	43,180	0.0135	0.9865	81.12
30.5	3,142,724	1,423	0.0005	0.9995	80.02
31.5	3,129,928		0.0000	1.0000	79.99
32.5	3,083,478	5,454	0.0018	0.9982	79.99
33.5	3,050,987	42,495	0.0139	0.9861	79.85
34.5	3,006,705	1,254	0.0004	0.9996	78.74
35.5	3,005,451	39,588	0.0132	0.9868	78.70
36.5	2,962,269	49,371	0.0167	0.9833	77.67
37.5	2,902,476		0.0000	1.0000	76.37
38.5	2,848,843	8,627	0.0030	0.9970	76.37

DUKE ENERGY OHIO

ACCOUNT 2110 LIQUID PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,834,128	18,273	0.0064	0.9936	76.14
40.5	2,814,673		0.0000	1.0000	75.65
41.5	2,801,925		0.0000	1.0000	75.65
42.5	2,793,128	951	0.0003	0.9997	75.65
43.5	2,788,723	193,692	0.0695	0.9305	75.62
44.5	2,576,606	28,222	0.0110	0.9890	70.37
45.5	2,548,383	840	0.0003	0.9997	69.60
46.5	2,535,652	1,318	0.0005	0.9995	69.58
47.5	1,108,170	21,774	0.0196	0.9804	69.54
48.5	1,083,793		0.0000	1.0000	68.17
49.5	1,078,094		0.0000	1.0000	68.17
50.5	1,072,782	3,523	0.0033	0.9967	68.17
51.5	1,065,410		0.0000	1.0000	67.95
52.5	198,534		0.0000	1.0000	67.95
53.5	198,502		0.0000	1.0000	67.95
54.5	198,239		0.0000	1.0000	67.95
55.5	195,189		0.0000	1.0000	67.95
56.5	162,013		0.0000	1.0000	67.95
57.5	162,013		0.0000	1.0000	67.95
58.5	161,352		0.0000	1.0000	67.95
59.5	160,501		0.0000	1.0000	67.95
60.5	159,660		0.0000	1.0000	67.95
61.5	159,660		0.0000	1.0000	67.95
62.5	159,660		0.0000	1.0000	67.95
63.5	153,439		0.0000	1.0000	67.95
64.5	147,464		0.0000	1.0000	67.95
65.5	147,464		0.0000	1.0000	67.95
66.5	147,464		0.0000	1.0000	67.95
67.5	147,464		0.0000	1.0000	67.95
68.5	147,199		0.0000	1.0000	67.95
69.5	134,199	13,659	0.1018	0.8982	67.95
70.5	33,636		0.0000	1.0000	61.03
71.5	33,636		0.0000	1.0000	61.03
72.5	33,636		0.0000	1.0000	61.03
73.5	33,636		0.0000	1.0000	61.03
74.5	33,636		0.0000	1.0000	61.03
75.5	33,636		0.0000	1.0000	61.03
76.5	33,636	198	0.0059	0.9941	61.03
77.5	33,438		0.0000	1.0000	60.68
78.5	33,438		0.0000	1.0000	60.68

DUKE ENERGY OHIO

ACCOUNT 2110 LIQUID PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	33,438		0.0000	1.0000	60.68
80.5	33,438		0.0000	1.0000	60.68
81.5	33,438		0.0000	1.0000	60.68
82.5	31,614		0.0000	1.0000	60.68
83.5	31,614		0.0000	1.0000	60.68
84.5	31,614		0.0000	1.0000	60.68
85.5	31,614		0.0000	1.0000	60.68
86.5	590		0.0000	1.0000	60.68
87.5					60.68

DUKE ENERGY OHIO

ACCOUNT 2110 LIQUID PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2010 EXPERIENCE BAND 1982-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,539,922		0.0000	1.0000	100.00
0.5	4,680,836		0.0000	1.0000	100.00
1.5	4,639,473		0.0000	1.0000	100.00
2.5	3,949,092	22,821	0.0058	0.9942	100.00
3.5	3,204,058		0.0000	1.0000	99.42
4.5	3,044,678	15,869	0.0052	0.9948	99.42
5.5	2,996,622	32,055	0.0107	0.9893	98.90
6.5	2,950,497	25,109	0.0085	0.9915	97.85
7.5	2,728,830		0.0000	1.0000	97.01
8.5	2,453,629	1,567	0.0006	0.9994	97.01
9.5	1,948,720	30,088	0.0154	0.9846	96.95
10.5	1,744,904	5,931	0.0034	0.9966	95.45
11.5	1,532,817	51,200	0.0334	0.9666	95.13
12.5	1,303,397		0.0000	1.0000	91.95
13.5	1,119,218	85,815	0.0767	0.9233	91.95
14.5	929,964		0.0000	1.0000	84.90
15.5	902,883		0.0000	1.0000	84.90
16.5	870,570	17,501	0.0201	0.9799	84.90
17.5	2,153,096	823	0.0004	0.9996	83.20
18.5	2,154,494		0.0000	1.0000	83.16
19.5	2,138,379	19,563	0.0091	0.9909	83.16
20.5	2,115,914		0.0000	1.0000	82.40
21.5	2,101,098	11,405	0.0054	0.9946	82.40
22.5	3,286,194	62,198	0.0189	0.9811	81.96
23.5	3,171,609	24,286	0.0077	0.9923	80.40
24.5	3,134,096	896	0.0003	0.9997	79.79
25.5	3,136,251	11,551	0.0037	0.9963	79.77
26.5	3,158,755	11,150	0.0035	0.9965	79.47
27.5	3,092,625		0.0000	1.0000	79.19
28.5	3,077,608	1,951	0.0006	0.9994	79.19
29.5	3,065,586	42,976	0.0140	0.9860	79.14
30.5	2,982,703	1,423	0.0005	0.9995	78.03
31.5	2,969,318		0.0000	1.0000	77.99
32.5	2,922,867	5,454	0.0019	0.9981	77.99
33.5	2,896,597	42,495	0.0147	0.9853	77.85
34.5	2,858,289	1,254	0.0004	0.9996	76.71
35.5	2,857,036	39,588	0.0139	0.9861	76.67
36.5	2,813,853	49,371	0.0175	0.9825	75.61
37.5	2,754,060		0.0000	1.0000	74.28
38.5	2,700,693	8,627	0.0032	0.9968	74.28

DUKE ENERGY OHIO

ACCOUNT 2110 LIQUID PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010 EXPERIENCE BAND 1982-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,698,978	18,273	0.0068	0.9932	74.05
40.5	2,780,085		0.0000	1.0000	73.55
41.5	2,767,338		0.0000	1.0000	73.55
42.5	2,758,540		0.0000	1.0000	73.55
43.5	2,755,087	193,692	0.0703	0.9297	73.55
44.5	2,542,969	28,222	0.0111	0.9889	68.37
45.5	2,514,747	840	0.0003	0.9997	67.62
46.5	2,502,015	1,318	0.0005	0.9995	67.59
47.5	1,074,533	21,774	0.0203	0.9797	67.56
48.5	1,050,156		0.0000	1.0000	66.19
49.5	1,044,458		0.0000	1.0000	66.19
50.5	1,039,146	3,523	0.0034	0.9966	66.19
51.5	1,031,774		0.0000	1.0000	65.96
52.5	166,722		0.0000	1.0000	65.96
53.5	166,690		0.0000	1.0000	65.96
54.5	166,427		0.0000	1.0000	65.96
55.5	163,377		0.0000	1.0000	65.96
56.5	161,423		0.0000	1.0000	65.96
57.5	162,013		0.0000	1.0000	65.96
58.5	161,352		0.0000	1.0000	65.96
59.5	160,501		0.0000	1.0000	65.96
60.5	159,660		0.0000	1.0000	65.96
61.5	159,660		0.0000	1.0000	65.96
62.5	159,660		0.0000	1.0000	65.96
63.5	153,439		0.0000	1.0000	65.96
64.5	147,464		0.0000	1.0000	65.96
65.5	147,464		0.0000	1.0000	65.96
66.5	147,464		0.0000	1.0000	65.96
67.5	147,464		0.0000	1.0000	65.96
68.5	147,199		0.0000	1.0000	65.96
69.5	134,199	13,659	0.1018	0.8982	65.96
70.5	33,636		0.0000	1.0000	59.25
71.5	33,636		0.0000	1.0000	59.25
72.5	33,636		0.0000	1.0000	59.25
73.5	33,636		0.0000	1.0000	59.25
74.5	33,636		0.0000	1.0000	59.25
75.5	33,636		0.0000	1.0000	59.25
76.5	33,636	198	0.0059	0.9941	59.25
77.5	33,438		0.0000	1.0000	58.90
78.5	33,438		0.0000	1.0000	58.90

DUKE ENERGY OHIO

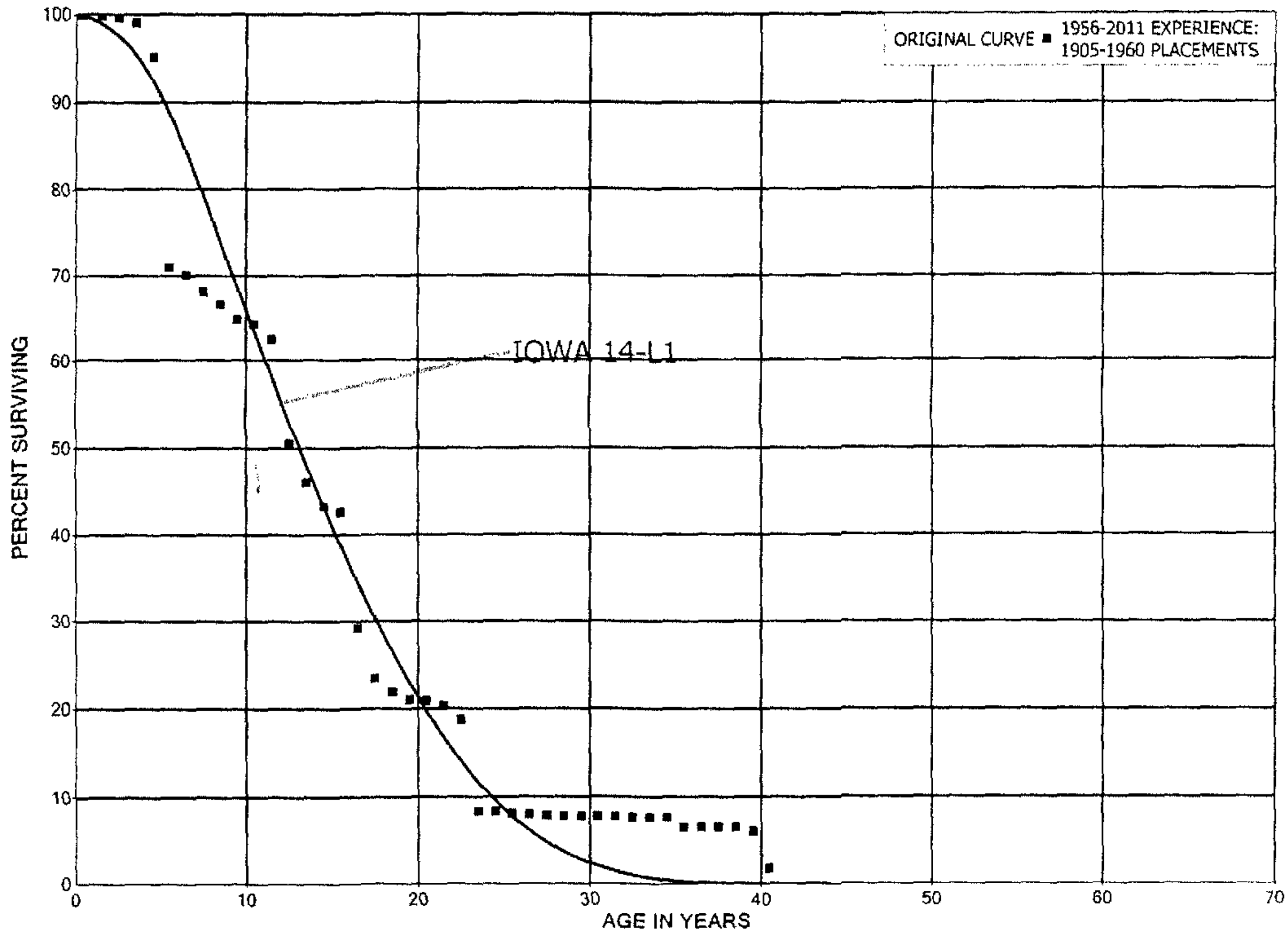
ACCOUNT 2110 LIQUID PETROLEUM GAS EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010 EXPERIENCE BAND 1982-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	33,438		0.0000	1.0000	58.90
80.5	33,438		0.0000	1.0000	58.90
81.5	33,438		0.0000	1.0000	58.90
82.5	31,614		0.0000	1.0000	58.90
83.5	31,614		0.0000	1.0000	58.90
84.5	31,614		0.0000	1.0000	58.90
85.5	31,614		0.0000	1.0000	58.90
86.5	590		0.0000	1.0000	58.90
87.5					58.90

DUKE ENERGY OHIO
ACCOUNT 2200 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2200 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-1960 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,916		0.0000	1.0000	100.00
0.5	74,575	93	0.0012	0.9988	100.00
1.5	74,748	208	0.0028	0.9972	99.88
2.5	79,054	381	0.0048	0.9952	99.60
3.5	111,077	4,406	0.0397	0.9603	99.12
4.5	118,528	30,189	0.2547	0.7453	95.19
5.5	96,239	1,214	0.0126	0.9874	70.94
6.5	97,076	2,745	0.0283	0.9717	70.05
7.5	145,826	3,155	0.0216	0.9784	68.07
8.5	165,796	4,249	0.0256	0.9744	66.59
9.5	169,002	1,493	0.0088	0.9912	64.89
10.5	170,900	4,680	0.0274	0.9726	64.31
11.5	166,720	32,207	0.1932	0.8068	62.55
12.5	136,574	11,932	0.0874	0.9126	50.47
13.5	130,810	7,727	0.0591	0.9409	46.06
14.5	163,322	2,616	0.0160	0.9840	43.34
15.5	160,725	50,971	0.3171	0.6829	42.64
16.5	110,329	21,522	0.1951	0.8049	29.12
17.5	89,435	6,164	0.0689	0.9311	23.44
18.5	83,317	3,400	0.0408	0.9592	21.82
19.5	80,416	441	0.0055	0.9945	20.93
20.5	79,975	2,043	0.0255	0.9745	20.82
21.5	77,932	6,076	0.0780	0.9220	20.29
22.5	71,856	40,155	0.5588	0.4412	18.71
23.5	32,857	12	0.0004	0.9996	8.25
24.5	32,845	534	0.0162	0.9838	8.25
25.5	32,357	583	0.0180	0.9820	8.12
26.5	41,323	696	0.0168	0.9832	7.97
27.5	40,705	532	0.0131	0.9869	7.83
28.5	40,435		0.0000	1.0000	7.73
29.5	40,435		0.0000	1.0000	7.73
30.5	58,419	47	0.0008	0.9992	7.73
31.5	134,855	1,220	0.0090	0.9910	7.73
32.5	133,635	628	0.0047	0.9953	7.66
33.5	133,007	45	0.0003	0.9997	7.62
34.5	132,962	19,094	0.1436	0.8564	7.62
35.5	113,868	36	0.0003	0.9997	6.52
36.5	113,832	262	0.0023	0.9977	6.52
37.5	113,570		0.0000	1.0000	6.51
38.5	113,570	7,696	0.0678	0.9322	6.51

DUKE ENERGY OHIO

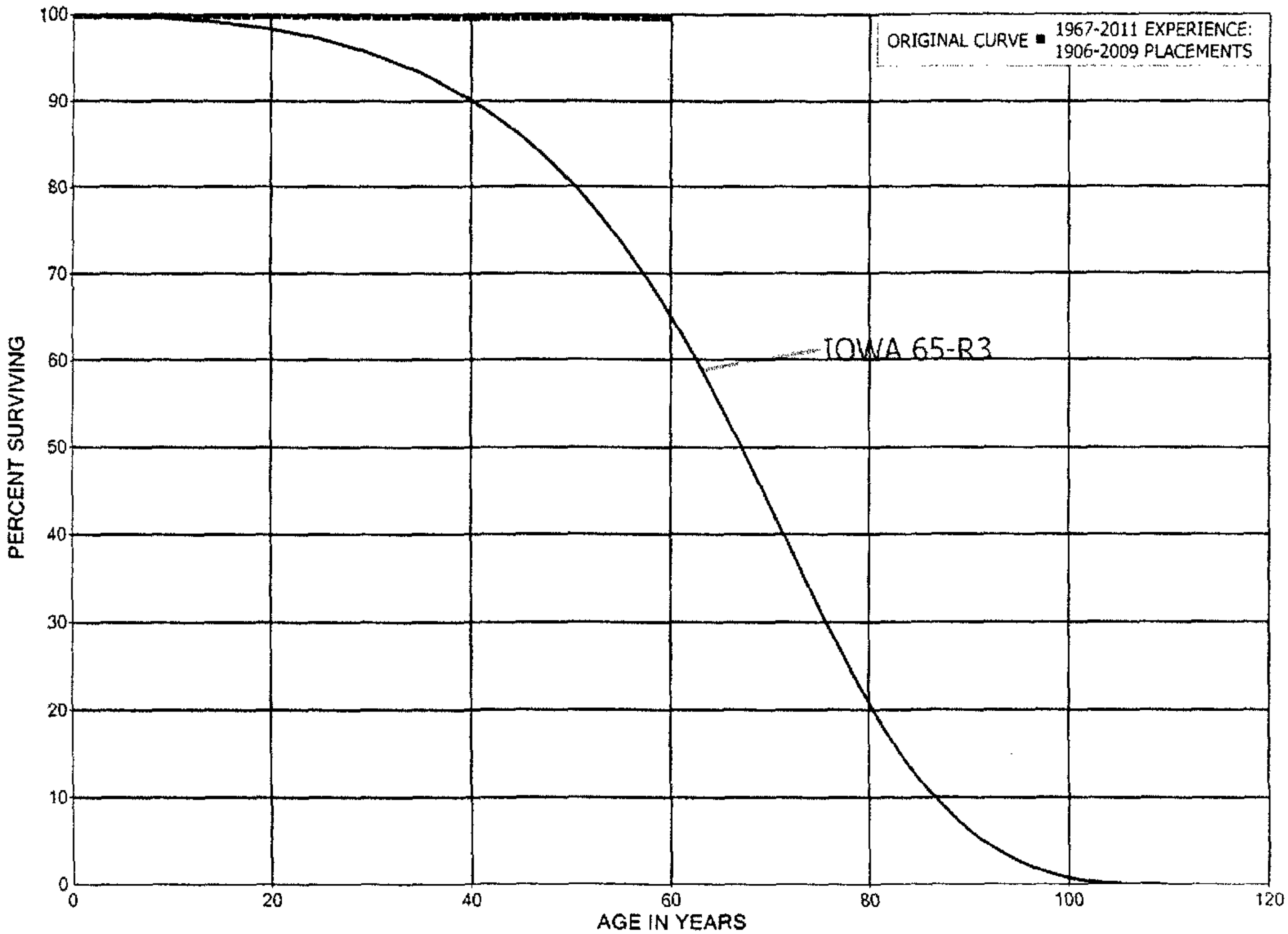
ACCOUNT 2200 OTHER EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-1960 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	105,874	75,779	0.7157	0.2843	6.07
40.5	30,095		0.0000	1.0000	1.72
41.5	30,095		0.0000	1.0000	1.72
42.5	30,095		0.0000	1.0000	1.72
43.5	30,095		0.0000	1.0000	1.72
44.5	30,095		0.0000	1.0000	1.72
45.5	30,095		0.0000	1.0000	1.72
46.5	30,095		0.0000	1.0000	1.72
47.5	30,095		0.0000	1.0000	1.72
48.5	30,095		0.0000	1.0000	1.72
49.5	30,095		0.0000	1.0000	1.72
50.5	45,690		0.0000	1.0000	1.72
51.5	45,690		0.0000	1.0000	1.72
52.5	15,595		0.0000	1.0000	1.72
53.5	15,595		0.0000	1.0000	1.72
54.5	15,595		0.0000	1.0000	1.72
55.5	15,595		0.0000	1.0000	1.72
56.5	15,595		0.0000	1.0000	1.72
57.5	15,595		0.0000	1.0000	1.72
58.5	15,661	15,661	1.0000		1.72
59.5					

DUKE ENERGY OHIO
ACCOUNT 2741 RIGHTS OF WAY - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2741 RIGHTS OF WAY - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2009 EXPERIENCE BAND 1967-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,472,427		0.0000	1.0000	100.00
0.5	8,518,994	372	0.0000	1.0000	100.00
1.5	8,550,147	107	0.0000	1.0000	100.00
2.5	8,127,585	245	0.0000	1.0000	99.99
3.5	6,404,307		0.0000	1.0000	99.99
4.5	6,415,244	678	0.0001	0.9999	99.99
5.5	6,470,818	619	0.0001	0.9999	99.98
6.5	6,473,462		0.0000	1.0000	99.97
7.5	6,304,411	177	0.0000	1.0000	99.97
8.5	1,898,934	449	0.0002	0.9998	99.97
9.5	1,901,722	222	0.0001	0.9999	99.94
10.5	1,959,489		0.0000	1.0000	99.93
11.5	1,953,435		0.0000	1.0000	99.93
12.5	1,973,397		0.0000	1.0000	99.93
13.5	1,973,469	369	0.0002	0.9998	99.93
14.5	2,009,120		0.0000	1.0000	99.91
15.5	2,005,618		0.0000	1.0000	99.91
16.5	1,983,783		0.0000	1.0000	99.91
17.5	1,932,387		0.0000	1.0000	99.91
18.5	1,839,995		0.0000	1.0000	99.91
19.5	1,787,178		0.0000	1.0000	99.91
20.5	1,717,295		0.0000	1.0000	99.91
21.5	1,665,469		0.0000	1.0000	99.91
22.5	1,599,550		0.0000	1.0000	99.91
23.5	1,098,317		0.0000	1.0000	99.91
24.5	940,499		0.0000	1.0000	99.91
25.5	855,631	526	0.0006	0.9994	99.91
26.5	830,134		0.0000	1.0000	99.85
27.5	867,324		0.0000	1.0000	99.85
28.5	857,119	269	0.0003	0.9997	99.85
29.5	823,902		0.0000	1.0000	99.82
30.5	790,880	189	0.0002	0.9998	99.82
31.5	760,776		0.0000	1.0000	99.80
32.5	724,086		0.0000	1.0000	99.80
33.5	709,421		0.0000	1.0000	99.80
34.5	709,421		0.0000	1.0000	99.80
35.5	707,627	3	0.0000	1.0000	99.80
36.5	633,849		0.0000	1.0000	99.80
37.5	623,601	123	0.0002	0.9998	99.80
38.5	577,093		0.0000	1.0000	99.78

DUKE ENERGY OHIO

ACCOUNT 2741 RIGHTS OF WAY - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2009 EXPERIENCE BAND 1967-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	556,065	40	0.0001	0.9999	99.78
40.5	547,486		0.0000	1.0000	99.77
41.5	540,426		0.0000	1.0000	99.77
42.5	501,414		0.0000	1.0000	99.77
43.5	471,195		0.0000	1.0000	99.77
44.5	447,187		0.0000	1.0000	99.77
45.5	401,359		0.0000	1.0000	99.77
46.5	369,993		0.0000	1.0000	99.77
47.5	362,632		0.0000	1.0000	99.77
48.5	353,877		0.0000	1.0000	99.77
49.5	342,039		0.0000	1.0000	99.77
50.5	267,884		0.0000	1.0000	99.77
51.5	249,263		0.0000	1.0000	99.77
52.5	237,722		0.0000	1.0000	99.77
53.5	226,264		0.0000	1.0000	99.77
54.5	223,027		0.0000	1.0000	99.77
55.5	155,878		0.0000	1.0000	99.77
56.5	154,924		0.0000	1.0000	99.77
57.5	142,068		0.0000	1.0000	99.77
58.5	141,996		0.0000	1.0000	99.77
59.5	77,145		0.0000	1.0000	99.77
60.5	64,531		0.0000	1.0000	99.77
61.5	63,910		0.0000	1.0000	99.77
62.5	50,084		0.0000	1.0000	99.77
63.5	50,059	216	0.0043	0.9957	99.77
64.5	49,821		0.0000	1.0000	99.34
65.5	49,821		0.0000	1.0000	99.34
66.5	49,821		0.0000	1.0000	99.34
67.5	49,821		0.0000	1.0000	99.34
68.5	49,821		0.0000	1.0000	99.34
69.5	49,765		0.0000	1.0000	99.34
70.5	49,475		0.0000	1.0000	99.34
71.5	49,414		0.0000	1.0000	99.34
72.5	49,385		0.0000	1.0000	99.34
73.5	49,379		0.0000	1.0000	99.34
74.5	49,354		0.0000	1.0000	99.34
75.5	46,666		0.0000	1.0000	99.34
76.5	44,711		0.0000	1.0000	99.34
77.5	44,711		0.0000	1.0000	99.34
78.5	44,711		0.0000	1.0000	99.34

DUKE ENERGY OHIO

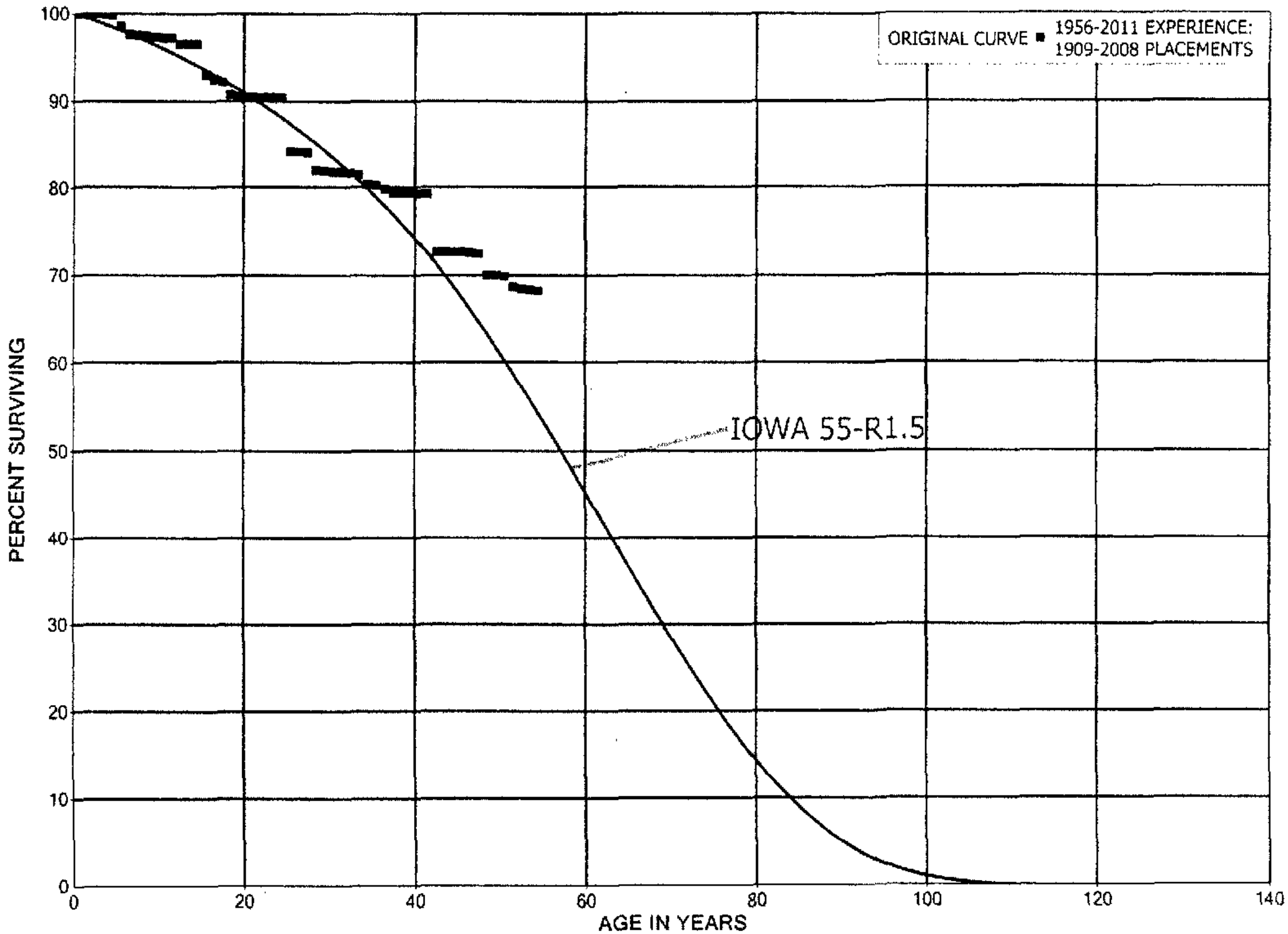
ACCOUNT 2741 RIGHTS OF WAY - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2009 EXPERIENCE BAND 1967-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	44,711		0.0000	1.0000	99.34
80.5	44,711		0.0000	1.0000	99.34
81.5	44,711		0.0000	1.0000	99.34
82.5	44,711		0.0000	1.0000	99.34
83.5	3,069		0.0000	1.0000	99.34
84.5	3,069		0.0000	1.0000	99.34
85.5	3,069		0.0000	1.0000	99.34
86.5					99.34

DUKE ENERGY OHIO
ACCOUNT 2750 STRUCTURES AND IMPROVEMENTS - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2750 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2008 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,682,527		0.0000	1.0000	100.00
0.5	1,685,279	1,380	0.0008	0.9992	100.00
1.5	1,691,863	356	0.0002	0.9998	99.92
2.5	1,714,790	15	0.0000	1.0000	99.90
3.5	1,522,002	422	0.0003	0.9997	99.90
4.5	1,392,292	18,717	0.0134	0.9866	99.87
5.5	1,198,288	11,620	0.0097	0.9903	98.53
6.5	1,117,616	742	0.0007	0.9993	97.57
7.5	1,121,786	934	0.0008	0.9992	97.51
8.5	1,032,583	2,047	0.0020	0.9980	97.42
9.5	1,027,610	389	0.0004	0.9996	97.23
10.5	887,615		0.0000	1.0000	97.19
11.5	852,952	6,072	0.0071	0.9929	97.19
12.5	837,482	92	0.0001	0.9999	96.50
13.5	840,952	59	0.0001	0.9999	96.49
14.5	812,880	29,434	0.0362	0.9638	96.49
15.5	784,049	5,452	0.0070	0.9930	92.99
16.5	784,664	1,399	0.0018	0.9982	92.35
17.5	779,243	12,360	0.0159	0.9841	92.18
18.5	766,934	2,216	0.0029	0.9971	90.72
19.5	735,573	147	0.0002	0.9998	90.46
20.5	509,488	222	0.0004	0.9996	90.44
21.5	465,739		0.0000	1.0000	90.40
22.5	457,941		0.0000	1.0000	90.40
23.5	457,941	21	0.0000	1.0000	90.40
24.5	453,235	30,970	0.0683	0.9317	90.39
25.5	421,169	250	0.0006	0.9994	84.22
26.5	420,919	568	0.0014	0.9986	84.17
27.5	420,515	9,717	0.0231	0.9769	84.05
28.5	333,428	700	0.0021	0.9979	82.11
29.5	329,907	317	0.0010	0.9990	81.94
30.5	333,139		0.0000	1.0000	81.86
31.5	334,616	651	0.0019	0.9981	81.86
32.5	334,068	927	0.0028	0.9972	81.70
33.5	332,795	4,611	0.0139	0.9861	81.47
34.5	328,185	274	0.0008	0.9992	80.35
35.5	201,663	1,094	0.0054	0.9946	80.28
36.5	193,627	1,031	0.0053	0.9947	79.84
37.5	209,067		0.0000	1.0000	79.42
38.5	208,799	146	0.0007	0.9993	79.42

DUKE ENERGY OHIO

ACCOUNT 2750 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2008 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	208,653	68	0.0003	0.9997	79.36
40.5	200,897		0.0000	1.0000	79.34
41.5	201,209	17,012	0.0845	0.9155	79.34
42.5	182,489		0.0000	1.0000	72.63
43.5	182,552		0.0000	1.0000	72.63
44.5	182,552		0.0000	1.0000	72.63
45.5	181,958	327	0.0018	0.9982	72.63
46.5	186,856	168	0.0009	0.9991	72.50
47.5	186,455	6,485	0.0348	0.9652	72.43
48.5	179,970		0.0000	1.0000	69.91
49.5	176,628	284	0.0016	0.9984	69.91
50.5	166,464	2,890	0.0174	0.9826	69.80
51.5	162,173	412	0.0025	0.9975	68.59
52.5	159,598	414	0.0026	0.9974	68.42
53.5	159,101	181	0.0011	0.9989	68.24
54.5	120,876		0.0000	1.0000	68.16
55.5	89,967		0.0000	1.0000	68.16
56.5	87,525		0.0000	1.0000	68.16
57.5	87,253		0.0000	1.0000	68.16
58.5	68,054		0.0000	1.0000	68.16
59.5	67,777		0.0000	1.0000	68.16
60.5	40,676		0.0000	1.0000	68.16
61.5	35,409		0.0000	1.0000	68.16
62.5	32,457		0.0000	1.0000	68.16
63.5	27,985		0.0000	1.0000	68.16
64.5	27,306		0.0000	1.0000	68.16
65.5	27,306		0.0000	1.0000	68.16
66.5	27,270		0.0000	1.0000	68.16
67.5	27,104		0.0000	1.0000	68.16
68.5	26,987		0.0000	1.0000	68.16
69.5	23,425		0.0000	1.0000	68.16
70.5	23,107		0.0000	1.0000	68.16
71.5	22,821		0.0000	1.0000	68.16
72.5	16,795		0.0000	1.0000	68.16
73.5	16,795		0.0000	1.0000	68.16
74.5	16,764		0.0000	1.0000	68.16
75.5	13,773		0.0000	1.0000	68.16
76.5	13,773		0.0000	1.0000	68.16
77.5	13,773		0.0000	1.0000	68.16
78.5	13,773		0.0000	1.0000	68.16

DUKE ENERGY OHIO

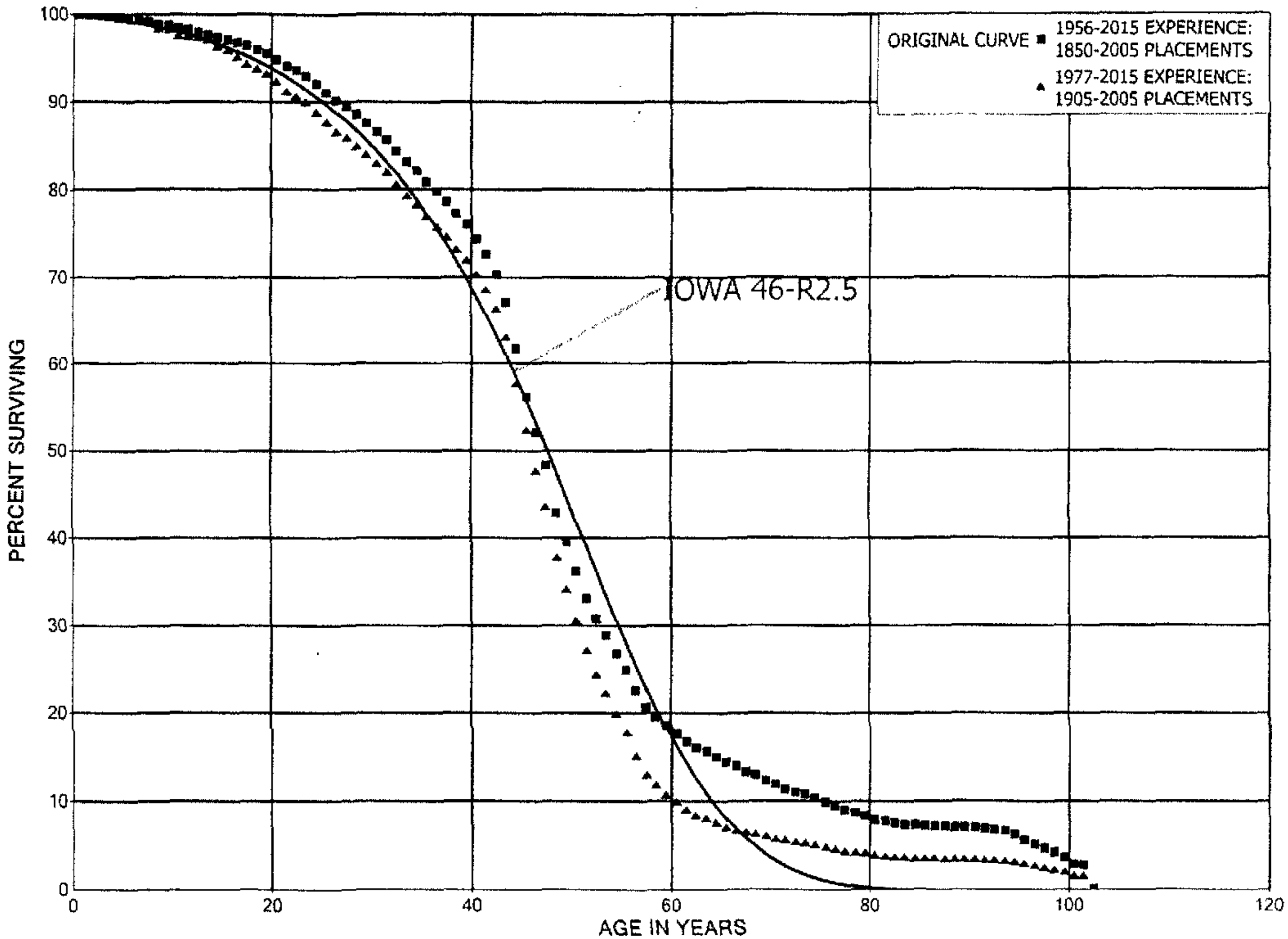
ACCOUNT 2750 STRUCTURES AND IMPROVEMENTS - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2008 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	13,773		0.0000	1.0000	68.16
80.5	8,279		0.0000	1.0000	68.16
81.5	8,279		0.0000	1.0000	68.16
82.5	8,279		0.0000	1.0000	68.16
83.5	3,023		0.0000	1.0000	68.16
84.5	3,023		0.0000	1.0000	68.16
85.5	3,023		0.0000	1.0000	68.16
86.5	891		0.0000	1.0000	68.16
87.5	891		0.0000	1.0000	68.16
88.5	891		0.0000	1.0000	68.16
89.5	891		0.0000	1.0000	68.16
90.5	891		0.0000	1.0000	68.16
91.5	891		0.0000	1.0000	68.16
92.5	891		0.0000	1.0000	68.16
93.5	891		0.0000	1.0000	68.16
94.5	891		0.0000	1.0000	68.16
95.5	891		0.0000	1.0000	68.16
96.5	891		0.0000	1.0000	68.16
97.5	843		0.0000	1.0000	68.16
98.5	843		0.0000	1.0000	68.16
99.5	843		0.0000	1.0000	68.16
100.5	843		0.0000	1.0000	68.16
101.5	843		0.0000	1.0000	68.16
102.5					68.16

DUKE ENERGY OHIO
ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1850-2005 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,182,284		0.0000	1.0000	100.00
0.5	20,186,562	18,603	0.0009	0.9991	100.00
1.5	21,678,505	11,877	0.0005	0.9995	99.91
2.5	22,917,268	17,136	0.0007	0.9993	99.85
3.5	23,917,406	39,617	0.0017	0.9983	99.78
4.5	24,756,346	23,912	0.0010	0.9990	99.61
5.5	24,839,481	35,468	0.0014	0.9986	99.52
6.5	25,287,878	38,574	0.0015	0.9985	99.37
7.5	25,785,228	95,932	0.0037	0.9963	99.22
8.5	25,817,772	36,768	0.0014	0.9986	98.85
9.5	25,929,162	74,210	0.0029	0.9971	98.71
10.5	25,746,393	43,402	0.0017	0.9983	98.43
11.5	25,701,458	82,391	0.0032	0.9968	98.26
12.5	25,681,680	89,352	0.0035	0.9965	97.95
13.5	25,913,546	86,620	0.0033	0.9967	97.61
14.5	26,022,955	54,653	0.0021	0.9979	97.28
15.5	26,056,909	88,104	0.0034	0.9966	97.08
16.5	26,135,617	103,310	0.0040	0.9960	96.75
17.5	26,272,215	114,431	0.0044	0.9956	96.37
18.5	26,352,719	107,674	0.0041	0.9959	95.95
19.5	26,280,363	191,586	0.0073	0.9927	95.56
20.5	26,270,647	218,251	0.0083	0.9917	94.86
21.5	26,091,300	134,158	0.0051	0.9949	94.07
22.5	25,966,037	161,106	0.0062	0.9938	93.59
23.5	25,920,673	267,238	0.0103	0.9897	93.01
24.5	25,821,727	265,748	0.0103	0.9897	92.05
25.5	25,845,521	276,415	0.0107	0.9893	91.10
26.5	25,860,344	188,912	0.0073	0.9927	90.13
27.5	25,793,235	258,744	0.0100	0.9900	89.47
28.5	25,529,318	288,662	0.0113	0.9887	88.57
29.5	25,220,343	266,485	0.0106	0.9894	87.57
30.5	24,866,269	254,172	0.0102	0.9898	86.64
31.5	24,602,663	376,119	0.0153	0.9847	85.76
32.5	24,212,764	355,606	0.0147	0.9853	84.45
33.5	23,853,769	283,446	0.0119	0.9881	83.21
34.5	23,575,472	367,556	0.0156	0.9844	82.22
35.5	23,201,656	321,396	0.0139	0.9861	80.94
36.5	22,853,733	331,469	0.0145	0.9855	79.82
37.5	22,519,236	391,651	0.0174	0.9826	78.66
38.5	22,175,229	354,177	0.0160	0.9840	77.29

DUKE ENERGY OHIO

ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2005 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,808,957	479,958	0.0220	0.9780	76.06
40.5	21,314,719	515,646	0.0242	0.9758	74.38
41.5	20,792,176	665,294	0.0320	0.9680	72.58
42.5	20,130,376	917,781	0.0456	0.9544	70.26
43.5	19,229,687	1,524,315	0.0793	0.9207	67.06
44.5	17,806,286	1,598,575	0.0898	0.9102	61.74
45.5	18,533,843	1,367,086	0.0738	0.9262	56.20
46.5	17,169,790	1,259,284	0.0733	0.9267	52.05
47.5	15,916,363	1,763,904	0.1108	0.8892	48.23
48.5	14,178,416	1,104,159	0.0779	0.9221	42.89
49.5	13,170,857	1,125,047	0.0854	0.9146	39.55
50.5	12,625,452	1,070,513	0.0848	0.9152	36.17
51.5	11,554,373	838,779	0.0726	0.9274	33.10
52.5	10,715,594	661,242	0.0617	0.9383	30.70
53.5	10,058,968	721,188	0.0717	0.9283	28.81
54.5	9,337,780	661,805	0.0709	0.9291	26.74
55.5	8,675,975	834,607	0.0962	0.9038	24.85
56.5	7,841,368	638,576	0.0814	0.9186	22.46
57.5	7,202,792	387,080	0.0537	0.9463	20.63
58.5	6,815,712	356,083	0.0522	0.9478	19.52
59.5	6,459,629	306,146	0.0474	0.9526	18.50
60.5	6,153,483	313,389	0.0509	0.9491	17.62
61.5	5,840,094	218,316	0.0374	0.9626	16.72
62.5	5,621,778	168,967	0.0301	0.9699	16.10
63.5	5,452,810	231,085	0.0424	0.9576	15.62
64.5	5,221,726	183,612	0.0352	0.9648	14.95
65.5	5,038,113	150,444	0.0299	0.9701	14.43
66.5	4,887,670	240,735	0.0493	0.9507	14.00
67.5	4,646,935	145,324	0.0313	0.9687	13.31
68.5	4,501,611	198,611	0.0441	0.9559	12.89
69.5	4,303,000	188,179	0.0437	0.9563	12.32
70.5	4,112,086	155,392	0.0378	0.9622	11.78
71.5	3,956,693	122,098	0.0309	0.9691	11.34
72.5	3,834,595	95,790	0.0250	0.9750	10.99
73.5	3,738,806	147,571	0.0395	0.9605	10.71
74.5	3,591,235	157,049	0.0437	0.9563	10.29
75.5	3,434,186	155,555	0.0453	0.9547	9.84
76.5	3,278,631	155,502	0.0474	0.9526	9.40
77.5	3,123,129	133,265	0.0427	0.9573	8.95
78.5	2,989,864	106,855	0.0357	0.9643	8.57

DUKE ENERGY OHIO

ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1850-2005 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,883,009	130,127	0.0451	0.9549	8.26
80.5	2,752,882	50,268	0.0183	0.9817	7.89
81.5	2,702,614	90,521	0.0335	0.9665	7.74
82.5	2,612,093	51,185	0.0196	0.9804	7.49
83.5	2,560,908	15,967	0.0062	0.9938	7.34
84.5	2,544,941	44,842	0.0176	0.9824	7.29
85.5	2,528,690	21,325	0.0084	0.9916	7.16
86.5	2,522,622	18,908	0.0075	0.9925	7.10
87.5	2,531,358	16,214	0.0064	0.9936	7.05
88.5	2,526,292	2,344	0.0009	0.9991	7.01
89.5	2,530,947	10,988	0.0043	0.9957	7.00
90.5	2,519,958	41,852	0.0166	0.9834	6.97
91.5	2,484,146	26,963	0.0109	0.9891	6.85
92.5	2,470,799	70,014	0.0283	0.9717	6.78
93.5	2,406,277	159,353	0.0662	0.9338	6.59
94.5	2,258,052	227,838	0.1009	0.8991	6.15
95.5	2,051,865	153,824	0.0750	0.9250	5.53
96.5	1,905,814	190,923	0.1002	0.8998	5.12
97.5	1,717,574	144,765	0.0843	0.9157	4.60
98.5	1,581,209	207,075	0.1310	0.8690	4.21
99.5	1,386,934	303,001	0.2185	0.7815	3.66
100.5	1,092,095	54,350	0.0498	0.9502	2.86
101.5	1,043,735	1,037,681	0.9942	0.0058	2.72
102.5	7,804	6,022	0.7717	0.2283	0.02
103.5	1,782	1,782	1.0000		0.00
104.5	2,521		0.0000	1.0000	
105.5	7,468	5,231	0.7005	0.2995	
106.5	2,237	2,237	1.0000		
107.5	1,214	1,214	1.0000		
108.5					

DUKE ENERGY OHIO

ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1905-2005 EXPERIENCE BAND 1977-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,326,614		0.0000	1.0000	100.00
0.5	4,314,360	2,481	0.0006	0.9994	100.00
1.5	4,206,163		0.0000	1.0000	99.94
2.5	4,300,488	6,513	0.0015	0.9985	99.94
3.5	4,330,702	20,100	0.0046	0.9954	99.79
4.5	4,323,996	2,417	0.0006	0.9994	99.33
5.5	3,826,759	2,983	0.0008	0.9992	99.27
6.5	3,871,774	9,400	0.0024	0.9976	99.20
7.5	3,923,050	30,080	0.0077	0.9923	98.95
8.5	4,002,682	5,708	0.0014	0.9986	98.20
9.5	4,040,057	25,202	0.0062	0.9938	98.06
10.5	4,236,761	5,062	0.0012	0.9988	97.44
11.5	4,699,030	9,009	0.0019	0.9981	97.33
12.5	5,081,003	6,886	0.0014	0.9986	97.14
13.5	5,665,459	51,057	0.0090	0.9910	97.01
14.5	6,127,414	22,802	0.0037	0.9963	96.13
15.5	6,662,071	59,050	0.0089	0.9911	95.78
16.5	7,779,255	59,061	0.0076	0.9924	94.93
17.5	9,148,068	55,731	0.0061	0.9939	94.21
18.5	11,211,806	62,430	0.0056	0.9944	93.63
19.5	13,880,143	146,667	0.0106	0.9894	93.11
20.5	15,773,084	172,952	0.0110	0.9890	92.13
21.5	17,588,031	115,393	0.0066	0.9934	91.12
22.5	19,040,044	139,774	0.0073	0.9927	90.52
23.5	20,053,732	255,835	0.0128	0.9872	89.86
24.5	20,772,611	259,516	0.0125	0.9875	88.71
25.5	21,322,768	266,873	0.0125	0.9875	87.60
26.5	21,662,248	168,724	0.0078	0.9922	86.50
27.5	21,958,484	243,191	0.0111	0.9889	85.83
28.5	22,224,414	282,930	0.0127	0.9873	84.88
29.5	22,109,678	261,531	0.0118	0.9882	83.80
30.5	21,944,550	244,600	0.0111	0.9889	82.81
31.5	21,746,581	369,462	0.0170	0.9830	81.89
32.5	21,384,651	346,024	0.0162	0.9838	80.49
33.5	21,104,606	278,633	0.0132	0.9868	79.19
34.5	21,159,247	360,901	0.0171	0.9829	78.15
35.5	21,008,014	314,261	0.0150	0.9850	76.81
36.5	20,804,983	326,135	0.0157	0.9843	75.66
37.5	20,664,428	386,648	0.0187	0.9813	74.48
38.5	20,502,463	347,612	0.0170	0.9830	73.08

DUKE ENERGY OHIO

ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2005 EXPERIENCE BAND 1977-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,322,099	465,878	0.0229	0.9771	71.85
40.5	19,935,587	506,672	0.0254	0.9746	70.20
41.5	19,596,427	653,837	0.0334	0.9666	68.41
42.5	19,005,124	915,164	0.0482	0.9518	66.13
43.5	18,118,341	1,520,321	0.0839	0.9161	62.95
44.5	16,719,594	1,582,283	0.0946	0.9054	57.67
45.5	15,293,741	1,362,562	0.0891	0.9109	52.21
46.5	14,211,811	1,256,691	0.0884	0.9116	47.56
47.5	13,221,179	1,762,759	0.1333	0.8667	43.35
48.5	11,557,771	1,103,637	0.0955	0.9045	37.57
49.5	10,455,614	1,102,516	0.1054	0.8946	33.98
50.5	9,352,456	1,068,304	0.1142	0.8858	30.40
51.5	8,285,089	833,091	0.1006	0.8994	26.93
52.5	7,451,998	659,741	0.0885	0.9115	24.22
53.5	6,797,385	720,096	0.1059	0.8941	22.08
54.5	6,078,725	657,602	0.1082	0.8918	19.74
55.5	5,426,665	817,647	0.1507	0.8493	17.60
56.5	4,610,073	636,590	0.1381	0.8619	14.95
57.5	3,973,483	375,043	0.0944	0.9056	12.89
58.5	3,609,862	350,716	0.0972	0.9028	11.67
59.5	3,299,646	270,759	0.0821	0.9179	10.54
60.5	3,028,907	271,479	0.0896	0.9104	9.67
61.5	2,757,535	186,171	0.0675	0.9325	8.80
62.5	2,574,102	111,163	0.0432	0.9568	8.21
63.5	2,469,254	159,227	0.0645	0.9355	7.86
64.5	2,343,672	148,378	0.0633	0.9367	7.35
65.5	2,298,886	109,425	0.0476	0.9524	6.88
66.5	4,493,461	205,122	0.0456	0.9544	6.56
67.5	4,291,744	128,516	0.0299	0.9701	6.26
68.5	4,167,555	176,714	0.0424	0.9576	6.07
69.5	3,997,201	173,398	0.0434	0.9566	5.81
70.5	3,898,046	148,577	0.0381	0.9619	5.56
71.5	3,956,693	122,098	0.0309	0.9691	5.35
72.5	3,834,595	95,790	0.0250	0.9750	5.18
73.5	3,738,806	147,571	0.0395	0.9605	5.05
74.5	3,591,235	157,049	0.0437	0.9563	4.85
75.5	3,434,186	155,555	0.0453	0.9547	4.64
76.5	3,278,631	155,502	0.0474	0.9526	4.43
77.5	3,123,129	133,265	0.0427	0.9573	4.22
78.5	2,989,864	106,855	0.0357	0.9643	4.04

DUKE ENERGY OHIO

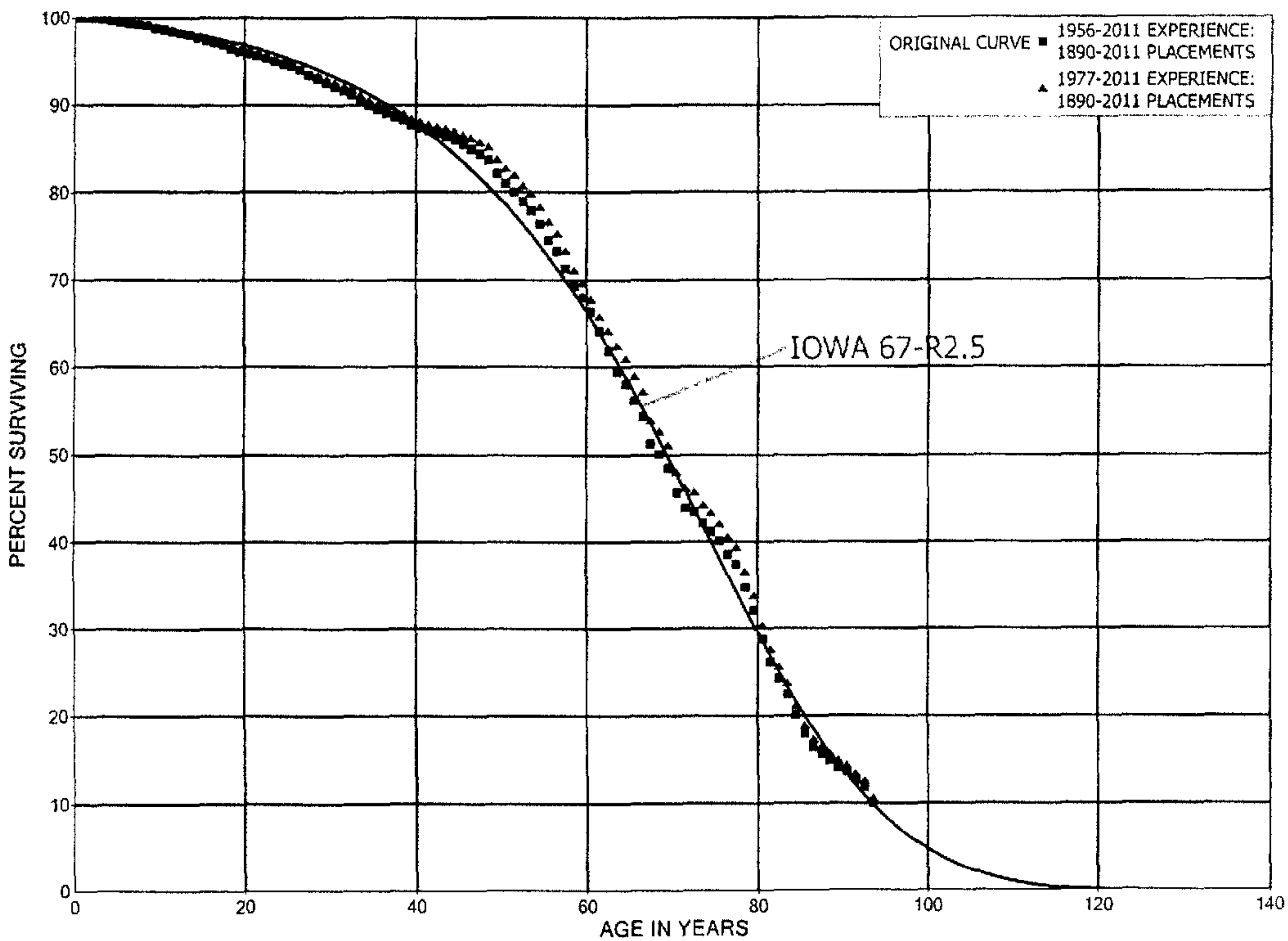
ACCOUNT 2761 MAINS - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1905-2005 EXPERIENCE BAND 1977-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,883,009	130,127	0.0451	0.9549	3.90
80.5	2,752,882	50,268	0.0183	0.9817	3.72
81.5	2,702,614	90,521	0.0335	0.9665	3.65
82.5	2,612,093	51,185	0.0196	0.9804	3.53
83.5	2,560,908	15,967	0.0062	0.9938	3.46
84.5	2,544,941	44,842	0.0176	0.9824	3.44
85.5	2,500,100	21,325	0.0085	0.9915	3.38
86.5	2,478,775	18,908	0.0076	0.9924	3.35
87.5	2,459,867	16,214	0.0066	0.9934	3.32
88.5	2,443,653	2,344	0.0010	0.9990	3.30
89.5	2,441,309	10,988	0.0045	0.9955	3.30
90.5	2,430,320	41,852	0.0172	0.9828	3.28
91.5	2,388,468	26,963	0.0113	0.9887	3.23
92.5	2,361,505	59,545	0.0252	0.9748	3.19
93.5	2,301,960	98,331	0.0427	0.9573	3.11
94.5	2,203,629	214,961	0.0975	0.9025	2.98
95.5	1,988,669	148,680	0.0748	0.9252	2.69
96.5	1,839,988	183,456	0.0997	0.9003	2.49
97.5	1,656,532	127,004	0.0767	0.9233	2.24
98.5	1,529,528	174,218	0.1139	0.8861	2.07
99.5	1,355,310	292,745	0.2160	0.7840	1.83
100.5	1,062,565	39,484	0.0372	0.9628	1.44
101.5	1,023,081	1,023,081	1.0000		1.38
102.5					

DUKE ENERGY OHIO
ACCOUNT 2762 MAINS - STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2762 MAINS - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2011 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	270,432,434	2,153	0.0000	1.0000	100.00
0.5	269,905,221	269,249	0.0010	0.9990	100.00
1.5	268,419,317	125,245	0.0005	0.9995	99.90
2.5	267,136,847	334,077	0.0013	0.9987	99.85
3.5	266,175,659	438,168	0.0016	0.9984	99.73
4.5	269,962,975	388,634	0.0014	0.9986	99.56
5.5	264,032,010	310,558	0.0012	0.9988	99.42
6.5	258,836,917	407,793	0.0016	0.9984	99.30
7.5	248,678,805	282,585	0.0011	0.9989	99.15
8.5	229,471,303	628,268	0.0027	0.9973	99.03
9.5	213,501,363	208,197	0.0010	0.9990	98.76
10.5	205,381,327	534,252	0.0026	0.9974	98.67
11.5	202,768,029	375,629	0.0019	0.9981	98.41
12.5	199,734,401	354,720	0.0018	0.9982	98.23
13.5	198,141,564	684,444	0.0035	0.9965	98.05
14.5	195,792,653	697,263	0.0036	0.9964	97.71
15.5	193,796,193	593,717	0.0031	0.9969	97.37
16.5	191,168,771	451,916	0.0024	0.9976	97.07
17.5	187,209,947	752,534	0.0040	0.9960	96.84
18.5	181,415,073	704,257	0.0039	0.9961	96.45
19.5	173,991,235	347,434	0.0020	0.9980	96.08
20.5	150,264,462	429,977	0.0029	0.9971	95.88
21.5	130,442,266	462,483	0.0035	0.9965	95.61
22.5	109,583,982	360,373	0.0033	0.9967	95.27
23.5	91,684,462	346,204	0.0038	0.9962	94.96
24.5	78,700,803	196,836	0.0025	0.9975	94.60
25.5	70,166,027	319,973	0.0046	0.9954	94.36
26.5	64,829,894	381,707	0.0059	0.9941	93.93
27.5	61,298,829	282,138	0.0046	0.9954	93.38
28.5	56,975,619	302,050	0.0053	0.9947	92.95
29.5	53,129,228	245,203	0.0046	0.9954	92.46
30.5	48,763,259	233,663	0.0048	0.9952	92.03
31.5	43,523,986	170,933	0.0039	0.9961	91.59
32.5	41,660,016	323,335	0.0078	0.9922	91.23
33.5	39,990,576	257,007	0.0064	0.9936	90.52
34.5	39,098,668	191,166	0.0049	0.9951	89.94
35.5	38,173,601	182,091	0.0048	0.9952	89.50
36.5	37,191,767	202,045	0.0054	0.9946	89.07
37.5	35,920,237	144,722	0.0040	0.9960	88.59
38.5	34,622,878	194,111	0.0056	0.9944	88.23

DUKE ENERGY OHIO

ACCOUNT 2762 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2011 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	32,817,728	128,286	0.0039	0.9961	87.74
40.5	30,099,294	123,877	0.0041	0.9959	87.39
41.5	27,118,336	98,116	0.0036	0.9964	87.03
42.5	24,291,238	93,927	0.0039	0.9961	86.72
43.5	21,369,757	90,432	0.0042	0.9958	86.38
44.5	19,674,411	112,876	0.0057	0.9943	86.02
45.5	17,605,789	124,972	0.0071	0.9929	85.52
46.5	15,683,797	96,321	0.0061	0.9939	84.92
47.5	14,056,672	106,432	0.0076	0.9924	84.40
48.5	12,379,572	232,498	0.0188	0.9812	83.76
49.5	10,650,157	148,728	0.0140	0.9860	82.18
50.5	8,090,734	96,461	0.0119	0.9881	81.04
51.5	5,769,492	84,724	0.0147	0.9853	80.07
52.5	4,219,041	53,389	0.0127	0.9873	78.89
53.5	3,327,732	63,764	0.0192	0.9808	77.90
54.5	2,581,657	65,839	0.0255	0.9745	76.40
55.5	2,272,533	36,233	0.0159	0.9841	74.45
56.5	2,055,318	56,130	0.0273	0.9727	73.27
57.5	1,938,531	52,679	0.0272	0.9728	71.27
58.5	1,870,154	37,114	0.0198	0.9802	69.33
59.5	1,774,808	44,050	0.0248	0.9752	67.95
60.5	1,703,490	57,628	0.0338	0.9662	66.27
61.5	1,620,672	55,544	0.0343	0.9657	64.03
62.5	1,548,850	58,496	0.0378	0.9622	61.83
63.5	1,469,246	35,169	0.0239	0.9761	59.50
64.5	1,432,072	47,577	0.0332	0.9668	58.07
65.5	1,377,415	42,432	0.0308	0.9692	56.14
66.5	1,333,405	75,470	0.0566	0.9434	54.41
67.5	1,255,934	30,099	0.0240	0.9760	51.33
68.5	1,205,173	38,528	0.0320	0.9680	50.10
69.5	1,154,962	66,586	0.0577	0.9423	48.50
70.5	1,090,610	42,022	0.0385	0.9615	45.71
71.5	1,047,531	11,693	0.0112	0.9888	43.94
72.5	1,035,065	31,594	0.0305	0.9695	43.45
73.5	1,000,970	21,742	0.0217	0.9783	42.13
74.5	972,706	28,150	0.0289	0.9711	41.21
75.5	944,555	36,392	0.0385	0.9615	40.02
76.5	904,403	26,184	0.0290	0.9710	38.48
77.5	878,212	62,180	0.0708	0.9292	37.36
78.5	815,987	62,508	0.0766	0.9234	34.72

DUKE ENERGY OHIO

ACCOUNT 2762 *MAINS - STEEL*

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2011 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	751,974	78,115	0.1039	0.8961	32.06
80.5	664,473	60,989	0.0918	0.9082	28.73
81.5	574,178	41,534	0.0723	0.9277	26.09
82.5	480,804	35,994	0.0749	0.9251	24.20
83.5	331,871	35,147	0.1059	0.8941	22.39
84.5	257,158	27,067	0.1053	0.8947	20.02
85.5	214,325	17,947	0.0837	0.9163	17.91
86.5	178,676	8,785	0.0492	0.9508	16.41
87.5	162,533	8,483	0.0522	0.9478	15.61
88.5	148,142	7,586	0.0512	0.9488	14.79
89.5	138,410	5,000	0.0361	0.9639	14.03
90.5	127,189	8,493	0.0668	0.9332	13.53
91.5	109,333	6,509	0.0595	0.9405	12.62
92.5	98,528	16,235	0.1648	0.8352	11.87
93.5	80,188	6,986	0.0871	0.9129	9.92
94.5	58,008	2,971	0.0512	0.9488	9.05
95.5	43,190	2,300	0.0533	0.9467	8.59
96.5	36,245	1,325	0.0366	0.9634	8.13
97.5	34,053	268	0.0079	0.9921	7.83
98.5	32,770	564	0.0172	0.9828	7.77
99.5	32,206	2,764	0.0858	0.9142	7.64
100.5	26,882	309	0.0115	0.9885	6.98
101.5					6.90

DUKE ENERGY OHIO

ACCOUNT 2762 MAINS - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1890-2011 EXPERIENCE BAND 1977-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	231,210,833		0.0000	1.0000	100.00
0.5	231,268,145	234,846	0.0010	0.9990	100.00
1.5	230,607,236	95,933	0.0004	0.9996	99.90
2.5	230,770,004	306,775	0.0013	0.9987	99.86
3.5	231,058,082	380,099	0.0016	0.9984	99.72
4.5	236,556,799	344,124	0.0015	0.9985	99.56
5.5	233,528,492	289,988	0.0012	0.9988	99.42
6.5	231,462,865	364,593	0.0016	0.9984	99.29
7.5	224,362,801	247,694	0.0011	0.9989	99.14
8.5	208,281,748	561,320	0.0027	0.9973	99.03
9.5	194,186,126	185,341	0.0010	0.9990	98.76
10.5	188,275,604	507,047	0.0027	0.9973	98.66
11.5	187,634,392	343,878	0.0018	0.9982	98.40
12.5	186,288,937	327,666	0.0018	0.9982	98.22
13.5	186,465,154	653,093	0.0035	0.9965	98.05
14.5	185,914,927	687,766	0.0037	0.9963	97.70
15.5	186,524,385	583,135	0.0031	0.9969	97.34
16.5	186,359,600	429,351	0.0023	0.9977	97.04
17.5	184,017,259	741,586	0.0040	0.9960	96.81
18.5	179,187,236	648,180	0.0036	0.9964	96.42
19.5	172,663,518	338,839	0.0020	0.9980	96.07
20.5	149,229,776	427,055	0.0029	0.9971	95.89
21.5	129,646,286	459,663	0.0035	0.9965	95.61
22.5	108,878,548	354,418	0.0033	0.9967	95.27
23.5	91,011,001	344,703	0.0038	0.9962	94.96
24.5	78,074,894	185,760	0.0024	0.9976	94.60
25.5	69,524,313	318,219	0.0046	0.9954	94.38
26.5	64,023,336	341,292	0.0053	0.9947	93.95
27.5	59,826,605	196,085	0.0033	0.9967	93.44
28.5	55,350,857	259,894	0.0047	0.9953	93.14
29.5	51,274,765	192,999	0.0038	0.9962	92.70
30.5	46,818,592	211,481	0.0045	0.9955	92.35
31.5	41,486,899	146,542	0.0035	0.9965	91.94
32.5	39,557,556	297,929	0.0075	0.9925	91.61
33.5	37,893,518	214,407	0.0057	0.9943	90.92
34.5	37,049,461	167,919	0.0045	0.9955	90.41
35.5	36,128,361	165,798	0.0046	0.9954	90.00
36.5	35,154,290	182,741	0.0052	0.9948	89.58
37.5	33,901,970	125,972	0.0037	0.9963	89.12
38.5	32,594,508	173,443	0.0053	0.9947	88.79

DUKE ENERGY OHIO

ACCOUNT 2762 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2011 EXPERIENCE BAND 1977-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,791,321	113,193	0.0037	0.9963	88.31
40.5	28,068,664	116,916	0.0042	0.9958	87.99
41.5	25,111,075	62,940	0.0025	0.9975	87.62
42.5	22,276,987	67,820	0.0030	0.9970	87.40
43.5	19,380,068	70,002	0.0036	0.9964	87.14
44.5	17,685,221	82,750	0.0047	0.9953	86.82
45.5	15,617,298	62,236	0.0040	0.9960	86.42
46.5	13,820,603	76,272	0.0055	0.9945	86.07
47.5	12,370,973	76,698	0.0062	0.9938	85.60
48.5	11,295,849	198,027	0.0175	0.9825	85.07
49.5	9,727,194	106,329	0.0109	0.9891	83.57
50.5	7,346,674	71,110	0.0097	0.9903	82.66
51.5	5,122,090	74,856	0.0146	0.9854	81.86
52.5	3,698,119	45,548	0.0123	0.9877	80.66
53.5	2,896,357	55,092	0.0190	0.9810	79.67
54.5	2,214,874	47,876	0.0216	0.9784	78.16
55.5	1,954,831	32,273	0.0165	0.9835	76.47
56.5	1,766,672	47,417	0.0268	0.9732	75.20
57.5	1,669,498	51,728	0.0310	0.9690	73.19
58.5	1,607,004	32,920	0.0205	0.9795	70.92
59.5	1,543,964	41,242	0.0267	0.9733	69.47
60.5	1,502,113	44,778	0.0298	0.9702	67.61
61.5	1,447,589	36,260	0.0250	0.9750	65.59
62.5	1,409,938	37,530	0.0266	0.9734	63.95
63.5	1,366,697	30,980	0.0227	0.9773	62.25
64.5	1,334,825	43,012	0.0322	0.9678	60.84
65.5	1,288,857	40,818	0.0317	0.9683	58.88
66.5	1,292,750	73,781	0.0571	0.9429	57.01
67.5	1,219,284	28,685	0.0235	0.9765	53.76
68.5	1,175,459	35,639	0.0303	0.9697	52.49
69.5	1,146,136	66,586	0.0581	0.9419	50.90
70.5	1,090,152	42,022	0.0385	0.9615	47.95
71.5	1,047,072	11,693	0.0112	0.9888	46.10
72.5	1,034,607	31,594	0.0305	0.9695	45.58
73.5	1,000,512	21,742	0.0217	0.9783	44.19
74.5	972,247	28,150	0.0290	0.9710	43.23
75.5	944,097	36,392	0.0385	0.9615	41.98
76.5	903,945	26,184	0.0290	0.9710	40.36
77.5	877,754	62,180	0.0708	0.9292	39.19
78.5	815,528	62,508	0.0766	0.9234	36.41

DUKE ENERGY OHIO

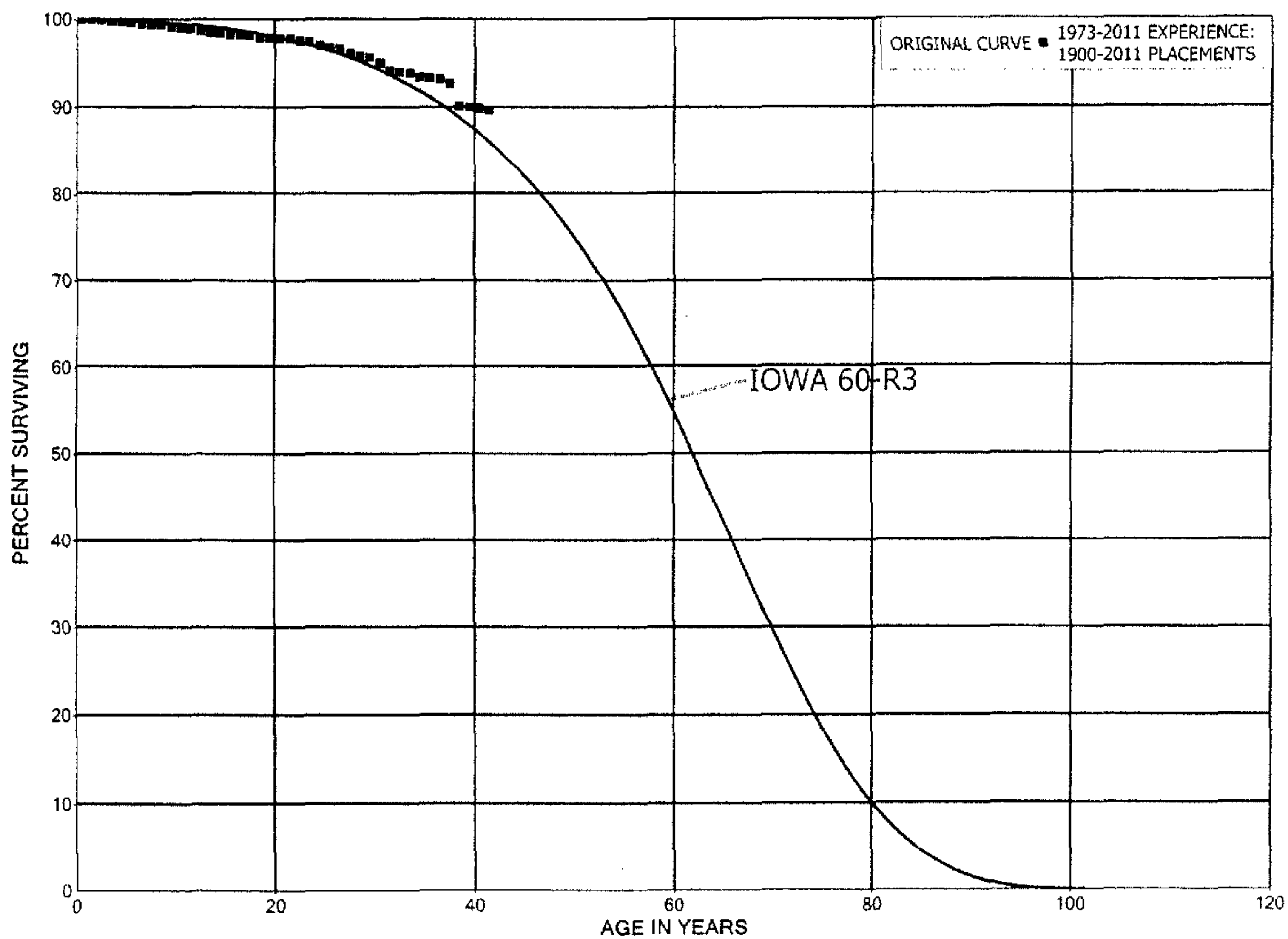
ACCOUNT 2762 MAINS - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1890-2011 EXPERIENCE BAND 1977-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	751,516	78,115	0.1039	0.8961	33.62
80.5	664,014	60,989	0.0918	0.9082	30.13
81.5	573,720	41,534	0.0724	0.9276	27.36
82.5	480,346	35,994	0.0749	0.9251	25.38
83.5	331,413	35,147	0.1061	0.8939	23.48
84.5	256,700	27,067	0.1054	0.8946	20.99
85.5	213,867	17,947	0.0839	0.9161	18.78
86.5	178,676	8,785	0.0492	0.9508	17.20
87.5	162,533	8,483	0.0522	0.9478	16.35
88.5	148,142	7,586	0.0512	0.9488	15.50
89.5	138,410	5,000	0.0361	0.9639	14.71
90.5	127,189	8,493	0.0668	0.9332	14.18
91.5	109,333	6,509	0.0595	0.9405	13.23
92.5	98,528	16,235	0.1648	0.8352	12.44
93.5	80,188	6,986	0.0871	0.9129	10.39
94.5	58,008	2,971	0.0512	0.9488	9.49
95.5	43,190	2,300	0.0533	0.9467	9.00
96.5	36,245	1,325	0.0366	0.9634	8.52
97.5	34,053	268	0.0079	0.9921	8.21
98.5	32,770	564	0.0172	0.9828	8.15
99.5	32,206	2,764	0.0858	0.9142	8.00
100.5	26,882	309	0.0115	0.9885	7.32
101.5					7.23

DUKE ENERGY OHIO
ACCOUNT 2763 MAINS - PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2763 MAINS - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2011 EXPERIENCE BAND 1973-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	338,133,461	11,362	0.0000	1.0000	100.00
0.5	336,216,225	227,512	0.0007	0.9993	100.00
1.5	314,442,190	324,075	0.0010	0.9990	99.93
2.5	310,500,157	341,533	0.0011	0.9989	99.83
3.5	306,521,172	236,926	0.0008	0.9992	99.72
4.5	302,150,782	289,128	0.0010	0.9990	99.64
5.5	258,956,133	287,477	0.0011	0.9989	99.54
6.5	215,834,084	205,047	0.0010	0.9990	99.43
7.5	180,787,374	153,989	0.0009	0.9991	99.34
8.5	144,097,314	205,940	0.0014	0.9986	99.25
9.5	114,842,007	183,858	0.0016	0.9984	99.11
10.5	94,710,010	162,129	0.0017	0.9983	98.95
11.5	83,500,056	181,174	0.0022	0.9978	98.78
12.5	69,104,749	101,085	0.0015	0.9985	98.57
13.5	55,719,954	78,940	0.0014	0.9986	98.43
14.5	51,103,318	50,430	0.0010	0.9990	98.29
15.5	42,972,254	24,243	0.0006	0.9994	98.19
16.5	33,154,431	24,492	0.0007	0.9993	98.13
17.5	20,873,786	36,827	0.0018	0.9982	98.06
18.5	11,038,808	3,957	0.0004	0.9996	97.89
19.5	6,456,462	5,960	0.0009	0.9991	97.85
20.5	5,528,752	5,244	0.0009	0.9991	97.76
21.5	4,956,607	6,869	0.0014	0.9986	97.67
22.5	4,703,466	4,204	0.0009	0.9991	97.53
23.5	4,419,332	24,302	0.0055	0.9945	97.45
24.5	4,239,399	9,767	0.0023	0.9977	96.91
25.5	4,189,468	4,597	0.0011	0.9989	96.69
26.5	4,128,975	21,410	0.0052	0.9948	96.58
27.5	4,075,572	14,202	0.0035	0.9965	96.08
28.5	4,028,523	6,684	0.0017	0.9983	95.75
29.5	4,020,521	25,697	0.0064	0.9936	95.59
30.5	3,779,268	35,389	0.0094	0.9906	94.98
31.5	2,909,823	3,784	0.0013	0.9987	94.09
32.5	2,600,487	4,972	0.0019	0.9981	93.97
33.5	2,534,729	11,261	0.0044	0.9956	93.79
34.5	2,395,866	1,667	0.0007	0.9993	93.37
35.5	2,286,969	3,890	0.0017	0.9983	93.30
36.5	2,144,348	11,593	0.0054	0.9946	93.15
37.5	2,014,421	56,363	0.0280	0.9720	92.64
38.5	1,496,797	1,881	0.0013	0.9987	90.05

DUKE ENERGY OHIO

ACCOUNT 2763 MAINS - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2011 EXPERIENCE BAND 1973-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	923,146	1,106	0.0012	0.9988	89.94
40.5	336,103	623	0.0019	0.9981	89.83
41.5	133,206	222	0.0017	0.9983	89.66
42.5	17,469		0.0000	1.0000	89.51
43.5	17,469	35	0.0020	0.9980	89.51
44.5	17,434	46	0.0027	0.9973	89.33
45.5					89.10
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5	1,584		0.0000		
73.5	1,584		0.0000		
74.5	1,584		0.0000		
75.5	1,584		0.0000		
76.5	1,584		0.0000		
77.5	1,584		0.0000		
78.5	1,584		0.0000		

DUKE ENERGY OHIO

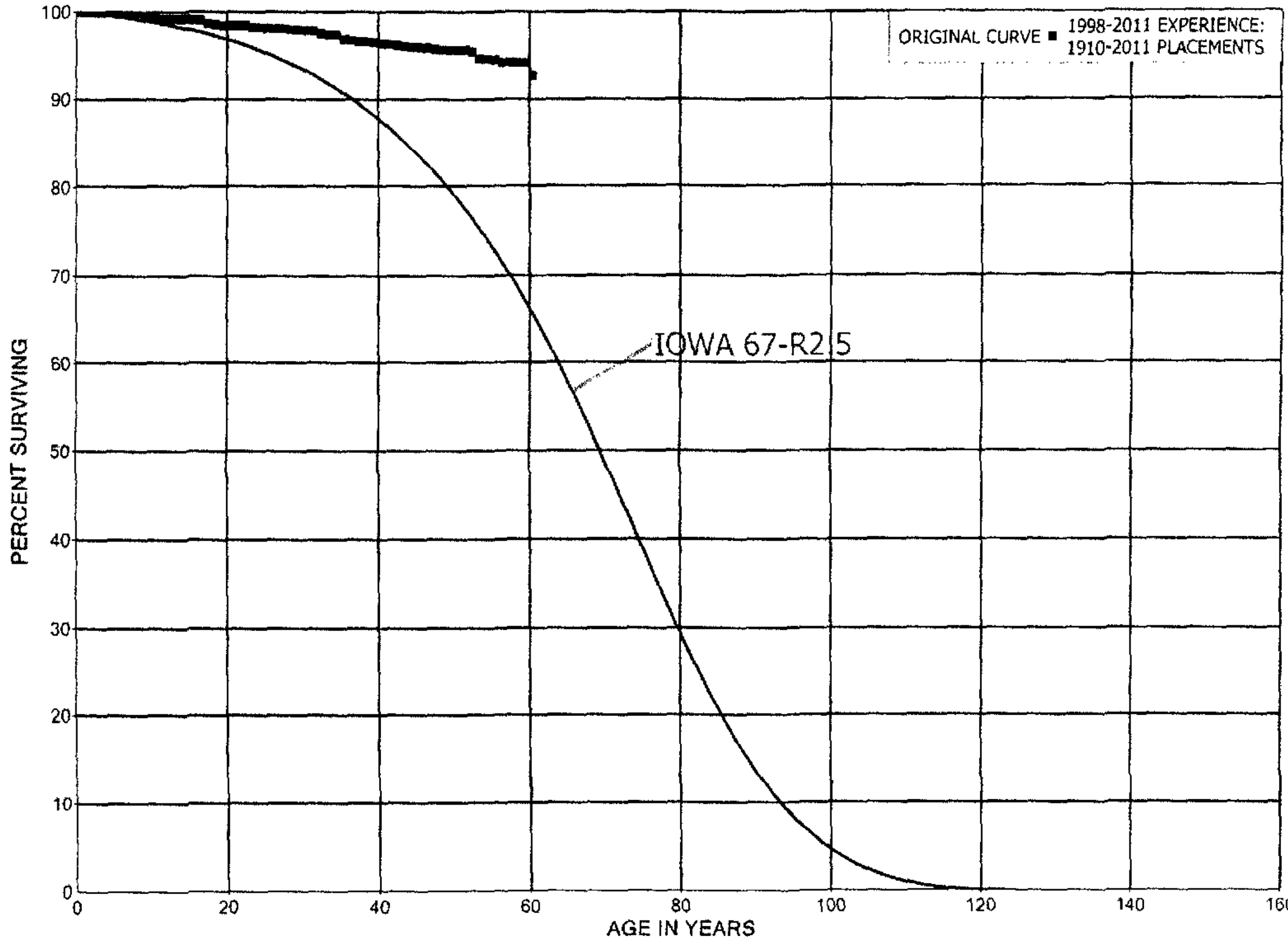
ACCOUNT 2763 MAINS - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2011 EXPERIENCE BAND 1973-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,584		0.0000		
80.5	1,584		0.0000		
81.5	1,584		0.0000		
82.5	1,584		0.0000		
83.5	1,584		0.0000		
84.5	1,584		0.0000		
85.5	1,584		0.0000		
86.5	1,584		0.0000		
87.5	1,584		0.0000		
88.5	1,584		0.0000		
89.5	1,584		0.0000		
90.5	1,584		0.0000		
91.5	1,584		0.0000		
92.5	1,584		0.0000		
93.5	1,584		0.0000		
94.5	1,584		0.0000		
95.5	1,584		0.0000		
96.5	1,584		0.0000		
97.5	1,584		0.0000		
98.5	1,584		0.0000		
99.5	1,584		0.0000		
100.5	1,584		0.0000		
101.5	1,584		0.0000		
102.5	1,584		0.0000		
103.5	1,584		0.0000		
104.5	1,584		0.0000		
105.5					

DUKE ENERGY OHIO
ACCOUNT 2765 MAINS - STEEL - FEEDER LINES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2765 MAINS - STEEL - FEEDER LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2011 EXPERIENCE BAND 1998-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,653,348		0.0000	1.0000	100.00
0.5	50,225,027		0.0000	1.0000	100.00
1.5	50,691,820	725	0.0000	1.0000	100.00
2.5	53,885,593		0.0000	1.0000	100.00
3.5	37,875,440	37,140	0.0010	0.9990	100.00
4.5	36,058,292	2,816	0.0001	0.9999	99.90
5.5	37,002,002	180	0.0000	1.0000	99.89
6.5	36,417,326	15,846	0.0004	0.9996	99.89
7.5	35,930,689	5,463	0.0002	0.9998	99.85
8.5	25,661,484	106,326	0.0041	0.9959	99.83
9.5	30,165,135	50,461	0.0017	0.9983	99.42
10.5	29,592,949	17,643	0.0006	0.9994	99.25
11.5	28,747,149		0.0000	1.0000	99.19
12.5	27,412,916	2,973	0.0001	0.9999	99.19
13.5	26,358,445	6,970	0.0003	0.9997	99.18
14.5	24,613,145	12,900	0.0005	0.9995	99.16
15.5	24,593,254	10,053	0.0004	0.9996	99.11
16.5	23,017,162	98,335	0.0043	0.9957	99.06
17.5	21,986,772	27,170	0.0012	0.9988	98.64
18.5	21,577,501	33,073	0.0015	0.9985	98.52
19.5	19,785,285	95	0.0000	1.0000	98.37
20.5	18,410,743		0.0000	1.0000	98.37
21.5	14,671,907		0.0000	1.0000	98.37
22.5	13,341,260	25,139	0.0019	0.9981	98.37
23.5	6,851,515	76	0.0000	1.0000	98.18
24.5	6,934,073	6,113	0.0009	0.9991	98.18
25.5	5,297,200	3,101	0.0006	0.9994	98.10
26.5	5,811,497		0.0000	1.0000	98.04
27.5	6,031,715	5,227	0.0009	0.9991	98.04
28.5	6,957,430	406	0.0001	0.9999	97.95
29.5	8,000,002	10,543	0.0013	0.9987	97.95
30.5	8,059,748	494	0.0001	0.9999	97.82
31.5	8,657,301	31,266	0.0036	0.9964	97.81
32.5	9,282,567	1,041	0.0001	0.9999	97.46
33.5	8,957,283	4,112	0.0005	0.9995	97.45
34.5	9,235,356	50,227	0.0054	0.9946	97.40
35.5	9,516,668	16,639	0.0017	0.9983	96.87
36.5	9,758,855	6,011	0.0006	0.9994	96.70
37.5	11,152,126	9,413	0.0008	0.9992	96.64
38.5	10,630,558	911	0.0001	0.9999	96.56

DUKE ENERGY OHIO

ACCOUNT 2765 MAINS - STEEL - FEEDER LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2011 EXPERIENCE BAND 1998-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,754,831	13,812	0.0013	0.9987	96.55
40.5	10,767,099	12,628	0.0012	0.9988	96.43
41.5	10,713,783	20,415	0.0019	0.9981	96.32
42.5	10,039,784	8,452	0.0008	0.9992	96.13
43.5	8,878,973	11,037	0.0012	0.9988	96.05
44.5	8,357,853	3,688	0.0004	0.9996	95.93
45.5	7,848,483	615	0.0001	0.9999	95.89
46.5	7,603,051	15,426	0.0020	0.9980	95.88
47.5	7,692,822	4,877	0.0006	0.9994	95.69
48.5	7,382,599	36	0.0000	1.0000	95.63
49.5	7,159,107	35	0.0000	1.0000	95.63
50.5	5,905,866	1,149	0.0002	0.9998	95.63
51.5	4,442,601	11,842	0.0027	0.9973	95.61
52.5	3,996,444	32,079	0.0080	0.9920	95.35
53.5	3,546,365		0.0000	1.0000	94.59
54.5	2,716,286	1,893	0.0007	0.9993	94.59
55.5	2,387,828	7,556	0.0032	0.9968	94.52
56.5	2,034,727		0.0000	1.0000	94.22
57.5	1,921,137	96	0.0000	1.0000	94.22
58.5	1,849,885		0.0000	1.0000	94.22
59.5	1,715,802	28,248	0.0165	0.9835	94.22
60.5	650,190		0.0000	1.0000	92.67
61.5	450,311		0.0000	1.0000	92.67
62.5	369,703		0.0000	1.0000	92.67
63.5	7,176		0.0000	1.0000	92.67
64.5	4,929		0.0000	1.0000	92.67
65.5	4,805		0.0000	1.0000	92.67
66.5	4,522		0.0000	1.0000	92.67
67.5	4,458		0.0000	1.0000	92.67
68.5	4,796		0.0000	1.0000	92.67
69.5	3,657		0.0000	1.0000	92.67
70.5	3,657		0.0000	1.0000	92.67
71.5	2,377		0.0000	1.0000	92.67
72.5	6,236		0.0000	1.0000	92.67
73.5	14,863		0.0000	1.0000	92.67
74.5	14,863		0.0000	1.0000	92.67
75.5	14,863		0.0000	1.0000	92.67
76.5	14,803		0.0000	1.0000	92.67
77.5	14,803		0.0000	1.0000	92.67
78.5	14,803		0.0000	1.0000	92.67

DUKE ENERGY OHIO

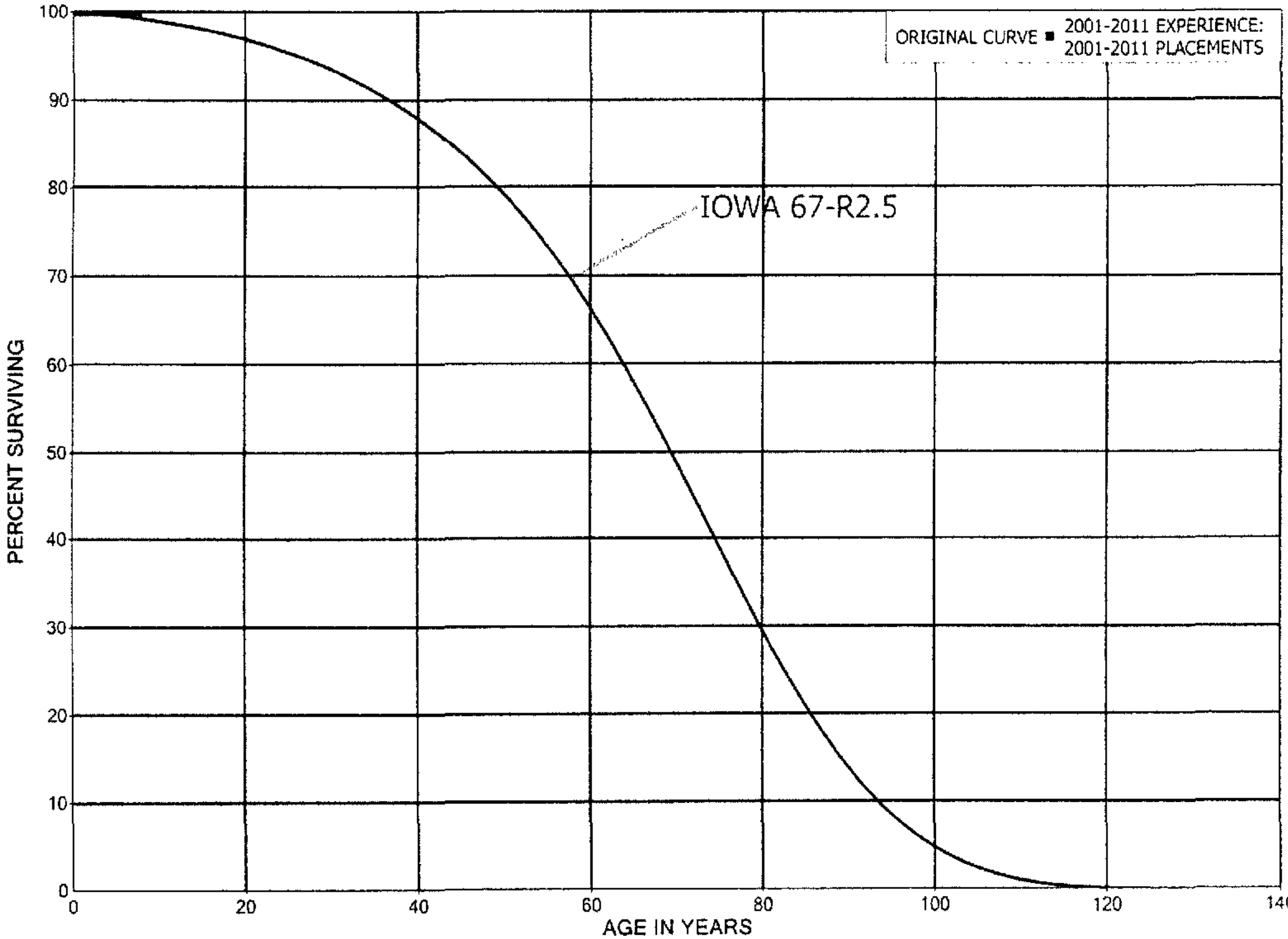
ACCOUNT 2765 MAINS - STEEL - FEEDER LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2011 EXPERIENCE BAND 1998-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	14,275		0.0000	1.0000	92.67
80.5	14,275		0.0000	1.0000	92.67
81.5	14,275		0.0000	1.0000	92.67
82.5	13,735		0.0000	1.0000	92.67
83.5	12,774		0.0000	1.0000	92.67
84.5	12,774		0.0000	1.0000	92.67
85.5	12,774		0.0000	1.0000	92.67
86.5	8,627		0.0000	1.0000	92.67
87.5	4,028		0.0000	1.0000	92.67
88.5	4,028		0.0000	1.0000	92.67
89.5	4,028		0.0000	1.0000	92.67
90.5	4,028		0.0000	1.0000	92.67
91.5	4,028		0.0000	1.0000	92.67
92.5	4,028		0.0000	1.0000	92.67
93.5	4,028		0.0000	1.0000	92.67
94.5	4,028		0.0000	1.0000	92.67
95.5	4,028		0.0000	1.0000	92.67
96.5	4,028		0.0000	1.0000	92.67
97.5	4,028		0.0000	1.0000	92.67
98.5	4,028		0.0000	1.0000	92.67
99.5	4,028		0.0000	1.0000	92.67
100.5	4,028		0.0000	1.0000	92.67
101.5					92.67

DUKE ENERGY OHIO
ACCOUNT 2767 MAINS - STEEL - CAPEX
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

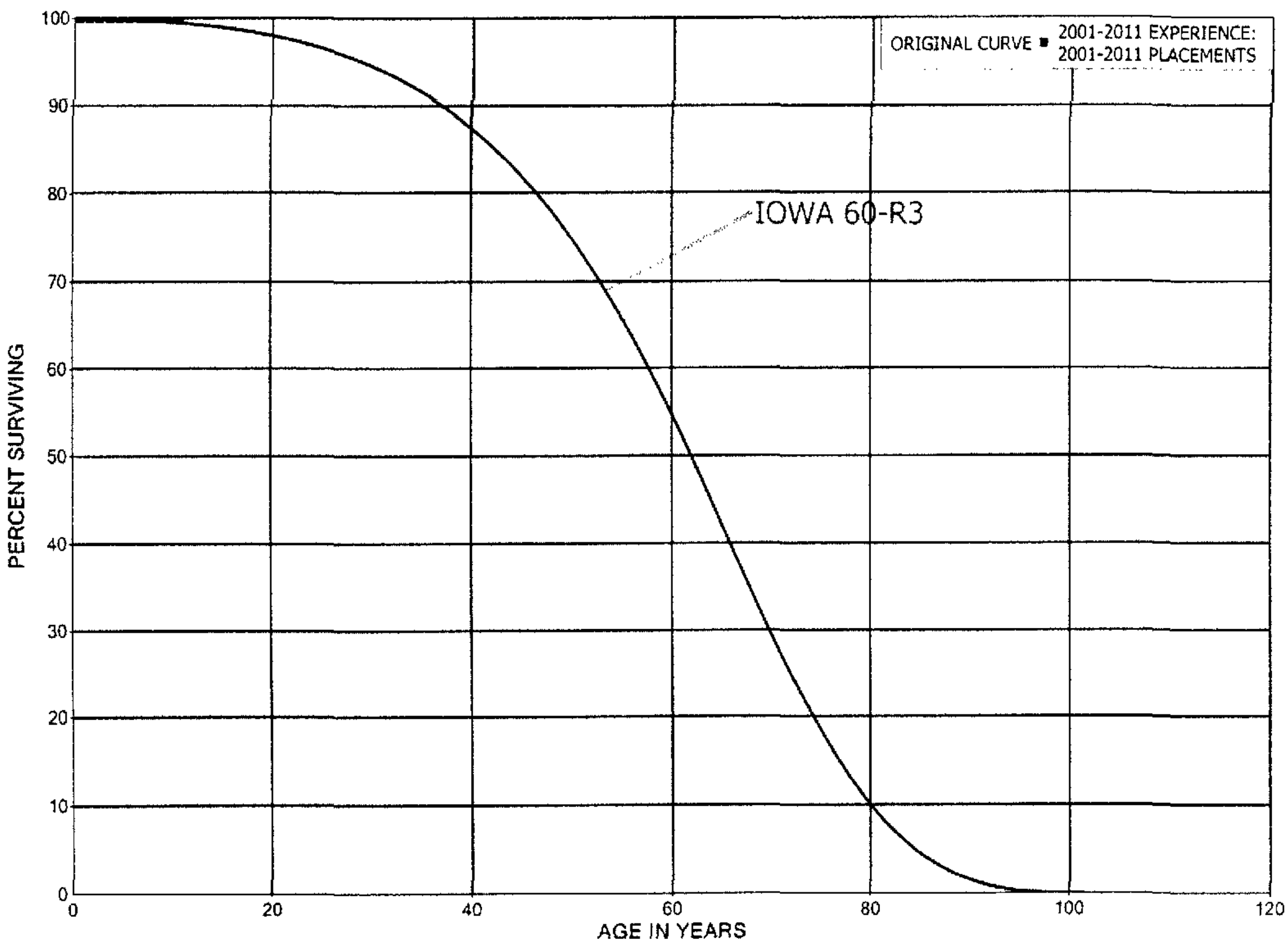
ACCOUNT 2767 MAINS - STEEL - CAPEX

ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2011 EXPERIENCE BAND 2001-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,317,426		0.0000	1.0000	100.00
0.5	21,197,162		0.0000	1.0000	100.00
1.5	15,818,039		0.0000	1.0000	100.00
2.5	15,231,162		0.0000	1.0000	100.00
3.5	7,982,196		0.0000	1.0000	100.00
4.5	1,319,837		0.0000	1.0000	100.00
5.5	55,633		0.0000	1.0000	100.00
6.5	10,601		0.0000	1.0000	100.00
7.5					100.00

DUKE ENERGY OHIO
ACCOUNT 2768 MAINS - STEEL - CAPEX
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2768 MAINS - STEEL - CAPEX

ORIGINAL LIFE TABLE

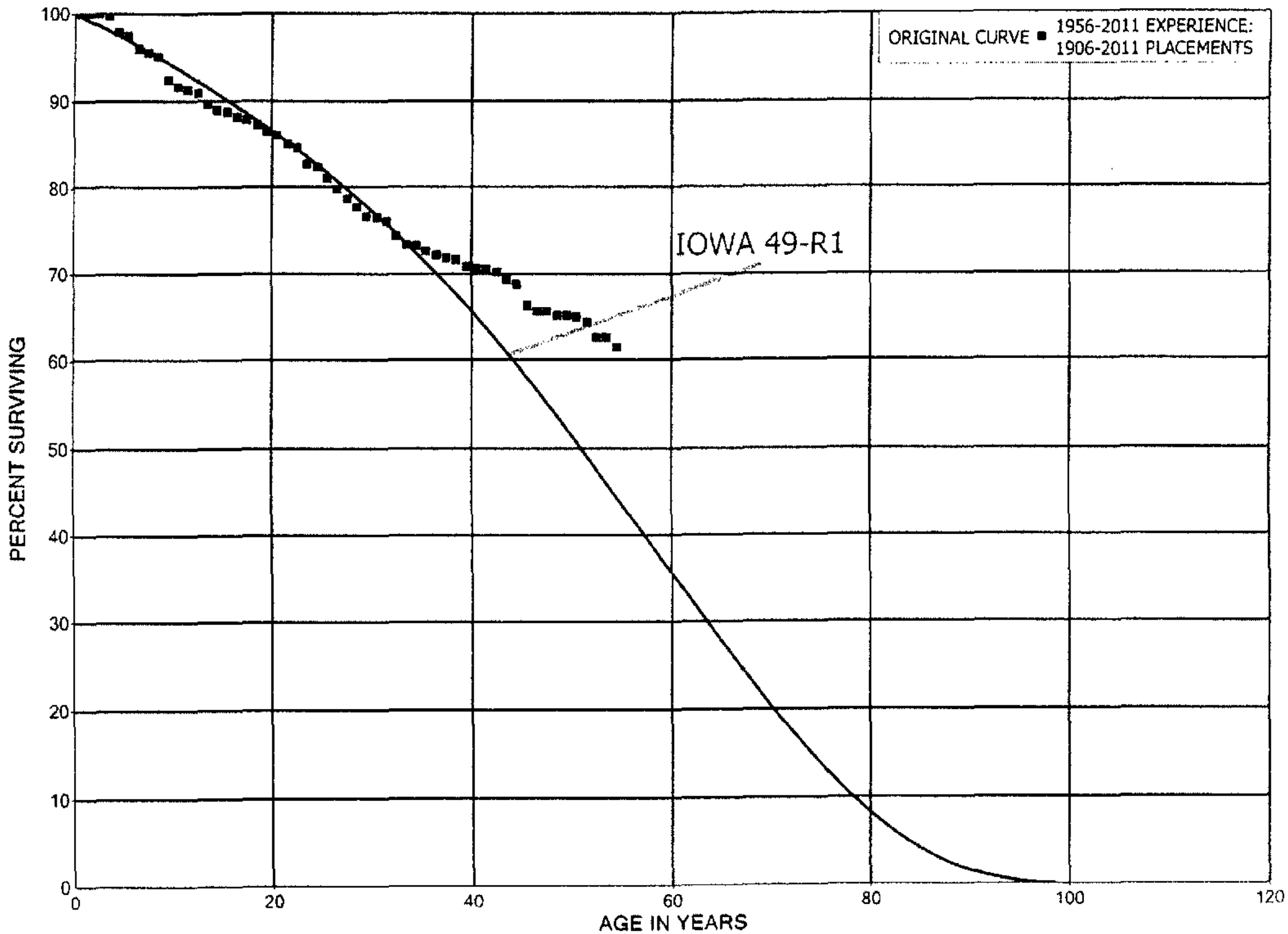
PLACEMENT BAND 2001-2011 EXPERIENCE BAND 2001-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	191,919,747		0.0000	1.0000	100.00
0.5	186,533,640		0.0000	1.0000	100.00
1.5	157,367,661		0.0000	1.0000	100.00
2.5	105,269,524		0.0000	1.0000	100.00
3.5	63,269,894		0.0000	1.0000	100.00
4.5	6,460,096		0.0000	1.0000	100.00
5.5	714,123		0.0000	1.0000	100.00
6.5	413,667		0.0000	1.0000	100.00
7.5	133,340		0.0000	1.0000	100.00
8.5	36,165		0.0000	1.0000	100.00
9.5	13,142		0.0000	1.0000	100.00
10.5					100.00

DUKE ENERGY OHIO

ACCOUNT 2780 MEASURING AND REGULATING - GENERAL - EXCL. ELECT. EQUIP.

ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2780 MEASURING AND REGULATING - GENERAL - EXCL. ELECT. EQUIP.

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2011 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,411,733	590	0.0000	1.0000	100.00
0.5	19,125,537	2,210	0.0001	0.9999	100.00
1.5	18,970,934	7,103	0.0004	0.9996	99.99
2.5	18,824,866	35,277	0.0019	0.9981	99.95
3.5	17,422,184	330,770	0.0190	0.9810	99.76
4.5	16,409,957	87,592	0.0053	0.9947	97.87
5.5	15,912,718	223,128	0.0140	0.9860	97.34
6.5	15,525,876	80,790	0.0052	0.9948	95.98
7.5	15,158,728	65,451	0.0043	0.9957	95.48
8.5	12,597,885	359,804	0.0286	0.9714	95.07
9.5	11,739,465	94,772	0.0081	0.9919	92.35
10.5	10,790,062	32,852	0.0030	0.9970	91.61
11.5	9,356,524	42,520	0.0045	0.9955	91.33
12.5	8,651,066	128,082	0.0148	0.9852	90.91
13.5	8,378,452	61,294	0.0073	0.9927	89.57
14.5	7,953,192	18,398	0.0023	0.9977	88.91
15.5	7,766,226	45,380	0.0058	0.9942	88.71
16.5	7,275,212	27,866	0.0038	0.9962	88.19
17.5	6,890,630	48,097	0.0070	0.9930	87.85
18.5	6,393,345	50,018	0.0078	0.9922	87.24
19.5	5,687,502	30,835	0.0054	0.9946	86.55
20.5	5,157,243	58,520	0.0113	0.9887	86.08
21.5	4,779,265	25,674	0.0054	0.9946	85.11
22.5	4,200,237	96,473	0.0230	0.9770	84.65
23.5	3,402,087	12,453	0.0037	0.9963	82.71
24.5	3,071,412	51,102	0.0166	0.9834	82.40
25.5	2,688,804	40,687	0.0151	0.9849	81.03
26.5	2,417,817	32,573	0.0135	0.9865	79.81
27.5	2,285,241	29,080	0.0127	0.9873	78.73
28.5	1,905,391	27,724	0.0146	0.9854	77.73
29.5	1,732,036	3,114	0.0018	0.9982	76.60
30.5	1,567,914	8,568	0.0055	0.9945	76.46
31.5	1,419,672	31,558	0.0222	0.9778	76.04
32.5	1,302,075	17,500	0.0134	0.9866	74.35
33.5	1,221,497	1,376	0.0011	0.9989	73.35
34.5	1,203,636	11,146	0.0093	0.9907	73.27
35.5	1,131,450	5,820	0.0051	0.9949	72.59
36.5	895,975	4,452	0.0050	0.9950	72.22
37.5	852,961	3,174	0.0037	0.9963	71.86
38.5	807,964	8,128	0.0101	0.9899	71.59

DUKE ENERGY OHIO

ACCOUNT 2780 MEASURING AND REGULATING - GENERAL - EXCL. ELECT. EQUIP.

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2011 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	717,474	3,002	0.0042	0.9958	70.87
40.5	658,035	545	0.0008	0.9992	70.58
41.5	560,890	2,635	0.0047	0.9953	70.52
42.5	491,078	5,934	0.0121	0.9879	70.19
43.5	453,224	3,840	0.0085	0.9915	69.34
44.5	433,215	15,771	0.0364	0.9636	68.75
45.5	372,613	3,771	0.0101	0.9899	66.25
46.5	333,700		0.0000	1.0000	65.58
47.5	311,774	1,978	0.0063	0.9937	65.58
48.5	291,146	25	0.0001	0.9999	65.16
49.5	281,250	701	0.0025	0.9975	65.16
50.5	259,280	2,605	0.0100	0.9900	64.99
51.5	214,273	5,602	0.0261	0.9739	64.34
52.5	178,789		0.0000	1.0000	62.66
53.5	170,744	3,221	0.0189	0.9811	62.66
54.5	80,674	449	0.0056	0.9944	61.48
55.5	78,395	87	0.0011	0.9989	61.13
56.5	72,275		0.0000	1.0000	61.07
57.5	69,096	255	0.0037	0.9963	61.07
58.5	64,770	189	0.0029	0.9971	60.84
59.5	45,383	331	0.0073	0.9927	60.66
60.5	18,803		0.0000	1.0000	60.22
61.5	17,295	346	0.0200	0.9800	60.22
62.5	16,949		0.0000	1.0000	59.01
63.5	8,026		0.0000	1.0000	59.01
64.5	8,026		0.0000	1.0000	59.01
65.5	7,799	107	0.0137	0.9863	59.01
66.5	7,667	1,434	0.1870	0.8130	58.21
67.5	6,233		0.0000	1.0000	47.32
68.5	6,195	251	0.0405	0.9595	47.32
69.5	5,560		0.0000	1.0000	45.40
70.5	5,560		0.0000	1.0000	45.40
71.5	5,560		0.0000	1.0000	45.40
72.5	4,566		0.0000	1.0000	45.40
73.5	3,482		0.0000	1.0000	45.40
74.5	3,482		0.0000	1.0000	45.40
75.5	3,482	366	0.1050	0.8950	45.40
76.5	3,016	341	0.1131	0.8869	40.64
77.5	2,675		0.0000	1.0000	36.04
78.5	2,675	10	0.0036	0.9964	36.04

DUKE ENERGY OHIO

ACCOUNT 2780 MEASURING AND REGULATING - GENERAL - EXCL. ELECT. EQUIP.

ORIGINAL LIFE TABLE, CONT.

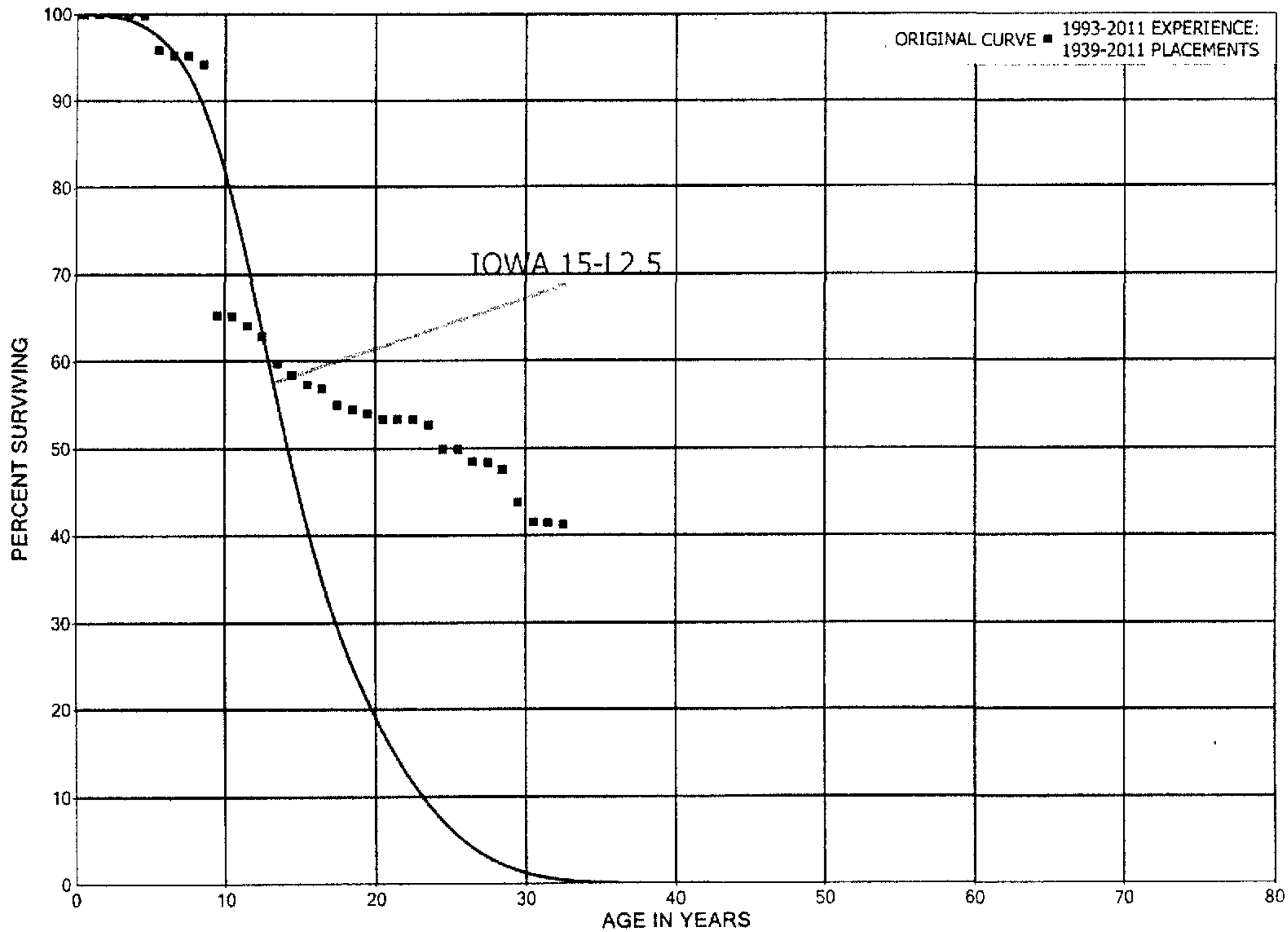
PLACEMENT BAND 1906-2011 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,252	5	0.0022	0.9978	35.91
80.5	2,247		0.0000	1.0000	35.83
81.5	2,247		0.0000	1.0000	35.83
82.5	2,247		0.0000	1.0000	35.83
83.5	2,247		0.0000	1.0000	35.83
84.5	159		0.0000	1.0000	35.83
85.5	159		0.0000	1.0000	35.83
86.5	19		0.0000	1.0000	35.83
87.5	19	19	1.0000		35.83
88.5					

DUKE ENERGY OHIO

ACCOUNT 2781 MEASURING AND REGULATING - GENERAL - ELECT. EQUIP.

ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2781 MEASURING AND REGULATING - GENERAL - ELECT. EQUIP.

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2011 EXPERIENCE BAND 1993-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,716,662		0.0000	1.0000	100.00
0.5	3,590,497		0.0000	1.0000	100.00
1.5	3,388,255		0.0000	1.0000	100.00
2.5	2,970,122		0.0000	1.0000	100.00
3.5	4,216,738	7,306	0.0017	0.9983	100.00
4.5	5,618,888	222,827	0.0397	0.9603	99.83
5.5	5,192,607	39,567	0.0076	0.9924	95.87
6.5	4,754,616		0.0000	1.0000	95.14
7.5	4,784,432	47,526	0.0099	0.9901	95.14
8.5	4,470,873	1,373,420	0.3072	0.6928	94.19
9.5	2,814,499	3,610	0.0013	0.9987	65.26
10.5	1,518,832	26,706	0.0176	0.9824	65.17
11.5	1,492,125	26,937	0.0181	0.9819	64.03
12.5	999,865	50,847	0.0509	0.9491	62.87
13.5	932,361	20,262	0.0217	0.9783	59.67
14.5	893,454	16,404	0.0184	0.9816	58.38
15.5	873,622	7,988	0.0091	0.9909	57.31
16.5	917,280	30,550	0.0333	0.9667	56.78
17.5	844,732	7,749	0.0092	0.9908	54.89
18.5	569,658	4,555	0.0080	0.9920	54.39
19.5	562,052	7,505	0.0134	0.9866	53.95
20.5	556,894		0.0000	1.0000	53.23
21.5	533,815		0.0000	1.0000	53.23
22.5	379,915	4,776	0.0126	0.9874	53.23
23.5	356,189	18,671	0.0524	0.9476	52.56
24.5	349,970		0.0000	1.0000	49.81
25.5	286,169	8,186	0.0286	0.9714	49.81
26.5	277,983	311	0.0011	0.9989	48.38
27.5	287,556	4,970	0.0173	0.9827	48.33
28.5	204,170	16,065	0.0787	0.9213	47.49
29.5	188,105	9,770	0.0519	0.9481	43.76
30.5	142,999	415	0.0029	0.9971	41.48
31.5	143,650	570	0.0040	0.9960	41.36
32.5	112,749		0.0000	1.0000	41.20
33.5	117,571		0.0000	1.0000	41.20
34.5	80,429		0.0000	1.0000	41.20
35.5	91,779		0.0000	1.0000	41.20
36.5	91,216		0.0000	1.0000	41.20
37.5	89,338	882	0.0099	0.9901	41.20
38.5	82,218		0.0000	1.0000	40.79

DUKE ENERGY OHIO

ACCOUNT 2781 MEASURING AND REGULATING - GENERAL - ELECT. EQUIP.

ORIGINAL LIFE TABLE, CONT.

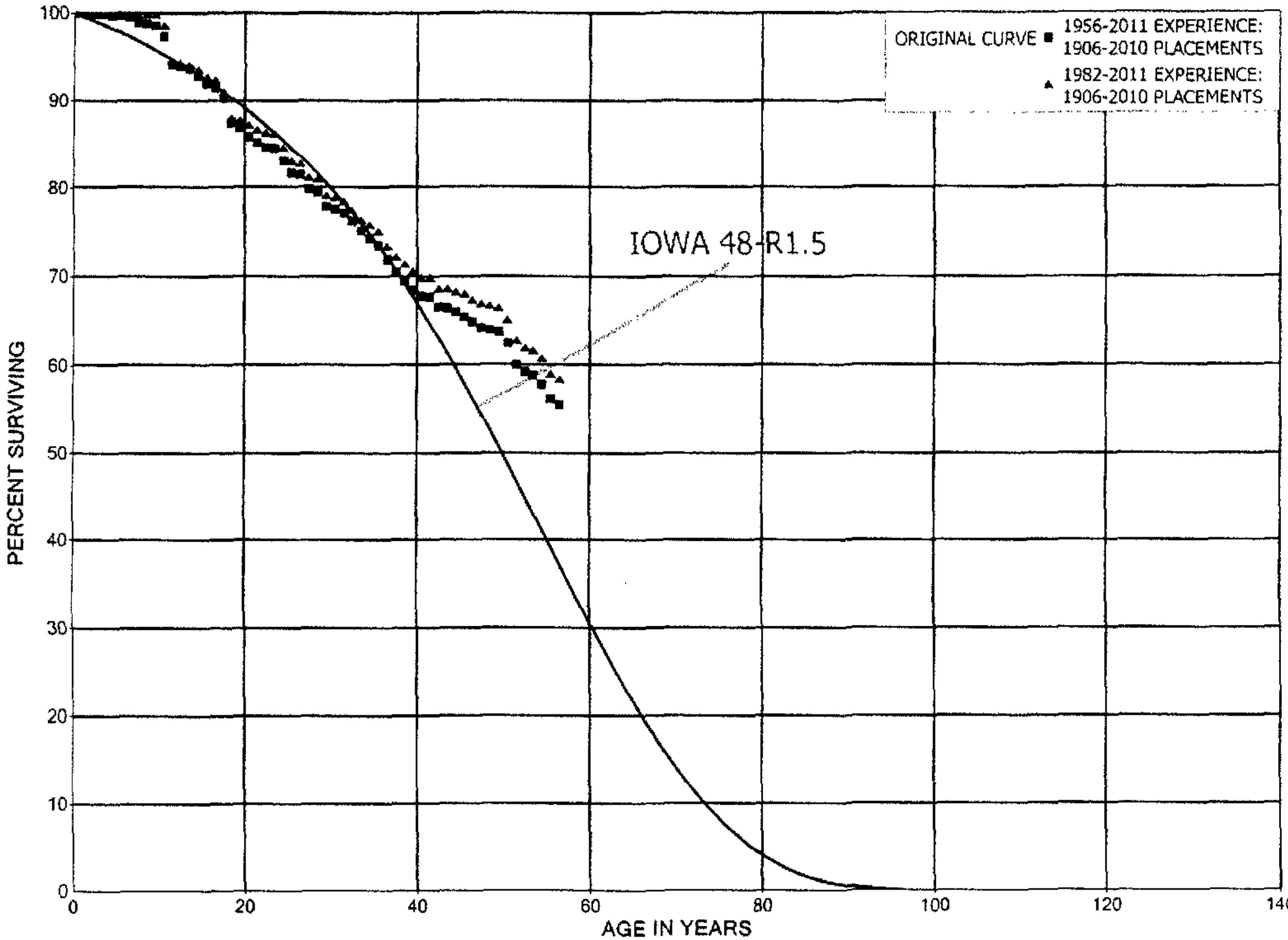
PLACEMENT BAND 1939-2011 EXPERIENCE BAND 1993-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	71,709	1,451	0.0202	0.9798	40.79
40.5	72,254		0.0000	1.0000	39.97
41.5	64,961		0.0000	1.0000	39.97
42.5	50,606		0.0000	1.0000	39.97
43.5	52,906		0.0000	1.0000	39.97
44.5	54,090	2,778	0.0514	0.9486	39.97
45.5	52,662		0.0000	1.0000	37.91
46.5	52,662		0.0000	1.0000	37.91
47.5	52,662	841	0.0160	0.9840	37.91
48.5	51,822		0.0000	1.0000	37.31
49.5	50,755		0.0000	1.0000	37.31
50.5	50,396		0.0000	1.0000	37.31
51.5	43,005		0.0000	1.0000	37.31
52.5	42,080		0.0000	1.0000	37.31
53.5	26,408		0.0000	1.0000	37.31
54.5	20,716		0.0000	1.0000	37.31
55.5	12,857		0.0000	1.0000	37.31
56.5	12,618	288	0.0228	0.9772	37.31
57.5	8,573	272	0.0317	0.9683	36.46
58.5	6,304		0.0000	1.0000	35.30
59.5	6,107		0.0000	1.0000	35.30
60.5	6,022		0.0000	1.0000	35.30
61.5	4,562		0.0000	1.0000	35.30
62.5	3,667		0.0000	1.0000	35.30
63.5	2,589		0.0000	1.0000	35.30
64.5	2,589		0.0000	1.0000	35.30
65.5	2,589	324	0.1251	0.8749	35.30
66.5	2,265		0.0000	1.0000	30.88
67.5	2,265		0.0000	1.0000	30.88
68.5	2,265		0.0000	1.0000	30.88
69.5	2,265		0.0000	1.0000	30.88
70.5	2,265		0.0000	1.0000	30.88
71.5	2,265		0.0000	1.0000	30.88
72.5					30.88

DUKE ENERGY OHIO

ACCOUNT 2782 MEASURING AND REGULATING - GENERAL - DISTRICT

ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2782 MEASURING AND REGULATING - GENERAL - DISTRICT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2010 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,953,764	1,584	0.0003	0.9997	100.00
0.5	5,032,068	1,697	0.0003	0.9997	99.97
1.5	4,686,958	3,798	0.0008	0.9992	99.93
2.5	4,571,781	3,159	0.0007	0.9993	99.85
3.5	4,227,269	5,168	0.0012	0.9988	99.78
4.5	3,703,039	537	0.0001	0.9999	99.66
5.5	3,693,745	7,111	0.0019	0.9981	99.65
6.5	3,618,944	22,024	0.0061	0.9939	99.46
7.5	3,583,837	5,411	0.0015	0.9985	98.85
8.5	3,512,827	7,323	0.0021	0.9979	98.70
9.5	3,504,201	44,173	0.0126	0.9874	98.50
10.5	3,400,801	113,271	0.0333	0.9667	97.25
11.5	3,240,725	5,019	0.0015	0.9985	94.01
12.5	3,192,965	9,302	0.0029	0.9971	93.87
13.5	3,176,919	24,528	0.0077	0.9923	93.60
14.5	3,152,439	32,072	0.0102	0.9898	92.87
15.5	3,099,798	16,356	0.0053	0.9947	91.93
16.5	2,980,858	37,182	0.0125	0.9875	91.44
17.5	2,847,567	89,813	0.0315	0.9685	90.30
18.5	2,708,641	18,172	0.0067	0.9933	87.45
19.5	2,654,017	32,747	0.0123	0.9877	86.87
20.5	2,589,617	18,140	0.0070	0.9930	85.80
21.5	2,271,317	14,710	0.0065	0.9935	85.19
22.5	2,156,003	4,823	0.0022	0.9978	84.64
23.5	2,051,242	32,573	0.0159	0.9841	84.45
24.5	1,868,146	31,168	0.0167	0.9833	83.11
25.5	1,709,748	5,147	0.0030	0.9970	81.73
26.5	1,578,657	31,258	0.0198	0.9802	81.48
27.5	1,439,229	6,784	0.0047	0.9953	79.87
28.5	1,266,869	26,163	0.0207	0.9793	79.49
29.5	1,197,343	5,860	0.0049	0.9951	77.85
30.5	1,141,877	6,387	0.0056	0.9944	77.47
31.5	1,100,221	12,707	0.0115	0.9885	77.03
32.5	1,035,426	15,076	0.0146	0.9854	76.14
33.5	999,911	11,208	0.0112	0.9888	75.04
34.5	972,859	11,156	0.0115	0.9885	74.19
35.5	948,065	19,513	0.0206	0.9794	73.34
36.5	876,229	16,895	0.0193	0.9807	71.83
37.5	784,140	12,297	0.0157	0.9843	70.45
38.5	760,131	10,392	0.0137	0.9863	69.34

DUKE ENERGY OHIO

ACCOUNT 2782 MEASURING AND REGULATING - GENERAL - DISTRICT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2010 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	720,963	7,475	0.0104	0.9896	68.40
40.5	699,842	367	0.0005	0.9995	67.69
41.5	662,292	11,618	0.0175	0.9825	67.65
42.5	638,514	298	0.0005	0.9995	66.47
43.5	604,838	4,949	0.0082	0.9918	66.43
44.5	556,514	3,953	0.0071	0.9929	65.89
45.5	512,872	4,879	0.0095	0.9905	65.42
46.5	487,099	4,427	0.0091	0.9909	64.80
47.5	454,215	1,852	0.0041	0.9959	64.21
48.5	423,374	1,451	0.0034	0.9966	63.95
49.5	392,156	7,855	0.0200	0.9800	63.73
50.5	368,189	13,784	0.0374	0.9626	62.45
51.5	349,024	4,774	0.0137	0.9863	60.12
52.5	311,545	2,680	0.0086	0.9914	59.29
53.5	293,930	4,595	0.0156	0.9844	58.78
54.5	266,891	7,559	0.0283	0.9717	57.86
55.5	220,589	2,626	0.0119	0.9881	56.23
56.5	165,368	804	0.0049	0.9951	55.56
57.5	138,280	1,844	0.0133	0.9867	55.29
58.5	114,153	106	0.0009	0.9991	54.55
59.5	94,518	1,081	0.0114	0.9886	54.50
60.5	62,748	535	0.0085	0.9915	53.87
61.5	59,111	161	0.0027	0.9973	53.42
62.5	52,360	482	0.0092	0.9908	53.27
63.5	49,365	507	0.0103	0.9897	52.78
64.5	48,562		0.0000	1.0000	52.24
65.5	48,562	4,904	0.1010	0.8990	52.24
66.5	43,657	306	0.0070	0.9930	46.96
67.5	42,390		0.0000	1.0000	46.63
68.5	38,136		0.0000	1.0000	46.63
69.5	38,136		0.0000	1.0000	46.63
70.5	38,136		0.0000	1.0000	46.63
71.5	38,136		0.0000	1.0000	46.63
72.5	36,804	268	0.0073	0.9927	46.63
73.5	32,944		0.0000	1.0000	46.29
74.5	32,892	505	0.0153	0.9847	46.29
75.5	32,387		0.0000	1.0000	45.58
76.5	30,149		0.0000	1.0000	45.58
77.5	29,692	466	0.0157	0.9843	45.58
78.5	28,350		0.0000	1.0000	44.87

DUKE ENERGY OHIO

ACCOUNT 2782 MEASURING AND REGULATING - GENERAL - DISTRICT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2010 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	25,677		0.0000	1.0000	44.87
80.5	25,677	1,809	0.0704	0.9296	44.87
81.5	20,763	938	0.0452	0.9548	41.71
82.5	14,021	3,407	0.2430	0.7570	39.82
83.5	8,697	41	0.0048	0.9952	30.15
84.5	7,871	717	0.0911	0.9089	30.00
85.5	3,652		0.0000	1.0000	27.27
86.5	3,652	320	0.0876	0.9124	27.27
87.5	3,274		0.0000	1.0000	24.88
88.5	2,500		0.0000	1.0000	24.88
89.5	2,500		0.0000	1.0000	24.88
90.5	2,500		0.0000	1.0000	24.88
91.5	2,500		0.0000	1.0000	24.88
92.5	2,500		0.0000	1.0000	24.88
93.5	2,500		0.0000	1.0000	24.88
94.5	2,500		0.0000	1.0000	24.88
95.5	2,500		0.0000	1.0000	24.88
96.5	2,500		0.0000	1.0000	24.88
97.5	2,500		0.0000	1.0000	24.88
98.5	2,500	866	0.3464	0.6536	24.88
99.5	1,634		0.0000	1.0000	16.26
100.5	1,634		0.0000	1.0000	16.26
101.5	1,634		0.0000	1.0000	16.26
102.5	1,634		0.0000	1.0000	16.26
103.5	1,572		0.0000	1.0000	16.26
104.5	868		0.0000	1.0000	16.26
105.5					16.26

DUKE ENERGY OHIO

ACCOUNT 2782 MEASURING AND REGULATING - GENERAL - DISTRICT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1906-2010 EXPERIENCE BAND 1982-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,814,256		0.0000	1.0000	100.00
0.5	3,864,080		0.0000	1.0000	100.00
1.5	3,527,458		0.0000	1.0000	100.00
2.5	3,405,078		0.0000	1.0000	100.00
3.5	3,069,460		0.0000	1.0000	100.00
4.5	2,489,618		0.0000	1.0000	100.00
5.5	2,481,648		0.0000	1.0000	100.00
6.5	2,466,968	9,416	0.0038	0.9962	100.00
7.5	2,531,723		0.0000	1.0000	99.62
8.5	2,493,376		0.0000	1.0000	99.62
9.5	2,535,814	30,999	0.0122	0.9878	99.62
10.5	2,460,708	104,879	0.0426	0.9574	98.40
11.5	2,357,206		0.0000	1.0000	94.21
12.5	2,334,749	5,309	0.0023	0.9977	94.21
13.5	2,375,427	16,203	0.0068	0.9932	93.99
14.5	2,422,369	22,036	0.0091	0.9909	93.35
15.5	2,434,452	8,247	0.0034	0.9966	92.50
16.5	2,354,573	33,249	0.0141	0.9859	92.19
17.5	2,253,607	76,389	0.0339	0.9661	90.89
18.5	2,176,239	5,468	0.0025	0.9975	87.81
19.5	2,178,813	13,266	0.0061	0.9939	87.59
20.5	2,153,941	13,159	0.0061	0.9939	87.05
21.5	1,851,666	7,115	0.0038	0.9962	86.52
22.5	1,784,630	3,641	0.0020	0.9980	86.19
23.5	1,709,494	32,267	0.0189	0.9811	86.01
24.5	1,547,856	27,240	0.0176	0.9824	84.39
25.5	1,433,290	4,710	0.0033	0.9967	82.90
26.5	1,343,412	26,005	0.0194	0.9806	82.63
27.5	1,230,905	2,690	0.0022	0.9978	81.03
28.5	1,098,062	25,899	0.0236	0.9764	80.85
29.5	1,055,987	3,615	0.0034	0.9966	78.95
30.5	1,045,759	5,284	0.0051	0.9949	78.68
31.5	1,006,905	12,181	0.0121	0.9879	78.28
32.5	957,021	14,000	0.0146	0.9854	77.33
33.5	923,024	7,716	0.0084	0.9916	76.20
34.5	899,759	9,159	0.0102	0.9898	75.56
35.5	877,660	19,207	0.0219	0.9781	74.80
36.5	806,066	12,976	0.0161	0.9839	73.16
37.5	718,392	7,528	0.0105	0.9895	71.98
38.5	703,588	8,575	0.0122	0.9878	71.23

DUKE ENERGY OHIO

ACCOUNT 2782 MEASURING AND REGULATING - GENERAL - DISTRICT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2010 EXPERIENCE BAND 1982-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	666,237	6,581	0.0099	0.9901	70.36
40.5	646,010		0.0000	1.0000	69.66
41.5	608,827	11,218	0.0184	0.9816	69.66
42.5	592,024		0.0000	1.0000	68.38
43.5	564,761	2,552	0.0045	0.9955	68.38
44.5	518,613	1,975	0.0038	0.9962	68.07
45.5	473,485	4,097	0.0087	0.9913	67.81
46.5	451,688	3,251	0.0072	0.9928	67.22
47.5	416,849	1,149	0.0028	0.9972	66.74
48.5	385,205	1,344	0.0035	0.9965	66.56
49.5	349,289	7,094	0.0203	0.9797	66.32
50.5	326,084	11,581	0.0355	0.9645	64.98
51.5	312,227	3,945	0.0126	0.9874	62.67
52.5	282,901	1,507	0.0053	0.9947	61.88
53.5	269,724	4,053	0.0150	0.9850	61.55
54.5	244,012	7,275	0.0298	0.9702	60.62
55.5	201,495	1,878	0.0093	0.9907	58.82
56.5	147,022		0.0000	1.0000	58.27
57.5	120,797	819	0.0068	0.9932	58.27
58.5	98,468		0.0000	1.0000	57.87
59.5	82,346		0.0000	1.0000	57.87
60.5	51,658		0.0000	1.0000	57.87
61.5	48,555		0.0000	1.0000	57.87
62.5	41,967		0.0000	1.0000	57.87
63.5	39,454		0.0000	1.0000	57.87
64.5	40,000		0.0000	1.0000	57.87
65.5	40,000	3,907	0.0977	0.9023	57.87
66.5	36,094	306	0.0085	0.9915	52.22
67.5	34,826		0.0000	1.0000	51.78
68.5	30,573		0.0000	1.0000	51.78
69.5	30,573		0.0000	1.0000	51.78
70.5	30,573		0.0000	1.0000	51.78
71.5	32,381		0.0000	1.0000	51.78
72.5	31,049		0.0000	1.0000	51.78
73.5	29,607		0.0000	1.0000	51.78
74.5	30,578	505	0.0165	0.9835	51.78
75.5	32,387		0.0000	1.0000	50.92
76.5	30,149		0.0000	1.0000	50.92
77.5	29,692	466	0.0157	0.9843	50.92
78.5	28,350		0.0000	1.0000	50.12

DUKE ENERGY OHIO

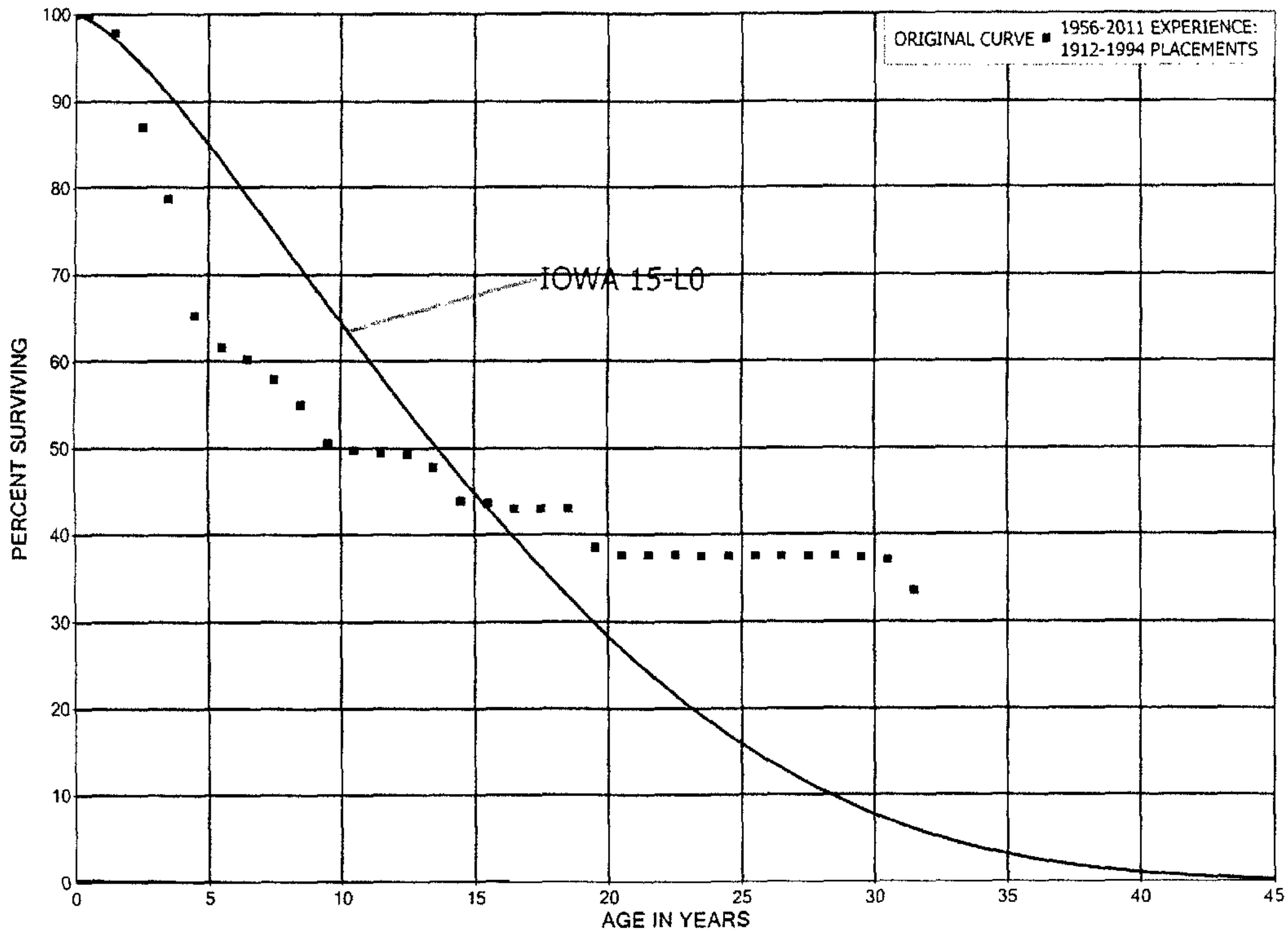
ACCOUNT 2782 MEASURING AND REGULATING - GENERAL - DISTRICT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1906-2010 EXPERIENCE BAND 1982-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	25,677		0.0000	1.0000	50.12
80.5	25,677	1,809	0.0704	0.9296	50.12
81.5	20,763	938	0.0452	0.9548	46.59
82.5	14,021	3,407	0.2430	0.7570	44.49
83.5	8,697	41	0.0048	0.9952	33.68
84.5	7,871	717	0.0911	0.9089	33.52
85.5	3,652		0.0000	1.0000	30.46
86.5	3,652	320	0.0876	0.9124	30.46
87.5	3,274		0.0000	1.0000	27.79
88.5	2,500		0.0000	1.0000	27.79
89.5	2,500		0.0000	1.0000	27.79
90.5	2,500		0.0000	1.0000	27.79
91.5	2,500		0.0000	1.0000	27.79
92.5	2,500		0.0000	1.0000	27.79
93.5	2,500		0.0000	1.0000	27.79
94.5	2,500		0.0000	1.0000	27.79
95.5	2,500		0.0000	1.0000	27.79
96.5	2,500		0.0000	1.0000	27.79
97.5	2,500		0.0000	1.0000	27.79
98.5	2,500	866	0.3464	0.6536	27.79
99.5	1,634		0.0000	1.0000	18.17
100.5	1,634		0.0000	1.0000	18.17
101.5	1,634		0.0000	1.0000	18.17
102.5	1,634		0.0000	1.0000	18.17
103.5	1,572		0.0000	1.0000	18.17
104.5	868		0.0000	1.0000	18.17
105.5					18.17

DUKE ENERGY OHIO
ACCOUNT 2790 MEASURING AND REGULATING - CITY GATE
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2790 MEASURING AND REGULATING - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-1994 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	623,498		0.0000	1.0000	100.00
0.5	634,344	13,648	0.0215	0.9785	100.00
1.5	621,472	68,757	0.1106	0.8894	97.85
2.5	553,779	53,054	0.0958	0.9042	87.02
3.5	514,865	88,007	0.1709	0.8291	78.69
4.5	427,461	23,694	0.0554	0.9446	65.24
5.5	403,993	8,455	0.0209	0.9791	61.62
6.5	402,594	16,096	0.0400	0.9600	60.33
7.5	386,498	19,477	0.0504	0.9496	57.92
8.5	367,022	29,921	0.0815	0.9185	55.00
9.5	337,100	4,912	0.0146	0.9854	50.52
10.5	332,307	2,478	0.0075	0.9925	49.78
11.5	329,829	801	0.0024	0.9976	49.41
12.5	329,028	10,698	0.0325	0.9675	49.29
13.5	318,603	25,934	0.0814	0.9186	47.69
14.5	292,669	1,064	0.0036	0.9964	43.80
15.5	291,605	4,629	0.0159	0.9841	43.65
16.5	286,977		0.0000	1.0000	42.95
17.5	271,927	120	0.0004	0.9996	42.95
18.5	114,172	11,855	0.1038	0.8962	42.93
19.5	97,352	2,311	0.0237	0.9763	38.48
20.5	95,041		0.0000	1.0000	37.56
21.5	94,724		0.0000	1.0000	37.56
22.5	95,422	119	0.0012	0.9988	37.56
23.5	95,303		0.0000	1.0000	37.52
24.5	85,434		0.0000	1.0000	37.52
25.5	83,980	136	0.0016	0.9984	37.52
26.5	83,844		0.0000	1.0000	37.45
27.5	83,844		0.0000	1.0000	37.45
28.5	83,560	136	0.0016	0.9984	37.45
29.5	83,298	718	0.0086	0.9914	37.39
30.5	82,580	8,057	0.0976	0.9024	37.07
31.5	62,749		0.0000	1.0000	33.45
32.5	24,891		0.0000	1.0000	33.45
33.5	697		0.0000	1.0000	33.45
34.5	697	697	1.0000		33.45
35.5					
36.5					
37.5					
38.5	63		0.0000		

DUKE ENERGY OHIO

ACCOUNT 2790 MEASURING AND REGULATING - CITY GATE

ORIGINAL LIFE TABLE, CONT.

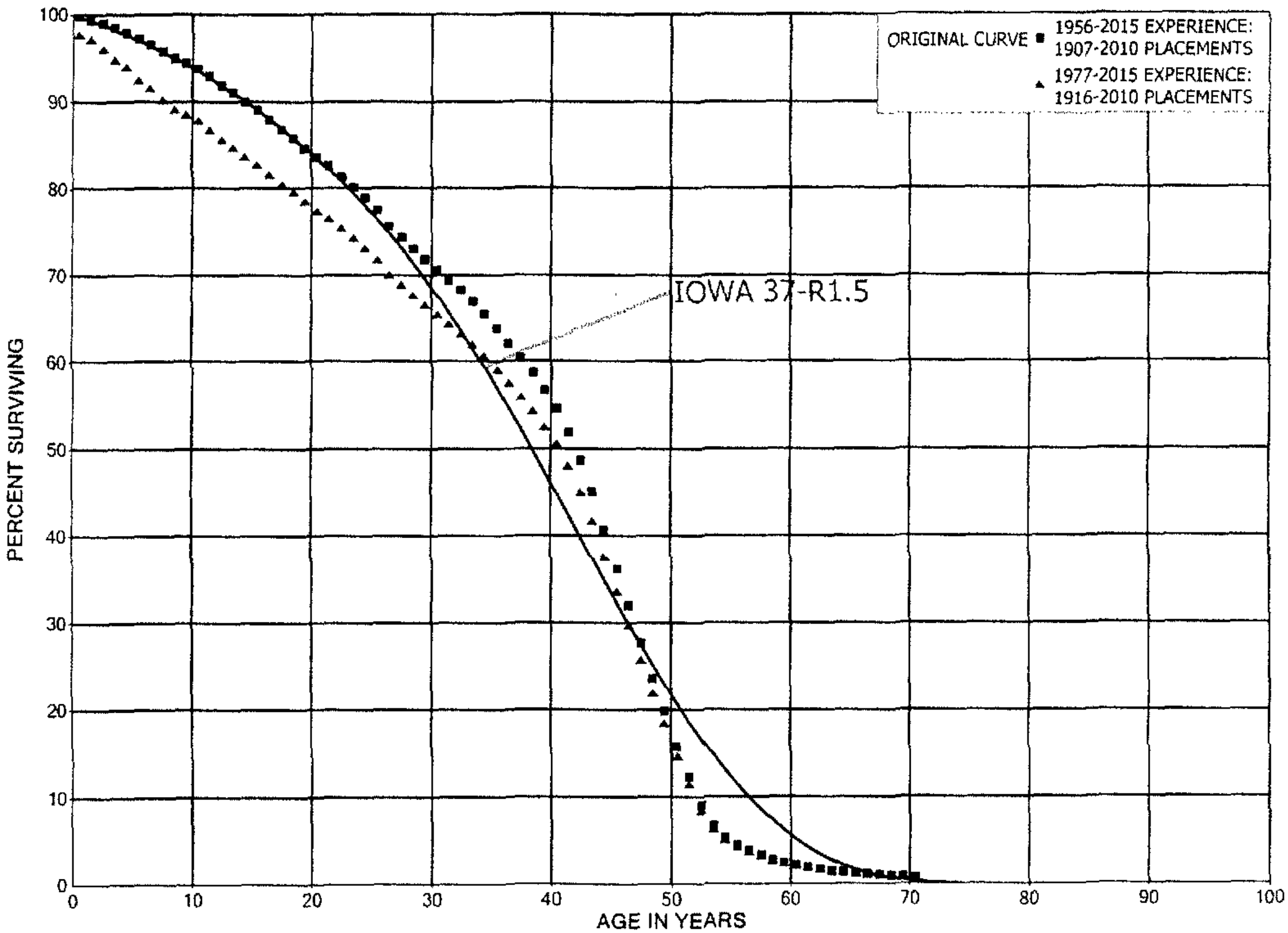
PLACEMENT BAND 1912-1994 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	63		0.0000		
40.5	63		0.0000		
41.5	63		0.0000		
42.5	63		0.0000		
43.5	1,215		0.0000		
44.5	1,215		0.0000		
45.5	1,215		0.0000		
46.5	1,215		0.0000		
47.5	1,215		0.0000		
48.5	1,215		0.0000		
49.5	1,215		0.0000		
50.5	1,215	63	0.0518		
51.5	1,152		0.0000		
52.5	1,152		0.0000		
53.5	1,152		0.0000		
54.5	1,152		0.0000		
55.5	1,152	1,152	1.0000		
56.5					

DUKE ENERGY OHIO

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1907-2010 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,230,491	43,599	0.0025	0.9975	100.00
0.5	17,374,648	77,215	0.0044	0.9956	99.75
1.5	17,708,578	66,091	0.0037	0.9963	99.30
2.5	17,897,258	97,675	0.0055	0.9945	98.93
3.5	17,915,674	98,040	0.0055	0.9945	98.39
4.5	17,915,278	126,983	0.0071	0.9929	97.85
5.5	18,008,375	130,428	0.0072	0.9928	97.16
6.5	18,010,803	137,046	0.0076	0.9924	96.46
7.5	17,972,163	136,447	0.0076	0.9924	95.72
8.5	17,891,924	120,670	0.0067	0.9933	95.00
9.5	17,806,493	122,515	0.0069	0.9931	94.36
10.5	17,701,485	166,329	0.0094	0.9906	93.71
11.5	17,549,329	177,660	0.0101	0.9899	92.83
12.5	17,380,196	157,071	0.0090	0.9910	91.89
13.5	17,234,151	203,411	0.0118	0.9882	91.06
14.5	17,062,338	171,973	0.0101	0.9899	89.98
15.5	16,979,615	220,131	0.0130	0.9870	89.07
16.5	16,828,017	214,902	0.0128	0.9872	87.92
17.5	16,683,246	187,461	0.0112	0.9888	86.80
18.5	16,623,789	223,789	0.0135	0.9865	85.82
19.5	16,502,937	207,116	0.0126	0.9874	84.67
20.5	16,328,220	202,131	0.0124	0.9876	83.60
21.5	16,147,223	229,702	0.0142	0.9858	82.57
22.5	15,923,778	234,970	0.0148	0.9852	81.39
23.5	15,688,828	236,042	0.0150	0.9850	80.19
24.5	15,452,680	285,160	0.0185	0.9815	78.99
25.5	15,170,065	382,824	0.0252	0.9748	77.53
26.5	14,787,607	241,009	0.0163	0.9837	75.57
27.5	14,547,063	246,973	0.0170	0.9830	74.34
28.5	14,300,272	251,102	0.0176	0.9824	73.08
29.5	14,050,606	226,591	0.0161	0.9839	71.80
30.5	13,823,492	239,491	0.0173	0.9827	70.64
31.5	13,583,450	225,653	0.0166	0.9834	69.41
32.5	13,357,649	258,802	0.0194	0.9806	68.26
33.5	13,098,804	286,438	0.0219	0.9781	66.94
34.5	12,811,049	316,243	0.0247	0.9753	65.47
35.5	12,494,589	343,860	0.0275	0.9725	63.86
36.5	12,150,456	333,555	0.0275	0.9725	62.10
37.5	11,816,760	329,875	0.0279	0.9721	60.40
38.5	11,488,007	396,502	0.0345	0.9655	58.71

DUKE ENERGY OHIO

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2010 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,091,412	397,999	0.0359	0.9641	56.68
40.5	10,693,401	554,626	0.0519	0.9481	54.65
41.5	10,138,631	621,994	0.0613	0.9387	51.82
42.5	9,517,123	706,530	0.0742	0.9258	48.64
43.5	8,810,370	869,882	0.0987	0.9013	45.03
44.5	7,940,345	854,516	0.1076	0.8924	40.58
45.5	7,085,830	823,610	0.1162	0.8838	36.21
46.5	6,262,220	851,210	0.1359	0.8641	32.00
47.5	5,410,962	804,758	0.1487	0.8513	27.65
48.5	4,606,225	732,460	0.1590	0.8410	23.54
49.5	3,873,765	800,740	0.2067	0.7933	19.80
50.5	3,073,026	678,350	0.2207	0.7793	15.71
51.5	2,394,695	649,288	0.2711	0.7289	12.24
52.5	1,745,449	450,897	0.2583	0.7417	8.92
53.5	1,294,525	266,716	0.2060	0.7940	6.62
54.5	1,027,809	159,119	0.1548	0.8452	5.25
55.5	868,690	137,113	0.1578	0.8422	4.44
56.5	731,577	99,152	0.1355	0.8645	3.74
57.5	632,393	111,475	0.1763	0.8237	3.23
58.5	520,926	78,792	0.1513	0.8487	2.66
59.5	442,135	37,311	0.0844	0.9156	2.26
60.5	404,823	43,200	0.1067	0.8933	2.07
61.5	361,624	53,667	0.1484	0.8516	1.85
62.5	307,972	32,199	0.1046	0.8954	1.57
63.5	275,773	25,137	0.0912	0.9088	1.41
64.5	250,636	21,811	0.0870	0.9130	1.28
65.5	228,861	18,211	0.0796	0.9204	1.17
66.5	210,650	16,384	0.0778	0.9222	1.08
67.5	194,266	24,058	0.1238	0.8762	0.99
68.5	170,208	28,043	0.1648	0.8352	0.87
69.5	142,165	25,134	0.1768	0.8232	0.73
70.5	117,031	20,781	0.1776	0.8224	0.60
71.5	96,250	24,822	0.2579	0.7421	0.49
72.5	71,428	20,247	0.2835	0.7165	0.36
73.5	51,181	20,025	0.3913	0.6087	0.26
74.5	31,156	16,117	0.5173	0.4827	0.16
75.5	15,038	10,891	0.7242	0.2758	0.08
76.5	4,147	3,717	0.8962	0.1038	0.02
77.5	431	162	0.3762	0.6238	0.00
78.5	269	50	0.1871	0.8129	0.00

DUKE ENERGY OHIO

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1907-2010 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	218		0.0000	1.0000	0.00
80.5	218		0.0000	1.0000	0.00
81.5	218	6	0.0282	0.9718	0.00
82.5	212	109	0.5119	0.4881	0.00
83.5	104		0.0000	1.0000	0.00
84.5	104		0.0000	1.0000	0.00
85.5	104		0.0000	1.0000	0.00
86.5	104		0.0000	1.0000	0.00
87.5	104		0.0000	1.0000	0.00
88.5	104	104	1.0000		0.00
89.5					

DUKE ENERGY OHIO

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2010 EXPERIENCE BAND 1977-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,438,988	35,139	0.0244	0.9756	100.00
0.5	1,459,311	8,445	0.0058	0.9942	97.56
1.5	1,485,235	18,254	0.0123	0.9877	96.99
2.5	1,637,515	21,080	0.0129	0.9871	95.80
3.5	1,871,791	14,846	0.0079	0.9921	94.57
4.5	2,282,201	38,437	0.0168	0.9832	93.82
5.5	3,075,156	28,676	0.0093	0.9907	92.24
6.5	4,022,790	57,688	0.0143	0.9857	91.38
7.5	4,782,537	61,305	0.0128	0.9872	90.07
8.5	5,998,623	38,489	0.0064	0.9936	88.91
9.5	7,091,032	53,832	0.0076	0.9924	88.34
10.5	8,139,709	102,687	0.0126	0.9874	87.67
11.5	9,105,673	111,172	0.0122	0.9878	86.57
12.5	10,269,045	108,061	0.0105	0.9895	85.51
13.5	11,225,147	148,459	0.0132	0.9868	84.61
14.5	12,297,357	130,315	0.0106	0.9894	83.49
15.5	13,311,336	184,906	0.0139	0.9861	82.61
16.5	13,827,699	180,363	0.0130	0.9870	81.46
17.5	14,171,422	162,940	0.0115	0.9885	80.40
18.5	14,286,061	201,426	0.0141	0.9859	79.47
19.5	14,335,547	186,727	0.0130	0.9870	78.35
20.5	14,389,743	182,480	0.0127	0.9873	77.33
21.5	14,365,003	208,067	0.0145	0.9855	76.35
22.5	14,506,110	214,199	0.0148	0.9852	75.24
23.5	14,496,567	219,861	0.0152	0.9848	74.13
24.5	14,366,888	267,103	0.0186	0.9814	73.01
25.5	14,175,676	366,533	0.0259	0.9741	71.65
26.5	14,000,333	223,267	0.0159	0.9841	69.80
27.5	13,886,399	231,628	0.0167	0.9833	68.68
28.5	13,738,559	242,814	0.0177	0.9823	67.54
29.5	13,544,632	217,184	0.0160	0.9840	66.35
30.5	13,358,354	229,448	0.0172	0.9828	65.28
31.5	13,141,396	218,122	0.0166	0.9834	64.16
32.5	12,931,000	250,319	0.0194	0.9806	63.10
33.5	12,686,378	279,144	0.0220	0.9780	61.87
34.5	12,414,187	308,987	0.0249	0.9751	60.51
35.5	12,125,272	337,661	0.0278	0.9722	59.01
36.5	11,851,130	327,928	0.0277	0.9723	57.36
37.5	11,563,572	323,205	0.0280	0.9720	55.78
38.5	11,287,922	391,123	0.0346	0.9654	54.22

DUKE ENERGY OHIO

ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2010 EXPERIENCE BAND 1977-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,972,416	396,189	0.0361	0.9639	52.34
40.5	10,646,478	554,007	0.0520	0.9480	50.45
41.5	10,115,124	621,736	0.0615	0.9385	47.82
42.5	9,509,135	706,456	0.0743	0.9257	44.88
43.5	8,806,808	869,868	0.0988	0.9012	41.55
44.5	7,937,051	854,516	0.1077	0.8923	37.45
45.5	7,082,809	823,599	0.1163	0.8837	33.41
46.5	6,261,608	851,178	0.1359	0.8641	29.53
47.5	5,410,612	804,758	0.1487	0.8513	25.51
48.5	4,605,911	732,460	0.1590	0.8410	21.72
49.5	3,873,499	800,740	0.2067	0.7933	18.27
50.5	3,072,768	678,350	0.2208	0.7792	14.49
51.5	2,394,437	649,288	0.2712	0.7288	11.29
52.5	1,745,192	450,897	0.2584	0.7416	8.23
53.5	1,294,382	266,716	0.2061	0.7939	6.10
54.5	1,027,684	159,119	0.1548	0.8452	4.85
55.5	868,564	137,113	0.1579	0.8421	4.10
56.5	731,452	99,152	0.1356	0.8644	3.45
57.5	632,268	111,454	0.1763	0.8237	2.98
58.5	520,823	78,792	0.1513	0.8487	2.46
59.5	442,031	37,311	0.0844	0.9156	2.08
60.5	404,823	43,200	0.1067	0.8933	1.91
61.5	361,624	53,667	0.1484	0.8516	1.70
62.5	307,972	32,199	0.1046	0.8954	1.45
63.5	275,773	25,137	0.0912	0.9088	1.30
64.5	250,636	21,811	0.0870	0.9130	1.18
65.5	228,861	18,211	0.0796	0.9204	1.08
66.5	210,650	16,384	0.0778	0.9222	0.99
67.5	194,266	24,058	0.1238	0.8762	0.92
68.5	170,208	28,043	0.1648	0.8352	0.80
69.5	142,165	25,134	0.1768	0.8232	0.67
70.5	117,031	20,781	0.1776	0.8224	0.55
71.5	96,250	24,822	0.2579	0.7421	0.45
72.5	71,428	20,247	0.2835	0.7165	0.34
73.5	51,181	20,025	0.3913	0.6087	0.24
74.5	31,156	16,117	0.5173	0.4827	0.15
75.5	15,038	10,891	0.7242	0.2758	0.07
76.5	4,147	3,717	0.8962	0.1038	0.02
77.5	431	162	0.3762	0.6238	0.00
78.5	269	50	0.1871	0.8129	0.00

DUKE ENERGY OHIO

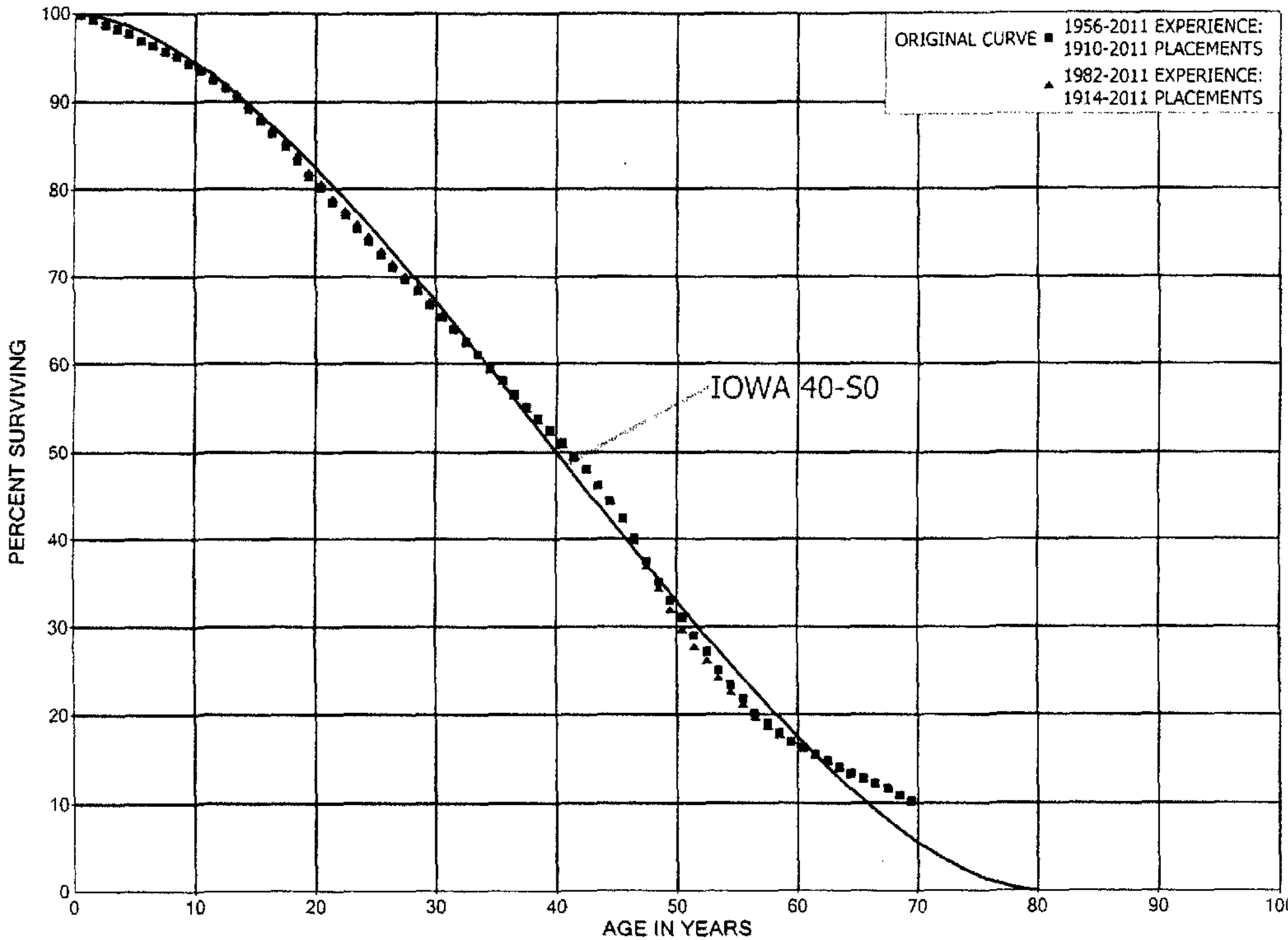
ACCOUNT 2801 SERVICES - CAST IRON, COPPER AND ALL VALVES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2010 EXPERIENCE BAND 1977-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	218		0.0000	1.0000	0.00
80.5	218		0.0000	1.0000	0.00
81.5	218	6	0.0282	0.9718	0.00
82.5	212	109	0.5119	0.4881	0.00
83.5	104		0.0000	1.0000	0.00
84.5	104		0.0000	1.0000	0.00
85.5	104		0.0000	1.0000	0.00
86.5	104		0.0000	1.0000	0.00
87.5	104		0.0000	1.0000	0.00
88.5	104	104	1.0000		0.00
89.5					

DUKE ENERGY OHIO
ACCOUNT 2802 SERVICES - STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2802 SERVICES - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2011 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,503,970	71,892	0.0029	0.9971	100.00
0.5	24,706,767	136,557	0.0055	0.9945	99.71
1.5	24,565,291	120,832	0.0049	0.9951	99.16
2.5	24,438,430	129,457	0.0053	0.9947	98.67
3.5	24,382,075	136,798	0.0056	0.9944	98.15
4.5	24,421,313	180,391	0.0074	0.9926	97.59
5.5	24,314,384	142,892	0.0059	0.9941	96.87
6.5	23,865,816	167,209	0.0070	0.9930	96.30
7.5	23,425,758	135,858	0.0058	0.9942	95.63
8.5	22,909,198	188,785	0.0082	0.9918	95.07
9.5	22,409,925	216,463	0.0097	0.9903	94.29
10.5	21,725,962	221,120	0.0102	0.9898	93.38
11.5	20,847,208	215,052	0.0103	0.9897	92.43
12.5	20,364,219	230,537	0.0113	0.9887	91.48
13.5	19,854,028	283,072	0.0143	0.9857	90.44
14.5	18,799,625	278,991	0.0148	0.9852	89.15
15.5	17,931,448	294,561	0.0164	0.9836	87.83
16.5	17,195,581	293,958	0.0171	0.9829	86.39
17.5	16,187,800	314,844	0.0194	0.9806	84.91
18.5	15,319,156	319,534	0.0209	0.9791	83.26
19.5	14,410,800	238,726	0.0166	0.9834	81.52
20.5	13,189,355	273,757	0.0208	0.9792	80.17
21.5	11,644,659	218,435	0.0188	0.9812	78.51
22.5	10,472,241	202,865	0.0194	0.9806	77.03
23.5	9,587,462	185,597	0.0194	0.9806	75.54
24.5	8,745,995	191,755	0.0219	0.9781	74.08
25.5	8,408,692	162,524	0.0193	0.9807	72.46
26.5	7,893,295	153,911	0.0195	0.9805	71.05
27.5	7,434,933	150,816	0.0203	0.9797	69.67
28.5	7,037,289	154,980	0.0220	0.9780	68.26
29.5	6,575,380	139,742	0.0213	0.9787	66.75
30.5	6,072,559	129,960	0.0214	0.9786	65.33
31.5	5,539,546	123,679	0.0223	0.9777	63.94
32.5	5,310,817	118,693	0.0223	0.9777	62.51
33.5	5,165,385	132,839	0.0257	0.9743	61.11
34.5	5,021,417	118,916	0.0237	0.9763	59.54
35.5	4,891,460	131,964	0.0270	0.9730	58.13
36.5	4,750,302	116,513	0.0245	0.9755	56.56
37.5	4,619,437	110,633	0.0239	0.9761	55.17
38.5	4,444,929	112,455	0.0253	0.9747	53.85

DUKE ENERGY OHIO

ACCOUNT 2802 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2011 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,178,510	111,459	0.0267	0.9733	52.49
40.5	3,919,468	126,436	0.0323	0.9677	51.09
41.5	3,663,307	105,370	0.0288	0.9712	49.44
42.5	3,446,698	129,797	0.0377	0.9623	48.02
43.5	3,051,448	121,314	0.0398	0.9602	46.21
44.5	2,823,527	128,445	0.0455	0.9545	44.37
45.5	2,637,907	145,330	0.0551	0.9449	42.36
46.5	2,447,952	163,358	0.0667	0.9333	40.02
47.5	2,211,237	136,161	0.0616	0.9384	37.35
48.5	2,030,138	122,293	0.0602	0.9398	35.05
49.5	1,849,121	114,286	0.0618	0.9382	32.94
50.5	1,647,663	105,182	0.0638	0.9362	30.90
51.5	1,445,214	92,431	0.0640	0.9360	28.93
52.5	1,214,335	95,741	0.0788	0.9212	27.08
53.5	1,001,617	67,368	0.0673	0.9327	24.95
54.5	891,651	60,647	0.0680	0.9320	23.27
55.5	781,515	60,370	0.0772	0.9228	21.69
56.5	674,504	36,911	0.0547	0.9453	20.01
57.5	617,423	34,723	0.0562	0.9438	18.92
58.5	556,078	30,597	0.0550	0.9450	17.85
59.5	506,862	22,192	0.0438	0.9562	16.87
60.5	465,173	20,134	0.0433	0.9567	16.13
61.5	437,124	21,196	0.0485	0.9515	15.43
62.5	406,185	18,908	0.0465	0.9535	14.68
63.5	375,784	18,405	0.0490	0.9510	14.00
64.5	347,776	15,365	0.0442	0.9558	13.31
65.5	325,490	13,808	0.0424	0.9576	12.73
66.5	308,439	15,750	0.0511	0.9489	12.19
67.5	289,195	19,429	0.0672	0.9328	11.56
68.5	267,664	15,220	0.0569	0.9431	10.79
69.5	246,622	9,584	0.0389	0.9611	10.17
70.5	227,822	9,445	0.0415	0.9585	9.78
71.5	213,957	13,087	0.0612	0.9388	9.37
72.5	196,756	9,308	0.0473	0.9527	8.80
73.5	177,627	9,798	0.0552	0.9448	8.38
74.5	165,256	22,784	0.1379	0.8621	7.92
75.5	140,268	13,739	0.0979	0.9021	6.83
76.5	125,930	15,611	0.1240	0.8760	6.16
77.5	109,751	17,329	0.1579	0.8421	5.40
78.5	91,836	16,112	0.1754	0.8246	4.54

DUKE ENERGY OHIO

ACCOUNT 2802 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2011 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	74,778	12,839	0.1717	0.8283	3.75
80.5	60,676	9,867	0.1626	0.8374	3.10
81.5	13,775	1,484	0.1078	0.8922	2.60
82.5	7,422	577	0.0778	0.9222	2.32
83.5	4,240	299	0.0704	0.9296	2.14
84.5	3,173	189	0.0596	0.9404	1.99
85.5	2,874	127	0.0441	0.9559	1.87
86.5	2,747	283	0.1029	0.8971	1.79
87.5	2,465	64	0.0259	0.9741	1.60
88.5	156		0.0000	1.0000	1.56
89.5	156	91	0.5812	0.4188	1.56
90.5	65	55	0.8463	0.1537	0.65
91.5	10	10	1.0000		0.10
92.5					

DUKE ENERGY OHIO

ACCOUNT 2802 SERVICES - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2011 EXPERIENCE BAND 1982-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,665,152	61,303	0.0035	0.9965	100.00
0.5	18,031,665	83,048	0.0046	0.9954	99.65
1.5	18,439,691	91,422	0.0050	0.9950	99.19
2.5	18,365,081	97,466	0.0053	0.9947	98.70
3.5	18,155,949	94,472	0.0052	0.9948	98.18
4.5	18,067,202	146,963	0.0081	0.9919	97.67
5.5	17,972,047	106,856	0.0059	0.9941	96.87
6.5	17,505,275	116,020	0.0066	0.9934	96.30
7.5	17,079,302	84,924	0.0050	0.9950	95.66
8.5	16,672,569	123,980	0.0074	0.9926	95.18
9.5	16,398,288	159,254	0.0097	0.9903	94.48
10.5	15,987,519	147,199	0.0092	0.9908	93.56
11.5	15,357,835	153,076	0.0100	0.9900	92.70
12.5	15,092,483	164,159	0.0109	0.9891	91.77
13.5	14,987,780	213,164	0.0142	0.9858	90.77
14.5	14,121,675	197,289	0.0140	0.9860	89.48
15.5	13,515,649	216,185	0.0160	0.9840	88.23
16.5	12,907,071	218,028	0.0169	0.9831	86.82
17.5	12,044,231	236,401	0.0196	0.9804	85.36
18.5	11,318,311	252,368	0.0223	0.9777	83.68
19.5	10,575,063	166,376	0.0157	0.9843	81.81
20.5	9,615,777	205,383	0.0214	0.9786	80.53
21.5	8,377,104	154,494	0.0184	0.9816	78.81
22.5	7,684,303	144,282	0.0188	0.9812	77.35
23.5	7,333,601	138,510	0.0189	0.9811	75.90
24.5	6,755,775	149,415	0.0221	0.9779	74.47
25.5	6,452,244	129,242	0.0200	0.9800	72.82
26.5	6,078,244	116,363	0.0191	0.9809	71.36
27.5	5,733,036	119,218	0.0208	0.9792	70.00
28.5	5,476,501	125,741	0.0230	0.9770	68.54
29.5	5,162,082	114,733	0.0222	0.9778	66.97
30.5	4,793,998	108,606	0.0227	0.9773	65.48
31.5	4,313,627	101,395	0.0235	0.9765	63.99
32.5	4,149,985	97,189	0.0234	0.9766	62.49
33.5	4,070,086	108,525	0.0267	0.9733	61.03
34.5	3,990,806	98,439	0.0247	0.9753	59.40
35.5	3,913,764	110,683	0.0283	0.9717	57.93
36.5	3,808,250	96,618	0.0254	0.9746	56.30
37.5	3,713,291	90,192	0.0243	0.9757	54.87
38.5	3,561,058	90,734	0.0255	0.9745	53.54

DUKE ENERGY OHIO

ACCOUNT 2802 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2011 EXPERIENCE BAND 1982-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,351,595	89,423	0.0267	0.9733	52.17
40.5	3,165,936	93,290	0.0295	0.9705	50.78
41.5	2,976,526	78,222	0.0263	0.9737	49.28
42.5	2,822,330	107,583	0.0381	0.9619	47.99
43.5	2,503,619	103,607	0.0414	0.9586	46.16
44.5	2,315,922	109,855	0.0474	0.9526	44.25
45.5	2,109,129	124,569	0.0591	0.9409	42.15
46.5	1,950,189	145,972	0.0748	0.9252	39.66
47.5	1,742,706	121,162	0.0695	0.9305	36.69
48.5	1,586,335	110,442	0.0696	0.9304	34.14
49.5	1,431,036	99,437	0.0695	0.9305	31.76
50.5	1,266,140	87,299	0.0689	0.9311	29.56
51.5	1,345,865	76,887	0.0571	0.9429	27.52
52.5	1,165,323	91,904	0.0789	0.9211	25.95
53.5	960,816	62,471	0.0650	0.9350	23.90
54.5	857,481	52,904	0.0617	0.9383	22.35
55.5	755,636	54,552	0.0722	0.9278	20.97
56.5	654,512	33,430	0.0511	0.9489	19.45
57.5	601,107	29,753	0.0495	0.9505	18.46
58.5	547,854	23,742	0.0433	0.9567	17.55
59.5	506,339	22,182	0.0438	0.9562	16.79
60.5	464,872	20,122	0.0433	0.9567	16.05
61.5	436,889	21,196	0.0485	0.9515	15.36
62.5	405,960	18,908	0.0466	0.9534	14.61
63.5	375,597	18,405	0.0490	0.9510	13.93
64.5	347,589	15,365	0.0442	0.9558	13.25
65.5	325,303	13,808	0.0424	0.9576	12.66
66.5	308,353	15,750	0.0511	0.9489	12.12
67.5	289,195	19,429	0.0672	0.9328	11.51
68.5	267,664	15,220	0.0569	0.9431	10.73
69.5	246,622	9,584	0.0389	0.9611	10.12
70.5	227,822	9,445	0.0415	0.9585	9.73
71.5	213,957	13,087	0.0612	0.9388	9.33
72.5	196,756	9,308	0.0473	0.9527	8.76
73.5	177,627	9,798	0.0552	0.9448	8.34
74.5	165,256	22,784	0.1379	0.8621	7.88
75.5	140,268	13,739	0.0979	0.9021	6.79
76.5	125,930	15,611	0.1240	0.8760	6.13
77.5	109,751	17,329	0.1579	0.8421	5.37
78.5	91,836	16,112	0.1754	0.8246	4.52

DUKE ENERGY OHIO

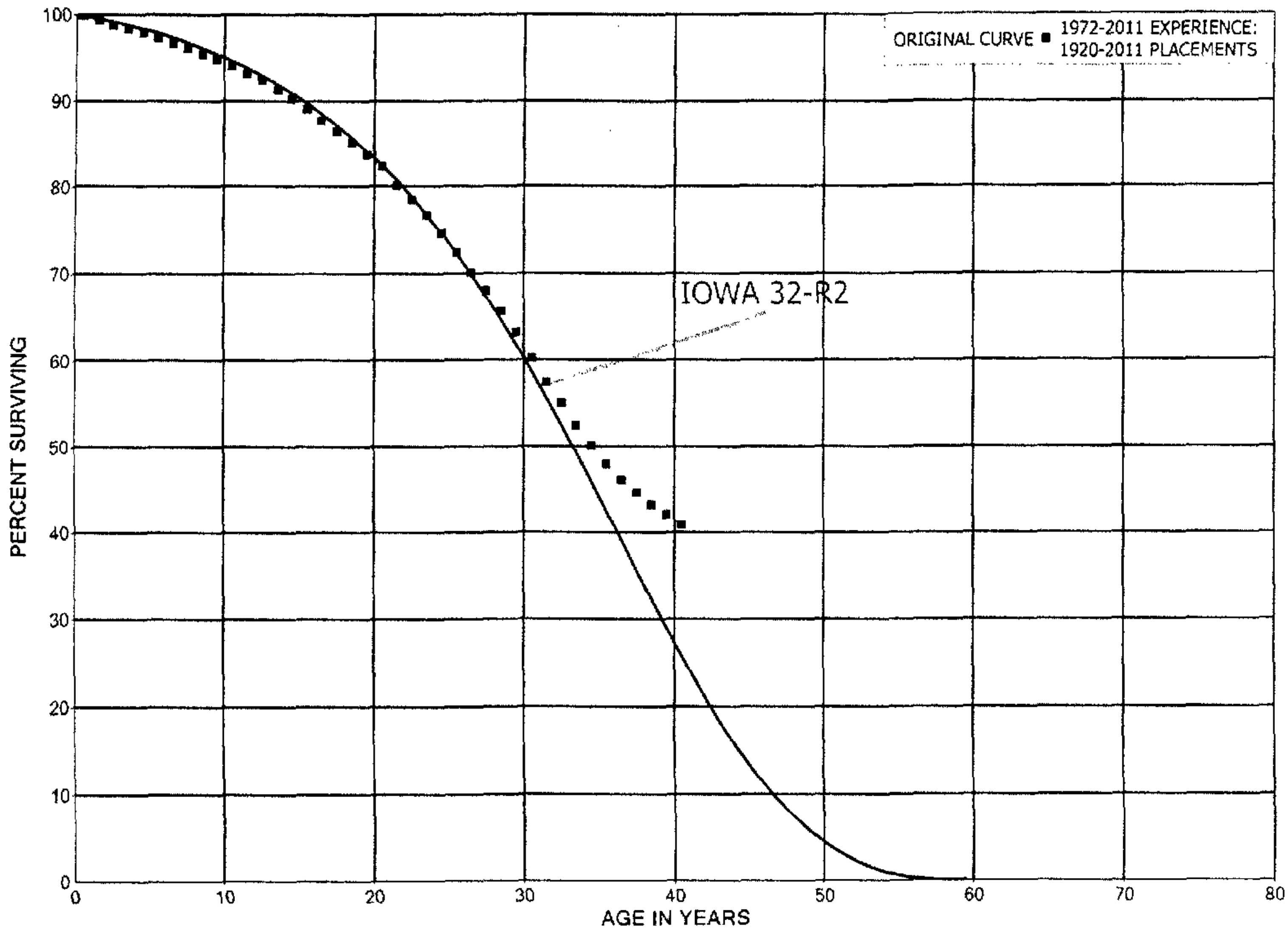
ACCOUNT 2802 SERVICES - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2011 EXPERIENCE BAND 1982-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	74,778	12,839	0.1717	0.8283	3.73
80.5	60,676	9,867	0.1626	0.8374	3.09
81.5	13,775	1,484	0.1078	0.8922	2.59
82.5	7,422	577	0.0778	0.9222	2.31
83.5	4,240	299	0.0704	0.9296	2.13
84.5	3,173	189	0.0596	0.9404	1.98
85.5	2,874	127	0.0441	0.9559	1.86
86.5	2,747	283	0.1029	0.8971	1.78
87.5	2,465	64	0.0259	0.9741	1.60
88.5	156		0.0000	1.0000	1.55
89.5	156	91	0.5812	0.4188	1.55
90.5	65	55	0.8463	0.1537	0.65
91.5	10	10	1.0000		0.10
92.5					

DUKE ENERGY OHIO
ACCOUNT 2803 SERVICES - PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2803 SERVICES - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2011 EXPERIENCE BAND 1972-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	240,314,888	337,790	0.0014	0.9986	100.00
0.5	230,670,023	1,436,511	0.0062	0.9938	99.86
1.5	229,310,917	1,228,231	0.0054	0.9946	99.24
2.5	234,882,860	997,090	0.0042	0.9958	98.71
3.5	225,732,341	1,100,807	0.0049	0.9951	98.29
4.5	218,615,097	1,125,392	0.0051	0.9949	97.81
5.5	213,984,083	1,476,644	0.0069	0.9931	97.30
6.5	210,097,487	1,333,401	0.0063	0.9937	96.63
7.5	192,068,982	1,198,670	0.0062	0.9938	96.02
8.5	177,949,565	1,168,763	0.0066	0.9934	95.42
9.5	164,487,462	1,237,659	0.0075	0.9925	94.79
10.5	139,351,722	1,283,561	0.0092	0.9908	94.08
11.5	127,954,508	1,140,249	0.0089	0.9911	93.21
12.5	119,978,694	1,363,711	0.0114	0.9886	92.38
13.5	110,443,063	1,284,439	0.0116	0.9884	91.33
14.5	101,381,903	1,398,065	0.0138	0.9862	90.27
15.5	94,410,502	1,361,139	0.0144	0.9856	89.03
16.5	86,566,319	1,245,522	0.0144	0.9856	87.74
17.5	77,816,797	1,210,954	0.0156	0.9844	86.48
18.5	69,479,810	1,125,238	0.0162	0.9838	85.13
19.5	60,753,103	974,246	0.0160	0.9840	83.76
20.5	51,797,370	1,407,133	0.0272	0.9728	82.41
21.5	42,458,424	876,162	0.0206	0.9794	80.17
22.5	35,589,301	830,977	0.0233	0.9767	78.52
23.5	29,524,131	817,264	0.0277	0.9723	76.69
24.5	24,696,978	704,367	0.0285	0.9715	74.56
25.5	21,668,629	699,147	0.0323	0.9677	72.44
26.5	19,156,316	574,487	0.0300	0.9700	70.10
27.5	16,978,212	597,052	0.0352	0.9648	68.00
28.5	15,123,941	567,100	0.0375	0.9625	65.61
29.5	12,979,175	579,145	0.0446	0.9554	63.15
30.5	10,762,199	512,533	0.0476	0.9524	60.33
31.5	8,208,684	347,551	0.0423	0.9577	57.46
32.5	6,738,332	321,659	0.0477	0.9523	55.02
33.5	5,857,085	256,746	0.0438	0.9562	52.40
34.5	5,035,373	214,600	0.0426	0.9574	50.10
35.5	4,369,833	171,583	0.0393	0.9607	47.96
36.5	3,724,566	120,249	0.0323	0.9677	46.08
37.5	3,143,503	97,575	0.0310	0.9690	44.59
38.5	2,159,149	59,312	0.0275	0.9725	43.21

DUKE ENERGY OHIO

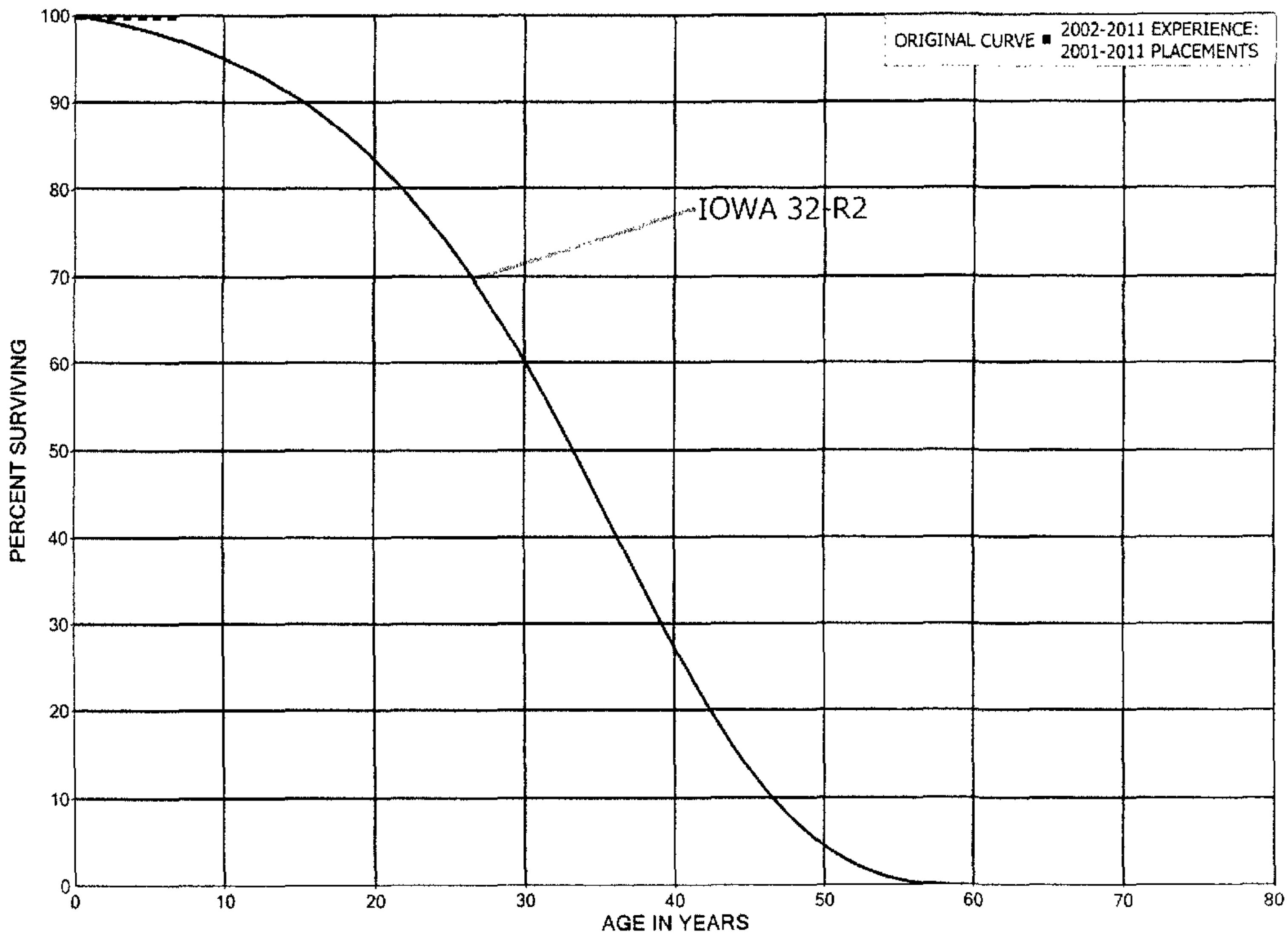
ACCOUNT 2803 SERVICES - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2011 EXPERIENCE BAND 1972-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,176,998	32,019	0.0272	0.9728	42.02
40.5	582,146	22,850	0.0393	0.9607	40.88
41.5	218,501	7,001	0.0320	0.9680	39.27
42.5	54,816	2,868	0.0523	0.9477	38.02
43.5	923	57	0.0619	0.9381	36.03
44.5	1,013	178	0.1755	0.8245	33.80
45.5	429	92	0.2156	0.7844	27.87
46.5	336		0.0000	1.0000	21.86
47.5	385	143	0.3721	0.6279	21.86
48.5	242	55	0.2270	0.7730	13.72
49.5	187		0.0000	1.0000	10.61
50.5	187	45	0.2414	0.7586	10.61
51.5	449		0.0000	1.0000	8.05
52.5	449		0.0000	1.0000	8.05
53.5	427		0.0000	1.0000	8.05
54.5	427	49	0.1136	0.8864	8.05
55.5	379	307	0.8117	0.1883	7.13
56.5	71		0.0000	1.0000	1.34
57.5	91	19	0.2146	0.7854	1.34
58.5	71	12	0.1715	0.8285	1.05
59.5	59		0.0000	1.0000	0.87
60.5	24	12	0.5000	0.5000	0.87
61.5					0.44
62.5	19		0.0000		
63.5	34		0.0000		
64.5	34		0.0000		
65.5	34	17	0.4981		
66.5	50		0.0000		
67.5	50		0.0000		
68.5	50		0.0000		
69.5	50	19	0.3829		
70.5	31	11	0.3696		
71.5	19		0.0000		
72.5	19	19	1.0000		
73.5					

DUKE ENERGY OHIO
ACCOUNT 2805 SERVICES - PLASTIC - CAPEX
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

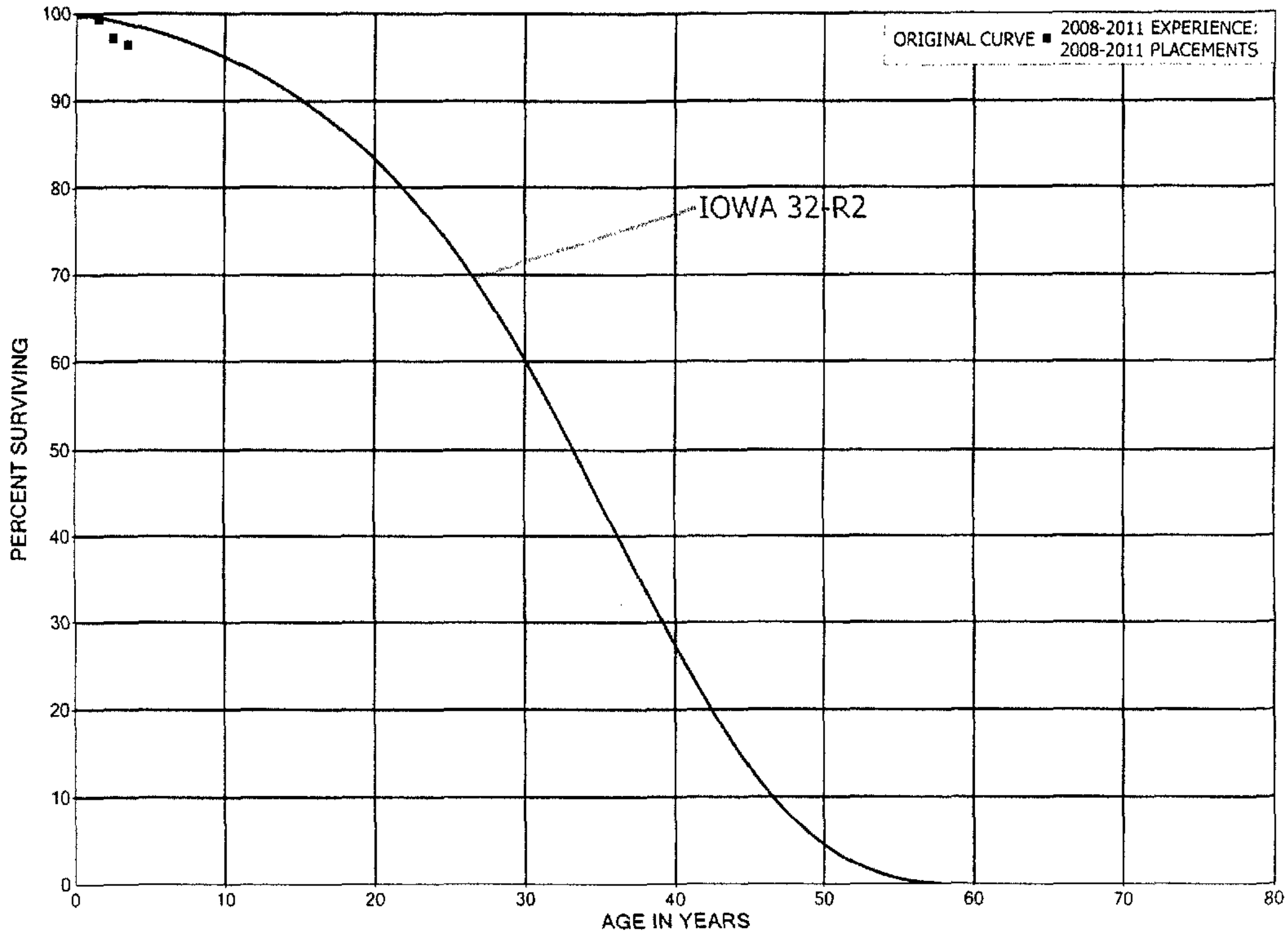
ACCOUNT 2805 SERVICES - PLASTIC - CAPEX

ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2011 EXPERIENCE BAND 2002-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	54,545,625		0.0000	1.0000	100.00
0.5	74,863,241		0.0000	1.0000	100.00
1.5	68,156,681		0.0000	1.0000	100.00
2.5	51,001,474		0.0000	1.0000	100.00
3.5	26,906,315		0.0000	1.0000	100.00
4.5	21,056,889		0.0000	1.0000	100.00
5.5	19,112,346		0.0000	1.0000	100.00
6.5					100.00

DUKE ENERGY OHIO
ACCOUNT 2806 SERVICES - C-M PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

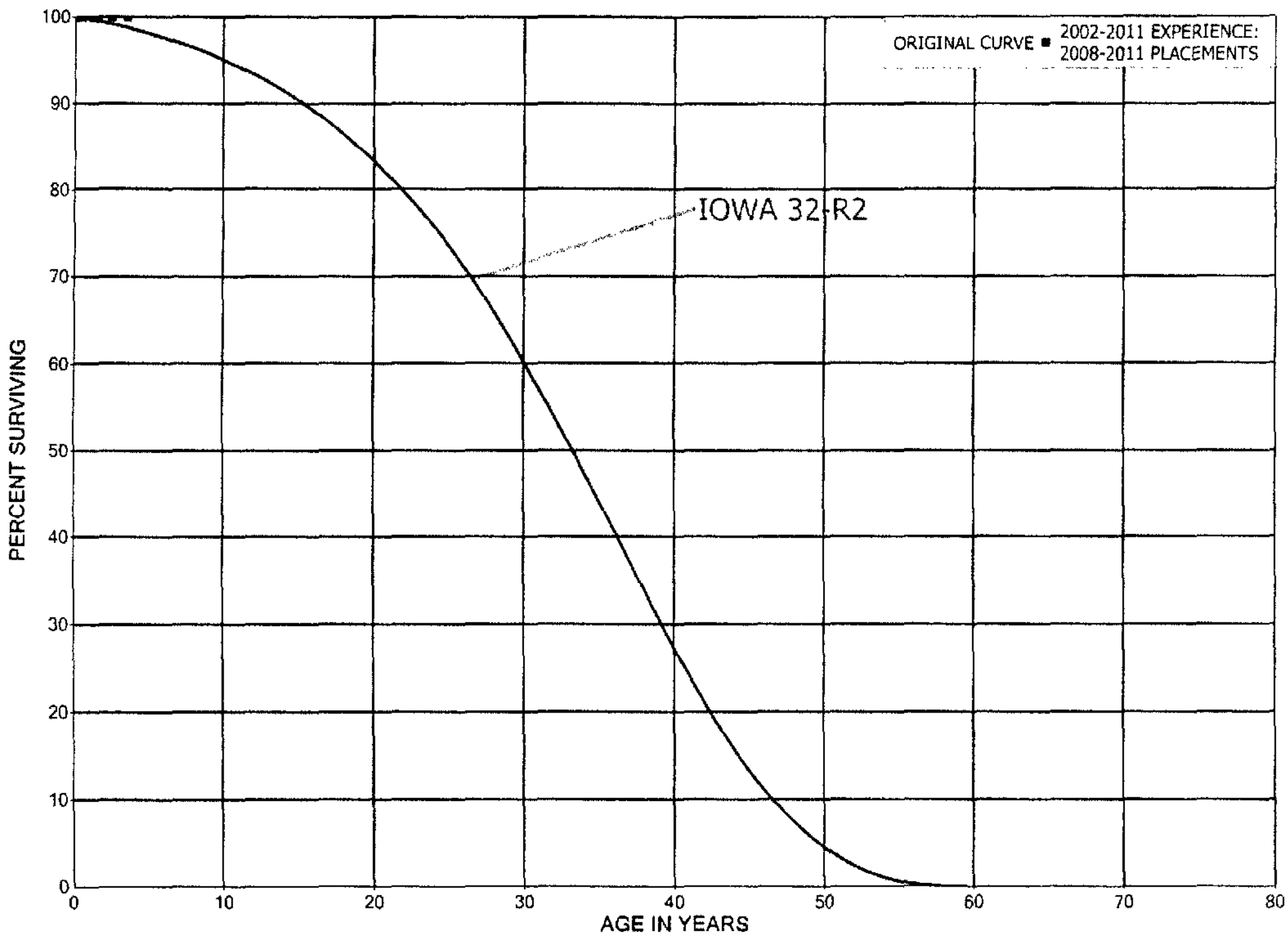
ACCOUNT 2806 SERVICES - C-M PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2011 EXPERIENCE BAND 2008-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,544,912	20,024	0.0005	0.9995	100.00
0.5	26,746,310	176,761	0.0066	0.9934	99.95
1.5	7,422,395	155,638	0.0210	0.9790	99.28
2.5	4,002,842	33,652	0.0084	0.9916	97.20
3.5					96.39

DUKE ENERGY OHIO
ACCOUNT 2807 SERVICES - CAPEX C-M PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

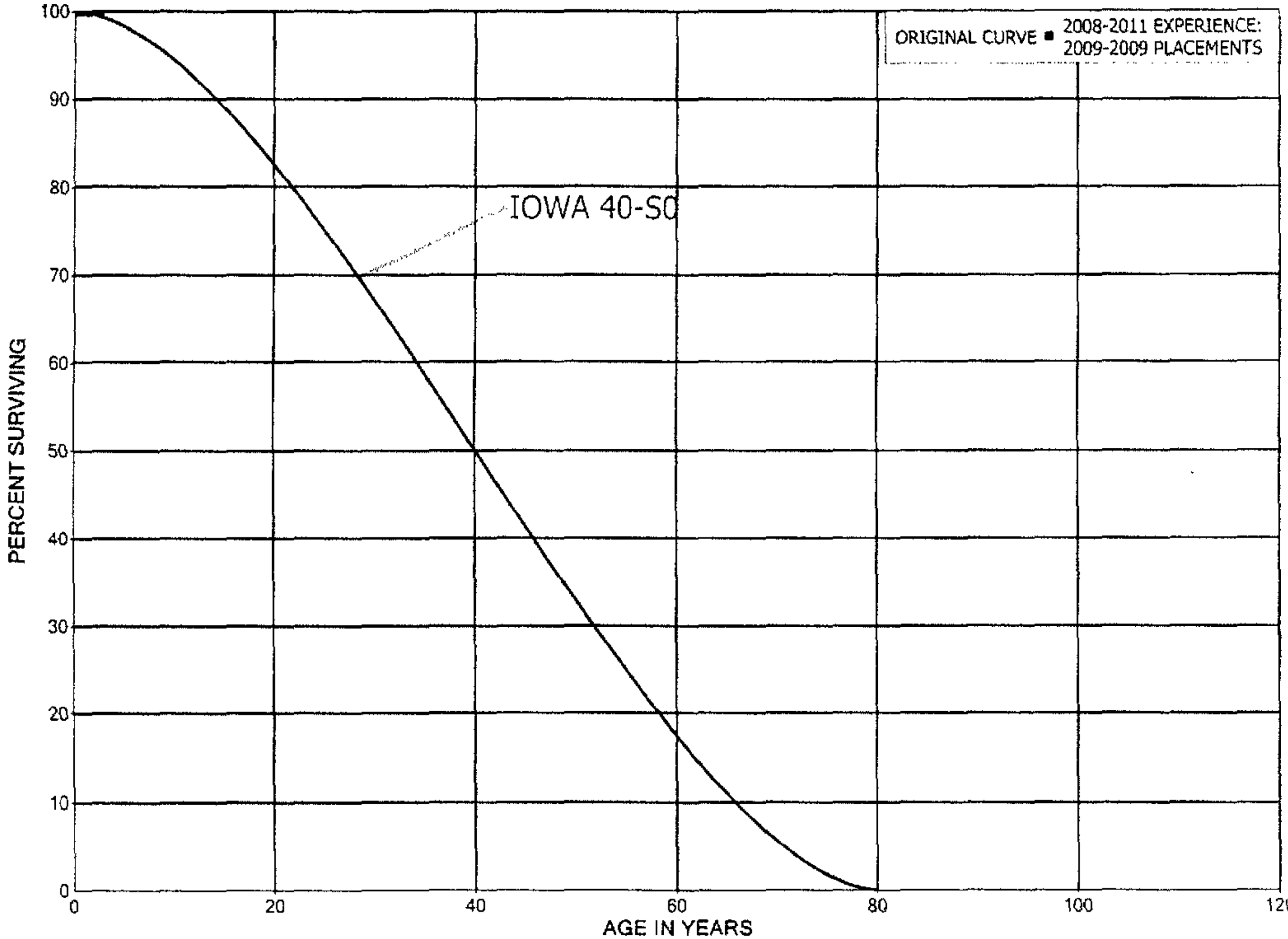
ACCOUNT 2807 SERVICES - CAPEX C-M PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2011 EXPERIENCE BAND 2002-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	38,547,670		0.0000	1.0000	100.00
0.5	35,707,275		0.0000	1.0000	100.00
1.5	27,753,949		0.0000	1.0000	100.00
2.5	6,481,720		0.0000	1.0000	100.00
3.5					100.00

DUKE ENERGY OHIO
ACCOUNT 2808 SERVICES - C-M STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

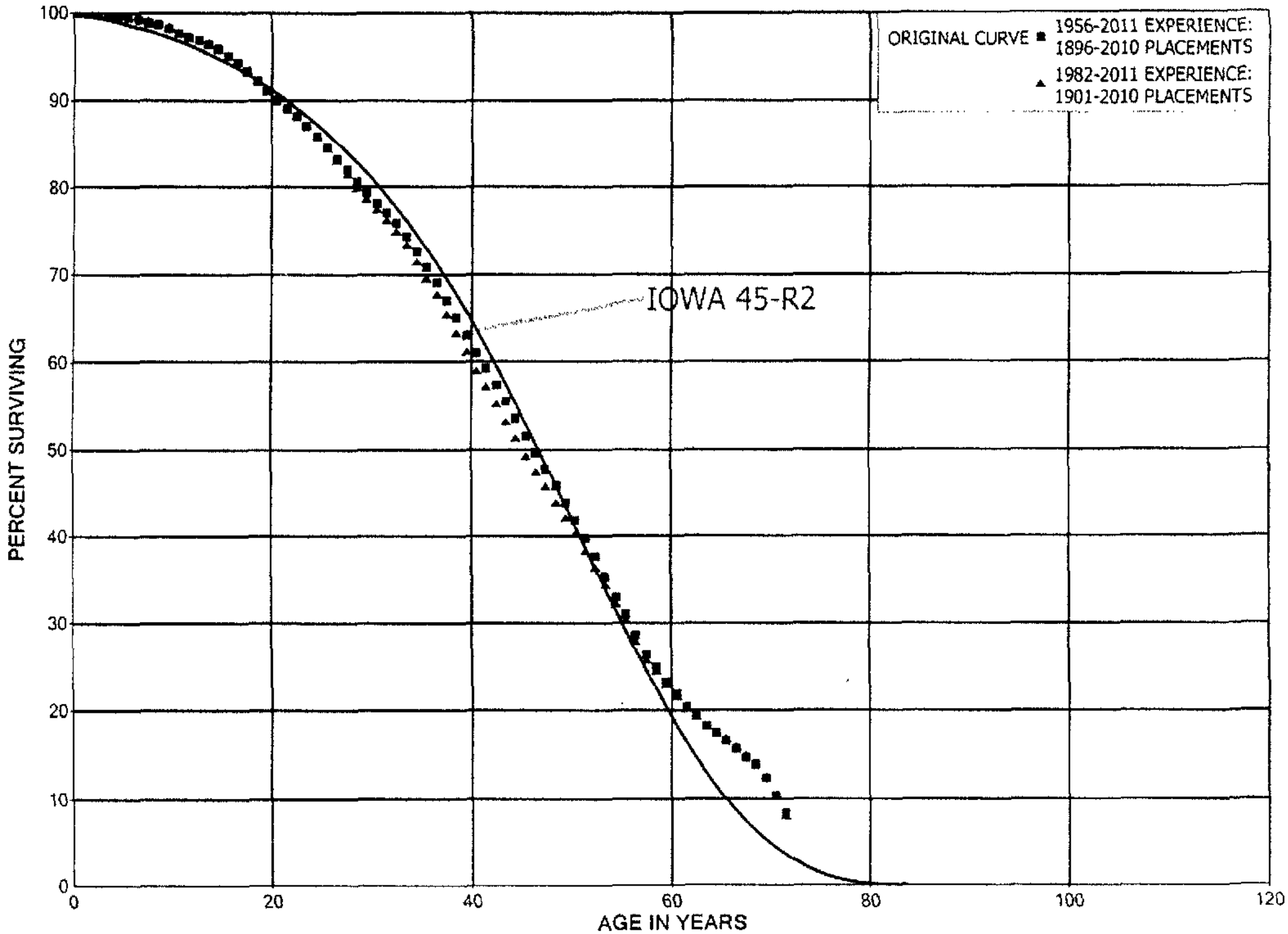
ACCOUNT 2808 SERVICES - C-M STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2009 EXPERIENCE BAND 2008-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,693		0.0000	1.0000	100.00
0.5	4,693		0.0000	1.0000	100.00
1.5	2,000		0.0000	1.0000	100.00
2.5					100.00

DUKE ENERGY OHIO
ACCOUNTS 2810 AND 2811 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 2810 AND 2811 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1896-2010 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	45,838,995	20,714	0.0005	0.9995	100.00
0.5	46,208,813	57,202	0.0012	0.9988	99.95
1.5	43,178,875	29,887	0.0007	0.9993	99.83
2.5	42,296,628	53,885	0.0013	0.9987	99.76
3.5	40,566,225	62,810	0.0015	0.9985	99.63
4.5	39,262,467	45,401	0.0012	0.9988	99.48
5.5	38,073,535	85,615	0.0022	0.9978	99.37
6.5	37,028,333	103,628	0.0028	0.9972	99.14
7.5	35,694,298	101,812	0.0029	0.9971	98.86
8.5	34,137,640	145,047	0.0042	0.9958	98.58
9.5	32,890,886	193,701	0.0059	0.9941	98.16
10.5	31,651,414	128,165	0.0040	0.9960	97.59
11.5	30,339,324	106,493	0.0035	0.9965	97.19
12.5	29,556,520	124,182	0.0042	0.9958	96.85
13.5	27,456,009	179,240	0.0065	0.9935	96.44
14.5	24,509,483	184,994	0.0075	0.9925	95.81
15.5	23,336,653	.196,990	0.0084	0.9916	95.09
16.5	22,167,283	240,422	0.0108	0.9892	94.29
17.5	20,769,425	249,129	0.0120	0.9880	93.26
18.5	19,425,903	236,707	0.0122	0.9878	92.15
19.5	18,318,421	204,692	0.0112	0.9888	91.02
20.5	17,325,097	187,266	0.0108	0.9892	90.01
21.5	15,446,630	153,737	0.0100	0.9900	89.03
22.5	13,426,277	166,328	0.0124	0.9876	88.15
23.5	12,406,328	167,328	0.0135	0.9865	87.05
24.5	11,539,209	169,221	0.0147	0.9853	85.88
25.5	10,920,647	167,891	0.0154	0.9846	84.62
26.5	10,542,902	165,595	0.0157	0.9843	83.32
27.5	10,216,846	179,179	0.0175	0.9825	82.01
28.5	9,750,223	147,564	0.0151	0.9849	80.57
29.5	9,353,980	134,530	0.0144	0.9856	79.35
30.5	8,475,932	129,620	0.0153	0.9847	78.21
31.5	7,823,760	125,188	0.0160	0.9840	77.02
32.5	7,554,439	147,955	0.0196	0.9804	75.78
33.5	7,276,042	160,455	0.0221	0.9779	74.30
34.5	7,026,611	174,045	0.0248	0.9752	72.66
35.5	6,816,473	173,102	0.0254	0.9746	70.86
36.5	6,641,398	199,564	0.0300	0.9700	69.06
37.5	6,395,098	187,062	0.0293	0.9707	66.99
38.5	6,106,153	183,301	0.0300	0.9700	65.03

DUKE ENERGY OHIO

ACCOUNTS 2810 AND 2811 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2010 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,724,340	184,529	0.0322	0.9678	63.08
40.5	5,276,225	147,409	0.0279	0.9721	61.04
41.5	4,849,324	156,252	0.0322	0.9678	59.34
42.5	4,406,857	148,484	0.0337	0.9663	57.42
43.5	3,971,324	133,362	0.0336	0.9664	55.49
44.5	3,638,800	143,657	0.0395	0.9605	53.63
45.5	3,488,326	127,665	0.0366	0.9634	51.51
46.5	3,292,916	122,900	0.0373	0.9627	49.62
47.5	3,134,515	128,418	0.0410	0.9590	47.77
48.5	2,939,423	127,235	0.0433	0.9567	45.81
49.5	2,701,787	122,902	0.0455	0.9545	43.83
50.5	2,468,096	127,203	0.0515	0.9485	41.84
51.5	2,322,315	123,565	0.0532	0.9468	39.68
52.5	2,097,366	125,936	0.0600	0.9400	37.57
53.5	1,910,623	130,489	0.0683	0.9317	35.31
54.5	1,690,964	101,815	0.0602	0.9398	32.90
55.5	1,495,542	118,983	0.0796	0.9204	30.92
56.5	1,305,192	100,869	0.0773	0.9227	28.46
57.5	1,179,564	64,658	0.0548	0.9452	26.26
58.5	1,026,192	66,518	0.0648	0.9352	24.82
59.5	945,946	58,384	0.0617	0.9383	23.21
60.5	841,162	54,869	0.0652	0.9348	21.78
61.5	734,766	38,426	0.0523	0.9477	20.36
62.5	655,768	36,381	0.0555	0.9445	19.30
63.5	564,626	26,625	0.0472	0.9528	18.22
64.5	517,746	24,020	0.0464	0.9536	17.37
65.5	486,467	28,951	0.0595	0.9405	16.56
66.5	457,516	27,512	0.0601	0.9399	15.57
67.5	429,729	23,432	0.0545	0.9455	14.64
68.5	406,283	44,063	0.1085	0.8915	13.84
69.5	362,212	60,490	0.1670	0.8330	12.34
70.5	264,945	50,898	0.1921	0.8079	10.28
71.5	188,052	13,081	0.0696	0.9304	8.30
72.5	143,330	3,613	0.0252	0.9748	7.73
73.5	128,976	4,891	0.0379	0.9621	7.53
74.5	119,099	4,414	0.0371	0.9629	7.25
75.5	114,685	2,630	0.0229	0.9771	6.98
76.5	112,038	6,965	0.0622	0.9378	6.82
77.5	105,112	4,462	0.0425	0.9575	6.39
78.5	100,649	5,184	0.0515	0.9485	6.12

DUKE ENERGY OHIO

ACCOUNTS 2810 AND 2811 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1896-2010 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	95,465	9,392	0.0984	0.9016	5.81
80.5	86,073	7,625	0.0886	0.9114	5.24
81.5	72,514	2,118	0.0292	0.9708	4.77
82.5	65,063	3,717	0.0571	0.9429	4.63
83.5	60,115	7,233	0.1203	0.8797	4.37
84.5	49,266	2,421	0.0491	0.9509	3.84
85.5	40,708	1,051	0.0258	0.9742	3.65
86.5	36,519	810	0.0222	0.9778	3.56
87.5	33,330	411	0.0123	0.9877	3.48
88.5	32,502	1,108	0.0341	0.9659	3.44
89.5	31,394	437	0.0139	0.9861	3.32
90.5	30,957	287	0.0093	0.9907	3.27
91.5	30,566	367	0.0120	0.9880	3.24
92.5	30,094	1,167	0.0388	0.9612	3.20
93.5	28,847	1,705	0.0591	0.9409	3.08
94.5	25,995	248	0.0095	0.9905	2.90
95.5	22,759	421	0.0185	0.9815	2.87
96.5	22,092	305	0.0138	0.9862	2.82
97.5	21,787	416	0.0191	0.9809	2.78
98.5	21,148	512	0.0242	0.9758	2.73
99.5	19,933	660	0.0331	0.9669	2.66
100.5	18,295	853	0.0466	0.9534	2.57
101.5	14,072	326	0.0232	0.9768	2.45
102.5	11,828	284	0.0241	0.9759	2.39
103.5	11,345	262	0.0231	0.9769	2.34
104.5	10,701	437	0.0408	0.9592	2.28
105.5	9,138		0.0000	1.0000	2.19
106.5	9,084		0.0000	1.0000	2.19
107.5					2.19

DUKE ENERGY OHIO

ACCOUNTS 2810 AND 2811 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2010 EXPERIENCE BAND 1982-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,538,921	19,303	0.0005	0.9995	100.00
0.5	38,610,453	28,673	0.0007	0.9993	99.95
1.5	36,121,831	21,006	0.0006	0.9994	99.87
2.5	35,190,913	38,684	0.0011	0.9989	99.82
3.5	33,463,249	44,571	0.0013	0.9987	99.71
4.5	32,046,380	28,999	0.0009	0.9991	99.57
5.5	30,736,727	68,921	0.0022	0.9978	99.48
6.5	29,593,285	90,035	0.0030	0.9970	99.26
7.5	28,166,164	85,081	0.0030	0.9970	98.96
8.5	26,692,457	121,948	0.0046	0.9954	98.66
9.5	25,734,287	172,095	0.0067	0.9933	98.21
10.5	24,919,721	106,258	0.0043	0.9957	97.55
11.5	23,979,872	82,893	0.0035	0.9965	97.14
12.5	23,566,789	101,261	0.0043	0.9957	96.80
13.5	21,809,215	149,901	0.0069	0.9931	96.38
14.5	19,099,792	149,830	0.0078	0.9922	95.72
15.5	18,120,700	153,133	0.0085	0.9915	94.97
16.5	17,121,967	178,592	0.0104	0.9896	94.17
17.5	15,953,525	180,090	0.0113	0.9887	93.19
18.5	14,794,779	168,884	0.0114	0.9886	92.13
19.5	13,977,975	147,697	0.0106	0.9894	91.08
20.5	13,256,557	142,928	0.0108	0.9892	90.12
21.5	11,666,104	114,171	0.0098	0.9902	89.15
22.5	9,927,525	130,908	0.0132	0.9868	88.28
23.5	9,213,184	136,190	0.0148	0.9852	87.11
24.5	8,693,964	145,080	0.0167	0.9833	85.82
25.5	8,333,164	147,153	0.0177	0.9823	84.39
26.5	8,093,664	145,276	0.0179	0.9821	82.90
27.5	7,928,656	157,161	0.0198	0.9802	81.41
28.5	7,691,087	123,537	0.0161	0.9839	79.80
29.5	7,414,391	112,969	0.0152	0.9848	78.52
30.5	6,754,507	111,924	0.0166	0.9834	77.32
31.5	6,257,859	108,347	0.0173	0.9827	76.04
32.5	6,089,491	130,325	0.0214	0.9786	74.72
33.5	5,979,498	146,398	0.0245	0.9755	73.13
34.5	5,839,156	159,051	0.0272	0.9728	71.33
35.5	5,679,652	156,799	0.0276	0.9724	69.39
36.5	5,525,379	183,136	0.0331	0.9669	67.48
37.5	5,296,619	170,315	0.0322	0.9678	65.24
38.5	5,016,066	165,390	0.0330	0.9670	63.14

DUKE ENERGY OHIO

ACCOUNTS 2810 AND 2811 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2010 EXPERIENCE BAND 1982-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,668,101	166,557	0.0357	0.9643	61.06
40.5	4,312,971	129,881	0.0301	0.9699	58.88
41.5	3,961,641	137,984	0.0348	0.9652	57.11
42.5	3,602,515	133,097	0.0369	0.9631	55.12
43.5	3,223,316	115,216	0.0357	0.9643	53.08
44.5	2,979,810	125,108	0.0420	0.9580	51.19
45.5	2,776,118	97,126	0.0350	0.9650	49.04
46.5	2,635,841	96,663	0.0367	0.9633	47.32
47.5	2,541,417	103,504	0.0407	0.9593	45.59
48.5	2,356,320	98,511	0.0418	0.9582	43.73
49.5	2,148,328	94,812	0.0441	0.9559	41.90
50.5	1,962,278	99,548	0.0507	0.9493	40.05
51.5	1,813,155	86,549	0.0477	0.9523	38.02
52.5	1,688,140	94,073	0.0557	0.9443	36.20
53.5	1,584,433	103,613	C.0654	0.9346	34.19
54.5	1,408,627	79,622	0.0565	0.9435	31.95
55.5	1,250,854	100,814	0.0806	0.9194	30.15
56.5	1,094,016	85,291	0.0780	0.9220	27.72
57.5	991,935	50,540	0.0510	0.9490	25.56
58.5	858,094	54,066	0.0630	0.9370	24.25
59.5	790,447	47,883	0.0606	0.9394	22.72
60.5	698,616	44,895	0.0643	0.9357	21.35
61.5	606,647	28,799	0.0475	0.9525	19.98
62.5	537,830	26,618	0.0495	0.9505	19.03
63.5	456,972	18,441	0.0404	0.9596	18.09
64.5	425,306	17,264	0.0406	0.9594	17.36
65.5	410,139	23,874	0.0582	0.9418	16.65
66.5	387,136	23,238	0.0600	0.9400	15.68
67.5	363,796	19,993	0.0550	0.9450	14.74
68.5	344,629	39,059	0.1133	0.8867	13.93
69.5	307,213	57,185	0.1861	0.8139	12.35
70.5	215,964	47,843	0.2215	0.7785	10.05
71.5	150,288	11,573	0.0770	0.9230	7.83
72.5	110,869	2,811	0.0254	0.9746	7.22
73.5	98,161	4,026	0.0410	0.9590	7.04
74.5	90,539	3,731	0.0412	0.9588	6.75
75.5	88,617	2,062	0.0233	0.9767	6.47
76.5	87,214	6,226	0.0714	0.9286	6.32
77.5	104,980	4,456	0.0424	0.9576	5.87
78.5	100,538	5,177	0.0515	0.9485	5.62

DUKE ENERGY OHIO

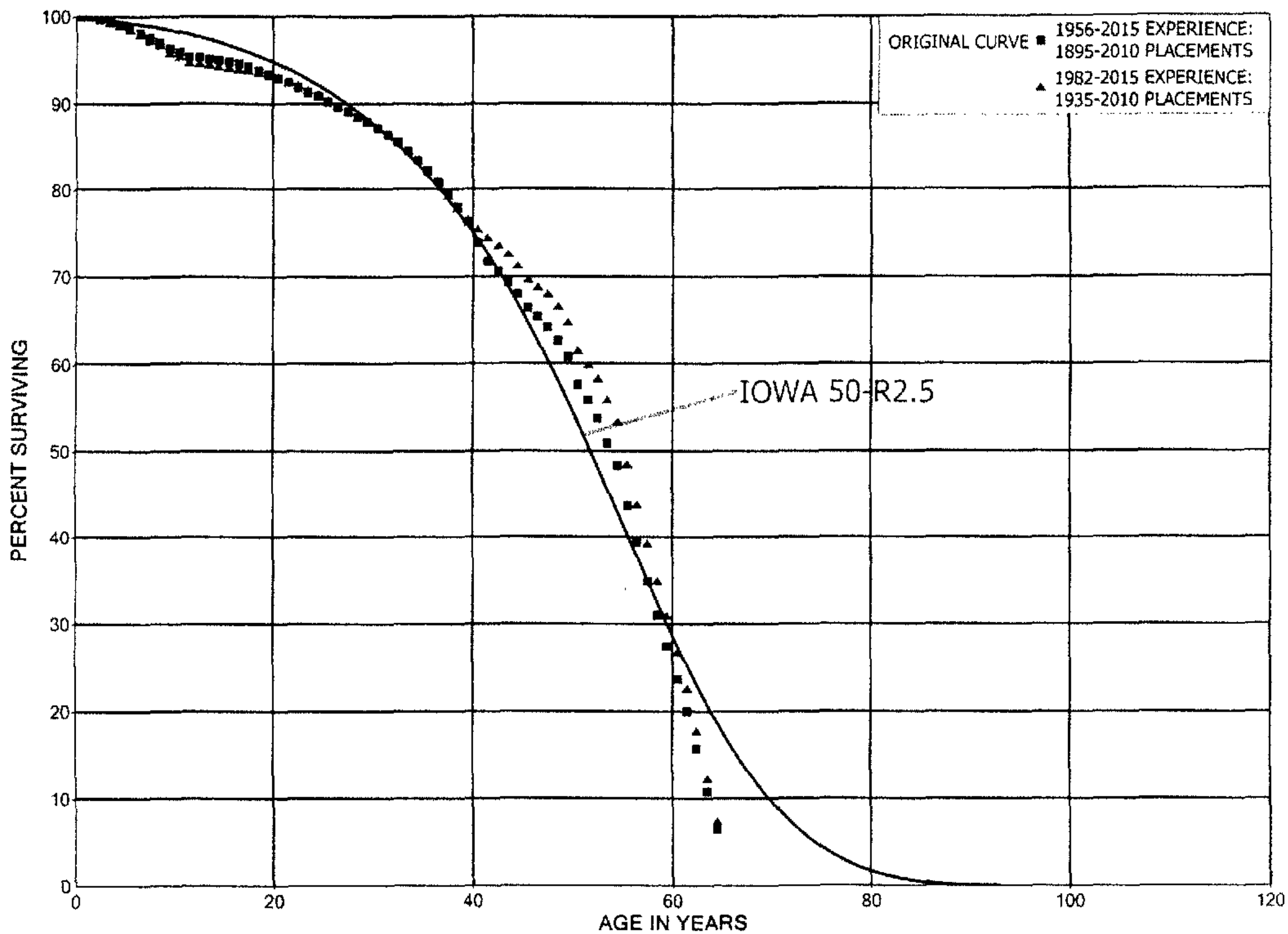
ACCOUNTS 2810 AND 2811 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2010 EXPERIENCE BAND 1982-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	95,361	9,392	0.0985	0.9015	5.33
80.5	86,073	7,625	0.0886	0.9114	4.81
81.5	72,514	2,118	0.0292	0.9708	4.38
82.5	65,063	3,717	0.0571	0.9429	4.25
83.5	60,115	7,233	0.1203	0.8797	4.01
84.5	49,266	2,421	0.0491	0.9509	3.53
85.5	40,708	1,051	0.0258	0.9742	3.35
86.5	36,519	810	0.0222	0.9778	3.27
87.5	33,330	411	0.0123	0.9877	3.20
88.5	32,502	1,108	0.0341	0.9659	3.16
89.5	31,394	437	0.0139	0.9861	3.05
90.5	30,957	287	0.0093	0.9907	3.01
91.5	30,566	367	0.0120	0.9880	2.98
92.5	30,094	1,167	0.0388	0.9612	2.94
93.5	28,847	1,705	0.0591	0.9409	2.83
94.5	25,995	248	0.0095	0.9905	2.66
95.5	22,759	421	0.0185	0.9815	2.64
96.5	22,092	305	0.0138	0.9862	2.59
97.5	21,787	416	0.0191	0.9809	2.55
98.5	21,148	512	0.0242	0.9758	2.50
99.5	19,933	660	0.0331	0.9669	2.44
100.5	18,295	853	0.0466	0.9534	2.36
101.5	14,072	326	0.0232	0.9768	2.25
102.5	11,828	284	0.0241	0.9759	2.20
103.5	11,345	262	0.0231	0.9769	2.15
104.5	10,701	437	0.0408	0.9592	2.10
105.5	9,138		0.0000	1.0000	2.01
106.5	9,084		0.0000	1.0000	2.01
107.5					2.01

DUKE ENERGY OHIO
ACCOUNTS 2820 AND 2821 METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 2820 AND 2821 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2010 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,400,408	3,789	0.0001	0.9999	100.00
0.5	28,574,237	13,881	0.0005	0.9995	99.99
1.5	30,795,486	107,113	0.0035	0.9965	99.94
2.5	30,823,622	98,508	0.0032	0.9968	99.59
3.5	30,937,300	118,354	0.0038	0.9962	99.27
4.5	30,862,015	107,397	0.0035	0.9965	98.89
5.5	30,162,714	159,091	0.0053	0.9947	98.55
6.5	29,351,831	151,642	0.0052	0.9948	98.03
7.5	27,455,822	150,470	0.0055	0.9945	97.52
8.5	26,057,504	178,331	0.0068	0.9932	96.99
9.5	24,569,827	114,935	0.0047	0.9953	96.32
10.5	23,516,016	130,912	0.0056	0.9944	95.87
11.5	22,155,709	22,548	0.0010	0.9990	95.34
12.5	21,192,644	29,307	0.0014	0.9986	95.24
13.5	20,383,990	37,426	0.0018	0.9982	95.11
14.5	19,581,441	35,006	0.0018	0.9982	94.94
15.5	19,187,410	55,037	0.0029	0.9971	94.77
16.5	18,804,646	62,925	0.0033	0.9967	94.49
17.5	17,623,007	80,454	0.0046	0.9954	94.18
18.5	15,558,424	72,352	0.0047	0.9953	93.75
19.5	14,176,266	67,523	0.0048	0.9952	93.31
20.5	12,988,924	71,115	0.0055	0.9945	92.87
21.5	11,836,542	64,852	0.0055	0.9945	92.36
22.5	10,865,009	61,334	0.0056	0.9944	91.85
23.5	10,028,390	57,876	0.0058	0.9942	91.34
24.5	9,300,096	61,092	0.0066	0.9934	90.81
25.5	8,440,183	55,889	0.0066	0.9934	90.21
26.5	7,649,322	50,668	0.0066	0.9934	89.61
27.5	7,089,541	46,817	0.0066	0.9934	89.02
28.5	6,601,366	44,823	0.0068	0.9932	88.43
29.5	6,307,182	45,855	0.0073	0.9927	87.83
30.5	6,054,479	53,490	0.0088	0.9912	87.19
31.5	5,748,023	58,401	0.0102	0.9898	86.42
32.5	5,534,149	65,119	0.0118	0.9882	85.55
33.5	5,295,004	72,923	0.0138	0.9862	84.54
34.5	4,972,924	73,080	0.0147	0.9853	83.37
35.5	4,639,243	70,421	0.0152	0.9848	82.15
36.5	4,475,988	76,922	0.0172	0.9828	80.90
37.5	4,378,231	77,275	0.0176	0.9824	79.51
38.5	4,295,315	99,282	0.0231	0.9769	78.11

DUKE ENERGY OHIO

ACCOUNTS 2820 AND 2821 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2010 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,185,037	133,816	0.0320	0.9680	76.30
40.5	4,041,769	119,587	0.0296	0.9704	73.86
41.5	3,853,410	63,598	0.0165	0.9835	71.68
42.5	3,572,988	60,282	0.0169	0.9831	70.49
43.5	3,284,569	63,736	0.0194	0.9806	69.31
44.5	2,982,476	69,867	0.0234	0.9766	67.96
45.5	2,770,423	42,299	0.0153	0.9847	66.37
46.5	2,564,408	45,012	0.0176	0.9824	65.36
47.5	2,317,184	56,478	0.0244	0.9756	64.21
48.5	2,123,080	62,669	0.0295	0.9705	62.64
49.5	1,904,171	100,610	0.0528	0.9472	60.79
50.5	1,698,535	51,717	0.0304	0.9696	57.58
51.5	1,564,818	58,818	0.0376	0.9624	55.83
52.5	1,396,382	75,052	0.0537	0.9463	53.73
53.5	1,212,729	61,497	0.0507	0.9493	50.84
54.5	1,054,209	100,485	0.0953	0.9047	48.26
55.5	953,725	93,590	0.0981	0.9019	43.66
56.5	860,093	99,079	0.1152	0.8848	39.38
57.5	761,015	84,926	0.1116	0.8884	34.84
58.5	676,088	76,973	0.1139	0.8861	30.95
59.5	599,089	82,376	0.1375	0.8625	27.43
60.5	516,708	80,491	0.1558	0.8442	23.66
61.5	436,218	94,622	0.2169	0.7831	19.97
62.5	341,596	106,199	0.3109	0.6891	15.64
63.5	235,397	96,516	0.4100	0.5900	10.78
64.5	138,882	68,318	0.4919	0.5081	6.36
65.5	70,563	38,295	0.5427	0.4573	3.23
66.5	32,268	12,629	0.3914	0.6086	1.48
67.5	19,640	994	0.0506	0.9494	0.90
68.5	18,646	569	0.0305	0.9695	0.85
69.5	18,083	1,670	0.0924	0.9076	0.83
70.5	16,413	2,013	0.1226	0.8774	0.75
71.5	14,401	3,900	0.2708	0.7292	0.66
72.5	10,501	4,713	0.4488	0.5512	0.48
73.5	5,788	5,782	0.9989	0.0011	0.26
74.5	6	6	1.0000		0.00
75.5					

DUKE ENERGY OHIO

ACCOUNTS 2820 AND 2821 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1935-2010 EXPERIENCE BAND 1982-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,842,738	3,538	0.0001	0.9999	100.00
0.5	24,117,840	12,274	0.0005	0.9995	99.99
1.5	26,476,937	106,810	0.0040	0.9960	99.93
2.5	26,483,417	98,279	0.0037	0.9963	99.53
3.5	26,482,831	117,419	0.0044	0.9956	99.16
4.5	26,262,805	106,925	0.0041	0.9959	98.72
5.5	25,443,833	158,702	0.0062	0.9938	98.32
6.5	24,535,229	150,935	0.0062	0.9938	97.71
7.5	22,622,507	149,814	0.0066	0.9934	97.11
8.5	21,413,061	176,755	0.0083	0.9917	96.46
9.5	20,159,460	113,582	0.0056	0.9944	95.67
10.5	19,357,495	129,292	0.0067	0.9933	95.13
11.5	18,184,926	20,442	0.0011	0.9989	94.49
12.5	17,407,831	25,163	0.0014	0.9986	94.39
13.5	16,801,020	29,306	0.0017	0.9983	94.25
14.5	16,130,743	22,100	0.0014	0.9986	94.09
15.5	15,893,949	32,637	0.0021	0.9979	93.96
16.5	15,635,472	29,034	0.0019	0.9981	93.76
17.5	14,593,605	35,422	0.0024	0.9976	93.59
18.5	12,689,151	29,200	0.0023	0.9977	93.36
19.5	11,510,489	34,944	0.0030	0.9970	93.15
20.5	10,506,169	47,270	0.0045	0.9955	92.86
21.5	9,565,352	50,280	0.0053	0.9947	92.45
22.5	8,753,325	49,024	0.0056	0.9944	91.96
23.5	8,055,909	47,385	0.0059	0.9941	91.45
24.5	7,485,848	52,777	0.0071	0.9929	90.91
25.5	6,782,795	48,439	0.0071	0.9929	90.27
26.5	6,137,754	43,187	0.0070	0.9930	89.62
27.5	5,719,222	38,374	0.0067	0.9933	88.99
28.5	5,353,654	33,460	0.0062	0.9938	88.39
29.5	5,187,182	36,614	0.0071	0.9929	87.84
30.5	5,085,137	46,569	0.0092	0.9908	87.22
31.5	4,914,767	52,530	0.0107	0.9893	86.42
32.5	4,808,903	59,080	0.0123	0.9877	85.50
33.5	4,666,760	68,267	0.0146	0.9854	84.45
34.5	4,420,817	68,766	0.0156	0.9844	83.21
35.5	4,139,174	66,711	0.0161	0.9839	81.92
36.5	4,004,835	69,600	0.0174	0.9826	80.60
37.5	3,933,474	70,671	0.0180	0.9820	79.20
38.5	3,871,395	66,496	0.0172	0.9828	77.78

DUKE ENERGY OHIO

ACCOUNTS 2820 AND 2821 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

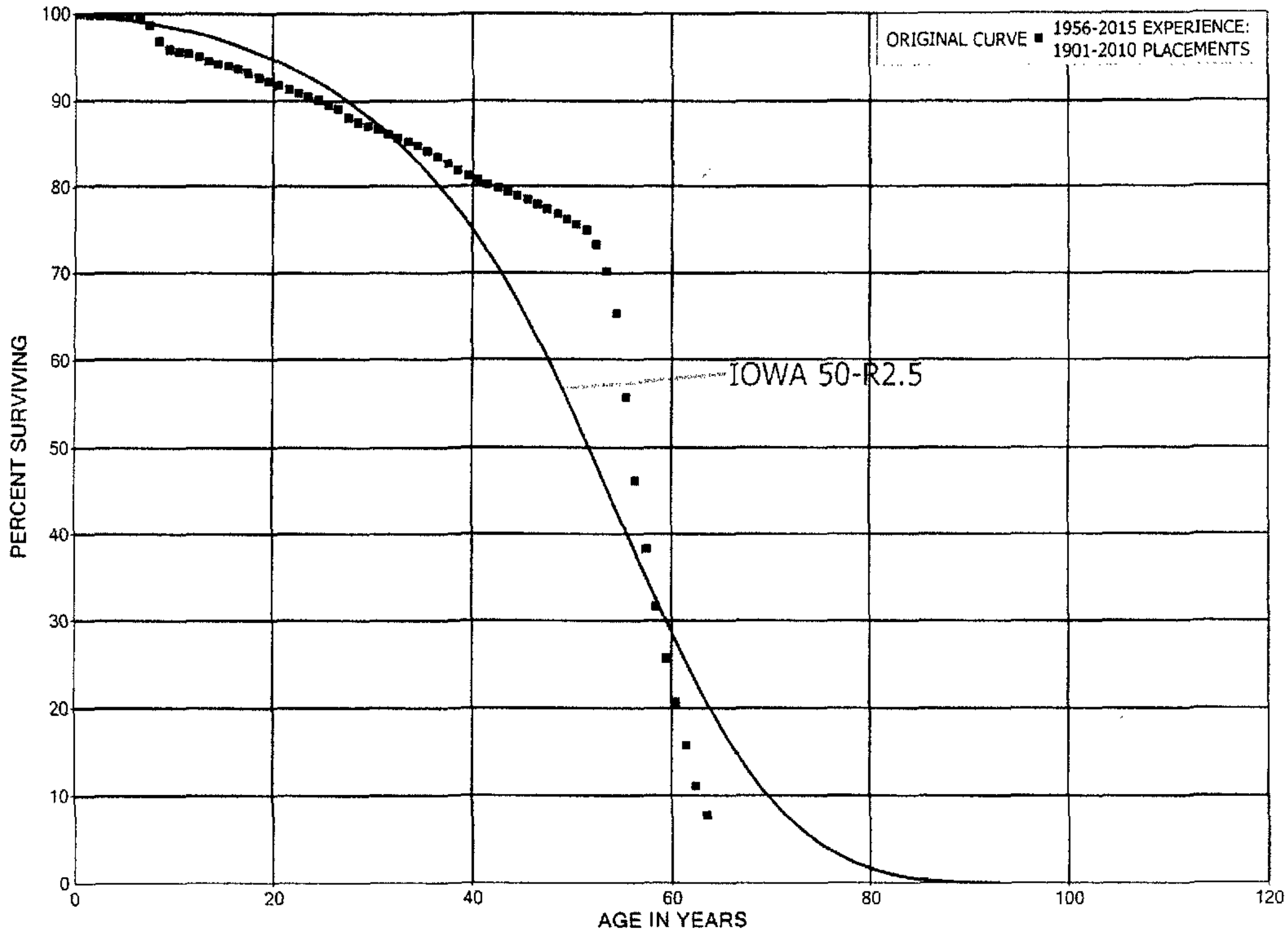
PLACEMENT BAND 1935-2010 EXPERIENCE BAND 1982-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,820,229	59,042	0.0155	0.9845	76.44
40.5	3,794,979	49,682	0.0131	0.9869	75.26
41.5	3,718,547	44,035	0.0118	0.9882	74.27
42.5	3,506,202	45,982	0.0131	0.9869	73.39
43.5	3,242,819	59,721	0.0184	0.9816	72.43
44.5	2,945,395	67,006	0.0227	0.9773	71.10
45.5	2,703,345	34,901	0.0129	0.9871	69.48
46.5	2,499,914	28,587	0.0114	0.9886	68.58
47.5	2,266,928	46,108	0.0203	0.9797	67.80
48.5	2,072,543	54,805	0.0264	0.9736	66.42
49.5	1,855,599	92,408	0.0498	0.9502	64.66
50.5	1,655,682	45,900	0.0277	0.9723	61.44
51.5	1,502,486	38,731	0.0258	0.9742	59.74
52.5	1,354,134	56,772	0.0419	0.9581	58.20
53.5	1,188,759	54,980	0.0463	0.9537	55.76
54.5	1,036,733	94,516	0.0912	0.9088	53.18
55.5	942,218	91,794	0.0974	0.9026	48.33
56.5	850,382	89,396	0.1051	0.8949	43.62
57.5	760,987	84,923	0.1116	0.8884	39.04
58.5	676,063	76,971	0.1139	0.8861	34.68
59.5	599,065	82,353	0.1375	0.8625	30.73
60.5	516,705	80,491	0.1558	0.8442	26.51
61.5	436,215	94,622	0.2169	0.7831	22.38
62.5	341,593	106,199	0.3109	0.6891	17.52
63.5	235,394	96,516	0.4100	0.5900	12.08
64.5	138,879	68,317	0.4919	0.5081	7.12
65.5	70,561	38,293	0.5427	0.4573	3.62
66.5	32,268	12,629	0.3914	0.6086	1.66
67.5	19,640	994	0.0506	0.9494	1.01
68.5	18,646	569	0.0305	0.9695	0.96
69.5	18,083	1,670	0.0924	0.9076	0.93
70.5	16,413	2,013	0.1226	0.8774	0.84
71.5	14,401	3,900	0.2708	0.7292	0.74
72.5	10,501	4,713	0.4488	0.5512	0.54
73.5	5,788	5,782	0.9989	0.0011	0.30
74.5	6	6	1.0000		0.00
75.5					

DUKE ENERGY OHIO

ACCOUNTS 2830 AND 2831 HOUSE REGULATORS

ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 2830 AND 2831 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2010 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,522,506	2,678	0.0001	0.9999	100.00
0.5	24,578,592	38,472	0.0016	0.9984	99.99
1.5	23,936,861	20,013	0.0008	0.9992	99.83
2.5	23,927,262	13,093	0.0005	0.9995	99.75
3.5	23,944,208	13,520	0.0006	0.9994	99.69
4.5	23,979,250	10,362	0.0004	0.9996	99.64
5.5	22,082,785	25,637	0.0012	0.9988	99.60
6.5	20,685,390	180,682	0.0087	0.9913	99.48
7.5	18,824,927	353,362	0.0188	0.9812	98.61
8.5	17,051,676	164,261	0.0096	0.9904	96.76
9.5	15,677,390	42,554	0.0027	0.9973	95.83
10.5	13,748,715	29,373	0.0021	0.9979	95.57
11.5	11,917,617	44,025	0.0037	0.9963	95.36
12.5	10,453,667	53,489	0.0051	0.9949	95.01
13.5	9,709,642	32,337	0.0033	0.9967	94.52
14.5	8,841,492	26,643	0.0030	0.9970	94.21
15.5	8,206,940	30,402	0.0037	0.9963	93.93
16.5	7,626,073	32,214	0.0042	0.9958	93.58
17.5	6,726,655	37,497	0.0056	0.9944	93.18
18.5	6,273,462	36,148	0.0058	0.9942	92.66
19.5	5,991,186	25,673	0.0043	0.9957	92.13
20.5	5,555,467	28,015	0.0050	0.9950	91.73
21.5	5,148,079	25,269	0.0049	0.9951	91.27
22.5	4,807,406	19,842	0.0041	0.9959	90.82
23.5	4,505,433	18,762	0.0042	0.9958	90.45
24.5	4,080,609	23,827	0.0058	0.9942	90.07
25.5	3,789,642	22,366	0.0059	0.9941	89.55
26.5	3,335,126	36,791	0.0110	0.9890	89.02
27.5	2,863,716	16,705	0.0058	0.9942	88.04
28.5	2,580,819	12,985	0.0050	0.9950	87.52
29.5	2,381,425	10,950	0.0046	0.9954	87.08
30.5	2,236,080	13,682	0.0061	0.9939	86.68
31.5	2,177,133	9,603	0.0044	0.9956	86.15
32.5	2,072,777	12,048	0.0058	0.9942	85.77
33.5	1,947,785	10,965	0.0056	0.9944	85.27
34.5	1,837,041	12,520	0.0068	0.9932	84.79
35.5	1,619,871	12,830	0.0079	0.9921	84.21
36.5	1,547,308	15,432	0.0100	0.9900	83.55
37.5	1,518,684	14,081	0.0093	0.9907	82.71
38.5	1,497,806	11,345	0.0076	0.9924	81.95

DUKE ENERGY OHIO

ACCOUNTS 2830 AND 2831 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2010 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,482,033	9,781	0.0066	0.9934	81.33
40.5	1,466,227	9,299	0.0063	0.9937	80.79
41.5	1,430,217	7,655	0.0054	0.9946	80.28
42.5	1,379,449	8,040	0.0058	0.9942	79.85
43.5	1,303,755	6,818	0.0052	0.9948	79.38
44.5	1,221,978	7,341	0.0060	0.9940	78.97
45.5	1,127,178	7,153	0.0063	0.9937	78.49
46.5	1,019,387	7,765	0.0076	0.9924	78.00
47.5	938,234	7,037	0.0075	0.9925	77.40
48.5	868,599	7,160	0.0082	0.9918	76.82
49.5	803,266	5,942	0.0074	0.9926	76.19
50.5	733,796	6,480	0.0088	0.9912	75.62
51.5	667,409	14,687	0.0220	0.9780	74.96
52.5	602,345	25,557	0.0424	0.9576	73.31
53.5	508,424	34,830	0.0685	0.9315	70.20
54.5	406,391	60,258	0.1483	0.8517	65.39
55.5	346,133	59,323	0.1714	0.8286	55.69
56.5	286,810	48,992	0.1708	0.8292	46.15
57.5	237,818	41,252	0.1735	0.8265	38.26
58.5	196,567	37,391	0.1902	0.8098	31.63
59.5	159,175	31,269	0.1964	0.8036	25.61
60.5	127,906	29,967	0.2343	0.7657	20.58
61.5	97,939	29,199	0.2981	0.7019	15.76
62.5	68,740	20,836	0.3031	0.6969	11.06
63.5	47,904	10,364	0.2164	0.7836	7.71
64.5	37,540	6,512	0.1735	0.8265	6.04
65.5	31,028	2,895	0.0933	0.9067	4.99
66.5	28,133	2,265	0.0805	0.9195	4.53
67.5	25,868	1,131	0.0437	0.9563	4.16
68.5	24,477	553	0.0226	0.9774	3.98
69.5	23,924	1,286	0.0537	0.9463	3.89
70.5	22,639	454	0.0201	0.9799	3.68
71.5	22,185	190	0.0086	0.9914	3.61
72.5	21,283	483	0.0227	0.9773	3.58
73.5	20,800	598	0.0287	0.9713	3.50
74.5	20,202	609	0.0301	0.9699	3.39
75.5	19,593	283	0.0144	0.9856	3.29
76.5	19,310	491	0.0254	0.9746	3.25
77.5	18,820	2,819	0.1498	0.8502	3.16
78.5	16,001	119	0.0074	0.9926	2.69

DUKE ENERGY OHIO

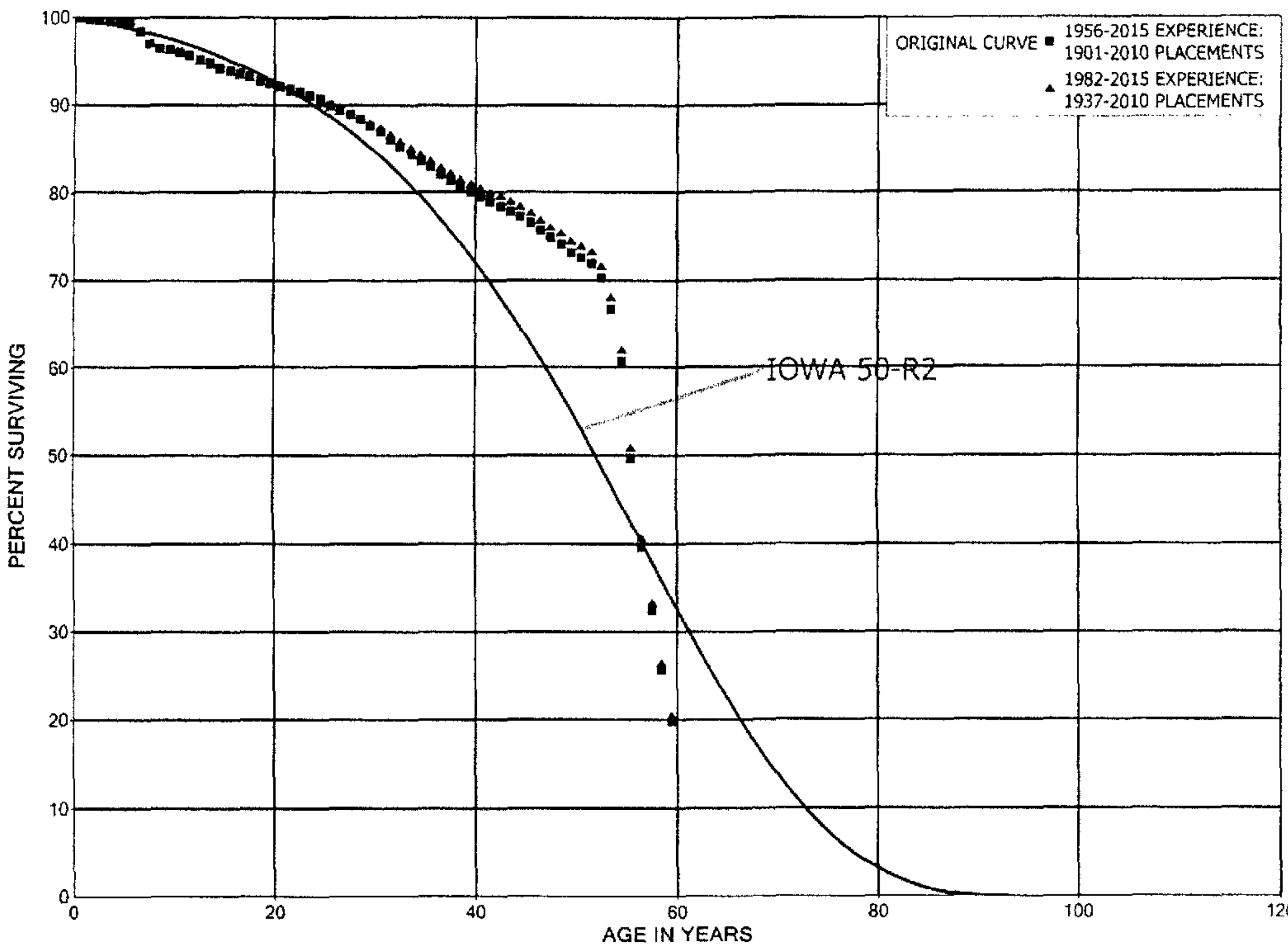
ACCOUNTS 2830 AND 2831 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2010 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	15,882	2,615	0.1647	0.8353	2.67
80.5	13,266	960	0.0723	0.9277	2.23
81.5	12,307	241	0.0196	0.9804	2.07
82.5	12,066	10,851	0.8993	0.1007	2.03
83.5	1,214		0.0000	1.0000	0.20
84.5	1,214		0.0000	1.0000	0.20
85.5	1,214		0.0000	1.0000	0.20
86.5	1,214		0.0000	1.0000	0.20
87.5	1,214		0.0000	1.0000	0.20
88.5	1,214		0.0000	1.0000	0.20
89.5	1,214		0.0000	1.0000	0.20
90.5	1,214		0.0000	1.0000	0.20
91.5	1,214		0.0000	1.0000	0.20
92.5	1,214		0.0000	1.0000	0.20
93.5	1,214		0.0000	1.0000	0.20
94.5	1,214		0.0000	1.0000	0.20
95.5	1,214		0.0000	1.0000	0.20
96.5	1,214		0.0000	1.0000	0.20
97.5	1,214		0.0000	1.0000	0.20
98.5	1,214		0.0000	1.0000	0.20
99.5	1,214		0.0000	1.0000	0.20
100.5	1,214		0.0000	1.0000	0.20
101.5	1,214	1,214	1.0000		0.20
102.5					

DUKE ENERGY OHIO
ACCOUNTS 2840 AND 2841 HOUSE REGULATOR INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 2840 AND 2841 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2010 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,102,455		0.0000	1.0000	100.00
0.5	17,150,224	44,682	0.0026	0.9974	100.00
1.5	17,473,502	22,821	0.0013	0.9987	99.74
2.5	17,478,989	9,940	0.0006	0.9994	99.61
3.5	17,773,680	11,479	0.0006	0.9994	99.55
4.5	17,825,109	8,734	0.0005	0.9995	99.49
5.5	16,411,030	178,565	0.0109	0.9891	99.44
6.5	15,502,401	218,489	0.0141	0.9859	98.36
7.5	13,859,069	78,462	0.0057	0.9943	96.97
8.5	12,503,287	23,415	0.0019	0.9981	96.42
9.5	11,572,011	32,176	0.0028	0.9972	96.24
10.5	10,077,921	34,291	0.0034	0.9966	95.97
11.5	8,325,966	37,384	0.0045	0.9955	95.65
12.5	7,268,117	32,163	0.0044	0.9956	95.22
13.5	6,667,020	35,475	0.0053	0.9947	94.80
14.5	6,509,925	22,329	0.0034	0.9966	94.29
15.5	6,015,931	19,403	0.0032	0.9968	93.97
16.5	5,493,412	21,659	0.0039	0.9961	93.67
17.5	4,278,160	19,218	0.0045	0.9955	93.30
18.5	3,955,142	14,428	0.0036	0.9964	92.88
19.5	3,783,306	14,808	0.0039	0.9961	92.54
20.5	3,399,417	12,421	0.0037	0.9963	92.18
21.5	3,010,802	11,116	0.0037	0.9963	91.84
22.5	2,750,920	10,517	0.0038	0.9962	91.50
23.5	2,501,442	12,173	0.0049	0.9951	91.15
24.5	2,130,172	18,214	0.0086	0.9914	90.71
25.5	1,952,258	11,778	0.0060	0.9940	89.93
26.5	1,822,336	9,337	0.0051	0.9949	89.39
27.5	1,658,598	10,669	0.0064	0.9936	88.93
28.5	1,528,083	12,191	0.0080	0.9920	88.36
29.5	1,442,146	11,979	0.0083	0.9917	87.65
30.5	1,356,458	12,962	0.0096	0.9904	86.93
31.5	1,330,335	14,252	0.0107	0.9893	86.10
32.5	1,290,599	11,949	0.0093	0.9907	85.17
33.5	1,255,626	11,383	0.0091	0.9909	84.38
34.5	1,217,458	10,561	0.0087	0.9913	83.62
35.5	1,114,805	10,854	0.0097	0.9903	82.89
36.5	1,090,890	8,711	0.0080	0.9920	82.09
37.5	1,079,734	9,290	0.0086	0.9914	81.43
38.5	1,069,698	8,300	0.0078	0.9922	80.73

DUKE ENERGY OHIO

ACCOUNTS 2840 AND 2841 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2010 EXPERIENCE BAND 1956-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,061,550	8,012	0.0075	0.9925	80.10
40.5	1,046,809	7,155	0.0068	0.9932	79.50
41.5	1,027,712	6,824	0.0066	0.9934	78.96
42.5	985,266	7,446	0.0076	0.9924	78.43
43.5	935,893	6,869	0.0073	0.9927	77.84
44.5	899,304	8,148	0.0091	0.9909	77.27
45.5	840,615	9,798	0.0117	0.9883	76.57
46.5	773,567	7,816	0.0101	0.9899	75.68
47.5	730,571	7,169	0.0098	0.9902	74.91
48.5	688,387	9,285	0.0135	0.9865	74.18
49.5	653,428	5,471	0.0084	0.9916	73.18
50.5	614,634	5,111	0.0083	0.9917	72.56
51.5	589,426	13,994	0.0237	0.9763	71.96
52.5	558,146	27,932	0.0500	0.9500	70.25
53.5	482,697	43,687	0.0905	0.9095	66.74
54.5	384,789	70,145	0.1823	0.8177	60.70
55.5	314,644	63,767	0.2027	0.7973	49.63
56.5	250,877	45,459	0.1812	0.8188	39.57
57.5	205,418	42,976	0.2092	0.7908	32.40
58.5	162,441	37,117	0.2285	0.7715	25.62
59.5	125,324	30,963	0.2471	0.7529	19.77
60.5	94,361	29,345	0.3110	0.6890	14.88
61.5	65,016	35,817	0.5509	0.4491	10.26
62.5	29,200	23,944	0.8200	0.1800	4.61
63.5	5,256	2,426	0.4615	0.5385	0.83
64.5	2,830	1,552	0.5485	0.4515	0.45
65.5	1,278	602	0.4714	0.5286	0.20
66.5	676		0.0000	1.0000	0.11
67.5	676	32	0.0476	0.9524	0.11
68.5	643	513	0.7976	0.2024	0.10
69.5	130	130	1.0000		0.02
70.5					

DUKE ENERGY OHIO

ACCOUNTS 2840 AND 2841 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2010 EXPERIENCE BAND 1982-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,914,102		0.0000	1.0000	100.00
0.5	15,945,967	42,196	0.0026	0.9974	100.00
1.5	16,340,127	20,947	0.0013	0.9987	99.74
2.5	16,334,459	8,178	0.0005	0.9995	99.61
3.5	16,596,993	6,516	0.0004	0.9996	99.56
4.5	16,591,774	6,525	0.0004	0.9996	99.52
5.5	15,135,727	177,181	0.0117	0.9883	99.48
6.5	14,233,719	217,361	0.0153	0.9847	98.31
7.5	12,596,835	76,865	0.0061	0.9939	96.81
8.5	11,283,783	20,659	0.0018	0.9982	96.22
9.5	10,406,591	28,338	0.0027	0.9973	96.05
10.5	8,954,927	31,422	0.0035	0.9965	95.79
11.5	7,271,632	36,079	0.0050	0.9950	95.45
12.5	6,285,373	31,520	0.0050	0.9950	94.98
13.5	5,725,618	33,850	0.0059	0.9941	94.50
14.5	5,613,194	20,537	0.0037	0.9963	93.94
15.5	5,158,534	14,559	0.0028	0.9972	93.60
16.5	4,682,826	17,748	0.0038	0.9962	93.33
17.5	3,496,809	16,778	0.0048	0.9952	92.98
18.5	3,197,640	12,412	0.0039	0.9961	92.53
19.5	3,086,740	12,854	0.0042	0.9958	92.17
20.5	2,772,091	10,356	0.0037	0.9963	91.79
21.5	2,470,938	8,758	0.0035	0.9965	91.45
22.5	2,310,158	7,323	0.0032	0.9968	91.12
23.5	2,118,825	9,414	0.0044	0.9956	90.83
24.5	1,800,963	15,835	0.0088	0.9912	90.43
25.5	1,680,260	9,100	0.0054	0.9946	89.64
26.5	1,595,862	6,749	0.0042	0.9958	89.15
27.5	1,471,802	7,621	0.0052	0.9948	88.77
28.5	1,367,581	7,691	0.0056	0.9944	88.31
29.5	1,316,323	8,626	0.0066	0.9934	87.82
30.5	1,288,138	10,750	0.0083	0.9917	87.24
31.5	1,302,953	11,854	0.0091	0.9909	86.51
32.5	1,270,623	11,390	0.0090	0.9910	85.73
33.5	1,243,637	10,919	0.0088	0.9912	84.96
34.5	1,208,714	10,408	0.0086	0.9914	84.21
35.5	1,106,487	10,770	0.0097	0.9903	83.49
36.5	1,082,587	8,418	0.0078	0.9922	82.67
37.5	1,071,722	8,389	0.0078	0.9922	82.03
38.5	1,062,757	7,083	0.0067	0.9933	81.39

DUKE ENERGY OHIO

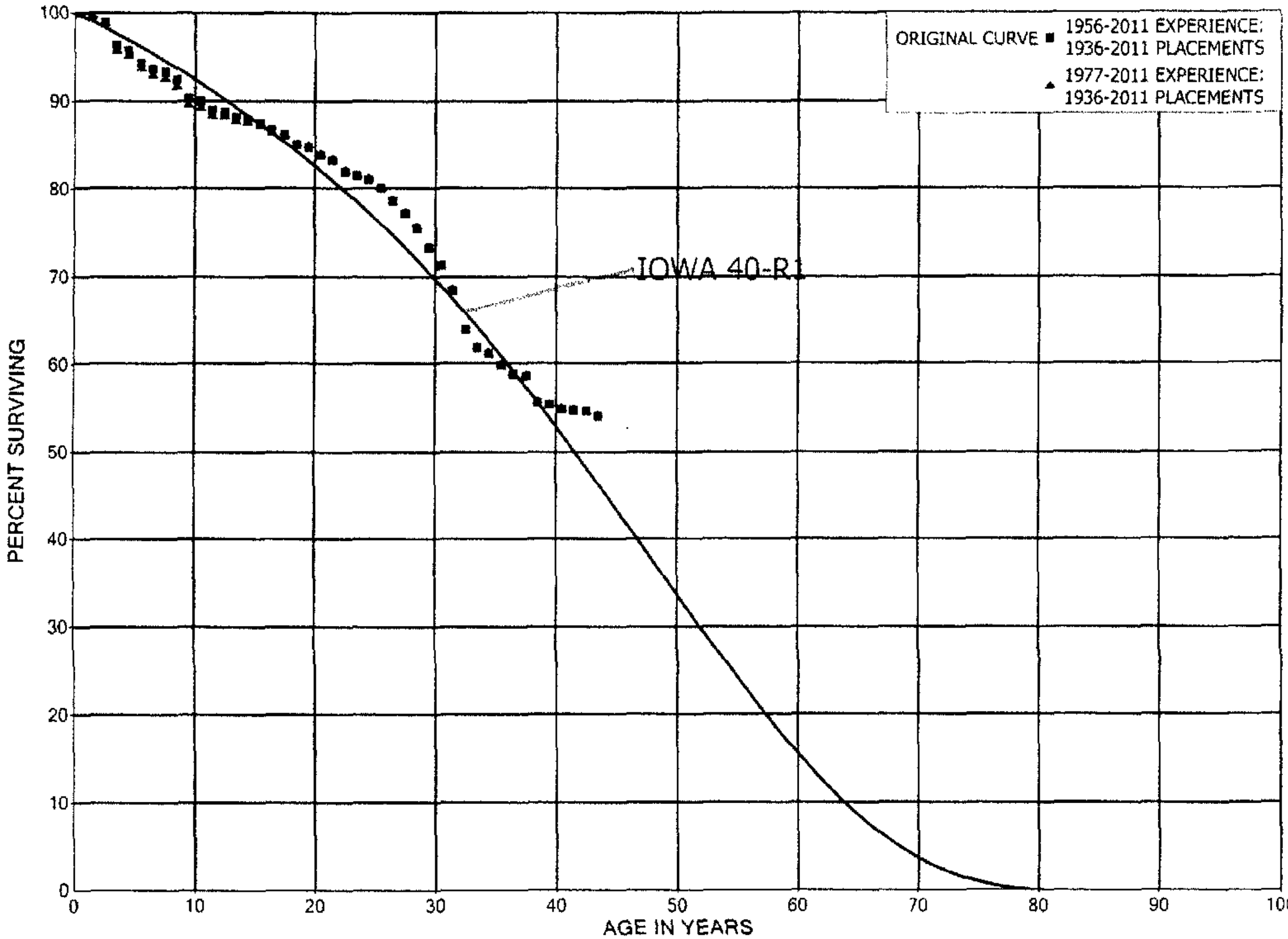
ACCOUNTS 2840 AND 2841 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2010 EXPERIENCE BAND 1982-2015

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,055,890	6,595	0.0062	0.9938	80.85
40.5	1,042,499	5,875	0.0056	0.9944	80.34
41.5	1,024,882	5,616	0.0055	0.9945	79.89
42.5	983,702	7,142	0.0073	0.9927	79.45
43.5	934,472	6,810	0.0073	0.9927	78.87
44.5	897,549	7,991	0.0089	0.9911	78.30
45.5	836,614	9,425	0.0113	0.9887	77.60
46.5	769,539	7,496	0.0097	0.9903	76.73
47.5	726,737	6,484	0.0089	0.9911	75.98
48.5	684,683	8,498	0.0124	0.9876	75.30
49.5	650,214	4,880	0.0075	0.9925	74.37
50.5	611,858	4,903	0.0080	0.9920	73.81
51.5	585,545	13,711	0.0234	0.9766	73.22
52.5	554,547	27,506	0.0496	0.9504	71.50
53.5	479,525	42,362	0.0883	0.9117	67.96
54.5	382,941	69,430	0.1813	0.8187	61.95
55.5	313,510	63,396	0.2022	0.7978	50.72
56.5	250,114	45,076	0.1802	0.8198	40.46
57.5	205,038	42,755	0.2085	0.7915	33.17
58.5	162,282	36,959	0.2277	0.7723	26.25
59.5	125,323	30,962	0.2471	0.7529	20.28
60.5	94,361	29,345	0.3110	0.6890	15.27
61.5	65,016	35,817	0.5509	0.4491	10.52
62.5	29,200	23,944	0.8200	0.1800	4.72
63.5	5,256	2,426	0.4615	0.5385	0.85
64.5	2,830	1,552	0.5485	0.4515	0.46
65.5	1,278	602	0.4714	0.5286	0.21
66.5	676		0.0000	1.0000	0.11
67.5	676	32	0.0476	0.9524	0.11
68.5	643	513	0.7976	0.2024	0.10
69.5	130	130	1.0000		0.02
70.5					

DUKE ENERGY OHIO
ACCOUNT 2850 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2850 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2011 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,810,537		0.0000	1.0000	100.00
0.5	3,822,176	14,761	0.0039	0.9961	100.00
1.5	3,819,404	27,780	0.0073	0.9927	99.61
2.5	3,806,665	102,201	0.0268	0.9732	98.89
3.5	3,709,211	22,613	0.0061	0.9939	96.23
4.5	3,712,003	52,466	0.0141	0.9859	95.65
5.5	3,617,501	25,583	0.0071	0.9929	94.30
6.5	3,554,653	13,219	0.0037	0.9963	93.63
7.5	3,277,982	32,946	0.0101	0.9899	93.28
8.5	3,165,044	70,115	0.0222	0.9778	92.34
9.5	3,095,140	13,516	0.0044	0.9956	90.30
10.5	3,070,891	34,158	0.0111	0.9889	89.90
11.5	3,026,350	6,016	0.0020	0.9980	88.90
12.5	2,931,047	19,940	0.0068	0.9932	88.73
13.5	2,819,625	4,082	0.0014	0.9986	88.12
14.5	2,732,013	13,783	0.0050	0.9950	88.00
15.5	2,644,630	26,227	0.0099	0.9901	87.55
16.5	2,463,308	14,907	0.0061	0.9939	86.68
17.5	2,174,425	28,511	0.0131	0.9869	86.16
18.5	1,943,148	6,637	0.0034	0.9966	85.03
19.5	1,689,513	18,540	0.0110	0.9890	84.74
20.5	1,488,641	9,753	0.0066	0.9934	83.81
21.5	1,325,092	20,880	0.0158	0.9842	83.26
22.5	1,166,691	6,767	0.0058	0.9942	81.95
23.5	1,002,819	4,618	0.0046	0.9954	81.47
24.5	890,536	11,467	0.0129	0.9871	81.10
25.5	820,414	14,663	0.0179	0.9821	80.05
26.5	767,725	13,955	0.0182	0.9818	78.62
27.5	704,953	15,413	0.0219	0.9781	77.19
28.5	640,251	18,936	0.0296	0.9704	75.50
29.5	584,360	16,001	0.0274	0.9726	73.27
30.5	507,086	20,185	0.0398	0.9602	71.27
31.5	408,039	26,565	0.0651	0.9349	68.43
32.5	367,062	12,391	0.0338	0.9662	63.97
33.5	354,671	3,813	0.0108	0.9892	61.81
34.5	348,059	7,479	0.0215	0.9785	61.15
35.5	340,581	5,588	0.0164	0.9836	59.84
36.5	334,993	1,113	0.0033	0.9967	58.85
37.5	330,911	17,107	0.0517	0.9483	58.66
38.5	308,861	1,495	0.0048	0.9952	55.63

DUKE ENERGY OHIO

ACCOUNT 2850 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1936-2011 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	282,680	2,639	0.0093	0.9907	55.36
40.5	245,374	633	0.0026	0.9974	54.84
41.5	230,733	560	0.0024	0.9976	54.70
42.5	197,495	1,885	0.0095	0.9905	54.57
43.5	173,861	1,372	0.0079	0.9921	54.05
44.5	137,654		0.0000	1.0000	53.62
45.5	121,088	732	0.0060	0.9940	53.62
46.5	99,857		0.0000	1.0000	53.29
47.5	92,237		0.0000	1.0000	53.29
48.5	90,914		0.0000	1.0000	53.29
49.5	85,089		0.0000	1.0000	53.29
50.5	74,366		0.0000	1.0000	53.29
51.5	64,531		0.0000	1.0000	53.29
52.5	56,879	6,003	0.1055	0.8945	53.29
53.5	46,621	972	0.0209	0.9791	47.67
54.5	35,553		0.0000	1.0000	46.68
55.5	25,321		0.0000	1.0000	46.68
56.5	17,112		0.0000	1.0000	46.68
57.5	16,357		0.0000	1.0000	46.68
58.5	3,369		0.0000	1.0000	46.68
59.5	2,588		0.0000	1.0000	46.68
60.5	2,588		0.0000	1.0000	46.68
61.5	229		0.0000	1.0000	46.68
62.5					46.68

DUKE ENERGY OHIO

ACCOUNT 2850 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1936-2011 EXPERIENCE BAND 1977-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,117,013		0.0000	1.0000	100.00
0.5	3,099,753	12,211	0.0039	0.9961	100.00
1.5	3,084,928	25,793	0.0084	0.9916	99.61
2.5	3,063,149	96,944	0.0316	0.9684	98.77
3.5	2,962,527	17,731	0.0060	0.9940	95.65
4.5	2,986,375	44,565	0.0149	0.9851	95.07
5.5	2,926,625	25,050	0.0086	0.9914	93.66
6.5	2,879,424	10,126	0.0035	0.9965	92.85
7.5	2,663,719	27,113	0.0102	0.9898	92.53
8.5	2,654,029	60,000	0.0226	0.9774	91.59
9.5	2,667,866	8,571	0.0032	0.9968	89.52
10.5	2,693,280	26,830	0.0100	0.9900	89.23
11.5	2,681,832	4,049	0.0015	0.9985	88.34
12.5	2,608,947	18,755	0.0072	0.9928	88.21
13.5	2,509,625	2,328	0.0009	0.9991	87.57
14.5	2,446,317	8,356	0.0034	0.9966	87.49
15.5	2,375,640	21,787	0.0092	0.9908	87.19
16.5	2,220,759	5,819	0.0026	0.9974	86.39
17.5	1,983,447	26,053	0.0131	0.9869	86.17
18.5	1,770,185	2,400	0.0014	0.9986	85.03
19.5	1,559,595	17,551	0.0113	0.9887	84.92
20.5	1,379,815	9,153	0.0066	0.9934	83.96
21.5	1,239,427	20,255	0.0163	0.9837	83.41
22.5	1,091,074	6,767	0.0062	0.9938	82.04
23.5	947,734	4,618	0.0049	0.9951	81.53
24.5	853,158	11,467	0.0134	0.9866	81.14
25.5	805,355	13,953	0.0173	0.9827	80.05
26.5	757,446	13,316	0.0176	0.9824	78.66
27.5	696,331	15,413	0.0221	0.9779	77.28
28.5	638,064	18,936	0.0297	0.9703	75.57
29.5	582,173	16,001	0.0275	0.9725	73.32
30.5	505,459	20,185	0.0399	0.9601	71.31
31.5	406,411	26,565	0.0654	0.9346	68.46
32.5	365,434	11,736	0.0321	0.9679	63.99
33.5	353,698	3,813	0.0108	0.9892	61.93
34.5	347,087	7,479	0.0215	0.9785	61.26
35.5	339,608	5,588	0.0165	0.9835	59.94
36.5	334,021	1,113	0.0033	0.9967	58.96
37.5	329,939	17,107	0.0518	0.9482	58.76
38.5	307,889	1,495	0.0049	0.9951	55.71

DUKE ENERGY OHIO

ACCOUNT 2850 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

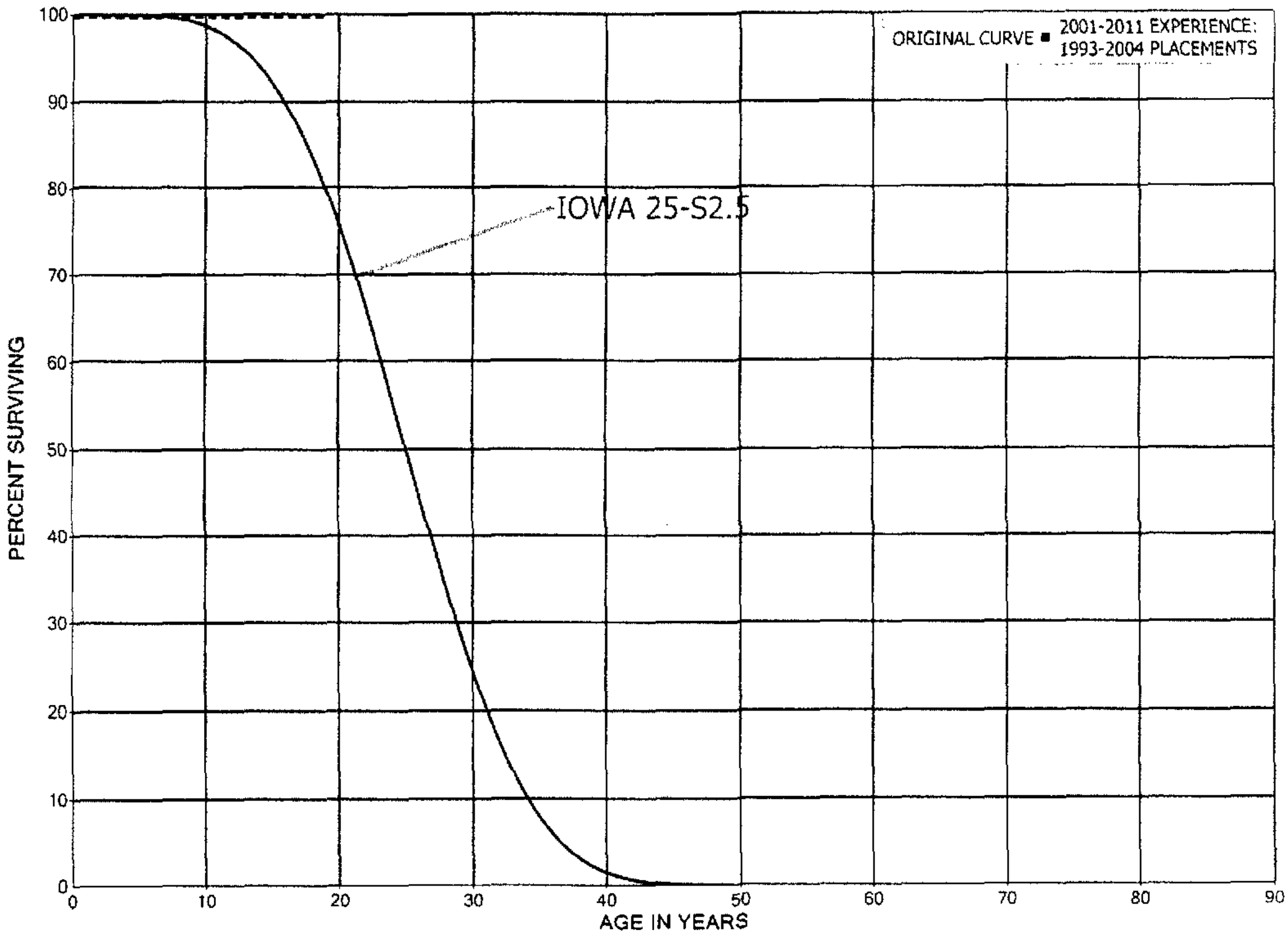
PLACEMENT BAND 1936-2011 EXPERIENCE BAND 1977-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	281,708	2,639	0.0094	0.9906	55.44
40.5	245,374	633	0.0026	0.9974	54.92
41.5	230,733	560	0.0024	0.9976	54.78
42.5	197,495	1,885	0.0095	0.9905	54.65
43.5	173,861	1,372	0.0079	0.9921	54.13
44.5	137,654		0.0000	1.0000	53.70
45.5	121,088	732	0.0060	0.9940	53.70
46.5	99,857		0.0000	1.0000	53.38
47.5	92,237		0.0000	1.0000	53.38
48.5	90,914		0.0000	1.0000	53.38
49.5	85,089		0.0000	1.0000	53.38
50.5	74,366		0.0000	1.0000	53.38
51.5	64,531		0.0000	1.0000	53.38
52.5	56,879	6,003	0.1055	0.8945	53.38
53.5	46,621	972	0.0209	0.9791	47.74
54.5	35,553		0.0000	1.0000	46.75
55.5	25,321		0.0000	1.0000	46.75
56.5	17,112		0.0000	1.0000	46.75
57.5	16,357		0.0000	1.0000	46.75
58.5	3,369		0.0000	1.0000	46.75
59.5	2,588		0.0000	1.0000	46.75
60.5	2,588		0.0000	1.0000	46.75
61.5	229		0.0000	1.0000	46.75
62.5					46.75

DUKE ENERGY OHIO

ACCOUNT 2851 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - COMM.

ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

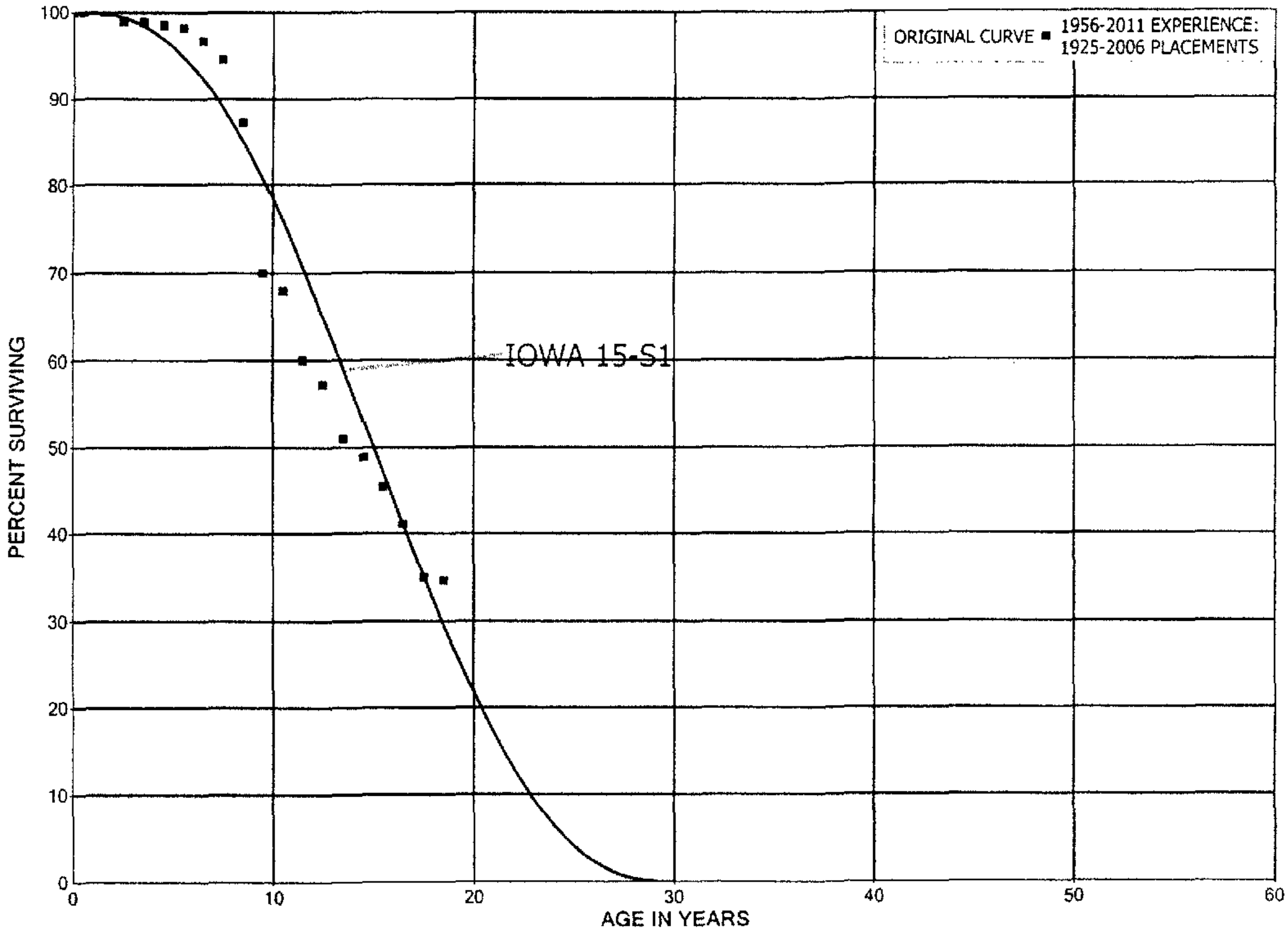
ACCOUNT 2851 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - COMM.

ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2004 EXPERIENCE BAND 2001-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	309,571		0.0000	1.0000	100.00
0.5	309,571		0.0000	1.0000	100.00
1.5	309,571		0.0000	1.0000	100.00
2.5	309,571		0.0000	1.0000	100.00
3.5	309,571		0.0000	1.0000	100.00
4.5	309,571		0.0000	1.0000	100.00
5.5	528,404		0.0000	1.0000	100.00
6.5	528,404		0.0000	1.0000	100.00
7.5	419,375		0.0000	1.0000	100.00
8.5	419,375		0.0000	1.0000	100.00
9.5	419,375		0.0000	1.0000	100.00
10.5	419,375		0.0000	1.0000	100.00
11.5	419,375		0.0000	1.0000	100.00
12.5	419,375		0.0000	1.0000	100.00
13.5	419,375		0.0000	1.0000	100.00
14.5	419,375		0.0000	1.0000	100.00
15.5	419,375		0.0000	1.0000	100.00
16.5	200,542		0.0000	1.0000	100.00
17.5	200,542		0.0000	1.0000	100.00
18.5					100.00

DUKE ENERGY OHIO
ACCOUNT 2870 OTHER EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

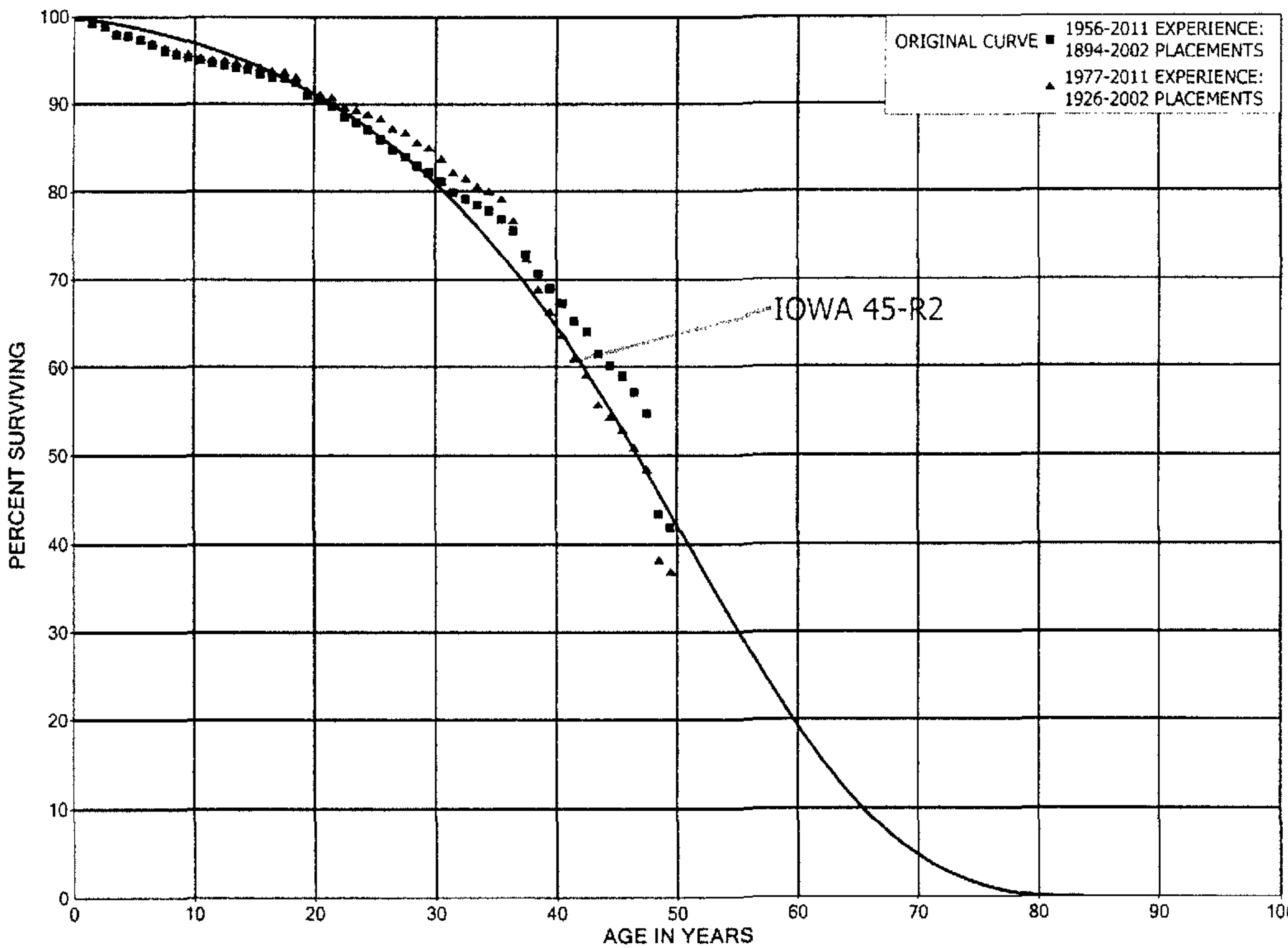
ACCOUNT 2870 OTHER EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2006 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	216,520		0.0000	1.0000	100.00
0.5	221,901	133	0.0006	0.9994	100.00
1.5	224,105	2,174	0.0097	0.9903	99.94
2.5	224,962	347	0.0015	0.9985	98.97
3.5	227,960	603	0.0026	0.9974	98.82
4.5	237,077	807	0.0034	0.9966	98.56
5.5	101,706	1,496	0.0147	0.9853	98.22
6.5	107,878	2,426	0.0225	0.9775	96.78
7.5	50,312	3,867	0.0769	0.9231	94.60
8.5	49,511	9,878	0.1995	0.8005	87.33
9.5	39,899	1,147	0.0287	0.9713	69.91
10.5	39,222	4,518	0.1152	0.8848	67.90
11.5	34,904	1,626	0.0466	0.9534	60.08
12.5	33,278	3,691	0.1109	0.8891	57.28
13.5	30,422	1,274	0.0419	0.9581	50.92
14.5	29,148	2,002	0.0687	0.9313	48.79
15.5	27,303	2,658	0.0974	0.9026	45.44
16.5	24,645	3,655	0.1483	0.8517	41.02
17.5	20,990	186	0.0088	0.9912	34.93
18.5	20,804		0.0000	1.0000	34.62
19.5	814	182	0.2237	0.7763	34.62
20.5	632		0.0000	1.0000	26.88
21.5	632	382	0.6054	0.3946	26.88
22.5	249		0.0000	1.0000	10.61
23.5	249	249	1.0000		10.61
24.5	142	30	0.2113	0.7887	
25.5	112		0.0000	1.0000	
26.5	178	36	0.2022	0.7978	
27.5	142		0.0000	1.0000	
28.5	142	112	0.7887	0.2113	
29.5	30		0.0000	1.0000	
30.5	53	26	0.4906	0.5094	
31.5	27		0.0000	1.0000	
32.5	27	9	0.3333	0.6667	
33.5	18		0.0000	1.0000	
34.5	18	18	1.0000		
35.5					

DUKE ENERGY OHIO
ACCOUNT 2871 OTHER EQUIPMENT - STREET LIGHTING
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2871 OTHER EQUIPMENT - STREET LIGHTING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1894-2002 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	808,586	301	0.0004	0.9996	100.00
0.5	809,391	6,518	0.0081	0.9919	99.96
1.5	801,998	3,034	0.0038	0.9962	99.16
2.5	799,910	7,270	0.0091	0.9909	98.78
3.5	798,188	1,589	0.0020	0.9980	97.88
4.5	798,940	3,595	0.0045	0.9955	97.69
5.5	796,676	4,591	0.0058	0.9942	97.25
6.5	793,715	4,995	0.0063	0.9937	96.69
7.5	790,440	4,021	0.0051	0.9949	96.08
8.5	788,121	2,795	0.0035	0.9965	95.59
9.5	786,772	2,962	0.0038	0.9962	95.25
10.5	785,216	2,408	0.0031	0.9969	94.90
11.5	783,325	1,547	0.0020	0.9980	94.60
12.5	769,458	3,094	0.0040	0.9960	94.42
13.5	752,506	1,725	0.0023	0.9977	94.04
14.5	735,642	3,258	0.0044	0.9956	93.82
15.5	678,196	2,441	0.0036	0.9964	93.41
16.5	636,623	1,123	0.0018	0.9982	93.07
17.5	615,555	3,590	0.0058	0.9942	92.91
18.5	380,900	5,821	0.0153	0.9847	92.36
19.5	224,337	1,430	0.0064	0.9936	90.95
20.5	200,619	1,349	0.0067	0.9933	90.37
21.5	190,182	2,744	0.0144	0.9856	89.77
22.5	172,588	1,231	0.0071	0.9929	88.47
23.5	164,964	1,499	0.0091	0.9909	87.84
24.5	161,447	2,076	0.0129	0.9871	87.04
25.5	157,249	2,174	0.0138	0.9862	85.92
26.5	151,705	1,312	0.0086	0.9914	84.73
27.5	145,556	1,858	0.0128	0.9872	84.00
28.5	135,747	1,152	0.0085	0.9915	82.93
29.5	123,218	1,518	0.0123	0.9877	82.22
30.5	117,014	1,862	0.0159	0.9841	81.21
31.5	111,992	1,010	0.0090	0.9910	79.92
32.5	89,751	833	0.0093	0.9907	79.20
33.5	83,461	674	0.0081	0.9919	78.46
34.5	76,644	824	0.0107	0.9893	77.83
35.5	71,893	1,286	0.0179	0.9821	76.99
36.5	68,990	2,482	0.0360	0.9640	75.62
37.5	63,732	1,905	0.0299	0.9701	72.90
38.5	59,017	1,482	0.0251	0.9749	70.72

DUKE ENERGY OHIO

ACCOUNT 2871 OTHER EQUIPMENT - STREET LIGHTING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2002 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	54,052	1,339	0.0248	0.9752	68.94
40.5	48,428	1,436	0.0296	0.9704	67.23
41.5	45,952	832	0.0181	0.9819	65.24
42.5	44,131	1,773	0.0402	0.9598	64.06
43.5	41,010	868	0.0212	0.9788	61.49
44.5	39,226	752	0.0192	0.9808	60.19
45.5	36,801	1,143	0.0310	0.9690	59.03
46.5	34,017	1,453	0.0427	0.9573	57.20
47.5	32,061	6,674	0.2082	0.7918	54.76
48.5	23,647	809	0.0342	0.9658	43.36
49.5	21,433	280	0.0131	0.9869	41.87
50.5	20,841	327	0.0157	0.9843	41.33
51.5	20,852	165	0.0079	0.9921	40.68
52.5	20,342	693	0.0341	0.9659	40.36
53.5	19,494	364	0.0187	0.9813	38.98
54.5	19,018	182	0.0096	0.9904	38.25
55.5	18,643	295	0.0158	0.9842	37.89
56.5	17,999	220	0.0122	0.9878	37.29
57.5	17,131	47	0.0027	0.9973	36.83
58.5	16,828	173	0.0103	0.9897	36.73
59.5	16,248	142	0.0088	0.9912	36.35
60.5	15,208	137	0.0090	0.9910	36.03
61.5	20,722	280	0.0135	0.9865	35.71
62.5	20,290	84	0.0041	0.9959	35.23
63.5	19,945	1,600	0.0802	0.9198	35.08
64.5	18,028	994	0.0551	0.9449	32.27
65.5	16,205	537	0.0331	0.9669	30.49
66.5	15,128	172	0.0114	0.9886	29.48
67.5	14,814	715	0.0482	0.9518	29.14
68.5	13,588	89	0.0066	0.9934	27.74
69.5	14,603	369	0.0253	0.9747	27.55
70.5	13,742	124	0.0090	0.9910	26.86
71.5	13,199	83	0.0063	0.9937	26.61
72.5	12,301	66	0.0054	0.9946	26.45
73.5	9,499	59	0.0063	0.9937	26.30
74.5	9,020	3,072	0.3406	0.6594	26.14
75.5	5,807		0.0000	1.0000	17.24
76.5	5,660		0.0000	1.0000	17.24
77.5	5,197		0.0000	1.0000	17.24
78.5	5,163		0.0000	1.0000	17.24

DUKE ENERGY OHIO

ACCOUNT 2871 OTHER EQUIPMENT - STREET LIGHTING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1894-2002 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,909		0.0000	1.0000	17.24
80.5	4,846	100	0.0206	0.9794	17.24
81.5	497		0.0000	1.0000	16.88
82.5	60		0.0000	1.0000	16.88
83.5	46		0.0000	1.0000	16.88
84.5	25		0.0000	1.0000	16.88
85.5					16.88

DUKE ENERGY OHIO

ACCOUNT 2871 OTHER EQUIPMENT - STREET LIGHTING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2002 EXPERIENCE BAND 1977-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	741,622	301	0.0004	0.9996	100.00
0.5	747,801	6,494	0.0087	0.9913	99.96
1.5	742,628	2,556	0.0034	0.9966	99.09
2.5	746,980	6,495	0.0087	0.9913	98.75
3.5	747,857	1,417	0.0019	0.9981	97.89
4.5	755,161	3,250	0.0043	0.9957	97.71
5.5	758,736	3,466	0.0046	0.9954	97.29
6.5	757,992	4,537	0.0060	0.9940	96.84
7.5	755,147	3,243	0.0043	0.9957	96.26
8.5	755,280	2,112	0.0028	0.9972	95.85
9.5	754,439	2,806	0.0037	0.9963	95.58
10.5	753,637	2,100	0.0028	0.9972	95.22
11.5	753,856	1,378	0.0018	0.9982	94.96
12.5	740,494	2,295	0.0031	0.9969	94.79
13.5	726,190	1,508	0.0021	0.9979	94.49
14.5	710,171	3,016	0.0042	0.9958	94.30
15.5	651,625	2,005	0.0031	0.9969	93.90
16.5	607,492	820	0.0013	0.9987	93.61
17.5	581,918	3,441	0.0059	0.9941	93.48
18.5	345,489	5,647	0.0163	0.9837	92.93
19.5	187,689	1,038	0.0055	0.9945	91.41
20.5	163,568	598	0.0037	0.9963	90.90
21.5	151,716	1,770	0.0117	0.9883	90.57
22.5	135,252	567	0.0042	0.9958	89.51
23.5	127,447	609	0.0048	0.9952	89.14
24.5	124,842	733	0.0059	0.9941	88.71
25.5	118,607	1,484	0.0125	0.9875	88.19
26.5	106,635	601	0.0056	0.9944	87.09
27.5	102,494	1,311	0.0128	0.9872	86.60
28.5	94,298	781	0.0083	0.9917	85.49
29.5	82,811	1,182	0.0143	0.9857	84.78
30.5	78,311	1,434	0.0183	0.9817	83.57
31.5	74,786	635	0.0085	0.9915	82.04
32.5	53,296	565	0.0106	0.9894	81.34
33.5	48,341	308	0.0064	0.9936	80.48
34.5	43,138	500	0.0116	0.9884	79.97
35.5	39,910	1,204	0.0302	0.9698	79.04
36.5	39,367	2,270	0.0577	0.9423	76.66
37.5	36,905	1,814	0.0492	0.9508	72.24
38.5	36,856	1,357	0.0368	0.9632	68.69

DUKE ENERGY OHIO

ACCOUNT 2871 OTHER EQUIPMENT - STREET LIGHTING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2002 EXPERIENCE BAND 1977-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	33,605	1,319	0.0393	0.9607	66.16
40.5	29,259	1,269	0.0434	0.9566	63.56
41.5	27,671	811	0.0293	0.9707	60.80
42.5	27,989	1,591	0.0568	0.9432	59.02
43.5	25,752	682	0.0265	0.9735	55.67
44.5	25,111	684	0.0273	0.9727	54.19
45.5	23,549	912	0.0387	0.9613	52.71
46.5	26,025	1,245	0.0478	0.9522	50.67
47.5	31,727	6,674	0.2104	0.7896	48.25
48.5	23,260	809	0.0348	0.9652	38.10
49.5	21,138	280	0.0133	0.9867	36.77
50.5	20,038	327	0.0163	0.9837	36.29
51.5	19,424	165	0.0085	0.9915	35.69
52.5	18,914	693	0.0367	0.9633	35.39
53.5	18,066	364	0.0202	0.9798	34.09
54.5	17,603	182	0.0104	0.9896	33.41
55.5	17,240	295	0.0171	0.9829	33.06
56.5	16,641	220	0.0132	0.9868	32.50
57.5	15,773	47	0.0030	0.9970	32.07
58.5	15,471	173	0.0112	0.9888	31.97
59.5	14,891	142	0.0096	0.9904	31.61
60.5	13,850	137	0.0099	0.9901	31.31
61.5	13,387	77	0.0057	0.9943	31.00
62.5	13,195	84	0.0064	0.9936	30.82
63.5	12,850	61	0.0048	0.9952	30.63
64.5	12,473	82	0.0066	0.9934	30.48
65.5	11,562	67	0.0058	0.9942	30.28
66.5	10,954	33	0.0030	0.9970	30.10
67.5	10,780	78	0.0072	0.9928	30.01
68.5	10,190	32	0.0032	0.9968	29.80
69.5	11,262	39	0.0035	0.9965	29.70
70.5	10,732		0.0000	1.0000	29.60
71.5	10,312	63	0.0061	0.9939	29.60
72.5	9,434	55	0.0058	0.9942	29.42
73.5	6,644		0.0000	1.0000	29.25
74.5	6,224	276	0.0444	0.9556	29.25
75.5	5,807		0.0000	1.0000	27.95
76.5	5,660		0.0000	1.0000	27.95
77.5	5,197		0.0000	1.0000	27.95
78.5	5,163		0.0000	1.0000	27.95

DUKE ENERGY OHIO

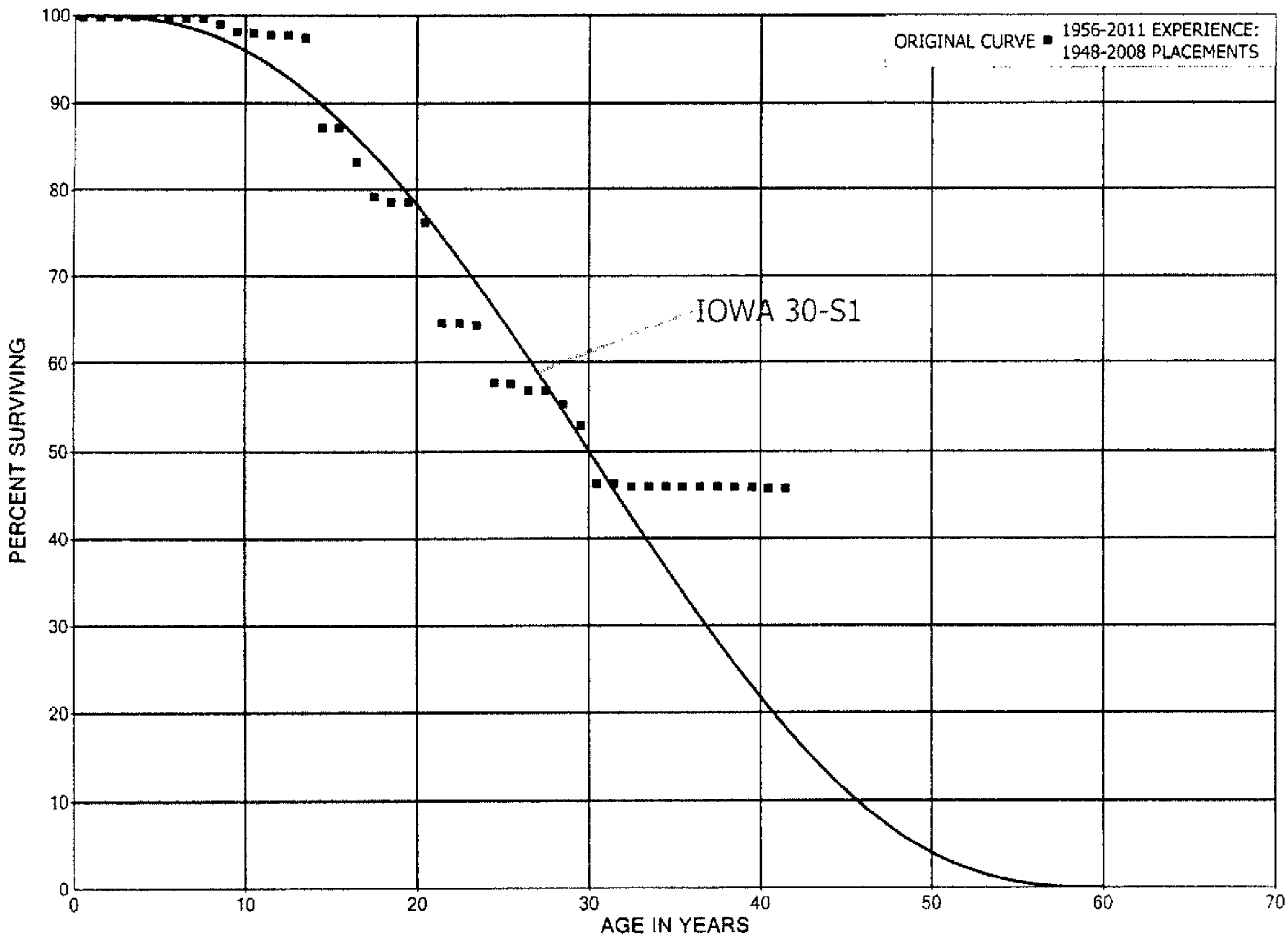
ACCOUNT 2871 OTHER EQUIPMENT - STREET LIGHTING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2002 EXPERIENCE BAND 1977-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	4,909		0.0000	1.0000	27.95
80.5	4,846	100	0.0206	0.9794	27.95
81.5	497		0.0000	1.0000	27.37
82.5	60		0.0000	1.0000	27.37
83.5	46		0.0000	1.0000	27.37
84.5	25		0.0000	1.0000	27.37
85.5					27.37

DUKE ENERGY OHIO
ACCOUNT 2900 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2008 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,287,248	3,112	0.0024	0.9976	100.00
0.5	2,152,584		0.0000	1.0000	99.76
1.5	2,217,545	151	0.0001	0.9999	99.76
2.5	2,200,662		0.0000	1.0000	99.75
3.5	2,014,200		0.0000	1.0000	99.75
4.5	1,988,070	666	0.0003	0.9997	99.75
5.5	1,830,983	1,619	0.0009	0.9991	99.72
6.5	1,890,517		0.0000	1.0000	99.63
7.5	1,091,427	8,058	0.0074	0.9926	99.63
8.5	1,083,369	8,748	0.0081	0.9919	98.89
9.5	1,034,438	1,463	0.0014	0.9986	98.10
10.5	291,454	849	0.0029	0.9971	97.96
11.5	246,286		0.0000	1.0000	97.67
12.5	246,286	712	0.0029	0.9971	97.67
13.5	245,574	25,830	0.1052	0.8948	97.39
14.5	179,035		0.0000	1.0000	87.15
15.5	179,035	8,130	0.0454	0.9546	87.15
16.5	170,905	8,230	0.0482	0.9518	83.19
17.5	162,675	1,489	0.0092	0.9908	79.18
18.5	161,186		0.0000	1.0000	78.46
19.5	151,812	4,409	0.0290	0.9710	78.46
20.5	147,403	22,512	0.1527	0.8473	76.18
21.5	124,891		0.0000	1.0000	64.54
22.5	124,891	420	0.0034	0.9966	64.54
23.5	124,471	12,782	0.1027	0.8973	64.33
24.5	111,689	178	0.0016	0.9984	57.72
25.5	111,511	1,595	0.0143	0.9857	57.63
26.5	109,916		0.0000	1.0000	56.81
27.5	109,916	2,873	0.0261	0.9739	56.81
28.5	107,043	4,740	0.0443	0.9557	55.32
29.5	102,303	12,793	0.1251	0.8749	52.87
30.5	89,510		0.0000	1.0000	46.26
31.5	89,510	491	0.0055	0.9945	46.26
32.5	89,019		0.0000	1.0000	46.01
33.5	89,019		0.0000	1.0000	46.01
34.5	89,019		0.0000	1.0000	46.01
35.5	89,019		0.0000	1.0000	46.01
36.5	89,019		0.0000	1.0000	46.01
37.5	89,019	256	0.0029	0.9971	46.01
38.5	88,764		0.0000	1.0000	45.87

DUKE ENERGY OHIO

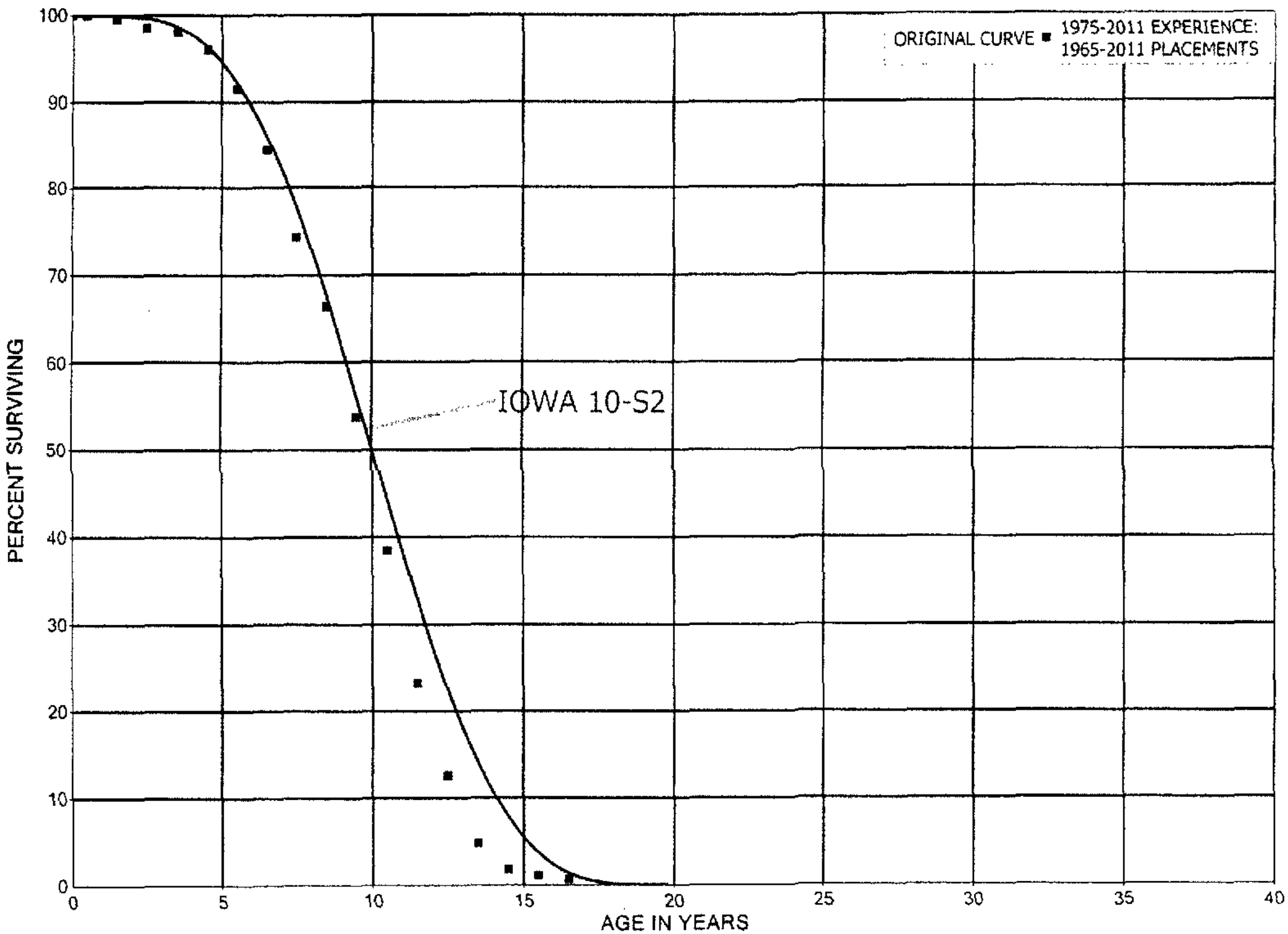
ACCOUNT 2900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2008 EXPERIENCE BAND 1956-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	88,764	385	0.0043	0.9957	45.87
40.5	88,379		0.0000	1.0000	45.67
41.5	88,379		0.0000	1.0000	45.67
42.5	45,993		0.0000	1.0000	45.67
43.5	45,993		0.0000	1.0000	45.67
44.5	45,993		0.0000	1.0000	45.67
45.5	45,993	2,970	0.0646	0.9354	45.67
46.5	43,023		0.0000	1.0000	42.73
47.5	43,023	249	0.0058	0.9942	42.73
48.5	42,774		0.0000	1.0000	42.48
49.5	42,774		0.0000	1.0000	42.48
50.5	42,774		0.0000	1.0000	42.48
51.5	42,774	985	0.0230	0.9770	42.48
52.5	41,789		0.0000	1.0000	41.50
53.5	41,789	15,677	0.3751	0.6249	41.50
54.5	26,112	26,112	1.0000		25.93
55.5					
56.5					
57.5					
58.5					
59.5					
60.5					
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5	92	92	1.0000		
72.5					

DUKE ENERGY OHIO
ACCOUNT 2920 TRANSPORTATION EQUIPMENT - AUTOS AND TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

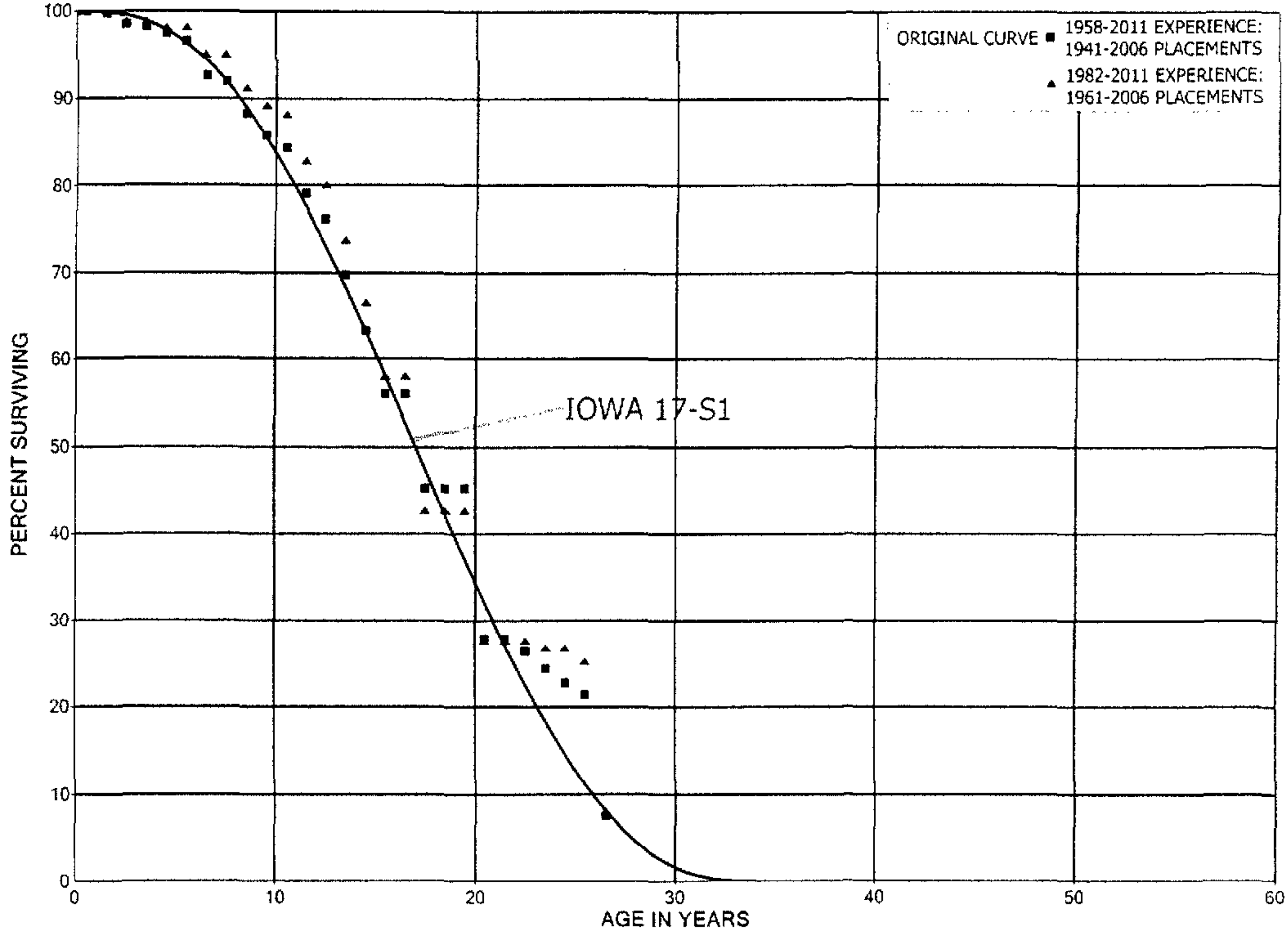
ACCOUNT 2920 TRANSPORTATION EQUIPMENT - AUTOS AND TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2011 EXPERIENCE BAND 1975-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,067,186		0.0000	1.0000	100.00
0.5	13,056,708	67,013	0.0051	0.9949	100.00
1.5	13,271,167	124,780	0.0094	0.9906	99.49
2.5	13,340,422	74,519	0.0056	0.9944	98.55
3.5	13,596,069	274,726	0.0202	0.9798	98.00
4.5	13,584,083	639,727	0.0471	0.9529	96.02
5.5	13,240,700	1,020,314	0.0771	0.9229	91.50
6.5	12,401,562	1,488,211	0.1200	0.8800	84.45
7.5	10,963,451	1,174,019	0.1071	0.8929	74.31
8.5	9,789,432	1,869,534	0.1910	0.8090	66.36
9.5	7,929,568	2,264,642	0.2856	0.7144	53.68
10.5	5,664,926	2,237,549	0.3950	0.6050	38.35
11.5	3,427,377	1,576,048	0.4598	0.5402	23.20
12.5	1,851,329	1,146,069	0.6191	0.3809	12.53
13.5	705,260	451,018	0.6395	0.3605	4.77
14.5	254,242	104,388	0.4106	0.5894	1.72
15.5	149,854	61,473	0.4102	0.5898	1.01
16.5	88,381	12,130	0.1372	0.8628	0.60
17.5	76,251		0.0000	1.0000	0.52
18.5	76,251		0.0000	1.0000	0.52
19.5	51,661		0.0000	1.0000	0.52
20.5	51,661		0.0000	1.0000	0.52
21.5	51,661	51,661	1.0000		0.52
22.5					

DUKE ENERGY OHIO
ACCOUNT 2921 TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2921 TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2006 EXPERIENCE BAND 1958-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	784,589		0.0000	1.0000	100.00
0.5	784,589	2,164	0.0028	0.9972	100.00
1.5	782,425	9,265	0.0118	0.9882	99.72
2.5	774,302	2,465	0.0032	0.9968	98.54
3.5	771,837	6,944	0.0090	0.9910	98.23
4.5	764,892	6,881	0.0090	0.9910	97.35
5.5	730,826	29,509	0.0404	0.9596	96.47
6.5	702,038	4,971	0.0071	0.9929	92.57
7.5	706,073	28,102	0.0398	0.9602	91.92
8.5	677,971	18,496	0.0273	0.9727	88.26
9.5	657,722	11,274	0.0171	0.9829	85.85
10.5	579,869	35,557	0.0613	0.9387	84.38
11.5	456,397	17,789	0.0390	0.9610	79.21
12.5	391,493	33,062	0.0845	0.9155	76.12
13.5	288,357	26,361	0.0914	0.9086	69.69
14.5	191,091	21,854	0.1144	0.8856	63.32
15.5	94,028		0.0000	1.0000	56.08
16.5	58,972	11,429	0.1938	0.8062	56.08
17.5	47,543		0.0000	1.0000	45.21
18.5	37,643		0.0000	1.0000	45.21
19.5	37,643	14,423	0.3831	0.6169	45.21
20.5	14,356		0.0000	1.0000	27.89
21.5	14,356	748	0.0521	0.9479	27.89
22.5	13,608	1,053	0.0774	0.9226	26.44
23.5	12,555	851	0.0678	0.9322	24.39
24.5	11,704	666	0.0569	0.9431	22.74
25.5	11,038	7,148	0.6476	0.3524	21.44
26.5	3,890	2,562	0.6587	0.3413	7.56
27.5	1,328	1,328	1.0000		2.58
28.5					
29.5					
30.5					
31.5	80	80	1.0000		
32.5					
33.5	378	378	1.0000		
34.5					

DUKE ENERGY OHIO

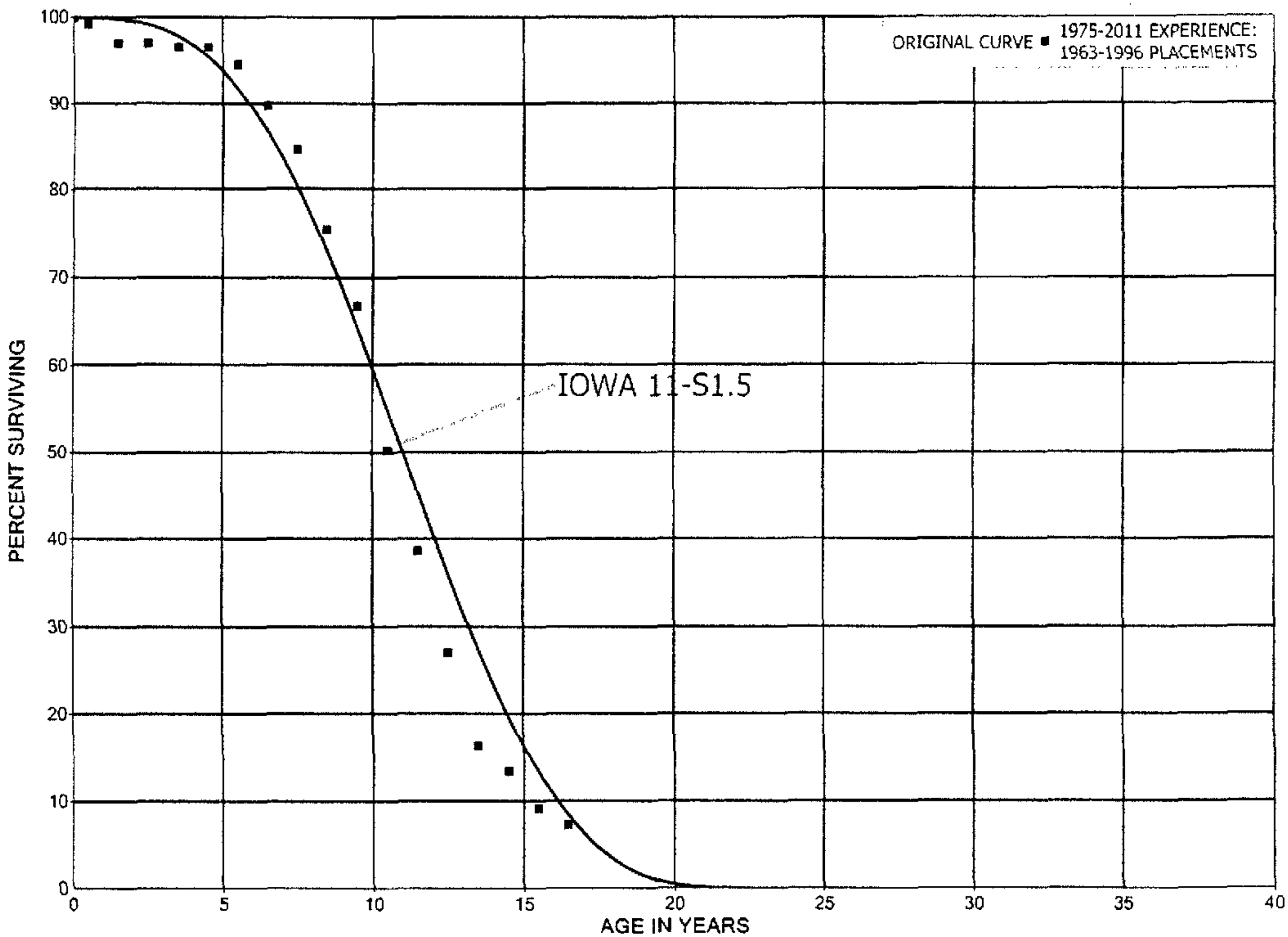
ACCOUNT 2921 TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1961-2006 EXPERIENCE BAND 1982-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	656,076		0.0000	1.0000	100.00
0.5	665,342		0.0000	1.0000	100.00
1.5	695,082	9,265	0.0133	0.9867	100.00
2.5	693,996		0.0000	1.0000	98.67
3.5	693,996	4,933	0.0071	0.9929	98.67
4.5	689,062		0.0000	1.0000	97.97
5.5	662,051	20,923	0.0316	0.9684	97.97
6.5	641,128		0.0000	1.0000	94.87
7.5	644,730	25,660	0.0398	0.9602	94.87
8.5	629,742	14,277	0.0227	0.9773	91.09
9.5	610,532	6,353	0.0104	0.9896	89.03
10.5	548,262	33,449	0.0610	0.9390	88.10
11.5	429,016	14,609	0.0341	0.9659	82.73
12.5	367,292	28,712	0.0782	0.9218	79.91
13.5	268,505	26,361	0.0982	0.9018	73.66
14.5	171,239	21,854	0.1276	0.8724	66.43
15.5	74,176		0.0000	1.0000	57.95
16.5	38,560	10,307	0.2673	0.7327	57.95
17.5	28,252		0.0000	1.0000	42.46
18.5	26,309		0.0000	1.0000	42.46
19.5	28,412	10,073	0.3545	0.6455	42.46
20.5	11,476		0.0000	1.0000	27.41
21.5	11,476		0.0000	1.0000	27.41
22.5	11,476	333	0.0290	0.9710	27.41
23.5	11,143		0.0000	1.0000	26.61
24.5	11,143	666	0.0598	0.9402	26.61
25.5	10,477	7,148	0.6823	0.3177	25.02
26.5	3,329	2,001	0.6012	0.3988	7.95
27.5	1,328	1,328	1.0000		3.17
28.5					

DUKE ENERGY OHIO
ACCOUNT 2960 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 2960 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-1996 EXPERIENCE BAND 1975-2011

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,260,134	18,997	0.0084	0.9916	100.00
0.5	2,275,985	49,936	0.0219	0.9781	99.16
1.5	2,226,049		0.0000	1.0000	96.98
2.5	2,252,259	11,201	0.0050	0.9950	96.98
3.5	2,322,158		0.0000	1.0000	96.50
4.5	2,483,604	50,912	0.0205	0.9795	96.50
5.5	2,518,165	128,309	0.0510	0.9490	94.52
6.5	2,424,171	136,142	0.0562	0.9438	89.71
7.5	2,304,540	253,283	0.1099	0.8901	84.67
8.5	2,082,467	238,227	0.1144	0.8856	75.36
9.5	1,844,240	458,786	0.2488	0.7512	66.74
10.5	1,385,454	316,931	0.2288	0.7712	50.14
11.5	1,107,692	336,059	0.3034	0.6966	38.67
12.5	771,632	304,019	0.3940	0.6060	26.94
13.5	467,613	82,753	0.1770	0.8230	16.32
14.5	384,860	126,376	0.3284	0.6716	13.44
15.5	174,464	35,332	0.2025	0.7975	9.02
16.5	139,132	18,928	0.1360	0.8640	7.20
17.5	120,204		0.0000	1.0000	6.22
18.5	118,569		0.0000	1.0000	6.22
19.5	85,605	39,853	0.4655	0.5345	6.22
20.5	45,752	45,752	1.0000		3.32
21.5					

NET SALVAGE STATISTICS

DUKE ENERGY OHIO

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1980	792	61	8		0	61-	8-
1981							
1982							
1983							
1984							
1985							
1986							
1987	2,176	363	17		0	363-	17-
1988							
1989		1,702				1,702-	
1990	2,705	98	4		0	98-	4-
1991	1,903	323	17		0	323-	17-
1992	2,993	2,099	70		0	2,099-	70-
1993	469		0		0		0
1994							
1995							
1996							
1997							
1998	11,601	1,000	9		0	1,000-	9-
1999							
2000							
2001							
2002	641	1,500	234		0	1,500-	234-
2003	402,999	127,537	32		0	127,537-	32-
2004	40,306		0		0		0
2005	31,797	20,601	65		0	20,601-	65-
2006							
2007	1,355	195	14		0	195-	14-
2008							
2009							
2010							
2011	44,058		0		0		0
TOTAL	543,795	155,479	29		0	155,479-	29-

THREE-YEAR MOVING AVERAGES

80-82	264	20	8		0	20-	8-
81-83							
82-84							
83-85							
84-86							

DUKE ENERGY OHIO

ACCOUNT 2050 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
85-87	725	121	17		0	121-	17-
86-88	725	121	17		0	121-	17-
87-89	725	688	95		0	688-	95-
88-90	902	600	67		0	600-	67-
89-91	1,536	708	46		0	708-	46-
90-92	2,534	840	33		0	840-	33-
91-93	1,789	807	45		0	807-	45-
92-94	1,154	700	61		0	700-	61-
93-95	156		0		0		0
94-96							
95-97							
96-98	3,867	333	9		0	333-	9-
97-99	3,867	333	9		0	333-	9-
98-00	3,867	333	9		0	333-	9-
99-01							
00-02	214	500	234		0	500-	234-
01-03	134,546	43,012	32		0	43,012-	32-
02-04	147,982	43,012	29		0	43,012-	29-
03-05	158,367	49,379	31		0	49,379-	31-
04-06	24,034	6,867	29		0	6,867-	29-
05-07	11,051	6,932	63		0	6,932-	63-
06-08	452	65	14		0	65-	14-
07-09	452	65	14		0	65-	14-
08-10							
09-11	14,686		0		0		0
FIVE-YEAR AVERAGE							
07-11	9,083	39	0		0	39-	0