

LARGE FILING SEPARATOR SHEET

CASE NUMBER: 12-1682-EL-AIR,
12-1683-EL-ATA, 12-1684-EL-AAM

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BEFORE THE
PUBLIC UTILITIES COMMISSION OF OHIO

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

VOLUME 8

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

July 9, 2012

Duke Energy Ohio, Inc.
Case No. 12-1682-EL-AIR, et al.
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DUKE ENERGY OHIO, INC.
Case No. 12-1682-EL-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

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC AND COMMON 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 45202

Attention Carl J. Council
Director Asset Accounting

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric and common plant of Duke Energy Ohio as of September 30, 2011. The study results include annual depreciation rates and amounts for regulatory reporting purposes. The attached report presents a description of the methods used in the estimation of depreciation, summaries of annual and accrued depreciation, the statistical support for the life and net salvage estimates and the detailed tabulations of depreciation by year installed for each account.

Respectfully submitted,

GANNETT FLEMING, INC.

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

JJS/krm

055074

Gannett Fleming, Inc.
Valuation and Rate Division

P.O. Box 67100 • Harrisburg, PA 17106-7100 • 207 Senate Avenue • Camp Hill, PA 17011-2316
t: 717.763.7211 • f: 717.763.4590

www.gannettfleming.com • www.gfvrd.com



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DUKE ENERGY OHIO
DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC AND COMMON PLANT AS OF SEPTEMBER 30, 2011

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Duke Energy Ohio (the Company) as applied to electric and common plant in service as of September 30, 2011. The study results include annual depreciation rates and amounts for regulatory reporting purposes. The regulatory rates and amounts reflect the straight line whole life method of depreciation. The report also describes the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates and amounts related to current electric and common plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through September 2011; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and salvage estimates used for other electric properties.

PLAN OF REPORT

Part I, Introduction, includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and net salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables

resulting from the retirement rate method of analysis, tabular results of the historical net salvage analyses, and detailed tabulations of the calculated annual accruals and accrued depreciation to be used for regulatory reporting purposes.

BASIS OF STUDY

Depreciation

For all accounts, the annual depreciation was calculated by the straight line method using the average service life procedure. The calculated annual and accrued depreciation were based on attained ages of plant in service and the estimated service life and net salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts. The calculations of annual depreciation for regulatory purposes use the whole life basis.

Service Life Estimates

The average service life estimates were based on informed judgment which incorporated analyses of available historical service life data related to the property, a review of management's current plans and operating policies, and a general knowledge of service lives experienced and estimated in the electric industry. The use of survivor curves to reflect the expected dispersion of retirements provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant account property groups. For major structures, the life span technique was used. In this technique, the date of final retirement was estimated for each building, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely

accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The Company's service life estimates used in the depreciation calculation incorporated historical data compiled through September 2011 from the property records of the Company. Such data included plant additions, retirements, transfers and other activity. Generally, retirement data for the years 1956 through 2011 were used in the actuarial life table computations which were the primary statistical support of the service life estimates.

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 retirement was obtained through field trips conducted during the course of the service life study. Discussions with operating and management personnel also provided information regarding plans for the future which was incorporated in the interpretation and extrapolation of the statistical analyses.

Net Salvage Estimates

The estimates of net salvage were based in part on historical data compiled for the years 1978 through 2011. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage, on both annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The estimates of net salvage are expressed as percentages of the cost of plant retired.

PART II. METHODS USED IN
THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current repairs or covered by insurance.

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 depreciation based on the straight line method requires the estimation of average life and net salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE 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, the Iowa type survivor 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 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 Curves. 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

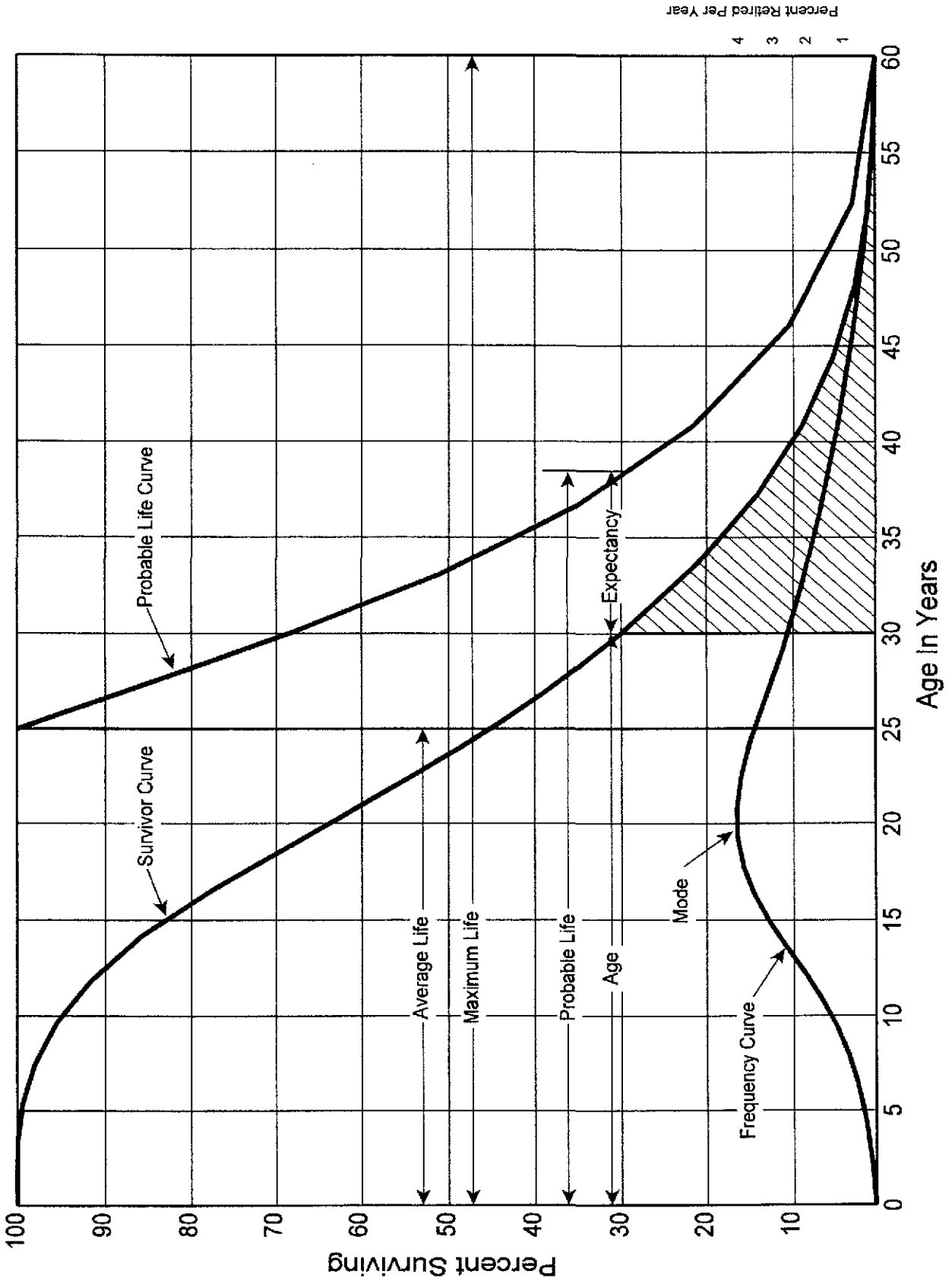


Figure 1. A Typical Survivor Curve and Derived Curves

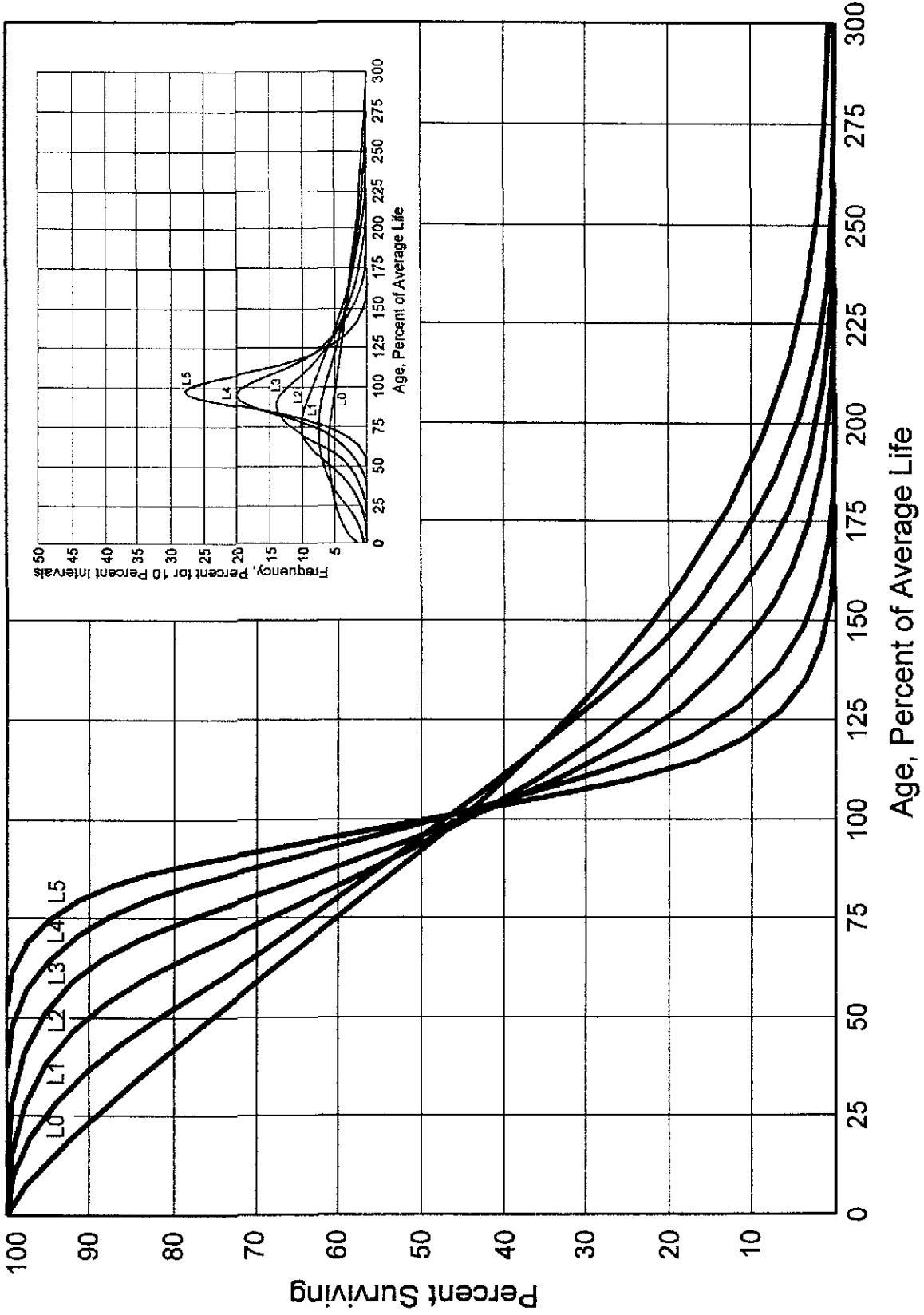


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

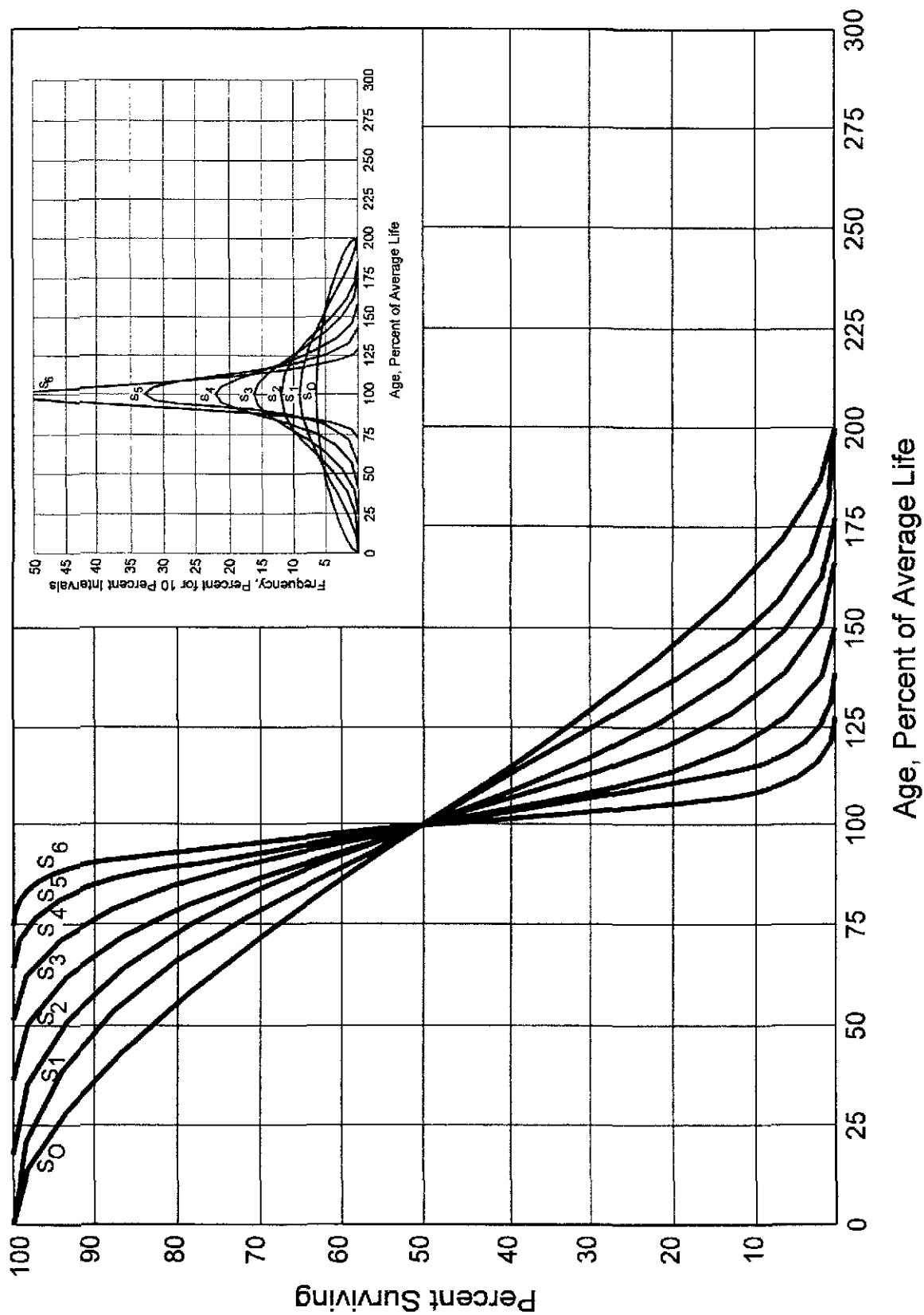


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

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 the 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 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 thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

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

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

³Couch, 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.

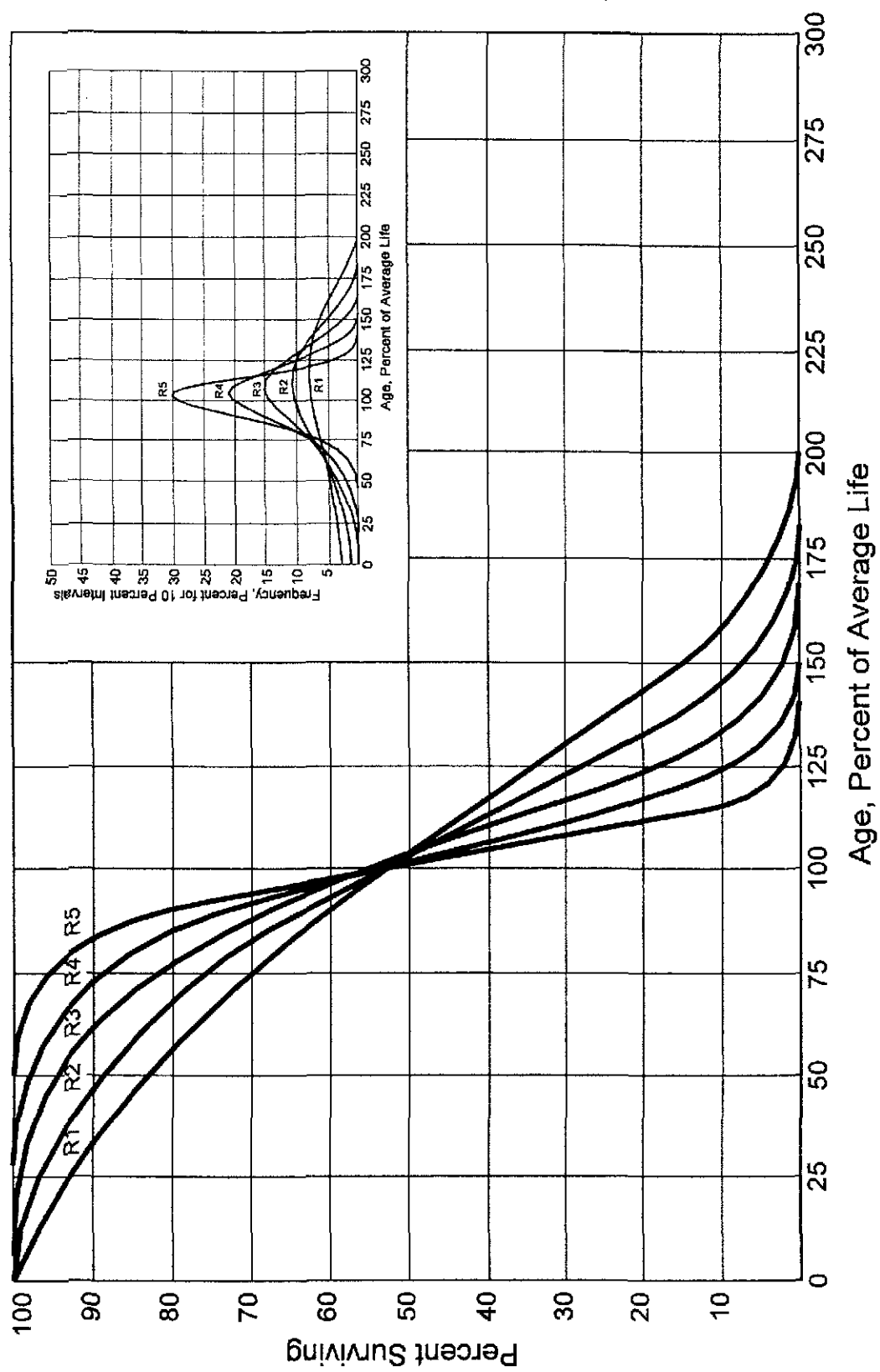


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

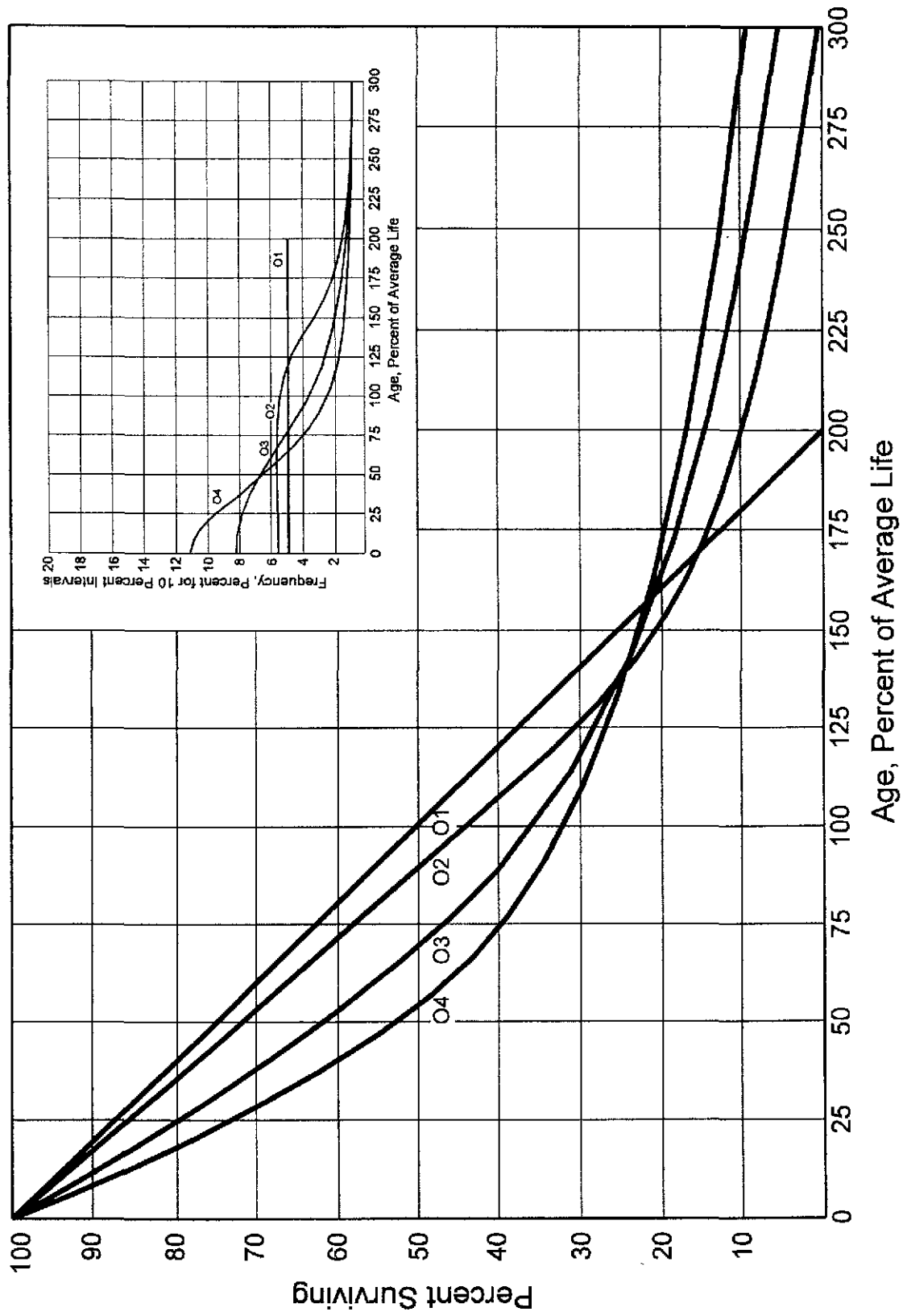


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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 or for which aged accounting experience is developed by statistically aging unaged amounts and is the 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 "Depreciation Systems."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 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 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.

⁴Winfrey, Robley, Supra Note 1.

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

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

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, \$10,000 of the dollars invested in 1997 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.

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

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

Experience Band 2002-2011		Retirements, Thousands of Dollars										Placement Band 1997-2011	
Year Placed (1)		During Year										Total During Age Interval (12)	Age Interval (13)
		2002 (2)	2003 (3)	2004 (4)	2005 (5)	2006 (6)	2007 (7)	2008 (8)	2009 (9)	2010 (10)	2011 (11)		
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	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)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	2002 (2)	2003 (3)	2004 (4)	2005 (5)	2006 (6)	2007 (7)	2008 (8)	2009 (9)	2010 (10)	2011 (11)		
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.

are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. 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, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out 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

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

Exposures, Thousands of Dollars												
Annual Survivors at the Beginning of the Year												
Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	Total at Beginning of Age Interval	Age
Placed (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	Interval (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.

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 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	=	$143,000 \div 3,789,000 = 0.0377$
Survivor Ratio	=	$1.000 - 0.0377 = 0.9623$
Percent surviving at age 5½	=	$(88.15) \times (0.9623) = 84.83$

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.

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	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(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	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

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.

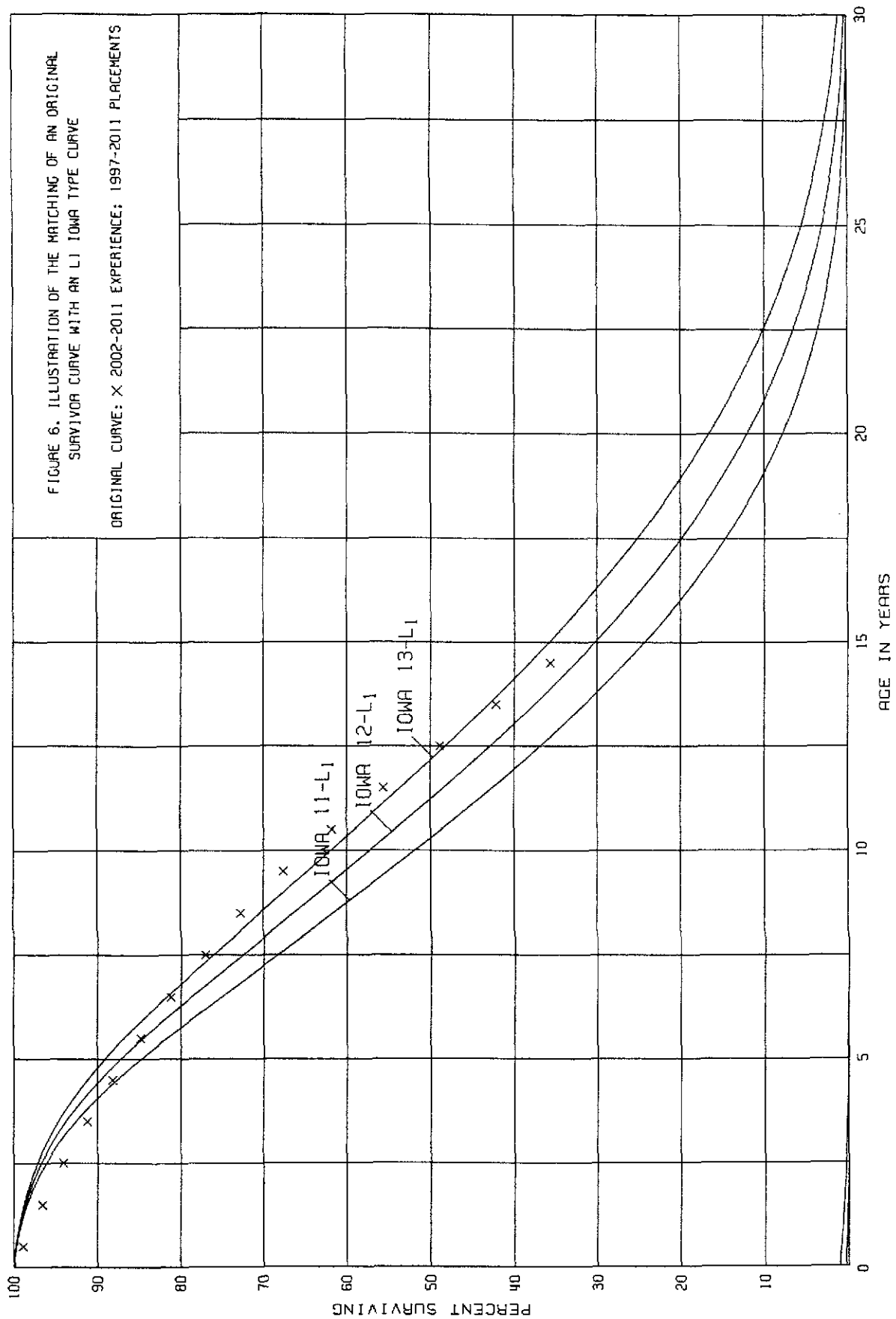
Column 5 = 1.0000 Minus Column 4.

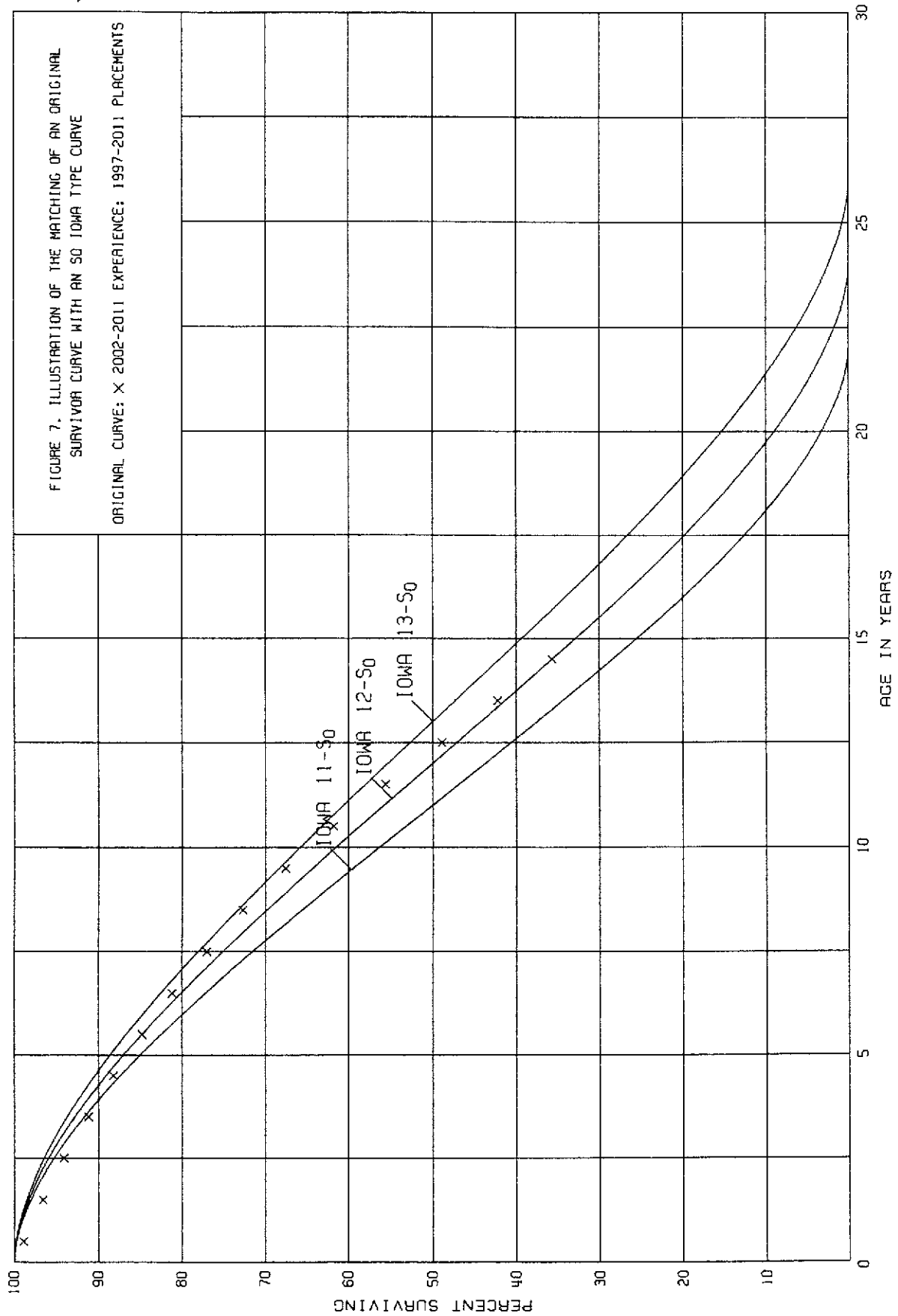
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

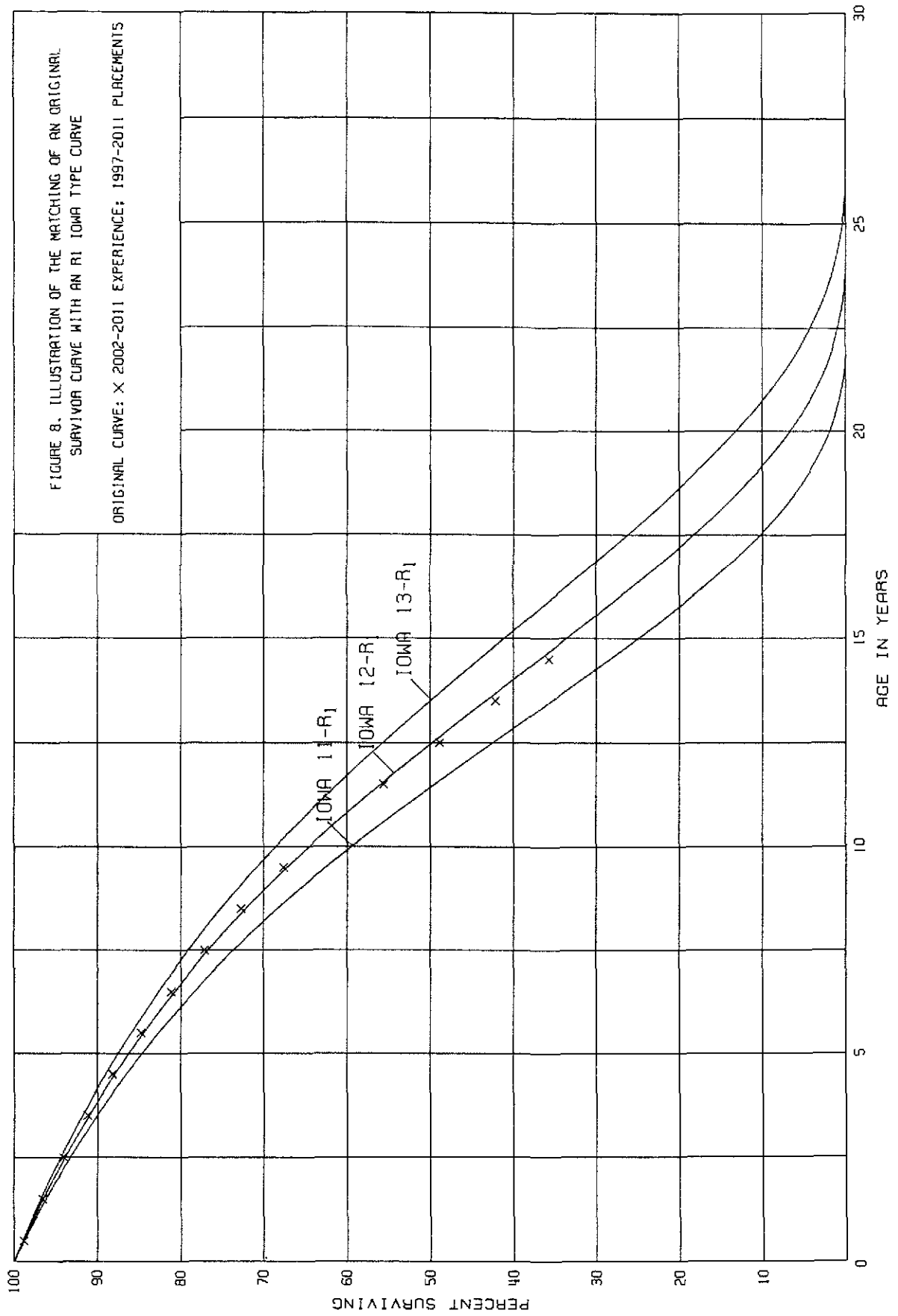
The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

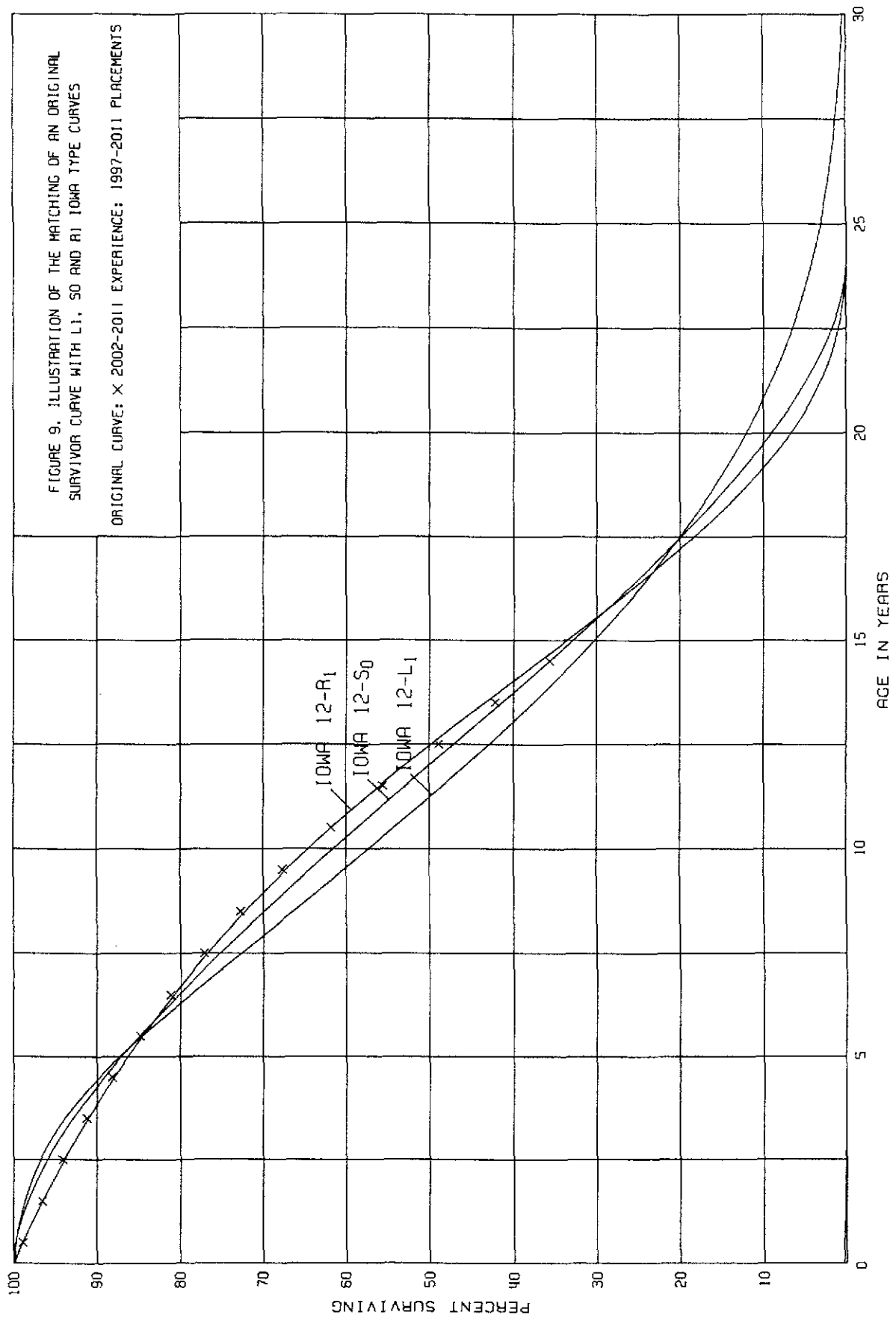
Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100 percent to zero percent, 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 those original stub curves which are expressed as percents surviving at ages in years. 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.

The following is a list of the locations visited during the field trip in July 2008.

July 8, 2008

- Brecon Facility
- Simpson Substation #175
- Queensgate Service Building
- Queensgate Substation
- Fourth & Main Office Building

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 field reviews of the property and other conversations with management, and the survivor curve estimates from other electric companies.

The estimated survivor curves for structures reflect the life span or forecast concept of life estimation. In the life span concept, an interim survivor curve is selected to describe the rates of retirement between installation and the final concurrent retirement of all facilities at a location. The interim survivor curve for Account 1900, Structures and Improvements, and Account 3900, Structures and Improvements, is a

90-R1 survivor curve, indicating that few interim retirements of buildings or building components are anticipated during the life of the facility.

The major structures included in Accounts 1900 and 3900, Structures and Improvements, were separated from the smaller structures for purposes of the study. The major structures group consists of 26 structures or sites of significant size and of a nature that the life span procedure is appropriate. The life spans assigned to the major structures were typically 50-55 years from the date of the first major installation and were based on individual circumstances, such as size, condition, type of construction, location, and management's plans. The 45-R3 estimate was used for the other small structures in Accounts 1900 and 3900, inasmuch as these structures are similar in type construction, condition and size.

The estimated survivor curves for most of the mass property accounts are based on statistical analyses of plant accounting data and the range of lives and type curves used for other companies in the electric industry. Account 3650, Overhead Conductors and Devices, is one of the largest depreciable plant accounts and is used to illustrate the manner in which the study was conducted for the groups using the retirement rate method. Aged retirement and other plant accounting data were compiled for the years 1956 through 2011. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page III-51 and the life tables for the experience bands, 1956-2011 and 1974-2011, plotted on the chart follow it.

Typical service lives for the overhead conductor of other electric companies range from 40 to 55 years. The Iowa 50-R1 survivor curve is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve through age 70, reflects the outlook of management and is within the typical range of lives for this account.

The estimates for the substation structures in Account 3610 were based on the results of applying the retirement rate method to the aged retirements for the account during the period 1956-2011. The 65-R2.5 survivor curve was selected to represent the retirement characteristics for these types of structures. The 65-year average service life is at the longer end of the range of typical service lives.

The estimate for Account 3640, Poles, Towers and Fixtures, is based on the 1956-2011 and 1974-2011 experience bands. The 50-R1 survivor curve is supported by the chart set forth on page III-44. The 50-year average service life is at the upper end of the typical range of 30-50 years for other electric companies.

The second largest account is Account 3680, Line Transformers. The estimate of survivor characteristics is based on the 1956-2011 experience band. As the survivor curve chart illustrates, the experience band represents similar life characteristics and supports the 42-R1 survivor curve. The 42-year average life is toward the upper end of the range of lives used by others in the industry.

The life estimates for electric Transportation Equipment and Power Operated Equipment were combined with the comparable subaccounts in common plant. The estimated survivor curve for the combined Accounts 1960 and 3960, Power Operated Equipment, is based on statistical analyses of aged retirements during the period 1996-2011 using the retirement rate method. The 18-S0.5 for Accounts 1960 and 3960 is a

very good fit of the original survivor curve as shown on page III-22 and is typical for the surviving equipment in these accounts. The estimated survivor curve for the combined Accounts 1920 and 3920, Transportation Equipment, is based on the 1978-2007 and 1991-2011 experience bands which represent the most significant periods for this property. The 12-L3 survivor curve is consistent with the estimates of others and is representative of management's plans for these assets. The 1957-2011 and 1992-2011 experience bands were used to best represent the life characteristics of the combined Accounts 1921 and 3921, Transportation Equipment - Trailers. The 21-S1.5 survivor curve is a good fit for the combined analysis and comparable to other companies.

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 electric 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 1978 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 electric industry, and net salvage estimates used by other electric companies. Depreciation reserve accounting data were compiled for the years 1978 through 2011. These data include the retirements, cost of removal and gross salvage.

The net salvage results for Accounts 3640, Poles, Towers and Fixtures, and 3650, Overhead Conductors and Devices, will be used to illustrate the methods for estimating net salvage. The net salvage estimate for Account 3640, Poles, Towers and Fixtures, is negative 20 percent and is based on the historical analysis of salvage percents as shown in the tabulation on pages III-123 and III-124 and the typical range of net salvage estimates used by other electric utilities for poles. The historical indication for the period 1978 through 2011 is negative 15 percent, which is within the range of estimates for other electric companies of negative 10 to 40 percent. The most recent five-year average, 2007-2011, was negative 57 percent net salvage. Based on these averages and considering the estimates of others, negative 20 percent net salvage is estimated for Account 3640, Poles, Towers and Fixtures. For Account 3650, Overhead Conductors and Devices, the net salvage estimate of negative 40 percent is based on the historical analysis of salvage percents as shown on pages III-125 and III-126. The average net salvage for this account for the period 1978-2011 is negative 40 percent, and, the trend, as indicated by the most recent five-year band, is negative 65 percent. The use of negative 40 percent net salvage is based primarily on the overall

period and is within the range for other electric companies of negative 20 to negative 50 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 electric 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-113.

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

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Single Unit of Property

After the survivor curve and net salvage are estimated, the annual and accrued depreciation can be calculated. The calculation of straight line depreciation for a single unit of property is straightforward. 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:

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

The accrued depreciation is:

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

Group Depreciation Procedures

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or *average remaining life 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 cost recouped subsequent to average life.

In the average service life procedure, the annual accrual rate is computed by the following equation:

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

For property groups in which the average service life of each vintage differs because the life of successive additions is restricted by an expected concurrent retirement of all associated property, the annual accrual rate is calculated separately for each vintage. The rate for each vintage is determined by the above equations, using the average service life calculated for the investment in that vintage. A composite rate for the total investment in such a group may then be calculated at a specific date by weighting the rate for each vintage 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 would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. 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, service life and net salvage. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}} \right) (1 - \text{Net Salvage, Percent}).$$

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 electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
COMMON PLANT	
1910, Office Furniture and Equipment	20
1911, Office Furniture and Equipment - Elec. Data Proc.	5
1930, Stores Equipment	20
1940, Tools, Shop and Garage Equipment	25
1950, Laboratory and Test Equipment	15
1970, Communication Equipment	15
1980, Miscellaneous Equipment	20
ELECTRIC PLANT	
3910, Office Furniture and Equipment	20
3911, Office Furniture and Equipment - Elec. Data Proc.	5
3940, Tools, Shop and Garage Equipment	25
3950, Laboratory Equipment	15
3970, Communication Equipment	15
3980, Miscellaneous Equipment	20

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.

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 electric and common 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 electric 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 table of the results of the study, as applied to the original cost of electric and common plant as of September 30, 2011, is presented on pages III-4 and III-5 of this report. The table summarizes 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, ORIGINAL COST AND CALCULATED
ANNUAL AND ACCRUED DEPRECIATION RELATED TO ELECTRIC AND COMMON PLANT AS OF SEPTEMBER 30, 2011

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	CALCULATED ANNUAL ACCRUAL RATE (5) (6)=(5)/(4)		CALCULATED ACCURED DEPRECIATION (7)
					AMOUNT (5)	RATE (6)	
1890	COMMON PLANT						
1891	LAND AND LAND RIGHTS			2,121,647.43			
	RIGHTS OF WAY			37,968.72			
1900	STRUCTURES AND IMPROVEMENTS - MAJOR	NONDEPRECIABLE					
1900	STRUCTURES AND IMPROVEMENTS - MINOR	90-R1 *	0	99,478,487.19	3,547,317	3.57	43,610,239
		45-R3	(10)	9,045,598.06	234,662	2.43	3,110,767
	TOTAL STRUCTURES AND IMPROVEMENTS			109,124,085.25	3,781,979	3.47	46,721,006
1901	STRUCTURES AND IMPROVEMENTS - LEASE						
	ATRIUM II	SQUARE *	0	961,418.65	0	***	468,040
	CLOPAY OFFICE BUILDINGS	SQUARE *	(5)	4,221,044.30	20,774	***	3,340,146
	CLOPAY OFFICE BUILDINGS 4TH/5TH/6TH FLOOR	SQUARE *	0	820,726.30	22,118	***	516,025
	CLOPAY OFFICE BUILDINGS 3RD FLOOR	SQUARE *	0	366,796.96	55,710	***	152,951
	ERLANGER EMISSION CENTER	SQUARE *	0	1,590,406.75	222,837	***	206,753
	HOLIDAY PARK	SQUARE *	0	303,876.34	30,388	***	215,541
	TOTAL STRUCTURES AND IMPROVEMENTS - LEASE			8,264,269.30	351,826		4,899,456
1910	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	3,941,811.59	197,091	5.00	2,649,566
1911	OFFICE FURNITURE AND EQUIPMENT - ELECTRONIC DATA PROCESSING	5-SQ	0	757,902.48	149,342	19.70	298,175
1920	TRANSPORTATION EQUIPMENT	12-L3	0	85,311.07	7,106	8.33	74,542
1921	TRANSPORTATION EQUIPMENT - TRAILERS	21-S1.5	10	474,273.01	20,318	4.28	180,039
1930	STORES EQUIPMENT	20-SQ	0	170,074.00	8,504	5.00	94,472
1940	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	1,572,264.45	62,891	4.00	695,153
1950	LABORATORY AND TEST EQUIPMENT	15-SQ	0	23,250.42	1,551	6.67	569
1960	POWER OPERATED EQUIPMENT	18-S0.5	0	153,958.56	8,557	5.56	49,111
1970	COMMUNICATION EQUIPMENT	15-SQ	0	46,758,879.77	2,719,128	5.82	14,110,331
1980	MISCELLANEOUS EQUIPMENT	20-SQ	0	322,435.12	16,122	5.00	110,032
	TOTAL COMMON PLANT			173,808,071.17	7,324,415	4.21	69,882,472
3600	DISTRIBUTION PLANT						
3601	LAND AND LAND RIGHTS	NONDEPRECIABLE		12,271,428.75			
	RIGHTS OF WAY	75-R3	0	26,106,256.35	347,213	1.33	8,951,808
3610	STRUCTURES AND IMPROVEMENTS	55-R2.5	(10)	8,164,583.59	136,308	1.69	2,830,926
3620	STATION EQUIPMENT	60-R1.5	(15)	175,386,530.37	3,368,298	1.92	50,583,597
3622	STATION EQUIPMENT - MAJOR	50-R2.5	(15)	102,675,955.76	1,971,892	1.92	31,800,455
3635	STORAGE BATTERY EQUIPMENT - RTU	20-S3	0	1,817,640.99	90,862	5.00	139,911
3640	POLES, TOWERS AND FIXTURES	50-R1	(20)	237,466,697.85	5,699,201	2.40	74,671,682
3650	OVERHEAD CONDUCTORS AND DEVICES	50-R1	(40)	381,043,071.73	10,669,206	2.80	116,481,307
3660	UNDERGROUND CONDUIT	65-R3	(30)	86,883,183.58	1,739,401	2.00	32,923,727
3670	UNDERGROUND CONDUCTORS AND DEVICES	58-R1.5	(25)	274,722,331.66	5,906,530	2.15	58,822,628
3680	LINE TRANSFORMERS	42-R1	(5)	363,040,656.58	9,071,707	2.50	103,946,468
3682	LINE TRANSFORMERS - CUSTOMER INSTALL	45-R0.5	0	5,272,832.13	117,057	2.22	1,997,762
3691	SERVICES - UNDERGROUND	65-R1.5	(30)	3,126,720.94	62,597	2.00	1,196,077
3692	SERVICES - OVERHEAD	43-R0.5	(40)	61,088,539.85	1,992,708	3.26	22,529,686
3700	METERS	19-L0.5	*	73,856,218.10	6,190,741	8.38	55,558,801
	METERS	3-SQ	0	0.00	9,158,272	33.33	0
3702	METERS - SMARTGRID	15-S2.5	0	34,281,930.23	2,286,605	6.67	3,047,451
3710	INSTALLATIONS ON CUSTOMERS PREMISES	15-S0	0	17,411.72	1,161	6.67	418
3712	INSTALLATIONS ON CUSTOMERS PREMISES - COMPANY OWNED OUTDOOR LIGHTING	15-S0	0	822,887.50	54,887	6.67	218,006
3720	LEASED PROPERTY ON CUSTOMER PREMISES	25-L1.5	0	102,502.52	4,047	3.95	76,193
3731	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	28-L1	(10)	20,643,588.72	810,666	3.93	5,949,054
3732	STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD	45-R1.5	(10)	28,104,216.90	684,943	2.44	6,028,700
3733	STREET LIGHT AND SIGNAL SYSTEMS - CUSTOMER POLES	30-R0.5	(15)	17,103,727.27	654,967	3.83	4,687,269
3734	STREET LIGHT AND SIGNAL SYSTEMS - PUBLIC	25-R0.5	(5)	1,485,982.50	62,407	4.20	193,112
	TOTAL DISTRIBUTION PLANT			1,915,484,795.49	61,083,716	3.19	592,743,038

DUKE ENERGY OHIO
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST AND CALCULATED
ANNUAL AND ACCRUED DEPRECIATION RELATED TO ELECTRIC AND COMMON PLANT AS OF SEPTEMBER 30, 2011

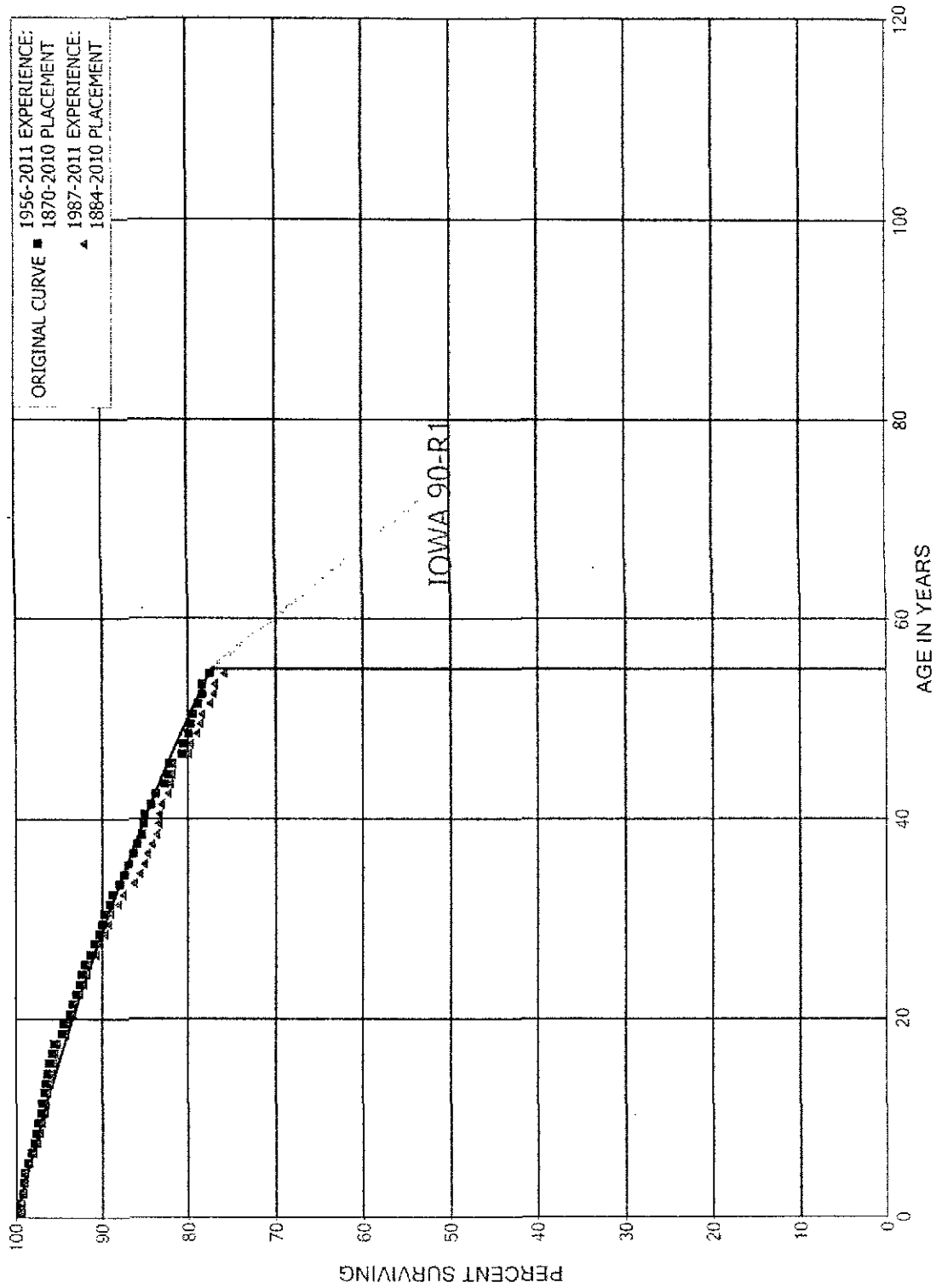
	(1) ACCOUNT	(2) SURVIVOR CURVE	(3) NET SALVAGE PERCENT	(4) ORIGINAL COST	(5) ANNUAL ACCRUAL AMOUNT	(6)=(5)/(4) RATE	(7) CALCULATED ACCURED DEPRECIATION
3890	GENERAL PLANT LAND AND LAND RIGHTS						
3900	STRUCTURES AND IMPROVEMENTS - MAJOR	NONDEPRECIABLE		949,212.52			
3900	STRUCTURES AND IMPROVEMENTS - MINOR	90-R1 • 0 45-R3 (10)		18,803,650.16 3,992,946.86	564,695 97,123	3.00 2.43	7,925,231 955,516
	TOTAL STRUCTURES AND IMPROVEMENTS			22,796,597.02	661,818	2.90	8,880,747
3901	STRUCTURES AND IMPROVEMENTS - LEASE ATRIUM II	SQUARE • 0		49,778.73	5,381	10.81	17,490
3910	OFFICE FURNITURE AND EQUIPMENT	20-SQ	0	490,794.97	24,540	5.00	175,720
3911	OFFICE FURNITURE AND EQUIPMENT - ELECTRONIC DATA PROCESSING	5-SQ	0	1,312,614.91	262,523	20.00	320,677
3920	TRANSPORTATION EQUIPMENT	12-L3	10	1,218,528.88	91,353	7.50	945,790
3921	TRANSPORTATION EQUIPMENT - TRAILERS	21-S1.5	15	2,815,677.73	113,922	4.05	1,144,043
3940	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	13,600,450.94	544,018	4.00	4,832,691
3950	LABORATORY EQUIPMENT	15-SQ	0	125,110.40	8,345	6.67	114,845
3960	POWER OPERATED EQUIPMENT	18-S0.5	20	1,088,310.45	48,408	4.45	620,288
3970	COMMUNICATION EQUIPMENT	15-SQ	0	40,099,532.18	2,610,276	6.51	5,989,046
3980	MISCELLANEOUS EQUIPMENT	20-SQ	0	63,595.72	3,180	5.00	23,257
	TOTAL GENERAL PLANT			84,610,204.45	4,373,764	5.17	23,064,594
	TOTAL ELECTRIC PLANT			2,173,903,071.11	72,781,895	3.35	685,690,104

* LIFE SPAN PROCEDURE USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE

** 3 YEAR AMORTIZATION THROUGH 2014 OF UNRECOVERED METER NET BOOK VALUE

*** ASSETS ARE DEPRECIATED INDIVIDUALLY BY LEASE PERIOD

DUKE ENERGY OHIO
 ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1870-2010

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	161,542,342	988,013	0.0061	0.9939	100.00
0.5	159,967,440	22,729	0.0001	0.9999	99.39
1.5	155,766,204	290,185	0.0019	0.9981	99.37
2.5	153,010,186	178,746	0.0012	0.9988	99.19
3.5	136,359,339	141,366	0.0010	0.9990	99.07
4.5	133,679,328	547,348	0.0041	0.9959	98.97
5.5	128,648,060	443,172	0.0034	0.9966	98.57
6.5	122,458,101	468,932	0.0038	0.9962	98.23
7.5	116,821,019	248,991	0.0021	0.9979	97.85
8.5	115,056,178	315,086	0.0027	0.9973	97.64
9.5	112,567,460	316,570	0.0028	0.9972	97.37
10.5	104,863,169	166,871	0.0016	0.9984	97.10
11.5	98,399,769	282,853	0.0029	0.9971	96.95
12.5	94,073,210	189,960	0.0020	0.9980	96.67
13.5	90,803,244	136,479	0.0015	0.9985	96.47
14.5	90,001,638	236,382	0.0026	0.9974	96.33
15.5	89,155,886	300,044	0.0034	0.9966	96.07
16.5	86,485,056	203,891	0.0024	0.9976	95.75
17.5	84,620,275	828,856	0.0098	0.9902	95.52
18.5	81,945,243	156,838	0.0019	0.9981	94.59
19.5	80,634,727	594,718	0.0074	0.9926	94.41
20.5	76,166,481	223,261	0.0029	0.9971	93.71
21.5	73,782,181	406,203	0.0055	0.9945	93.44
22.5	49,309,266	225,496	0.0046	0.9954	92.92
23.5	38,574,703	90,855	0.0024	0.9976	92.50
24.5	35,831,755	131,618	0.0037	0.9963	92.28
25.5	37,481,977	273,371	0.0073	0.9927	91.94
26.5	36,953,945	196,732	0.0053	0.9947	91.27
27.5	36,818,780	201,456	0.0055	0.9945	90.78
28.5	36,251,129	147,224	0.0041	0.9959	90.29
29.5	35,529,824	56,056	0.0016	0.9984	89.92
30.5	35,080,326	274,467	0.0078	0.9922	89.78
31.5	34,219,360	131,198	0.0038	0.9962	89.08
32.5	29,760,402	258,939	0.0087	0.9913	88.73
33.5	29,313,443	191,925	0.0065	0.9935	87.96
34.5	26,868,176	151,522	0.0056	0.9944	87.39
35.5	25,809,438	137,213	0.0053	0.9947	86.89
36.5	25,300,323	148,557	0.0059	0.9941	86.43
37.5	24,948,910	139,062	0.0056	0.9944	85.92
38.5	24,048,542	68,829	0.0029	0.9971	85.45

DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2010

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	16,803,971	20,030	0.0012	0.9988	85.20
40.5	15,211,656	143,200	0.0094	0.9906	85.10
41.5	14,579,512	104,559	0.0072	0.9928	84.30
42.5	13,533,044	160,454	0.0119	0.9881	83.69
43.5	13,345,123	62,417	0.0047	0.9953	82.70
44.5	12,901,385	20,684	0.0016	0.9984	82.31
45.5	12,055,380	214,443	0.0178	0.9822	82.18
46.5	11,793,817	20,423	0.0017	0.9983	80.72
47.5	11,314,929	83,331	0.0074	0.9926	80.58
48.5	11,214,900	35,523	0.0032	0.9968	79.99
49.5	10,690,461	30,863	0.0029	0.9971	79.73
50.5	10,649,066	91,149	0.0086	0.9914	79.50
51.5	10,065,795	52,091	0.0052	0.9948	78.82
52.5	10,009,892	3,605	0.0004	0.9996	78.42
53.5	9,854,497	112,052	0.0114	0.9886	78.39
54.5	9,069,321		0.0000	1.0000	77.50
55.5	7,898,836	110,990	0.0141	0.9859	77.50
56.5	7,595,375	2,838	0.0004	0.9996	76.41
57.5	7,755,799	8,070	0.0010	0.9990	76.38
58.5	2,617,711	1,158	0.0004	0.9996	76.30
59.5	2,547,641	192,486	0.0756	0.9244	76.27
60.5	2,123,470	2,577	0.0012	0.9988	70.50
61.5	2,079,465	364	0.0002	0.9998	70.42
62.5	1,851,169	4,553	0.0025	0.9975	70.41
63.5	1,915,240	1,403	0.0007	0.9993	70.23
64.5	1,842,665	5,391	0.0029	0.9971	70.18
65.5	1,837,827	659	0.0004	0.9996	69.98
66.5	1,835,197		0.0000	1.0000	69.95
67.5	1,824,484	47,374	0.0260	0.9740	69.95
68.5	1,776,633		0.0000	1.0000	68.13
69.5	1,769,848	7,126	0.0040	0.9960	68.13
70.5	1,756,246		0.0000	1.0000	67.86
71.5	1,761,142	113,376	0.0644	0.9356	67.86
72.5	1,642,857	19,301	0.0117	0.9883	63.49
73.5	1,620,972	25,281	0.0156	0.9844	62.75
74.5	1,593,307	9,148	0.0057	0.9943	61.77
75.5	1,584,159	126	0.0001	0.9999	61.41
76.5	1,583,984		0.0000	1.0000	61.41
77.5	1,583,984		0.0000	1.0000	61.41
78.5	1,583,984		0.0000	1.0000	61.41

DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1870-2010

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	1,583,984		0.0000	1.0000	61.41
80.5	1,507,431	15,584	0.0103	0.9897	61.41
81.5	247,333		0.0000	1.0000	60.77
82.5	247,333		0.0000	1.0000	60.77
83.5	59,443		0.0000	1.0000	60.77
84.5	58,347	12,763	0.2187	0.7813	60.77
85.5	13,952		0.0000	1.0000	47.48
86.5	13,952		0.0000	1.0000	47.48
87.5	9,306		0.0000	1.0000	47.48
88.5	9,306		0.0000	1.0000	47.48
89.5	6,806		0.0000	1.0000	47.48
90.5	6,658		0.0000	1.0000	47.48
91.5	6,658		0.0000	1.0000	47.48
92.5	4,975		0.0000	1.0000	47.48
93.5	4,955		0.0000	1.0000	47.48
94.5	4,955		0.0000	1.0000	47.48
95.5	4,955		0.0000	1.0000	47.48
96.5	4,955		0.0000	1.0000	47.48
97.5	4,955		0.0000	1.0000	47.48
98.5	4,955		0.0000	1.0000	47.48
99.5	4,042		0.0000	1.0000	47.48
100.5	4,042		0.0000	1.0000	47.48
101.5	4,042		0.0000	1.0000	47.48
102.5	4,042		0.0000	1.0000	47.48
103.5	4,042		0.0000	1.0000	47.48
104.5	4,042	346	0.0856	0.9144	47.48
105.5	3,696		0.0000	1.0000	43.41
106.5					43.41

DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2010

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	130,525,537	987,484	0.0076	0.9924	100.00
0.5	129,236,028	14,753	0.0001	0.9999	99.24
1.5	125,113,889	279,504	0.0022	0.9978	99.23
2.5	114,682,694	169,066	0.0015	0.9985	99.01
3.5	98,849,376	56,931	0.0006	0.9994	98.86
4.5	96,961,093	524,237	0.0054	0.9946	98.81
5.5	92,959,065	421,514	0.0045	0.9955	98.27
6.5	86,253,411	419,445	0.0049	0.9951	97.83
7.5	81,025,547	203,304	0.0025	0.9975	97.35
8.5	79,567,018	261,663	0.0033	0.9967	97.11
9.5	77,296,503	191,749	0.0025	0.9975	96.79
10.5	69,748,523	136,963	0.0020	0.9980	96.55
11.5	63,804,792	196,721	0.0031	0.9969	96.36
12.5	60,119,436	108,827	0.0018	0.9982	96.06
13.5	57,855,140	86,861	0.0015	0.9985	95.89
14.5	65,161,795	152,759	0.0023	0.9977	95.74
15.5	66,216,851	187,871	0.0028	0.9972	95.52
16.5	68,431,410	97,319	0.0014	0.9986	95.25
17.5	67,857,579	730,997	0.0108	0.9892	95.11
18.5	65,316,287	63,864	0.0010	0.9990	94.09
19.5	64,715,692	546,994	0.0085	0.9915	94.00
20.5	61,524,598	191,082	0.0031	0.9969	93.20
21.5	59,215,742	323,223	0.0055	0.9945	92.91
22.5	35,355,383	189,324	0.0054	0.9946	92.41
23.5	24,771,260	76,456	0.0031	0.9969	91.91
24.5	22,495,708	69,874	0.0031	0.9969	91.63
25.5	22,217,329	210,571	0.0095	0.9905	91.34
26.5	22,270,774	75,314	0.0034	0.9966	90.48
27.5	22,038,319	174,967	0.0079	0.9921	90.17
28.5	22,184,554	106,887	0.0048	0.9952	89.45
29.5	22,060,904	40,754	0.0018	0.9982	89.02
30.5	21,997,580	231,992	0.0105	0.9895	88.86
31.5	21,106,002	120,066	0.0057	0.9943	87.92
32.5	16,744,425	233,571	0.0139	0.9861	87.42
33.5	24,208,981	185,904	0.0077	0.9923	86.20
34.5	21,743,642	136,957	0.0063	0.9937	85.54
35.5	20,967,513	101,848	0.0049	0.9951	85.00
36.5	20,708,516	137,229	0.0066	0.9934	84.59
37.5	21,940,647	135,867	0.0062	0.9938	84.03
38.5	21,286,496	54,010	0.0025	0.9975	83.51

DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2010

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	14,063,815	17,854	0.0013	0.9987	83.30
40.5	12,471,161	42,645	0.0034	0.9966	83.19
41.5	11,950,766	100,500	0.0084	0.9916	82.91
42.5	10,921,510	41,896	0.0038	0.9962	82.21
43.5	10,853,696	28,802	0.0027	0.9973	81.89
44.5	10,389,000	8,520	0.0008	0.9992	81.68
45.5	9,574,170	213,454	0.0223	0.9777	81.61
46.5	9,318,396	20,423	0.0022	0.9978	79.79
47.5	8,844,143	83,055	0.0094	0.9906	79.61
48.5	8,749,460	35,523	0.0041	0.9959	78.87
49.5	8,406,896	30,863	0.0037	0.9963	78.55
50.5	8,344,842	91,149	0.0109	0.9891	78.26
51.5	7,761,055	51,387	0.0066	0.9934	77.40
52.5	7,705,855	3,570	0.0005	0.9995	76.89
53.5	7,334,572	107,987	0.0147	0.9853	76.86
54.5	6,548,907		0.0000	1.0000	75.72
55.5	5,371,568		0.0000	1.0000	75.72
56.5	6,949,797	81	0.0000	1.0000	75.72
57.5	6,933,185	7,931	0.0011	0.9989	75.72
58.5	2,196,670	1,158	0.0005	0.9995	75.64
59.5	2,127,696	11,050	0.0052	0.9948	75.60
60.5	1,916,274	2,577	0.0013	0.9987	75.20
61.5	1,872,724	364	0.0002	0.9998	75.10
62.5	1,649,074		0.0000	1.0000	75.09
63.5	1,607,044		0.0000	1.0000	75.09
64.5	1,604,182	221	0.0001	0.9999	75.09
65.5	1,601,940	659	0.0004	0.9996	75.08
66.5	1,599,310		0.0000	1.0000	75.05
67.5	1,590,280	21,750	0.0137	0.9863	75.05
68.5	1,568,073		0.0000	1.0000	74.02
69.5	1,561,569	7,126	0.0046	0.9954	74.02
70.5	1,547,967		0.0000	1.0000	73.68
71.5	1,543,243		0.0000	1.0000	73.68
72.5	1,538,334	19,301	0.0125	0.9875	73.68
73.5	1,516,449	25,281	0.0167	0.9833	72.76
74.5	1,490,675		0.0000	1.0000	71.55
75.5	1,490,675		0.0000	1.0000	71.55
76.5	1,490,626		0.0000	1.0000	71.55
77.5	1,490,626		0.0000	1.0000	71.55
78.5	1,490,626		0.0000	1.0000	71.55

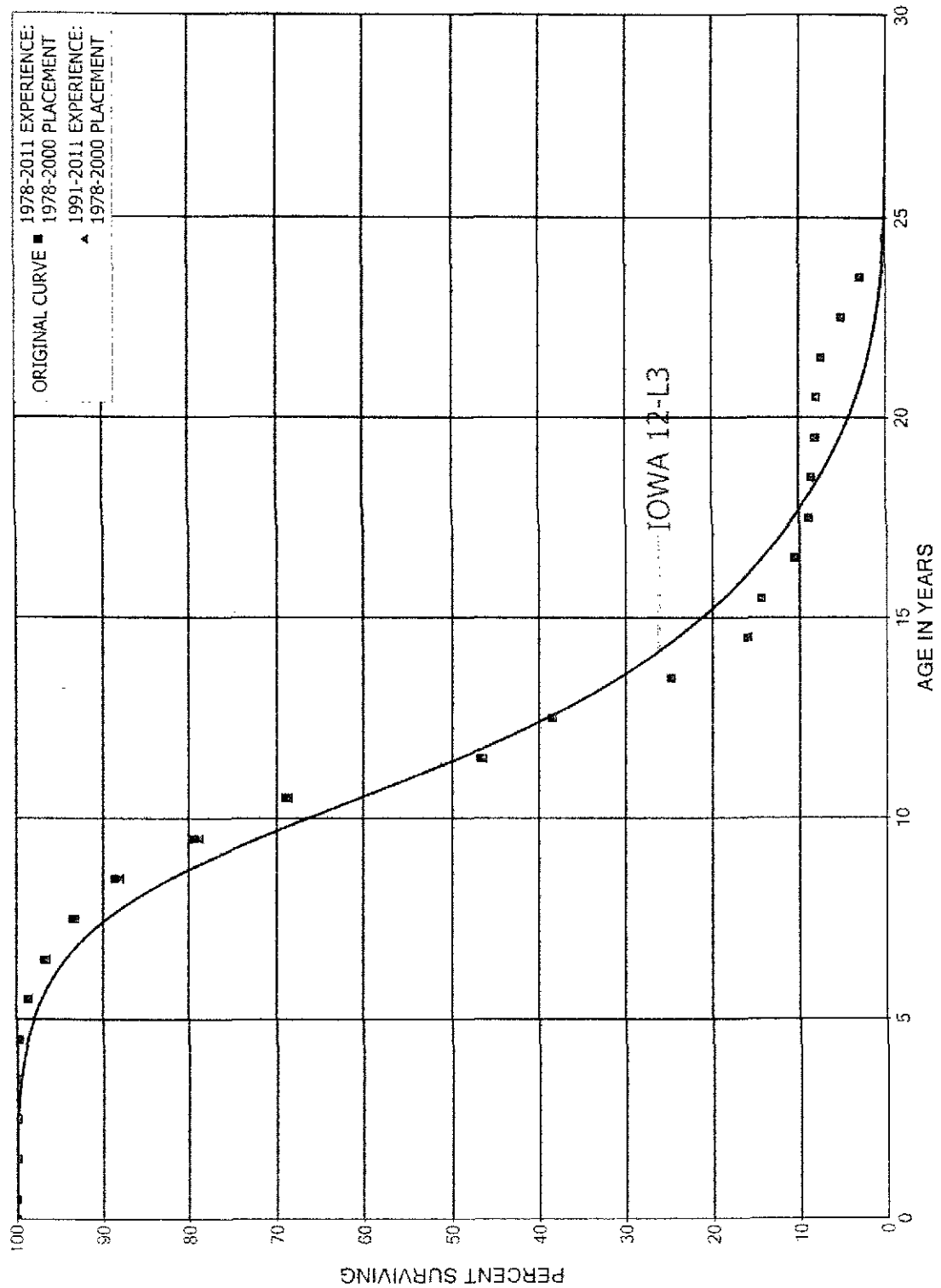
DUKE ENERGY OHIO

ACCOUNTS 1900 AND 3900 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2010			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	1,490,626		0.0000	1.0000	71.55
80.5	1,490,626	15,584	0.0105	0.9895	71.55
81.5	246,987		0.0000	1.0000	70.80
82.5	246,987		0.0000	1.0000	70.80
83.5	59,097		0.0000	1.0000	70.80
84.5	58,001	12,763	0.2201	0.7799	70.80
85.5	12,693		0.0000	1.0000	55.22
86.5	12,693		0.0000	1.0000	55.22
87.5	8,047		0.0000	1.0000	55.22
88.5	8,047		0.0000	1.0000	55.22
89.5	5,547		0.0000	1.0000	55.22
90.5	5,399		0.0000	1.0000	55.22
91.5	5,399		0.0000	1.0000	55.22
92.5	3,717		0.0000	1.0000	55.22
93.5	3,696		0.0000	1.0000	55.22
94.5	3,696		0.0000	1.0000	55.22
95.5	3,696		0.0000	1.0000	55.22
96.5	3,696		0.0000	1.0000	55.22
97.5	3,696		0.0000	1.0000	55.22
98.5	3,696		0.0000	1.0000	55.22
99.5	3,696		0.0000	1.0000	55.22
100.5	3,696		0.0000	1.0000	55.22
101.5	3,696		0.0000	1.0000	55.22
102.5	4,042		0.0000	1.0000	55.22
103.5	4,042		0.0000	1.0000	55.22
104.5	4,042	346	0.0856	0.9144	55.22
105.5	3,696		0.0000	1.0000	50.49
106.5					50.49

DUKE ENERGY OHIO
 ACCOUNTS 1920 AND 3920 TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 1920 AND 3920 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2000			EXPERIENCE BAND 1978-2011		
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	27,410,380		0.0000	1.0000	100.00
0.5	27,410,380	44,609	0.0016	0.9984	100.00
1.5	27,340,017		0.0000	1.0000	99.84
2.5	27,340,017	12,747	0.0005	0.9995	99.84
3.5	27,302,352	52,219	0.0019	0.9981	99.79
4.5	27,250,133	280,097	0.0103	0.9897	99.60
5.5	26,970,036	514,238	0.0191	0.9809	98.58
6.5	26,455,798	869,031	0.0328	0.9672	96.70
7.5	25,586,767	1,352,656	0.0529	0.9471	93.52
8.5	24,234,111	2,525,317	0.1042	0.8958	88.58
9.5	21,708,794	2,835,652	0.1306	0.8694	79.35
10.5	18,873,142	6,092,872	0.3228	0.6772	68.98
11.5	12,780,270	2,230,559	0.1745	0.8255	46.71
12.5	10,549,712	3,785,602	0.3588	0.6412	38.56
13.5	6,764,109	2,386,199	0.3528	0.6472	24.72
14.5	4,377,910	454,076	0.1037	0.8963	16.00
15.5	3,923,834	1,020,934	0.2602	0.7398	14.34
16.5	2,902,900	482,547	0.1662	0.8338	10.61
17.5	2,312,240	76,728	0.0332	0.9668	8.85
18.5	2,024,312	108,211	0.0535	0.9465	8.55
19.5	1,859,347	39,046	0.0210	0.9790	8.10
20.5	1,207,719	88,692	0.0734	0.9266	7.93
21.5	947,087	289,623	0.3058	0.6942	7.34
22.5	657,464	276,788	0.4210	0.5790	5.10
23.5	129,313	129,313	1.0000		2.95
24.5					

DUKE ENERGY OHIO

ACCOUNTS 1920 AND 3920 TRANSPORTATION EQUIPMENT

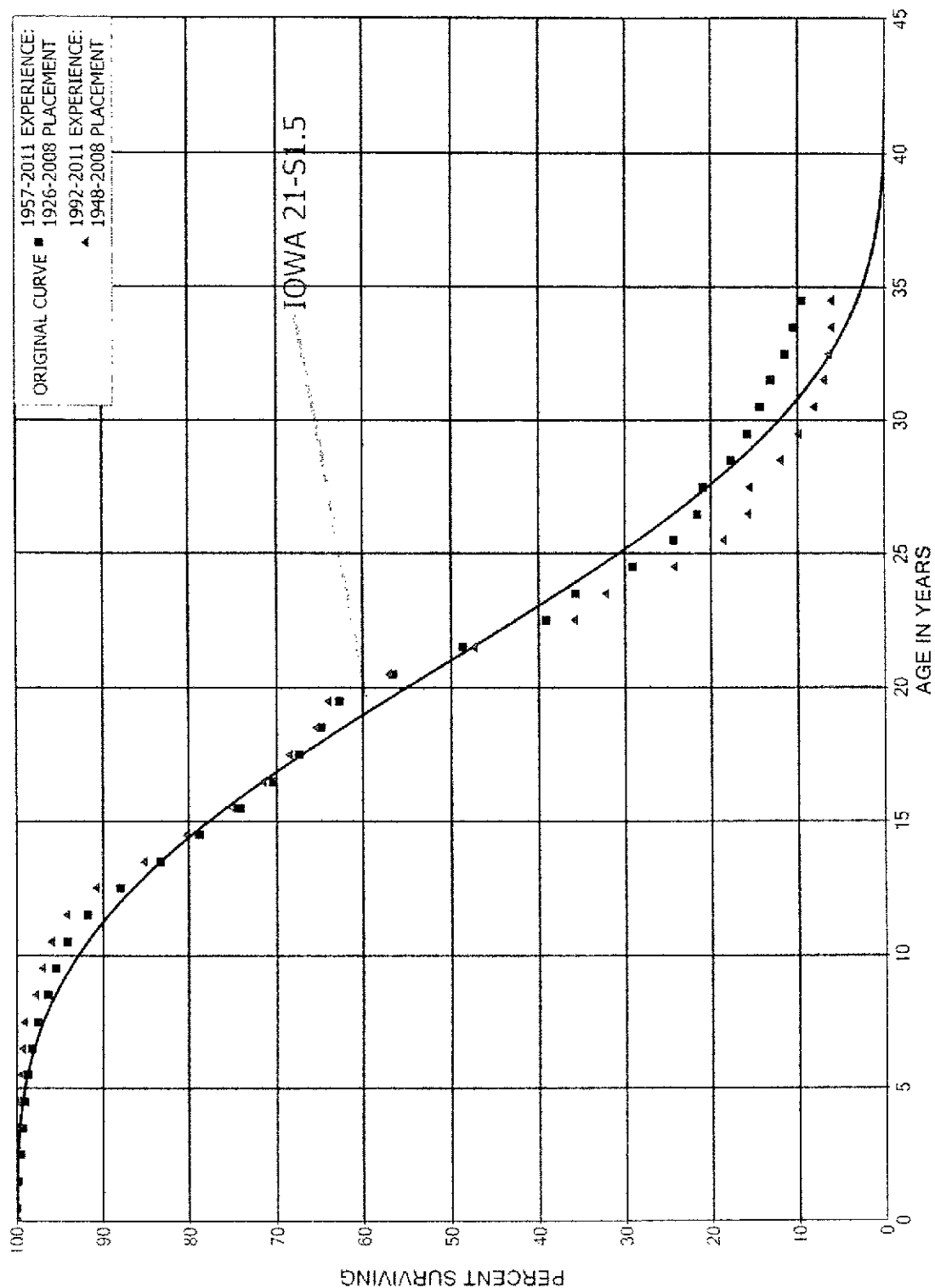
ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2000

EXPERIENCE BAND 1991-2011

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	8,100,730		0.0000	1.0000	100.00
0.5	14,266,085	44,609	0.0031	0.9969	100.00
1.5	16,350,073		0.0000	1.0000	99.69
2.5	20,220,797	12,747	0.0006	0.9994	99.69
3.5	23,515,068	52,219	0.0022	0.9978	99.62
4.5	24,016,646	280,097	0.0117	0.9883	99.40
5.5	25,280,403	514,238	0.0203	0.9797	98.24
6.5	25,012,492	869,031	0.0347	0.9653	96.25
7.5	24,945,014	1,352,656	0.0542	0.9458	92.90
8.5	24,099,105	2,525,317	0.1048	0.8952	87.86
9.5	21,694,642	2,835,652	0.1307	0.8693	78.66
10.5	18,858,990	6,092,872	0.3231	0.6769	68.38
11.5	12,766,118	2,230,559	0.1747	0.8253	46.29
12.5	10,549,712	3,785,602	0.3588	0.6412	38.20
13.5	6,764,109	2,386,199	0.3528	0.6472	24.49
14.5	4,377,910	454,076	0.1037	0.8963	15.85
15.5	3,923,834	1,020,934	0.2602	0.7398	14.21
16.5	2,902,900	482,547	0.1662	0.8338	10.51
17.5	2,312,240	76,728	0.0332	0.9668	8.76
18.5	2,024,312	108,211	0.0535	0.9465	8.47
19.5	1,859,347	39,046	0.0210	0.9790	8.02
20.5	1,207,719	88,692	0.0734	0.9266	7.85
21.5	947,087	289,623	0.3058	0.6942	7.27
22.5	657,464	276,788	0.4210	0.5790	5.05
23.5	129,313	129,313	1.0000		2.92
24.5					

DUKE ENERGY OHIO
 ACCOUNTS 1921 AND 3921 TRANSPORTATION EQUIPMENT - TRAILERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 1921 AND 3921 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2008

EXPERIENCE BAND 1957-2011

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	4,953,506	1,944	0.0004	0.9996	100.00
0.5	4,959,169	6,806	0.0014	0.9986	99.96
1.5	4,959,529	14,436	0.0029	0.9971	99.82
2.5	4,950,716	11,299	0.0023	0.9977	99.53
3.5	4,935,149	14,691	0.0030	0.9970	99.31
4.5	4,926,858	21,925	0.0045	0.9955	99.01
5.5	4,794,274	21,861	0.0046	0.9954	98.57
6.5	4,634,854	29,148	0.0063	0.9937	98.12
7.5	4,602,218	56,394	0.0123	0.9877	97.50
8.5	4,333,155	40,275	0.0093	0.9907	96.31
9.5	3,733,732	52,274	0.0140	0.9860	95.41
10.5	2,979,645	72,828	0.0244	0.9756	94.08
11.5	2,285,251	96,129	0.0421	0.9579	91.78
12.5	2,065,265	108,918	0.0527	0.9473	87.92
13.5	1,815,348	96,732	0.0533	0.9467	83.28
14.5	1,671,384	99,918	0.0598	0.9402	78.84
15.5	1,554,033	77,189	0.0497	0.9503	74.13
16.5	1,476,844	63,532	0.0430	0.9570	70.45
17.5	1,398,586	53,195	0.0380	0.9620	67.42
18.5	1,303,221	42,539	0.0326	0.9674	64.85
19.5	1,229,799	120,195	0.0977	0.9023	62.74
20.5	938,705	133,096	0.1418	0.8582	56.60
21.5	791,909	154,468	0.1951	0.8049	48.58
22.5	569,887	48,603	0.0853	0.9147	39.10
23.5	473,821	89,088	0.1880	0.8120	35.77
24.5	382,273	63,317	0.1656	0.8344	29.04
25.5	269,181	29,695	0.1103	0.8897	24.23
26.5	239,486	8,568	0.0358	0.9642	21.56
27.5	230,918	34,893	0.1511	0.8489	20.79
28.5	178,701	19,157	0.1072	0.8928	17.65
29.5	137,946	12,525	0.0908	0.9092	15.76
30.5	126,121	11,342	0.0899	0.9101	14.32
31.5	108,568	14,051	0.1294	0.8706	13.04
32.5	82,052	6,780	0.0826	0.9174	11.35
33.5	72,638	6,323	0.0871	0.9129	10.41
34.5	66,315	653	0.0098	0.9902	9.51
35.5	65,662	962	0.0147	0.9853	9.41
36.5	64,700	14,591	0.2255	0.7745	9.27
37.5	50,109	15,091	0.3012	0.6988	7.18
38.5	35,018	5,772	0.1648	0.8352	5.02

DUKE ENERGY OHIO

ACCOUNTS 1921 AND 3921 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2008

EXPERIENCE BAND 1957-2011

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	29,246	654	0.0224	0.9776	4.19
40.5	28,592	5,760	0.2015	0.7985	4.10
41.5	22,832	7,269	0.3184	0.6816	3.27
42.5	15,563	377	0.0242	0.9758	2.23
43.5	15,186		0.0000	1.0000	2.18
44.5	15,186	473	0.0312	0.9688	2.18
45.5	14,713		0.0000	1.0000	2.11
46.5	14,713	219	0.0149	0.9851	2.11
47.5	14,494	13,909	0.9596	0.0404	2.08
48.5	585		0.0000	1.0000	0.08
49.5	585		0.0000	1.0000	0.08
50.5	585		0.0000	1.0000	0.08
51.5	585		0.0000	1.0000	0.08
52.5	585		0.0000	1.0000	0.08
53.5	585		0.0000	1.0000	0.08
54.5	585	585	1.0000		0.08
55.5					

DUKE ENERGY OHIO

ACCOUNTS 1921 AND 3921 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2008

EXPERIENCE BAND 1992-2011

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	2,853,701		0.0000	1.0000	100.00
0.5	3,109,527		0.0000	1.0000	100.00
1.5	3,187,003	1,123	0.0004	0.9996	100.00
2.5	3,349,936		0.0000	1.0000	99.96
3.5	3,438,413	9,202	0.0027	0.9973	99.96
4.5	3,453,340	14,002	0.0041	0.9959	99.70
5.5	3,377,473	3,643	0.0011	0.9989	99.29
6.5	3,246,160	7,038	0.0022	0.9978	99.19
7.5	3,260,426	43,222	0.0133	0.9867	98.97
8.5	3,166,326	28,110	0.0089	0.9911	97.66
9.5	2,747,505	27,343	0.0100	0.9900	96.79
10.5	2,120,025	39,644	0.0187	0.9813	95.83
11.5	1,520,925	55,619	0.0366	0.9634	94.04
12.5	1,447,737	88,265	0.0610	0.9390	90.60
13.5	1,263,050	72,710	0.0576	0.9424	85.07
14.5	1,162,292	75,153	0.0647	0.9353	80.18
15.5	1,095,603	53,357	0.0487	0.9513	74.99
16.5	1,042,246	43,055	0.0413	0.9587	71.34
17.5	1,004,878	45,122	0.0449	0.9551	68.39
18.5	955,693	19,862	0.0208	0.9792	65.32
19.5	914,154	100,316	0.1097	0.8903	63.96
20.5	699,337	120,010	0.1716	0.8284	56.95
21.5	585,479	142,175	0.2428	0.7572	47.17
22.5	393,401	40,545	0.1031	0.8969	35.72
23.5	309,539	77,540	0.2505	0.7495	32.04
24.5	234,264	54,351	0.2320	0.7680	24.01
25.5	118,519	18,672	0.1575	0.8425	18.44
26.5	102,535	1,063	0.0104	0.9896	15.54
27.5	101,472	23,715	0.2337	0.7663	15.37
28.5	63,339	10,888	0.1719	0.8281	11.78
29.5	31,397	5,944	0.1893	0.8107	9.76
30.5	28,159	3,720	0.1321	0.8679	7.91
31.5	30,685	2,455	0.0800	0.9200	6.86
32.5	20,994	1,392	0.0663	0.9337	6.32
33.5	16,968		0.0000	1.0000	5.90
34.5	17,928	248	0.0138	0.9862	5.90
35.5	21,331	377	0.0177	0.9823	5.81
36.5	20,954	12,025	0.5739	0.4261	5.71
37.5	12,082	8,929	0.7390	0.2610	2.43
38.5	5,506	4,284	0.7781	0.2219	0.64

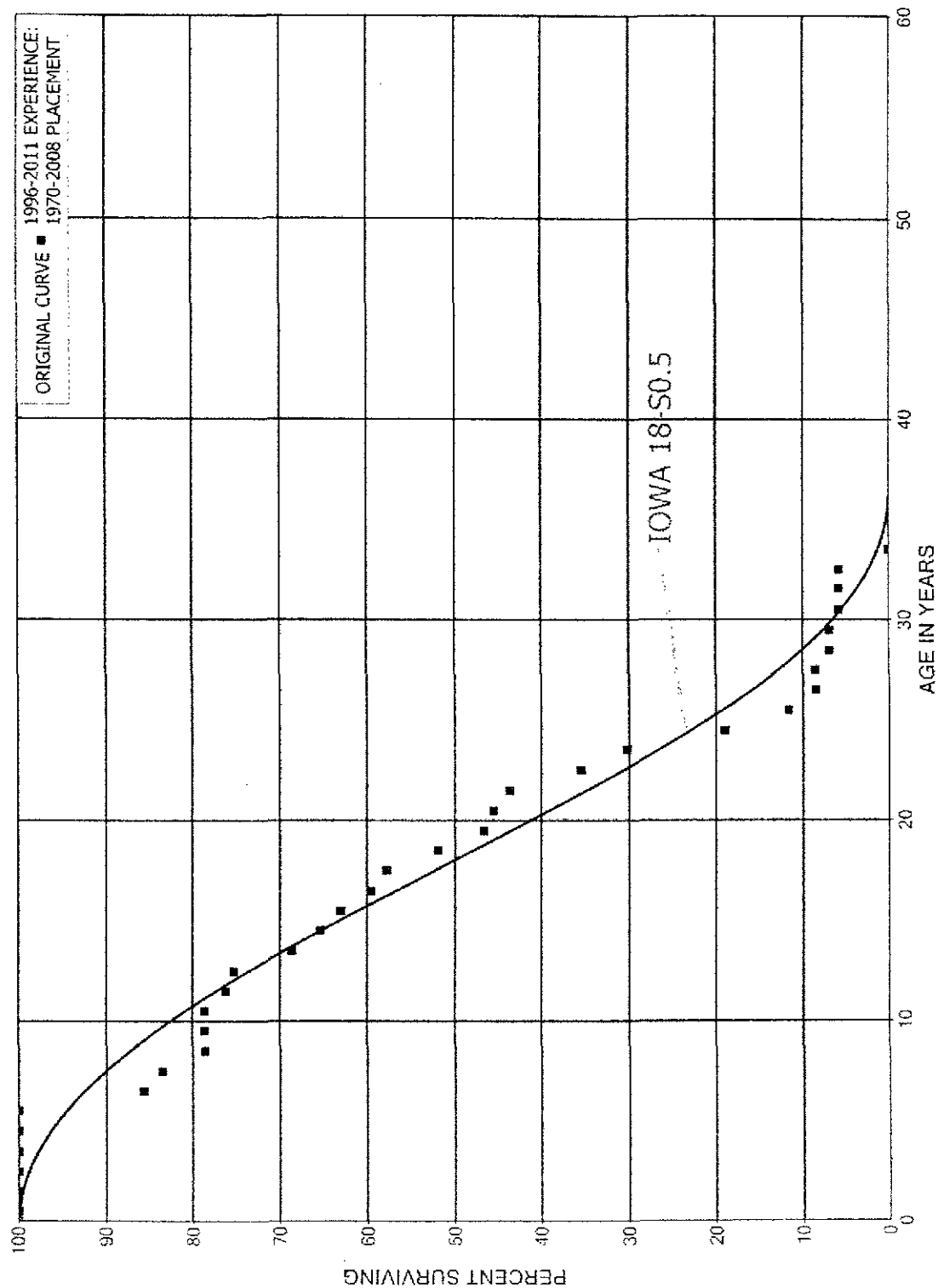
DUKE ENERGY OHIO

ACCOUNTS 1921 AND 3921 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2008			EXPERIENCE BAND 1992-2011		
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	1,222	654	0.5351	0.4649	0.14
40.5	1,660	492	0.2965	0.7035	0.07
41.5	1,609	1,609	1.0000		0.05
42.5					
43.5	219		0.0000		
44.5	692	473	0.6839		
45.5	219		0.0000		
46.5	219	219	1.0000		
47.5					

DUKE ENERGY OHIO
 ACCOUNTS 1960 AND 3960 POWER OPERATED EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 1960 AND 3960 POWER OPERATED EQUIPMENT

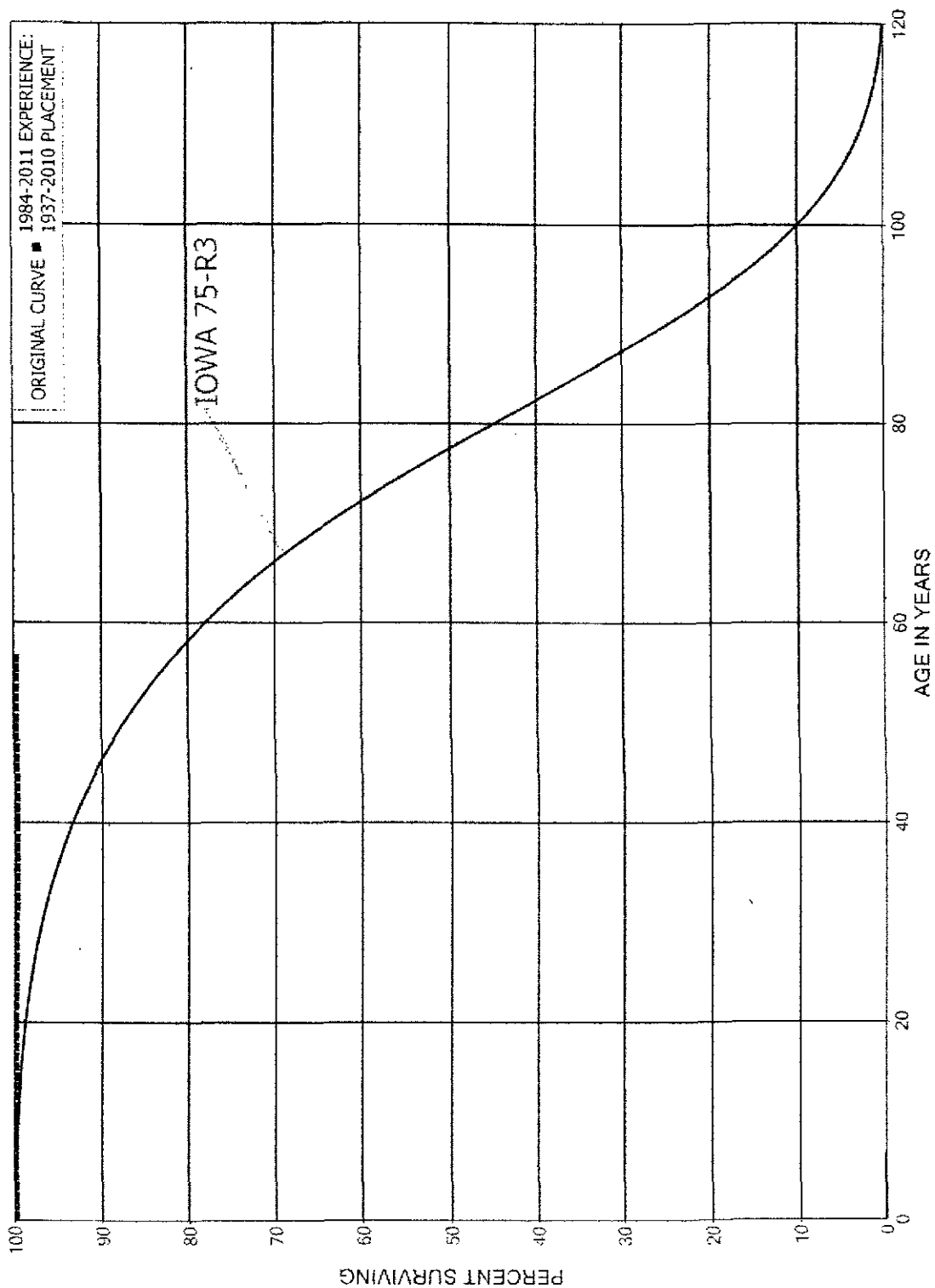
ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2008

EXPERIENCE BAND 1996-2011

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	160,881		0.0000	1.0000	100.00
0.5	160,881		0.0000	1.0000	100.00
1.5	160,881		0.0000	1.0000	100.00
2.5	397,385		0.0000	1.0000	100.00
3.5	540,124		0.0000	1.0000	100.00
4.5	634,838		0.0000	1.0000	100.00
5.5	1,376,241	195,967	0.1424	0.8576	100.00
6.5	1,361,442	36,075	0.0265	0.9735	85.76
7.5	1,325,367	78,017	0.0589	0.9411	83.49
8.5	1,530,137		0.0000	1.0000	78.57
9.5	1,686,622		0.0000	1.0000	78.57
10.5	1,934,786	57,838	0.0299	0.9701	78.57
11.5	1,889,835	23,437	0.0124	0.9876	76.22
12.5	1,876,112	165,693	0.0883	0.9117	75.28
13.5	1,898,221	90,259	0.0475	0.9525	68.63
14.5	1,965,993	68,534	0.0349	0.9651	65.37
15.5	2,177,938	118,838	0.0546	0.9454	63.09
16.5	2,059,099	63,573	0.0309	0.9691	59.65
17.5	2,069,722	210,246	0.1016	0.8984	57.81
18.5	1,622,971	164,970	0.1016	0.8984	51.93
19.5	1,488,276	36,406	0.0245	0.9755	46.65
20.5	1,356,582	57,511	0.0424	0.9576	45.51
21.5	825,437	154,980	0.1878	0.8122	43.58
22.5	652,939	96,634	0.1480	0.8520	35.40
23.5	566,871	211,162	0.3725	0.6275	30.16
24.5	164,036	63,402	0.3865	0.6135	18.93
25.5	130,318	34,423	0.2641	0.7359	11.61
26.5	95,895		0.0000	1.0000	8.54
27.5	95,895	18,884	0.1969	0.8031	8.54
28.5	77,010		0.0000	1.0000	6.86
29.5	60,885	10,566	0.1735	0.8265	6.86
30.5	50,319		0.0000	1.0000	5.67
31.5	50,319		0.0000	1.0000	5.67
32.5	50,319	50,319	1.0000		5.67
33.5					

DUKE ENERGY OHIO
ACCOUNT 3601 LAND - RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3601 LAND - RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2010

EXPERIENCE BAND 1984-2011

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	15,830,173		0.0000	1.0000	100.00
0.5	17,093,675		0.0000	1.0000	100.00
1.5	17,953,170		0.0000	1.0000	100.00
2.5	18,688,632		0.0000	1.0000	100.00
3.5	19,398,261	2,573	0.0001	0.9999	100.00
4.5	19,823,412		0.0000	1.0000	99.99
5.5	20,243,789	1,983	0.0001	0.9999	99.99
6.5	20,666,077	2,402	0.0001	0.9999	99.98
7.5	21,137,047		0.0000	1.0000	99.97
8.5	21,554,346		0.0000	1.0000	99.97
9.5	21,931,313		0.0000	1.0000	99.97
10.5	22,224,701	81	0.0000	1.0000	99.97
11.5	22,472,125	51	0.0000	1.0000	99.96
12.5	22,656,684	51	0.0000	1.0000	99.96
13.5	22,853,737		0.0000	1.0000	99.96
14.5	22,961,122	25	0.0000	1.0000	99.96
15.5	22,736,639		0.0000	1.0000	99.96
16.5	21,351,722	5,965	0.0003	0.9997	99.96
17.5	20,263,680	1,832	0.0001	0.9999	99.94
18.5	18,702,853		0.0000	1.0000	99.93
19.5	17,469,907		0.0000	1.0000	99.93
20.5	15,970,950	14	0.0000	1.0000	99.93
21.5	14,953,175		0.0000	1.0000	99.93
22.5	13,982,777	27	0.0000	1.0000	99.93
23.5	13,213,263		0.0000	1.0000	99.93
24.5	12,203,499	1,246	0.0001	0.9999	99.93
25.5	11,225,752	225	0.0000	1.0000	99.92
26.5	9,999,102	466	0.0000	1.0000	99.91
27.5	8,873,931	318	0.0000	1.0000	99.91
28.5	7,670,369	212	0.0000	1.0000	99.91
29.5	6,842,342	19	0.0000	1.0000	99.90
30.5	6,145,150	890	0.0001	0.9999	99.90
31.5	5,550,492	32	0.0000	1.0000	99.89
32.5	5,076,019	351	0.0001	0.9999	99.89
33.5	4,767,855		0.0000	1.0000	99.88
34.5	4,404,400	163	0.0000	1.0000	99.88
35.5	3,986,474	172	0.0000	1.0000	99.88
36.5	3,559,413	42	0.0000	1.0000	99.87
37.5	3,213,746		0.0000	1.0000	99.87
38.5	2,919,142	122	0.0000	1.0000	99.87

DUKE ENERGY OHIO

ACCOUNT 3601 LAND - RIGHTS OF WAY

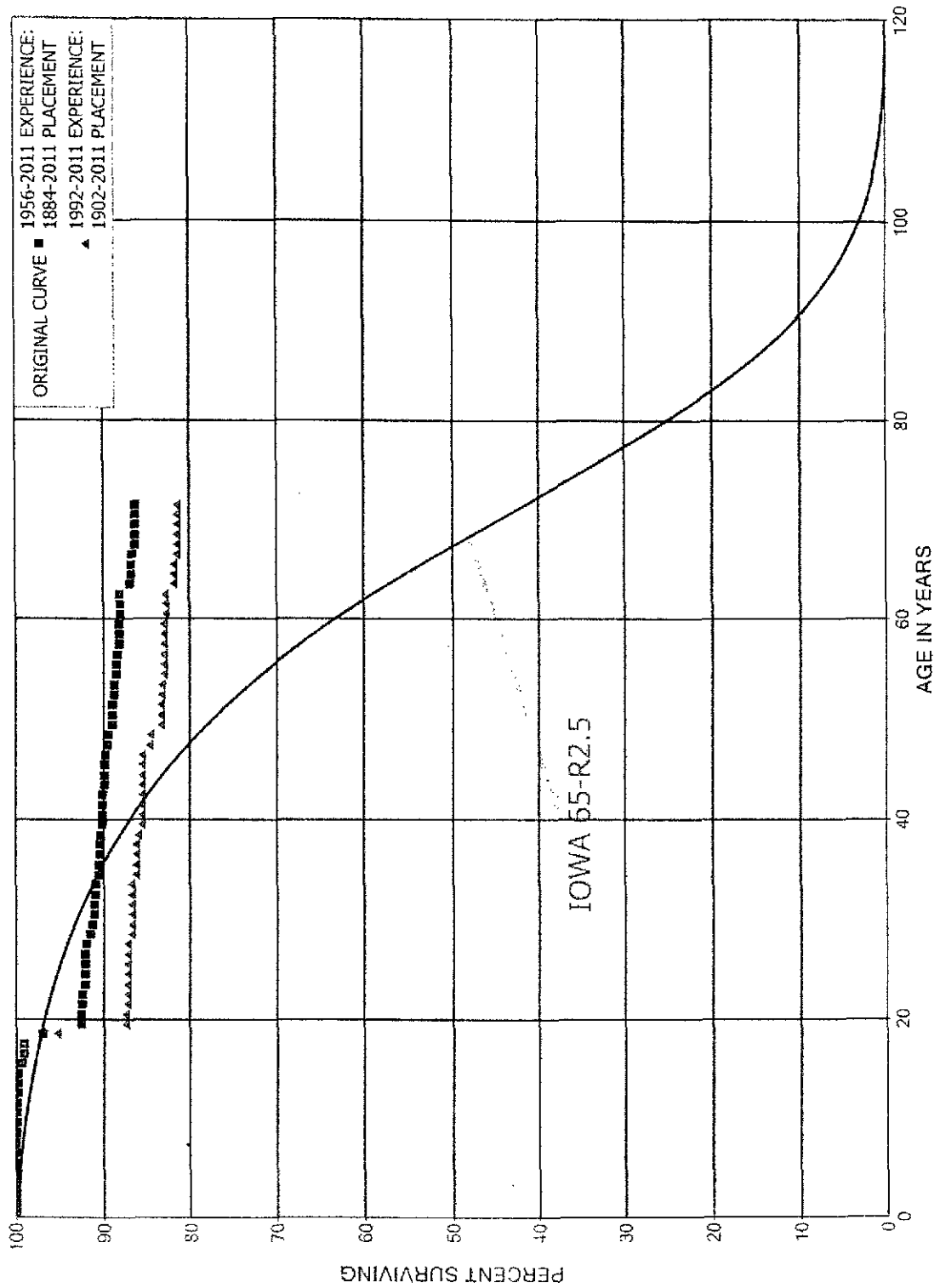
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2010

EXPERIENCE BAND 1984-2011

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	2,557,825	17	0.0000	1.0000	99.87
40.5	2,364,222	246	0.0001	0.9999	99.87
41.5	2,154,334	60	0.0000	1.0000	99.86
42.5	1,943,297	47	0.0000	1.0000	99.85
43.5	1,783,331	116	0.0001	0.9999	99.85
44.5	1,678,885	36	0.0000	1.0000	99.85
45.5	1,464,147	257	0.0002	0.9998	99.84
46.5	1,414,651	37	0.0000	1.0000	99.83
47.5	1,328,356	43	0.0000	1.0000	99.82
48.5	1,204,591		0.0000	1.0000	99.82
49.5	1,016,754	25	0.0000	1.0000	99.82
50.5	877,423	69	0.0001	0.9999	99.82
51.5	726,021	58	0.0001	0.9999	99.81
52.5	592,805	11	0.0000	1.0000	99.80
53.5	517,702	34	0.0001	0.9999	99.80
54.5	430,014		0.0000	1.0000	99.79
55.5	332,248		0.0000	1.0000	99.79
56.5	295,577		0.0000	1.0000	99.79
57.5	243,642		0.0000	1.0000	99.79
58.5	217,816		0.0000	1.0000	99.79
59.5	189,227		0.0000	1.0000	99.79
60.5	174,693		0.0000	1.0000	99.79
61.5	186,674		0.0000	1.0000	99.79
62.5	168,912		0.0000	1.0000	99.79
63.5	157,021		0.0000	1.0000	99.79
64.5	141,524		0.0000	1.0000	99.79
65.5	134,014		0.0000	1.0000	99.79
66.5	225,192		0.0000	1.0000	99.79
67.5	220,995		0.0000	1.0000	99.79
68.5	211,019		0.0000	1.0000	99.79
69.5	179,547		0.0000	1.0000	99.79
70.5	172,983		0.0000	1.0000	99.79
71.5	170,287		0.0000	1.0000	99.79
72.5	162,954		0.0000	1.0000	99.79
73.5	156,024		0.0000	1.0000	99.79
74.5					99.79

DUKE ENERGY OHIO
ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3610 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	6,536,314		0.0000	1.0000	100.00
0.5	5,956,977		0.0000	1.0000	100.00
1.5	5,693,401	3,102	0.0005	0.9995	100.00
2.5	5,568,440		0.0000	1.0000	99.95
3.5	4,859,870		0.0000	1.0000	99.95
4.5	4,392,483		0.0000	1.0000	99.95
5.5	4,105,454	1,368	0.0003	0.9997	99.95
6.5	4,110,321		0.0000	1.0000	99.91
7.5	4,237,121	995	0.0002	0.9998	99.91
8.5	3,889,931	811	0.0002	0.9998	99.89
9.5	3,657,275	159	0.0000	1.0000	99.87
10.5	3,614,967	2,762	0.0008	0.9992	99.86
11.5	3,478,265	356	0.0001	0.9999	99.79
12.5	3,455,254	1,627	0.0005	0.9995	99.78
13.5	3,458,459		0.0000	1.0000	99.73
14.5	3,461,285	16,260	0.0047	0.9953	99.73
15.5	3,219,147	5,005	0.0016	0.9984	99.26
16.5	2,906,288	1,127	0.0004	0.9996	99.11
17.5	3,304,579	68,830	0.0208	0.9792	99.07
18.5	3,236,015	148,798	0.0460	0.9540	97.01
19.5	3,087,311	1,265	0.0004	0.9996	92.54
20.5	3,060,266	4,913	0.0016	0.9984	92.51
21.5	3,047,468	1	0.0000	1.0000	92.36
22.5	3,039,513	9,961	0.0033	0.9967	92.36
23.5	3,026,656		0.0000	1.0000	92.06
24.5	2,977,490	342	0.0001	0.9999	92.06
25.5	2,979,928	106	0.0000	1.0000	92.05
26.5	2,982,458	2,718	0.0009	0.9991	92.04
27.5	1,885,275	9,693	0.0051	0.9949	91.96
28.5	1,911,674	4,872	0.0025	0.9975	91.49
29.5	1,883,860	2,805	0.0015	0.9985	91.25
30.5	2,096,171	2,342	0.0011	0.9989	91.12
31.5	2,090,285	2,706	0.0013	0.9987	91.01
32.5	2,103,852	1,707	0.0008	0.9992	90.90
33.5	2,103,076	7,635	0.0036	0.9964	90.82
34.5	2,060,127	32	0.0000	1.0000	90.49
35.5	2,062,305	1,226	0.0006	0.9994	90.49
36.5	1,978,874	173	0.0001	0.9999	90.44
37.5	2,172,348	3,115	0.0014	0.9986	90.43
38.5	2,110,804	4,375	0.0021	0.9979	90.30

DUKE ENERGY OHIO

ACCOUNT 3610 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	1,947,816	1,173	0.0006	0.9994	90.11
40.5	1,642,355	657	0.0004	0.9996	90.06
41.5	1,678,996	220	0.0001	0.9999	90.02
42.5	1,671,101	2,910	0.0017	0.9983	90.01
43.5	1,658,682	299	0.0002	0.9998	89.85
44.5	1,557,367	554	0.0004	0.9996	89.84
45.5	1,546,725	514	0.0003	0.9997	89.81
46.5	1,544,189	5,501	0.0036	0.9964	89.78
47.5	1,529,145	1,325	0.0009	0.9991	89.46
48.5	1,520,451	8,103	0.0053	0.9947	89.38
49.5	1,493,100	74	0.0000	1.0000	88.90
50.5	1,443,904		0.0000	1.0000	88.90
51.5	1,396,072	1,936	0.0014	0.9986	88.90
52.5	1,392,186		0.0000	1.0000	88.77
53.5	1,369,140	4,095	0.0030	0.9970	88.77
54.5	1,361,605	95	0.0001	0.9999	88.51
55.5	1,296,903	1,398	0.0011	0.9989	88.50
56.5	1,289,662	3,752	0.0029	0.9971	88.41
57.5	1,285,182		0.0000	1.0000	88.15
58.5	1,267,649	215	0.0002	0.9998	88.15
59.5	1,226,973	1,042	0.0008	0.9992	88.14
60.5	1,191,722		0.0000	1.0000	88.06
61.5	1,147,775	484	0.0004	0.9996	88.06
62.5	1,140,781	16,074	0.0141	0.9859	88.02
63.5	998,066	98	0.0001	0.9999	86.78
64.5	997,964		0.0000	1.0000	86.77
65.5	996,323	2,460	0.0025	0.9975	86.77
66.5	993,862	3,068	0.0031	0.9969	86.56
67.5	990,794		0.0000	1.0000	86.29
68.5	944,219		0.0000	1.0000	86.29
69.5	940,010		0.0000	1.0000	86.29
70.5	937,184		0.0000	1.0000	86.29
71.5	911,883	983	0.0011	0.9989	86.29
72.5	909,960	64	0.0001	0.9999	86.20
73.5	521,737		0.0000	1.0000	86.19
74.5	521,601	2,544	0.0049	0.9951	86.19
75.5	518,963		0.0000	1.0000	85.77
76.5	518,963		0.0000	1.0000	85.77
77.5	518,963		0.0000	1.0000	85.77
78.5	518,152	1,974	0.0038	0.9962	85.77

DUKE ENERGY OHIO

ACCOUNT 3610 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	515,888	1,207	0.0000	1.0000	85.45
80.5	514,935		0.0000	1.0000	85.45
81.5	512,155		0.0024	0.9976	85.45
82.5	494,139		0.0000	1.0000	85.25
83.5	419,323		0.0000	1.0000	85.25
84.5	385,966		0.0000	1.0000	85.25
85.5	384,868		0.0000	1.0000	85.25
86.5	336,156		0.0000	1.0000	85.25
87.5	335,608		0.0000	1.0000	85.25
88.5	285,872		0.0000	1.0000	85.25
89.5	284,982	754	0.0000	1.0000	85.25
90.5	272,766		0.0000	1.0000	85.25
91.5	262,924		0.0000	1.0000	85.25
92.5	252,664		0.0000	1.0000	85.25
93.5	67,313		0.0000	1.0000	85.25
94.5	60,470		0.0000	1.0000	85.25
95.5	60,470		0.0000	1.0000	85.25
96.5	60,470		0.0000	1.0000	85.25
97.5	60,470		0.0125	0.9875	85.25
98.5	59,716		0.0000	1.0000	84.18
99.5	7,685		0.0000	1.0000	84.18
100.5	7,685		0.0000	1.0000	84.18
101.5	7,685		0.0000	1.0000	84.18
102.5	7,685		0.0000	1.0000	84.18
103.5	7,685		0.0000	1.0000	84.18
104.5	7,685		0.0000	1.0000	84.18
105.5	7,685		0.0000	1.0000	84.18
106.5	7,685		0.0000	1.0000	84.18
107.5	7,685		0.0000	1.0000	84.18
108.5	7,685		0.0000	1.0000	84.18
109.5					84.18

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2011

EXPERIENCE BAND 1992-2011

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	3,988,950		0.0000	1.0000	100.00
0.5	3,453,880		0.0000	1.0000	100.00
1.5	3,197,235	3,102	0.0010	0.9990	100.00
2.5	3,061,532		0.0000	1.0000	99.90
3.5	2,331,889		0.0000	1.0000	99.90
4.5	1,880,412		0.0000	1.0000	99.90
5.5	1,594,964		0.0000	1.0000	99.90
6.5	1,612,728		0.0000	1.0000	99.90
7.5	2,808,381		0.0000	1.0000	99.90
8.5	2,462,183		0.0000	1.0000	99.90
9.5	2,258,472		0.0000	1.0000	99.90
10.5	2,214,328		0.0000	1.0000	99.90
11.5	2,084,194		0.0000	1.0000	99.90
12.5	2,180,208		0.0000	1.0000	99.90
13.5	2,180,208		0.0000	1.0000	99.90
14.5	2,227,738	16,260	0.0073	0.9927	99.90
15.5	2,010,957	4,382	0.0022	0.9978	99.17
16.5	1,790,125		0.0000	1.0000	98.96
17.5	1,788,137	67,878	0.0380	0.9620	98.96
18.5	1,785,894	148,576	0.0832	0.9168	95.20
19.5	1,640,592		0.0000	1.0000	87.28
20.5	1,908,330	4,913	0.0026	0.9974	87.28
21.5	1,897,212		0.0000	1.0000	87.06
22.5	1,923,876		0.0000	1.0000	87.06
23.5	1,992,490		0.0000	1.0000	87.06
24.5	1,998,425		0.0000	1.0000	87.06
25.5	2,008,514		0.0000	1.0000	87.06
26.5	1,992,496		0.0000	1.0000	87.06
27.5	827,558	4,483	0.0054	0.9946	87.06
28.5	830,444		0.0000	1.0000	86.58
29.5	825,147		0.0000	1.0000	86.58
30.5	996,783		0.0000	1.0000	86.58
31.5	1,016,335		0.0000	1.0000	86.58
32.5	983,318		0.0000	1.0000	86.58
33.5	1,019,469	6,152	0.0060	0.9940	86.58
34.5	969,228		0.0000	1.0000	86.06
35.5	1,034,823		0.0000	1.0000	86.06
36.5	948,201		0.0000	1.0000	86.06
37.5	948,103	2,918	0.0031	0.9969	86.06
38.5	897,891	4,375	0.0049	0.9951	85.80

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2011

EXPERIENCE BAND 1992-2011

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	777,510		0.0000	1.0000	85.38
40.5	507,432		0.0000	1.0000	85.38
41.5	588,678		0.0000	1.0000	85.38
42.5	587,513		0.0000	1.0000	85.38
43.5	644,940		0.0000	1.0000	85.38
44.5	543,162		0.0000	1.0000	85.38
45.5	534,715		0.0000	1.0000	85.38
46.5	533,736	5,398	0.0101	0.9899	85.38
47.5	518,796	748	0.0014	0.9986	84.52
48.5	565,411	7,969	0.0141	0.9859	84.39
49.5	542,403		0.0000	1.0000	83.20
50.5	496,107		0.0000	1.0000	83.20
51.5	476,101	809	0.0017	0.9983	83.20
52.5	474,281		0.0000	1.0000	83.06
53.5	828,433	2,798	0.0034	0.9966	83.06
54.5	822,331		0.0000	1.0000	82.78
55.5	757,818		0.0000	1.0000	82.78
56.5	751,975		0.0000	1.0000	82.78
57.5	751,246		0.0000	1.0000	82.78
58.5	734,525		0.0000	1.0000	82.78
59.5	694,354	1,042	0.0015	0.9985	82.78
60.5	660,056		0.0000	1.0000	82.66
61.5	618,889	484	0.0008	0.9992	82.66
62.5	631,247	7,672	0.0122	0.9878	82.59
63.5	573,724		0.0000	1.0000	81.59
64.5	607,723		0.0000	1.0000	81.59
65.5	607,180	2,460	0.0041	0.9959	81.59
66.5	654,638		0.0000	1.0000	81.26
67.5	655,186		0.0000	1.0000	81.26
68.5	658,347		0.0000	1.0000	81.26
69.5	655,028		0.0000	1.0000	81.26
70.5	664,418		0.0000	1.0000	81.26
71.5	648,895	983	0.0015	0.9985	81.26
72.5	657,233		0.0000	1.0000	81.14
73.5	454,423		0.0000	1.0000	81.14
74.5	461,131	2,544	0.0055	0.9945	81.14
75.5	458,494		0.0000	1.0000	80.69
76.5	458,494		0.0000	1.0000	80.69
77.5	458,494		0.0000	1.0000	80.69
78.5	457,683	1,974	0.0043	0.9957	80.69

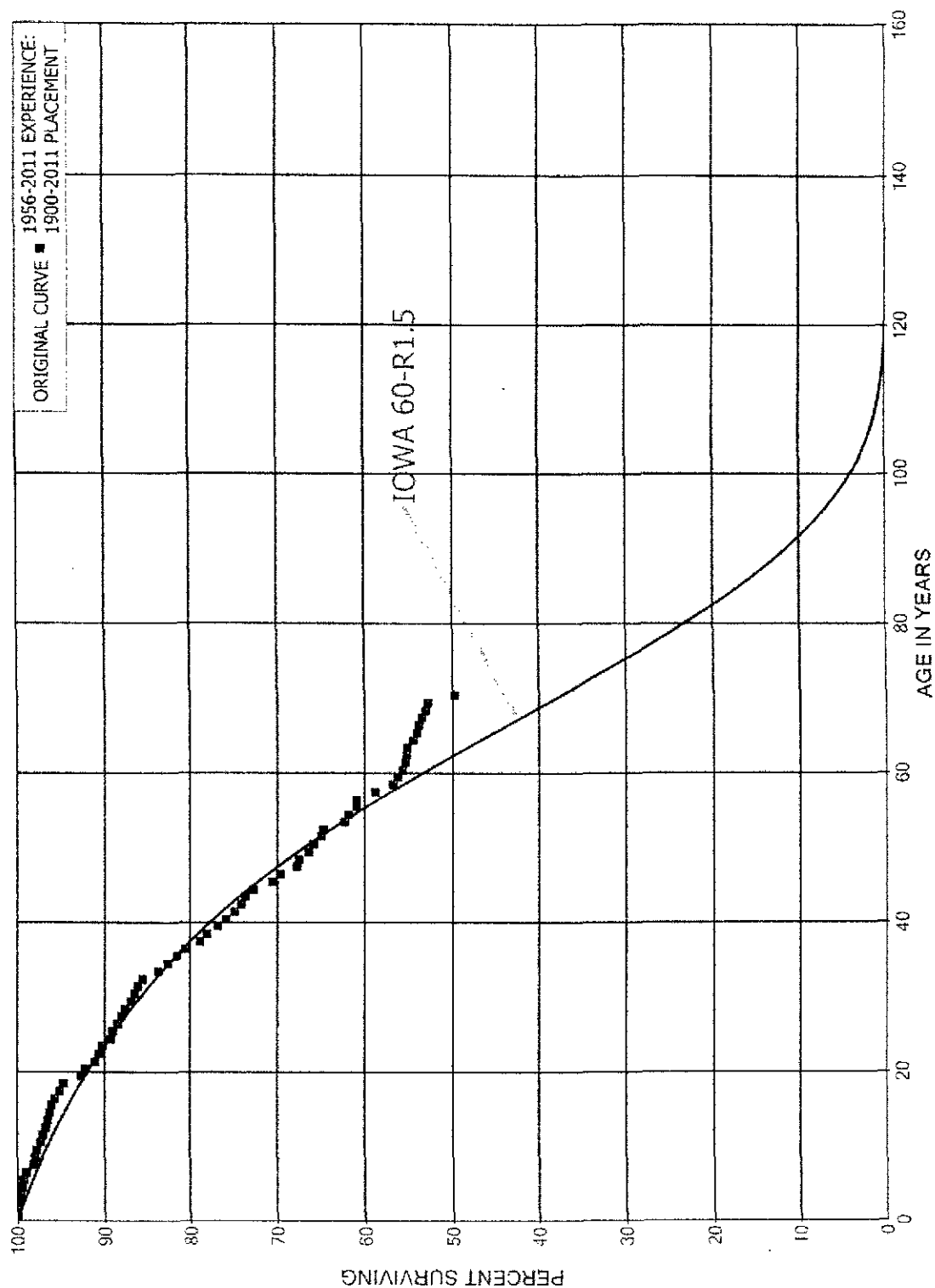
DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2011			EXPERIENCE BAND 1992-2011		
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	508,203		0.0000	1.0000	80.34
80.5	507,250		0.0000	1.0000	80.34
81.5	504,470	1,207	0.0024	0.9976	80.34
82.5	486,455		0.0000	1.0000	80.15
83.5	411,638		0.0000	1.0000	80.15
84.5	378,281		0.0000	1.0000	80.15
85.5	377,183		0.0000	1.0000	80.15
86.5	328,472		0.0000	1.0000	80.15
87.5	327,923		0.0000	1.0000	80.15
88.5	278,187		0.0000	1.0000	80.15
89.5	284,982		0.0000	1.0000	80.15
90.5	272,766		0.0000	1.0000	80.15
91.5	262,924		0.0000	1.0000	80.15
92.5	252,664		0.0000	1.0000	80.15
93.5	67,313		0.0000	1.0000	80.15
94.5	60,470		0.0000	1.0000	80.15
95.5	60,470		0.0000	1.0000	80.15
96.5	60,470		0.0000	1.0000	80.15
97.5	60,470	754	0.0125	0.9875	80.15
98.5	59,716		0.0000	1.0000	79.15
99.5	7,685		0.0000	1.0000	79.15
100.5	7,685		0.0000	1.0000	79.15
101.5	7,685		0.0000	1.0000	79.15
102.5	7,685		0.0000	1.0000	79.15
103.5	7,685		0.0000	1.0000	79.15
104.5	7,685		0.0000	1.0000	79.15
105.5	7,685		0.0000	1.0000	79.15
106.5	7,685		0.0000	1.0000	79.15
107.5	7,685		0.0000	1.0000	79.15
108.5	7,685		0.0000	1.0000	79.15
109.5					79.15

DUKE ENERGY OHIO
ACCOUNT 3620 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2011

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	167,659,358	7,318	0.0000	1.0000	100.00
0.5	162,960,090	43,014	0.0003	0.9997	100.00
1.5	154,997,304	205,048	0.0013	0.9987	99.97
2.5	148,605,635	344,778	0.0023	0.9977	99.84
3.5	144,584,034	306,174	0.0021	0.9979	99.61
4.5	140,265,479	137,011	0.0010	0.9990	99.39
5.5	138,198,651	422,283	0.0031	0.9969	99.30
6.5	137,015,626	1,170,375	0.0085	0.9915	98.99
7.5	133,047,742	345,552	0.0026	0.9974	98.15
8.5	128,640,936	214,252	0.0017	0.9983	97.89
9.5	127,120,379	630,011	0.0050	0.9950	97.73
10.5	123,637,162	241,301	0.0020	0.9980	97.25
11.5	121,826,949	400,567	0.0033	0.9967	97.06
12.5	119,597,829	229,774	0.0019	0.9981	96.74
13.5	118,824,979	295,812	0.0025	0.9975	96.55
14.5	108,615,872	329,739	0.0030	0.9970	96.31
15.5	105,407,141	368,193	0.0035	0.9965	96.02
16.5	98,292,478	475,390	0.0048	0.9952	95.68
17.5	94,568,460	477,976	0.0051	0.9949	95.22
18.5	89,296,777	1,996,569	0.0224	0.9776	94.74
19.5	82,499,802	423,195	0.0051	0.9949	92.62
20.5	78,377,775	887,329	0.0113	0.9887	92.15
21.5	75,933,188	408,502	0.0054	0.9946	91.10
22.5	64,605,153	328,447	0.0051	0.9949	90.61
23.5	64,085,546	636,133	0.0099	0.9901	90.15
24.5	62,164,773	158,548	0.0026	0.9974	89.26
25.5	61,676,122	351,458	0.0057	0.9943	89.03
26.5	59,407,493	270,733	0.0046	0.9954	88.52
27.5	54,609,745	289,447	0.0053	0.9947	88.12
28.5	51,272,859	424,853	0.0083	0.9917	87.65
29.5	49,530,938	256,744	0.0052	0.9948	86.93
30.5	46,244,020	165,160	0.0036	0.9964	86.47
31.5	44,553,339	286,264	0.0064	0.9936	86.17
32.5	42,916,353	963,443	0.0224	0.9776	85.61
33.5	40,867,471	546,748	0.0134	0.9866	83.69
34.5	39,108,101	485,666	0.0124	0.9876	82.57
35.5	37,166,804	455,422	0.0123	0.9877	81.55
36.5	34,361,040	731,894	0.0213	0.9787	80.55
37.5	31,863,398	323,751	0.0102	0.9898	78.83
38.5	29,860,965	464,010	0.0155	0.9845	78.03

DUKE ENERGY OHIO

ACCOUNT 3620 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2011			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	25,262,923	335,630	0.0133	0.9867	76.82
40.5	23,362,709	300,743	0.0129	0.9871	75.80
41.5	23,064,726	222,478	0.0096	0.9904	74.82
42.5	22,237,550	152,261	0.0068	0.9932	74.10
43.5	20,918,685	235,559	0.0113	0.9887	73.59
44.5	19,413,536	598,106	0.0308	0.9692	72.76
45.5	18,059,572	235,790	0.0131	0.9869	70.52
46.5	17,065,741	461,354	0.0270	0.9730	69.60
47.5	15,657,199	39,927	0.0026	0.9974	67.72
48.5	14,977,437	261,582	0.0175	0.9825	67.55
49.5	14,337,343	103,921	0.0072	0.9928	66.37
50.5	13,262,612	191,675	0.0145	0.9855	65.89
51.5	12,449,671	35,865	0.0029	0.9971	64.93
52.5	11,802,016	451,121	0.0382	0.9618	64.75
53.5	10,058,222	76,304	0.0076	0.9924	62.27
54.5	9,224,189	119,688	0.0130	0.9870	61.80
55.5	8,228,475	9,222	0.0011	0.9989	61.00
56.5	6,865,779	240,684	0.0351	0.9649	60.93
57.5	6,022,234	195,764	0.0325	0.9675	58.79
58.5	4,852,005	46,259	0.0095	0.9905	56.88
59.5	4,331,609	48,084	0.0111	0.9889	56.34
60.5	4,062,671	27,225	0.0067	0.9933	55.71
61.5	3,754,235	3,033	0.0008	0.9992	55.34
62.5	3,358,557	9,813	0.0029	0.9971	55.30
63.5	2,838,562	34,147	0.0120	0.9880	55.13
64.5	2,792,248	24,040	0.0086	0.9914	54.47
65.5	2,748,029	9,306	0.0034	0.9966	54.00
66.5	2,728,279	17,766	0.0065	0.9935	53.82
67.5	2,709,617	22,266	0.0082	0.9918	53.47
68.5	2,543,458	9,241	0.0036	0.9964	53.03
69.5	2,490,318	147,593	0.0593	0.9407	52.84
70.5	2,302,055	158	0.0001	0.9999	49.71
71.5	2,296,537	344	0.0001	0.9999	49.70
72.5	2,149,785	82,340	0.0383	0.9617	49.69
73.5	1,366,357		0.0000	1.0000	47.79
74.5	1,303,832	45,349	0.0348	0.9652	47.79
75.5	1,254,053	67,521	0.0538	0.9462	46.13
76.5	1,184,958	5,086	0.0043	0.9957	43.65
77.5	1,178,697	68,831	0.0584	0.9416	43.46
78.5	1,109,865	43,067	0.0388	0.9612	40.92

DUKE ENERGY OHIO

ACCOUNT 3620 STATION EQUIPMENT

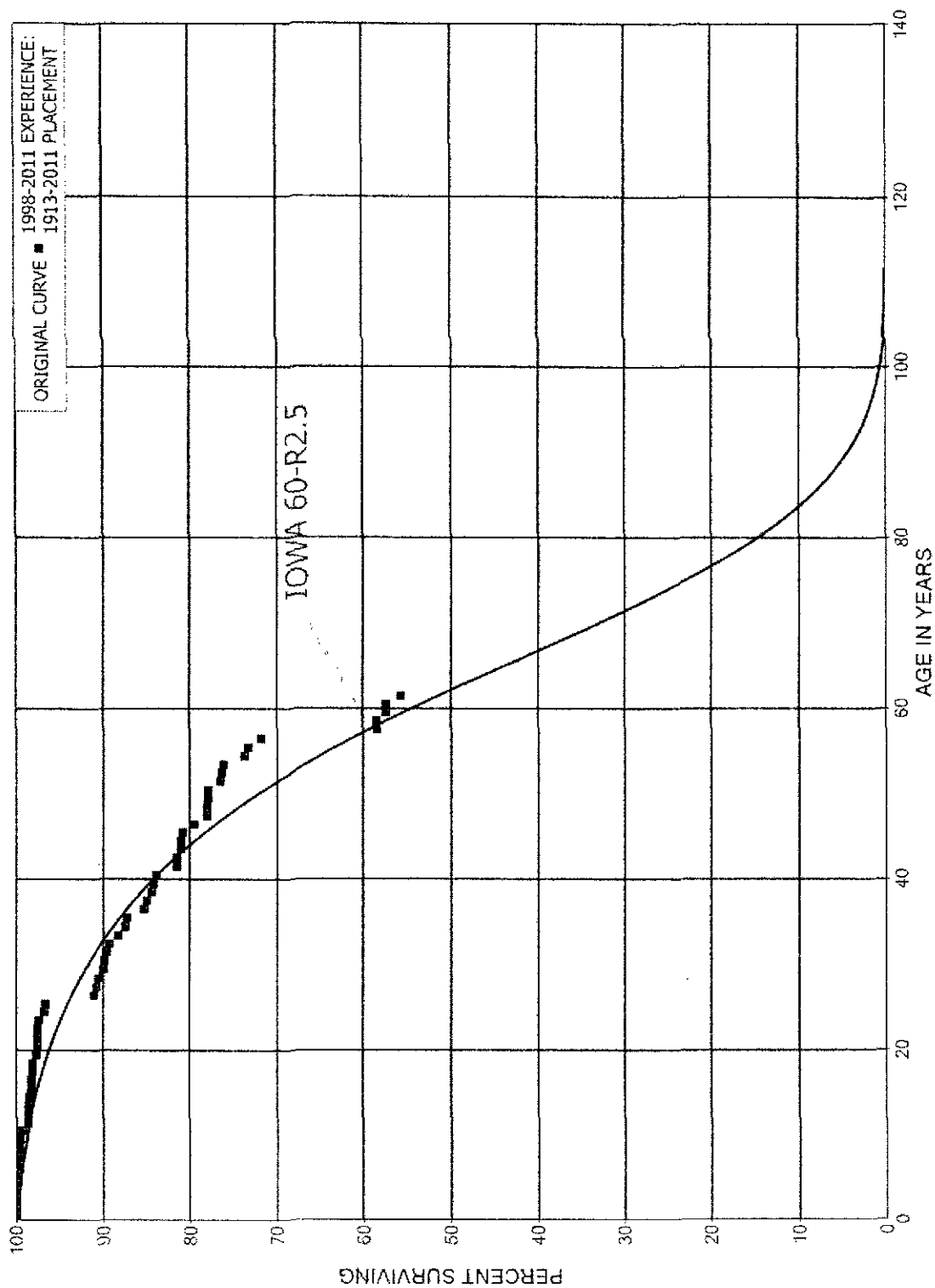
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2011

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	1,069,640	8,898	0.0083	0.9917	39.33
80.5	1,048,402		0.0000	1.0000	39.00
81.5	1,002,298	35,000	0.0349	0.9651	39.00
82.5	884,823		0.0000	1.0000	37.64
83.5	875,671	33,245	0.0380	0.9620	37.64
84.5	737,244		0.0000	1.0000	36.21
85.5	418,981		0.0000	1.0000	36.21
86.5	417,503	26,312	0.0630	0.9370	36.21
87.5	385,498	50,000	0.1297	0.8703	33.93
88.5	228,434		0.0000	1.0000	29.53
89.5	227,238		0.0000	1.0000	29.53
90.5	203,184		0.0000	1.0000	29.53
91.5	181,459		0.0000	1.0000	29.53
92.5	181,459		0.0000	1.0000	29.53
93.5	94,653	3,881	0.0410	0.9590	29.53
94.5	44,560		0.0000	1.0000	28.32
95.5	44,560		0.0000	1.0000	28.32
96.5	44,560		0.0000	1.0000	28.32
97.5	42,955		0.0000	1.0000	28.32
98.5	10,587		0.0000	1.0000	28.32
99.5	10,587		0.0000	1.0000	28.32
100.5	10,587		0.0000	1.0000	28.32
101.5	10,587		0.0000	1.0000	28.32
102.5	10,587		0.0000	1.0000	28.32
103.5	10,587		0.0000	1.0000	28.32
104.5	10,587		0.0000	1.0000	28.32
105.5	10,587		0.0000	1.0000	28.32
106.5	10,587		0.0000	1.0000	28.32
107.5	10,587		0.0000	1.0000	28.32
108.5	10,587		0.0000	1.0000	28.32
109.5	10,587		0.0000	1.0000	28.32
110.5	10,587		0.0000	1.0000	28.32
111.5					28.32

DUKE ENERGY OHIO
ACCOUNT 3622 STATION EQUIPMENT - MAJOR
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3622 STATION EQUIPMENT - MAJOR

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2011

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	47,403,923		0.0000	1.0000	100.00
0.5	46,433,425		0.0000	1.0000	100.00
1.5	45,731,150		0.0000	1.0000	100.00
2.5	46,708,199		0.0000	1.0000	100.00
3.5	41,970,078		0.0000	1.0000	100.00
4.5	39,060,192	47,743	0.0012	0.9988	100.00
5.5	34,444,569	107,940	0.0031	0.9969	99.88
6.5	33,533,061		0.0000	1.0000	99.56
7.5	32,551,940		0.0000	1.0000	99.56
8.5	32,009,671	14,969	0.0005	0.9995	99.56
9.5	30,304,128	62,645	0.0021	0.9979	99.52
10.5	28,032,202	207,225	0.0074	0.9926	99.31
11.5	27,294,891	10,066	0.0004	0.9996	98.58
12.5	25,273,267	12,665	0.0005	0.9995	98.54
13.5	29,331,742	17,142	0.0006	0.9994	98.49
14.5	32,054,584	68,751	0.0021	0.9979	98.44
15.5	33,789,396		0.0000	1.0000	98.22
16.5	30,458,052	52,276	0.0017	0.9983	98.22
17.5	30,329,594	8,929	0.0003	0.9997	98.06
18.5	28,636,199	124,019	0.0043	0.9957	98.03
19.5	27,072,572	24,795	0.0009	0.9991	97.60
20.5	24,080,720	10,815	0.0004	0.9996	97.51
21.5	23,810,379	2,368	0.0001	0.9999	97.47
22.5	21,280,328	10,936	0.0005	0.9995	97.46
23.5	21,812,908	156,388	0.0072	0.9928	97.41
24.5	21,897,616	16,648	0.0008	0.9992	96.71
25.5	22,964,483	1,324,636	0.0577	0.9423	96.64
26.5	21,735,503	91,759	0.0042	0.9958	91.06
27.5	18,849,523	26,859	0.0014	0.9986	90.68
28.5	15,939,215	107,786	0.0068	0.9932	90.55
29.5	14,766,347	13,863	0.0009	0.9991	89.94
30.5	13,091,892	39,997	0.0031	0.9969	89.85
31.5	11,621,724	43,139	0.0037	0.9963	89.58
32.5	10,541,071	111,227	0.0106	0.9894	89.25
33.5	10,512,685	95,601	0.0091	0.9909	88.30
34.5	10,271,235	23,106	0.0022	0.9978	87.50
35.5	9,990,895	227,136	0.0227	0.9773	87.30
36.5	9,394,185	39,454	0.0042	0.9958	85.32
37.5	8,776,669	58,964	0.0067	0.9933	84.96
38.5	8,320,103	26,381	0.0032	0.9968	84.39

DUKE ENERGY OHIO

ACCOUNT 3622 STATION EQUIPMENT - MAJOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2011

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	6,680,375	20,622	0.0031	0.9969	84.12
40.5	5,657,660	156,066	0.0276	0.9724	83.86
41.5	5,727,224	5,285	0.0009	0.9991	81.55
42.5	5,541,748	24,809	0.0045	0.9955	81.47
43.5	5,148,817	582	0.0001	0.9999	81.11
44.5	4,955,402	19,563	0.0039	0.9961	81.10
45.5	4,958,215	81,289	0.0164	0.9836	80.78
46.5	4,779,262	82,120	0.0172	0.9828	79.46
47.5	4,492,792	1,268	0.0003	0.9997	78.09
48.5	4,486,734	6,958	0.0016	0.9984	78.07
49.5	4,533,765	1,917	0.0004	0.9996	77.95
50.5	3,873,882	72,227	0.0186	0.9814	77.91
51.5	3,005,914	598	0.0002	0.9998	76.46
52.5	2,686,517	11,139	0.0041	0.9959	76.45
53.5	2,434,916	76,200	0.0313	0.9687	76.13
54.5	2,178,607	12,857	0.0059	0.9941	73.75
55.5	1,793,365	37,230	0.0208	0.9792	73.31
56.5	1,570,290	290,474	0.1850	0.8150	71.79
57.5	991,071		0.0000	1.0000	58.51
58.5	863,080	16,711	0.0194	0.9806	58.51
59.5	697,104		0.0000	1.0000	57.38
60.5	564,360	16,393	0.0290	0.9710	57.38
61.5	490,563	18,400	0.0375	0.9625	55.71
62.5	212,152		0.0000	1.0000	53.62
63.5	130,668		0.0000	1.0000	53.62
64.5	130,668	4,035	0.0309	0.9691	53.62
65.5	124,494		0.0000	1.0000	51.97
66.5	124,494	16,106	0.1294	0.8706	51.97
67.5	108,388		0.0000	1.0000	45.24
68.5	129,502		0.0000	1.0000	45.24
69.5	135,977		0.0000	1.0000	45.24
70.5	150,946		0.0000	1.0000	45.24
71.5	191,534		0.0000	1.0000	45.24
72.5	149,092		0.0000	1.0000	45.24
73.5	150,567		0.0000	1.0000	45.24
74.5	184,701		0.0000	1.0000	45.24
75.5	173,331		0.0000	1.0000	45.24
76.5	184,241		0.0000	1.0000	45.24
77.5	213,711	15,357	0.0719	0.9281	45.24
78.5	198,354	16,430	0.0828	0.9172	41.99

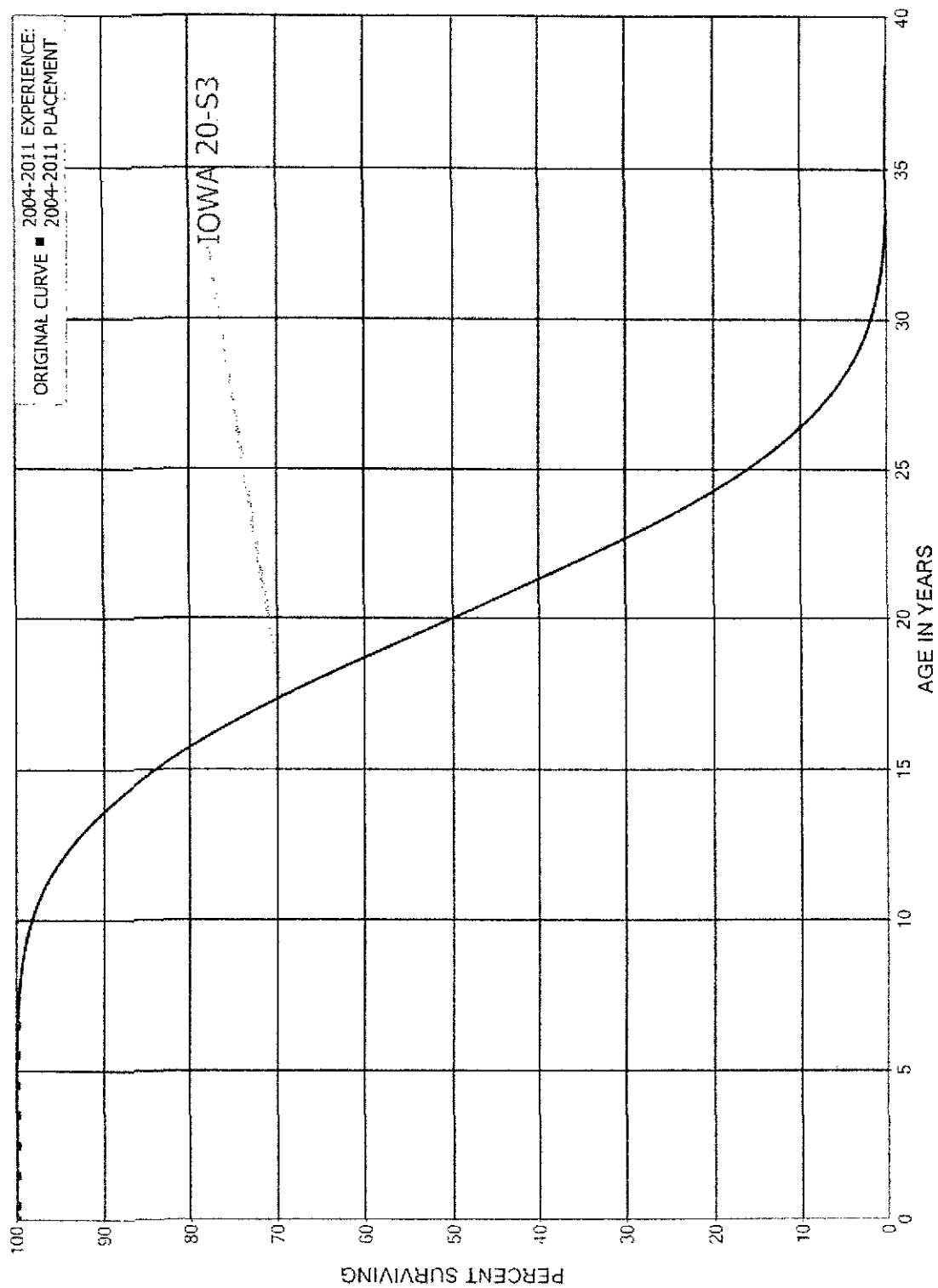
DUKE ENERGY OHIO

ACCOUNT 3622 STATION EQUIPMENT - MAJOR

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2011			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	217,272		0.0000	1.0000	38.51
80.5	217,272		0.0000	1.0000	38.51
81.5	217,272	9,029	0.0416	0.9584	38.51
82.5	147,501		0.0000	1.0000	36.91
83.5	124,586		0.0000	1.0000	36.91
84.5	113,141		0.0000	1.0000	36.91
85.5	93,430		0.0000	1.0000	36.91
86.5	93,430	35,347	0.3783	0.6217	36.91
87.5	45,783		0.0000	1.0000	22.95
88.5	39,610		0.0000	1.0000	22.95
89.5	39,610		0.0000	1.0000	22.95
90.5	39,610		0.0000	1.0000	22.95
91.5	10,140		0.0000	1.0000	22.95
92.5	10,140		0.0000	1.0000	22.95
93.5	10,140		0.0000	1.0000	22.95
94.5	10,140		0.0000	1.0000	22.95
95.5	10,140		0.0000	1.0000	22.95
96.5	10,140		0.0000	1.0000	22.95
97.5	10,140		0.0000	1.0000	22.95
98.5					22.95

DUKE ENERGY OHIO
ACCOUNT 3635 STORAGE BATTERY EQUIPMENT - RTU
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3635 STORAGE BATTERY EQUIPMENT - RTU

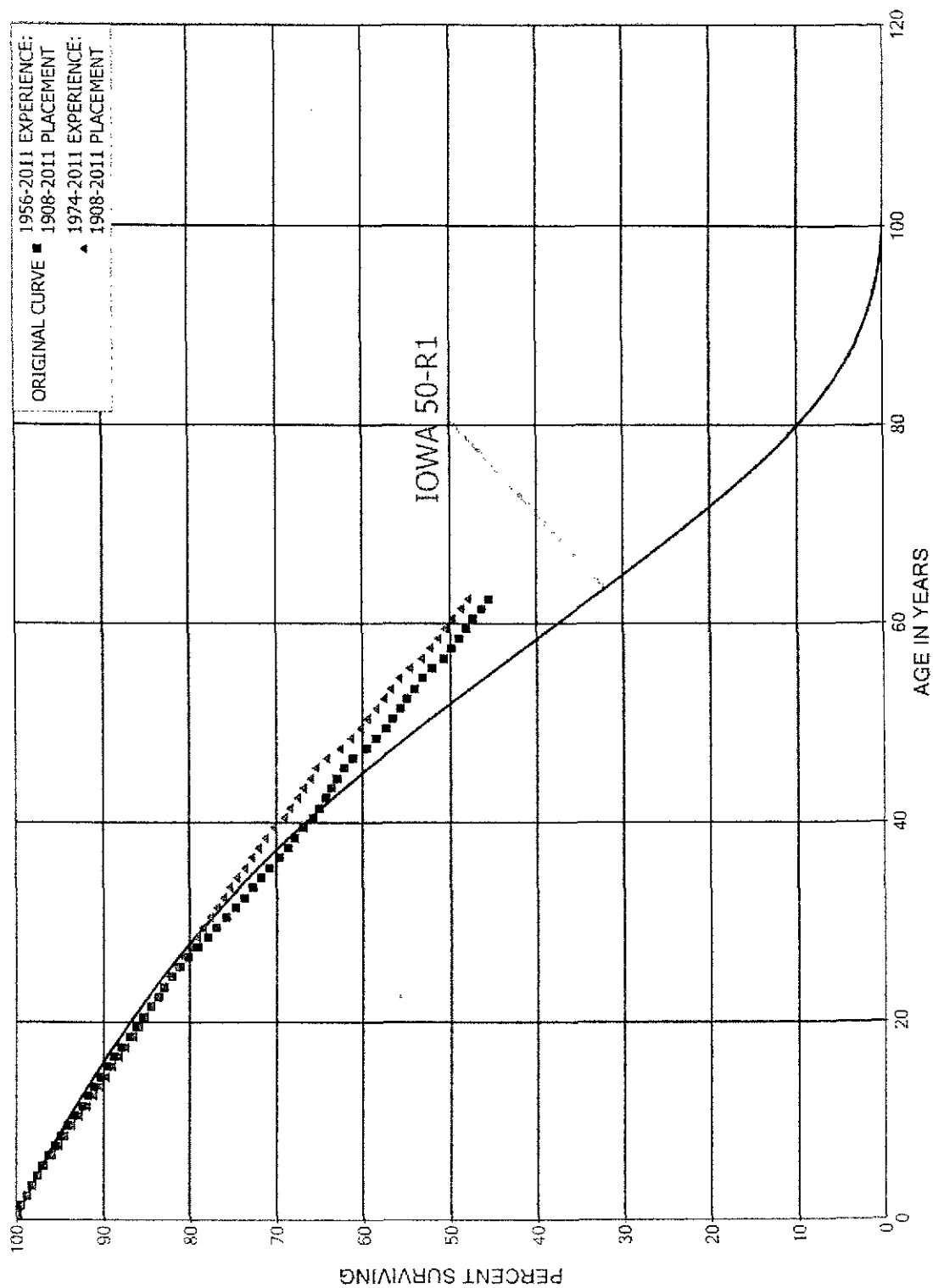
ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2011

EXPERIENCE BAND 2004-2011

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	6,946,800		0.0000	1.0000	100.00
0.5	6,371,059		0.0000	1.0000	100.00
1.5	5,473,891		0.0000	1.0000	100.00
2.5	4,418,885		0.0000	1.0000	100.00
3.5	3,148,813		0.0000	1.0000	100.00
4.5	2,015,690		0.0000	1.0000	100.00
5.5	955,872		0.0000	1.0000	100.00
6.5	271,967		0.0000	1.0000	100.00
7.5					100.00

DUKE ENERGY OHIO
 ACCOUNT 3640 POLES, TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2011

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	342,301,582	459,536	0.0013	0.9987	100.00
0.5	327,139,187	1,686,919	0.0052	0.9948	99.87
1.5	293,295,862	1,756,084	0.0060	0.9940	99.35
2.5	277,616,973	1,722,651	0.0062	0.9938	98.76
3.5	239,112,783	1,529,563	0.0064	0.9936	98.14
4.5	230,737,800	1,359,951	0.0059	0.9941	97.52
5.5	221,805,916	1,781,254	0.0080	0.9920	96.94
6.5	212,378,121	1,483,748	0.0070	0.9930	96.16
7.5	203,166,879	1,445,337	0.0071	0.9929	95.49
8.5	199,709,149	1,506,814	0.0075	0.9925	94.81
9.5	194,497,532	1,645,862	0.0085	0.9915	94.10
10.5	189,902,286	1,774,919	0.0093	0.9907	93.30
11.5	182,558,894	1,364,547	0.0075	0.9925	92.43
12.5	173,279,090	1,289,205	0.0074	0.9926	91.74
13.5	164,625,339	1,374,347	0.0083	0.9917	91.05
14.5	156,255,274	1,336,938	0.0086	0.9914	90.29
15.5	148,420,996	1,395,918	0.0094	0.9906	89.52
16.5	139,369,254	1,230,218	0.0088	0.9912	88.68
17.5	130,383,836	1,480,293	0.0114	0.9886	87.90
18.5	120,463,485	1,018,879	0.0085	0.9915	86.90
19.5	111,685,829	1,000,922	0.0090	0.9910	86.16
20.5	104,919,294	1,061,415	0.0101	0.9899	85.39
21.5	98,224,300	1,025,790	0.0104	0.9896	84.53
22.5	91,563,372	796,681	0.0087	0.9913	83.64
23.5	86,481,654	923,121	0.0107	0.9893	82.92
24.5	81,542,440	898,196	0.0110	0.9890	82.03
25.5	77,128,230	882,151	0.0114	0.9886	81.13
26.5	72,882,202	1,027,717	0.0141	0.9859	80.20
27.5	69,037,897	998,474	0.0145	0.9855	79.07
28.5	64,568,758	790,122	0.0122	0.9878	77.93
29.5	60,078,964	846,017	0.0141	0.9859	76.97
30.5	56,129,092	847,781	0.0151	0.9849	75.89
31.5	51,363,931	708,453	0.0138	0.9862	74.74
32.5	47,021,982	599,527	0.0127	0.9873	73.71
33.5	43,514,110	638,972	0.0147	0.9853	72.77
34.5	40,473,746	576,230	0.0142	0.9858	71.70
35.5	37,327,029	542,281	0.0145	0.9855	70.68
36.5	34,552,772	490,171	0.0142	0.9858	69.66
37.5	31,335,907	380,527	0.0121	0.9879	68.67
38.5	28,363,015	413,994	0.0146	0.9854	67.83

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2011

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	25,770,851	433,612	0.0168	0.9832	66.84
40.5	23,586,642	244,919	0.0104	0.9896	65.72
41.5	21,476,418	248,487	0.0116	0.9884	65.04
42.5	19,222,408	195,018	0.0101	0.9899	64.28
43.5	17,361,782	193,145	0.0111	0.9889	63.63
44.5	16,014,129	177,278	0.0111	0.9889	62.92
45.5	14,548,342	258,152	0.0177	0.9823	62.23
46.5	13,104,216	328,714	0.0251	0.9749	61.12
47.5	11,988,332	216,947	0.0181	0.9819	59.59
48.5	10,777,285	195,553	0.0181	0.9819	58.51
49.5	9,716,863	139,058	0.0143	0.9857	57.45
50.5	8,710,090	138,863	0.0159	0.9841	56.63
51.5	7,542,527	110,978	0.0147	0.9853	55.72
52.5	6,652,720	100,061	0.0150	0.9850	54.90
53.5	5,790,003	94,368	0.0163	0.9837	54.08
54.5	4,983,360	108,234	0.0217	0.9783	53.20
55.5	4,130,736	104,122	0.0252	0.9748	52.04
56.5	3,412,961	60,590	0.0178	0.9822	50.73
57.5	2,835,099	48,038	0.0169	0.9831	49.83
58.5	2,247,093	40,725	0.0181	0.9819	48.99
59.5	1,894,796	32,927	0.0174	0.9826	48.10
60.5	1,550,128	30,744	0.0198	0.9802	47.26
61.5	1,286,483	21,370	0.0166	0.9834	46.32
62.5	1,076,038	21,421	0.0199	0.9801	45.55
63.5	941,017	23,858	0.0254	0.9746	44.65
64.5	836,170	19,528	0.0234	0.9766	43.52
65.5	746,028	13,740	0.0184	0.9816	42.50
66.5	679,011	10,571	0.0156	0.9844	41.72
67.5	620,085	16,283	0.0263	0.9737	41.07
68.5	579,221	11,665	0.0201	0.9799	39.99
69.5	504,326	11,667	0.0231	0.9769	39.18
70.5	421,101	6,198	0.0147	0.9853	38.28
71.5	367,791	5,034	0.0137	0.9863	37.71
72.5	294,297	4,085	0.0139	0.9861	37.20
73.5	263,878	3,628	0.0137	0.9863	36.68
74.5	241,659	4,290	0.0178	0.9822	36.18
75.5	208,360	4,257	0.0204	0.9796	35.53
76.5	170,496	4,110	0.0241	0.9759	34.81
77.5	152,117	3,823	0.0251	0.9749	33.97
78.5	143,081	2,716	0.0190	0.9810	33.12

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2011			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	127,844	3,061	0.0239	0.9761	32.49
80.5	109,341	2,665	0.0244	0.9756	31.71
81.5	88,822	2,434	0.0274	0.9726	30.94
82.5	63,906	1,803	0.0282	0.9718	30.09
83.5	44,929	569	0.0127	0.9873	29.24
84.5	27,841	922	0.0331	0.9669	28.87
85.5	12,890	287	0.0222	0.9778	27.91
86.5	7,501	152	0.0203	0.9797	27.29
87.5	3,872	20	0.0052	0.9948	26.74
88.5	2,240	56	0.0250	0.9750	26.60
89.5	673		0.0000	1.0000	25.93
90.5	265		0.0000	1.0000	25.93
91.5	168		0.0000	1.0000	25.93
92.5	98		0.0000	1.0000	25.93
93.5	47		0.0000	1.0000	25.93
94.5	33		0.0000	1.0000	25.93
95.5	13		0.0000	1.0000	25.93
96.5					25.93

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1908-2011

EXPERIENCE BAND 1974-2011

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	307,831,631	459,536	0.0015	0.9985	100.00
0.5	294,980,669	1,680,766	0.0057	0.9943	99.85
1.5	263,057,324	1,753,738	0.0067	0.9933	99.28
2.5	248,966,677	1,721,509	0.0069	0.9931	98.62
3.5	212,248,204	1,523,745	0.0072	0.9928	97.94
4.5	205,781,366	1,356,367	0.0066	0.9934	97.23
5.5	198,457,727	1,776,615	0.0090	0.9910	96.59
6.5	190,103,788	1,478,226	0.0078	0.9922	95.73
7.5	182,282,469	1,435,336	0.0079	0.9921	94.98
8.5	180,231,579	1,496,970	0.0083	0.9917	94.24
9.5	176,136,766	1,616,801	0.0092	0.9908	93.45
10.5	172,906,235	1,690,739	0.0098	0.9902	92.60
11.5	166,908,820	1,254,651	0.0075	0.9925	91.69
12.5	158,871,267	1,228,714	0.0077	0.9923	91.00
13.5	151,645,224	1,261,855	0.0083	0.9917	90.30
14.5	144,429,187	1,230,384	0.0085	0.9915	89.55
15.5	137,705,717	1,189,364	0.0086	0.9914	88.78
16.5	129,654,223	1,015,063	0.0078	0.9922	88.02
17.5	121,944,511	1,259,781	0.0103	0.9897	87.33
18.5	113,222,988	935,588	0.0083	0.9917	86.43
19.5	105,167,175	859,603	0.0082	0.9918	85.71
20.5	99,288,126	838,029	0.0084	0.9916	85.01
21.5	93,227,233	792,787	0.0085	0.9915	84.29
22.5	87,274,215	715,464	0.0082	0.9918	83.58
23.5	82,521,566	754,430	0.0091	0.9909	82.89
24.5	77,872,464	719,978	0.0092	0.9908	82.13
25.5	73,546,265	646,149	0.0088	0.9912	81.37
26.5	69,442,505	675,955	0.0097	0.9903	80.66
27.5	65,895,266	675,699	0.0103	0.9897	79.87
28.5	61,571,147	538,346	0.0087	0.9913	79.06
29.5	57,236,281	538,051	0.0094	0.9906	78.36
30.5	53,594,369	574,610	0.0107	0.9893	77.63
31.5	49,167,526	496,606	0.0101	0.9899	76.79
32.5	45,154,407	456,297	0.0101	0.9899	76.02
33.5	41,876,320	506,211	0.0121	0.9879	75.25
34.5	39,102,385	444,345	0.0114	0.9886	74.34
35.5	36,128,206	375,981	0.0104	0.9896	73.50
36.5	33,565,218	375,780	0.0112	0.9888	72.73
37.5	30,534,189	331,782	0.0109	0.9891	71.92
38.5	27,681,311	390,910	0.0141	0.9859	71.14

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2011

EXPERIENCE BAND 1974-2011

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	25,164,003	421,137	0.0167	0.9833	70.13
40.5	23,015,030	240,487	0.0104	0.9896	68.96
41.5	20,957,617	246,042	0.0117	0.9883	68.24
42.5	18,774,039	192,587	0.0103	0.9897	67.44
43.5	16,991,713	189,730	0.0112	0.9888	66.74
44.5	15,722,294	174,563	0.0111	0.9889	66.00
45.5	14,345,873	257,374	0.0179	0.9821	65.27
46.5	12,969,229	328,580	0.0253	0.9747	64.10
47.5	11,910,098	216,815	0.0182	0.9818	62.47
48.5	10,721,602	195,553	0.0182	0.9818	61.33
49.5	9,684,233	139,058	0.0144	0.9856	60.22
50.5	8,688,100	138,863	0.0160	0.9840	59.35
51.5	7,533,447	110,978	0.0147	0.9853	58.40
52.5	6,647,170	100,061	0.0151	0.9849	57.54
53.5	5,787,113	94,308	0.0163	0.9837	56.68
54.5	4,981,437	108,234	0.0217	0.9783	55.75
55.5	4,129,190	104,122	0.0252	0.9748	54.54
56.5	3,411,999	60,590	0.0178	0.9822	53.17
57.5	2,834,569	48,038	0.0169	0.9831	52.22
58.5	2,246,743	40,725	0.0181	0.9819	51.34
59.5	1,894,471	32,837	0.0173	0.9827	50.41
60.5	1,549,893	30,654	0.0198	0.9802	49.53
61.5	1,286,339	21,370	0.0166	0.9834	48.55
62.5	1,075,894	21,421	0.0199	0.9801	47.75
63.5	940,998	23,858	0.0254	0.9746	46.80
64.5	836,150	19,528	0.0234	0.9766	45.61
65.5	746,028	13,740	0.0184	0.9816	44.54
66.5	679,011	10,571	0.0156	0.9844	43.72
67.5	620,085	16,283	0.0263	0.9737	43.04
68.5	579,221	11,665	0.0201	0.9799	41.91
69.5	504,326	11,667	0.0231	0.9769	41.07
70.5	421,101	6,198	0.0147	0.9853	40.12
71.5	367,791	5,034	0.0137	0.9863	39.53
72.5	294,297	4,085	0.0139	0.9861	38.99
73.5	263,878	3,628	0.0137	0.9863	38.45
74.5	241,659	4,290	0.0178	0.9822	37.92
75.5	208,360	4,257	0.0204	0.9796	37.24
76.5	170,496	4,110	0.0241	0.9759	36.48
77.5	152,117	3,823	0.0251	0.9749	35.60
78.5	143,081	2,716	0.0190	0.9810	34.71

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

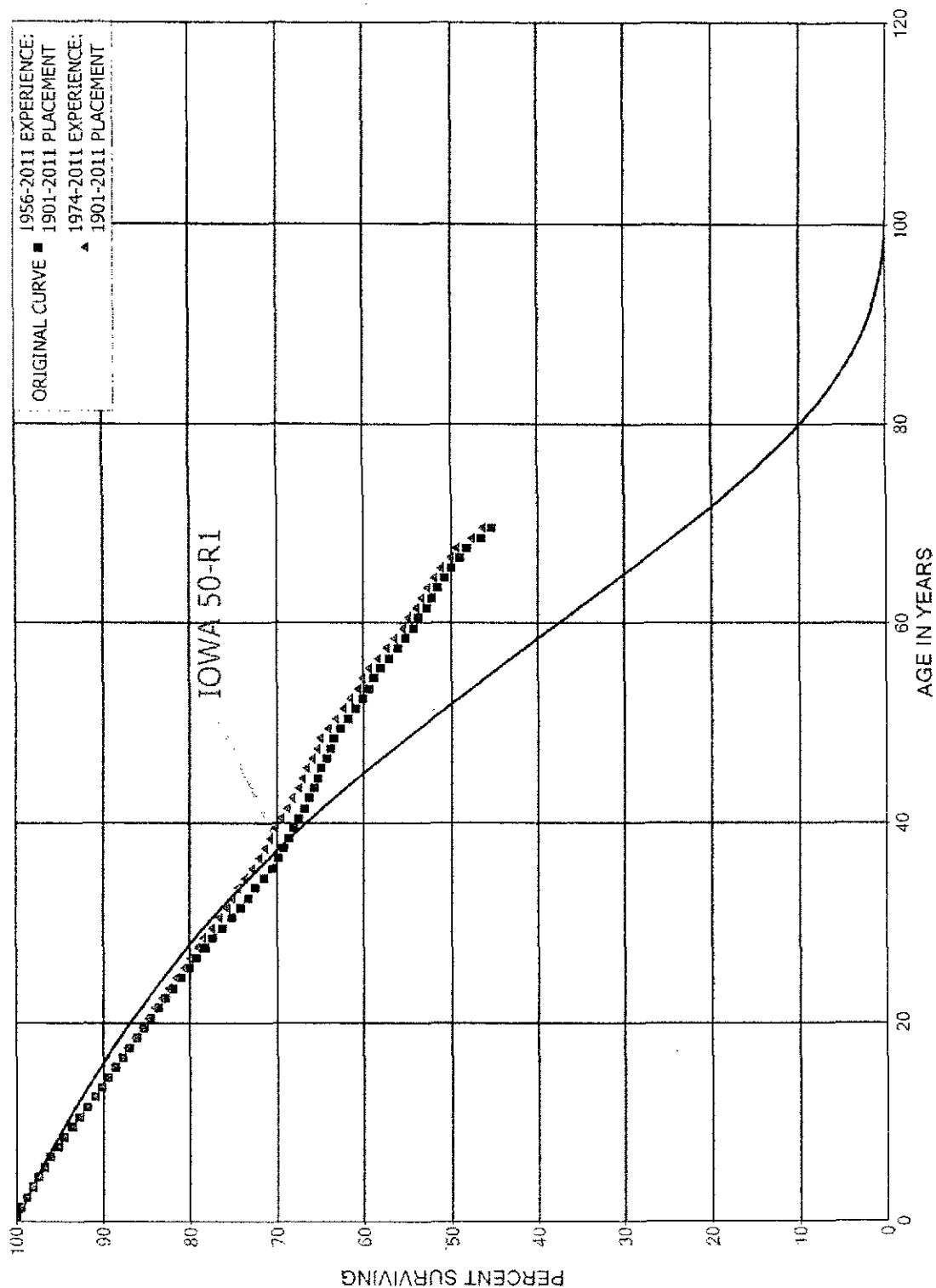
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1908-2011

EXPERIENCE BAND 1974-2011

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	127,844	3,061	0.0239	0.9761	34.05
80.5	109,341	2,665	0.0244	0.9756	33.23
81.5	88,822	2,434	0.0274	0.9726	32.42
82.5	63,906	1,803	0.0282	0.9718	31.54
83.5	44,929	569	0.0127	0.9873	30.65
84.5	27,841	922	0.0331	0.9669	30.26
85.5	12,890	287	0.0222	0.9778	29.26
86.5	7,501	152	0.0203	0.9797	28.61
87.5	3,872	20	0.0052	0.9948	28.03
88.5	2,240	56	0.0250	0.9750	27.88
89.5	673		0.0000	1.0000	27.18
90.5	265		0.0000	1.0000	27.18
91.5	168		0.0000	1.0000	27.18
92.5	98		0.0000	1.0000	27.18
93.5	47		0.0000	1.0000	27.18
94.5	33		0.0000	1.0000	27.18
95.5	13		0.0000	1.0000	27.18
96.5					27.18

DUKE ENERGY OHIO
ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2011

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	414,874,176	335,117	0.0008	0.9992	100.00
0.5	409,303,701	2,338,025	0.0057	0.9943	99.92
1.5	390,568,436	2,261,087	0.0058	0.9942	99.35
2.5	369,940,007	2,536,219	0.0069	0.9931	98.77
3.5	367,777,227	2,641,979	0.0072	0.9928	98.10
4.5	343,069,169	2,308,743	0.0067	0.9933	97.39
5.5	318,464,150	2,357,731	0.0074	0.9926	96.74
6.5	299,452,213	2,493,557	0.0083	0.9917	96.02
7.5	276,618,190	2,133,189	0.0077	0.9923	95.22
8.5	264,431,774	2,533,718	0.0096	0.9904	94.49
9.5	248,830,367	2,268,587	0.0091	0.9909	93.58
10.5	235,886,304	2,186,027	0.0093	0.9907	92.73
11.5	212,114,585	2,060,735	0.0097	0.9903	91.87
12.5	202,191,524	1,682,466	0.0083	0.9917	90.98
13.5	193,402,246	1,582,994	0.0082	0.9918	90.22
14.5	184,593,662	1,721,077	0.0093	0.9907	89.48
15.5	175,428,166	1,853,025	0.0106	0.9894	88.65
16.5	165,075,035	1,350,054	0.0082	0.9918	87.71
17.5	155,650,197	1,607,341	0.0103	0.9897	86.99
18.5	141,766,167	1,419,866	0.0100	0.9900	86.09
19.5	128,332,255	1,101,994	0.0086	0.9914	85.23
20.5	119,086,499	1,209,388	0.0102	0.9898	84.50
21.5	110,129,312	1,043,602	0.0095	0.9905	83.64
22.5	103,225,939	1,106,005	0.0107	0.9893	82.85
23.5	98,031,233	1,085,795	0.0111	0.9889	81.96
24.5	92,014,952	1,059,095	0.0115	0.9885	81.05
25.5	87,269,743	904,008	0.0104	0.9896	80.12
26.5	82,026,874	1,059,816	0.0129	0.9871	79.29
27.5	76,944,630	857,209	0.0111	0.9889	78.27
28.5	70,898,121	1,011,372	0.0143	0.9857	77.39
29.5	66,420,593	980,697	0.0148	0.9852	76.29
30.5	62,898,066	836,185	0.0133	0.9867	75.16
31.5	57,894,993	648,808	0.0112	0.9888	74.16
32.5	53,818,475	622,889	0.0116	0.9884	73.33
33.5	50,983,868	663,393	0.0130	0.9870	72.48
34.5	48,068,982	662,076	0.0138	0.9862	71.54
35.5	44,473,199	446,421	0.0100	0.9900	70.56
36.5	40,743,456	376,971	0.0093	0.9907	69.85
37.5	36,292,209	312,120	0.0086	0.9914	69.20
38.5	32,999,802	279,035	0.0085	0.9915	68.61

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011

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	29,318,033	238,240	0.0081	0.9919	68.03
40.5	26,213,302	259,860	0.0099	0.9901	67.47
41.5	23,591,825	166,932	0.0071	0.9929	66.80
42.5	21,128,972	208,835	0.0099	0.9901	66.33
43.5	19,067,669	122,190	0.0064	0.9936	65.68
44.5	17,912,738	96,487	0.0054	0.9946	65.26
45.5	16,337,177	153,961	0.0094	0.9906	64.90
46.5	14,900,624	102,574	0.0069	0.9931	64.29
47.5	13,821,253	66,181	0.0048	0.9952	63.85
48.5	12,586,277	155,820	0.0124	0.9876	63.54
49.5	11,358,584	157,101	0.0138	0.9862	62.76
50.5	10,087,716	149,937	0.0149	0.9851	61.89
51.5	8,720,901	110,493	0.0127	0.9873	60.97
52.5	7,775,730	103,650	0.0133	0.9867	60.20
53.5	6,908,732	67,022	0.0097	0.9903	59.39
54.5	5,998,458	80,018	0.0133	0.9867	58.82
55.5	5,180,344	85,440	0.0165	0.9835	58.03
56.5	4,458,682	78,885	0.0177	0.9823	57.08
57.5	3,906,377	59,051	0.0151	0.9849	56.07
58.5	3,349,232	56,559	0.0169	0.9831	55.22
59.5	3,028,165	31,134	0.0103	0.9897	54.29
60.5	2,734,508	48,924	0.0179	0.9821	53.73
61.5	2,502,014	27,133	0.0108	0.9892	52.77
62.5	2,295,579	29,334	0.0128	0.9872	52.20
63.5	2,062,488	30,004	0.0145	0.9855	51.53
64.5	1,926,548	30,335	0.0157	0.9843	50.78
65.5	1,824,716	38,787	0.0213	0.9787	49.98
66.5	1,751,196	25,306	0.0145	0.9855	48.92
67.5	1,709,807	61,846	0.0362	0.9638	48.21
68.5	1,636,265	41,013	0.0251	0.9749	46.47
69.5	1,562,057	61,992	0.0397	0.9603	45.30
70.5	1,344,311	3,834	0.0029	0.9971	43.50
71.5	1,326,461	1,650	0.0012	0.9988	43.38
72.5	1,283,891	540	0.0004	0.9996	43.33
73.5	1,187,736	16,879	0.0142	0.9858	43.31
74.5	1,170,479	3,669	0.0031	0.9969	42.69
75.5	1,166,810	3,259	0.0028	0.9972	42.56
76.5	1,163,658	3,337	0.0029	0.9971	42.44
77.5	1,160,320	2,959	0.0026	0.9974	42.32
78.5	1,183,239	7,488	0.0063	0.9937	42.21

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			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	1,175,751	13,781	0.0117	0.9883	41.94
80.5	1,161,970	2,412	0.0021	0.9979	41.45
81.5	1,159,558	9,015	0.0078	0.9922	41.36
82.5	1,150,236	7,207	0.0063	0.9937	41.04
83.5	1,143,029	14,472	0.0127	0.9873	40.79
84.5	1,128,557	18,589	0.0165	0.9835	40.27
85.5	1,109,945	10,873	0.0098	0.9902	39.61
86.5					39.22

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1901-2011

EXPERIENCE BAND 1974-2011

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	372,284,800	334,485	0.0009	0.9991	100.00
0.5	369,634,779	2,217,727	0.0060	0.9940	99.91
1.5	354,468,037	2,220,728	0.0063	0.9937	99.31
2.5	336,655,232	2,469,408	0.0073	0.9927	98.69
3.5	337,113,313	2,583,225	0.0077	0.9923	97.96
4.5	315,143,800	2,180,029	0.0069	0.9931	97.21
5.5	292,777,405	2,232,164	0.0076	0.9924	96.54
6.5	274,908,438	2,360,387	0.0086	0.9914	95.81
7.5	253,908,751	2,007,490	0.0079	0.9921	94.98
8.5	243,558,954	2,322,882	0.0095	0.9905	94.23
9.5	229,494,695	2,009,252	0.0088	0.9912	93.33
10.5	218,405,725	1,851,869	0.0085	0.9915	92.52
11.5	196,450,316	1,885,131	0.0096	0.9904	91.73
12.5	188,307,497	1,547,188	0.0082	0.9918	90.85
13.5	181,462,487	1,381,581	0.0076	0.9924	90.10
14.5	174,076,071	1,551,754	0.0089	0.9911	89.42
15.5	166,197,777	1,710,965	0.0103	0.9897	88.62
16.5	157,137,006	1,167,031	0.0074	0.9926	87.71
17.5	148,084,077	1,420,072	0.0096	0.9904	87.06
18.5	135,406,108	1,248,856	0.0092	0.9908	86.22
19.5	122,868,092	989,972	0.0081	0.9919	85.43
20.5	114,579,099	1,136,893	0.0099	0.9901	84.74
21.5	106,058,542	958,072	0.0090	0.9910	83.90
22.5	99,650,056	935,244	0.0094	0.9906	83.14
23.5	94,913,987	1,019,768	0.0107	0.9893	82.36
24.5	89,287,404	969,990	0.0109	0.9891	81.48
25.5	84,891,834	732,983	0.0086	0.9914	80.59
26.5	79,938,796	806,635	0.0101	0.9899	79.89
27.5	75,063,461	695,440	0.0093	0.9907	79.09
28.5	69,055,280	839,803	0.0122	0.9878	78.36
29.5	64,700,487	785,763	0.0121	0.9879	77.40
30.5	59,284,978	637,655	0.0108	0.9892	76.46
31.5	54,524,937	426,000	0.0078	0.9922	75.64
32.5	50,863,082	451,272	0.0089	0.9911	75.05
33.5	48,216,403	521,007	0.0108	0.9892	74.38
34.5	45,504,636	554,461	0.0122	0.9878	73.58
35.5	42,260,874	395,531	0.0094	0.9906	72.68
36.5	38,583,150	361,076	0.0094	0.9906	72.00
37.5	34,147,608	309,620	0.0091	0.9909	71.33
38.5	30,859,262	279,022	0.0090	0.9910	70.68

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011

EXPERIENCE BAND 1974-2011

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	27,177,472	238,189	0.0088	0.9912	70.04
40.5	24,072,800	259,607	0.0108	0.9892	69.43
41.5	21,451,569	166,163	0.0077	0.9923	68.68
42.5	18,988,804	208,820	0.0110	0.9890	68.15
43.5	16,927,828	122,187	0.0072	0.9928	67.40
44.5	15,773,893	95,878	0.0061	0.9939	66.91
45.5	14,244,233	153,909	0.0108	0.9892	66.51
46.5	12,807,817	102,574	0.0080	0.9920	65.79
47.5	11,728,568	66,181	0.0056	0.9944	65.26
48.5	12,584,753	155,820	0.0124	0.9876	64.89
49.5	11,357,050	157,101	0.0138	0.9862	64.09
50.5	10,086,229	149,937	0.0149	0.9851	63.20
51.5	8,719,435	110,271	0.0126	0.9874	62.26
52.5	7,774,576	103,650	0.0133	0.9867	61.48
53.5	6,907,598	67,022	0.0097	0.9903	60.66
54.5	5,997,323	80,018	0.0133	0.9867	60.07
55.5	5,179,237	85,440	0.0165	0.9835	59.27
56.5	4,457,636	78,885	0.0177	0.9823	58.29
57.5	3,905,331	59,051	0.0151	0.9849	57.26
58.5	3,348,210	56,559	0.0169	0.9831	56.39
59.5	3,027,170	31,134	0.0103	0.9897	55.44
60.5	2,734,385	48,924	0.0179	0.9821	54.87
61.5	2,501,890	27,133	0.0108	0.9892	53.89
62.5	2,295,505	29,334	0.0128	0.9872	53.30
63.5	2,062,436	30,004	0.0145	0.9855	52.62
64.5	1,926,496	30,335	0.0157	0.9843	51.86
65.5	1,824,664	38,787	0.0213	0.9787	51.04
66.5	1,751,145	25,306	0.0145	0.9855	49.95
67.5	1,709,767	61,846	0.0362	0.9638	49.23
68.5	1,636,259	41,013	0.0251	0.9749	47.45
69.5	1,562,057	61,992	0.0397	0.9603	46.26
70.5	1,344,311	3,834	0.0029	0.9971	44.43
71.5	1,326,461	1,650	0.0012	0.9988	44.30
72.5	1,283,891	540	0.0004	0.9996	44.24
73.5	1,187,736	16,879	0.0142	0.9858	44.23
74.5	1,170,479	3,669	0.0031	0.9969	43.60
75.5	1,166,810	3,259	0.0028	0.9972	43.46
76.5	1,163,658	3,337	0.0029	0.9971	43.34
77.5	1,160,320	2,959	0.0026	0.9974	43.21
78.5	1,183,239	7,488	0.0063	0.9937	43.10

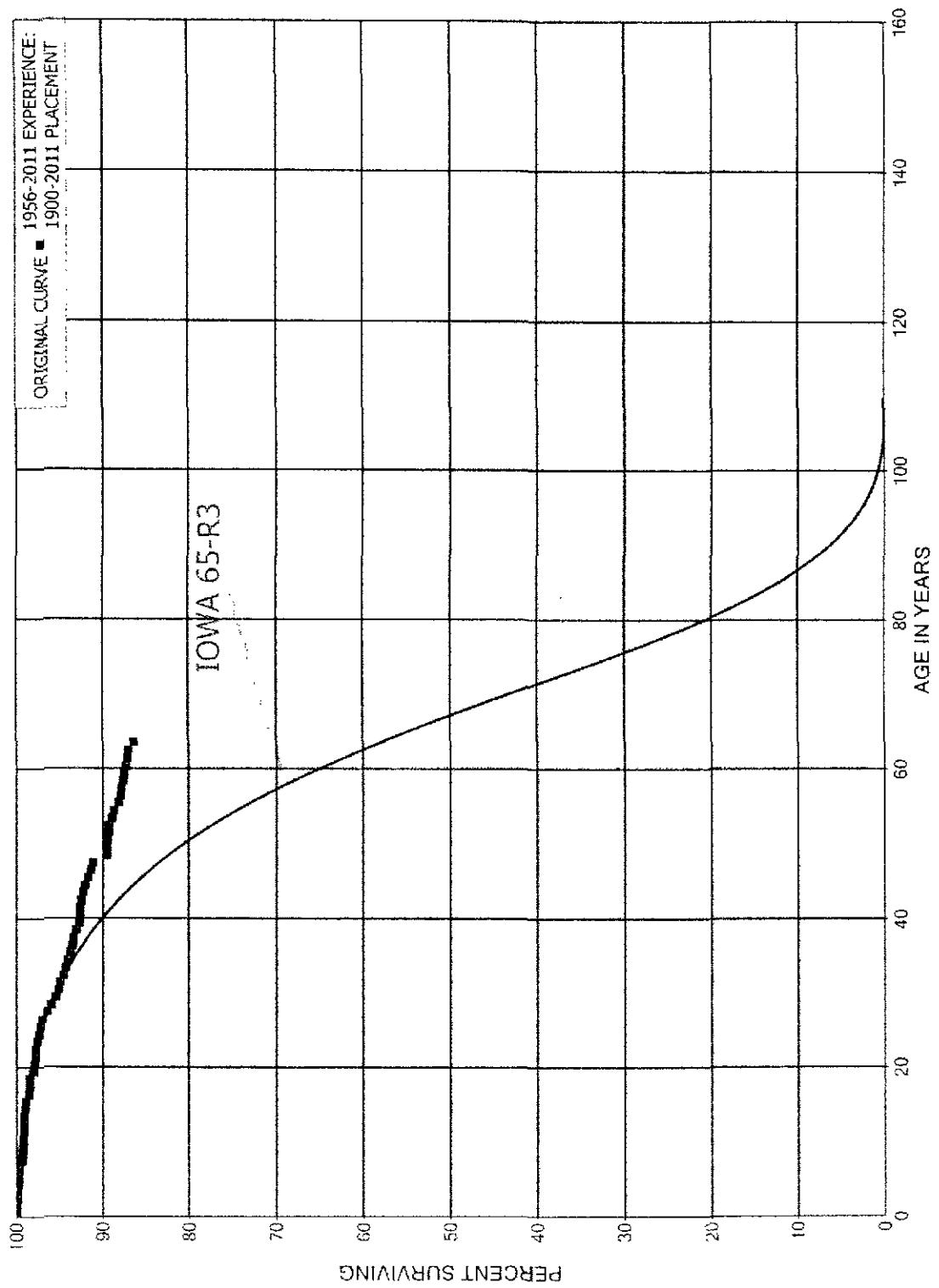
DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1901-2011			EXPERIENCE BAND 1974-2011		
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	1,175,751	13,781	0.0117	0.9883	42.83
80.5	1,161,970	2,412	0.0021	0.9979	42.33
81.5	1,159,558	9,015	0.0078	0.9922	42.24
82.5	1,150,236	7,207	0.0063	0.9937	41.91
83.5	1,143,029	14,472	0.0127	0.9873	41.65
84.5	1,128,557	18,589	0.0165	0.9835	41.12
85.5	1,109,945	10,873	0.0098	0.9902	40.45
86.5					40.05

DUKE ENERGY OHIO
ACCOUNT 3660 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2011

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	82,925,285	2,599	0.0000	1.0000	100.00
0.5	80,344,699	35,008	0.0004	0.9996	100.00
1.5	77,608,819	67,885	0.0009	0.9991	99.95
2.5	76,322,370	47,295	0.0006	0.9994	99.87
3.5	76,901,230	27,637	0.0004	0.9996	99.80
4.5	75,963,323	23,479	0.0003	0.9997	99.77
5.5	74,142,978	84,022	0.0011	0.9989	99.74
6.5	72,049,304	252,523	0.0035	0.9965	99.62
7.5	70,578,924	52,698	0.0007	0.9993	99.28
8.5	69,785,895	43,712	0.0006	0.9994	99.20
9.5	68,696,252	10,928	0.0002	0.9998	99.14
10.5	67,310,374	18,301	0.0003	0.9997	99.12
11.5	65,617,193	11,677	0.0002	0.9998	99.10
12.5	60,575,725	23,609	0.0004	0.9996	99.08
13.5	56,660,721	35,220	0.0006	0.9994	99.04
14.5	52,675,955	84,891	0.0016	0.9984	98.98
15.5	48,333,545	143,183	0.0030	0.9970	98.82
16.5	42,976,329	49,422	0.0011	0.9989	98.53
17.5	35,358,245	15,150	0.0004	0.9996	98.41
18.5	30,337,145	114,215	0.0038	0.9962	98.37
19.5	27,645,051	41,173	0.0015	0.9985	98.00
20.5	25,021,151	22,687	0.0009	0.9991	97.85
21.5	23,663,328	13,700	0.0006	0.9994	97.77
22.5	21,690,237	45,955	0.0021	0.9979	97.71
23.5	20,443,843	36,559	0.0018	0.9982	97.50
24.5	19,389,913	27,166	0.0014	0.9986	97.33
25.5	18,703,474	41,973	0.0022	0.9978	97.19
26.5	17,794,896	97,553	0.0055	0.9945	96.97
27.5	16,835,187	88,912	0.0053	0.9947	96.44
28.5	16,426,702	93,605	0.0057	0.9943	95.93
29.5	16,054,879	47,389	0.0030	0.9970	95.39
30.5	15,827,718	18,414	0.0012	0.9988	95.10
31.5	15,407,606	77,083	0.0050	0.9950	94.99
32.5	14,867,672	41,076	0.0028	0.9972	94.52
33.5	14,768,184	31,367	0.0021	0.9979	94.26
34.5	14,437,351	50,703	0.0035	0.9965	94.06
35.5	13,898,872	40,544	0.0029	0.9971	93.73
36.5	13,106,124	10,406	0.0008	0.9992	93.45
37.5	11,761,073	38,996	0.0033	0.9967	93.38
38.5	11,198,890	37,715	0.0034	0.9966	93.07

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2011

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	9,817,183	17,003	0.0017	0.9983	92.76
40.5	8,816,241	2,577	0.0003	0.9997	92.60
41.5	8,299,550	8,867	0.0011	0.9989	92.57
42.5	7,834,386	11,461	0.0015	0.9985	92.47
43.5	7,229,489	21,052	0.0029	0.9971	92.33
44.5	6,893,782	24,101	0.0035	0.9965	92.06
45.5	7,081,168	28,237	0.0040	0.9960	91.74
46.5	6,166,848	11,304	0.0018	0.9982	91.38
47.5	6,021,110	112,761	0.0187	0.9813	91.21
48.5	5,800,923	1,892	0.0003	0.9997	89.50
49.5	5,526,386	7,807	0.0014	0.9986	89.47
50.5	5,116,138	912	0.0002	0.9998	89.35
51.5	4,840,564	4,315	0.0009	0.9991	89.33
52.5	4,584,600	17,159	0.0037	0.9963	89.25
53.5	4,354,873	8,530	0.0020	0.9980	88.92
54.5	4,148,659	25,594	0.0062	0.9938	88.74
55.5	3,914,982	8,718	0.0022	0.9978	88.19
56.5	3,719,377	6,202	0.0017	0.9983	88.00
57.5	3,591,597	9,785	0.0027	0.9973	87.85
58.5	3,513,506	4,405	0.0013	0.9987	87.61
59.5	3,442,371	6,691	0.0019	0.9981	87.50
60.5	3,314,744	5,066	0.0015	0.9985	87.33
61.5	3,188,061	3,858	0.0012	0.9988	87.20
62.5	3,050,036	26,219	0.0086	0.9914	87.09
63.5	2,967,680	1,996	0.0007	0.9993	86.34
64.5	2,938,619	4,029	0.0014	0.9986	86.29
65.5	2,928,975	418	0.0001	0.9999	86.17
66.5	2,903,103	4,144	0.0014	0.9986	86.16
67.5	2,887,781	3,775	0.0013	0.9987	86.03
68.5	2,833,540	19,478	0.0069	0.9931	85.92
69.5	2,761,999	1,437	0.0005	0.9995	85.33
70.5	2,744,404	0	0.0000	1.0000	85.29
71.5	2,736,649	2,594	0.0009	0.9991	85.29
72.5	2,718,496	1,059	0.0004	0.9996	85.20
73.5	2,661,929	236	0.0001	0.9999	85.17
74.5	2,625,187	866	0.0003	0.9997	85.16
75.5	2,608,814	11	0.0000	1.0000	85.14
76.5	2,594,585	5	0.0000	1.0000	85.14
77.5	2,566,456	353	0.0001	0.9999	85.14
78.5	2,557,104	10	0.0000	1.0000	85.12

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

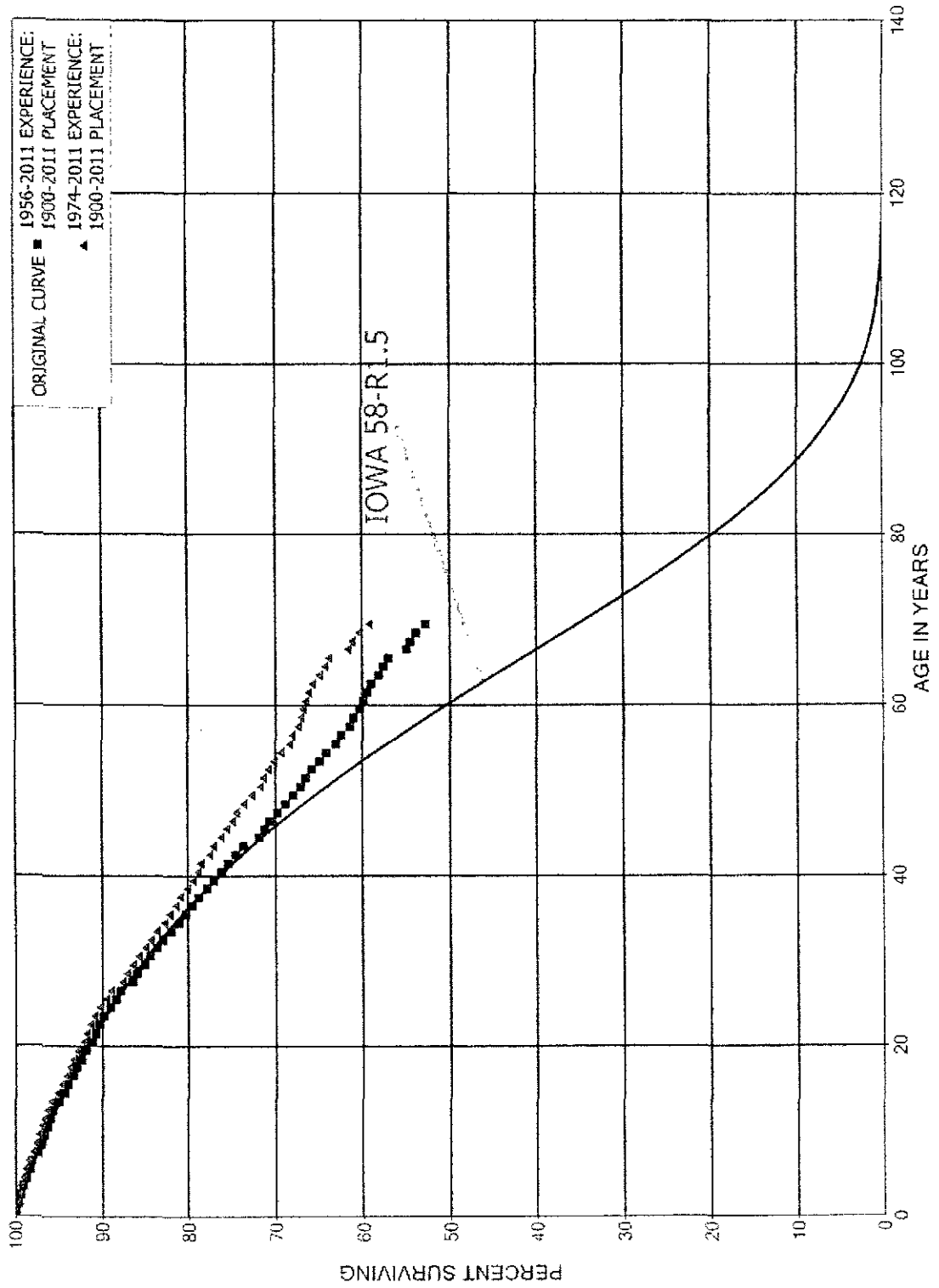
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2011

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	2,527,449	3,590	0.0014	0.9986	85.12
80.5	2,489,696	2,032	0.0008	0.9992	85.00
81.5	2,411,359	1,359	0.0006	0.9994	84.93
82.5	2,143,735	1,887	0.0009	0.9991	84.89
83.5	1,891,808	2,000	0.0011	0.9989	84.81
84.5	1,810,355	96	0.0001	0.9999	84.72
85.5	1,747,732	2,024	0.0012	0.9988	84.72
86.5	1,625,613	389	0.0002	0.9998	84.62
87.5	1,595,820	20	0.0000	1.0000	84.60
88.5	1,554,532	22	0.0000	1.0000	84.60
89.5	1,516,311	909	0.0006	0.9994	84.60
90.5	1,462,123	261	0.0002	0.9998	84.54
91.5	1,297,356	0	0.0000	1.0000	84.53
92.5	1,296,679	177	0.0001	0.9999	84.53
93.5	1,292,318	1,840	0.0014	0.9986	84.52
94.5	512,696	87	0.0002	0.9998	84.40
95.5	346,922	1	0.0000	1.0000	84.38
96.5	346,922	2	0.0000	1.0000	84.38
97.5	340,559	7	0.0000	1.0000	84.38
98.5	338,825	30	0.0001	0.9999	84.38
99.5	303,835	62	0.0002	0.9998	84.37
100.5	303,773	513	0.0017	0.9983	84.36
101.5					84.21

DUKE ENERGY OHIO
ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2011

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	282,940,201	152,499	0.0005	0.9995	100.00
0.5	276,566,181	864,100	0.0031	0.9969	99.95
1.5	263,345,486	714,580	0.0027	0.9973	99.63
2.5	253,488,067	639,142	0.0025	0.9975	99.36
3.5	253,331,444	902,481	0.0036	0.9964	99.11
4.5	233,683,291	996,474	0.0043	0.9957	98.76
5.5	226,748,466	604,821	0.0027	0.9973	98.34
6.5	210,051,180	1,363,180	0.0065	0.9935	98.08
7.5	195,273,688	874,531	0.0045	0.9955	97.44
8.5	187,048,309	711,921	0.0038	0.9962	97.00
9.5	175,133,269	707,215	0.0040	0.9960	96.63
10.5	165,315,642	523,536	0.0032	0.9968	96.24
11.5	152,409,890	579,806	0.0038	0.9962	95.94
12.5	134,026,193	797,400	0.0059	0.9941	95.57
13.5	124,610,635	750,726	0.0060	0.9940	95.01
14.5	118,268,028	662,877	0.0056	0.9944	94.43
15.5	113,863,879	691,043	0.0061	0.9939	93.90
16.5	108,660,098	510,233	0.0047	0.9953	93.33
17.5	100,565,528	504,802	0.0050	0.9950	92.90
18.5	93,793,148	632,134	0.0067	0.9933	92.43
19.5	87,245,341	622,666	0.0071	0.9929	91.81
20.5	77,949,828	323,802	0.0042	0.9958	91.15
21.5	70,929,351	394,202	0.0056	0.9944	90.77
22.5	63,149,397	328,759	0.0052	0.9948	90.27
23.5	56,915,781	432,608	0.0076	0.9924	89.80
24.5	50,692,053	435,936	0.0086	0.9914	89.12
25.5	46,544,675	296,722	0.0064	0.9936	88.35
26.5	42,411,179	623,965	0.0147	0.9853	87.79
27.5	39,198,614	271,593	0.0069	0.9931	86.49
28.5	36,581,634	333,276	0.0091	0.9909	85.90
29.5	34,419,889	280,397	0.0081	0.9919	85.11
30.5	31,991,550	301,242	0.0094	0.9906	84.42
31.5	29,294,254	250,782	0.0086	0.9914	83.62
32.5	25,796,957	283,247	0.0110	0.9890	82.91
33.5	23,577,260	276,397	0.0117	0.9883	82.00
34.5	21,277,966	198,328	0.0093	0.9907	81.04
35.5	19,759,470	191,644	0.0097	0.9903	80.28
36.5	17,801,791	155,538	0.0087	0.9913	79.50
37.5	15,522,188	195,181	0.0126	0.9874	78.81
38.5	12,665,590	116,057	0.0092	0.9908	77.82

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2011

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	10,841,888	126,513	0.0117	0.9883	77.10
40.5	9,697,605	98,612	0.0102	0.9898	76.20
41.5	9,019,270	110,780	0.0123	0.9877	75.43
42.5	8,135,633	96,393	0.0118	0.9882	74.50
43.5	7,477,843	177,522	0.0237	0.9763	73.62
44.5	6,910,524	62,477	0.0090	0.9910	71.87
45.5	6,534,143	55,265	0.0085	0.9915	71.22
46.5	6,192,633	82,263	0.0133	0.9867	70.62
47.5	5,854,951	68,014	0.0116	0.9884	69.68
48.5	5,687,500	78,452	0.0138	0.9862	68.87
49.5	5,107,042	65,256	0.0128	0.9872	67.92
50.5	4,984,306	38,711	0.0078	0.9922	67.06
51.5	4,809,259	50,926	0.0106	0.9894	66.53
52.5	4,414,191	57,679	0.0131	0.9869	65.83
53.5	3,948,870	51,295	0.0130	0.9870	64.97
54.5	3,673,078	62,791	0.0171	0.9829	64.13
55.5	3,201,786	26,693	0.0083	0.9917	63.03
56.5	3,111,545	49,529	0.0159	0.9841	62.50
57.5	2,930,875	22,630	0.0077	0.9923	61.51
58.5	2,806,604	28,207	0.0101	0.9899	61.03
59.5	2,704,037	18,516	0.0068	0.9932	60.42
60.5	2,604,007	23,806	0.0091	0.9909	60.01
61.5	2,513,732	18,029	0.0072	0.9928	59.46
62.5	2,385,186	34,395	0.0144	0.9856	59.03
63.5	2,306,876	23,234	0.0101	0.9899	58.18
64.5	2,255,271	21,669	0.0096	0.9904	57.59
65.5	2,218,417	81,666	0.0368	0.9632	57.04
66.5	2,122,766	15,977	0.0075	0.9925	54.94
67.5	2,097,317	27,392	0.0131	0.9869	54.53
68.5	2,026,106	41,426	0.0204	0.9796	53.82
69.5	1,939,144	29,692	0.0153	0.9847	52.72
70.5	1,893,321	16,728	0.0088	0.9912	51.91
71.5	1,852,175	12,404	0.0067	0.9933	51.45
72.5	1,821,061	26,042	0.0143	0.9857	51.11
73.5	1,658,304	27,355	0.0165	0.9835	50.37
74.5	1,592,377	2,717	0.0017	0.9983	49.54
75.5	1,585,073	18,483	0.0117	0.9883	49.46
76.5	1,553,410	9,008	0.0058	0.9942	48.88
77.5	1,523,649	6,007	0.0039	0.9961	48.60
78.5	1,507,273	6,449	0.0043	0.9957	48.41

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2011

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	1,482,002	11,406	0.0077	0.9923	48.20
80.5	1,431,561	9,154	0.0064	0.9936	47.83
81.5	1,377,428	8,783	0.0064	0.9936	47.52
82.5	1,292,451	22,351	0.0173	0.9827	47.22
83.5	1,120,173	4,307	0.0038	0.9962	46.40
84.5	1,078,145	3,291	0.0031	0.9969	46.23
85.5	1,046,276	6,489	0.0062	0.9938	46.08
86.5	993,296	10,739	0.0108	0.9892	45.80
87.5	863,779	11,297	0.0131	0.9869	45.30
88.5	751,405	5,320	0.0071	0.9929	44.71
89.5	721,770	14,135	0.0196	0.9804	44.39
90.5	603,847	9,794	0.0162	0.9838	43.52
91.5	464,993	12,690	0.0273	0.9727	42.82
92.5	443,628	18,969	0.0428	0.9572	41.65
93.5	230,992	12,052	0.0522	0.9478	39.87
94.5	131,695	7,531	0.0572	0.9428	37.79
95.5	37,920	210	0.0055	0.9945	35.63
96.5	35,599	46	0.0013	0.9987	35.43
97.5	35,309	74	0.0021	0.9979	35.38
98.5	34,686	85	0.0024	0.9976	35.31
99.5	34,433	2,159	0.0627	0.9373	35.22
100.5	31,382	3,193	0.1017	0.8983	33.02
101.5					29.66

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2011

EXPERIENCE BAND 1974-2011

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	266,488,065	140,207	0.0005	0.9995	100.00
0.5	262,924,360	754,786	0.0029	0.9971	99.95
1.5	251,915,140	614,033	0.0024	0.9976	99.66
2.5	243,366,773	557,342	0.0023	0.9977	99.42
3.5	243,976,626	745,529	0.0031	0.9969	99.19
4.5	225,364,813	741,698	0.0033	0.9967	98.89
5.5	219,454,231	504,228	0.0023	0.9977	98.56
6.5	203,248,921	1,244,798	0.0061	0.9939	98.33
7.5	188,915,688	643,482	0.0034	0.9966	97.73
8.5	181,386,055	609,689	0.0034	0.9966	97.40
9.5	169,914,446	637,443	0.0038	0.9962	97.07
10.5	160,336,045	423,976	0.0026	0.9974	96.71
11.5	148,257,490	530,767	0.0036	0.9964	96.45
12.5	130,066,287	724,917	0.0056	0.9944	96.11
13.5	120,892,752	675,475	0.0056	0.9944	95.57
14.5	115,052,980	603,172	0.0052	0.9948	95.04
15.5	111,215,863	632,043	0.0057	0.9943	94.54
16.5	106,341,379	457,056	0.0043	0.9957	94.00
17.5	98,620,756	396,501	0.0040	0.9960	93.60
18.5	92,067,230	583,475	0.0063	0.9937	93.22
19.5	85,719,010	590,737	0.0069	0.9931	92.63
20.5	76,591,528	302,364	0.0039	0.9961	91.99
21.5	69,668,837	353,415	0.0051	0.9949	91.63
22.5	62,007,274	306,189	0.0049	0.9951	91.16
23.5	55,849,958	382,100	0.0068	0.9932	90.71
24.5	49,751,843	413,174	0.0083	0.9917	90.09
25.5	45,582,250	277,899	0.0061	0.9939	89.35
26.5	41,336,772	586,214	0.0142	0.9858	88.80
27.5	37,847,180	243,414	0.0064	0.9936	87.54
28.5	35,178,070	290,855	0.0083	0.9917	86.98
29.5	32,992,557	251,079	0.0076	0.9924	86.26
30.5	30,491,131	254,693	0.0084	0.9916	85.60
31.5	27,686,403	225,478	0.0081	0.9919	84.89
32.5	24,094,666	211,582	0.0088	0.9912	84.20
33.5	21,898,727	219,752	0.0100	0.9900	83.46
34.5	19,444,071	157,528	0.0081	0.9919	82.62
35.5	17,861,423	151,950	0.0085	0.9915	81.95
36.5	15,987,253	111,250	0.0070	0.9930	81.25
37.5	13,177,537	119,457	0.0091	0.9909	80.69
38.5	10,275,713	88,668	0.0086	0.9914	79.96

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2011

EXPERIENCE BAND 1974-2011

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	8,339,533	56,329	0.0068	0.9932	79.27
40.5	7,274,034	35,407	0.0049	0.9951	78.73
41.5	6,696,219	77,617	0.0116	0.9884	78.35
42.5	5,894,518	36,530	0.0062	0.9938	77.44
43.5	5,370,760	63,433	0.0118	0.9882	76.96
44.5	5,023,151	43,526	0.0087	0.9913	76.05
45.5	4,844,541	42,818	0.0088	0.9912	75.39
46.5	4,568,738	29,336	0.0064	0.9936	74.73
47.5	4,322,124	49,500	0.0115	0.9885	74.25
48.5	4,252,585	54,740	0.0129	0.9871	73.40
49.5	3,803,587	49,425	0.0130	0.9870	72.45
50.5	3,782,860	18,321	0.0048	0.9952	71.51
51.5	3,657,241	26,193	0.0072	0.9928	71.16
52.5	3,422,420	33,766	0.0099	0.9901	70.65
53.5	3,193,459	33,435	0.0105	0.9895	69.96
54.5	2,944,472	42,382	0.0144	0.9856	69.22
55.5	2,787,329	13,710	0.0049	0.9951	68.23
56.5	2,825,102	26,093	0.0092	0.9908	67.89
57.5	2,809,067	15,078	0.0054	0.9946	67.26
58.5	2,694,860	9,009	0.0033	0.9967	66.90
59.5	2,611,826	10,515	0.0040	0.9960	66.68
60.5	2,521,225	13,620	0.0054	0.9946	66.41
61.5	2,441,331	14,897	0.0061	0.9939	66.05
62.5	2,317,002	28,377	0.0122	0.9878	65.65
63.5	2,278,223	22,160	0.0097	0.9903	64.85
64.5	2,228,410	16,666	0.0075	0.9925	64.21
65.5	2,196,836	78,405	0.0357	0.9643	63.73
66.5	2,104,939	14,606	0.0069	0.9931	61.46
67.5	2,088,703	26,804	0.0128	0.9872	61.03
68.5	2,019,112	41,406	0.0205	0.9795	60.25
69.5	1,932,170	29,692	0.0154	0.9846	59.01
70.5	1,886,347	16,457	0.0087	0.9913	58.11
71.5	1,845,471	11,713	0.0063	0.9937	57.60
72.5	1,815,048	26,042	0.0143	0.9857	57.24
73.5	1,658,304	27,355	0.0165	0.9835	56.41
74.5	1,592,377	2,717	0.0017	0.9983	55.48
75.5	1,585,073	18,483	0.0117	0.9883	55.39
76.5	1,553,410	9,008	0.0058	0.9942	54.74
77.5	1,523,649	6,007	0.0039	0.9961	54.43
78.5	1,507,273	6,449	0.0043	0.9957	54.21

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

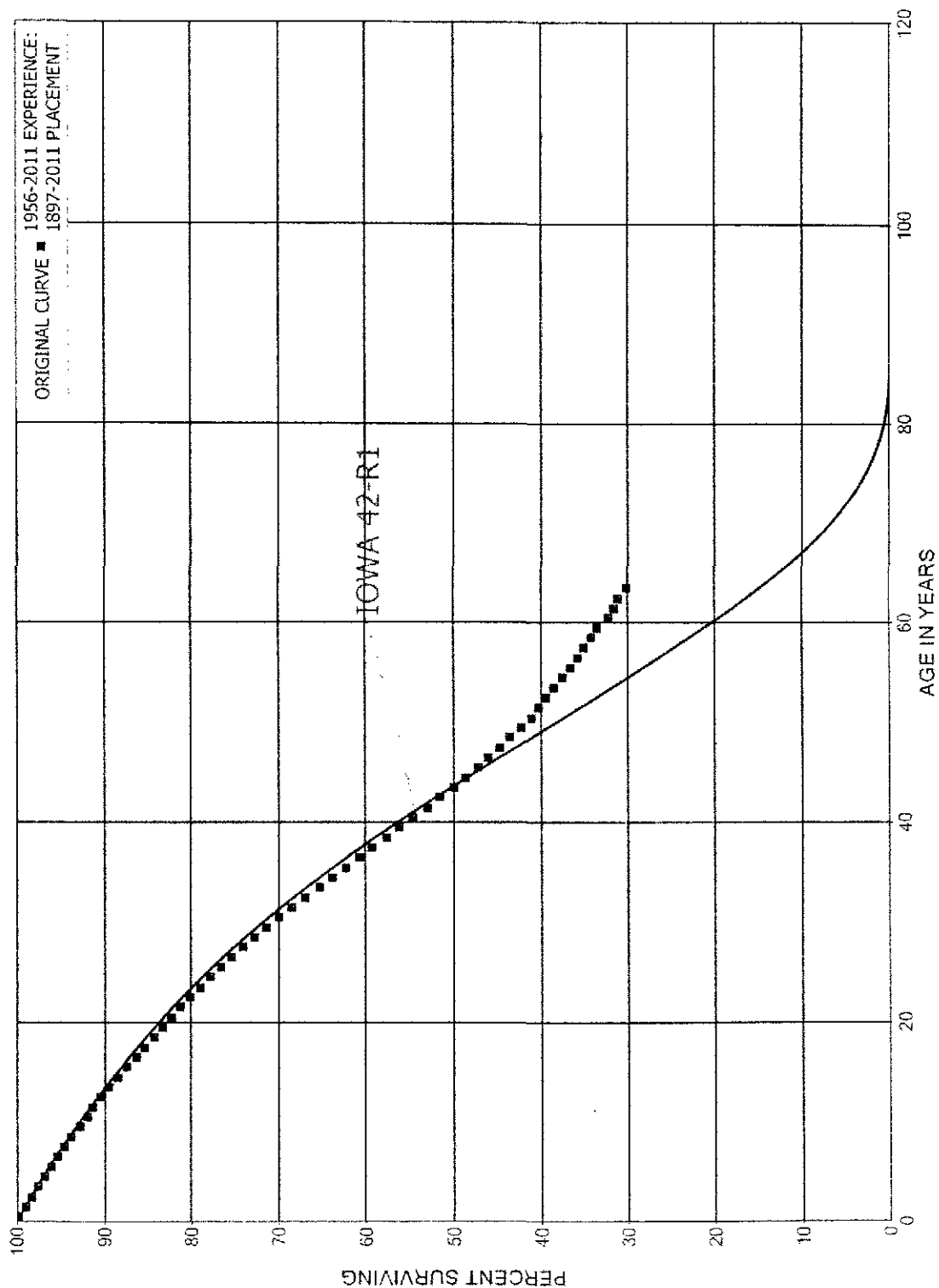
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2011

EXPERIENCE BAND 1974-2011

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	1,482,002	11,406	0.0077	0.9923	53.98
80.5	1,431,561	9,154	0.0064	0.9936	53.56
81.5	1,377,428	8,783	0.0064	0.9936	53.22
82.5	1,292,451	22,351	0.0173	0.9827	52.88
83.5	1,120,173	4,307	0.0038	0.9962	51.97
84.5	1,078,145	3,291	0.0031	0.9969	51.77
85.5	1,046,276	6,489	0.0062	0.9938	51.61
86.5	993,296	10,739	0.0108	0.9892	51.29
87.5	863,779	11,297	0.0131	0.9869	50.73
88.5	751,405	5,320	0.0071	0.9929	50.07
89.5	721,770	14,135	0.0196	0.9804	49.72
90.5	603,847	9,794	0.0162	0.9838	48.74
91.5	464,993	12,690	0.0273	0.9727	47.95
92.5	443,628	18,969	0.0428	0.9572	46.64
93.5	230,992	12,052	0.0522	0.9478	44.65
94.5	131,695	7,531	0.0572	0.9428	42.32
95.5	37,920	210	0.0055	0.9945	39.90
96.5	35,599	46	0.0013	0.9987	39.68
97.5	35,309	74	0.0021	0.9979	39.63
98.5	34,686	85	0.0024	0.9976	39.54
99.5	34,433	2,159	0.0627	0.9373	39.45
100.5	31,382	3,193	0.1017	0.8983	36.97
101.5					33.21

DUKE ENERGY OHIO
ACCOUNT 3680 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3680 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1897-2011

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	462,651,033	943,544	0.0020	0.9980	100.00
0.5	458,194,814	4,146,021	0.0090	0.9910	99.80
1.5	425,795,493	2,717,679	0.0064	0.9936	98.89
2.5	405,585,699	2,708,373	0.0067	0.9933	98.26
3.5	381,387,876	2,926,611	0.0077	0.9923	97.61
4.5	361,376,858	2,760,045	0.0076	0.9924	96.86
5.5	344,097,269	2,697,381	0.0078	0.9922	96.12
6.5	328,368,399	2,514,320	0.0077	0.9923	95.36
7.5	319,741,560	2,639,104	0.0083	0.9917	94.63
8.5	308,919,049	3,488,044	0.0113	0.9887	93.85
9.5	295,335,607	2,591,050	0.0088	0.9912	92.79
10.5	284,693,172	1,949,217	0.0068	0.9932	91.98
11.5	261,945,154	2,571,695	0.0098	0.9902	91.35
12.5	248,331,121	2,542,962	0.0102	0.9898	90.45
13.5	236,231,971	2,633,052	0.0111	0.9889	89.53
14.5	223,197,754	2,892,932	0.0130	0.9870	88.53
15.5	213,119,256	2,565,304	0.0120	0.9880	87.38
16.5	203,921,157	2,271,732	0.0111	0.9889	86.33
17.5	190,619,602	2,352,271	0.0123	0.9877	85.37
18.5	179,313,023	2,140,590	0.0119	0.9881	84.31
19.5	169,901,648	2,007,353	0.0118	0.9882	83.31
20.5	158,251,264	2,050,523	0.0130	0.9870	82.32
21.5	147,179,829	2,008,933	0.0136	0.9864	81.26
22.5	134,618,822	1,923,048	0.0143	0.9857	80.15
23.5	122,627,192	1,888,175	0.0154	0.9846	79.00
24.5	113,527,565	1,717,838	0.0151	0.9849	77.79
25.5	104,966,722	1,703,344	0.0162	0.9838	76.61
26.5	97,066,939	1,608,833	0.0166	0.9834	75.37
27.5	88,260,755	1,620,844	0.0184	0.9816	74.12
28.5	79,176,284	1,534,250	0.0194	0.9806	72.76
29.5	73,550,918	1,439,446	0.0196	0.9804	71.35
30.5	66,469,262	1,340,236	0.0202	0.9798	69.95
31.5	59,962,216	1,372,831	0.0229	0.9771	68.54
32.5	53,760,837	1,366,523	0.0254	0.9746	66.97
33.5	48,409,209	1,075,232	0.0222	0.9778	65.27
34.5	44,195,643	1,058,004	0.0239	0.9761	63.82
35.5	41,060,868	1,031,237	0.0251	0.9749	62.29
36.5	37,856,511	927,158	0.0245	0.9755	60.73
37.5	32,799,288	883,831	0.0269	0.9731	59.24
38.5	28,635,063	755,684	0.0264	0.9736	57.64

DUKE ENERGY OHIO

ACCOUNT 3680 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2011

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	25,518,668	703,042	0.0276	0.9724	56.12
40.5	22,379,458	669,527	0.0299	0.9701	54.57
41.5	19,475,088	538,923	0.0277	0.9723	52.94
42.5	17,022,151	491,848	0.0289	0.9711	51.48
43.5	14,708,673	416,357	0.0283	0.9717	49.99
44.5	12,836,025	376,369	0.0293	0.9707	48.57
45.5	11,341,876	273,329	0.0241	0.9759	47.15
46.5	10,265,408	281,116	0.0274	0.9726	46.01
47.5	9,151,973	225,459	0.0246	0.9754	44.75
48.5	8,337,905	262,953	0.0315	0.9685	43.65
49.5	7,382,095	215,599	0.0292	0.9708	42.27
50.5	6,507,462	125,108	0.0192	0.9808	41.04
51.5	5,641,020	121,068	0.0215	0.9785	40.25
52.5	5,000,397	117,970	0.0236	0.9764	39.39
53.5	4,441,156	106,868	0.0241	0.9759	38.46
54.5	3,787,908	97,037	0.0256	0.9744	37.53
55.5	3,008,159	68,809	0.0229	0.9771	36.57
56.5	2,393,329	46,306	0.0193	0.9807	35.73
57.5	2,006,385	49,235	0.0245	0.9755	35.04
58.5	1,645,253	31,181	0.0190	0.9810	34.18
59.5	1,376,675	58,026	0.0421	0.9579	33.54
60.5	1,196,007	24,104	0.0202	0.9798	32.12
61.5	1,089,695	15,816	0.0145	0.9855	31.47
62.5	976,845	30,509	0.0312	0.9688	31.02
63.5	751,999	14,753	0.0196	0.9804	30.05
64.5	566,543	12,553	0.0222	0.9778	29.46
65.5	519,552	8,237	0.0159	0.9841	28.81
66.5	495,584	17,637	0.0356	0.9644	28.35
67.5	471,631	32,634	0.0692	0.9308	27.34
68.5	431,246	7,656	0.0178	0.9822	25.45
69.5	411,751	16,915	0.0411	0.9589	25.00
70.5	367,211	3,501	0.0095	0.9905	23.97
71.5	323,736	4,017	0.0124	0.9876	23.74
72.5	301,577	2,473	0.0082	0.9918	23.45
73.5	274,398	861	0.0031	0.9969	23.26
74.5	211,562	3,893	0.0184	0.9816	23.18
75.5	194,829	652	0.0033	0.9967	22.76
76.5	179,049	1,943	0.0109	0.9891	22.68
77.5	175,578	3,398	0.0194	0.9806	22.43
78.5	164,388	752	0.0046	0.9954	22.00

DUKE ENERGY OHIO

ACCOUNT 3680 LINE TRANSFORMERS

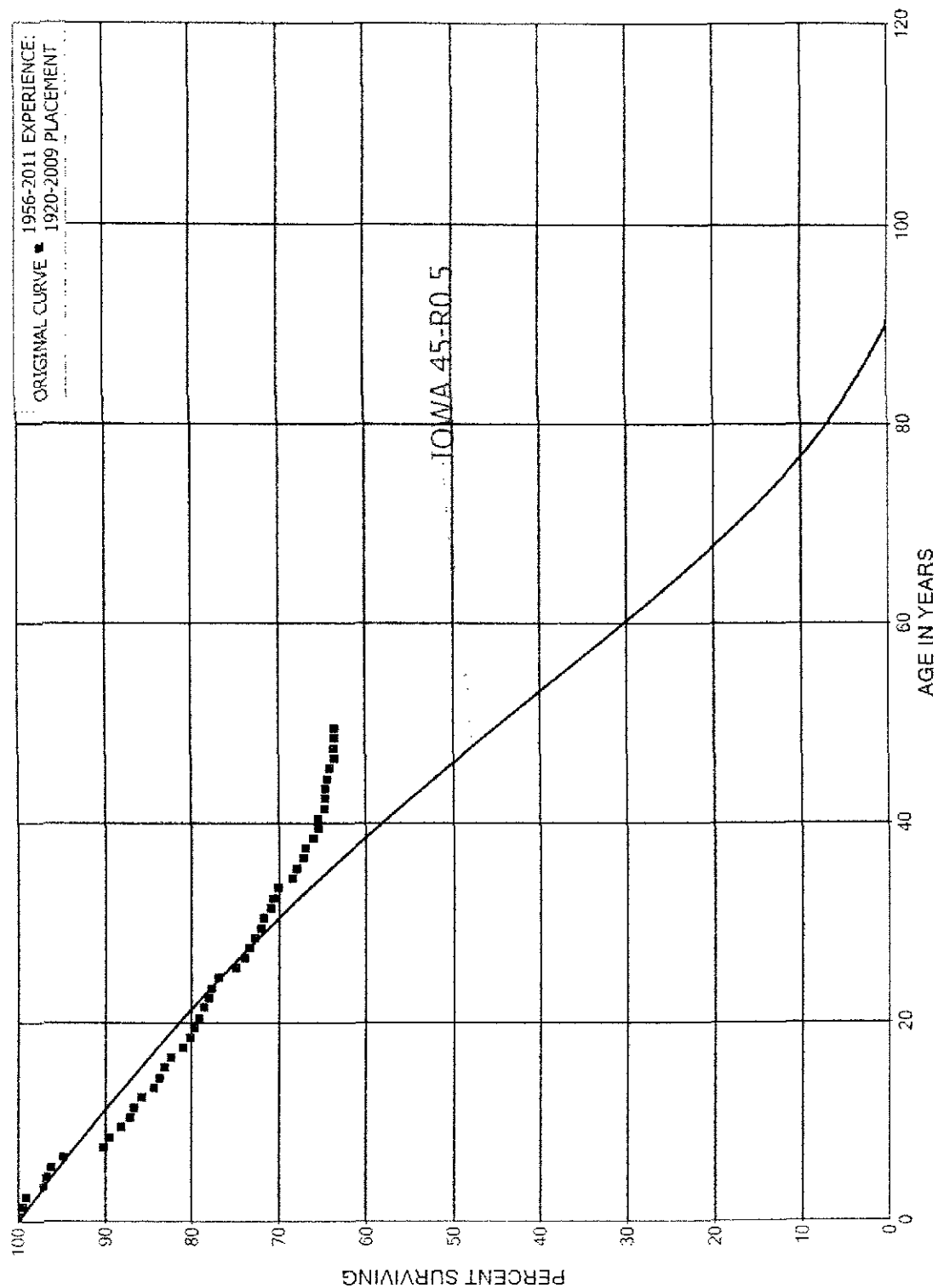
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1897-2011

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	159,041	1,993	0.0125	0.9875	21.90
80.5	129,253	1,958	0.0151	0.9849	21.62
81.5	109,203	3,933	0.0360	0.9640	21.30
82.5	86,451	2,542	0.0294	0.9706	20.53
83.5	60,273	2,323	0.0385	0.9615	19.93
84.5	44,540	3,848	0.0864	0.9136	19.16
85.5	39,397	1,399	0.0355	0.9645	17.50
86.5	31,353	910	0.0290	0.9710	16.88
87.5	29,741	1,015	0.0341	0.9659	16.39
88.5	27,464	2,116	0.0770	0.9230	15.83
89.5	24,026	1,734	0.0722	0.9278	14.61
90.5	21,977	1,109	0.0505	0.9495	13.56
91.5	17,954		0.0000	1.0000	12.87
92.5	17,954		0.0000	1.0000	12.87
93.5	15,764	159	0.0101	0.9899	12.87
94.5	13,207	1,299	0.0984	0.9016	12.74
95.5	9,859		0.0000	1.0000	11.49
96.5	9,535	7	0.0007	0.9993	11.49
97.5	9,528	294	0.0309	0.9691	11.48
98.5	9,234	72	0.0078	0.9922	11.13
99.5	9,162	153	0.0167	0.9833	11.04
100.5	8,856	933	0.1053	0.8947	10.86
101.5					9.71

DUKE ENERGY OHIO
ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER INSTALL
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER INSTALL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2009

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	6,069,302	2,009	0.0003	0.9997	100.00
0.5	6,183,679	36,837	0.0060	0.9940	99.97
1.5	6,301,804	18,836	0.0030	0.9970	99.37
2.5	5,894,903	118,041	0.0200	0.9800	99.07
3.5	5,842,648	21,541	0.0037	0.9963	97.09
4.5	5,866,146	31,876	0.0054	0.9946	96.73
5.5	5,862,544	81,625	0.0139	0.9861	96.21
6.5	5,791,918	289,692	0.0500	0.9500	94.87
7.5	5,544,307	40,374	0.0073	0.9927	90.12
8.5	5,525,833	81,543	0.0148	0.9852	89.47
9.5	5,465,965	58,542	0.0107	0.9893	88.15
10.5	5,412,227	30,933	0.0057	0.9943	87.20
11.5	5,388,143	54,040	0.0100	0.9900	86.70
12.5	5,346,662	91,750	0.0172	0.9828	85.83
13.5	5,267,492	42,012	0.0080	0.9920	84.36
14.5	5,245,467	28,802	0.0055	0.9945	83.69
15.5	5,222,438	50,016	0.0096	0.9904	83.23
16.5	3,969,337	65,546	0.0165	0.9835	82.43
17.5	3,797,433	41,320	0.0109	0.9891	81.07
18.5	3,760,284	20,525	0.0055	0.9945	80.19
19.5	3,656,653	28,141	0.0077	0.9923	79.75
20.5	3,603,003	26,238	0.0073	0.9927	79.14
21.5	3,548,064	21,673	0.0061	0.9939	78.56
22.5	3,415,496	17,820	0.0052	0.9948	78.08
23.5	3,126,128	26,871	0.0086	0.9914	77.67
24.5	3,099,297	84,780	0.0274	0.9726	77.01
25.5	2,985,846	37,158	0.0124	0.9876	74.90
26.5	2,861,893	23,397	0.0082	0.9918	73.97
27.5	2,846,912	24,851	0.0087	0.9913	73.36
28.5	2,838,569	25,049	0.0088	0.9912	72.72
29.5	2,858,726	13,979	0.0049	0.9951	72.08
30.5	2,849,780	28,947	0.0102	0.9898	71.73
31.5	2,765,566	14,498	0.0052	0.9948	71.00
32.5	2,747,770	22,691	0.0083	0.9917	70.63
33.5	2,659,848	62,137	0.0234	0.9766	70.04
34.5	2,519,011	15,848	0.0063	0.9937	68.41
35.5	2,499,586	31,063	0.0124	0.9876	67.98
36.5	2,448,802	5,961	0.0024	0.9976	67.13
37.5	2,379,511	30,735	0.0129	0.9871	66.97
38.5	2,200,686	18,311	0.0083	0.9917	66.10

DUKE ENERGY OHIO

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER INSTALL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2009

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	2,119,029	5,559	0.0026	0.9974	65.55
40.5	1,908,878	18,121	0.0095	0.9905	65.38
41.5	1,756,767	4,144	0.0024	0.9976	64.76
42.5	1,666,048	642	0.0004	0.9996	64.61
43.5	1,570,596	4,354	0.0028	0.9972	64.58
44.5	1,496,635	5,445	0.0036	0.9964	64.40
45.5	1,373,433	10,859	0.0079	0.9921	64.17
46.5	1,349,729	892	0.0007	0.9993	63.66
47.5	1,234,125	2,253	0.0018	0.9982	63.62
48.5	1,196,468	500	0.0004	0.9996	63.50
49.5	1,099,853	3,355	0.0031	0.9969	63.48
50.5	926,968	676	0.0007	0.9993	63.28
51.5	788,891		0.0000	1.0000	63.24
52.5	682,013		0.0000	1.0000	63.24
53.5	640,380	732	0.0011	0.9989	63.24
54.5	569,858	695	0.0012	0.9988	63.17
55.5	476,600	334	0.0007	0.9993	63.09
56.5	424,324	2,709	0.0064	0.9936	63.04
57.5	337,443	16,370	0.0485	0.9515	62.64
58.5	263,499	743	0.0028	0.9972	59.60
59.5	241,509	398	0.0016	0.9984	59.44
60.5	209,607	15,052	0.0718	0.9282	59.34
61.5	185,320		0.0000	1.0000	55.08
62.5	169,871		0.0000	1.0000	55.08
63.5	156,187		0.0000	1.0000	55.08
64.5	149,701		0.0000	1.0000	55.08
65.5	136,677		0.0000	1.0000	55.08
66.5	128,525	4,026	0.0313	0.9687	55.08
67.5	120,641		0.0000	1.0000	53.35
68.5	113,990		0.0000	1.0000	53.35
69.5	107,395	484	0.0045	0.9955	53.35
70.5	98,338		0.0000	1.0000	53.11
71.5	97,132		0.0000	1.0000	53.11
72.5	86,910	21,900	0.2520	0.7480	53.11
73.5	61,583		0.0000	1.0000	39.73
74.5	59,096		0.0000	1.0000	39.73
75.5	57,159		0.0000	1.0000	39.73
76.5	53,393		0.0000	1.0000	39.73
77.5	47,660	21,900	0.4595	0.5405	39.73
78.5	25,760		0.0000	1.0000	21.47

DUKE ENERGY OHIO

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER INSTALL

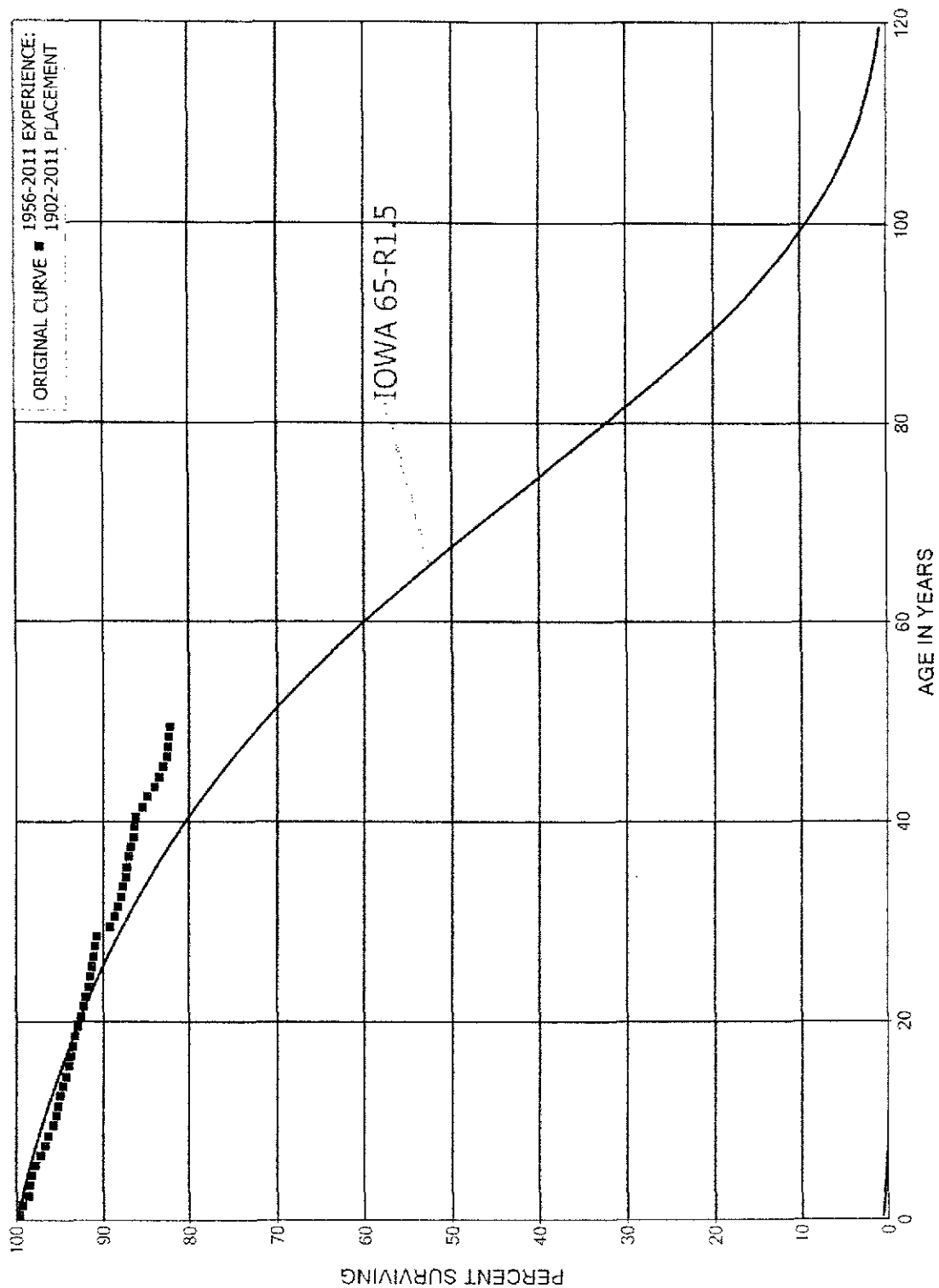
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2009

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	24,855		0.0000	1.0000	21.47
80.5	21,836		0.0000	1.0000	21.47
81.5	21,836		0.0000	1.0000	21.47
82.5	19,757		0.0000	1.0000	21.47
83.5	18,931		0.0000	1.0000	21.47
84.5	17,159		0.0000	1.0000	21.47
85.5	10,970		0.0000	1.0000	21.47
86.5	6,674		0.0000	1.0000	21.47
87.5	2,298		0.0000	1.0000	21.47
88.5					21.47

DUKE ENERGY OHIO
ACCOUNT 3691 SERVICES - UNDERGROUND
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2011

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	2,991,338	12,934	0.0043	0.9957	100.00
0.5	3,004,220	7,274	0.0024	0.9976	99.57
1.5	2,164,439	15,106	0.0070	0.9930	99.33
2.5	2,150,904	4,744	0.0022	0.9978	98.63
3.5	2,157,512	4,272	0.0020	0.9980	98.42
4.5	2,163,540	10,560	0.0049	0.9951	98.22
5.5	2,093,143	11,795	0.0056	0.9944	97.74
6.5	2,098,406	12,555	0.0060	0.9940	97.19
7.5	2,070,621	7,910	0.0038	0.9962	96.61
8.5	2,064,543	10,716	0.0052	0.9948	96.24
9.5	2,057,023	6,497	0.0032	0.9968	95.74
10.5	2,049,309	6,538	0.0032	0.9968	95.44
11.5	2,041,677	3,549	0.0017	0.9983	95.13
12.5	2,039,149	6,596	0.0032	0.9968	94.97
13.5	2,042,050	7,639	0.0037	0.9963	94.66
14.5	1,992,444	7,184	0.0036	0.9964	94.31
15.5	1,987,960	4,555	0.0023	0.9977	93.97
16.5	1,946,686	5,965	0.0031	0.9969	93.75
17.5	1,920,020	4,107	0.0021	0.9979	93.46
18.5	1,928,376	6,914	0.0036	0.9964	93.26
19.5	1,939,163	6,280	0.0032	0.9968	92.93
20.5	1,643,863	7,270	0.0044	0.9956	92.63
21.5	1,580,822	4,075	0.0026	0.9974	92.22
22.5	1,465,460	5,406	0.0037	0.9963	91.98
23.5	1,375,621	2,392	0.0017	0.9983	91.64
24.5	1,328,235	3,165	0.0024	0.9976	91.48
25.5	1,288,668	2,657	0.0021	0.9979	91.27
26.5	1,309,616	2,443	0.0019	0.9981	91.08
27.5	1,308,852	2,716	0.0021	0.9979	90.91
28.5	1,281,624	21,537	0.0168	0.9832	90.72
29.5	1,240,741	8,147	0.0066	0.9934	89.19
30.5	1,227,707	3,941	0.0032	0.9968	88.61
31.5	1,220,434	5,015	0.0041	0.9959	88.32
32.5	1,199,766	2,970	0.0025	0.9975	87.96
33.5	1,173,457	4,176	0.0036	0.9964	87.74
34.5	1,162,842	2,344	0.0020	0.9980	87.43
35.5	1,134,904	2,184	0.0019	0.9981	87.25
36.5	1,118,165	2,532	0.0023	0.9977	87.09
37.5	1,123,079	4,642	0.0041	0.9959	86.89
38.5	1,111,551	1,678	0.0015	0.9985	86.53

DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2011

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	1,069,727	1,893	0.0018	0.9982	86.40
40.5	979,474	8,087	0.0083	0.9917	86.25
41.5	922,128	5,914	0.0064	0.9936	85.54
42.5	818,184	8,899	0.0109	0.9891	84.99
43.5	720,093	4,447	0.0062	0.9938	84.06
44.5	658,017	3,550	0.0054	0.9946	83.54
45.5	599,267	3,459	0.0058	0.9942	83.09
46.5	546,882	526	0.0010	0.9990	82.61
47.5	518,927	793	0.0015	0.9985	82.53
48.5	484,464	468	0.0010	0.9990	82.41
49.5	467,768	913	0.0020	0.9980	82.33
50.5	429,130	607	0.0014	0.9986	82.17
51.5	396,370	26	0.0001	0.9999	82.05
52.5	370,364	241	0.0007	0.9993	82.05
53.5	322,809	426	0.0013	0.9987	81.99
54.5	306,814	324	0.0011	0.9989	81.88
55.5	236,006	29	0.0001	0.9999	81.80
56.5	220,851	522	0.0024	0.9976	81.79
57.5	220,319	103	0.0005	0.9995	81.59
58.5	206,180	147	0.0007	0.9993	81.56
59.5	199,154	140	0.0007	0.9993	81.50
60.5	194,529	104	0.0005	0.9995	81.44
61.5	185,428	57	0.0003	0.9997	81.40
62.5	177,565	237	0.0013	0.9987	81.37
63.5	171,648	15	0.0001	0.9999	81.26
64.5	165,999	206	0.0012	0.9988	81.26
65.5	160,656		0.0000	1.0000	81.16
66.5	158,941		0.0000	1.0000	81.16
67.5	157,709		0.0000	1.0000	81.16
68.5	155,703	2	0.0000	1.0000	81.16
69.5	148,941	209	0.0014	0.9986	81.15
70.5	144,566		0.0000	1.0000	81.04
71.5	141,955		0.0000	1.0000	81.04
72.5	137,889		0.0000	1.0000	81.04
73.5	126,985		0.0000	1.0000	81.04
74.5	97,260		0.0000	1.0000	81.04
75.5	96,729		0.0000	1.0000	81.04
76.5	95,620		0.0000	1.0000	81.04
77.5	93,322	1	0.0000	1.0000	81.04
78.5	93,212		0.0000	1.0000	81.04

DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

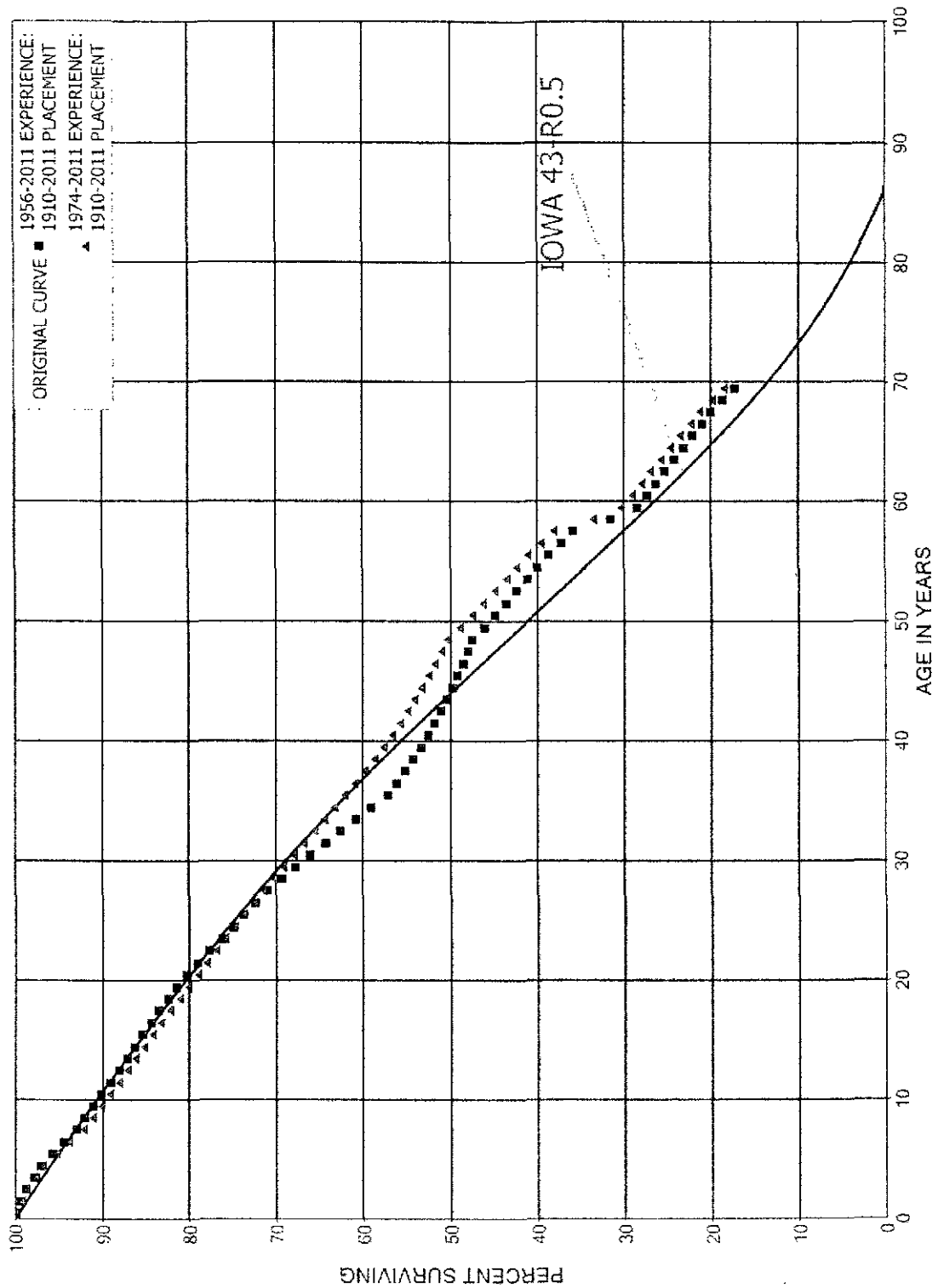
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2011

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	90,826		0.0000	1.0000	81.04
80.5	88,267		0.0000	1.0000	81.04
81.5	83,547		0.0000	1.0000	81.04
82.5	58,446		0.0000	1.0000	81.04
83.5	41,880		0.0000	1.0000	81.04
84.5	37,425		0.0000	1.0000	81.04
85.5	34,095		0.0000	1.0000	81.04
86.5	27,215		0.0000	1.0000	81.04
87.5	24,357		0.0000	1.0000	81.04
88.5	21,814		0.0000	1.0000	81.04
89.5	20,300		0.0000	1.0000	81.04
90.5	17,130		0.0000	1.0000	81.04
91.5	656		0.0000	1.0000	81.04
92.5	656		0.0000	1.0000	81.04
93.5	656		0.0000	1.0000	81.04
94.5	656		0.0000	1.0000	81.04
95.5	656		0.0000	1.0000	81.04
96.5	656		0.0000	1.0000	81.04
97.5	656		0.0000	1.0000	81.04
98.5	656		0.0000	1.0000	81.04
99.5	656		0.0000	1.0000	81.04
100.5	656		0.0000	1.0000	81.04
101.5					81.04

DUKE ENERGY OHIO
ACCOUNT 3692 SERVICES - OVERHEAD
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

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	79,554,474	122,013	0.0015	0.9985	100.00
0.5	77,272,511	464,686	0.0060	0.9940	99.85
1.5	71,794,634	396,881	0.0055	0.9945	99.25
2.5	69,184,913	634,470	0.0092	0.9908	98.70
3.5	66,628,965	462,408	0.0069	0.9931	97.79
4.5	64,382,619	951,016	0.0148	0.9852	97.11
5.5	61,659,128	793,323	0.0129	0.9871	95.68
6.5	59,743,788	941,782	0.0158	0.9842	94.45
7.5	56,545,933	552,420	0.0098	0.9902	92.96
8.5	55,498,247	569,902	0.0103	0.9897	92.05
9.5	52,386,741	547,219	0.0104	0.9896	91.11
10.5	51,702,772	593,653	0.0115	0.9885	90.15
11.5	48,324,900	545,593	0.0113	0.9887	89.12
12.5	47,680,733	521,617	0.0109	0.9891	88.11
13.5	44,625,488	446,916	0.0100	0.9900	87.15
14.5	43,002,301	450,609	0.0105	0.9895	86.28
15.5	41,155,961	453,262	0.0110	0.9890	85.37
16.5	39,098,464	440,354	0.0113	0.9887	84.43
17.5	37,882,774	469,959	0.0124	0.9876	83.48
18.5	35,963,427	427,822	0.0119	0.9881	82.45
19.5	34,209,965	480,156	0.0140	0.9860	81.46
20.5	32,527,703	490,491	0.0151	0.9849	80.32
21.5	30,857,408	536,574	0.0174	0.9826	79.11
22.5	28,874,036	552,488	0.0191	0.9809	77.73
23.5	26,662,119	467,858	0.0175	0.9825	76.25
24.5	24,587,900	390,136	0.0159	0.9841	74.91
25.5	22,805,932	404,771	0.0177	0.9823	73.72
26.5	21,160,383	444,594	0.0210	0.9790	72.41
27.5	19,687,609	434,478	0.0221	0.9779	70.89
28.5	18,310,500	417,889	0.0228	0.9772	69.33
29.5	17,052,989	433,778	0.0254	0.9746	67.74
30.5	16,441,864	426,920	0.0260	0.9740	66.02
31.5	15,193,744	391,958	0.0258	0.9742	64.31
32.5	13,995,928	393,606	0.0281	0.9719	62.65
33.5	12,716,372	385,415	0.0303	0.9697	60.89
34.5	11,539,524	355,979	0.0308	0.9692	59.04
35.5	10,381,869	192,222	0.0185	0.9815	57.22
36.5	9,469,557	167,771	0.0177	0.9823	56.16
37.5	8,469,798	142,759	0.0169	0.9831	55.16
38.5	7,786,015	123,829	0.0159	0.9841	54.23

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

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	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,014,968	108,910	0.0155	0.9845	53.37
40.5	6,327,300	90,567	0.0143	0.9857	52.54
41.5	5,764,609	79,574	0.0138	0.9862	51.79
42.5	5,217,289	69,256	0.0133	0.9867	51.08
43.5	4,768,650	58,958	0.0124	0.9876	50.40
44.5	4,254,814	54,309	0.0128	0.9872	49.78
45.5	3,855,547	45,617	0.0118	0.9882	49.14
46.5	3,493,302	39,584	0.0113	0.9887	48.56
47.5	3,183,872	34,161	0.0107	0.9893	48.01
48.5	2,885,810	84,300	0.0292	0.9708	47.49
49.5	2,529,028	71,495	0.0283	0.9717	46.11
50.5	2,171,275	59,770	0.0275	0.9725	44.80
51.5	1,870,787	52,438	0.0280	0.9720	43.57
52.5	1,582,842	45,539	0.0288	0.9712	42.35
53.5	1,350,901	38,222	0.0283	0.9717	41.13
54.5	1,144,166	37,664	0.0329	0.9671	39.97
55.5	947,235	36,545	0.0386	0.9614	38.65
56.5	831,243	30,041	0.0361	0.9639	37.16
57.5	712,887	85,453	0.1199	0.8801	35.82
58.5	596,936	58,387	0.0978	0.9022	31.52
59.5	531,882	20,801	0.0391	0.9609	28.44
60.5	486,220	18,357	0.0378	0.9622	27.33
61.5	434,162	17,085	0.0394	0.9606	26.30
62.5	386,779	17,171	0.0444	0.9556	25.26
63.5	338,237	15,242	0.0451	0.9549	24.14
64.5	299,416	12,677	0.0423	0.9577	23.05
65.5	273,448	14,203	0.0519	0.9481	22.08
66.5	252,719	11,386	0.0451	0.9549	20.93
67.5	235,821	16,271	0.0690	0.9310	19.99
68.5	215,188	14,851	0.0690	0.9310	18.61
69.5	193,254	14,292	0.0740	0.9260	17.32
70.5	166,402	124	0.0007	0.9993	16.04
71.5	158,561	60	0.0004	0.9996	16.03
72.5	148,179	27	0.0002	0.9998	16.02
73.5	144,958	1,999	0.0138	0.9862	16.02
74.5	142,837	91	0.0006	0.9994	15.80
75.5	142,727	968	0.0068	0.9932	15.79
76.5	141,748	450	0.0032	0.9968	15.68
77.5	141,299	1,348	0.0095	0.9905	15.63
78.5	139,903	4,419	0.0316	0.9684	15.48

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

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	135,447	2,878	0.0212	0.9788	14.99
80.5	132,558	1,264	0.0095	0.9905	14.68
81.5	131,222	1,415	0.0108	0.9892	14.54
82.5	129,807	1,255	0.0097	0.9903	14.38
83.5	128,552	1,086	0.0084	0.9916	14.24
84.5	127,467	2,465	0.0193	0.9807	14.12
85.5	125,002	1,715	0.0137	0.9863	13.85
86.5	60		0.0000	1.0000	13.66
87.5	49		0.0000	1.0000	13.66
88.5	49		0.0000	1.0000	13.66
89.5	49		0.0000	1.0000	13.66
90.5	49	49	1.0000		13.66
91.5					

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2011

EXPERIENCE BAND 1974-2011

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	67,217,818	122,013	0.0018	0.9982	100.00
0.5	65,539,570	463,820	0.0071	0.9929	99.82
1.5	60,793,347	393,099	0.0065	0.9935	99.11
2.5	58,866,712	626,294	0.0106	0.9894	98.47
3.5	56,937,182	452,185	0.0079	0.9921	97.42
4.5	55,302,317	936,471	0.0169	0.9831	96.65
5.5	53,128,839	773,215	0.0146	0.9854	95.01
6.5	51,639,808	920,120	0.0178	0.9822	93.63
7.5	48,874,378	521,257	0.0107	0.9893	91.96
8.5	48,248,890	534,048	0.0111	0.9889	90.98
9.5	45,631,259	503,077	0.0110	0.9890	89.97
10.5	45,474,133	517,560	0.0114	0.9886	88.98
11.5	42,705,970	469,813	0.0110	0.9890	87.97
12.5	42,681,133	484,954	0.0114	0.9886	87.00
13.5	40,122,273	446,916	0.0111	0.9889	86.01
14.5	39,007,755	450,467	0.0115	0.9885	85.06
15.5	37,601,316	452,602	0.0120	0.9880	84.07
16.5	35,960,175	438,642	0.0122	0.9878	83.06
17.5	34,511,637	450,090	0.0130	0.9870	82.05
18.5	32,861,355	414,403	0.0126	0.9874	80.98
19.5	31,427,649	422,890	0.0135	0.9865	79.96
20.5	30,041,193	406,329	0.0135	0.9865	78.88
21.5	28,622,258	389,761	0.0136	0.9864	77.81
22.5	26,927,257	375,886	0.0140	0.9860	76.75
23.5	24,987,529	361,109	0.0145	0.9855	75.68
24.5	23,094,409	327,214	0.0142	0.9858	74.59
25.5	21,438,183	328,129	0.0153	0.9847	73.53
26.5	19,845,255	310,797	0.0157	0.9843	72.41
27.5	18,420,914	297,948	0.0162	0.9838	71.27
28.5	17,032,537	290,555	0.0171	0.9829	70.12
29.5	15,863,838	266,832	0.0168	0.9832	68.92
30.5	14,761,839	254,210	0.0172	0.9828	67.76
31.5	13,710,862	240,014	0.0175	0.9825	66.60
32.5	12,717,321	223,215	0.0176	0.9824	65.43
33.5	11,640,463	214,302	0.0184	0.9816	64.28
34.5	10,674,282	199,130	0.0187	0.9813	63.10
35.5	9,688,128	183,578	0.0189	0.9811	61.92
36.5	8,784,849	166,107	0.0189	0.9811	60.75
37.5	7,786,790	142,569	0.0183	0.9817	59.60
38.5	7,102,718	122,833	0.0173	0.9827	58.51

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2011

EXPERIENCE BAND 1974-2011

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	6,332,597	108,880	0.0172	0.9828	57.50
40.5	5,645,006	90,423	0.0160	0.9840	56.51
41.5	5,082,585	79,498	0.0156	0.9844	55.60
42.5	4,535,379	69,224	0.0153	0.9847	54.73
43.5	4,087,128	58,958	0.0144	0.9856	53.90
44.5	3,573,340	54,043	0.0151	0.9849	53.12
45.5	3,192,348	45,607	0.0143	0.9857	52.32
46.5	2,830,113	39,584	0.0140	0.9860	51.57
47.5	2,520,765	34,161	0.0136	0.9864	50.85
48.5	2,885,610	84,300	0.0292	0.9708	50.16
49.5	2,528,839	71,495	0.0283	0.9717	48.69
50.5	2,171,108	59,770	0.0275	0.9725	47.32
51.5	1,870,620	52,438	0.0280	0.9720	46.02
52.5	1,582,700	45,539	0.0288	0.9712	44.73
53.5	1,350,759	38,222	0.0283	0.9717	43.44
54.5	1,144,023	37,664	0.0329	0.9671	42.21
55.5	947,093	36,545	0.0386	0.9614	40.82
56.5	831,101	30,041	0.0361	0.9639	39.24
57.5	712,794	85,453	0.1199	0.8801	37.83
58.5	596,843	58,387	0.0978	0.9022	33.29
59.5	531,789	20,801	0.0391	0.9609	30.03
60.5	486,127	18,357	0.0378	0.9622	28.86
61.5	434,069	17,085	0.0394	0.9606	27.77
62.5	386,686	17,171	0.0444	0.9556	26.68
63.5	338,237	15,242	0.0451	0.9549	25.49
64.5	299,416	12,677	0.0423	0.9577	24.34
65.5	273,448	14,203	0.0519	0.9481	23.31
66.5	252,719	11,386	0.0451	0.9549	22.10
67.5	235,821	16,271	0.0690	0.9310	21.11
68.5	215,188	14,851	0.0690	0.9310	19.65
69.5	193,254	14,292	0.0740	0.9260	18.29
70.5	166,402	124	0.0007	0.9993	16.94
71.5	158,561	60	0.0004	0.9996	16.93
72.5	148,179	27	0.0002	0.9998	16.92
73.5	144,958	1,999	0.0138	0.9862	16.92
74.5	142,837	91	0.0006	0.9994	16.69
75.5	142,727	968	0.0068	0.9932	16.67
76.5	141,748	450	0.0032	0.9968	16.56
77.5	141,299	1,348	0.0095	0.9905	16.51
78.5	139,903	4,419	0.0316	0.9684	16.35

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

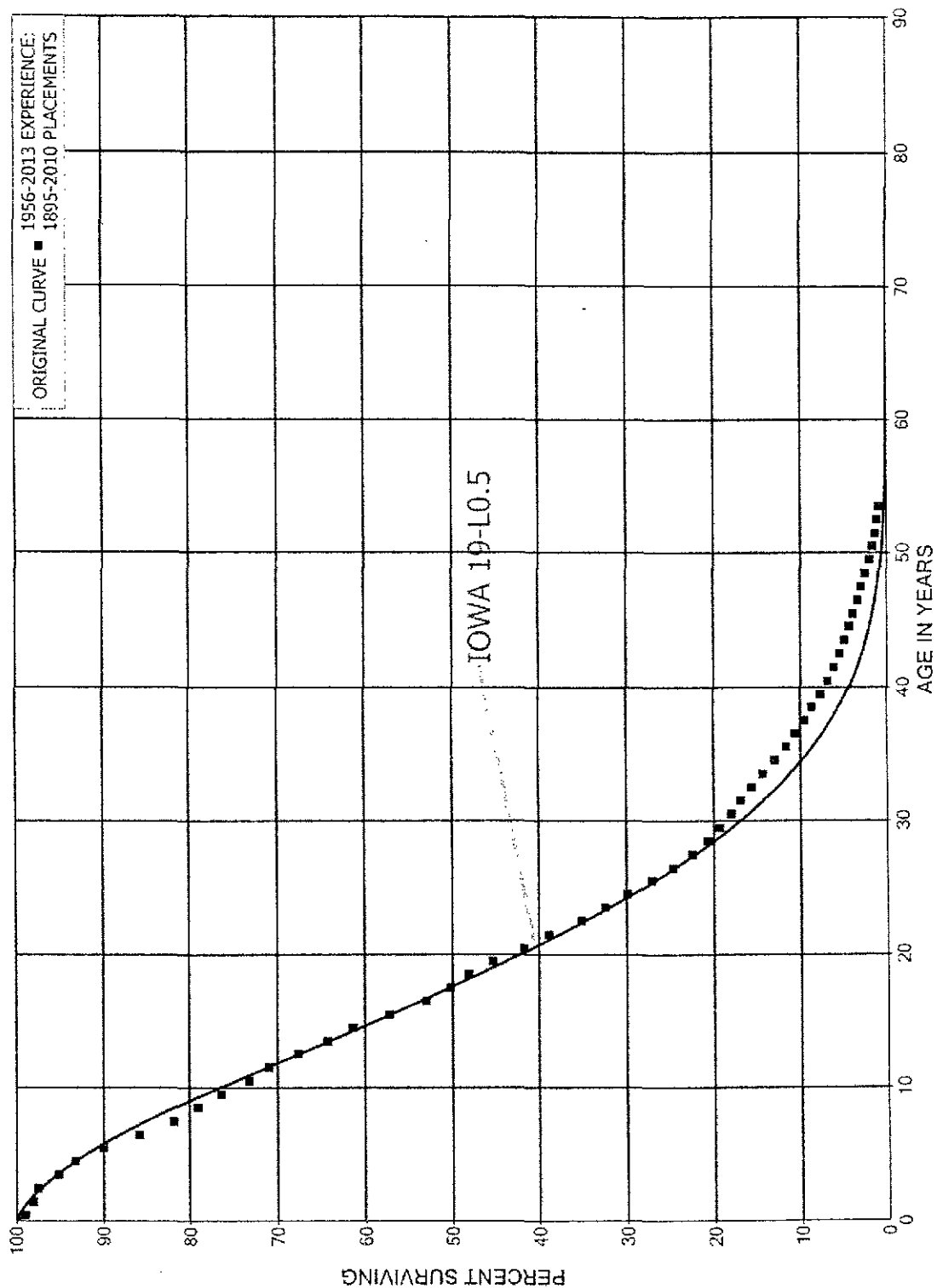
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2011

EXPERIENCE BAND 1974-2011

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	135,447	2,878	0.0212	0.9788	15.84
80.5	132,558	1,264	0.0095	0.9905	15.50
81.5	131,222	1,415	0.0108	0.9892	15.35
82.5	129,807	1,255	0.0097	0.9903	15.19
83.5	128,552	1,086	0.0084	0.9916	15.04
84.5	127,467	2,465	0.0193	0.9807	14.91
85.5	125,002	1,715	0.0137	0.9863	14.62
86.5	60		0.0000	1.0000	14.42
87.5	49		0.0000	1.0000	14.42
88.5	49		0.0000	1.0000	14.42
89.5	49		0.0000	1.0000	14.42
90.5	49	49	1.0000		14.42
91.5					

DUKE ENERGY OHIO
ACCOUNT 3700 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3700 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1895-2010

EXPERIENCE BAND 1956-2013

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	104,230,306	1,127,392	0.0108	0.9892	100.00
0.5	103,674,625	877,515	0.0085	0.9915	98.92
1.5	102,508,191	545,988	0.0053	0.9947	98.08
2.5	101,878,566	2,436,342	0.0239	0.9761	97.56
3.5	99,790,777	2,057,332	0.0206	0.9794	95.23
4.5	97,977,274	3,536,182	0.0361	0.9639	93.26
5.5	94,820,594	4,275,501	0.0451	0.9549	89.90
6.5	90,763,127	4,184,796	0.0461	0.9539	85.84
7.5	86,693,225	2,954,151	0.0341	0.9659	81.89
8.5	84,003,442	2,824,489	0.0336	0.9664	79.09
9.5	81,277,795	3,417,481	0.0420	0.9580	76.44
10.5	77,934,782	2,424,694	0.0311	0.9689	73.22
11.5	75,462,612	3,554,962	0.0471	0.9529	70.94
12.5	71,892,094	3,530,164	0.0491	0.9509	67.60
13.5	68,408,109	3,086,766	0.0451	0.9549	64.28
14.5	65,492,881	4,422,971	0.0675	0.9325	61.38
15.5	61,081,799	4,572,907	0.0749	0.9251	57.24
16.5	56,505,171	2,948,742	0.0522	0.9478	52.95
17.5	53,332,434	2,201,935	0.0413	0.9587	50.19
18.5	51,074,183	3,052,089	0.0598	0.9402	48.12
19.5	47,998,269	3,716,650	0.0774	0.9226	45.24
20.5	44,198,870	3,068,785	0.0694	0.9306	41.74
21.5	41,046,726	3,941,026	0.0960	0.9040	38.84
22.5	37,107,384	2,912,787	0.0785	0.9215	35.11
23.5	34,142,491	2,683,211	0.0786	0.9214	32.35
24.5	31,407,763	2,882,447	0.0918	0.9082	29.81
25.5	28,552,817	2,569,628	0.0900	0.9100	27.08
26.5	26,112,149	2,326,385	0.0891	0.9109	24.64
27.5	23,936,013	1,895,323	0.0792	0.9208	22.44
28.5	22,177,145	1,475,820	0.0665	0.9335	20.67
29.5	20,801,747	1,425,432	0.0685	0.9315	19.29
30.5	19,511,458	1,181,842	0.0606	0.9394	17.97
31.5	18,420,878	1,377,202	0.0748	0.9252	16.88
32.5	17,143,167	1,422,429	0.0830	0.9170	15.62
33.5	15,804,000	1,560,603	0.0987	0.9013	14.32
34.5	14,301,179	1,488,530	0.1041	0.8959	12.91
35.5	12,870,068	1,221,473	0.0949	0.9051	11.56
36.5	11,665,776	1,129,699	0.0968	0.9032	10.47
37.5	10,531,405	901,088	0.0856	0.9144	9.45
38.5	9,653,025	1,108,149	0.1148	0.8852	8.64

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DUKE ENERGY OHIO

ACCOUNT 3700 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2010

EXPERIENCE BAND 1956-2013

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	8,527,814	957,118	0.1122	0.8878	7.65
40.5	7,573,104	835,101	0.1103	0.8897	6.79
41.5	6,756,311	733,702	0.1086	0.8914	6.04
42.5	6,017,950	637,621	0.1060	0.8940	5.39
43.5	5,376,040	564,750	0.1050	0.8950	4.82
44.5	4,806,519	546,153	0.1136	0.8864	4.31
45.5	4,257,555	576,090	0.1353	0.8647	3.82
46.5	3,678,606	561,063	0.1525	0.8475	3.30
47.5	3,116,048	459,818	0.1476	0.8524	2.80
48.5	2,657,686	472,289	0.1777	0.8223	2.39
49.5	2,185,739	403,492	0.1846	0.8154	1.96
50.5	1,782,198	339,698	0.1906	0.8094	1.60
51.5	1,441,937	302,971	0.2101	0.7899	1.30
52.5	1,138,515	250,969	0.2204	0.7796	1.02
53.5	887,342	221,357	0.2495	0.7505	0.80
54.5	665,973	123,762	0.1858	0.8142	0.60
55.5	542,967	83,134	0.1531	0.8469	0.49
56.5	467,450	91,188	0.1951	0.8049	0.41
57.5	376,262	34,049	0.0905	0.9095	0.33
58.5	342,191	33,086	0.0967	0.9033	0.30
59.5	309,074	44,144	0.1428	0.8572	0.27
60.5	266,440	37,717	0.1416	0.8584	0.23
61.5	228,678	20,798	0.0909	0.9091	0.20
62.5	207,880	24,503	0.1179	0.8821	0.18
63.5	183,377	17,212	0.0939	0.9061	0.16
64.5	166,156	21,667	0.1304	0.8696	0.15
65.5	144,489	20,556	0.1423	0.8577	0.13
66.5	123,933	5,072	0.0409	0.9591	0.11
67.5	118,843	4,707	0.0396	0.9604	0.10
68.5	114,136	5,504	0.0482	0.9518	0.10
69.5	108,633	16,587	0.1527	0.8473	0.10
70.5	92,046	11,261	0.1223	0.8777	0.08
71.5	80,785	8,327	0.1031	0.8969	0.07
72.5	72,458	5,784	0.0798	0.9202	0.06
73.5	66,674	2,776	0.0416	0.9584	0.06
74.5	63,898	8,356	0.1308	0.8692	0.06
75.5	55,542	2,697	0.0486	0.9514	0.05
76.5	52,845	1,573	0.0298	0.9702	0.05
77.5	51,272	1,198	0.0234	0.9766	0.05
78.5	50,075	1,745	0.0348	0.9652	0.04

DUKE ENERGY OHIO

ACCOUNT 3700 METERS

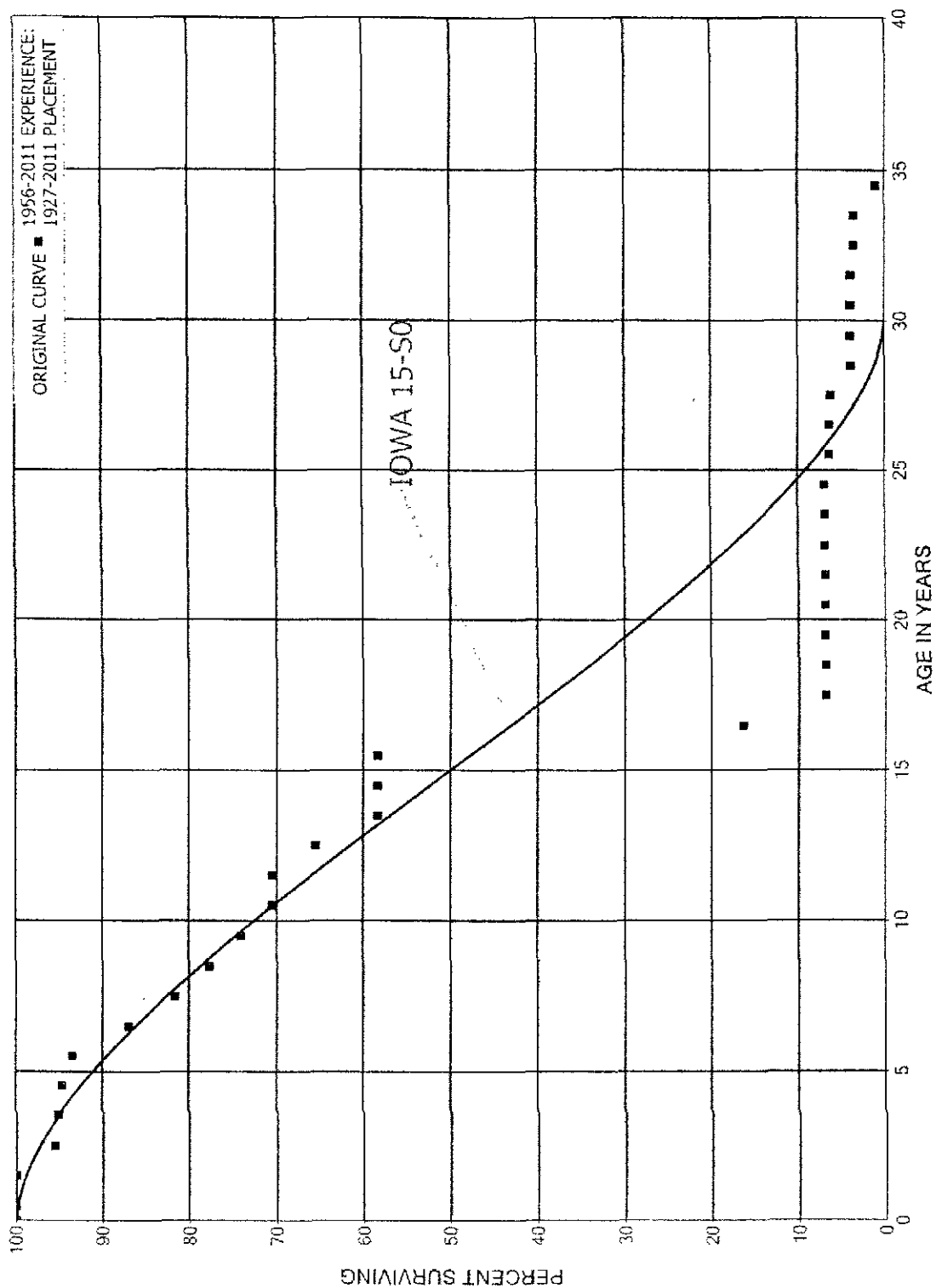
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1895-2010

EXPERIENCE BAND 1956-2013

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	48,330	2,408	0.0498	0.9502	0.04
80.5	45,922	3,075	0.0670	0.9330	0.04
81.5	42,847	5,101	0.1191	0.8809	0.04
82.5	37,745	11,405	0.3021	0.6979	0.03
83.5	26,341	5,746	0.2181	0.7819	0.02
84.5	20,595	5,261	0.2555	0.7445	0.02
85.5	15,334	1,833	0.1195	0.8805	0.01
86.5	13,501	3,964	0.2936	0.7064	0.01
87.5	9,537	4,172	0.4375	0.5625	0.01
88.5	5,365	3,075	0.5733	0.4267	0.00
89.5	2,289	2,268	0.9907	0.0093	0.00
90.5	21		0.0000	1.0000	0.00
91.5	21		0.0000	1.0000	0.00
92.5	21		0.0000	1.0000	0.00
93.5	21		0.0000	1.0000	0.00
94.5	21		0.0000	1.0000	0.00
95.5	21	21	1.0000		0.00
96.5					

DUKE ENERGY OHIO
 ACCOUNTS 3710 AND 3712 INSTALLATIONS ON CUSTOMERS PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNTS 3710 AND 3712 INSTALLATIONS ON CUSTOMERS PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2011

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	964,635		0.0000	1.0000	100.00
0.5	865,509		0.0000	1.0000	100.00
1.5	851,293	38,455	0.0452	0.9548	100.00
2.5	811,484	2,350	0.0029	0.9971	95.48
3.5	715,451	4,462	0.0062	0.9938	95.21
4.5	574,673	7,176	0.0125	0.9875	94.61
5.5	438,845	30,354	0.0692	0.9308	93.43
6.5	309,794	18,963	0.0612	0.9388	86.97
7.5	149,661	7,220	0.0482	0.9518	81.65
8.5	94,395	4,372	0.0463	0.9537	77.71
9.5	46,454	2,268	0.0488	0.9512	74.11
10.5	35,116		0.0000	1.0000	70.49
11.5	29,503	2,098	0.0711	0.9289	70.49
12.5	19,011	2,059	0.1083	0.8917	65.48
13.5	8,718		0.0000	1.0000	58.39
14.5	8,718		0.0000	1.0000	58.39
15.5	8,718	6,286	0.7210	0.2790	58.39
16.5	3,934	2,279	0.5793	0.4207	16.29
17.5	1,655		0.0000	1.0000	6.85
18.5	3,545		0.0000	1.0000	6.85
19.5	3,545		0.0000	1.0000	6.85
20.5	3,545		0.0000	1.0000	6.85
21.5	3,739		0.0000	1.0000	6.85
22.5	16,248		0.0000	1.0000	6.85
23.5	16,316		0.0000	1.0000	6.85
24.5	16,721	1,502	0.0898	0.9102	6.85
25.5	28,933		0.0000	1.0000	6.24
26.5	29,507	163	0.0055	0.9945	6.24
27.5	29,884	11,152	0.3732	0.6268	6.20
28.5	19,012		0.0000	1.0000	3.89
29.5	19,012		0.0000	1.0000	3.89
30.5	19,012		0.0000	1.0000	3.89
31.5	19,012	1,890	0.0994	0.9006	3.89
32.5	17,123		0.0000	1.0000	3.50
33.5	17,123	12,509	0.7305	0.2695	3.50
34.5	4,614	0	0.0000	1.0000	0.94
35.5	4,614		0.0000	1.0000	0.94
36.5	4,614		0.0000	1.0000	0.94
37.5	4,614		0.0000	1.0000	0.94
38.5	4,614		0.0000	1.0000	0.94

DUKE ENERGY OHIO

ACCOUNTS 3710 AND 3712 INSTALLATIONS ON CUSTOMERS PREMISES

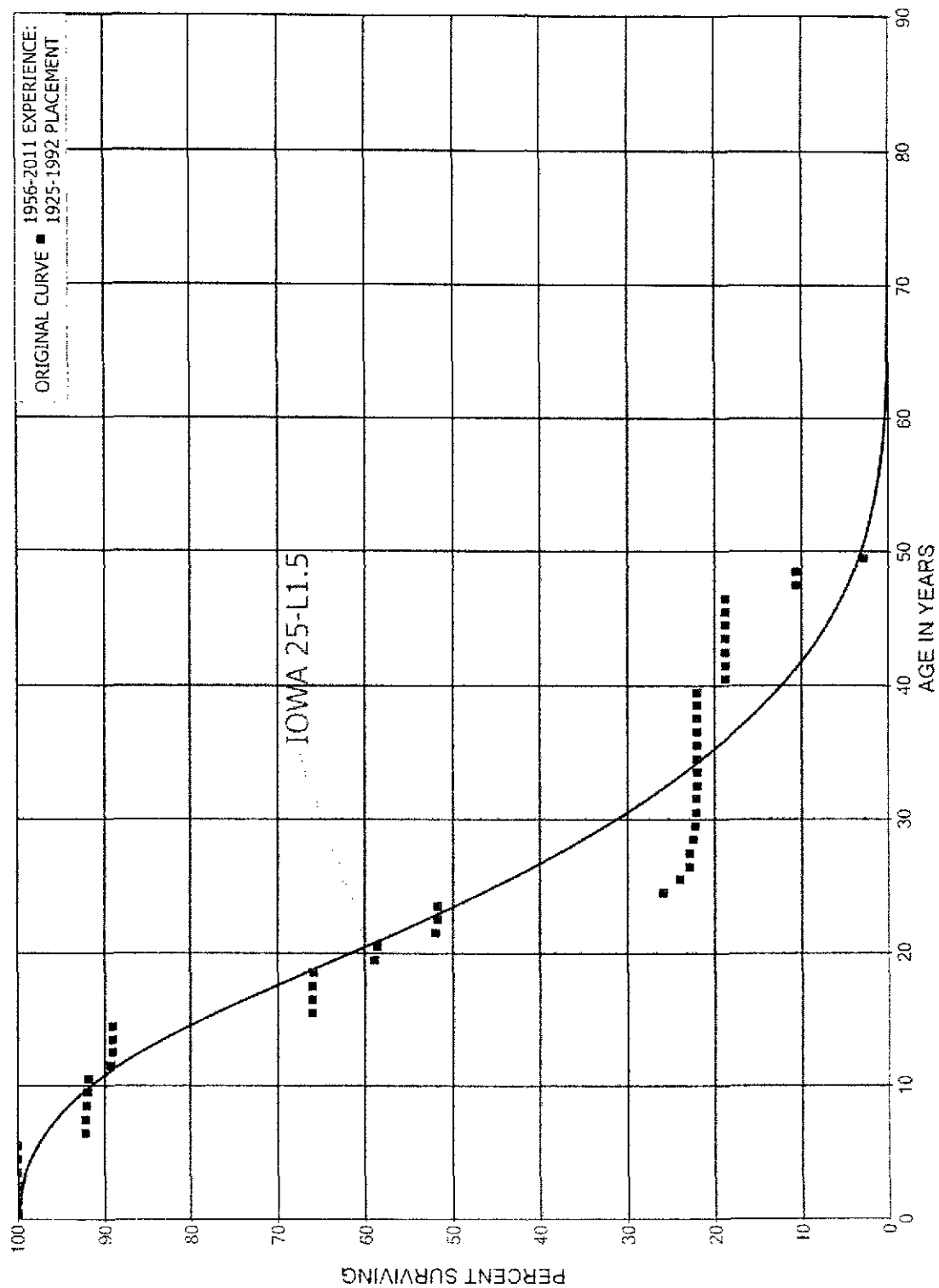
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2011

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	4,614	194	0.0421	0.9579	0.94
40.5	4,420		0.0000	1.0000	0.90
41.5	4,420	68	0.0154	0.9846	0.90
42.5	4,352	242	0.0556	0.9444	0.89
43.5	4,110	2,305	0.5608	0.4392	0.84
44.5	1,805	456	0.2527	0.7473	0.37
45.5	1,349	540	0.4003	0.5997	0.28
46.5	809	281	0.3473	0.6527	0.17
47.5	528	528	1.0000		0.11
48.5					

DUKE ENERGY OHIO
ACCOUNT 3720 LEASED PROPERTY ON CUSTOMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-1992

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	803,892		0.0000	1.0000	100.00
0.5	803,892		0.0000	1.0000	100.00
1.5	792,598		0.0000	1.0000	100.00
2.5	733,149		0.0000	1.0000	100.00
3.5	733,396		0.0000	1.0000	100.00
4.5	768,402	431	0.0006	0.9994	100.00
5.5	767,971	59,738	0.0778	0.9222	99.94
6.5	734,331		0.0000	1.0000	92.17
7.5	737,416	1,204	0.0016	0.9984	92.17
8.5	736,572	339	0.0005	0.9995	92.02
9.5	736,233	1,179	0.0016	0.9984	91.98
10.5	735,054	20,505	0.0279	0.9721	91.83
11.5	714,769	1,301	0.0018	0.9982	89.27
12.5	713,721		0.0000	1.0000	89.11
13.5	713,721		0.0000	1.0000	89.11
14.5	717,554	185,441	0.2584	0.7416	89.11
15.5	532,349	68	0.0001	0.9999	66.08
16.5	533,232	220	0.0004	0.9996	66.07
17.5	533,105	861	0.0016	0.9984	66.04
18.5	532,329	56,844	0.1068	0.8932	65.93
19.5	471,094	2,348	0.0050	0.9950	58.89
20.5	469,259	53,728	0.1145	0.8855	58.60
21.5	415,530	1,143	0.0028	0.9972	51.89
22.5	410,891		0.0000	1.0000	51.75
23.5	410,891	205,785	0.5008	0.4992	51.75
24.5	206,248	15,461	0.0750	0.9250	25.83
25.5	191,555	8,459	0.0442	0.9558	23.90
26.5	183,095	166	0.0009	0.9991	22.84
27.5	182,930	3,840	0.0210	0.9790	22.82
28.5	175,042	1,331	0.0076	0.9924	22.34
29.5	173,711	577	0.0033	0.9967	22.17
30.5	173,538		0.0000	1.0000	22.10
31.5	173,538	752	0.0043	0.9957	22.10
32.5	172,786		0.0000	1.0000	22.00
33.5	172,786		0.0000	1.0000	22.00
34.5	169,155		0.0000	1.0000	22.00
35.5	169,155	33	0.0002	0.9998	22.00
36.5	169,122		0.0000	1.0000	22.00
37.5	167,237		0.0000	1.0000	22.00
38.5	167,237		0.0000	1.0000	22.00

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-1992

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	167,237	25,285	0.1512	0.8488	22.00
40.5	141,952		0.0000	1.0000	18.67
41.5	141,952		0.0000	1.0000	18.67
42.5	141,952		0.0000	1.0000	18.67
43.5	68,040		0.0000	1.0000	18.67
44.5	63,595		0.0000	1.0000	18.67
45.5	63,595		0.0000	1.0000	18.67
46.5	63,595	27,604	0.4341	0.5659	18.67
47.5	35,991		0.0000	1.0000	10.57
48.5	34,557	25,800	0.7466	0.2534	10.57
49.5	8,757		0.0000	1.0000	2.68
50.5	8,757		0.0000	1.0000	2.68
51.5	8,118		0.0000	1.0000	2.68
52.5	8,118		0.0000	1.0000	2.68
53.5	8,118		0.0000	1.0000	2.68
54.5	7,976		0.0000	1.0000	2.68
55.5	7,976		0.0000	1.0000	2.68
56.5	7,976		0.0000	1.0000	2.68
57.5	7,976		0.0000	1.0000	2.68
58.5	7,976		0.0000	1.0000	2.68
59.5	7,976		0.0000	1.0000	2.68
60.5	2,227		0.0000	1.0000	2.68
61.5	2,227		0.0000	1.0000	2.68
62.5	2,101		0.0000	1.0000	2.68
63.5	1,551		0.0000	1.0000	2.68
64.5	1,551		0.0000	1.0000	2.68
65.5	1,551		0.0000	1.0000	2.68
66.5	1,551		0.0000	1.0000	2.68
67.5	1,551		0.0000	1.0000	2.68
68.5	1,551		0.0000	1.0000	2.68
69.5	1,551		0.0000	1.0000	2.68
70.5	1,551		0.0000	1.0000	2.68
71.5	1,315		0.0000	1.0000	2.68
72.5	1,315		0.0000	1.0000	2.68
73.5	1,315		0.0000	1.0000	2.68
74.5	1,315		0.0000	1.0000	2.68
75.5	1,315		0.0000	1.0000	2.68
76.5	1,315		0.0000	1.0000	2.68
77.5	1,315		0.0000	1.0000	2.68
78.5	1,315		0.0000	1.0000	2.68

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMERS

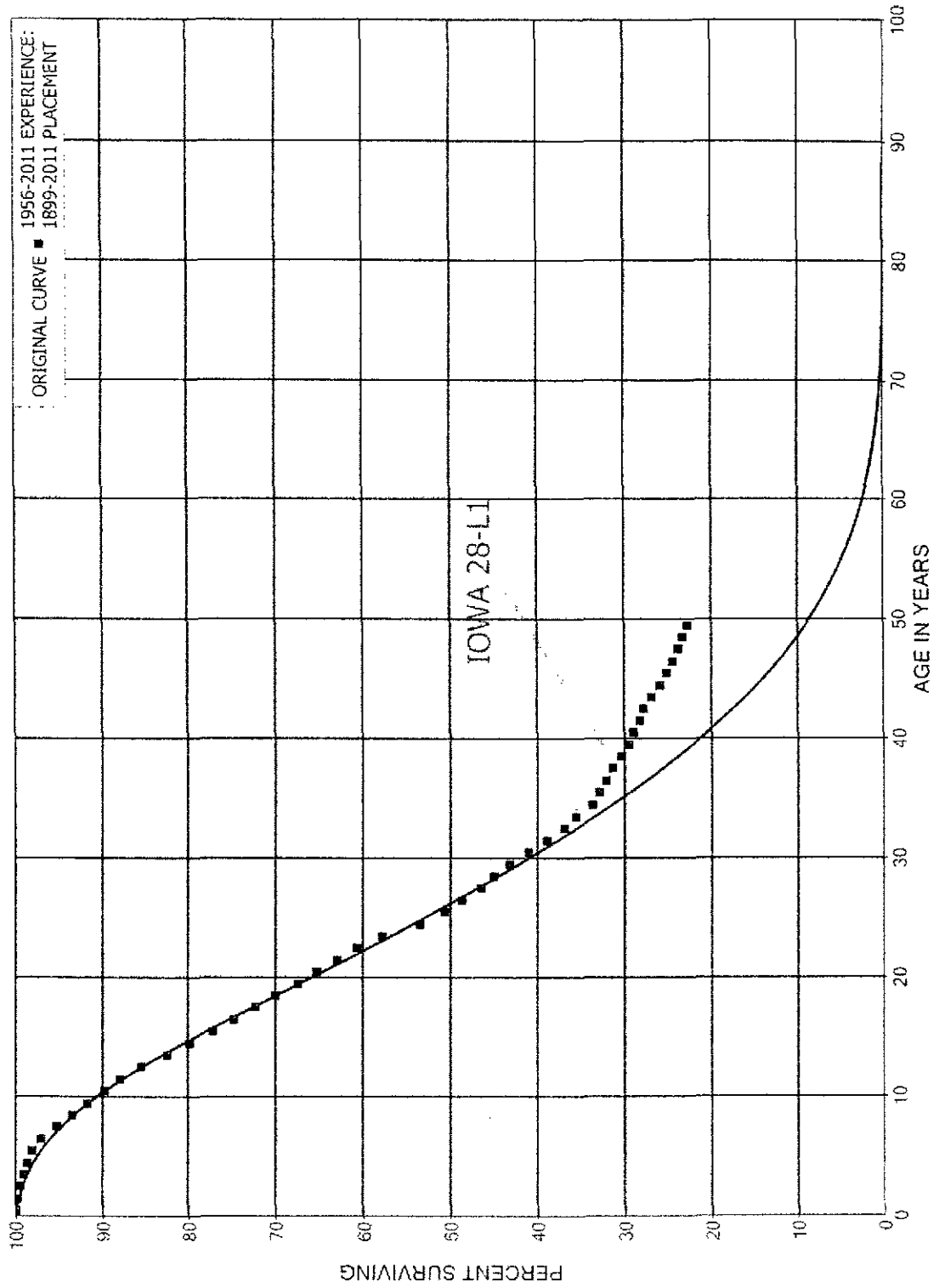
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-1992

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	1,315		0.0000	1.0000	2.68
80.5	404		0.0000	1.0000	2.68
81.5	404		0.0000	1.0000	2.68
82.5	404		0.0000	1.0000	2.68
83.5	404		0.0000	1.0000	2.68
84.5	404		0.0000	1.0000	2.68
85.5	404		0.0000	1.0000	2.68
86.5					2.68

DUKE ENERGY OHIO
ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD
ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2011

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	27,235,057	20,972	0.0008	0.9992	100.00
0.5	27,169,010	58,504	0.0022	0.9978	99.92
1.5	26,095,281	81,700	0.0031	0.9969	99.71
2.5	21,529,295	64,072	0.0030	0.9970	99.40
3.5	20,910,282	104,501	0.0050	0.9950	99.10
4.5	19,775,498	106,088	0.0054	0.9946	98.60
5.5	18,651,936	198,684	0.0107	0.9893	98.08
6.5	17,764,549	326,582	0.0184	0.9816	97.03
7.5	16,114,302	292,846	0.0182	0.9818	95.25
8.5	15,454,645	298,593	0.0193	0.9807	93.52
9.5	14,768,992	311,433	0.0211	0.9789	91.71
10.5	14,239,583	294,524	0.0207	0.9793	89.78
11.5	13,041,817	363,485	0.0279	0.9721	87.92
12.5	12,393,339	443,275	0.0358	0.9642	85.47
13.5	11,683,556	364,271	0.0312	0.9688	82.41
14.5	10,969,665	360,620	0.0329	0.9671	79.84
15.5	10,386,253	329,174	0.0317	0.9683	77.22
16.5	9,886,456	329,369	0.0333	0.9667	74.77
17.5	9,561,331	304,723	0.0319	0.9681	72.28
18.5	9,084,508	335,348	0.0369	0.9631	69.98
19.5	8,558,933	268,404	0.0314	0.9686	67.39
20.5	8,019,218	280,460	0.0350	0.9650	65.28
21.5	7,503,448	264,940	0.0353	0.9647	63.00
22.5	7,032,521	334,325	0.0475	0.9525	60.77
23.5	6,591,894	499,816	0.0758	0.9242	57.88
24.5	5,990,113	322,523	0.0538	0.9462	53.49
25.5	5,517,129	217,433	0.0394	0.9606	50.61
26.5	5,136,047	238,350	0.0464	0.9536	48.62
27.5	4,732,421	139,755	0.0295	0.9705	46.36
28.5	4,458,128	185,278	0.0416	0.9584	44.99
29.5	4,062,529	201,950	0.0497	0.9503	43.12
30.5	3,754,604	198,000	0.0527	0.9473	40.98
31.5	3,486,666	176,064	0.0505	0.9495	38.82
32.5	3,249,115	115,852	0.0357	0.9643	36.86
33.5	3,063,655	163,293	0.0533	0.9467	35.54
34.5	2,836,050	68,129	0.0240	0.9760	33.65
35.5	2,710,416	60,210	0.0222	0.9778	32.84
36.5	2,546,155	61,237	0.0241	0.9759	32.11
37.5	2,250,020	73,156	0.0325	0.9675	31.34
38.5	2,057,959	58,748	0.0285	0.9715	30.32

DUKE ENERGY OHIO

ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2011

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	1,766,172	27,173	0.0154	0.9846	29.45
40.5	1,450,378	41,008	0.0283	0.9717	29.00
41.5	1,146,183	19,679	0.0172	0.9828	28.18
42.5	851,158	25,215	0.0296	0.9704	27.70
43.5	730,774	28,352	0.0388	0.9612	26.88
44.5	602,446	16,996	0.0282	0.9718	25.83
45.5	522,271	15,428	0.0295	0.9705	25.11
46.5	458,897	12,810	0.0279	0.9721	24.36
47.5	385,346	6,392	0.0166	0.9834	23.68
48.5	340,490	8,865	0.0260	0.9740	23.29
49.5	265,408	14,657	0.0552	0.9448	22.68
50.5	228,068	8,985	0.0394	0.9606	21.43
51.5	199,438	4,775	0.0239	0.9761	20.59
52.5	185,948	9,806	0.0527	0.9473	20.09
53.5	156,927	3,122	0.0199	0.9801	19.04
54.5	118,265	3,072	0.0260	0.9740	18.66
55.5	105,400	428	0.0041	0.9959	18.17
56.5	93,731	3,522	0.0376	0.9624	18.10
57.5	74,408	2,615	0.0351	0.9649	17.42
58.5	67,066	2,697	0.0402	0.9598	16.81
59.5	62,544	3,823	0.0611	0.9389	16.13
60.5	56,415	989	0.0175	0.9825	15.14
61.5	50,979	1,539	0.0302	0.9698	14.88
62.5	46,416	1,261	0.0272	0.9728	14.43
63.5	41,212	1,470	0.0357	0.9643	14.04
64.5	36,978	680	0.0184	0.9816	13.54
65.5	35,677	906	0.0254	0.9746	13.29
66.5	34,052	853	0.0251	0.9749	12.95
67.5	33,067	342	0.0103	0.9897	12.63
68.5	32,344	774	0.0239	0.9761	12.50
69.5	31,222	1,717	0.0550	0.9450	12.20
70.5	29,073		0.0000	1.0000	11.53
71.5	28,542	282	0.0099	0.9901	11.53
72.5	27,223	735	0.0270	0.9730	11.41
73.5	25,409	828	0.0326	0.9674	11.10
74.5	24,581	19	0.0008	0.9992	10.74
75.5	24,562	3,911	0.1592	0.8408	10.73
76.5	20,625	223	0.0108	0.9892	9.02
77.5	20,401		0.0000	1.0000	8.93
78.5	20,401	626	0.0307	0.9693	8.93

DUKE ENERGY OHIO

ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

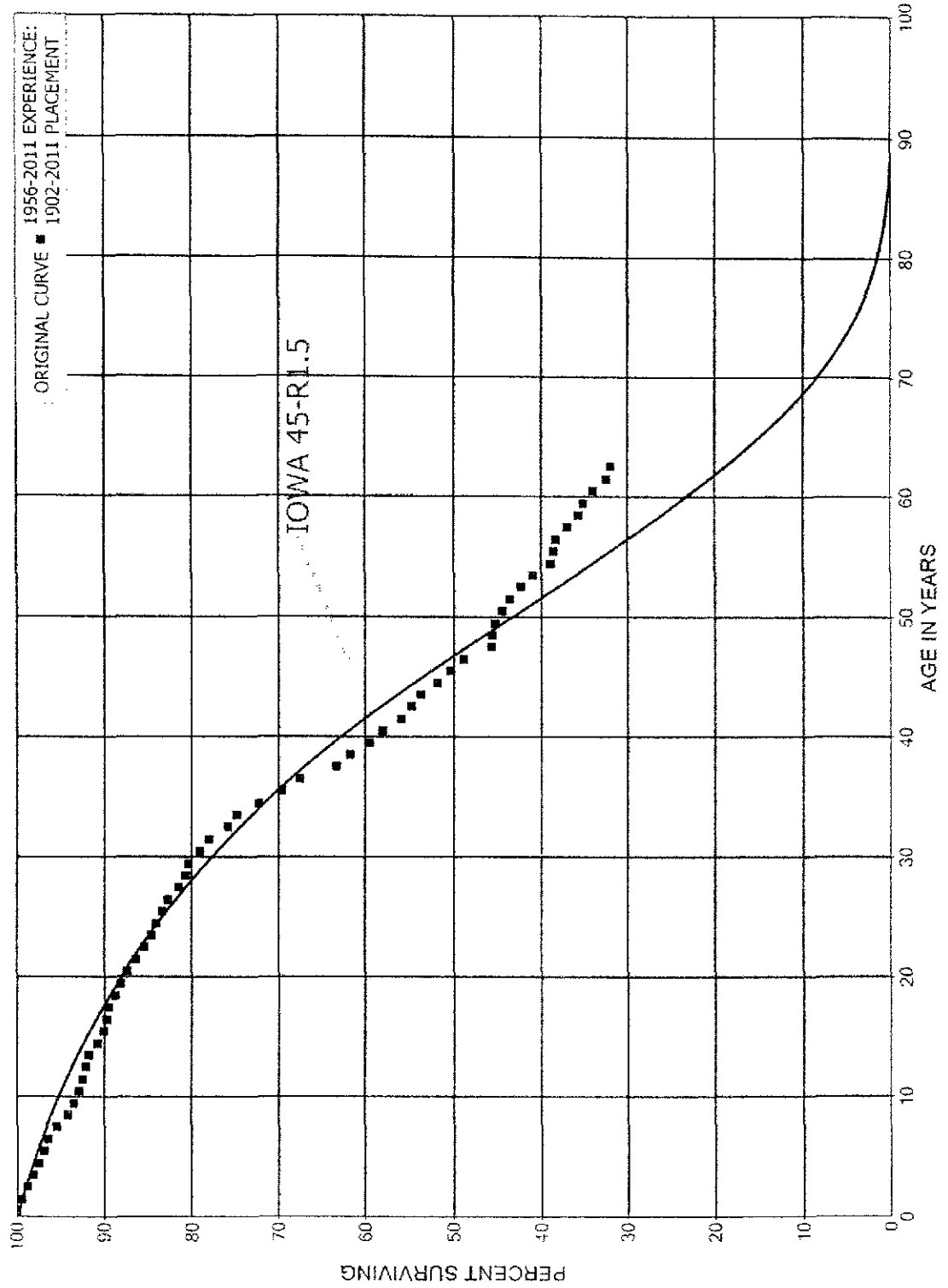
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2011

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	19,775	999	0.0505	0.9495	8.65
80.5	18,776		0.0000	1.0000	8.22
81.5	18,776	10	0.0006	0.9994	8.22
82.5	18,765	229	0.0122	0.9878	8.21
83.5	18,537	380	0.0205	0.9795	8.11
84.5	18,157		0.0000	1.0000	7.94
85.5	18,157	157	0.0086	0.9914	7.94
86.5	193		0.0000	1.0000	7.88
87.5	193		0.0000	1.0000	7.88
88.5	193		0.0000	1.0000	7.88
89.5	193		0.0000	1.0000	7.88
90.5	193		0.0000	1.0000	7.88
91.5	193		0.0000	1.0000	7.88
92.5	193		0.0000	1.0000	7.88
93.5	193		0.0000	1.0000	7.88
94.5					7.88

DUKE ENERGY OHIO
 ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

ORIGINAL LIFE TABLE

PLACEMENT BAND 1902-2011

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	28,412,077	20,653	0.0007	0.9993	100.00
0.5	28,487,663	158,301	0.0056	0.9944	99.93
1.5	27,988,025	192,417	0.0069	0.9931	99.37
2.5	27,095,110	170,715	0.0063	0.9937	98.69
3.5	26,444,568	172,478	0.0065	0.9935	98.07
4.5	23,985,697	139,677	0.0058	0.9942	97.43
5.5	21,368,083	113,202	0.0053	0.9947	96.86
6.5	19,025,294	189,826	0.0100	0.9900	96.35
7.5	15,651,243	213,892	0.0137	0.9863	95.39
8.5	14,196,000	105,549	0.0074	0.9926	94.08
9.5	13,006,632	69,910	0.0054	0.9946	93.38
10.5	12,476,532	59,708	0.0048	0.9952	92.88
11.5	10,569,713	44,612	0.0042	0.9958	92.44
12.5	9,136,968	33,477	0.0037	0.9963	92.05
13.5	7,906,258	81,976	0.0104	0.9896	91.71
14.5	7,064,161	51,888	0.0073	0.9927	90.76
15.5	6,101,300	24,372	0.0040	0.9960	90.09
16.5	5,421,967	14,353	0.0026	0.9974	89.73
17.5	4,448,636	38,654	0.0087	0.9913	89.49
18.5	3,730,753	24,033	0.0064	0.9936	88.72
19.5	3,441,488	29,388	0.0085	0.9915	88.14
20.5	2,953,563	32,344	0.0110	0.9890	87.39
21.5	2,611,220	30,063	0.0115	0.9885	86.43
22.5	2,255,955	22,031	0.0098	0.9902	85.44
23.5	2,039,489	11,764	0.0058	0.9942	84.61
24.5	1,767,974	15,978	0.0090	0.9910	84.12
25.5	1,662,659	12,310	0.0074	0.9926	83.36
26.5	1,584,441	24,408	0.0154	0.9846	82.74
27.5	1,471,941	13,246	0.0090	0.9910	81.47
28.5	1,351,996	6,489	0.0048	0.9952	80.73
29.5	1,445,912	23,711	0.0164	0.9836	80.34
30.5	1,434,763	17,538	0.0122	0.9878	79.03
31.5	1,519,763	42,963	0.0283	0.9717	78.06
32.5	1,403,477	19,703	0.0140	0.9860	75.85
33.5	1,357,019	44,508	0.0328	0.9672	74.79
34.5	1,310,686	50,101	0.0382	0.9618	72.34
35.5	1,231,938	36,166	0.0294	0.9706	69.57
36.5	1,286,335	81,755	0.0636	0.9364	67.53
37.5	1,182,928	28,767	0.0243	0.9757	63.24
38.5	1,023,519	36,022	0.0352	0.9648	61.70

DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2011

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	934,866	23,658	0.0253	0.9747	59.53
40.5	896,044	31,068	0.0347	0.9653	58.02
41.5	860,586	19,381	0.0225	0.9775	56.01
42.5	847,666	15,763	0.0186	0.9814	54.75
43.5	842,753	29,915	0.0355	0.9645	53.73
44.5	811,267	22,351	0.0276	0.9724	51.82
45.5	804,593	25,626	0.0319	0.9681	50.40
46.5	775,177	48,412	0.0625	0.9375	48.79
47.5	722,405	2,710	0.0038	0.9962	45.74
48.5	712,169	4,369	0.0061	0.9939	45.57
49.5	707,305	12,966	0.0183	0.9817	45.29
50.5	679,286	13,281	0.0196	0.9804	44.46
51.5	662,482	18,355	0.0277	0.9723	43.59
52.5	639,458	21,141	0.0331	0.9669	42.38
53.5	561,671	29,007	0.0516	0.9484	40.98
54.5	516,879	4,593	0.0089	0.9911	38.87
55.5	490,523	3,315	0.0068	0.9932	38.52
56.5	474,266	16,681	0.0352	0.9648	38.26
57.5	307,196	10,561	0.0344	0.9656	36.92
58.5	292,542	4,951	0.0169	0.9831	35.65
59.5	278,222	8,784	0.0316	0.9684	35.04
60.5	253,422	11,356	0.0448	0.9552	33.94
61.5	238,197	3,497	0.0147	0.9853	32.42
62.5	231,511	13,889	0.0600	0.9400	31.94
63.5	217,459	4,580	0.0211	0.9789	30.02
64.5	211,248	1,957	0.0093	0.9907	29.39
65.5	209,201	2,176	0.0104	0.9896	29.12
66.5	206,932	3,616	0.0175	0.9825	28.82
67.5	202,836	2,029	0.0100	0.9900	28.31
68.5	200,411	2,284	0.0114	0.9886	28.03
69.5	191,892	256	0.0013	0.9987	27.71
70.5	190,247	1,572	0.0083	0.9917	27.67
71.5	187,189	882	0.0047	0.9953	27.44
72.5	186,299	186	0.0010	0.9990	27.32
73.5	159,399	351	0.0022	0.9978	27.29
74.5	158,545	317	0.0020	0.9980	27.23
75.5	158,005	165	0.0010	0.9990	27.17
76.5	157,764	57	0.0004	0.9996	27.14
77.5	156,356	13	0.0001	0.9999	27.14
78.5	156,343		0.0000	1.0000	27.13

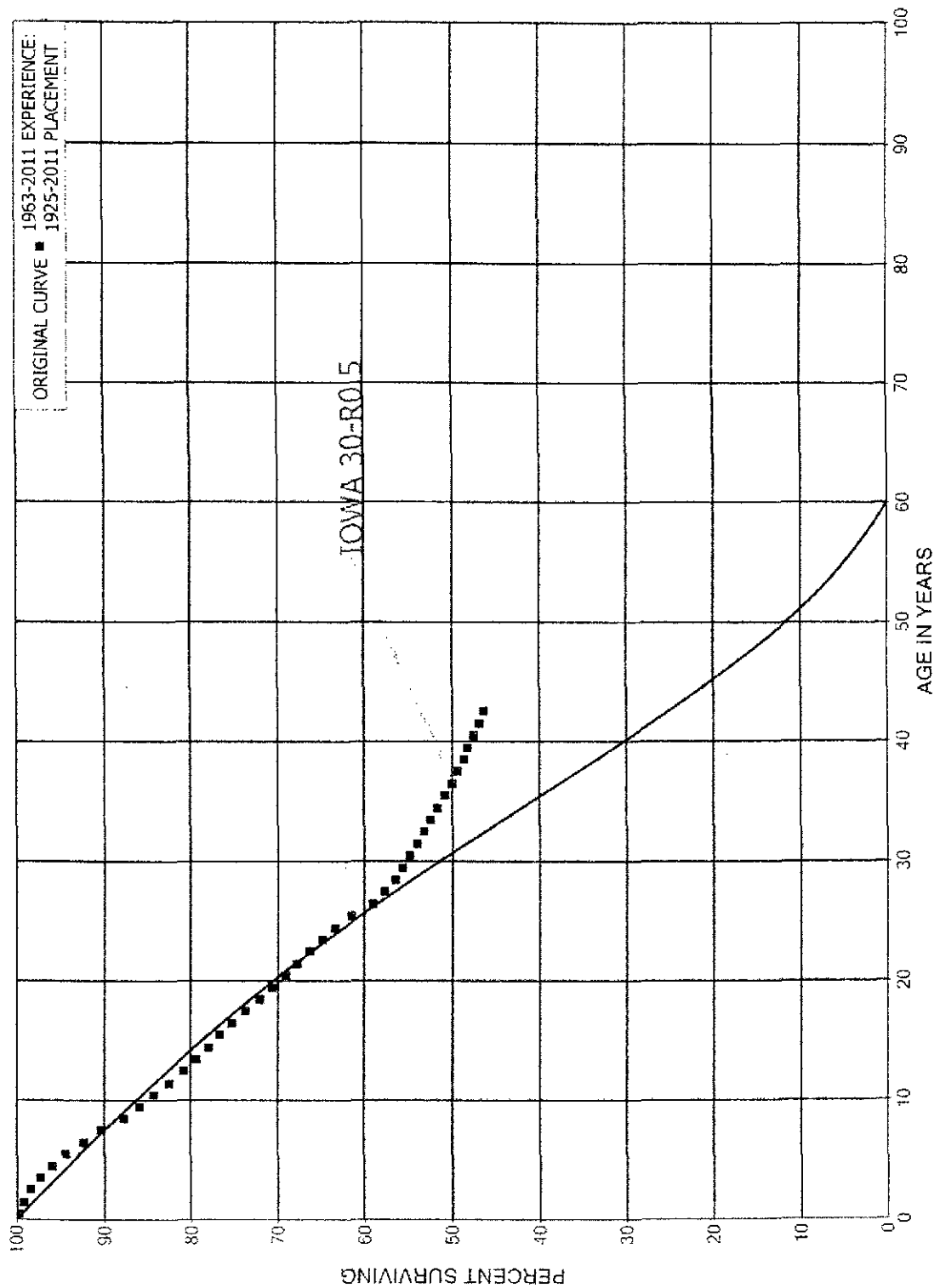
DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1902-2011			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	155,889	26	0.0002	0.9998	27.13
80.5	154,516		0.0000	1.0000	27.13
81.5	151,096	1,716	0.0114	0.9886	27.13
82.5	145,050	9	0.0001	0.9999	26.82
83.5	144,835	120	0.0008	0.9992	26.82
84.5	144,051	109	0.0008	0.9992	26.80
85.5	131,753		0.0000	1.0000	26.78
86.5	84,467	20	0.0002	0.9998	26.78
87.5	69,200	32	0.0005	0.9995	26.77
88.5	69,168		0.0000	1.0000	26.76
89.5	66,372		0.0000	1.0000	26.76
90.5	55,771		0.0000	1.0000	26.76
91.5	48,983		0.0000	1.0000	26.76
92.5	26,491		0.0000	1.0000	26.76
93.5	26,491		0.0000	1.0000	26.76
94.5	26,491		0.0000	1.0000	26.76
95.5	26,491		0.0000	1.0000	26.76
96.5	26,491		0.0000	1.0000	26.76
97.5	23,654		0.0000	1.0000	26.76
98.5	23,594		0.0000	1.0000	26.76
99.5	18,675		0.0000	1.0000	26.76
100.5	18,675		0.0000	1.0000	26.76
101.5					26.76

DUKE ENERGY OHIO
 ACCOUNT 3733 STREET LIGHT AND SIGNAL SYSTEMS - CUSTOMER POLES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHT AND SIGNAL SYSTEMS - CUSTOMER POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1925-2011

EXPERIENCE BAND 1963-2011

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	19,367,822	51,337	0.0027	0.9973	100.00
0.5	18,463,871	101,889	0.0055	0.9945	99.73
1.5	17,570,128	147,749	0.0084	0.9916	99.18
2.5	16,838,563	182,899	0.0109	0.9891	98.35
3.5	18,218,415	245,340	0.0135	0.9865	97.28
4.5	16,652,614	265,819	0.0160	0.9840	95.97
5.5	15,073,893	338,151	0.0224	0.9776	94.44
6.5	12,922,852	278,915	0.0216	0.9784	92.32
7.5	10,920,819	311,289	0.0285	0.9715	90.33
8.5	10,129,793	208,536	0.0206	0.9794	87.75
9.5	9,452,701	178,772	0.0189	0.9811	85.95
10.5	8,884,838	186,096	0.0209	0.9791	84.32
11.5	8,416,706	173,824	0.0207	0.9793	82.56
12.5	7,870,965	144,969	0.0184	0.9816	80.85
13.5	7,314,175	129,699	0.0177	0.9823	79.36
14.5	6,865,002	109,892	0.0160	0.9840	77.95
15.5	6,352,513	117,627	0.0185	0.9815	76.71
16.5	5,937,361	126,658	0.0213	0.9787	75.29
17.5	5,491,846	116,380	0.0212	0.9788	73.68
18.5	5,121,291	108,715	0.0212	0.9788	72.12
19.5	4,677,869	97,884	0.0209	0.9791	70.59
20.5	4,317,719	89,898	0.0208	0.9792	69.11
21.5	3,984,505	79,795	0.0200	0.9800	67.67
22.5	3,706,919	84,379	0.0228	0.9772	66.32
23.5	3,479,715	74,506	0.0214	0.9786	64.81
24.5	3,279,925	101,083	0.0308	0.9692	63.42
25.5	3,065,503	117,411	0.0383	0.9617	61.47
26.5	2,833,212	67,769	0.0239	0.9761	59.11
27.5	2,679,805	54,259	0.0202	0.9798	57.70
28.5	2,549,734	43,177	0.0169	0.9831	56.53
29.5	2,362,825	32,987	0.0140	0.9860	55.57
30.5	2,022,300	30,553	0.0151	0.9849	54.80
31.5	1,738,686	25,868	0.0149	0.9851	53.97
32.5	1,495,684	22,730	0.0152	0.9848	53.17
33.5	1,282,091	16,907	0.0132	0.9868	52.36
34.5	1,113,041	19,235	0.0173	0.9827	51.67
35.5	982,859	14,972	0.0152	0.9848	50.77
36.5	844,877	12,404	0.0147	0.9853	50.00
37.5	706,155	9,690	0.0137	0.9863	49.27
38.5	591,269	5,640	0.0095	0.9905	48.59

DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHT AND SIGNAL SYSTEMS - CUSTOMER POLES

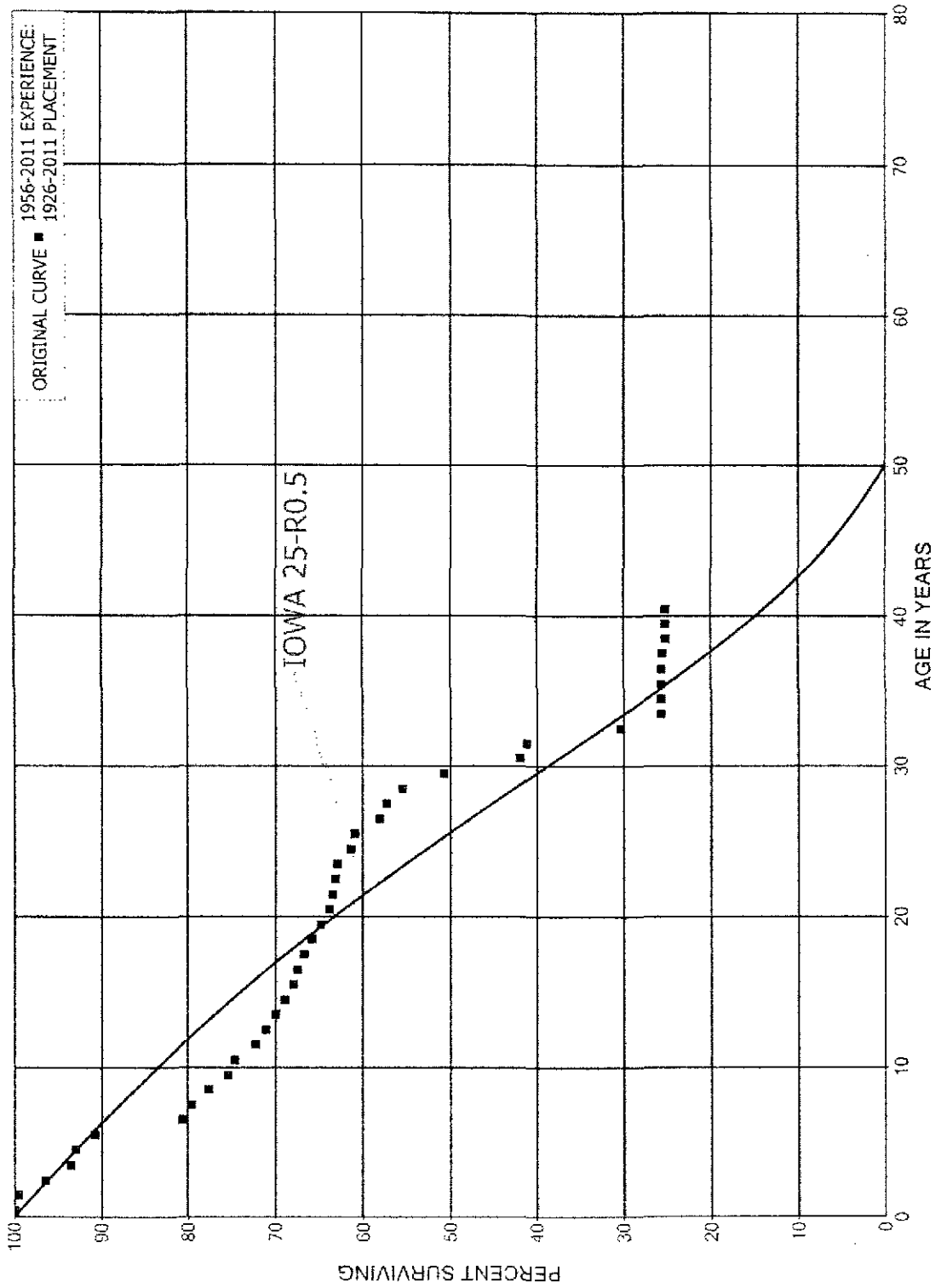
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1925-2011

EXPERIENCE BAND 1963-2011

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	476,561	6,378	0.0134	0.9866	48.13
40.5	408,581	5,279	0.0129	0.9871	47.48
41.5	332,686	3,294	0.0099	0.9901	46.87
42.5	265,699	1,926	0.0073	0.9927	46.41
43.5	199,729	1,056	0.0053	0.9947	46.07
44.5	159,661	233	0.0015	0.9985	45.83
45.5	105,736	548	0.0052	0.9948	45.76
46.5	68,852		0.0000	1.0000	45.52
47.5	29,942		0.0000	1.0000	45.52
48.5	5,136		0.0000	1.0000	45.52
49.5	1,928		0.0000	1.0000	45.52
50.5	1,166		0.0000	1.0000	45.52
51.5	1,166		0.0000	1.0000	45.52
52.5	1,166		0.0000	1.0000	45.52
53.5	310		0.0000	1.0000	45.52
54.5	310	278	0.8982	0.1018	45.52
55.5	32		0.0000	1.0000	4.63
56.5	32		0.0000	1.0000	4.63
57.5	32		0.0000	1.0000	4.63
58.5					4.63

DUKE ENERGY OHIO
 ACCOUNT 3734 STREET LIGHT AND SIGNAL SYSTEMS - PUBLIC
 ORIGINAL AND SMOOTH SURVIVOR CURVES



DUKE ENERGY OHIO

ACCOUNT 3734 STREET LIGHT AND SIGNAL SYSTEMS - PUBLIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2011

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	1,728,630		0.0000	1.0000	100.00
0.5	1,666,640	7,806	0.0047	0.9953	100.00
1.5	1,436,240	44,887	0.0313	0.9687	99.53
2.5	1,348,932	41,383	0.0307	0.9693	96.42
3.5	1,172,679	6,691	0.0057	0.9943	93.46
4.5	949,253	22,780	0.0240	0.9760	92.93
5.5	709,042	78,412	0.1106	0.8894	90.70
6.5	540,710	6,881	0.0127	0.9873	80.67
7.5	256,844	6,704	0.0261	0.9739	79.64
8.5	172,895	4,935	0.0285	0.9715	77.56
9.5	87,367	913	0.0105	0.9895	75.35
10.5	71,654	2,239	0.0313	0.9687	74.56
11.5	62,732	1,035	0.0165	0.9835	72.23
12.5	48,494	747	0.0154	0.9846	71.04
13.5	35,668	517	0.0145	0.9855	69.95
14.5	35,193	514	0.0146	0.9854	68.93
15.5	34,728	223	0.0064	0.9936	67.93
16.5	34,983	390	0.0111	0.9889	67.49
17.5	34,902	469	0.0134	0.9866	66.74
18.5	34,432	516	0.0150	0.9850	65.84
19.5	33,917	514	0.0151	0.9849	64.86
20.5	33,403	198	0.0059	0.9941	63.87
21.5	33,633	165	0.0049	0.9951	63.50
22.5	33,468	138	0.0041	0.9959	63.18
23.5	33,330	781	0.0234	0.9766	62.92
24.5	32,549	233	0.0072	0.9928	61.45
25.5	32,642	1,509	0.0462	0.9538	61.01
26.5	35,012	475	0.0136	0.9864	58.19
27.5	37,413	1,209	0.0323	0.9677	57.40
28.5	148,046	12,874	0.0870	0.9130	55.54
29.5	135,195	23,364	0.1728	0.8272	50.71
30.5	111,831	2,192	0.0196	0.9804	41.95
31.5	109,639	28,939	0.2639	0.7361	41.13
32.5	80,700	12,233	0.1516	0.8484	30.27
33.5	68,468		0.0000	1.0000	25.68
34.5	68,468	87	0.0013	0.9987	25.68
35.5	68,380	225	0.0033	0.9967	25.65
36.5	68,155	72	0.0011	0.9989	25.57
37.5	68,083	839	0.0123	0.9877	25.54
38.5	67,244	14	0.0002	0.9998	25.22

DUKE ENERGY OHIO

ACCOUNT 3734 STREET LIGHT AND SIGNAL SYSTEMS - PUBLIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2011

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	67,230	74	0.0011	0.9989	25.22
40.5	67,156	1,423	0.0212	0.9788	25.19
41.5	65,734	261	0.0040	0.9960	24.66
42.5	65,473	681	0.0104	0.9896	24.56
43.5	64,792	15	0.0002	0.9998	24.30
44.5	64,776		0.0000	1.0000	24.30
45.5	64,776	198	0.0031	0.9969	24.30
46.5	64,578	849	0.0131	0.9869	24.22
47.5	63,729	191	0.0030	0.9970	23.91
48.5	63,538		0.0000	1.0000	23.83
49.5	63,538	16	0.0003	0.9997	23.83
50.5	63,522	14	0.0002	0.9998	23.83
51.5	63,508		0.0000	1.0000	23.82
52.5	63,508	49	0.0008	0.9992	23.82
53.5	63,459		0.0000	1.0000	23.80
54.5	63,459	228	0.0036	0.9964	23.80
55.5	63,231		0.0000	1.0000	23.72
56.5	63,231		0.0000	1.0000	23.72
57.5	63,231		0.0000	1.0000	23.72
58.5	63,231	145	0.0023	0.9977	23.72
59.5	63,086	2,314	0.0367	0.9633	23.66
60.5	60,772	1,278	0.0210	0.9790	22.80
61.5	59,494	59,471	0.9996	0.0004	22.32
62.5	24	24	1.0000		0.01
63.5					

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NET SALVAGE STATISTICS

DUKE ENERGY OHIO

ACCOUNT 1900 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	35,360	9,204	26		0	9,204-	26-
1979	34,262	2,017	6		0	2,017-	6-
1980	29,691	5,777	19		0	5,777-	19-
1981	25,385	8,860	35	144-	1-	9,003-	35-
1982	59,964	2,309	4	10,084	17	7,774	13
1983	14,119	8,275	59		0	8,275-	59-
1984	62,801	47,863	76		0	47,863-	76-
1985	57,523	7,969	14	44,707	78	36,737	64
1986	102,660	14,381	14	38-	0	14,419-	14-
1987	3,320,524	1,291,034	39	629	0	1,290,404-	39-
1988	3,611,100	3,366,635	93		0	3,366,635-	93-
1989	86,590	1,129,334			0	1,129,334-	
1990	254,107	456,018	179		0	456,018-	179-
1991	481,257	629,762	131	90	0	629,672-	131-
1992	239,484	213,155	89		0	213,155-	89-
1993	326,127	252,127	77	3,289-	1-	255,416-	78-
1994	111,531	34,873	31	3,999-	4-	38,873-	35-
1995	30,715	59,162	193		0	59,162-	193-
1996	402,588	195,057	48	1,274-	0	196,331-	49-
1997	84,525	21,300	25		0	21,300-	25-
1998	300,568	40,430	13		0	40,430-	13-
1999	63,145	53,959	85		0	53,959-	85-
2000							
2001		16,186				16,186-	
2002	106,402	26,991	25		0	26,991-	25-
2003	1,311,022	263,102	20		0	263,102-	20-
2004	5,632,589	206,644	4	2,459,238	44	2,252,594	40
2005	1,825,137	675,458	37	100,000	5	575,458-	32-
2006	143,885	20,271	14		0	20,271-	14-
2007	85,984	10,071	12		0	10,071-	12-
2008	225,381	26,679	12		0	26,679-	12-
2009	1,015,723	46,640	5		0	46,640-	5-
2010	72,932	20,640	28		0	20,640-	28-
2011	281,237	106,810	38		0	106,810-	38-
TOTAL	20,434,319	9,268,994	45	2,606,004	13	6,662,990-	33-

THREE-YEAR MOVING AVERAGES

78-80	33,104	5,666	17		0	5,666-	17-
79-81	29,779	5,551	19	48-	0	5,599-	19-
80-82	38,347	5,649	15	3,313	9	2,335-	6-

DUKE ENERGY OHIO

ACCOUNT 1900 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							
81-83	33,156	6,481	20	3,313	10	3,168-	10-
82-84	45,628	19,483	43	3,361	7	16,121-	35-
83-85	44,815	21,369	48	14,902	33	6,467-	14-
84-86	74,328	23,404	31	14,889	20	8,515-	11-
85-87	1,160,236	437,795	38	15,099	1	422,695-	36-
86-88	2,344,761	1,557,350	66	197	0	1,557,153-	66-
87-89	2,339,405	1,929,001	82	210	0	1,928,791-	82-
88-90	1,317,266	1,650,662	125		0	1,650,662-	125-
89-91	273,985	738,372	269	30	0	738,341-	269-
90-92	324,949	432,978	133	30	0	432,948-	133-
91-93	348,956	365,015	105	1,066-	0	366,081-	105-
92-94	225,714	166,718	74	2,430-	1-	169,148-	75-
93-95	156,124	115,388	74	2,430-	2-	117,817-	75-
94-96	181,611	96,364	53	1,758-	1-	98,122-	54-
95-97	172,609	91,840	53	425-	0	92,264-	53-
96-98	262,560	85,596	33	425-	0	86,020-	33-
97-99	149,413	38,563	26		0	38,563-	26-
98-00	121,238	31,463	26		0	31,463-	26-
99-01	21,048	23,382	111		0	23,382-	111-
00-02	35,467	14,392	41		0	14,392-	41-
01-03	472,475	102,093	22		0	102,093-	22-
02-04	2,350,004	165,579	7	819,746	35	654,167	28
03-05	2,922,916	381,735	13	853,079	29	471,345	16
04-06	2,533,871	300,791	12	853,079	34	552,289	22
05-07	685,002	235,267	34	33,333	5	201,933-	29-
06-08	151,750	19,007	13		0	19,007-	13-
07-09	442,363	27,797	6		0	27,797-	6-
08-10	438,012	31,320	7		0	31,320-	7-
09-11	456,631	58,030	13		0	58,030-	13-
FIVE-YEAR AVERAGE							
07-11	336,251	42,168	13		0	42,168-	13-

DUKE ENERGY OHIO

ACCOUNT 1921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	5,254		0	1,100	21	1,100	21
1979	12,452	455	4	2,155	17	1,700	14
1980							
1981							
1982	10,831	34	0	3,970	37	3,936	36
1983	4,155		0	2,550	61	2,550	61
1984	3,729		0	1,650	44	1,650	44
1985							
1986	317		0	75	24	75	24
1987	3,985	71	2	805	20	734	18
1988	4,241		0		0		0
1989				506		506	
1990							
1991	434		0	100	23	100	23
1992	2,041		0	1,711	84	1,711	84
1993	158		0	500	316	500	316
1994	4,074		0		0		0
1995	7,481	164	2		0	164	2
1996							
1997	5,279		0		0		0
1998							
1999							
2000							
2001							
2002							
2003							
2004	28,372		0		0		0
2005	22,492		0	675	3	675	3
2006							
2007							
2008							
2009							
2010							
2011	6,899		0		0		0
TOTAL	122,193	725	1	15,797	13	15,072	12

THREE-YEAR MOVING AVERAGES

78-80	5,902	152	3	1,085	18	933	16
79-81	4,151	152	4	718	17	567	14
80-82	3,610	11	0	1,323	37	1,312	36

DUKE ENERGY OHIO

ACCOUNT 1921 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	4,995	11	0	2,173	44	2,162	43
82-84	6,238	11	0	2,723	44	2,712	43
83-85	2,628		0	1,400	53	1,400	53
84-86	1,349		0	575	43	575	43
85-87	1,434	24	2	293	20	270	19
86-88	2,848	24	1	293	10	270	9
87-89	2,742	24	1	437	16	413	15
88-90	1,414		0	169	12	169	12
89-91	145		0	202	140	202	140
90-92	825		0	604	73	604	73
91-93	878		0	770	88	770	88
92-94	2,091		0	737	35	737	35
93-95	3,904	55	1	167	4	112	3
94-96	3,852	55	1		0	55-	1-
95-97	4,253	55	1		0	55-	1-
96-98	1,760		0		0		0
97-99	1,760		0		0		0
98-00							
99-01							
00-02							
01-03							
02-04	9,457		0		0		0
03-05	16,955		0	225	1	225	1
04-06	16,955		0	225	1	225	1
05-07	7,497		0	225	3	225	3
06-08							
07-09							
08-10							
09-11	2,300		0		0		0
FIVE-YEAR AVERAGE							
07-11	1,380		0		0		0

DUKE ENERGY OHIO

ACCOUNT 3610 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1980	220	2	1		0	2-	1-
1981	15,138		0		0		0
1982	112		0		0		0
1983							
1984	1,569	1,327	85		0	1,327-	85-
1985	4,948	235	5		0	235-	5-
1986		16,310				16,310-	
1987	842	514	61		0	514-	61-
1988	3,579	4,406	123		0	4,406-	123-
1989		237				237-	
1990							
1991	578	500	87		0	500-	87-
1992							
1993							
1994							
1995							
1996							
1997							
1998	124,247		0		0		0
1999	16,905	1,562	9		0	1,562-	9-
2000							
2001							
2002							
2003							
2004	49,067	37,093	76		0	37,093-	76-
2005	21,406	17,463	82		0	17,463-	82-
2006	42,704	44,082	103		0	44,082-	103-
2007	6,773	37,860	559		0	37,860-	559-
2008							
2009							
2010	38,780	80,242	207		0	80,242-	207-
2011							
TOTAL	326,867	241,833	74		0	241,833-	74-

THREE-YEAR MOVING AVERAGES

80-82	5,157	1	0		0	1-	0
81-83	5,083		0		0		0
82-84	560	442	79		0	442-	79-
83-85	2,172	521	24		0	521-	24-
84-86	2,172	5,957	274		0	5,957-	274-

DUKE ENERGY OHIO

ACCOUNT 3610 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	1,930	5,686	295		0	5,686-	295-
86-88	1,474	7,077	480		0	7,077-	480-
87-89	1,474	1,719	117		0	1,719-	117-
88-90	1,193	1,548	130		0	1,548-	130-
89-91	193	246	128		0	246-	128-
90-92	193	167	87		0	167-	87-
91-93	193	167	87		0	167-	87-
92-94							
93-95							
94-96							
95-97							
96-98	41,416		0		0		0
97-99	47,050	521	1		0	521-	1-
98-00	47,050	521	1		0	521-	1-
99-01	5,635	521	9		0	521-	9-
00-02							
01-03							
02-04	16,356	12,364	76		0	12,364-	76-
03-05	23,491	18,185	77		0	18,185-	77-
04-06	37,726	32,879	87		0	32,879-	87-
05-07	23,628	33,135	140		0	33,135-	140-
06-08	16,492	27,314	166		0	27,314-	166-
07-09	2,258	12,620	559		0	12,620-	559-
08-10	12,927	26,747	207		0	26,747-	207-
09-11	12,927	26,747	207		0	26,747-	207-
FIVE-YEAR AVERAGE							
07-11	9,111	23,620	259		0	23,620-	259-

DUKE ENERGY OHIO

ACCOUNT 3620 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	203,212	57,240	28	43,177	21	14,063-	7-
1979	248,968	8,518	3	6,788	3	1,730-	1-
1980	148,422	4,594	3	3,625	2	969-	1-
1981	452,820	45,266	10	81,066	18	35,800	8
1982	428,464	15,504	4	2,536	1	12,968-	3-
1983	738,925	56,702	8	426	0	56,277-	8-
1984	1,062,768	158,733	15	1,057	0	157,676-	15-
1985	358,694	157,949	44	14,299	4	143,650-	40-
1986	284,635	23,707	8		0	23,707-	8-
1987	200,063	41,895	21		0	41,895-	21-
1988	120,271	15,782	13	18,050	15	2,268	2
1989	36,561	1,880	5		0	1,880-	5-
1990	3,315,026	505,713	15	1,112,672	34	606,960	18
1991	264,770	317,349	120	1,212-	0	318,560-	120-
1992	274,313	33,383	12	17,793	6	15,590-	6-
1993	2,674,843	42,104	2	144,011	5	101,908	4
1994	586,575	73,660	13	84,329	14	10,669	2
1995	1,041,039	54,917	5	451,930-	43-	506,847-	49-
1996	284,377	199,925	70	79,631	28	120,294-	42-
1997	443,788	24,297	5	5,058	1	19,239-	4-
1998	1,460,145	81,529	6	16,573	1	64,956-	4-
1999	107,194-	2,763	3-		0	2,763-	3
2000	43,261		0		0		0
2001	21,093	2,957	14		0	2,957-	14-
2002	19,000	1,595	8		0	1,595-	8-
2003	150,034	135,258	90	82,232	55	53,025-	35-
2004	469,708	215,319	46		0	215,319-	46-
2005	1,281,818	217,266	17		0	217,266-	17-
2006	220,044	76,350	35		0	76,350-	35-
2007	517,604	71,234	14		0	71,234-	14-
2008	31,523	7,889	25		0	7,889-	25-
2009	74,566	26,576	36		0	26,576-	36-
2010	602,402	123,967	21	23,247	4	100,720-	17-
2011	214,518	164,242	77	20,847	10	143,395-	67-
TOTAL	18,167,058	2,966,063	16	1,304,276	7	1,661,788-	9-

THREE-YEAR MOVING AVERAGES

78-80	200,201	23,451	12	17,863	9	5,587-	3-
79-81	283,403	19,459	7	30,493	11	11,034	4
80-82	343,235	21,788	6	29,076	8	7,288	2

DUKE ENERGY OHIO

ACCOUNT 3620 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	540,070	39,157	7	28,009	5	11,148-	2-
82-84	743,386	76,980	10	1,340	0	75,640-	10-
83-85	720,129	124,462	17	5,261	1	119,201-	17-
84-86	568,699	113,463	20	5,119	1	108,344-	19-
85-87	281,131	74,517	27	4,766	2	69,751-	25-
86-88	201,656	27,128	13	6,017	3	21,111-	10-
87-89	118,965	19,852	17	6,017	5	13,836-	12-
88-90	1,157,286	174,458	15	376,907	33	202,449	17
89-91	1,205,452	274,980	23	370,487	31	95,506	8
90-92	1,284,703	285,482	22	376,418	29	90,936	7
91-93	1,071,309	130,945	12	53,531	5	77,414-	7-
92-94	1,178,577	49,716	4	82,044	7	32,329	3
93-95	1,434,152	56,894	4	74,530-	5-	131,424-	9-
94-96	637,330	109,501	17	95,990-	15-	205,491-	32-
95-97	589,735	93,046	16	122,414-	21-	215,460-	37-
96-98	729,437	101,917	14	33,754	5	68,163-	9-
97-99	598,913	36,196	6	7,210	1	28,986-	5-
98-00	465,404	28,098	6	5,524	1	22,573-	5-
99-01	14,280-	1,907	13-		0	1,907-	13
00-02	27,785	1,517	5		0	1,517-	5-
01-03	63,376	46,603	74	27,411	43	19,192-	30-
02-04	212,914	117,391	55	27,411	13	89,980-	42-
03-05	633,854	189,281	30	27,411	4	161,870-	26-
04-06	657,190	169,645	26		0	169,645-	26-
05-07	673,156	121,617	18		0	121,617-	18-
06-08	256,391	51,824	20		0	51,824-	20-
07-09	207,898	35,233	17		0	35,233-	17-
08-10	236,164	52,811	22	7,749	3	45,062-	19-
09-11	297,162	104,928	35	14,698	5	90,230-	30-
FIVE-YEAR AVERAGE							
07-11	288,123	78,782	27	8,819	3	69,963-	24-

DUKE ENERGY OHIO

ACCOUNT 3622 STATION EQUIPMENT - MAJOR

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	68,818		0		0		0
2001	198,528	15,710	8	5,324	3	10,386-	5-
2002	26,350	3,934	15		0	3,934-	15-
2003							
2004	289,359	96,374	33		0	96,374-	33-
2005	954,584	132,307	14		0	132,307-	14-
2006	342,596	65,102	19		0	65,102-	19-
2007	469,151	89,094	19		0	89,094-	19-
2008	82,985	13,209	16		0	13,209-	16-
2009	48,008	33,170	69		0	33,170-	69-
2010	1,532,896	7,527-	0	16-	0	7,511	0
2011	221,965	16,874	8		0	16,874-	8-
TOTAL	4,235,240	458,248	11	5,308	0	452,940-	11-

THREE-YEAR MOVING AVERAGES

00-02	97,899	6,548	7	1,775	2	4,774-	5-
01-03	74,959	6,548	9	1,775	2	4,774-	6-
02-04	105,236	33,436	32		0	33,436-	32-
03-05	414,648	76,227	18		0	76,227-	18-
04-06	528,847	97,928	19		0	97,928-	19-
05-07	588,777	95,501	16		0	95,501-	16-
06-08	298,244	55,802	19		0	55,802-	19-
07-09	200,048	45,157	23		0	45,157-	23-
08-10	554,629	12,950	2	6-	0	12,956-	2-
09-11	600,956	14,172	2	6-	0	14,178-	2-

FIVE-YEAR AVERAGE

07-11	471,001	28,964	6	3-	0	28,967-	6-
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DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	519,719	497,502	96	219,757	42	277,745-	53-
1979	512,430	240,626	47	271,727	53	31,101	6
1980	646,764	284,128	44	522,346	81	238,218	37
1981	743,375	375,512	51	345,090	46	30,422-	4-
1982	742,321	366,455	49	1,369,455	184	1,003,000	135
1983	756,504	373,540	49	1,021,010	135	647,470	86
1984	647,558	448,444	69	336,224	52	112,220-	17-
1985	627,280	253,971	40	347,297	55	93,327	15
1986	538,062	322,770	60	267,953	50	54,817-	10-
1987	584,654	388,690	66	452,716	77	64,026	11
1988	742,795	363,263	49	447,977	60	84,714	11
1989	758,244	546,577	72	520,837	69	25,740-	3-
1990	764,286	495,781	65	414,539	54	81,242-	11-
1991	1,087,726	763,808	70	349,260	32	414,548-	38-
1992	3,187,499	678,229	21	390,043	12	288,186-	9-
1993	1,112,538	746,832	67	573,232	52	173,600-	16-
1994	1,449,776	861,498	59	519,485	36	342,013-	24-
1995	1,484,715	740,156	50	417,674	28	322,482-	22-
1996	917,331	233,524	25	24,477-	3-	258,000-	28-
1997	658,033	140,313	21	204,954	31	64,641	10
1998	1,431,299	345,919	24	153,584	11	192,335-	13-
1999	1,453,260	375,352	26	45,132	3	330,220-	23-
2000	252,072	15,291	6		0	15,291-	6-
2001	1,583,114	99,018	6		0	99,018-	6-
2002	473,275	1,500	0		0	1,500-	0
2003	1,564,815	153,075	10	75,000	5	78,075-	5-
2004	1,814,825	37,156	2		0	37,156-	2-
2005	2,428,589	181,320	7	934	0	180,386-	7-
2006	1,368,082	26,603	2	24,573	2	2,030-	0
2007	2,158,763	224,684	10		0	224,684-	10-
2008	1,597,981	200,640	13		0	200,640-	13-
2009	2,234,420	1,584,652	71	7,883-	0	1,592,535-	71-
2010	1,498,765	2,458,844	164	171-	0	2,459,015-	164-
2011	1,002,804	357,348	36	6,101	1	351,247-	35-
TOTAL	39,343,676	15,183,020	39	9,264,368	24	5,918,652-	15-

THREE-YEAR MOVING AVERAGES

78-80	559,638	340,752	61	337,943	60	2,809-	1-
79-81	634,190	300,088	47	379,721	60	79,632	13
80-82	710,820	342,031	48	745,630	105	403,599	57

DUKE ENERGY OHIO

ACCOUNT 3640 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	747,400	371,836	50	911,852	122	540,016	72
82-84	715,461	396,146	55	908,896	127	512,750	72
83-85	677,114	358,652	53	568,177	84	209,525	31
84-86	604,300	341,728	57	317,158	52	24,570-	4-
85-87	583,332	321,810	55	355,989	61	34,179	6
86-88	621,837	358,241	58	389,549	63	31,308	5
87-89	695,231	432,843	62	473,843	68	41,000	6
88-90	755,108	468,540	62	461,118	61	7,423-	1-
89-91	870,085	602,055	69	428,212	49	173,843-	20-
90-92	1,679,837	645,939	38	384,614	23	261,325-	16-
91-93	1,795,921	729,623	41	437,512	24	292,111-	16-
92-94	1,916,604	762,186	40	494,253	26	267,933-	14-
93-95	1,349,010	782,829	58	503,464	37	279,365-	21-
94-96	1,283,941	611,726	48	304,228	24	307,498-	24-
95-97	1,020,026	371,331	36	199,384	20	171,947-	17-
96-98	1,002,221	239,919	24	111,354	11	128,565-	13-
97-99	1,180,864	287,195	24	134,556	11	152,638-	13-
98-00	1,045,544	245,521	23	66,238	6	179,282-	17-
99-01	1,096,149	163,220	15	15,044	1	148,176-	14-
00-02	769,487	38,603	5		0	38,603-	5-
01-03	1,207,068	84,531	7	25,000	2	59,531-	5-
02-04	1,284,305	63,911	5	25,000	2	38,911-	3-
03-05	1,936,077	123,851	6	25,311	1	98,539-	5-
04-06	1,870,499	81,693	4	8,502	0	73,191-	4-
05-07	1,985,145	144,202	7	8,502	0	135,700-	7-
06-08	1,708,275	150,642	9	8,191	0	142,451-	8-
07-09	1,997,055	669,992	34	2,628-	0	672,620-	34-
08-10	1,777,055	1,414,712	80	2,685-	0	1,417,397-	80-
09-11	1,578,663	1,466,948	93	651-	0	1,467,599-	93-
FIVE-YEAR AVERAGE							
07-11	1,698,547	965,234	57	391-	0	965,624-	57-

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	542,230	212,020	39	166,288	31	45,732-	8-
1979	496,943	293,564	59	147,717	30	145,846-	29-
1980	708,284	330,301	47	431,256	61	100,955	14
1981	1,083,599	547,684	51	189,815	18	357,868-	33-
1982	812,837	403,338	50	675,225	83	271,886	33
1983	956,948	425,724	44	461,073	48	35,348	4
1984	894,060	556,298	62	167,482	19	388,816-	43-
1985	682,690	278,756	41	300,928	44	22,172	3
1986	668,244	395,758	59	119,448	18	276,310-	41-
1987	627,665	361,202	58	270,381	43	90,821-	14-
1988	751,805	353,538	47	325,944	43	27,594-	4-
1989	692,017	420,282	61	284,237	41	136,045-	20-
1990	886,896	550,565	62	448,967	51	101,599-	11-
1991	1,355,464	1,041,326	77	186,985	14	854,341-	63-
1992	1,259,126	886,338	70	349,068	28	537,270-	43-
1993	1,164,576	952,738	82	225,661	19	727,077-	62-
1994	2,526,662	1,632,031	65	219,420	9	1,412,611-	56-
1995	1,631,354	1,061,609	65	380,850	23	680,759-	42-
1996	901,165	373,033	41	35,292	4	337,741-	37-
1997	688,174	221,406	32	85,756	12	135,650-	20-
1998	1,616,352	526,448	33	90,155	6	436,293-	27-
1999	1,321,249	361,809	27	14,302	1	347,506-	26-
2000	465,824	56,539	12		0	56,539-	12-
2001	1,023,889	429,950	42		0	429,950-	42-
2002	586,384	104,250	18		0	104,250-	18-
2003	1,376,332	464,238	34	75,000	5	389,238-	28-
2004	2,269,561	290,741	13		0	290,741-	13-
2005	2,926,286	779,562	27	19,163	1	760,399-	26-
2006	2,046,871	467,035	23	15,092	1	451,943-	22-
2007	4,000,304	1,001,443	25		0	1,001,443-	25-
2008	2,576,836	611,876	24		0	611,876-	24-
2009	4,772,442	2,456,700	51	234,412	5	2,222,288-	47-
2010	3,229,520	6,247,300	193	1,082-	0	6,248,382-	193-
2011	2,271,988	813,462	36	3,674-	0	817,136-	36-
TOTAL	49,814,579	25,908,864	52	5,915,163	12	19,993,702-	40-

THREE-YEAR MOVING AVERAGES

78-80	582,486	278,628	48	248,421	43	30,208-	5-
79-81	762,942	390,516	51	256,263	34	134,253-	18-
80-82	868,240	427,108	49	432,099	50	4,991	1

DUKE ENERGY OHIO

ACCOUNT 3650 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	951,128	458,915	48	442,038	46	16,878-	2-
82-84	887,948	461,787	52	434,593	49	27,194-	3-
83-85	844,566	420,259	50	309,828	37	110,432-	13-
84-86	748,332	410,271	55	195,953	26	214,318-	29-
85-87	659,533	345,239	52	230,252	35	114,987-	17-
86-88	682,572	370,166	54	238,591	35	131,575-	19-
87-89	690,496	378,341	55	293,521	43	84,820-	12-
88-90	776,906	441,462	57	353,049	45	88,413-	11-
89-91	978,126	670,725	69	306,730	31	363,995-	37-
90-92	1,167,162	826,077	71	328,340	28	497,737-	43-
91-93	1,259,722	960,134	76	253,905	20	706,230-	56-
92-94	1,650,121	1,157,036	70	264,716	16	892,319-	54-
93-95	1,774,198	1,215,459	69	275,310	16	940,149-	53-
94-96	1,686,394	1,022,224	61	211,854	13	810,370-	48-
95-97	1,073,564	552,016	51	167,299	16	384,717-	36-
96-98	1,068,564	373,629	35	70,401	7	303,228-	28-
97-99	1,208,592	369,888	31	63,405	5	306,483-	25-
98-00	1,134,475	314,932	28	34,819	3	280,113-	25-
99-01	936,987	282,766	30	4,767	1	277,998-	30-
00-02	692,032	196,913	28		0	196,913-	28-
01-03	995,535	332,813	33	25,000	3	307,813-	31-
02-04	1,410,759	286,410	20	25,000	2	261,410-	19-
03-05	2,190,726	511,514	23	31,388	1	480,126-	22-
04-06	2,414,239	512,446	21	11,419	0	501,028-	21-
05-07	2,991,154	749,347	25	11,419	0	737,928-	25-
06-08	2,874,670	693,451	24	5,031	0	688,420-	24-
07-09	3,783,194	1,356,673	36	78,137	2	1,278,535-	34-
08-10	3,526,266	3,105,292	88	77,777	2	3,027,515-	86-
09-11	3,424,650	3,172,487	93	76,552	2	3,095,935-	90-
FIVE-YEAR AVERAGE							
07-11	3,370,218	2,226,156	66	45,931	1	2,180,225-	65-

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	73,639	15,694	21	3,647	5	12,047-	16-
1979	3,368	511	15	205	6	306-	9-
1980	14,170	4,414	31	654	5	3,759-	27-
1981	5,611	1,285	23	194	3	1,091-	19-
1982	67,009	20,066	30	6,165	9	13,900-	21-
1983	7,417	9,472	128	2,210	30	7,262-	98-
1984	5,806	2,641	45	291	5	2,350-	40-
1985	23,021	4,843	21	1,132	5	3,711-	16-
1986	29,323	12,069	41	1,893	6	10,176-	35-
1987	9,017	17,454	194	3,670	41	13,784-	153-
1988	12,525	9,220	74	4,513	36	4,706-	38-
1989	94,987	130,475	137	1,071	1	129,403-	136-
1990	30,246	25,938	86	6,107	20	19,831-	66-
1991	105,542	47,558	45	1,815-	2-	49,373-	47-
1992	49,114	60,584	123	4,131	8	56,453-	115-
1993	63,215	87,610	139	2,117	3	85,493-	135-
1994	45,853	42,436	93	1,650	4	40,785-	89-
1995	133,731	16,975	13		0	16,975-	13-
1996	74,040	16,280	22	1,649	2	14,631-	20-
1997	57		0		0		0
1998	30,315	661	2	1,105	4	444	1
1999	1,813	11,081	611		0	11,081-	611-
2000							
2001							
2002	231,127	13,615-	6-		0	13,615	6
2003	40,981	185	0		0	185-	0
2004	73,803	278-	0		0	278	0
2005	60,481	2,918-	5-		0	2,918	5
2006	35,308	32	0		0	32-	0
2007	85,872	3,009	4		0	3,009-	4-
2008	298,308		0		0		0
2009	91,182	1,382	2	11-	0	1,392-	2-
2010	23,276	193,800	833		0	193,800-	833-
2011	3,600	23,141	643	146-	4-	23,288-	647-
TOTAL	1,823,758	742,004	41	40,435	2	701,569-	38-

THREE-YEAR MOVING AVERAGES

78-80	30,392	6,873	23	1,502	5	5,371-	18-
79-81	7,717	2,070	27	351	5	1,719-	22-
80-82	28,930	8,588	30	2,338	8	6,250-	22-

DUKE ENERGY OHIO

ACCOUNT 3660 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	26,679	10,274	39	2,857	11	7,418-	28-
82-84	26,744	10,726	40	2,889	11	7,838-	29-
83-85	12,081	5,652	47	1,211	10	4,441-	37-
84-86	19,383	6,518	34	1,105	6	5,412-	28-
85-87	20,453	11,455	56	2,232	11	9,224-	45-
86-88	16,955	12,914	76	3,359	20	9,555-	56-
87-89	38,843	52,383	135	3,085	8	49,298-	127-
88-90	45,920	55,211	120	3,897	8	51,314-	112-
89-91	76,925	67,990	88	1,788	2	66,202-	86-
90-92	61,634	44,693	73	2,808	5	41,886-	68-
91-93	72,624	65,251	90	1,478	2	63,773-	88-
92-94	52,728	63,543	121	2,633	5	60,911-	116-
93-95	80,933	49,007	61	1,256	2	47,751-	59-
94-96	84,541	25,230	30	1,100	1	24,131-	29-
95-97	69,276	11,085	16	550	1	10,535-	15-
96-98	34,804	5,647	16	918	3	4,729-	14-
97-99	10,729	3,914	36	368	3	3,546-	33-
98-00	10,710	3,914	37	368	3	3,546-	33-
99-01	604	3,694	611		0	3,694-	611-
00-02	77,042	4,538-	6-		0	4,538	6
01-03	90,703	4,477-	5-		0	4,477	5
02-04	115,304	4,569-	4-		0	4,569	4
03-05	58,422	1,004-	2-		0	1,004	2
04-06	56,530	1,055-	2-		0	1,055	2
05-07	60,553	41	0		0	41-	0
06-08	139,829	1,014	1		0	1,014-	1-
07-09	158,454	1,463	1	4-	0	1,467-	1-
08-10	137,589	65,060	47	4-	0	65,064-	47-
09-11	39,353	72,774	185	52-	0	72,827-	185-
FIVE-YEAR AVERAGE							
07-11	100,448	44,266	44	31-	0	44,298-	44-

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	196,110	31,156	16	34,939	18	3,783	2
1979	112,857	41,006	36	33,332	30	7,674-	7-
1980	128,518	39,309	31	34,574	27	4,736-	4-
1981	150,952	50,397	33	36,186	24	14,211-	9-
1982	233,330	76,845	33	82,585	35	5,740	2
1983	172,482	63,064	37	45,378	26	17,686-	10-
1984	469,614	102,220	22	43,263	9	58,956-	13-
1985	295,776	83,199	28	152,985	52	69,786	24
1986	351,155	135,811	39	64,144	18	71,667-	20-
1987	258,002	89,837	35	89,125	35	712-	0
1988	464,205	123,031	27	167,282	36	44,251	10
1989	394,643	184,436	47	134,800	34	49,636-	13-
1990	487,984	193,977	40	129,669	27	64,308-	13-
1991	671,066	210,986	31	45,310	7	165,676-	25-
1992	514,789	336,169	65	124,546	24	211,623-	41-
1993	611,360	273,067	45	98,515	16	174,552-	29-
1994	778,410	347,948	45	47,097	6	300,852-	39-
1995	824,398	211,996	26	504,474	61	292,478	35
1996	372,592	245,535	66	3,626	1	241,909-	65-
1997	61,708	16,668	27	4,073	7	12,594-	20-
1998	218,490	19,494	9	15,093	7	4,401-	2-
1999	170,401	46,810	27		0	46,810-	27-
2000	820	1	0		0	1-	0
2001	249,401	18,229	7		0	18,229-	7-
2002	536,747	13,408	2		0	13,408-	2-
2003	765,307	47,145	6		0	47,145-	6-
2004	1,043,220	14,040	1		0	14,040-	1-
2005	1,250,555	113,384-	9-	29,397	2	142,781	11
2006	511,838	192,845-	38-		0	192,845	38
2007	1,571,060	57,308	4		0	57,308-	4-
2008	821,725	8,167	1		0	8,167-	1-
2009	1,539,525	316,903	21	2,399-	0	319,302-	21-
2010	1,093,226	2,859,781	262	238-	0	2,860,019-	262-
2011	1,089,188	430,520	40	655-	0	431,175-	40-
TOTAL	18,411,453	6,382,236	35	1,917,101	10	4,465,136-	24-

THREE-YEAR MOVING AVERAGES

78-80	145,828	37,157	25	34,281	24	2,876-	2-
79-81	130,776	43,571	33	34,697	27	8,874-	7-
80-82	170,933	55,517	32	51,115	30	4,402-	3-

DUKE ENERGY OHIO

ACCOUNT 3670 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	185,588	63,436	34	54,716	29	8,719-	5-
82-84	291,808	80,710	28	57,075	20	23,634-	8-
83-85	312,624	82,828	26	80,542	26	2,286-	1-
84-86	372,181	107,077	29	86,797	23	20,279-	5-
85-87	301,644	102,949	34	102,085	34	864-	0
86-88	357,787	116,226	32	106,850	30	9,376-	3-
87-89	372,283	132,434	36	130,402	35	2,032-	1-
88-90	448,944	167,148	37	143,917	32	23,231-	5-
89-91	517,898	196,466	38	103,260	20	93,207-	18-
90-92	557,947	247,044	44	99,842	18	147,202-	26-
91-93	599,072	273,407	46	89,457	15	183,950-	31-
92-94	634,853	319,061	50	90,053	14	229,009-	36-
93-95	738,056	277,670	38	216,695	29	60,975-	8-
94-96	658,467	268,493	41	185,066	28	83,428-	13-
95-97	419,566	158,067	38	170,725	41	12,658	3
96-98	217,596	93,899	43	7,598	3	86,301-	40-
97-99	150,200	27,657	18	6,389	4	21,268-	14-
98-00	129,904	22,102	17	5,031	4	17,071-	13-
99-01	140,207	21,680	15		0	21,680-	15-
00-02	262,323	10,546	4		0	10,546-	4-
01-03	517,152	26,261	5		0	26,261-	5-
02-04	781,758	24,865	3		0	24,865-	3-
03-05	1,019,694	17,400-	2-	9,799	1	27,199	3
04-06	935,204	97,396-	10-	9,799	1	107,195	11
05-07	1,111,151	82,974-	7-	9,799	1	92,773	8
06-08	968,208	42,457-	4-		0	42,457	4
07-09	1,310,770	127,459	10	800-	0	128,259-	10-
08-10	1,151,492	1,061,617	92	879-	0	1,062,496-	92-
09-11	1,240,646	1,202,401	97	1,097-	0	1,203,499-	97-
FIVE-YEAR AVERAGE							
07-11	1,222,945	734,536	60	658-	0	735,194-	60-

DUKE ENERGY OHIO

ACCOUNT 3680 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	1,104,872	88,720	8	444,742	40	356,022	32
1979	1,252,118	130,646	10	568,848	45	438,202	35
1980	1,134,968	151,482	13	514,032	45	362,550	32
1981	1,910,669	244,144	13	747,548	39	503,404	26
1982	1,445,487	221,734	15	829,998	57	608,264	42
1983	1,910,132	305,666	16	697,228	37	391,562	20
1984	2,222,146	576,330	26	649,845	29	73,514	3
1985	1,685,541	215,146	13	864,418	51	649,272	39
1986	1,845,215	662,156	36	996,024	54	333,867	18
1987	2,658,861	1,036,436	39	932,768	35	103,668-	4-
1988	2,705,895	568,022	21	862,609	32	294,587	11
1989	2,829,646	1,015,436	36	1,213,550	43	198,114	7
1990	2,638,556	827,335	31	1,149,554	44	322,220	12
1991	3,137,828	1,354,050	43	1,297,961	41	56,089-	2-
1992	3,607,412	882,622	24	1,676,977	46	794,354	22
1993	3,369,038	222,376	7	977,590	29	755,214	22
1994	3,732,511	568,484	15	1,043,229	28	474,745	13
1995	4,075,089	609,649	15	1,641,587	40	1,031,939	25
1996	3,291,755	125,922-	4-	598,719	18	724,641	22
1997	1,859,548	43,457-	2-	494,421	27	537,878	29
1998	2,526,028	147,498	6	534,280	21	386,783	15
1999	1,683,174	140,733	8	333,548	20	192,814	11
2000	77,286	8,408	11		0	8,408-	11-
2001	1,590,532	71,346	4		0	71,346-	4-
2002	2,834,941	23,257	1		0	23,257-	1-
2003	1,723,362	440,387	26	121,606	7	318,781-	18-
2004	3,633,556	89,962-	2-	140,270	4	230,231	6
2005	2,803,998	92,906	3	701	0	92,206-	3-
2006	3,413,531	13,905	0	9,481	0	4,424-	0
2007	4,032,309	69,894	2		0	69,894-	2-
2008	1,445,037	42,753	3		0	42,753-	3-
2009	7,940,883	334,236	4	7,315	0	326,922-	4-
2010	1,728,656	3,051,061	176	34-	0	3,051,095-	177-
2011	3,113,218	91,774	3	141-	0	91,915-	3-
TOTAL	86,963,798	13,949,253	16	19,348,672	22	5,399,419	6

THREE-YEAR MOVING AVERAGES

78-80	1,163,986	123,616	11	509,208	44	385,592	33
79-81	1,432,585	175,424	12	610,143	43	434,719	30
80-82	1,497,041	205,787	14	697,193	47	491,406	33

DUKE ENERGY OHIO
ACCOUNT 3680 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	1,755,429	257,181	15	758,258	43	501,076	29
82-84	1,859,255	367,910	20	725,690	39	357,780	19
83-85	1,939,273	365,714	19	737,164	38	371,449	19
84-86	1,917,634	484,544	25	836,762	44	352,218	18
85-87	2,063,206	637,913	31	931,070	45	293,157	14
86-88	2,403,324	755,538	31	930,467	39	174,929	7
87-89	2,731,467	873,298	32	1,002,976	37	129,678	5
88-90	2,724,699	803,598	29	1,075,238	39	271,640	10
89-91	2,868,677	1,065,607	37	1,220,355	43	154,748	5
90-92	3,127,932	1,021,336	33	1,374,831	44	353,495	11
91-93	3,371,426	819,683	24	1,317,509	39	497,826	15
92-94	3,569,653	557,828	16	1,232,599	35	674,771	19
93-95	3,725,546	466,836	13	1,220,802	33	753,966	20
94-96	3,699,785	350,737	9	1,094,512	30	743,775	20
95-97	3,075,464	146,757	5	911,576	30	764,819	25
96-98	2,559,110	7,294-	0	542,473	21	549,767	21
97-99	2,022,917	81,591	4	454,083	22	372,492	18
98-00	1,428,829	98,880	7	289,276	20	190,396	13
99-01	1,116,998	73,496	7	111,183	10	37,687	3
00-02	1,500,920	34,337	2		0	34,337-	2-
01-03	2,049,612	178,330	9	40,535	2	137,795-	7-
02-04	2,730,620	124,561	5	87,292	3	37,269-	1-
03-05	2,720,306	147,777	5	87,526	3	60,252-	2-
04-06	3,283,695	5,616	0	50,150	2	44,534	1
05-07	3,416,613	58,902	2	3,394	0	55,508-	2-
06-08	2,963,626	42,184	1	3,160	0	39,024-	1-
07-09	4,472,743	148,961	3	2,438	0	146,523-	3-
08-10	3,704,859	1,142,683	31	2,427	0	1,140,257-	31-
09-11	4,260,919	1,159,024	27	2,380	0	1,156,644-	27-
FIVE-YEAR AVERAGE							
07-11	3,652,021	717,944	20	1,428	0	716,516-	20-

DUKE ENERGY OHIO

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER INSTALL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	9,270	2,801	30	2,631	28	170-	2-
1979	9,832	3,561	36	1,866	19	1,696-	17-
1980	5,654	13	0	2,510	44	2,497	44
1981	22,535	4,598	20	2,842	13	1,756-	8-
1982	8,372	1,936	23	2,075	25	139	2
1983	30,843	127	0	1,396	5	1,268	4
1984	44,388	1,039	2	5,092	11	4,052	9
1985	60,003	859	1	29,158	49	28,299	47
1986	84,151	2,020-	2-	63,379	75	65,399	78
1987	8,411	3,293	39	2,807	33	486-	6-
1988	37,394	3,322	9	253,515	678	250,192	669
1989	50,285	13,822	27	8,119	16	5,703-	11-
1990	44,059	13,006	30	58,605	133	45,599	103
1991	59,572	42,020	71	4,651	8	37,369-	63-
1992	20,553	9,021	44	9,338	45	318	2
1993	326	149	46	502	154	352	108
1994	75,752	1,028	1	1,035	1	8	0
1995	175,722	5,838	3	20,480-	12-	26,318-	15-
1996				16,890-		16,890-	
1997	8,944	5,204	58	8,183	91	2,979	33
1998	199,980		0	1,350	1	1,350	1
1999	27,186		0		0		0
2000							
2001							
2002							
2003	3,172	453	14		0	453-	14-
2004	25,238	4,820	19		0	4,820-	19-
2005							
2006							
2007							
2008							
2009							
2010							
2011							
TOTAL	1,011,644	114,893	11	421,684	42	306,791	30

THREE-YEAR MOVING AVERAGES

78-80	8,252	2,125	26	2,336	28	210	3
79-81	12,674	2,724	21	2,406	19	318-	3-
80-82	12,187	2,183	18	2,476	20	293	2

DUKE ENERGY OHIO

ACCOUNT 3682 LINE TRANSFORMERS - CUSTOMER INSTALL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	20,584	2,221	11	2,104	10	116-	1-
82-84	27,868	1,034	4	2,854	10	1,820	7
83-85	45,078	675	1	11,882	26	11,207	25
84-86	62,847	40-	0	32,543	52	32,584	52
85-87	50,855	711	1	31,782	62	31,071	61
86-88	43,319	1,532	4	106,567	246	105,035	242
87-89	32,030	6,813	21	88,147	275	81,334	254
88-90	43,913	10,050	23	106,746	243	96,696	220
89-91	51,305	22,949	45	23,791	46	842	2
90-92	41,395	21,349	52	24,198	58	2,849	7
91-93	26,817	17,063	64	4,830	18	12,233-	46-
92-94	32,210	3,399	11	3,625	11	226	1
93-95	83,933	2,339	3	6,314-	8-	8,653-	10-
94-96	83,825	2,289	3	12,111-	14-	14,400-	17-
95-97	61,555	3,681	6	9,729-	16-	13,409-	22-
96-98	69,641	1,735	2	2,452-	4-	4,187-	6-
97-99	78,703	1,735	2	3,178	4	1,443	2
98-00	75,722		0	450	1	450	1
99-01	9,062		0		0		0
00-02							
01-03	1,057	151	14		0	151-	14-
02-04	9,470	1,758	19		0	1,758-	19-
03-05	9,470	1,758	19		0	1,758-	19-
04-06	8,413	1,607	19		0	1,607-	19-
05-07							
06-08							
07-09							
08-10							
09-11							

FIVE-YEAR AVERAGE

07-11

DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	3,662	727	20	660	18	67-	2-
1979	1,013	566	56	820	81	254	25
1980	433	233	54	101	23	132-	31-
1981	2,136	4,025	188	144	7	3,881-	182-
1982	3,479	1,883	54	1,099	32	784-	23-
1983	2,760	1,381	50	4,670	169	3,289	119
1984	2,110	1,329	63	410	19	919-	44-
1985	7,937	4,137	52	6,718	85	2,581	33
1986	6,049	5,074	84	298	5	4,776-	79-
1987	2,629	1,791	68	1,073	41	718-	27-
1988	4,200	1,649	39	2,234	53	585	14
1989	2,961	1,707	58	1,114	38	593-	20-
1990	1,555	753	48	789	51	36	2
1991	9,680	5,652	58	1,843	19	3,810-	39-
1992	3,233	1,666	52	851	26	814-	25-
1993	378		0	26	7	26	7
1994	5,650	5,251	93	614	11	4,636-	82-
1995	3,598	1,489	41	339	9	1,150-	32-
1996	3,403	483	14	198	6	285-	8-
1997	2	2	99		1	2-	98-
1998	1		0		0		0
1999							
2000							
2001							
2002	355		0		0		0
2003	11,706	76	1		0	76-	1-
2004	4,424		0		0		0
2005	884	216	24		0	216-	24-
2006	405		0		0		0
2007	4,495		0		0		0
2008							
2009	623	595	96		0	596-	96-
2010		8,178				8,178-	
2011		219				219-	
TOTAL	89,759	49,084	55	24,002	27	25,082-	28-

THREE-YEAR MOVING AVERAGES

78-80	1,703	509	30	527	31	18	1
79-81	1,194	1,608	135	355	30	1,253-	105-
80-82	2,016	2,047	102	448	22	1,599-	79-

DUKE ENERGY OHIO

ACCOUNT 3691 SERVICES - UNDERGROUND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	2,791	2,430	87	1,971	71	459-	16-
82-84	2,783	1,531	55	2,060	74	529	19
83-85	4,269	2,283	53	3,933	92	1,650	39
84-86	5,365	3,514	65	2,475	46	1,038-	19-
85-87	5,538	3,668	66	2,696	49	971-	18-
86-88	4,292	2,838	66	1,202	28	1,636-	38-
87-89	3,263	1,716	53	1,474	45	242-	7-
88-90	2,905	1,370	47	1,379	47	9	0
89-91	4,732	2,704	57	1,248	26	1,455-	31-
90-92	4,823	2,690	56	1,161	24	1,529-	32-
91-93	4,430	2,439	55	907	20	1,533-	35-
92-94	3,087	2,305	75	497	16	1,808-	59-
93-95	3,209	2,247	70	327	10	1,920-	60-
94-96	4,217	2,408	57	384	9	2,024-	48-
95-97	2,334	658	28	179	8	479-	21-
96-98	1,135	162	14	66	6	96-	8-
97-99	1	1	76		1	1-	75-
98-00			0		0		0
99-01							
00-02	118		0		0		0
01-03	4,020	25	1		0	25-	1-
02-04	5,495	25	0		0	25-	0
03-05	5,671	97	2		0	97-	2-
04-06	1,904	72	4		0	72-	4-
05-07	1,928	72	4		0	72-	4-
06-08	1,633		0		0		0
07-09	1,706	198	12		0	199-	12-
08-10	208	2,924			0	2,925-	
09-11	208	2,997			0	2,998-	
FIVE-YEAR AVERAGE							
07-11	1,024	1,798	176		0	1,798-	176-

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	180,416	115,840	64	51,563	29	64,277-	36-
1979	167,024	111,908	67	42,800	26	69,107-	41-
1980	192,508	128,542	67	62,583	33	65,959-	34-
1981	202,495	149,812	74	40,990	20	108,822-	54-
1982	177,670	126,172	71	78,101	44	48,070-	27-
1983	227,017	152,992	67	60,061	26	92,931-	41-
1984	243,479	162,937	67	36,317	15	126,620-	52-
1985	223,661	138,247	62	42,508	19	95,739-	43-
1986	216,724	200,394	92	14,423	7	185,971-	86-
1987	248,883	244,594	98	67,426	27	177,168-	71-
1988	268,241	176,933	66	63,418	24	113,515-	42-
1989	268,549	218,748	81	70,954	26	147,794-	55-
1990	267,430	229,328	86	55,171	21	174,157-	65-
1991	296,841	285,754	96	36,316	12	249,438-	84-
1992	248,851	224,625	90	60,004	24	164,621-	66-
1993	265,156	262,147	99	47,282	18	214,865-	81-
1994	283,099	222,476	79	50,423	18	172,052-	61-
1995	292,349	216,325	74	35,608	12	180,716-	62-
1996	244,422	121,793	50	19,293	8	102,499-	42-
1997	203,496	106,836	53	2,571-	1-	109,407-	54-
1998	262,263	131,689	50	13,724	5	117,965-	45-
1999	259,002	147,502	57	1,061	0	146,441-	57-
2000	1,764	290	16		0	290-	16-
2001	152,541	78,524	51		0	78,524-	51-
2002	96,906	59	0		0	59-	0
2003	459,921	209,851	46		0	209,851-	46-
2004	614,812	7	0		0	7-	0
2005	768,993	1,570	0		0	1,570-	0
2006	526,392	25	0		0	25-	0
2007	1,096,678	192	0		0	192-	0
2008	806,012	2,392	0		0	2,392-	0
2009	763,488	204,645	27	1,110-	0	205,755-	27-
2010	120,509	803,679	667		0	803,679-	667-
2011	71,849	101,811	142		0	101,812-	142-
TOTAL	10,719,441	5,278,636	49	946,345	9	4,332,291-	40-

THREE-YEAR MOVING AVERAGES

78-80	179,983	118,763	66	52,315	29	66,448-	37-
79-81	187,342	130,087	69	48,791	26	81,296-	43-
80-82	190,891	134,842	71	60,558	32	74,284-	39-

DUKE ENERGY OHIO

ACCOUNT 3692 SERVICES - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	202,394	142,992	71	59,717	30	83,274-	41-
82-84	216,055	147,367	68	58,160	27	89,207-	41-
83-85	231,386	151,392	65	46,295	20	105,097-	45-
84-86	227,954	167,193	73	31,083	14	136,110-	60-
85-87	229,756	194,412	85	41,452	18	152,959-	67-
86-88	244,616	207,307	85	48,422	20	158,884-	65-
87-89	261,891	213,425	81	67,266	26	146,159-	56-
88-90	268,073	208,336	78	63,181	24	145,155-	54-
89-91	277,607	244,610	88	54,147	20	190,463-	69-
90-92	271,041	246,569	91	50,497	19	196,072-	72-
91-93	270,283	257,509	95	47,867	18	209,641-	78-
92-94	265,702	236,416	89	52,570	20	183,846-	69-
93-95	280,202	233,649	83	44,438	16	189,211-	68-
94-96	273,290	186,864	68	35,108	13	151,756-	56-
95-97	246,756	148,318	60	17,444	7	130,874-	53-
96-98	236,727	120,106	51	10,149	4	109,957-	46-
97-99	241,587	128,676	53	4,071	2	124,605-	52-
98-00	174,343	93,160	53	4,928	3	88,232-	51-
99-01	137,769	75,439	55	354	0	75,085-	55-
00-02	83,737	26,291	31		0	26,291-	31-
01-03	236,456	96,144	41		0	96,144-	41-
02-04	390,547	69,972	18		0	69,972-	18-
03-05	614,576	70,476	11		0	70,476-	11-
04-06	636,733	534	0		0	534-	0
05-07	797,354	596	0		0	596-	0
06-08	809,694	870	0		0	870-	0
07-09	888,726	69,077	8	370-	0	69,447-	8-
08-10	563,336	336,905	60	370-	0	337,275-	60-
09-11	318,615	370,045	116	370-	0	370,415-	116-
FIVE-YEAR AVERAGE							
07-11	571,707	222,544	39	222-	0	222,766-	39-

DUKE ENERGY OHIO

ACCOUNTS 3700 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	294,676	3,902-	1-	6,539	2	10,441	4
1979	291,434	2,800	1	34,420	12	31,620	11
1980	329,892	5,064	2	28,890	9	23,826	7
1981	323,706	4,106	1	32,627	10	28,520	9
1982	278,795	5,284	2	31,397	11	26,112	9
1983	352,580	3,427	1	51,731	15	48,304	14
1984	288,963	3,671	1	42,602	15	38,931	13
1985	379,672	2,794	1	96,457	25	93,663	25
1986	419,038	12,354	3	92,576	22	80,222	19
1987	413,706	14,217	3	97,765	24	83,548	20
1988	394,431	25,622	6	98,296	25	72,674	18
1989	467,245	27,121	6	142,061	30	114,940	25
1990	573,318	46,300	8	122,216	21	75,916	13
1991	616,715	48,740	8	118,876	19	70,136	11
1992	1,004,630	55,553	6	141,919	14	86,366	9
1993	1,165,512	52,604	5	202,102	17	149,498	13
1994	1,422,994	66,109	5	113,816	8	47,707	3
1995	1,111,183	42,868	4	219,262	20	176,393	16
1996	1,226,522	24,791	2	183,235	15	158,444	13
1997	908,939	1,853-	0	121,142	13	122,995	14
1998	788,694	70,883-	9-	129,008	16	199,891	25
1999	1,661,889	86,968	5	64,792	4	22,177-	1-
2000							
2001	611,450		0		0		0
2002							
2003	1,138,777		0		0		0
2004	697,464	671,293	96	18,706	3	652,587-	94-
2005	2,690,116		0		0		0
2006	2,433,850		0		0		0
2007	1,279,211		0		0		0
2008	2,108,441		0		0		0
2009	2,412,044	171,402	7	17,630	1	153,772-	6-
2010	2,590,313	7,861-	0		0	7,861	0
2011		17,943				17,943-	
TOTAL	30,676,199	1,306,533	4	2,208,061	7	901,528	3

THREE-YEAR MOVING AVERAGES

78-80	305,334	1,321	0	23,283	8	21,962	7
79-81	315,011	3,990	1	31,979	10	27,989	9
80-82	310,798	4,818	2	30,971	10	26,153	8

DUKE ENERGY OHIO

ACCOUNTS 3700 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	318,360	4,273	1	38,585	12	34,312	11
82-84	306,779	4,128	1	41,910	14	37,782	12
83-85	340,405	3,298	1	63,597	19	60,299	18
84-86	362,558	6,273	2	77,212	21	70,939	20
85-87	404,139	9,788	2	95,599	24	85,811	21
86-88	409,058	17,398	4	96,212	24	78,815	19
87-89	425,127	22,320	5	112,707	27	90,387	21
88-90	478,332	33,014	7	120,857	25	87,843	18
89-91	552,426	40,720	7	127,718	23	86,997	16
90-92	731,555	50,198	7	127,670	17	77,472	11
91-93	928,953	52,299	6	154,299	17	102,000	11
92-94	1,197,712	58,089	5	152,612	13	94,523	8
93-95	1,233,229	53,860	4	178,393	14	124,533	10
94-96	1,253,566	44,589	4	172,104	14	127,515	10
95-97	1,082,215	21,935	2	174,546	16	152,611	14
96-98	974,719	15,982	2	144,461	15	160,443	16
97-99	1,119,841	4,744	0	104,980	9	100,236	9
98-00	816,861	5,362	1	64,600	8	59,238	7
99-01	757,779	28,989	4	21,597	3	7,392	1
00-02	203,817		0		0		0
01-03	583,409		0		0		0
02-04	612,080	223,764	37	6,235	1	217,529	36
03-05	1,508,786	223,764	15	6,235	0	217,529	14
04-06	1,940,477	223,764	12	6,235	0	217,529	11
05-07	2,134,392		0		0		0
06-08	1,940,501		0		0		0
07-09	1,933,232	57,134	3	5,877	0	51,257	3
08-10	2,370,266	54,514	2	5,877	0	48,637	2
09-11	1,667,452	60,495	4	5,877	0	54,618	3
FIVE-YEAR AVERAGE							
07-11	1,678,002	36,297	2	3,526	0	32,771	2

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978				367		367	
1979							
1980							
1981							
1982							
1983							
1984							
1985	408	7	2	132	32	125	31
1986							
1987							
1988							
1989							
1990							
1991							
1992	1,555	536	34	108	7	427-	27-
1993	53,728		0	2	0	2	0
1994		31,821		1,831		29,991-	
1995	53,728		0	9,150	17	9,150	17
1996	1,143		0	1,708-	149-	1,708-	149-
1997							
1998	514,308		0		0		0
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
TOTAL	624,870	32,364	5	9,881	2	22,482-	4-

THREE-YEAR MOVING AVERAGES

78-80	122	122
79-81		
80-82		

DUKE ENERGY OHIO

ACCOUNT 3720 LEASED PROPERTY ON CUSTOMER PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83							
82-84							
83-85	136	2	2	44	32	42	31
84-86	136	2	2	44	32	42	31
85-87	136	2	2	44	32	42	31
86-88							
87-89							
88-90							
89-91							
90-92	518	178	34	36	7	142-	27-
91-93	18,428	178	1	37	0	142-	1-
92-94	18,428	10,786	59	647	4	10,138-	55-
93-95	35,819	10,607	30	3,661	10	6,946-	19-
94-96	18,290	10,607	58	3,091	17	7,516-	41-
95-97	18,290		0	2,481	14	2,481	14
96-98	171,817		0	569-	0	569-	0
97-99	171,436		0		0		0
98-00	171,436		0		0		0
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							

FIVE-YEAR AVERAGE

07-11

DUKE ENERGY OHIO

ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	69,389	17,429	25	20,572	30	3,143	5
1979	66,869	23,208	35	18,240	27	4,968-	7-
1980	69,865	14,225	20	59,495	85	45,270	65
1981	47,723	20,762	44	13,230	28	7,532-	16-
1982	115,634	30,590	26	27,959	24	2,631-	2-
1983	84,479	20,951	25	29,222	35	8,270	10
1984	117,384	53,119	45	19,971	17	33,148-	28-
1985	168,075	29,051	17	39,062	23	10,011	6
1986	150,560	23,556	16	11,562	8	11,994-	8-
1987	59,635	31,054	52	30,520	51	534-	1-
1988	87,904	38,335	44	34,252	39	4,083-	5-
1989	107,627	23,232	22	35,403	33	12,171	11
1990	138,199	20,340	15	42,836	31	22,496	16
1991	147,330	41,255	28	51,749	35	10,494	7
1992	258,434	23,912	9	44,583	17	20,671	8
1993	34,831	24,470	70	9,868	28	14,601-	42-
1994	234,813	49,242	21	35,206	15	14,036-	6-
1995	319,382	45,098	14	16,817	5	28,280-	9-
1996	98,440	21,500	22	39,590	40	18,090	18
1997	80,512	4,650	6	4,742	6	92	0
1998	175,854	16,207	9	2,286	1	13,921-	8-
1999	48,556	20,576	42	665	1	19,911-	41-
2000	516	62	12		0	62-	12-
2001	1,073,450	84,792	8		0	84,792-	8-
2002	7,660	109	1		0	109-	1-
2003	5,881	1,957-	33-		0	1,957	33
2004	206,053	162-	0		0	162	0
2005	216,973	173-	0		0	173	0
2006	163,214	68	0		0	68-	0
2007	152,448	1,223	1		0	1,223-	1-
2008	166,261	164	0		0	164-	0
2009	80,949	19,193-	24-	22-	0	19,171	24
2010	45,669	780,673			0	780,673-	
2011	42,139	9,487	23		0	9,487-	23-
TOTAL	4,842,711	1,447,855	30	587,809	12	860,046-	18-

THREE-YEAR MOVING AVERAGES

78-80	68,708	18,287	27	32,769	48	14,482	21
79-81	61,486	19,398	32	30,322	49	10,923	18
80-82	77,741	21,859	28	33,561	43	11,702	15

DUKE ENERGY OHIO

ACCOUNT 3731 STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	82,612	24,101	29	23,470	28	631-	1-
82-84	105,832	34,887	33	25,717	24	9,170-	9-
83-85	123,313	34,374	28	29,418	24	4,955-	4-
84-86	145,340	35,242	24	23,532	16	11,710-	8-
85-87	126,090	27,887	22	27,048	21	839-	1-
86-88	99,366	30,982	31	25,445	26	5,537-	6-
87-89	85,055	30,874	36	33,392	39	2,518	3
88-90	111,243	27,302	25	37,497	34	10,195	9
89-91	131,052	28,276	22	43,329	33	15,054	11
90-92	181,321	28,502	16	46,389	26	17,887	10
91-93	146,865	29,879	20	35,400	24	5,521	4
92-94	176,026	32,541	18	29,886	17	2,655-	2-
93-95	196,342	39,603	20	20,631	11	18,972-	10-
94-96	217,545	38,613	18	30,538	14	8,075-	4-
95-97	166,111	23,749	14	20,383	12	3,366-	2-
96-98	118,269	14,119	12	15,539	13	1,420	1
97-99	101,641	13,811	14	2,565	3	11,247-	11-
98-00	74,975	12,282	16	984	1	11,298-	15-
99-01	374,174	35,144	9	222	0	34,922-	9-
00-02	360,542	28,321	8		0	28,321-	8-
01-03	362,330	27,648	8		0	27,648-	8-
02-04	73,198	670-	1-		0	670	1
03-05	142,969	764-	1-		0	764	1
04-06	195,414	89-	0		0	89	0
05-07	177,545	373	0		0	373-	0
06-08	160,641	485	0		0	485-	0
07-09	133,219	5,935-	4-	7-	0	5,928	4
08-10	97,626	253,881	260	7-	0	253,888-	260-
09-11	56,252	256,989	457	7-	0	256,996-	457-
FIVE-YEAR AVERAGE							
07-11	97,493	154,471	158	4-	0	154,475-	158-

DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	7,545	1,662	22	5,576	74	3,914	52
1979	101,861	3,431	3	16,816	17	13,384	13
1980	13,192	5,409	41	6,286	48	877	7
1981	49,347	2,878	6	15,775	32	12,897	26
1982	55,823	9,311	17	9,928	18	617	1
1983	32,726	7,845	24	12,953	40	5,108	16
1984	41,771	35,604	85	6,665	16	28,939-	69-
1985	19,704	3,943	20	9,530	48	5,586	28
1986	33,595	10,965	33	9,227	27	1,739-	5-
1987	21,338	10,968	51	7,443	35	3,524-	17-
1988	40,547	11,815	29	13,723	34	1,909	5
1989	155,001	16,054	10	29,731	19	13,677	9
1990	21,222	11,223	53	22,110	104	10,888	51
1991	42,207	30,046	71	28,973	69	1,074-	3-
1992	30,728	16,815	55	25,343	82	8,528	28
1993	49,998-	12,178	24-	17,412	35-	5,233	10-
1994	27,215	8,903	33	17,109	63	8,206	30
1995	46,310	10,958	24	15,462	33	4,504	10
1996	63,632	8,013-	13-	27,224	43	35,237	55
1997	22,723	719-	3-		0	719	3
1998	34,209	508	1	60	0	448-	1-
1999	30,541	4,503	15		0	4,503-	15-
2000							
2001	100,270	541	1		0	541-	1-
2002	26,461		0		0		0
2003	10,647	116	1		0	116-	1-
2004	92,555		0		0		0
2005	210,107	382-	0		0	382	0
2006	81,713	174-	0		0	174	0
2007	159,543	718	0		0	718-	0
2008	130,199	3,611	3		0	3,611-	3-
2009	150,000	2,762-	2-	4-	0	2,757	2
2010	103,181	669,612	649		0	669,612-	649-
2011	111,216	4,658	4		0	4,658-	4-
TOTAL	2,017,131	882,226	44	297,340	15	584,885-	29-

THREE-YEAR MOVING AVERAGES

78-80	40,866	3,501	9	9,559	23	6,059	15
79-81	54,800	3,906	7	12,959	24	9,053	17
80-82	39,454	5,866	15	10,663	27	4,797	12

DUKE ENERGY OHIO

ACCOUNT 3732 STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	45,965	6,678	15	12,885	28	6,207	14
82-84	43,440	17,587	40	9,848	23	7,738-	18-
83-85	31,400	15,797	50	9,716	31	6,082-	19-
84-86	31,690	16,838	53	8,474	27	8,364-	26-
85-87	24,879	8,625	35	8,733	35	108	0
86-88	31,826	11,249	35	10,131	32	1,118-	4-
87-89	72,295	12,946	18	16,966	23	4,020	6
88-90	72,257	13,031	18	21,855	30	8,824	12
89-91	72,810	19,108	26	26,938	37	7,830	11
90-92	31,386	19,361	62	25,475	81	6,114	19
91-93	7,645	19,680	257	23,909	313	4,229	55
92-94	2,648	12,632	477	19,955	753	7,323	276
93-95	7,843	10,680	136	16,661	212	5,981	76
94-96	45,719	3,949	9	19,932	44	15,982	35
95-97	44,222	742	2	14,229	32	13,486	30
96-98	40,188	2,741-	7-	9,095	23	11,836	29
97-99	29,158	1,431	5	20	0	1,410-	5-
98-00	21,583	1,670	8	20	0	1,650-	8-
99-01	43,604	1,681	4		0	1,681-	4-
00-02	42,244	180	0		0	180-	0
01-03	45,793	219	0		0	219-	0
02-04	43,221	39	0		0	39-	0
03-05	104,436	89-	0		0	89	0
04-06	128,125	185-	0		0	185	0
05-07	150,454	54	0		0	54-	0
06-08	123,819	1,385	1		0	1,385-	1-
07-09	146,581	522	0	1-	0	524-	0
08-10	127,793	223,487	175	1-	0	223,488-	175-
09-11	121,466	223,836	184	1-	0	223,838-	184-
FIVE-YEAR AVERAGE							
07-11	130,828	135,167	103	1-	0	135,168-	103-

DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHTING AND SIGNAL SYSTEM - CUSTOMER POLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	74,543	19,982	27	15,806	21	4,176-	6-
1979	71,133	19,673	28	16,787	24	2,886-	4-
1980	76,140	25,085	33	10,870	14	14,215-	19-
1981	72,487	28,908	40	15,622	22	13,286-	18-
1982	87,332	22,614	26	10,540	12	12,073-	14-
1983	101,689	30,332	30	20,915	21	9,418-	9-
1984	119,450	36,785	31	16,043	13	20,743-	17-
1985	107,194	30,994	29	15,592	15	15,402-	14-
1986	96,062	40,172	42	12,248	13	27,924-	29-
1987	103,153	45,879	44	27,176	26	18,703-	18-
1988	91,924	34,579	38	21,553	23	13,026-	14-
1989	106,844	48,080	45	29,377	27	18,703-	18-
1990	191,101	56,748	30	32,578	17	24,170-	13-
1991	136,364	71,262	52	22,509	17	48,753-	36-
1992	116,210	60,904	52	18,554	16	42,350-	36-
1993	125,699	63,468	50	13,683	11	49,785-	40-
1994	148,393	78,792	53	17,004	11	61,788-	42-
1995	138,178	62,823-	45-	72,463	52	135,287	98
1996	160,938	50,430	31	662-	0	51,092-	32-
1997	105,691	23,060	22	1,778	2	21,281-	20-
1998	145,327	38,865	27	577	0	38,288-	26-
1999	128,155	53,524	42	454	0	53,070-	41-
2000							
2001	449,411	72,142	16		0	72,142-	16-
2002	74,020		0		0		0
2003	6,304	21,784	346		0	21,784-	346-
2004	222,737	347-	0		0	347	0
2005	144,534	242-	0		0	242	0
2006	201,345	15	0		0	15-	0
2007	116,121	685	1		0	685-	1-
2008	95,911	2,508	3		0	2,508-	3-
2009	69,286	19,166	28	76-	0	19,241-	28-
2010	33,713	672,682		10-	0	672,691-	
2011	22,955	10,587	46		0	10,587-	46-
TOTAL	3,940,343	1,616,289	41	391,379	10	1,224,909-	31-

THREE-YEAR MOVING AVERAGES

78-80	73,939	21,580	29	14,488	20	7,092-	10-
79-81	73,253	24,555	34	14,426	20	10,129-	14-
80-82	78,653	25,536	32	12,344	16	13,192-	17-

DUKE ENERGY OHIO

ACCOUNT 3733 STREET LIGHTING AND SIGNAL SYSTEM - CUSTOMER POLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
81-83	87,170	27,285	31	15,692	18	11,593-	13-
82-84	102,824	29,910	29	15,832	15	14,078-	14-
83-85	109,444	32,704	30	17,516	16	15,187-	14-
84-86	107,569	35,983	33	14,627	14	21,356-	20-
85-87	102,136	39,015	38	18,338	18	20,676-	20-
86-88	97,046	40,210	41	20,325	21	19,884-	20-
87-89	100,640	42,846	43	26,035	26	16,810-	17-
88-90	129,956	46,469	36	27,836	21	18,633-	14-
89-91	144,770	58,697	41	28,155	19	30,542-	21-
90-92	147,892	62,971	43	24,547	17	38,424-	26-
91-93	126,091	65,211	52	18,249	14	46,963-	37-
92-94	130,101	67,721	52	16,414	13	51,308-	39-
93-95	137,423	26,479	19	34,383	25	7,905	6
94-96	149,169	22,133	15	29,602	20	7,469	5
95-97	134,935	3,555	3	24,527	18	20,971	16
96-98	137,318	37,452	27	564	0	36,887-	27-
97-99	126,391	38,483	30	937	1	37,546-	30-
98-00	91,161	30,796	34	344	0	30,453-	33-
99-01	192,522	41,889	22	151	0	41,737-	22-
00-02	174,477	24,047	14		0	24,047-	14-
01-03	176,578	31,309	18		0	31,309-	18-
02-04	101,020	7,146	7		0	7,146-	7-
03-05	124,525	7,065	6		0	7,065-	6-
04-06	189,539	191-	0		0	191	0
05-07	154,000	153	0		0	153-	0
06-08	137,792	1,069	1		0	1,069-	1-
07-09	93,772	7,453	8	25-	0	7,478-	8-
08-10	66,303	231,452	349	29-	0	231,480-	349-
09-11	41,984	234,145	558	29-	0	234,173-	558-
FIVE-YEAR AVERAGE							
07-11	67,597	141,125	209	17-	0	141,142-	209-

DUKE ENERGY OHIO

ACCOUNT 3734 STREET LIGHTING AND SIGNAL SYSTEM - PUBLIC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2009	640		0		0		0
2010	83,589	29	0		0	29-	0
2011	120,433	7,589	6		0	7,589-	6-
TOTAL	204,662	7,618	4		0	7,618-	4-
THREE-YEAR MOVING AVERAGES							
09-11	68,221	2,539	4		0	2,539-	4-

DUKE ENERGY OHIO

ACCOUNT 3900 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1978	1,717	160	9		0	160-	9-
1979	73,053	4,744	6		0	4,744-	6-
1980	9,455	4,123	44		0	4,123-	44-
1981	1,597	3,203	201		0	3,203-	201-
1982	502,939	54,651	11	75	0	54,576-	11-
1983	24,029	979	4	180	1	799-	3-
1984	4,742	6,500	137		0	6,500-	137-
1985	30,197	9,084	30		0	9,084-	30-
1986	5,897	426	7		0	426-	7-
1987	11,822	533	5		0	533-	5-
1988	74,266	348	0	5,000	7	4,652	6
1989	60,981	64,462	106		0	64,462-	106-
1990	41,008	115,785	282		0	115,785-	282-
1991	25,878	199,069	769		0	199,069-	769-
1992	59,800	20,718	35		0	20,718-	35-
1993	79,507	5,507	7		0	5,507-	7-
1994	58,228	115,089	198		0	115,089-	198-
1995	35,012	3,838	11	2,262-	6-	6,100-	17-
1996	53,708	11,113	21		0	11,113-	21-
1997	239,313	9,720	4		0	9,720-	4-
1998	116,308	94,116	81		0	94,116-	81-
1999							
2000							
2001							
2002							
2003	176,953	127,552	72		0	127,552-	72-
2004	148,266	28,559	19		0	28,559-	19-
2005	237,857	18,609	8		0	18,609-	8-
2006	80,887	18,779	23		0	18,779-	23-
2007							
2008	13,502	1,532	11		0	1,532-	11-
2009							
2010							
2011		8,134				8,134-	
TOTAL	2,166,921	927,333	43	2,993	0	924,340-	43-

THREE-YEAR MOVING AVERAGES

78-80	28,075	3,009	11		0	3,009-	11-
79-81	28,035	4,024	14		0	4,024-	14-
80-82	171,330	20,659	12	25	0	20,634-	12-