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April 15, 2013

Ms. Barcy F. McNeal, Secretary
Public Utilities Commission of Ohio
180 East Broad Street, 11th Floor
Columbus, Ohio 43215

Re: Case No. 12-1682-EL-AIR

Dear Ms. McNeal:

Pursuant to the requirements set forth in the Standard Filing Requirements set forth in 4901-1-07, O.A.C., Duke Energy Ohio hereby submits an updated rate case expense analysis.

Please let me know if you have any questions and thank you for your assistance with this matter.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read 'Elizabeth H. Watts'.

Elizabeth H. Watts
Associate General Counsel
Duke Energy Ohio, Inc.
139 E. Fourth Street
Cincinnati, Ohio 45201-0960
(614) 222-1330
Elizabeth.Watts@duke-energy.com

DUKE ENERGY OHIO, INC.
CASE NO. 12-1682-EL-AIR
RATE CASE EXPENSE
FOR THE PERIOD ENDED MARCH 31, 2013

DATA: ACTUAL & PROJECTED
TYPE OF FILING: ORIGINAL "X" UPDATED REVISID
WORK PAPER REFERENCE NO(S):

SCHEDULE C-8
PAGE 1 OF 1
WITNESS RESPONSIBLE:
P. A. LAUB

Comparison of Projected Expenses Associated with the Current Case to Original Estimate

12-1682-EL-AIR

ITEM of EXPENSE	Actual plus Projected	Original Estimate
Legal	28,605	35,000
Accounting	0	0
Consultants	38,567	30,000
Financial Audit	0	
Rate of Return Studies	33,145	50,000
Publish Legal Notice	263,558	260,000
Transportation, Lodging, Meals	10,595	
Transcript Expenses	539	2,000
Miscellaneous	991	10,000
Total	<u>376,000</u>	<u>387,000</u>

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in

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

Summary: Correspondence Rate Case Expense Analysis electronically filed by Carys Cochern on behalf of Watts, Elizabeth H. Ms.