BEFORE THE

PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application)	
of Duke Energy Ohio, Inc., to)	
Adjust Rider AU for 2016 Gas)	Case No. 17-690-GA-RDR
Grid Modernization Costs.)	

APPLICATION OF DUKE ENERGY OHIO, INC., TO ADJUST RIDER-AU FOR 2016 GRID MODERNIZATION COSTS

- 1. Duke Energy Ohio, Inc., (Duke Energy Ohio or the Company) is an Ohio corporation engaged in the business of supplying gas distribution service in Adams, Brown, Butler, Clinton, Clermont, Hamilton, Montgomery, and Warren Counties in Southwestern Ohio to approximately 425,000 gas customers.
- 2. Duke Energy Ohio is a natural gas company within the meaning of 4905.03(A)(6), Revised Code, and as such, is a public utility subject to the jurisdiction of the Public Utilities Commission of Ohio (Commission).
- 3. In this Application, the Company requests approval to adjust its advanced utility rider (Rider AU) to allow for recovery of 2016 costs for the deployment of its grid modernization and related systems. Rider AU was originally submitted for approval in Case Nos. 07-589-GA-AIR, et al., (Gas Distribution Rate Case). Duke Energy Ohio also hereby requests such tariff approval and accounting authority as may be required for recovery.
- 4. The Company's Gas Distribution Rate Case, originally filed in July 2007, was resolved by a stipulation that provided, in part, for a process for filing deployment

plans for the installation of an automated gas meter reading system. The automated gas meter reading system was designed to employ the grid modernization communications technology. The stipulation also contained a method for recovering costs associated with the plans, which was designated Rider AU.¹

- 5. In June 2009, in Case No. 09-543-GE-UNC, Duke Energy Ohio submitted its first annual second quarter application for approval of the costs it incurred during 2008 for its deployment of grid modernization. This case was also resolved through a stipulated settlement in November of 2009, and that stipulation was approved by the Commission in May 2010.²
- 6. In July 2010, in Case No. 10-867-GE-RDR, Duke Energy Ohio submitted its second annual second-quarter application for approval of the costs it incurred during 2009 for its deployment of grid modernization. Like the Company's Gas Distribution Rate Case, ESP Case, and Case No. 09-543-GE-UNC, Case No. 10-867-GE-RDR was also resolved by means of a stipulated settlement, which was approved by the Commission in March 2011.³
- 7. On October 27, 2010, in Case No.10-2326-GE-RDR, the Commission issued an entry that included a request for proposals to perform an audit that includes both an operational audit and an operational benefits assessment of Duke Energy Ohio's overall grid modernization implementation. The Commission subsequently selected MetaVu, Inc., (MetaVu) to conduct the audit. MetaVu's final audit report was filed with

In the Matter of the Application of Duke Energy Ohio to Adjust Rider DR-IM and Rider AU for 2009

SmartGrid Costs, Case No. 10-867-GE-RDR (Stipulation and Recommendation, February 14, 2011).

¹In the Matter of the Application of Duke Energy Ohio for an Increase in Rates, Case No. 07-589-GA-AIR, et al., (Stipulation and Recommendation, February 28, 2008).

² In the Matter of the Application of Duke Energy Ohio to Adjust and Set its Gas and Electric Recovery Rate for SmartGrid Deployment Under Rider AU and Rider DR-IM, Case No. 09-543-GE-UNC (Stipulation and Recommendation, November 19, 2009).

the Commission on June 30, 2011. That proceeding was resolved by a stipulation and recommendation that was submitted to the Commission for its approval on February 24, 2012. The Stipulation and Recommendation was approved by the Commission on June 13, 2012.

- 8. In June 2012, in Case No. 12-1811-GE-RDR, Duke Energy Ohio submitted its fourth annual second-quarter application for approval of the costs it incurred during 2011 for its deployment of grid modernization. Like the Company's Gas Distribution Rate Case, ESP Case, and Case No. 09-543-GE-UNC, this case was also resolved by means of a stipulated settlement, which was approved by the Commission in March 2013.
- 9. In June 2012, in Case No. 12-1685-GA-AIR, Duke Energy Ohio filed for an increase to its base gas rates. In this case the gas smart grid capital investment as of March 31, 2012 was included in base rates. There was a partial settlement reached in the case that was approved by the Commission in November 2013.
- 10. In June 2013, in Case No. 13-1141-GE-RDR, Duke Energy Ohio submitted its fifth annual second-quarter application for approval of the costs it incurred during 2012 for its deployment of grid modernization. This case was also resolved by means of a stipulated settlement, which was approved by the Commission in April 2014.
- 11. In June 2014, in Case No. 14-1051-GE-RDR, Duke Energy Ohio submitted its sixth annual second-quarter application for approval of the costs it incurred during 2013 for its deployment of grid modernization. A hearing was held in February 2015. The Commission issued its order in April 2015.

- 12. In June 2015, in Case No. 15-0883-GE-RDR, Duke Energy Ohio submitted its seventh annual second-quarter application for approval of the costs it incurred during 2014 for its deployment of grid modernization. A hearing was held in January, 2016. The Commission issued its order in March 2016.
- 13. In April 2016, in Case No. 16-0794-GE-RDR, Duke Energy Ohio submitted its eighth annual second-quarter application for approval of the costs it incurred during 2015 for its deployment of grid modernization. Staff issued its Review and Recommendations in August, 2016 and recommended that the Application be approved as filed. The Commission issued its order in September, 2016.
- 14. Duke Energy Ohio hereby files its Application to adjust Rider AU to recover 2016 costs for the deployment of its grid modernization and related systems. In support of its Application, Duke Energy Ohio submits the testimony of Peggy A. Laub. Duke Energy Ohio witness Peggy A. Laub will provide details regarding the Company's expenditures and revenue requirement for grid modernization deployment for 2016 with supporting schedules for the Company's request consistent with stipulations agreed to in prior cost recovery cases.

Conclusion

As discussed in the testimony filed in this case, the Company has worked to deploy its grid modernization and advanced technologies, to promote its programs, and to engage customers in order to make the programs successful. The Company continues to provide additional functionality and efficiency to its system to benefit its customers and to provide safer, more reliable, affordable energy.

Additionally, as supported by the testimony of the Duke Energy Ohio witnesses filed herewith, the Company respectfully requests that the Commission approve its Application, subject to the terms outlined herein.

Respectfully submitted,

Duke Energy Ohio, Inc.

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Duke Energy Ohio Exhibit	Duke	Energy	Ohio	Exhibit	
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BEFORE

THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of Duke)	
Energy Ohio, Inc. to Adjust Rider AU for)	Case No. 17-690-GA-RDR
2016 Gas Grid Modernization Costs.)	

DIRECT TESTIMONY OF

PEGGY A. LAUB

ON BEHALF OF

DUKE ENERGY OHIO, INC.

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Attachments:

PAL-1 Rider AU Revenue Requirement Calculation

I. INTRODUCTION

1	Q.	PLEASE STATE YOUR	NAME AND	BUSINESS A	ADDRESS.
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- 2 A. My name is Peggy A. Laub. My business address is 139 East Fourth Street,
- 3 Cincinnati, Ohio 45202

4 Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

- 5 A. I am employed by Duke Energy Business Services LLC (DEBS), an affiliate of
- Duke Energy Ohio, Inc. (Duke Energy Ohio, or the Company) as Director Rates
- 7 & Regulatory Planning. DEBS provides various administrative and other services
- 8 to Duke Energy Ohio and other affiliated companies of Duke Energy Corporation
- 9 (Duke Energy).

10 Q. PLEASE BRIEFLY DESCRIBE YOUR EDUCATION AND

- 11 PROFESSIONAL EXPERIENCE.
- 12 A. I received a Bachelor of Business Administration Degree with a major in
- accounting from the University of Cincinnati. I began my career with The
- 14 Cincinnati Gas & Electric Company, the predecessor of Duke Energy Ohio, Inc.,
- in the Accounting Department. I worked in various departments including Tax,
- Regulated Business Unit's financial group and Fixed Assets. In May 2006,
- 17 following the merger with Duke Energy Corporation, I transferred to the Midwest
- 18 US Franchised Electric & Gas accounting group. In November 2008, I transferred
- 19 to the Midwest wholesale accounting group as Manager of Wholesale and Bulk
- Power Marketing accounting. In May 2010, I transferred to the Rate Department
- and to my current position now titled Director Rates & Regulatory Planning.

- 1 Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PUBLIC
- 2 UTILITIES COMMISSION OF OHIO (COMMISSION)?
- 3 A. Yes. I previously testified in a number of cases before this and other regulatory
- 4 commissions.
- 5 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS
- 6 **PROCEEDING?**
- 7 A. My testimony addresses the revenue requirement calculation for the natural gas
- Rider AU (Advanced Utility) and then describes each schedule supporting the
- 9 revenue requirement calculation. I will be sponsoring Attachment PAL-1 to
- support the proposed charges for Rider AU.

II. REVENUE REQUIREMENT CALCULATIONS

- 11 Q. PLEASE DESCRIBE THE COMPONENTS OF THE REVENUE
- 12 **REQUIREMENTS INCLUDED IN RIDER AU.**
- 13 A. The revenue requirement includes the following components:
- a return on the rate base;
- 15 depreciation and property taxes; and
- incremental expenses.
- 17 Q. HOW IS RATE BASE CALCULATED?
- 18 A. Rate base is calculated in a manner consistent with the traditional rate base
- 19 calculation for a general retail rate case. One component is net plant, or gross
- 20 plant minus accumulated depreciation. Another component is accumulated
- 21 deferred income taxes associated with accelerated tax depreciation. The

stipulations approved by the Commission in its Opinion and Order in Case No.
08-920-EL-SSO, et al., and its Opinion and Order in Case No. 09-543-GE-RDR,
allow an additional component of rate base in the form of post-in-service carrying
costs (PISCC). Because there are deferred income taxes associated with this item,
an additional adjustment is made to offset rate base for accumulated deferred
income taxes on this item.

7 Q. ARE THERE COSTS THAT ARE SHARED BETWEEN THE ELECTRIC

AND GAS DISTRIBUTION BUSINESSES?

A.

Yes. The fact that Duke Energy Ohio is a combination electric and gas utility allows the Company to maximize the potential benefits of the SmartGrid project for both electric and gas customers. For much of the SmartGrid equipment, it is a simple exercise to assign costs directly to electric or to gas. The cost of some equipment and some expenses, however, is incurred for both electric and gas services.

The costs for "common" equipment are allocated between gas and electric service based on appropriate allocation factors. The development of these allocation factors is based on the Company's determination of the extent to which each type of plant (e.g., communication boxes, information technology costs (IT), etc.) contributes to the gas or electric SmartGrid function.

1	Q.	DESCRIBE THE COMPUTATION FOR DEPRECIATION AND
2		PROPERTY TAX EXPENSES INCLUDED IN THE RIDER AU REVENUE
3		REQUIREMENT.
4	A.	Depreciation expense is annualized by using currently approved accrual rates and
5		the depreciable gross plant for each plant type as of December 31, 2016.
6		Similarly, property tax expense is annualized by applying the latest average
7		property tax rates to the calculated property tax valuation as of December 31,
8		2016.
9	Q.	WHAT INCREMENTAL EXPENSES ARE INCLUDED IN THE
10		REVENUE REQUIREMENT CALCULATIONS?
11	A.	The only incremental expenses included in the Rider AU revenue requirement
12		calculations are specifically identifiable costs associated with the implementation
13		of the SmartGrid project for gas. Such costs include Information Technology
14		costs, system support, data transfer fees, and any other costs that can be directly
15		attributed to the SmartGrid program.
16	Q.	DO THE REVENUE REQUIREMENT CALCULATIONS REFLECT THE
17		SAVINGS THAT DISTRIBUTION AUTOMATION AND SMARTGRID
18		PROJECTS WILL GENERATE?
19	A.	Yes. In the Order in Case No. 10-2326-GE-RDR, the Commission approved a
20		stipulation that included an agreement by Duke Energy Ohio to establish an
21		amount of savings to include in Rider AU. The amount of savings is reflected in
22		Schedule 11 of my attachment.

III. CHANGES FROM PRIOR FILING

- 1 Q. HAVE YOU MADE ANY CHANGES IN THE REVENUE
- 2 REQUIREMENT CALCULATIONS SINCE THE COMPANY'S LAST
- 3 SMARTGRID COST RECOVERY FILING?
- 4 A. No.
- 5 Q. PLEASE EXPLAIN THE CREDIT FOR THE COMPANY'S GAS-ONLY
- 6 **CUSTOMERS.**
- 7 A. The Company has customers in Adams County, Georgetown, and Lebanon, Ohio,
- 8 to whom it provides only gas service. These customers are located in an area
- outside of Duke Energy Ohio's electric service territory. Duke Energy Ohio
- agreed to only include the costs of SmartGrid gas deployment in the monthly
- Rider AU charge to these customers. The overall Rider AU revenue requirement
- includes the gas portion of "common" costs and allocable project management
- organization (PMO) costs. A monthly credit amount has been calculated to
- eliminate these costs from the rider for these gas-only customers.
- 15 Q. HOW HAS THIS ADJUSTMENT BEEN SHOWN IN THE SCHEDULES
- 16 USED TO CALCULATE THE RIDER AU REVENUE REQUIREMENT?
- 17 A. At the bottom of each supporting schedule in Attachment PAL-1, the costs related
- to "common" and PMO costs have been detailed. These costs are summarized at
- the bottom of Schedule 1A as a credit revenue requirement amount. On Schedule
- 20 12, this credit amount is divided by the total number of gas bills to calculate the
- 21 monthly credit for the 8,869 gas-only customers.

IV. RIDER AU

1	Q.	PLEASE	PROVIDE	A	GENERAL	OVERVIEW	OF	THE	REVENUE

- 2 **REQUIREMENT CALCULATION FOR RIDER AU.**
- 3 A. The schedules provide extensive detail of the revenue requirement calculations for
- 4 Rider AU starting with support for the rate base component and pre-tax rate of
- 5 return, followed by details for expenses to be included. As discussed earlier in my
- testimony, many of the schedules provide support for the credit revenue requirement
- applicable to the Company's gas-only customers and that calculation is summarized
- on Schedule 1A. Finally, the schedules show the calculation of the proposed
- 9 monthly rates for Rider AU applicable to the rate classes and the monthly credit for
- the gas-only customers.

11 Q. PLEASE EXPLAIN SCHEDULE 1 FOR GAS.

- 12 A. Schedule 1, summarizes the annualized revenue requirement for Duke Energy
- Ohio's Rider AU rates. The underlying rate base reflects the net balance of the
- 14 Company's investment in SmartGrid allocable to its gas distribution business as of
- December 31, 2016. The rate base shown is incremental to amounts in current rates.
- The information on this schedule is supported in Schedules 2 through 12. Schedule
- 17 1A summarizes the credit to the annualized revenue requirement for the Company's
- gas only customers.

19 Q. PLEASE EXPLAIN SCHEDULE 2 FOR GAS.

- 20 A. Schedule 2 provides the adjusted balance of plant additions at December 31, 2015,
- and the actual plant additions by month from January 1, 2016, through December
- 22 31, 2016 to arrive at the balance as of December 31, 2016.

1 Q. PLEASE EXPLAIN SCHEDULE 3 FOR GAS.

- 2 A. Schedule 3 provides the adjusted balance of the PISCC regulatory asset not
- included in base rates at December 31, 2015, and the PISCC activity by month
- from January, 2016, through December 31, 2016, to arrive at the balance as of
- 5 December 31, 2016. This schedule also provides actual PISCC amortization by
- 6 month from January 1, 2016, through December 31, 2016, to calculate the balance
- at December 31, 2016. The net gas PISCC regulatory asset for the periods is also
- 8 provided.

9 Q. PLEASE EXPLAIN SCHEDULE 4 FOR GAS.

- 10 A. Schedule 4 provides the balance of gas PISCC and O&M net deferred tax balance
- at December 31, 2015, and December 31, 2016.

12 Q. PLEASE EXPLAIN SCHEDULE 5 FOR GAS.

- 13 A. Schedule 5 provides the calculation of the deferred taxes on liberalized
- depreciation for plant placed into service after March 31, 2012.

15 Q. PLEASE EXPLAIN SCHEDULE 6 FOR GAS.

- 16 A. Schedule 6 provides the calculation of the pre-tax weighted average cost of capital
- for the return component of the Rider AU revenue requirement calculation. The
- capital structure and the capital cost rates are from the most recently approved gas
- distribution rate case, Case No. 12-1685-GA-AIR, et al.

20 Q. PLEASE EXPLAIN SCHEDULE 7 FOR GAS.

- 21 A. Schedule 7 provides the calculation of the annualized depreciation expense
- associated with additions, based on actual gas-related SmartGrid plant additions

- from April 1, 2012 through December 31, 2016, using currently approved depreciation accrual rates.
- 3 Q. PLEASE EXPLAIN SCHEDULE 8 FOR GAS.
- 4 A. Schedule 8 provides a calculation of the annualized amortization of the PISCC
- 5 accrued from April 1, 2012 through December 31, 2016. The gas-related PISCC
- Regulatory Assets by account are in agreement with those provided on Schedule 4
- and the amortization calculations use the currently approved average service lives.
- 8 Q. PLEASE EXPLAIN SCHEDULE 9FOR GAS.
- 9 A. Schedule 9 is a schedule providing the calculation of the regulatory asset
- associated with the deferral of O&M and depreciation costs pursuant to the
- Stipulation approved in the prior filing, Case No. 09-543-GE-RDR.
- 12 Q. PLEASE EXPLAIN SCHEDULE 10 FOR GAS.
- 13 A. Schedule 10 provides the calculation of the annualized property tax expense based
- on actual additions to gas-related SmartGrid plant in service from April 1, 2012
- through December 31, 2016. This calculation follows the process used in Duke
- 16 Energy Ohio's Annual Report to the Ohio Department of Taxation to determine
- the Net Property Valuation and uses the latest known average gas property tax
- rate per \$1,000 of valuation.
- 19 Q. PLEASE EXPLAIN SCHEDULE 11 FOR GAS.
- A. Schedule 11 provides for the savings and reduction agreed to in our Order in Case
- No.10-2326-GE-RDR. In the Order the Company agreed to a \$5,502,000 in
- savings in the 2016 revenue requirements. We have netted this amount with the

1		amount of \$2,026,000 in our base rates in Case No. 12-1685-GA-AIR, resulting in
2		a \$3,476,000 savings reduction in this filing.
3	Q.	PLEASE EXPLAIN SCHEDULE 12 FOR GAS.
4	A.	Schedule 12 provides the new Rider AU monthly charge per customer. Because
5		the Company is proposing to allocate the Rider AU revenue requirement based on
6		number of bills (i.e., customers x 12), the Rider AU monthly rate shown on
7		Schedule 12 is for all customers. The allocated revenue requirement is divided by
8		the total number of bills. The result is a per bill charge of \$.80 for Rider AU for
9		all customers. The per bill credit amount of \$45 for the Company's gas only
10		customers is also calculated on this schedule.
11	Q.	DO YOU HAVE AN OPINION REGARDING WHETHER DUKE
12		ENERGY OHIO'S REQUEST FOR NEW RIDER AU RATES IS
13		REASONABLE?
14	A.	Yes.
15	Q.	PLEASE STATE YOUR OPINION.
16	A.	Duke Energy Ohio's rate request is fair and reasonable.
		V. <u>OTHER ISSUES</u>
17	Q.	HOW WILL FUTURE RATE CASES IMPACT THE FILINGS OF RIDER
18		AU?
19	A.	Rider AU will continue until the Company files it's next base gas distribution case.
20		In Case No 12-1685-GA-AIR the Company rolled in the gas SmartGrid investment
21		in base rates as of the date certain of March 31, 2012, and then continued Rider AU
22		for investment after the date certain similar to our process for Rider AMRP

VI. <u>CONCLUSION</u>

- 1 Q. WAS ATTACHMENT PAL-1 PREPARED BY YOU OR UNDER YOUR
- 2 **SUPERVISION?**
- 3 A. Yes.
- 4 Q. IS THE INFORMATION CONTAINED IN ATTACHMENT PAL-1 TRUE
- 5 AND ACCURATE TO THE BEST OF YOUR KNOWLEDGE AND BELIEF?
- 6 A. Yes.
- 7 Q. DOES THIS CONCLUDE YOUR PRE-FILED DIRECT TESTIMONY?
- 8 A. Yes.

Duke Energy Ohio Calculation of Rider AU Case No. 17-690-GA-RDR Attachment PAL-1 Index of Schedules

Schedule No.	Description	
1	Revenue Requirement Summary	
1A	Revenue Requirement Credit Summary	
2	Plant Additions by Month	
3	Post In Service Carrying Costs on Plant Additions Accrued as Regulatory Asset	
4	Deferred Income Taxes on Post In Service Carrying Costs and Deferred O&M	
5	Deferred Taxes on Liberalized Depreciation Associated with Plant Additions	
6	Summary of Weighted-Average Cost of Capital from Most Recent Retail Rate Case	
7	Annualized Depreciation Expense on Plant in Service at Year End	
8	Annualized Amortization of Post In Service Carrying Charges	
9	Regulatory Asset for Deferred O&M and Associated Carrying Costs	
10	Annualized Property Taxes on Plant in Service at Year End	
11	Incremental O&M Savings from SmartGrid Implementation	
12	Calculation of Rider AU Charges	

Duke Energy Ohio Calculation of Rider AU Case No. 17-590-GA-RDR Revenue Requirement

Line No.	Balance 12/31/2015	Adjustment	Adjusted Balance 12/31/2015	Activity 2016	Cumulative thru	Reference
Negum on investment Total Rider AV Revenue Requirement Additions Total Plant In-Service	\$40,631,907 40,631,907	0\$	\$40,631,907	09	\$40,631,907	Schedule 2
Less: Accumulation Provision for Depreciation Depreciation Expense Total Accumulated Provision for Depreciation	7,496,837	0	7,496,837	2,916,837	10,413,674	
Net Regulatory Asset-Post In-Service Carrying Cost	3,982,816	0	3,982,816	88,855	4,071,671	Schedule 3
Net Deferred Tax Balance—PISCC, Deferred Depreciation & CC and Deferred O&M & CC	(3,931,560)	0	(3,931,560)	(444,045)	(4,375,605)	Schedule 4
Deferred Taxes on Liberalized Depreciation	(8,357,146)		(8,357,146)	213,990	(8,143,156)	Schedule 5
Net Rate Base	24,829,180	0	24,829,180	(3,058,037)	21,771,143	
Approved Pre-tax Rate of Return					10.60%	Schedule 6
10 Annualized Return on Rate Base					2,307,741	
Operating Expenses Annualized Provision for Depredation For Additions Annualized Amoritzation of PISCC 13 Deferred O&M Expense and Carrying Costs 14 Annualized Property Tax Expense 15 Reduction in Operation & Maintenance Expense				2,916,837 314,173 1,179,848 784,922 (3,476,000)	2,916,837 314,173 1,179,848 784,922 (3,476,000)	Schedule 7 Schedule 8 Schedule 9 Schedule 10 Schedule 11
Annualized Revenue Requirement - Smart Grid				1,719,780	4,027,521	

Duke Energy Ohio Calculation of Rider AU Gas Only Customer Credit Case No. 17-690-GA-RDR Revenue Requirement (Credit)

1,915,357

Duke Energy Ohio Calculation of Rider AU Case No. 17-890-GA-RDR Plant Additions by Month

	Plant	Balance at 12/31/2016	Adjustment	Adjusted Balance at 12/31/2015	1/31/2018	2/29/2016	3/31/2016	4/30/2016	6/31/2016	8/30/2016	7/31/2016	8/31/2016	9/30/2016	10/31/2016	11/30/2016	12/31/2016
Total Rider AU Revenue Requirement Electronic Data Processing Equip Common	19101	0		0	0	0	0	0	0	0	0	0	0	0	0	0
Communication Equipment Gas	28700	12,937,396		12,837,386	12,937,396	12,837,396	12,937,396	12,837,396	12,937,396	12,937,396	12,937,396	12,837,396	12,837,396	12,937,396	12,937,396	12,937,396
Electronic Data Processing Equip Gas	28101	67,359		67,359	67.350	1,463,183	1,463,183	1,483,193	1,463,193	1,483,193	1,483,193	1,483,193	1,483,193	1,483,193	1,483,193	1,483,193
Mary Committee of the C	17001	9.527,398		9.527.398	9 527 398	9 527 398	9 527 388	9 527 30B	0 F27 308	0 677 308	0 577 308	06,7730	905,703.0	905'/O	67,358	67,359
Communication Equipment Common	19700	16,618,581			18,818,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	18,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561
		100,150,070		100,150,190 Us	/08'L00'084	MU,031,907	340,631,907	240,631,907	\$40,631,907	\$40,631,907	\$40,631,907	\$40,631,907	\$40,631,907	\$40,631,907	\$40,631,907	\$40,631,907
					0	0	0	0	0	c	c	-		•	•	
Electronic Data Processing Equip Common	19101				0	0	0	0	'n	, 0	0	9 0	۰ ۵	° c	° c	ء'د
Communication Equipment Gas	29700				0	0	0	0	0	0	0	,	0	0		
	20300				ò	0	0	0	0	0	0	0	0	0	0	
Electronic Data Processing Equip Gas	28101				0	0	0	0	0	0	0	0	0	0	0	0
Leased AMI Meters	17001				0	0	0	0	0	0	0	0	0	0	0	0
Mail Common	90/8				0	0	0	0	٥	0	0	0	0	0	0	0
				5	2	3	2	2	Q.	2	8	8	05	2	8	8
PMO and Common Plant Additions																
Electronic Data Processing Equip Common	19101			0	0	0	0	0	0	0	0	0	0	0	0	0
Communication Equipment Gas	29700			1,251,844	1,251,844	1,251,844	1,251,844	1,251,844	1,251,844	1,251,844	1,251,844	1,251,844	1,251,844	1,251,844	1,251,844	1,251,844
Flectmole Data Processing Equip Gas	20101			1,483,183	1,463,193	1,483,193	1,483,183	1,483,193	1,483,193	1,483,193	1,483,193	1,483,193	1,483,193	1,483,193	1,483,193	1,483,193
en dinks 8	17001			0 527 308	905 759 0	905 703 0	0 677 308	0 527 208	0 572 308	0 507 208	000 200	0 202 0	0	0	0	0
Communication Equipment Common	19700			18,616,561	16.616.561	18.616.561	16 616 561	16 616 561	16 618 581	18,327,386	18 818 581	18,027,388	18,527,388	9,527,388	9,527,398	9,527,388
				\$28,878,998	\$28,878,996	\$28,878,996	\$28,878,996	\$28,878,996	\$28,878,996	\$28,878,998	\$28,878,996	\$28,878,996	1	\$28,878,996	\$28,878,996	\$28,878,996
Electronic Data Processing Equip Common	19101				0	0	0	0	0	0	c	9	c	•	c	
Communication Equipment Gas	29700				0	0	0	0	0	0		0 0		0 0	0 6	0 0
	20300				0	0	0	0	0	0						0 0
Electronic Data Processing Equip Gas	29101				0	0	0	0	0	0	0	0	0	0		0 0
	12001				0	0	0	0	0	0	0	0	0			
Communication Equipment Common	19700				0	0	0	0 0	0	0	0	0	0	0	0	0
					0\$	0\$	\$0	\$0	\$0	\$0	98	0\$	2	0\$	98	08

Duke Energy Ohio Cabulation of Refer AU Case No. 17-460-4A-RDR Net Reguletory Asset - Poet In-Service Carrying Cost

2 S	Account	d Description	Balance at 12/31/2015	ΑĐ	Adjusted Balance at 12/31/2015	1/31/2016	2/29/2016	3/31/2016	4/30/2016	\$/31/2016	6/30/2016	7/31/2016	8/31/2016	9/30/2016	10/31/2016	11/30/2016	12/31/2018	Balance at 12/31/2016	Approved Additions Previous Rider Filings (cumulative)	Additions for Filings tive)
- 20 4 4 4 4	018636x 018635x 018635x 018636x	Communication Equipment Gas Intrapide Gas Escharbic Data Processing Equip Gas Leased AMI Meters Communication Equipment Common Total	1,423,556 138,319 6,888 850,353 1,568,274 \$4,087,390	2	1,423,556 138,319 6,888 850,353 1,588,274 84,087,390	\$12,378 \$4,621 \$179 \$7,026 \$18,881 \$43,085	\$12,431 \$4,641 \$178 \$7,056 \$18,983 \$43,270	\$12,485 \$4,681 \$180 \$7,087 \$19,045 \$43,458	\$5,679 \$688 \$32 \$4,185 \$7,024 \$17,588	\$5,704 \$871 \$32 \$4,213 \$7,054 \$17,674	\$5,728 \$673 \$32 \$4,231 \$7,085 \$17,749	\$5,753 \$676 \$33 \$4,249 \$7,115 \$17,828	\$5,778 \$679 \$33 \$4,268 \$7,146 \$7,146	\$5,803 \$682 \$33 \$4,286 \$7,177 \$17,981	\$5,828 \$685 \$33 \$4,305 \$7,208 \$18,059	\$5,853 \$688 \$33 \$4,323 \$7,239 \$18,136	\$5,879 \$691 \$33 \$4,342 \$7,271 \$18,216	1,512,855 158,355 7,720 1,008,934 1,688,482 54,378,346	2013 11,501,555 553,985 32,977 8,854,674 13,823,097	2014 13,086,288 1,481,198 67,359 9,529,916 16,619,141
7		CumulativeRegulatory Asset-Deferrals				\$4,130,475	\$4,173,745	\$4,217,203 \$	\$4,234,801	\$4,252,475	\$4,270,224	\$4,288,050	\$4,305,954	\$4,323,935	\$4,341,994	\$4,380,130	\$4,378,346			
40	Regulatory 018636x	<	42,935		42,935	3,759	3,759	3,759				6.680	6.680	6.680	6 680		6 680	802 911		
۵ و	018636x 018636x	x Intengible Gas x Electronic Data Processing Equip Gas	7,896		7,896	933	981	981	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	22,253		
7 7	018636x		15,041		15,041	1,639	1,639	1,639	4,254	4,254	4,254	4,254	4,254	4,254	4,254	4,254	4,254	58,247		
2			\$104,574	Q.	\$104,574	\$9,519	\$9,519	\$9,519	\$19,283	\$19,283	\$19,283	\$19,283	\$19,283	\$19,283	\$19,283	\$19,283	\$19,283	\$306,675		
4		Cumulative-Regulatory Asset-Amort.				\$114,093	\$123,612	\$133,131	\$152,414	\$171,697	\$190,979	\$210,262	\$229,544	\$248,827	\$268,109	\$287,382	\$308,875			
5	Regulatory 018636x	<	1,380,621	0	1,380,621	8,619	8,672	8,726	(1,001)	(976)	(852)	(827)	(802)	(877)	(852)	(R27)	(801)	1 308 527		
16	018636x 018636x		130,423	00	130,423	3,960	3,980	4,000	(707)	(40)	(702)	(888)	(696)	(683)	(880)	(887)	(884)	136,102		
9 9	018638x		935,312	00	935,312	5,387	5,417	5,448	(28)	£	(3)	9	14	8 2	51	88	88	951,687		
2 0	00000		\$3,962,816	9	\$3,982,816	\$33,566	\$33,751	\$33,939	126 (\$1,685)	(\$1,609)	187	(\$1,457)	(\$1,379)	(\$1,302)	310	(\$1,147)	(\$1,067)	1,578,795		
2	Net Regul	Cumulative—Regulatory Asset—Net. Nat Regulatory Asset — Post In-Service Centring Cost.				\$4,016,382	\$4,050,133	\$4,084,072 \$	\$4,082,387	\$4,080,778	\$4,079,245	\$4,077,788	\$4,076,410	84,075,108	\$4,073,885	\$4,072,738	\$4,071,671			
	Associate	Associated with PMO and Common Plant																		
288888	018636x 018636x 018636x 018636x 018636x	Communication Equipment Ges Intangible Gas Electronic Data Processing Equip Ges Leased AMI Meters Communication Equipment Common Total	129,068 138,319 0 950,353 1,568,274 \$2,786,014	00000	129,088 138,319 0 950,353 1,568,274 \$2,788,014	943 4,621 0 7,026 18,881 \$31,471	947 4,641 0 7,056 18,963 \$31,607	951 4,681 0 7,087 19,045	176 668 0 4,185 7,024 \$12,083	177 671 7,054 \$12,115	178 673 0 4,231 7,085 \$12,167	178 676 0 4,249 7,115 \$12,218	179 679 0 4 288 7,148 3,148	180 682 0 4,286 7,177 \$12,325	181 685 0 4,305 7,208 \$12,379	181 688 0 4,323 7,239 \$12,431	182 891 0 4,342 7,271 \$12,486	133,521 158,355 0 0 1,009,934 1,669,482 \$2,881,292	1,163,049 553,985 0 8,854,874 13,823,097	1,343,080 1,481,198 0 9,529,916 16,619,141
28		Cumulative-Regulatory Asset-Deferrals				\$2,817,485	\$2,849,092	\$2,880,836 \$	\$2,892,899	\$2,905,014	\$2,917,181	\$2,929,399	\$2,941,671	\$2,953,996	\$2,986,375	\$2,8	\$2,991,292			
33 33 33 33 33 33 33 33 33 33 33 33 33	Regulatory 018636x 018636x 018636x 018636x	<	54 7,896 0 15,041	0000	54 7,896 0 15,041	£ 189 689,	3 0 0 1,639	981 0 1,639	587 1,375 0 4,254	587 1,375 0 4,254	1,375	587 1,375 0 0 4,254	1,375	1,375	587 1,375 0 0 4,254	587 1,375 0 0	587 1,375 0 0 4,254	5,343 22,253 58,247		
2 2	018636x	c Communication Equipment Common Total	38,320	- g	38,320	3,427		3,427	6,898 \$13,114	6,886 \$13,114	\$13,114	6,698	\$13,114	\$13,114	\$13,114	\$13,114	\$13,114	110,687		
38		Cumulative-Regulatory Asset-Amort.				\$87,042	\$72,773	\$78,504	\$91,618	\$104,732	\$117,846	\$130,960	\$144,075	\$157,188	\$170,303	\$183,417	\$196,532			
88338	Regulatory 018636x 018636x 018636x	⋖	129,014	0000	129,014	3,960	3,980	4,000 0	(411) (707)	(410)	(408) (702) 0	(409) (699) 0	(408) (896) 0	(407) (693) 0	(408) (690) 0	(408) (687) 0	(405) (684) 0	128,178 136,102 0		
225	018636x	Communication Equipment Common Total	1,529,954 82,724,703	9 0 9	935,312 1,529,854 \$2,724,703	5,387 15,454 \$25,740	5,417 15,538 \$25,876	5,448 15,618 \$26,013	(58) 126 (\$1,051)	(41) 156 (\$999)	(23) 187 (\$947)	(5) 217 (\$886)	248 (\$842)	279 (\$789)	310 (\$735)	341 (\$683)	373 (\$628)	951,687 1,578,785 \$2,784,760		
5		Cumulative—Regulatory Asset—Net.					\$2,776,319 \$	\$2,802,332 \$		\$2,800,282	\$2,799,335		\$2,797,586	\$2,796,807	\$2,796,072	\$2,795,389	\$2,794,780			
43		PISCC Rate January thru December	5.32%																	

Duke Energy Ohlo Calculation of Rider AU Cass No. 17-690-GA-RDR Net Deferred Tax Balance – PISCC and O&M

Total Riciar AU Revenue Requirement	S	\$1,342,128 \$1,342,128 \$5,906,083 \$5,906,083	\$1,342,128 4.147											
Ending Balance per Schedule 3 Tax Rate Cumulative ADIT @ 35% Net Deferred Tax Balance - Deferred Depredation and Ci Beginning Balance Tax Rate Cumulative ADIT @ 35% Net Deferred Tax Balanca - Deferred O&M and Carrying (Beginning Balance) Tax Rate Cumulative ADIT @ 35% Net Deferred Tax Balanca - Deferred O&M and Carrying (Beginning Balance) Tax Rate Cumulative ADIT @ 35% Net Deferred Tax Balanca - PISCC Associated with Ending Balance per Schedule 3 Tax Rate Cumulative ADIT @ 35% Net Deferred Tax Balanca - Deferred Decreciation and Carrying Cost Associated with PMO and Beginning Balance Monthly Activity Ending Balance Monthly Activity Ending Balance Tax Rate Cumulative ADIT @ 35% Ending Balance Tax Rate Cumulative ADIT @ 35% Ending Balance Tax Rate Cumulative ADIT @ 35%	S S S S S S S S S S S S S S S S S S S	\$1,342,128 \$1,342,128 \$5,908,083 \$5,908,083	\$1,342,128											
Net Deferred Tax Balance - Deferred Decreciation and Can Beginning Balance Monthly Activity Ending Balance Tax Rate Cumulative ADIT (@ 35% Mouthly Activity Beginning Balance - Deferred O&M and Carrying Co. Beginning Balance I ax Rate Cumulative ADIT (@ 35% Net Deferred Tax Balance - PISCC Associated with Canding Balance Tax Rate Cumulative ADIT (@ 35% Net Deferred Tax Balance - Discoc Associated with Canding Balance Der Schedule 3 Tax Rate Cumulative ADIT (@ 35% Net Deferred Tax Balance - Deferred Decreciation and Carrying Cost Associated with PMO and Balance Monthly Activity Ending Balance Tax Rate Cumulative ADIT (@ 35% Forting Balance Tax Rate Cumulative ADIT (@ 35% Forting Balance Tax Rate Cumulative ADIT (@ 35% Forting Balance Tax Rate Cumulative ADIT (@ 35%)	S	\$1,342,128 \$1,342,128 \$5,908,083 \$5,908,083	\$1,342,128											35.00%
Ending Balance Cumulative ADIT (@ 35% Nat Deferred Tax Balance - Deferred OaM and Carrying Og Bespinning Balance Tax Rate Cumulative ADIT (@ 35% Monthly Activity Ending Balance Tax Rate Cumulative ADIT (@ 35% Nat Deferred Tax Balance - PISCC Associated with PMO and Common Plant Ending Balance per Schedule 3 Tax Rate Cumulative ADIT (@ 35% Nat Deferred Tax Balance - Deferred Depreciation and Carrying Cost Associated with PMO and Beginning Balance Monthly Activity Ending Balance Monthly Activity Ending Balance Tax Rate Cumulative ADIT (@ 35%	35 S.	\$1,342,128 \$5,908,083 \$5,908,083	1,171	\$1,343,275	\$1,344,422	\$1,345,569	\$1,345,537	\$1,345,505	\$1,345,473	\$1,345,441	\$1,345,408	\$1,345,377	\$1,345,345	\$1,345,313
Net Deferred Tax Ballance - Deferred O&M and Carrying Beginning Balance Monthly Activity Ending Balance Tax Rate Cumulative ADIT @ 35% Net Deferred Tax Balanca PISCC Associated with PMO and Common Plant Ending Balance per Schedule 3 Tax Rate Cumulative ADIT @ 35% Net Deferred Tax Balanca Deferred Depreciation and Carrying Cast Associated with PMO and Carrying Cast Associated with PMO and Carrying Balance Monthly Activity Ending Balance Tax Rate Cumulative ADIT @ 35%	38.0	\$5,908,083 \$5,908,083	\$1,343,275	\$1,343,275 \$1,344,422 \$1,345,589	1 1	\$1,346,537	\$1,345,505	\$1,345,473	\$1,345,441	\$1,345,409	\$1,345,377	\$1,345,345	\$1,345,313	35.00%
Currulative AUIT @ 35% Net Deferred Tex Balance PISCC Associated with EMO and Common Plant Ending Balance per Schedule 3 Tax Rate Currulative ADIT @ 35% Net Deferred Tex Balance Deferred Decredation. and Carring Cast Associated with PMO and Beginning Balance Monthly Activity Ending Balance Tax Rate Currulative ADIT @ 35%			5,908,083 536,855 8,444,938	6,444,938 56,244 6,501,182	6,561,182 59,888 6,561,070	6,561,070 52,938 6,614,008	6,614,008 52,247 8,686,255	6,686,255 52,671 6,718,926	6,718,926 60,540 8,779,468	6,779,486 58,124 6,837,590	6,837,590 59.112 6,896,702	6,896,702 56,734 6,853,436	6,953,436 55,855 7,009,291	7,009,281 75,487 7,084,778
Ending Balance per Schedule 3 Tax Rate Currutative ADIT @ 35% Nat Deformed Tax Balance - Deformed Depreciation and Carring Cest Associated with PMO and Septiming Balance Monthly Activity Ending Balance Tax Rate Currutative ADIT @ 35%														(\$2,478,672)
Net Deformed Tax Balance - Deformed Decreciation and Carrytina Ceast Associated with PMO and Carrytina Deformation Plant Bendron Balance Monthly Activity Ending Balance Tax Rate Cumulative ADIT @ 35% (\$	03. 0% 46)													\$2,794,760
Ending Balance Tax Rate Cumulative ADIT @ 35% (\$	2	841,221	\$841,221	\$842,127	\$843,033 906	\$843,838	\$843,941	\$843,843	\$843,845	\$843,947	\$843,949	\$843,851	\$843,953	\$843,955
Cumulative ADI 1 @ 35%	 	35.00%	\$842,127	\$843,033	\$843,939	\$843,941	\$843,943	\$843,945	\$843,947	\$843,949	\$843,951	\$843,953	\$843,955	\$843,957
Net Deferred Tex Belance - Deferred O&M and Gannino Cost Associated with PMO and Common Expension 22 Septiming Belance 23 Monthly Activity 24,561,254 Enrigh Belance 25 Enrigh Belance 26 Tay Dens		(\$284,427) 4,561,254 4,561,254	4,581,254 532,887 5,084,151	5,084,151 52,286 5,148,437	5,146,437 5,930 5,202,387	5,202,387 5,2936 5,255,305	5,255,305 52,247 5,307,552	5,307,552 5,367,552 5,360,223	5,360,223 60,540 5,420,763	5,420,783 58,124 5,478,887	5,478,887 59,112 5,537,999	5,537,998 56,734 5,584,733	5,594,733 55,855 55,855	5,050,588 5,650,588 75,487
% (\$1;4) ADIT	୍ଟ୍ରେ									1				35.00% (\$2,004,128)

		Provident Tax Years							The Year 2018 (bent 1 of 2)	Dent Let D	100				8				The Year 2016 hand 1 at 2	1			
Total Ridge Ad Revenue Respicement	TOTAL	TO DATE	To Tal	TOTAL	1-Year	TANK THE PARTY OF	Tree Till	BACKS Meta	Yester 2013 M	P.Year S	S-Year	7. Years 2013 1. Years 10 10. Carlo 10.	SP.Yee MACES Me	Thirties 2013	3-Year	S-Year 7	P. Ven 1914	18-Year Med	Table Table		Secure 111	1 2	Total Mitten 2015
Total Plant In-Bandon	\$12,418,899	S34.795.299	240,783,862	840,831,807	8405.219 811.176 819.131.130 BBB4.184 812.414.809	.811.176 .811	121.130 88	94.164 812.		8143,788	821.861 814	\$21,801., \$14,195.52 \$7,895.519	100,510	622.348.500	807.213 EM.380 84.380777	24.380		80.530	M 847 414	100.0	40.000		-
Start in Tex State Adjustments:	•										•				-					1	Service District District		
Tat Brat In-Braton subject in: Bonne Diprociation - 1874; Beans Diprociation - 1874 MACIS	12.414,488	34,788,288	40.713.002 801.005	40,631,997	40,210	1,00	11,153,136	MM.184 12.	12410.000	145,798	21,801	14,185,522 7.3	7,300,518	22,340,580	107.213	MAN.	**************************************	05.00	6,017,014	-1	(2.5%)	181.673	(191,885)
Total Tex Depreciation Beas	12 416 5 69	英度な	41.745.487	46,651,507	456.749	11.09	11,131,136	721	2410.50	146.70	21.00	14,191,522 7,	2,000 510	72,346,346	12.20	34.30	CSMETT!	06.30	400.00	100	ш.		The same
To Devotes. MOSS To Devotes. WY Sea. To Devotes. Will Sea.	277.88 0 000.00	2466.417	4,000,197	3284,818		1	127,00	37,651	22.82	1,388	1288	98.744	100,394	1,283,778	68,683	0.11	080	365	***	3-		40	n =-
W To Opposition	11410	1,000	1144 144	Starter.		ı	22.00	197'6		1	- 7	100,740	100,300	THEFT	PH 663	- 57	MA. 143	34.616	100	- 17	1000	-	100 500
Miles Day in Alice Sect.	200.002	1,559,840	2,734,818	2,919,476	11.044	2238	70.44	57.73	997'198	E .	4788		10.00	1.512,025	145,443	84.00	202,198	41,439	528,453	¥.	(162)	(18.90)	8
Hat Beat Depressions	2007	1.554 846	2774.6116	Dirette	17.	2235	742 446	m'a	画	28.153	90		332,004	1,512,685	165.443	LAN	・田田	49 679	Lorent -	-	Critical Cold Services	10 100	100
Tax Depredation in Econom of Book Depredation	6415.02	GS15.02 12.671,447	432200	NS 83	(91,844)	(1,591)	GLENI ILENI GASTIO CIONED	- 1	CHR STD	(23,755)	(3-104)	(19,000)	(132,450)	GISATA	014,788 0,578 mass	B.STB		6220	104.801	1	910	0.440	1
Federal Deferred Times @ 36.00%	(12,316,51) B4,316	134,365,600	(12,212.1)	(\$10,966)	828.878	1883	\$80,002 I	BASTO E	F122.107	81314	81,084	379,899	846,357		p40,888 81,251	61.250	COLES D.		112.113	6159		62.0%	1000
18 Federal Dalheral Rate	25.00%	36.00%	35.00%	35.90%	25,00%	34.00%	35.00%	38.60%	36,90%	25,00%	35,90%	25.00%	24.00%	20,00%	35,00%	35.00%	25,00%	25 00%	25 mm	35 00%		14. Ave.	-

			Calculation of Riber AU Case No. 17-659-64-1509 Deborred Trans on Utberritized Depreciation	Calculation of Risks All Case In. 17-206-64-1008 Thank on Ulterafficed Deprected					å	Date Berry Ohio Calculation of Tider All Case No. 17-cas-4A-4DH Deferred Toess on Universities Deprendation	Date Shengy Oble Calculation of Toler All Case the 17-calc-ch-ADM Talent on Ulterration Day					Data thompy Oble Calculation of Bider AU Case No. 17-488-9A-8DM Deferred Tases on Libera	TRANK ALL BE-GA-EDR Con Ulberral	Date though Otto Calculation of Note AU Case No. 17-005-0A-0DR Deferred Yasse on Liberatoral Depreciation							
The control of the			Previous Tax Years							This Year 2	Will hart 1 of 21									The Name of					
Third Thir		2912	CMS	2014	2015			Verteen 2912					Warfage 2073					Mentions 2014		101 100 10	100		1		
This	More Day on Shoot or Commercial or Associated					3-Year	F.18	7-Year	16-Year	Their	3-Year	S-Year	7-Year	Ι'	Theat	3-Year	2-Year	7-Teer		Tetal	1	-Year Sci	7-Year	Total	Total To
Colored Colo	S. P. M. Seni Common Proj.	TOTAL	TOTAL	TOTAL	TOTAL	SA-AM	MACES	MACKE		Trians 2013	MACES	MACKE	MACRE	MON	Metare 2013	MACES	MACON	MACON		-					
The control of the	Total Plant In-Barakos	87.897.284	-1		8		- 1	59,782,811			8145,786	8		87.988.510	\$17.317.511		•	-		8.		200		Total Carry	Year Zin
150 20 1	Book to Tim Busio Adjustments:		•				•	•			•			۰	8							10731	ale ale	CH TIN	258.87
	Tex Base to Marvice publics to: Senso Depositation - 100% Boson Depositation - 30% MACES	0 MS.788.7	24,384,000	24,07,238		400.215	***	5,782,911	-1	1,050,784	148.788	••	8.202.00	7,398,519	TO SERVICE	# ZZ Z33	•••	2878.075	- 00			• • •			
13.25 144.7 212222 217.34 144.7 212222 217.34 144.7 212.24 247.7 242.2 242.7 242.2 242.7 242.2	Titel Tex Capraciation Base	1,867,294	24,794,665	T III	H	400 310	+	1162913	100	187.24	145.74	*	CHEST	7,944.510	18,227.51	847.78	+	2.6 M 400	606.300	400.00		A Link	-		20,000
	Deposition - MACRI Committee - 1074 Score	9	1,840,173		4	••	••	758,062	12,051	286.013	5,386	••	574.872 B	100,000	200,734	88,883	•	*	38,010	348,780	8.	(100)	(11.480)	(11,448)	or,
17.21 17.22 17.2	Trans Top Department		10 151 778				-	日内	37.183	-	1780	0.0	\$74.872	46.30	27,000	14.00		100	20.010	1	- 0	-	-	-	
	Yeld Best Deposition Loss Best Day on AFUCC Busty Per Changing Dt. Exclude of AFUCC Early	191,319	1,003,462	1419.78		81,844	***	305,778	57.73	125.137	22,52	••	613.056	10,502	1,175,843	185,443	•••	100,000	44,839	98 10	R.	g.	6.23	18,000	212
** State Later Lat	Halfant Depreciation	155,310	1,043,002		H	11.00	-	MS 720	24.25	125.137	M HZ	-	613.694	10.00	1.178.843	0 900	00	-	44.00	1000	-	-		-	
**************************************	Depreciation in Streets of Boat Depreciation	3,690,514	1,445,437	- 1		1		1127,8569	(18,822)		(23,750)	٠	1	1132,450)	(195,082)	(118,780)		61.70	6.28	An inc	11	4	2 200	100	1
ALON ALON MATON ALON ALON ALON ALON ALON ALON ALON AL	derst Deberad Team & 25,00%	(17911671)	CO-276,803	1		1		244,880	\$8,973	622,988	B.314	8		PH6, 257	× 20	240,388	1 1	021.690	11.677		619	98	1011		1219
	deral Dalerra Rain	36.00%	25.00%					35.00%	35.00%	25.00%	35,00%	35,00%	25.00%	35.00%	12 00%	35,00%	25.00%	25,60%	30,00%		35.00%	36.00%	21.00%	W00W	N

Duke Energy Ohio Calculation of Rider AU Case No. 17-690-GA-RDR Approved Rate of Return (a)

	Balance at 3/31/2012	Percent of Total	Rate	Weighted Cost	Tax Gross Up Factor	Pre-Tax Rate of Return
Long Term Debt	\$2,532,502,631	46.70%	5.32%	2.48%	1.000000	2.48%
Common equity	2,890,889,857	53.30%	9.84%	5.25%	1.546853	8.12%
Total Capitalization	\$5,423,392,488	100.00%		7.73%		10.60%

Note: (a) Per Stipulation approved in Case No. 12-1685-GA-AIR.

100.000% 0.5425% 0.000%	99.458% 34.810%	64.647%	1.546853
Income before Income Tax Less: Uncollectible accounts Expenses Less: State Income Tax	Income before Federal Income Tax Federal Income Tax (35% x 100%)	Operating Income Percentage	Gross Revenue Conversion Factor (1/0.6500)

Duke Energy Ohio
Calculation of Rider AU
Case No. 17-690-GA-RDR
Annualized Depreciation Expense on Plant in Service at Year End

No.	Depreciable Plant Basis	Plant Account	Balance at 12/31/2016	Depreciation Rate	Annualized Depreciation
	Total Rider AU Revenue Requirement				
	Intangible Gas	20300	1.483.193	20 00%	296 639
7	Electronic Data Processing Equip Gas	29101	62,359	20.00%	13 472
က	Communication Equipment Gas	29700	12.937,396	6.67%	862 924
4	Leased AMI Meters	17001	9.527.398	8667%	635 477
ည	Communication Equipment Common	19700	16.616,561	%19:9	1 108 325
9	Total		\$40,631,907		\$2,916,837
	Annualized Depreciation Associated with PMO and Common Plant Additions				
1					
,	Intangible Gas	20300	1,483,193	20.00%	296,639
∞	Communication Equipment Gas	29700	1,251,844	%299	83,498
တ	Leased AMI Meters	17001	9,527,398	6.67%	635,477
2 5	Communication Equipment Common Total	19700	16,616,561	%29%	1,108,325

Duke Energy Ohio
Calculation of Rider AU
Case No. 17-690-GA-RDR
Annualized Amortization of PISCC

No.		Regulatory Asset Deferrals	Balance at 12/31/2016	Amortization Rate	Annualized Amortization
	Total Rider	Total Rider AU Revenue Requirement			
	018636x		158.355	20.00%	31 671
	018636x	Electronic Data Processing Equip Gas	7,720	20.00%	1.544
	018636x	Communication Equipment Gas	1,512,855	%299	100,907
	018636x	Leased AMI Meters	1,009,934	%299	67,363
	018636x	Communication Equipment Common	1.689.482	%299	112 688
		Total	\$4,378,346		\$314,173
100	Annualized	Annualized Amortization of PISCC Associated with PMO and			
10.00					
-81	Total Rider,	Total Rider AU Revenue Requirement			
	018636x	Intangible Gas	158.355	20.00%	31671
	018636x	Electronic Data Processing Equip Gas	0	20.00%	
	018636x	Communication Equipment Gas	133,521	%299	8,906
	018636x	Leased AMI Meters	1,009,934	%299	67,363
-	018636x	Communication Equipment Common	1,689,482	%299	112,688
		Total	\$2 991 292		\$220 A28

Duke Energy Ohlo
Calculation of Rider AU
Case No. 17-89-GA-RDR
Regulatory Asset ~ Deferred O&M Expenses, Carrying Cost and Amortization

=		Balance at	•	Adjusted Balance at													Balance at
Š.	Account Description		Adjustment	12/31/2016	1/31/2016	2/29/2016	3/31/2016	4/30/2016	6/31/2016	6/30/2016	7/31/2016	8/31/2016	9/30/2016	10/31/2016	11/30/2016	12/31/2016	12/31/2016
	4																
- 0	182382 O&M - Meter, Communication, & Info Tech	\$1,809,928	9 °	\$1,809,928	E7E 47E	40 304	46 740	44 657	42 770	44.000	e E4 e E7	640.048	CAD 787	647 104	646 108	685 403	\$1,809,928
4 (7)		1 115 365		1 115 365	020,173	100'07	p+/'0+	ì	2	- C	08	80	S0.	£ 54	8	205	1.115.365
4	15	1,051,997		1.051.997													1,051,997
S	18236x Book Depreciation - Common	1,216,843		1,216,843													1,216,843
9	Total	\$14,336,458	\$0	\$14,336,458	\$525,175	\$43,304	\$46,748	\$44,657	\$43,770	\$44,000	\$51,657	\$49,018	\$49,787	\$47,194	\$46,108	\$65,492	\$15,393,368
7	Cumulative-Regulatory Asset-Deferrals	\$14,336,458		\$14,336,458	\$14,861,633	\$14,904,937	\$14,951,685	\$14,996,342	\$15,040,112	\$15,084,112	\$15,135,769	\$15,184,787	\$15,234,574	\$15,281,768	\$15,327,876	\$15,393,368	
	Regulatory AssetAmortization																
00		\$352,718		\$352,718	\$1,373	\$1,373	\$1,373	\$93,968	\$93,968	\$93,968	\$93,968	\$93,968	\$93,968	\$83,968	\$93,968	\$93,968	\$1,202,549
60		9,329,118		9,329,118	133,701	133,701	133,701	28,195	28,195	28,195	28,195	28,195	28,195	28,195	28,195	\$28,195	9,983,976
9		1,029,297		1,029,297	21,896	21,896	21,896	6,431	6,431	6,431	6,431	6,431	6,431	6,431	6,431	\$6,431	1,152,864
=	407xxx Book Depreciation - Common	979,639		979,639	36,031	36,031	36,031	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	\$19,163	1,260,199
42	Total	\$11,690,772	\$0	\$11,690,772	\$193,001	\$193,001	\$193,001	\$147,757	\$147,757	\$147,757	\$147,757	\$147,757	\$147,757	\$147,757	\$147,757	\$147,757	\$13,599,588
13	Cumulative-Regulatory Asset-Amortization	\$11,690,772		\$11,690,772	\$11,883,773	\$12,076,774	\$12,269,775	\$12,417,532	\$12,565,289	\$12,713,046	\$12,860,803	\$13,008,560	\$13,156,317	\$13,304,074	\$13,451,831	\$13,599,588	
14	Regulatory Asset-Deferred O&M Expenses Carrying Cost (2) 182362 Defeared O&M Costs	10 10 10 10 10 10 10 10 10 10 10 10 10 1	Ş	6 155 525	3 058	3 068	2 0 7 8	c	c	c	•	c	•	•	c	c	167 300
15		1,108,838	0	1.108.838	7.722	8,982	9.182	8.281	8.477	8.671	8.883	9.106	9.325	9.540	9.747	9.995	1.216.749
16		118,561	0	118,561	241	241	241	(£)	(34)	(34)	35	(35)	(3)	<u>\$</u>	(35)	<u>8</u>	118,978
11	18236x Book Depreciation - Common	117,480	0	117,480	906	906	906	2	2	2	2	2	2	2	2	2	120,216
6	Total	\$1,500,404	0\$	\$1,500,404	\$12,827	\$14,087	\$14,287	\$8,249	\$8,445	\$8,639	\$8,851	\$9,074	\$9,293	\$9,508	\$9,715	\$9,963	\$1,623,342
9	Cumulative-Regulatory AssetDeferrals	\$1,500,404		\$1,500,404	\$1,513,231	\$1,527,318	\$1,541,605	\$1,549,854	\$1,558,299	\$1,566,938	\$1,575,789	\$1,584,863	\$1,594,156	\$1,603,664	\$1,613,379	\$1,623,342	
	Regulatory Assets—Total																
20	182362 Deferred O&M Costs	\$1,612,735	0\$	\$1,612,735	\$2,585	\$2,585	\$2,585	(\$93,968)	(\$93,968)	(\$93,968)	(\$93,968)	(\$93,968)	(\$93,968)	(\$93,968)	(\$93,968)	(\$93,968)	\$774,778
7		2,037,410	0	2,037,410	399,196	(81,415)	(177,77)	24,743	24,052	24,476	32,345	29,929	30,917	28,539	27,660	47,292	2,547,373
22		141,261	0	141,261	(21,655)	(21,655)	(21,655)	(6,465)	(8,485)	(8,485)	(6,485)	(6,465)	(6,465)	(6,485)	(6,485)	(6,465)	18,111
23	18236x Book Depreciation - Common	354,684	0	354,684	(35,125)	(35,125)	(35,125)	(19,161)	(19,161)	(19,161)	(19,161)	(19,161)	(19,161)	(19,161)	(19,161)	(19,161)	76,860
54	Total	\$4,146,080	8	\$4,146,090	\$345,001	(\$135,610)	(\$131,966)	(\$84,851)	(\$95,542)	(\$95,118)	(\$87,249)	(\$89,665)	(\$88,677)	(\$81,055)	(\$81,834)	(\$72,302)	\$3,417,122
52	Cumulative-Regulatory Asset-Total	\$4,146,090		\$4,146,090	\$4,481,091	\$4,355,481	\$4,223,515	\$4,128,684	\$4,033,122	\$3,938,004	\$3,850,755	\$3,761,090	\$3,672,413	\$3,581,358	\$3,489,424	\$3,417,122	
	1	8008	5002	2010	2011	2012	2013	2014	2016	Total	v	Severance Costs By Year	By Year				
	182362 Deferred O&M Costs	\$38,462	\$000 200 80	50 000 000	\$154,663	\$128,347	\$209,353	\$1,253,816	\$25,287	\$1,809,928		2013	\$209,353	(1) - Severance	(1) - Severance accrued in prev yrs but not incl in 2012 filing.	irs but not incl in	012 filing.
		\$24.222	\$78.368	\$183.158	\$334.158	\$1,315,647	\$225,003	750 047	(\$7,75)	\$1.051,690		2015	\$25,287				
	35	\$10211	\$63.307	\$141.092	\$252.371	\$147 089	\$398 449	\$203 852	\$477	\$1 216 843			and and				
	4	\$72,895	\$1,178,767	\$3,218,609	\$3,009,774	\$1,733,839	\$2,105,607	\$1,768,672	\$1,248,295	\$14,336,458			411,511	(2) - Incl in O&M	(2) - Incl in O&M costs BUT excl from Carrying Costs calcs	from Carrying Cos	is calcs

Duke Energy Ohlo Calculation of Rider AU Case No. 17-690-GA-RDR Regulatory Asset – Deferred O&M Expenses, Carrying Cost and Amortization

Regulatory Asset Deferred O&M Expenses, Cammon Exercises Sept. 2025 Sept. 2	No.	Account Description	Balance at 12/31/2015 Adjustment	Adjusted Balance at ent 12/31/2015	1/31/2016	2/29/2016	3/31/2016	4/30/2016	6/31/2016	6/30/2016	7/31/2016	8/31/2016	9/30/2016	9	16 10/31/2016		10/31/2016
Pagalatory Asset-Deferred O&M Expenses 115.285 115		Regulatory Asset - Deferred O&M Expenses, Carrying Cost and Amortization Associated with PMO and Common Expenses															
127.00 0	32 58	Regulatory Asset-Deferred O&M Expenses 182362 Common O&M - Meter, Communication, & Info Tech		\$9,142,325		\$43,304	\$46,748	\$44,657	\$43,770	\$44,000	\$51,657	•	\$49,018	49,018 \$49,787		\$49,787	\$49,787 \$47,194
Cumulative Regulatory Asset-Deferrals	78			1,115,365	- N. J. J.	00	00	00	00	00	00		00		00	00	00
Cumulative-Regulatory Asset-Amortization September	53	Total		\$11,474,533	\$525,175	\$43,304	\$46,748	\$44,657	\$43,770	\$44,000	\$51,657	Z	9,018	9,018 \$49,787		\$49,787	\$49,787 \$47,194
Regulatory Asset—Amortization Agrocal Sep 186 5133,701 \$133,701 \$133,701 \$133,701 \$133,701 \$133,701 \$133,701 \$133,701 \$133,701 \$133,701 \$133,701 \$133,701 \$133,701 \$133,701 \$133,701 \$13,133 \$13,138	30	Cumutative-Regulatory Asset-Deferrals		\$11,474,533		\$12,043,012	\$12,089,760	\$12,134,417	\$12,178,187	\$12,222,187	\$12,273,844	\$12,322,6	362	362 \$12,372,649		\$12,372,649	\$12,372,649 \$12,419,843
Total Cumulative—Regulatory Asset—Amortization Regulatory Asset—Deferred O&M Expenses Carrying Cost 11,108,838 (10,368,757 \$10,478,489 \$10,648,221 \$10,817,953 \$10,865,311 \$10,912,689 \$10,960,027 \$11,007,385 \$11,108,838 \$12,226,318 \$1,108,838 \$10,048,221 \$10,817,953 \$10,865,311 \$10,912,689 \$10,960,027 \$11,007,385 \$11,108,838 \$11,226,318 \$1,108,838 \$10,048,221 \$10,817,953 \$10,865,311 \$10,912,689 \$10,960,027 \$11,007,385 \$11,108,838 \$11,226,318 \$1,226,318 \$1,224,834 \$1,224,834 \$1,224,325 \$1,267,138 \$1,226,318 \$1,224,834 \$1,224,922 \$1,263,205 \$1,271,684 \$1,280,357 \$1,289,242 \$1,289,243 \$1,289,242 \$1,2	E 23	Regulatory Asset-Amortization 407xxx Deferred O&MCommon and PMO Costs 407xxx Book Depreciation - Common		\$9,329,118		\$133,701		\$28,195	\$28,195 19.163	\$28,195	\$28,195 19.163	\$28,195	40 6	5 \$28,195		\$28,195	\$28,195 \$28,195 \$
Cumulative—Regulatory Asset—Amortization Regulatory Asset—Deferred O&M Expenses Cerrying Cost 11,008,838 \$10,308,757 \$10,478,489 \$10,648,221 \$10,817,953 \$10,865,311 \$10,912,689 \$10,960,027 \$11,007,385 \$11,108,838 \$11,108,	33	Total		10,308,757	169,732	169,732	169,732	47,358	47,358	47,358	47,358	47,358			47,358	47,358 47,358	47,358 47,358 47,358
Regulatory Asset—Deferred O&M Expenses Carrying Cost 182362 Deferred O&M Expenses Carrying Cost 182362 Deferred O&M Expenses Carrying Cost 182362 Deferred O&M Expenses Carrying Costs 182362 Book Depreciation - PMO and Common and PMO Costs 182362 Deferred O&M - Common and PMO Costs 182362 Deferred O&M - Common and PMO Costs 182362 Deferred O&M - Common and PMO Costs 182362 Book Depreciation - PMO and Common and PMO Costs 182362 Book Depreciation - PMO RMO Costs 182362 Book Depreciation - PMO RMO RMO RMO RMO RMO RMO RMO RMO RMO R	8	Cumulative—Regulatory Asset—Amortization		\$10,308,757		\$10,648,221	\$10,817,953	\$10,865,311	\$10,912,669	\$10,960,027	\$11,007,385	\$11,054,743		\$11,102,101		\$11,102,101	\$11,102,101 \$11,149,459
Total Cumulative—Regulatory Assat—Deferrals Cumulative—Regulatory Assat—Deferrals S1,226,318 \$1,234,946 \$1,244,834 \$1,254,922 \$1,263,205 \$1,271,684 \$1,280,357 \$1,289,242 \$1,	38	Regulatory Asset-Deferred O&M Expenses Carrying Cost 182362 Deferred O&M - Common and PMO Costs 182368 Book Depreciation - PMO and Common		\$1,108,838	\$7,722	\$8,982	\$9,182	\$8,281	\$8,477	\$8,671	\$8,883	\$9,106		\$9,325		\$9,325	\$9,325 \$9,540
Cumulative—Regulatory Assat—Deferrals Regulatory Asset—Total 182362 Regulatory Asset—Total 182362 Book Depreciation - PMO and Common S2,3037,410 S2,302,004 S2,302,004 S2,302,004 S2,305 S2,125) S3,125) S4,125) S3,125) S3,125) S4,125) S4,125) S4,125) S4,125) S4,125) S5,125) S6,125) S7,125) S7,125) S7,125) S8,125) S9,125) S9,125) S9,125) S9,125) S9,125)	37	Total		\$1,226,318		\$9,888	\$10,088	\$8,283	\$8,479	\$8,673	\$8,885	\$9,108		8 \$9,327		\$9,327	\$9,327 \$9,542
Regulatory Asset—Total 182362 Deferred O&M - Common and PMO Costs \$2,037,410 \$399,196 (\$81,415) (\$77,771) \$24,743 \$24,652 \$24,476 \$32,345 (\$18236X 18236X Book Depreciation - PMO and Common \$2,392,094 \$364,057 (\$115,540) (\$112,896) \$5,582 \$4,891 \$5,315 \$13,184 \$1	38	Cumulative—Regulatory Asset-Deferrals		\$1,226,318		\$1,244,834	\$1,254,922	\$1,263,205	\$1,271,684	\$1,280,357	\$1,289,242	\$1,298,350		\$1,307,677		\$1,307,677	\$1,307,677 \$1,317,219
\$2,392,094 \$364,071 (\$116,540) (\$112,896) \$6,582 \$4,891 \$5,315 \$13,184 \$	- 65 G	egulatory Asset—Total 182362 Deferred O&M - Common and PMO Costs 18236x Book Depreciation - PMO and Common		\$2,037,410	\$399,196 (35,125)	(\$81,415)	(\$77,771)	\$24,743 (19,161)	\$24,052 (19,161)	\$24,476 (19,161)	\$32,345	\$29,929	_	\$30,917		\$30,917	\$30,917 \$28,539 (19,161) (19,161)
	-	Total		\$2,392,094	\$364,071	(\$116,540)	(\$112,896)	\$5,582	\$4,891	\$5,315	\$13,184	\$10,768		1	\$11,756	\$11,756 \$9,378	\$11,756 \$9,378 \$8,499

6.32%

Carrying Cost Rate - Jan thru December

Duke Energy Ohio Calculation of Rider AU Case No. 17-690-GA-RDR Annualized Property Taxes

		VIIITAGE	Virtage Year 2012	Vintage Y	Vintage Year 2013	Vintage Year 2014	Bar 2014	Virtane Year 2015	apr 2015	
2	Property Tax Expense (Amounts Exclude Post In-Service Cemving Costs) Total Rider AU Revenue Requirement	General Plant	30-Year Distribution Plant	15-Year General Plant	30-Year Distribution Plant	15-Year General Plant	30-Year Distribution Plant	15-Year General Plant	30-Year Distribution Plant	Lotal
	Current Year Investment Less: AFUDC In-Service	\$11,550,525	\$886,164	\$15,345,055	\$7,988,510	\$4,358,408	\$875,242	(\$149,477)	(\$2,518)	\$40,631,907
	Net Cost of Taxable Property	11,550,525	866,164	15,345,055	7,988,510	4,358,406	675,242	(149,477)	(2,518)	
	Percent Good (*)	70.0%	85.0%	78.7%	88.3%	83.3%	91.7%	80.0%	85.0%	
40 00	True Value of Taxable Property (excluding PISCC) Valuation Percent	8,085,368	736,239	11,769,657	7,053,854	3,630,552	619,197	(134,529)	(2,392)	
	Total Taxable Value	2,021,342	184,080	2,942,414	1,783,484	907,638	154,789	(33,632)	(288)	
80	Net Property Tax Valuation	2,021,342	164,060	2,942,414	1,783,484	907,638	154,799	(33,632)	(598)	
	Property Tax Expense	\$100,636	\$18,197	\$290,696	\$174,341	\$89,732	\$15,304	(\$3,325)	(\$58)	\$784,922
2:	Annualized Propenty Taxes Associated with PMO and Common Plant Current Year Investment	\$6,191,130	\$666,164	\$9,349,001	\$7,988,510	\$3,903,288	\$675,242	(\$91,821)	615 (8)	828 878 808
12	Net Cost of Taxable Property	6,191,130	866,164	9,349,001	7,988,510	3,903,288	675,242	(91.821)	(2.518)	
5	Percent Good (a)	70.0%	85.0%	76.7%	88.3%	83.3%	91.7%	80.0%	85.0%	
4 t	True Value of Taxable Property (excluding PISCC) Valuation Percent	4,333,791	736,239	7,170,884	7,053,854	3,251,438	819,197 25%	(82,639)	(2,392)	
16	Total Taxable Value	1,083,448	184,060	1,792,671	1,763,464	812,860	154,788	(20,660)	(598)	
17	Net Property Tax Valuation	1,083,448	184,060	1,782,671	1,763,464	812,860	154,789	(20.680)	(888)	
5	Property Tax Expense	\$107,113	\$18,197	\$177,229	\$174,341	\$80,362	\$15,304	(\$2,043)	(\$28)	\$570,444
8.5	Ohlo Property Tax Calculation: Average Property Tax Rate per \$1,000 of Valuation	\$98.863		\$98.863		\$98.883		\$98 898 883		
	Note: Software is now subject to property tax in the state of Ohio									

^(o) From Gas Company Annual Report -Schedule C - 15 Year Class Life (General Plant) Schedule C - 30 Year Class Life (Distribution Plant)

Duke Energy Ohio Calculation of Rider AU Case No. 17-690-GA-RDR Incremental O&M Savings

Line No.		Incremental (Savings)
-	Amount Per Stipulation in Case No.10-2326-GE-RDR Amount included in base rates per Case No. 12-1685-GA-AIR	-5,502,000 -2,026,000
	Net	-3,476,000

Duke Energy Ohio Calculation of Rider AU Case No. 17-690-GA-RDR Charge Per Bill

No.		Total	Source
4 2 8	Count Breakdown of Customer Bills Combo Accounts - Gas & Electric Gas Only Total	4,990,176 106,428 5,096,604	internal Company Data Intérnal Company Data
4 10 0	Revenue Requirement Breakdown 2015 Rider AU Revenue Requirement - Smart Grid Prior Year Undercollection Total Rider AU Revenue Requirement	\$4,027,521 \$0 \$4,027,521	Schedule 1
L 80 60	Rider AU Revenue Requirement - Combo Account Customers Prior Year Undercollection Total Rider AU Revenue Requirement - Combo Account Customers	\$2,227,545 \$0 \$2,227,545	Schedule 1A
9	Rider AU Revenue Requirement - shared by all customers	\$1,799,976	line 6 - line 9
1 2 5	Rider AU Charges per Bill Portion shared by all accounts (Line 10/Line 3) Portion for Combo Accounts only (Line 9 /Line 1) Total	\$0.35 \$0.45 \$0.80	GAS ONLY ACCT RATE Credit for Gas Only customers Rider AU Rate for Gas\Elec Customers
4 5 9	Verification of Calculation # of Combo Customers x Combo Rate # of Gas Only Customers x Gas Only Rate	\$3,974,176 \$37,250 \$4,011,426	Total Rider AU Revenue Requirement

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in

Case No(s). 17-0690-GA-RDR

Summary: Application Application of Duke Energy Ohio, Inc., to Adjust Rider-AU for 2016 Grid Modernization Costs electronically filed by Mrs. Debbie L Gates on behalf of Duke Energy Ohio Inc. and Spiller, Amy B and Watts, Elizabeth H