

**BEFORE**

**THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Duke )  
Energy Ohio, Inc. to Adjust Rider AU ) Case No. 18-837-GA-RDR  
for 2017 Gas Grid Modernization Costs. )

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**DIRECT TESTIMONY OF**

**SARAH E. LAWLER**

**ON BEHALF OF**

**DUKE ENERGY OHIO, INC.**

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June 29, 2018

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### Attachments:

SEL-1 Rider AU Revenue Requirement Calculation

## **I. INTRODUCTION**

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Sarah E. Lawler. 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  
6 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 earned a Bachelor of Science in Accountancy from Miami University, Oxford,  
13 Ohio, in 1993. I am also a Certified Public Accountant. I began my career in  
14 September 1993 with Coopers & Lybrand, L.L.P., as an audit associate and  
15 progressed to a senior audit associate. In August 1997, I moved to Kendle  
16 International Inc., where I held various positions in the accounting department,  
17 ultimately being promoted to Corporate Controller. In August 2003, I began  
18 working for Cinergy Corp., the parent of Duke Energy Ohio, as External  
19 Reporting Manager, where I was responsible for the Company's Securities &  
20 Exchange Commission filings. In August 2005, I moved into the role of Manager,  
21 Budgets & Forecasts. In June 2006, following the merger between Cinergy Corp.  
22 and Duke Energy, I became Manager, Financial Forecasting. In February 2015, I

1 was promoted to Utility Strategy Director, Midwest, where I was responsible for  
2 the preparation of business plans and other internal managerial reporting for Duke  
3 Energy Ohio and Duke Energy Kentucky, Inc. In December 2017 I began in my  
4 current role as Director, Rates and Regulatory Planning.

5 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE PUBLIC**  
6 **UTILITIES COMMISSION OF OHIO (COMMISSION)?**

7 A. Yes. I have provided written testimony in Manufactured Gas Plant (MGP) Rider  
8 filings, Case No. 17-596-GA-RDR and Case No 18-283-GA-RDR, the  
9 Company's proposed Electric Security Plan IV filing, Case No. 17-1263-EL-SSO,  
10 the Company's most recent annual Accelerated Main Replacement Program  
11 (AMRP) Rider filing, Case No. 17-2318-GA-RDR, and the Company's most  
12 recent annual Significantly Excessive Earnings Test (SEET) filing, Case No. 18-  
13 568-EL-UNC.

14 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**  
15 **PROCEEDING?**

16 A. My testimony addresses the revenue requirement calculation for the natural gas  
17 Rider AU (Advanced Utility) and then describes each schedule supporting the  
18 revenue requirement calculation. I will be sponsoring Attachment SEL-1 to  
19 support the proposed charges for Rider AU.

## **II. REVENUE REQUIREMENT CALCULATIONS**

20 **Q. PLEASE DESCRIBE THE COMPONENTS OF THE REVENUE**  
21 **REQUIREMENTS INCLUDED IN RIDER AU.**

22 A. The revenue requirement includes the following components:

- 1           ▪ a return on the rate base;
- 2           ▪ depreciation and property taxes; and
- 3           ▪ incremental expenses.

4   **Q.   HOW IS RATE BASE CALCULATED?**

5   A.   Rate base is calculated in a manner consistent with the traditional rate base  
6       calculation for a general retail rate case. One component is net plant, or gross  
7       plant minus accumulated depreciation. Another component is accumulated  
8       deferred income taxes associated with accelerated tax depreciation (ADITs). The  
9       stipulations approved by the Commission in its Opinion and Order in Case No.  
10      08-920-EL-SSO, *et al.*, and its Opinion and Order in Case No. 09-543-GE-RDR  
11      allow an additional component of rate base in the form of post-in-service carrying  
12      costs (PISCC). Because there are deferred income taxes associated with this item,  
13      an additional adjustment is made to offset rate base for ADITs on this item. As a  
14      result of the Tax Cuts & Jobs Act (TCJA), another component of rate base  
15      included in this year's filing is excess accumulated deferred income taxes  
16      (EDITs).

17   **Q.   ARE THERE COSTS THAT ARE SHARED BETWEEN THE ELECTRIC**  
18   **AND GAS DISTRIBUTION BUSINESSES?**

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

1 equipment and some expenses, however, is incurred for both electric and gas  
2 services.

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

8 **Q. DESCRIBE THE COMPUTATION FOR DEPRECIATION AND**  
9 **PROPERTY TAX EXPENSES INCLUDED IN THE RIDER AU REVENUE**  
10 **REQUIREMENT.**

11 A. Depreciation expense is annualized by using currently approved accrual rates and  
12 the depreciable gross plant for each plant type as of December 31, 2017.  
13 Similarly, property tax expense is annualized by applying the latest average  
14 property tax rates to the calculated property tax valuation as of December 31,  
15 2017.

16 **Q. WHAT INCREMENTAL EXPENSES ARE INCLUDED IN THE**  
17 **REVENUE REQUIREMENT CALCULATIONS?**

18 A. The only incremental expenses included in the Rider AU revenue requirement  
19 calculations are specifically identifiable costs associated with the implementation  
20 of the SmartGrid project for gas. Such costs include Information Technology  
21 costs, system support, data transfer fees, and any other costs that can be directly  
22 attributed to the SmartGrid program.

1   **Q.   DO THE REVENUE REQUIREMENT CALCULATIONS REFLECT THE**  
2           **SAVINGS THAT DISTRIBUTION AUTOMATION AND SMARTGRID**  
3           **PROJECTS WILL GENERATE?**

4   A.   Yes. In the Order in Case No. 10-2326-GE-RDR, the Commission approved a  
5           stipulation that included an agreement by Duke Energy Ohio to establish an  
6           amount of savings to include in Rider AU. The amount of savings is reflected in  
7           Schedule 11 of my attachment.

**III.   CHANGES FROM PRIOR FILING**

8   **Q.   HAVE YOU MADE ANY CHANGES IN THE REVENUE**  
9           **REQUIREMENT CALCULATIONS SINCE THE COMPANY’S LAST**  
10          **SMARTGRID COST RECOVERY FILING?**

11   A.   Yes. As a result of the TCJA, the Company was required to establish EDIT  
12           balances associated with the decrease in the federal tax rate from 35% to 21% as  
13           of December 31, 2017. As such, a provision for EDITs has been included as an  
14           offset to rate base as of December 31, 2017. This does not change the overall rate  
15           base calculation as it is simply a transfer from the ADIT balances but is necessary  
16           to preserve the rate base calculation.

17   **Q.   PLEASE EXPLAIN THE CREDIT FOR THE COMPANY’S GAS-ONLY**  
18          **CUSTOMERS.**

19   A.   The Company has customers in Adams County, Georgetown, and Lebanon, Ohio,  
20           to whom it provides only gas service. These customers are located in an area  
21           outside of Duke Energy Ohio’s electric service territory. Duke Energy Ohio  
22           agreed to only include the costs of SmartGrid gas deployment in the monthly

1 Rider AU charge to these customers. The overall Rider AU revenue requirement  
2 includes the gas portion of “common” costs and allocable project management  
3 organization (PMO) costs. A monthly credit amount has been calculated to  
4 eliminate these costs from the rider for these gas-only customers.

5 **Q. HOW HAS THIS ADJUSTMENT BEEN SHOWN IN THE SCHEDULES**  
6 **USED TO CALCULATE THE RIDER AU REVENUE REQUIREMENT?**

7 A. At the bottom of each supporting schedule in Attachment SEL-1, the costs related  
8 to “common” and PMO costs have been detailed. These costs are summarized at  
9 the bottom of Schedule 1A as a credit revenue requirement amount. On Schedule  
10 12, this credit amount is divided by the total number of gas bills to calculate the  
11 monthly credit for the 8,635 gas-only customers.

**IV. RIDER AU**

12 **Q. PLEASE PROVIDE A GENERAL OVERVIEW OF THE REVENUE**  
13 **REQUIREMENT CALCULATION FOR RIDER AU.**

14 A. The schedules provide extensive detail of the revenue requirement calculations for  
15 Rider AU, starting with support for the rate base component and pre-tax rate of  
16 return, followed by details for expenses to be included. As discussed earlier in my  
17 testimony, many of the schedules provide support for the credit revenue requirement  
18 applicable to the Company’s gas-only customers and that calculation is summarized  
19 on Schedule 1A. Finally, the schedules show the calculation of the proposed  
20 monthly rates for Rider AU applicable to the rate classes and the monthly credit for  
21 the gas-only customers.



1   **Q.     PLEASE EXPLAIN SCHEDULE 1.**

2   A.     Schedule 1 summarizes the annualized revenue requirement for Duke Energy Ohio's  
3           Rider AU rates. The underlying rate base reflects the net balance of the Company's  
4           investment in SmartGrid allocable to its gas distribution business, as of December  
5           31, 2017. The rate base shown is incremental to amounts in current rates. The  
6           information on this schedule is supported in Schedules 2 through 12. Schedule 1A  
7           summarizes the credit to the annualized revenue requirement for the Company's gas  
8           only customers.

9   **Q.     PLEASE EXPLAIN SCHEDULE 2.**

10  A.     Schedule 2 provides the adjusted balance of plant additions at December 31, 2016,  
11           and the actual plant additions by month from January 1, 2017, through December  
12           31, 2017, to arrive at the balance as of December 31, 2017.

13  **Q.     PLEASE EXPLAIN SCHEDULE 3.**

14  A.     Schedule 3 provides the adjusted balance of the PISCC regulatory asset not  
15           included in base rates at December 31, 2016, and the PISCC activity by month  
16           from January 1, 2017, through December 31, 2017, to arrive at the balance as of  
17           December 31, 2017. This schedule also provides actual PISCC amortization by  
18           month from January 1, 2017, through December 31, 2017, to calculate the balance  
19           at December 31, 2017. The net gas PISCC regulatory asset for the periods is also  
20           provided.

1   **Q.     PLEASE EXPLAIN SCHEDULE 4.**

2   A.     Schedule 4 provides the balance of gas PISCC and O&M net accumulated  
3           deferred income tax balance and excess accumulated deferred income tax balance  
4           at December 31, 2016, and December 31, 2017.

5   **Q.     PLEASE EXPLAIN SCHEDULE 5.**

6   A.     Schedule 5 provides the calculation of the accumulated deferred income taxes and  
7           excess accumulated deferred income tax balance for plant placed into service after  
8           March 31, 2012.

9   **Q.     PLEASE EXPLAIN SCHEDULE 6.**

10  A.     Schedule 6 provides the calculation of the pre-tax weighted average cost of capital  
11           for the return component of the Rider AU revenue requirement calculation. The  
12           capital structure and the capital cost rates are based on the most recently approved  
13           gas distribution rate case, Case No. 12-1685-GA-AIR, *et al.* Upon the TCJA  
14           becoming law, the rate of return was adjusted to reflect a reduction of the  
15           corporate tax rate from 35% to 21%. This adjustment was reflected in the  
16           amended Rider AU filing in Case No. 17-690-GA-RDR and subsequently  
17           approved by the Commission on March 28, 2018.

18  **Q.     PLEASE EXPLAIN SCHEDULE 7.**

19  A.     Schedule 7 provides the calculation of the annualized depreciation expense  
20           associated with additions, based on actual gas-related SmartGrid plant additions  
21           from April 1, 2012, through December 31, 2017, using currently approved  
22           depreciation accrual rates.

1   **Q.     PLEASE EXPLAIN SCHEDULE 8.**

2   A.     Schedule 8 provides a calculation of the annualized amortization of the PISCC  
3           accrued from April 1, 2012, through December 31, 2017. The gas-related PISCC  
4           Regulatory Assets, by account, are in agreement with those provided on Schedule  
5           4 and the amortization calculations use the currently approved average service  
6           lives.

7   **Q.     PLEASE EXPLAIN SCHEDULE 9.**

8   A.     Schedule 9 is a schedule providing the calculation of the regulatory asset  
9           associated with the deferral of O&M and depreciation costs pursuant to the  
10          Stipulation approved in Case No. 09-543-GE-RDR.

11  **Q.     PLEASE EXPLAIN SCHEDULE 10.**

12  A.     Schedule 10 provides the calculation of the annualized property tax expense,  
13          based on actual additions to gas-related SmartGrid plant in service from April 1,  
14          2012, through December 31, 2017. This calculation follows the process used in  
15          Duke Energy Ohio's Annual Report to the Ohio Department of Taxation to  
16          determine the Net Property Valuation and uses the latest known average gas  
17          property tax rate per \$1,000 of valuation.

18  **Q.     PLEASE EXPLAIN SCHEDULE 11.**

19  A.     Schedule 11 provides for the savings and reduction agreed to in the Stipulation in  
20          Case No.10-2326-GE-RDR. In that Stipulation, the Company agreed to include  
21          \$5,502,000 in savings in the 2017 revenue requirements. This amount is netted  
22          with the amount of \$2,026,000 in our base rates in Case No. 12-1685-GA-AIR,  
23          resulting in a \$3,476,000 savings reduction in this filing.

1    **Q.    PLEASE EXPLAIN SCHEDULE 12.**

2    A.    Schedule 12 provides the new Rider AU monthly charge per customer. Because  
3           the Company is proposing to allocate the Rider AU revenue requirement based on  
4           number of bills (*i.e.*, customers x 12), the Rider AU monthly rate shown on  
5           Schedule 12 is for all customers. The allocated revenue requirement is divided by  
6           the total number of bills. The result is a per bill charge of \$0.60 for Rider AU for  
7           all customers. The per bill credit amount of \$0.29 for the Company's gas only  
8           customers is also calculated on this schedule.

9    **Q.    DO YOU HAVE AN OPINION REGARDING WHETHER DUKE**  
10       **ENERGY OHIO'S REQUEST FOR NEW RIDER AU RATES IS**  
11       **REASONABLE?**

12   A.    Yes.

13   **Q.    PLEASE STATE YOUR OPINION.**

14   A.    Duke Energy Ohio's rate request is fair and reasonable.

**V.    OTHER ISSUES**

15   **Q.    HOW WILL FUTURE RATE CASES IMPACT THE FILINGS OF RIDER**  
16       **AU?**

17   A.    Rider AU will continue until the Company files its next gas base distribution rate  
18       case. In Case No 12-1685-GA-AIR, the Company rolled the gas SmartGrid  
19       investment into base rates as of the date certain of March 31, 2012, and then  
20       continued Rider AU for investment after the date certain, similar to our process for  
21       Rider AMRP.

**VI. CONCLUSION**

1   **Q.    WAS ATTACHMENT SEL-1 PREPARED BY YOU OR UNDER YOUR**  
2           **SUPERVISION?**

3   **A.    Yes.**

4   **Q.    IS THE INFORMATION CONTAINED IN ATTACHMENT SEL-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. 18-837-GA-RDR  
Attachment SEL-1  
Index of Schedules**

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<b>Schedule No.</b>	<b>Description</b>
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. 18-837-GA-RDR  
Revenue Requirement

Line No.		Balance 12/31/2016	Adjustment	Adjusted Balance 12/31/2016	Activity 2017	Cumulative thru 12/31/17	Reference
	<b><u>Return on Investment</u></b>						
	Total Rider AU Revenue Requirement						
1	Additions	\$40,631,907	\$0	\$40,631,907	\$0	\$40,631,907	Schedule 2
2	Total Plant In-Service	40,631,907	0	40,631,907	0	40,631,907	
	Less: Accumulation Provision for Depreciation						
3	Depreciation Expense	10,413,674		10,413,674	2,832,958	13,246,632	
4	Total Accumulated Provision for Depreciation	10,413,674	0	10,413,674	2,832,958	13,246,632	
5	Net Regulatory Asset--Post In-Service Carrying Cost	4,071,671	0	4,071,671	(221,713)	3,849,959	Schedule 3
6	Net Deferred Tax Balance--PISCC, Deferred Depreciation & CC and Deferred O&M & CC (ADIT & EDIT)	(4,375,605)	0	(4,375,605)	(249,097)	(4,624,702)	Schedule 4
7	Deferred Taxes on Liberalized Depreciation (ADIT & EDIT)	(8,143,156)		(8,143,156)	224,215	(7,918,941)	Schedule 5
8	Net Rate Base	21,771,143	0	21,771,144	(3,079,553)	18,691,591	
9	Approved Pre-tax Rate of Return (at 21% Federal Income Tax Rate)					9.16%	Schedule 6
10	Annualized Return on Rate Base					1,712,150	
	<b><u>Operating Expenses</u></b>						
11	Annualized Provision for Depreciation For Additions				2,832,958	2,832,958	Schedule 7
12	Annualized Amortization of PISCC				318,142	318,142	Schedule 8
13	Deferred O&M Expense and Carrying Costs				933,416	933,416	Schedule 9
14	Annualized Property Tax Expense				748,351	748,351	Schedule 10
15	Reduction in Operation & Maintenance Expense				(3,476,000)	(3,476,000)	Schedule 11
16	<b>Annualized Revenue Requirement - Smart Grid</b>				<u>1,356,867</u>	<u>3,069,017</u>	

**Duke Energy Ohio**  
**Calculation of Rider AU Gas Only Customer Credit**  
**Case No. 18-837-GA-RDR**  
**Revenue Requirement (Credit)**

<b>Line No.</b>		<b>Adjusted Balance 12/31/2016</b>	<b>Activity 2017</b>	<b>Cumulative thru 12/31/17</b>	<b>Reference</b>
	<b><u>Return on Investment</u></b>				
	Total Rider AU Revenue Requirement				
1	Additions	\$28,878,996	\$0	\$28,878,996	Schedule 2
2	Total Plant In-Service	28,878,996	0	28,878,996	
	Less: Accumulation Provision for Depreciation				
3	Depreciation Expense	7,320,565	2,042,295	9,362,860	
4	Total Accumulated Provision for Depreciation	7,320,565	2,042,295	9,362,860	
5	Net Regulatory Asset--Post In-Service Carrying Cost	2,794,760	(150,256)	2,644,505	Schedule 3
6	Net Deferred Tax Balance--PISCC, Deferred Depreciation & CC and Deferred O&M & CC	(3,277,677)	(274,142)	(3,551,819)	Schedule 4
7	Deferred Taxes on Liberalized Depreciation	(5,783,283)	172,709	(5,610,574)	Schedule 5
8	Net Rate Base	15,292,231	(2,293,984)	12,998,248	
9	Approved Pre-tax Rate of Return (at 21% Federal Income Tax Rate)			9.16%	Schedule 6
10	Annualized Return on Rate Base			1,190,640	
	<b><u>Operating Expenses</u></b>				
11	Annualized Provision for Depreciation For Additions		2,042,295	2,042,295	Schedule 7
12	Annualized Amortization of PISCC		223,427	223,427	Schedule 8
13	Deferred O&M Expense and Carrying Costs		933,518	933,518	Schedule 9
14	Annualized Property Tax Expense		547,247	547,247	Schedule 10
15	Reduction in Operation & Maintenance Expense		(3,476,000)	(3,476,000)	Schedule 11
16	<b>Annualized Revenue Requirement - Smart Grid Credit</b>		<u>270,487</u>	<u>1,461,127</u>	



Duke Energy Ohio  
Calculation of Rider AU  
Case No. 18-837-GA-RDR  
Plant Additions by Month

Line No.		Plant Account	Balance at 12/31/2016	Adjustment	Adjusted Balance at 12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017
	Total Rider AU Revenue Requirement																
1	Electronic Data Processing Equip Common	19101	0		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Communication Equipment Gas	29700	12,937,396		12,937,396	12,937,396	12,937,396	12,937,396	12,937,396	12,937,396	12,937,396	12,937,396	12,937,396	12,937,396	12,937,396	12,937,396	12,937,396
3	Intangible Gas	20300	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	1,483,193	1,483,193	1,483,193	1,483,193	1,483,193
4	Electronic Data Processing Equip Gas	29101	67,359		67,359	67,359	67,359	67,359	67,359	67,359	67,359	67,359	67,359	67,359	67,359	67,359	67,359
5	Leased AMI Meters	17001	9,527,398		9,527,398	9,527,398	9,527,398	9,527,398	9,527,398	9,527,398	9,527,398	9,527,398	9,527,398	9,527,398	9,527,398	9,527,398	9,527,398
6	Communication Equipment Common	19700	16,616,561		16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561
7	Total		\$40,631,907	\$0	\$40,631,907	\$40,631,907	\$40,631,907	\$40,631,907	\$40,631,907	\$40,631,907	\$40,631,907	\$40,631,907	\$40,631,907	\$40,631,907	\$40,631,907	\$40,631,907	\$40,631,907
	<u>Incremental</u>																
8	Electronic Data Processing Equip Common	19101				0	0	0	0	0	0	0	0	0	0	0	0
9	Communication Equipment Gas	29700				0	0	0	0	0	0	0	0	0	0	0	0
10	Intangible Gas	20300				0	0	0	0	0	0	0	0	0	0	0	0
11	Electronic Data Processing Equip Gas	29101				0	0	0	0	0	0	0	0	0	0	0	0
12	Leased AMI Meters	17001				0	0	0	0	0	0	0	0	0	0	0	0
13	Communication Equipment Common	19700				0	0	0	0	0	0	0	0	0	0	0	0
14	Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<u>PMO and Common Plant Additions</u>																
15	Electronic Data Processing Equip Common	19101			0	0	0	0	0	0	0	0	0	0	0	0	0
16	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
17	Intangible Gas	20300			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	1,483,193	1,483,193	1,483,193	1,483,193
18	Electronic Data Processing Equip Gas	29101			0	0	0	0	0	0	0	0	0	0	0	0	0
19	Leased AMI Meters	17001			9,527,398	9,527,398	9,527,398	9,527,398	9,527,398	9,527,398	9,527,398	9,527,398	9,527,398	9,527,398	9,527,398	9,527,398	9,527,398
20	Communication Equipment Common	19700			16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561	16,616,561
21	Total				\$28,878,996	\$28,878,996	\$28,878,996	\$28,878,996	\$28,878,996	\$28,878,996	\$28,878,996	\$28,878,996	\$28,878,996	\$28,878,996	\$28,878,996	\$28,878,996	\$28,878,996
	<u>Incremental</u>																
22	Electronic Data Processing Equip Common	19101				0	0	0	0	0	0	0	0	0	0	0	0
23	Communication Equipment Gas	29700				0	0	0	0	0	0	0	0	0	0	0	0
24	Intangible Gas	20300				0	0	0	0	0	0	0	0	0	0	0	0
25	Electronic Data Processing Equip Gas	29101				0	0	0	0	0	0	0	0	0	0	0	0
26	Leased AMI Meters	17001				0	0	0	0	0	0	0	0	0	0	0	0
27	Communication Equipment Common	19700				0	0	0	0	0	0	0	0	0	0	0	0
28	Total					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Duke Energy Ohio  
Calculation of Rider AU  
Case No. 18-837-GA-RDR  
Net Regulatory Asset -- Post In-Service Carrying Cost

Line No.	Account	Description	Balance at 12/31/2016	ADJ	Adjusted Balance at 12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Balance at 12/31/2017
1	018636x	Communication Equipment Gas	1,512,855		1,512,855	\$5,904	\$5,930	\$5,956										1,530,645
2	018636x	Intangible Gas	158,355		158,355	\$694	\$697	\$700										160,446
3	018636x	Electronic Data Processing Equip Gas	7,720		7,720	\$33	\$34	\$34										7,821
4	018636x	Leased AMI Meters	1,009,934		1,009,934	\$4,361	\$4,380	\$4,399										1,023,074
5	018636x	Communication Equipment Common	1,689,482		1,689,482	\$7,302	\$7,334	\$7,366										1,711,484
6		Total	\$4,378,346	\$0	\$4,378,346	\$18,294	\$18,375	\$18,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,433,470
7		Cumulative--Regulatory Asset--Deferrals				\$4,396,640	\$4,415,015	\$4,433,470	\$4,433,470	\$4,433,470	\$4,433,470	\$4,433,470	\$4,433,470	\$4,433,470	\$4,433,470	\$4,433,470	\$4,433,470	
		Regulatory Asset--Amortization																
8	018636x	Communication Equipment Gas	114,328		114,328	6,680	6,680	6,680	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	8,463	210,530
9	018636x	Intangible Gas	22,253		22,253	1,375	1,375	1,375	2,305	2,305	2,305	2,305	2,305	2,305	2,305	2,305	2,305	47,125
10	018636x	Electronic Data Processing Equip Gas	1,159		1,159	75	75	75	115	115	115	115	115	115	115	115	115	2,418
11	018636x	Leased AMI Meters	58,247		58,247	4,254	4,254	4,254	5,282	5,282	5,282	5,282	5,282	5,282	5,282	5,282	5,282	118,552
12	018636x	Communication Equipment Common	110,687		110,687	6,898	6,898	6,898	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	204,886
13		Total	\$306,675	\$0	\$306,675	\$19,283	\$19,283	\$19,283	\$24,332	\$24,332	\$24,332	\$24,332	\$24,332	\$24,332	\$24,332	\$24,332	\$24,332	\$583,511
14		Cumulative--Regulatory Asset--Amort.				\$325,957	\$345,240	\$364,522	\$388,854	\$413,187	\$437,519	\$461,851	\$486,183	\$510,515	\$534,847	\$559,179	\$583,511	
		Regulatory Asset--Net																
15	018636x	Communication Equipment Gas	1,398,527	0	1,398,527	(776)	(750)	(724)	(8,463)	(8,463)	(8,463)	(8,463)	(8,463)	(8,463)	(8,463)	(8,463)	(8,463)	1,320,115
16	018636x	Intangible Gas	136,102	0	136,102	(681)	(678)	(675)	(2,305)	(2,305)	(2,305)	(2,305)	(2,305)	(2,305)	(2,305)	(2,305)	(2,305)	113,321
17	018636x	Electronic Data Processing Equip Gas	6,561	0	6,561	(42)	(41)	(41)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	5,403
18	018636x	Leased AMI Meters	951,687	0	951,687	107	126	145	(5,282)	(5,282)	(5,282)	(5,282)	(5,282)	(5,282)	(5,282)	(5,282)	(5,282)	904,522
19	018636x	Communication Equipment Common	1,578,795	0	1,578,795	404	436	468	(8,167)	(8,167)	(8,167)	(8,167)	(8,167)	(8,167)	(8,167)	(8,167)	(8,167)	1,506,598
20		Total	\$4,071,671	\$0	\$4,071,671	(\$989)	(\$908)	(\$828)	(\$24,332)	(\$24,332)	(\$24,332)	(\$24,332)	(\$24,332)	(\$24,332)	(\$24,332)	(\$24,332)	(\$24,332)	\$3,849,959
21		Cumulative--Regulatory Asset--Net.				\$4,070,683	\$4,069,775	\$4,068,948	\$4,044,616	\$4,020,283	\$3,995,951	\$3,971,619	\$3,947,287	\$3,922,955	\$3,898,623	\$3,874,291	\$3,849,959	

**5.32%**

Duke Energy Ohio  
Calculation of Rider AU  
Case No. 18-837-GA-RDR  
Net Deferred Tax Balance -- PISCC and O&M

Line No.	Net Deferred Tax Balance - PISCC	Balance at 12/31/2016	Adjustment	Adjusted Balance at 12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017
Total Rider AU Revenue Requirement																
1	Ending Balance per Schedule 3	\$4,071,671														\$3,849,959
2	Tax Rate (35% in 2016, 21% in 2017)	35.00%														21.00%
3	Cumulative ADIT	<u>(\$1,425,085)</u>														<u>(\$808,491)</u>
4	Cumulative EDIT															<u>(\$538,994)</u>
<u>Net Deferred Tax Balance - Deferred Depreciation and Carrying Cost</u>																
5	Beginning Balance	\$1,345,281	\$0	\$1,345,281	\$1,345,281	\$1,345,249	\$1,345,217	\$1,345,185	\$1,345,185	\$1,345,185	\$1,345,185	\$1,345,185	\$1,345,185	\$1,345,185	\$1,345,185	\$1,345,185
6	Monthly Activity				(32)	(32)	(32)	0	0	0	0	0	0	0	0	0
7	Ending Balance	<u>\$1,345,281</u>	<u>\$0</u>	<u>\$1,345,281</u>	<u>\$1,345,249</u>	<u>\$1,345,217</u>	<u>\$1,345,185</u>	<u>\$1,345,185</u>	<u>\$1,345,185</u>	<u>\$1,345,185</u>	<u>\$1,345,185</u>	<u>\$1,345,185</u>	<u>\$1,345,185</u>	<u>\$1,345,185</u>	<u>\$1,345,185</u>	<u>\$1,345,185</u>
8	Tax Rate (35% in 2016, 21% in 2017)	35.00%														21.00%
9	Cumulative ADIT	<u>(\$470,848)</u>														<u>(\$282,489)</u>
10	Cumulative EDIT															<u>(\$188,326)</u>
<u>Net Deferred Tax Balance - Deferred O&amp;M and Carrying Cost</u>																
11	Beginning Balance	7,084,778		\$7,084,778	7,084,778	7,138,068	7,247,979	7,338,979	7,408,277	7,496,957	7,567,544	7,658,717	7,740,570	7,814,235	7,876,965	7,959,872
12	Monthly Activity				53,290	109,911	91,000	69,298	88,680	70,587	91,173	81,853	73,665	62,730	82,907	58,418
13	Ending Balance	<u>7,084,778</u>	<u>\$0</u>	<u>\$7,084,778</u>	<u>7,138,068</u>	<u>7,247,979</u>	<u>7,338,979</u>	<u>7,408,277</u>	<u>7,496,957</u>	<u>7,567,544</u>	<u>7,658,717</u>	<u>7,740,570</u>	<u>7,814,235</u>	<u>7,876,965</u>	<u>7,959,872</u>	<u>8,018,290</u>
14	Tax Rate (35% in 2016, 21% in 2017)	35.00%	35.00%													21.00%
15	Cumulative ADIT	<u>(\$2,479,672)</u>	<u>\$0</u>													<u>(\$1,683,841)</u>
16	Cumulative EDIT															<u>(\$1,122,561)</u>
<u>Net Deferred Tax Balance -- PISCC Associated with PMO and Common Plant</u>																
		(\$4,375,605)														(\$2,774,821)
17	Ending Balance per Schedule 3	\$2,794,760														\$2,644,505
18	Tax Rate (35% in 2016, 21% in 2017)	35.00%														21.00%
19	Cumulative ADIT	<u>(\$978,166)</u>														<u>(\$555,346)</u>
20	Cumulative EDIT															<u>(\$370,231)</u>
<u>Net Deferred Tax Balance - Deferred Depreciation and Carrying Cost Associated with PMO and Common Plant</u>																
21	Beginning Balance	\$843,957		843,957	\$843,957	\$843,959	\$843,961	\$843,963	\$843,963	\$843,963	\$843,963	\$843,963	\$843,963	\$843,963	\$843,963	\$843,963
22	Monthly Activity				2	2	2	0	0	0	0	0	0	0	0	0
23	Ending Balance	<u>\$843,957</u>		<u>\$843,957</u>	<u>\$843,959</u>	<u>\$843,961</u>	<u>\$843,963</u>	<u>\$843,963</u>	<u>\$843,963</u>	<u>\$843,963</u>	<u>\$843,963</u>	<u>\$843,963</u>	<u>\$843,963</u>	<u>\$843,963</u>	<u>\$843,963</u>	<u>\$843,963</u>
24	Tax Rate (35% in 2016, 21% in 2017)	35.00%		35.00%												21.00%
25	Cumulative ADIT	<u>(\$295,385)</u>		<u>(\$295,385)</u>												<u>(\$177,232)</u>
26	Cumulative EDIT															<u>(\$118,155)</u>
<u>Net Deferred Tax Balance - Deferred O&amp;M and Carrying Cost Associated with PMO and Common Expenses</u>																
27	Beginning Balance	\$5,726,075		5,726,075	5,726,075	5,779,365	5,889,276	5,980,276	6,049,574	6,138,254	6,208,841	6,300,014	6,381,867	6,455,532	6,518,262	6,601,169
29	Monthly Activity				53,290	109,911	91,000	69,298	88,680	70,587	91,173	81,853	73,665	62,730	82,907	58,418
30	Ending Balance	<u>5,726,075</u>		<u>5,726,075</u>	<u>5,779,365</u>	<u>5,889,276</u>	<u>5,980,276</u>	<u>6,049,574</u>	<u>6,138,254</u>	<u>6,208,841</u>	<u>6,300,014</u>	<u>6,381,867</u>	<u>6,455,532</u>	<u>6,518,262</u>	<u>6,601,169</u>	<u>6,659,587</u>
31	Tax Rate (35% in 2016, 21% in 2017)	35.00%														21.00%
32	Cumulative ADIT	<u>(\$2,004,126)</u>														<u>(\$1,398,513)</u>
33	Cumulative EDIT															<u>(\$932,342)</u>

Note: Deferred tax balances as of March 2012 rolled in to base rates.

**Duke Energy Ohio  
Calculation of Rider AU  
Case No. 18-837-GA-RDR  
Deferred Taxes on Liberalized Depreciation**

<u>Line No.</u>		Previous Tax Years				
		2012	2013	2014	2015	2016
		TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
	Total Rider AU Revenue Requirement					
1	Total Plant In-Service	\$12,416,689	\$34,766,288	\$40,783,902	\$40,631,907	\$40,631,907
2	Book to Tax Basis Adjustments:	0	0	0	0	0
3						
4	Tax Base In-Service subject to:					
	Bonus Depreciation - 100%	0	0	0	0	0
5	Bonus Depreciation - 50%	12,416,689	34,766,288	40,783,902	40,631,907	40,631,907
6	MACRS	0	0	961,595	0	0
7	Total Tax Depreciation Base	12,416,689	34,766,288	41,745,497	40,631,907	40,631,907
8	Tax Depreciation - MACRS	896,732	2,855,487	4,038,157	3,264,010	2,305,438
	Tax Depreciation - 100% Bonus	0	0	0	0	0
9	Tax Depreciation - 50% Bonus	6,208,345	11,174,800	3,008,807	(75,998)	0
10	Total Tax Depreciation	7,105,077	14,030,287	7,046,964	3,188,012	2,305,438
	Book Depreciation					
11	Total Book Depreciation	289,845	1,558,840	2,724,619	2,919,476	2,916,837
12	Less: Book Depr on AFUDC Equity	0	0	0	0	0
13	Plus: Originating Dif. Exclusive of AFUDC Equity	0	0	0	0	0
14	Net Book Depreciation	289,845	1,558,840	2,724,619	2,919,476	2,916,837
15	Tax Depreciation in Excess of Book Depreciation	6,815,232	12,471,447	4,322,345	268,536	(611,399)
16						
17	Federal Deferred Taxes	(\$2,385,331)	(\$4,365,006)	(\$1,512,821)	(\$93,988)	\$213,990
18	Federal Deferral Rate	35.00%	35.00%	35.00%	35.00%	35.00%
19	Excess Deferred Taxes	(954,132)	(1,746,003)	(605,128)	(37,595)	85,596

		Tax Year 2017 (part 1 of 2)									
Line No.		Vintage 2012					Vintage 2013				
		3-Year MACRS	5-Year MACRS	7-Year MACRS	10-Year MACRS	Total Vintage 2012	3-Year MACRS	5-Year MACRS	7-Year MACRS	10-Year MACRS	Total Vintage 2013
	Total Rider AU Revenue Requirement										
1	Total Plant In-Service	\$408,219	\$11,176	\$11,131,130	\$866,164	\$12,416,689	\$145,766	\$21,801	\$14,193,522	\$7,988,510	\$22,349,599
2	Book to Tax Basis Adjustments:	0	0	0	0	0	0	0	0	0	0
3											
4	Tax Base In-Service subject to:										
	Bonus Depreciation - 100%	0	0	0	0	0	0	0	0	0	0
5	Bonus Depreciation - 50%	408,219	11,176	11,131,130	866,164	12,416,689	145,766	21,801	14,193,522	7,988,510	22,349,599
6	MACRS	0	0	0	0	0	0	0	0	0	0
7	Total Tax Depreciation Base	408,219	11,176	11,131,130	866,164	12,416,689	145,766	21,801	14,193,522	7,988,510	22,349,599
8	Tax Depreciation - MACRS	0	322	496,727	37,847	534,896	0	1,256	633,386	349,098	983,740
	Tax Depreciation - 100% Bonus	0	0	0	0	0	0	0	0	0	0
9	Tax Depreciation - 50% Bonus	0	0	0	0	0	0	0	0	0	0
10	Total Tax Depreciation	0	322	496,727	37,847	534,896	0	1,256	633,386	349,098	983,740
	Book Depreciation										
11	Total Book Depreciation	81,644	2,235	742,446	57,773	884,099	29,153	4,360	946,708	532,834	1,513,055
12	Less: Book Depr on AFUDC Equity	0		0	0	0	0		0	0	0
13	Plus: Originating Dif. Exclusive of AFUDC Equity	0		0	0	0	0		0	0	0
14	Net Book Depreciation	81,644	2,235	742,446	57,773	884,099	29,153	4,360	946,708	532,834	1,513,055
15	Tax Depreciation in Excess of Book Depreciation	(81,644)	(1,913)	(245,719)	(19,926)	(349,203)	(29,153)	(3,104)	(313,322)	(183,736)	(529,315)
16											
17	Federal Deferred Taxes	\$17,145	\$402	\$51,601	\$4,184	\$73,333	\$6,122	\$652	\$65,798	\$38,584	\$111,156
18	Federal Deferral Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
19	Excess Deferred Taxes										

Duke Energy Ohio  
Calculation of Rider AU  
Case No. 18-837-GA-RDR  
Deferred Taxes on Liberalized Depreciation

Line No.		Tax Year 2017 (part 2 of 2)									
		Vintage 2014					Vintage 2015				Total Tax Year 2017
		3-Year MACRS	5-Year MACRS	7-Year MACRS	10-Year MACRS	Total Vintage 2014	3-Year MACRS	5-Year SG MACRS	7-Year MACRS	Total Vintage 2015	
	Total Rider AU Revenue Requirement										
1	Total Plant In-Service	\$927,213	\$34,382	\$4,380,777	\$675,242	\$6,017,614	\$1,995	(\$2,518)	(\$151,472)	(\$151,995)	\$40,631,907
2	Book to Tax Basis Adjustments:	0	0	0	0	0	0	0	0	0	0
3											
4	Tax Base In-Service subject to:										
	Bonus Depreciation - 100%	0	0	0	0	0	0	0	0	0	0
5	Bonus Depreciation - 50%	927,213	34,382	4,380,777	675,242	6,017,614	1,995	(2,518)	(151,472)	(151,995)	40,631,907
6	MACRS	0	0	0	0	0	0	0	0	0	0
7	Total Tax Depreciation Base	927,213	34,382	4,380,777	675,242	6,017,614	1,995	(2,518)	(151,472)	(151,995)	40,631,907
8	Tax Depreciation - MACRS	34,339	1,980	273,689	33,843	343,851	148	(242)	(13,248)	(13,342)	1,849,145
	Tax Depreciation - 100% Bonus	0	0	0	0	0	0	0	0	0	0
9	Tax Depreciation - 50% Bonus	0	0	0	0	0	0	0	0	0	0
10	Total Tax Depreciation	34,339	1,980	273,689	33,843	343,851	148	(242)	(13,248)	(13,342)	1,849,145
	Book Depreciation										
11	Total Book Depreciation	185,443	6,876	292,198	45,039	529,555	399	(168)	(10,103)	(9,872)	2,916,837
12	Less: Book Depr on AFUDC Equity	0	0	0	0	0	0	0	0	0	0
13	Plus: Originating Dif. Exclusive of AFUDC Equity	0	0	0	0	0	0	0	0	0	0
14	Net Book Depreciation	185,443	6,876	292,198	45,039	529,555	399	(168)	(10,103)	(9,872)	2,916,837
15	Tax Depreciation in Excess of Book Depreciation	(151,104)	(4,896)	(18,509)	(11,196)	(185,704)	(251)	(74)	(3,145)	(3,470)	(1,067,692)
16											
17	Federal Deferred Taxes	\$31,732	\$1,028	\$3,887	\$2,351	\$38,998	\$53	\$16	\$660	\$729	\$224,215
18	Federal Deferral Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
19	Excess Deferred Taxes										
										<b>Total Deferred Tax Balance</b>	<b>(\$7,918,941)</b>
										<b>Excess Deferred Tax 2012 - 2016</b>	<b>(3,257,262)</b>
										<b>(35% - 21% = 14%)</b>	

**Duke Energy Ohio  
Calculation of Rider AU  
Case No. 18-837-GA-RDR  
Deferred Taxes on Liberalized Depreciation**

		Previous Tax Years				
		2012	2013	2014	2015	2016
<u>Deferred Taxes on Liberalized Depreciation Associated with PMO and Common Plant</u>		<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>
19	Total Plant In-Service	\$7,057,294	\$24,394,805	\$28,973,335	\$28,878,996	\$28,878,996
20	Book to Tax Basis Adjustments:	0	0	0	0	0
21	Tax Base In-Service subject to:					
	Bonus Depreciation - 100%	0	0	0	0	0
21	Bonus Depreciation - 50%	7,057,294	24,394,805	28,973,335	28,878,996	28,878,996
22	MACRS	0	0	927,213	0	0
23	Total Tax Depreciation Base	7,057,294	24,394,805	29,900,548	28,878,996	28,878,996
24	Tax Depreciation - MACRS	513,590	1,840,173	2,693,059	2,317,306	1,634,009
	Tax Depreciation - 100% Bonus	0	0	0	0	0
25	Tax Depreciation - 50% Bonus	3,528,647	8,668,756	2,289,265	(47,170)	0
26	Total Tax Depreciation	4,042,237	10,508,929	4,982,324	2,270,136	1,634,009
	Book Depreciation					
27	Total Book Depreciation	151,319	1,003,492	1,819,786	1,815,430	2,123,939
28	Less: Book Depr on AFUDC Equity	0	0	0	0	0
29	Plus: Originating Dif. Exclusive of AFUDC Equity	0	0	0	0	0
30	Net Book Depreciation	151,319	1,003,492	1,819,786	1,815,430	2,123,939
31	Tax Depreciation in Excess of Book Depreciation	3,890,918	9,505,437	3,162,538	454,706	(489,930)
32	Federal Deferred Taxes @ 35.00%	(\$1,361,821)	(\$3,326,903)	(\$1,106,888)	(\$159,147)	\$171,476
33	Federal Deferral Rate	35.00%	35.00%	35.00%	35.00%	35.00%
	Excess Deferred Taxes	(544,729)	(1,330,761)	(442,755)	(63,659)	68,590



### Deferred Taxes on Liberalized Depreciation Associated with PMO and Common Plant

### Excess Deferred Taxes

Duke Energy Ohio  
Calculation of Rider AU  
Case No. 18-837-GA-RDR  
Deferred Taxes on Liberalized Depreciation

Tax Year 2017 (part 2 of 2)

		Vintage 2014					Vintage 2015				Total Tax
		3-Year	5-Year	7-Year	10-Year	Total	3-Year	5-Year SG	7-Year	Total	
		MACRS	MACRS	MACRS	MACRS	Vintage 2014	MACRS	MACRS	MACRS	Vintage 2015	
<u>Deferred Taxes on Liberalized Depreciation Associated with PMO and Common Plant</u>											
19	Total Plant In-Service	\$927,213	\$0	\$2,976,075	\$675,242	\$4,578,530	\$1,995	(\$2,518)	(\$93,816)	(\$94,339)	\$28,878,996
20	Book to Tax Basis Adjustments:	0	0	0	0	\$0	0	0	0	\$0	0
21	Tax Base In-Service subject to:										
	Bonus Depreciation - 100%	0	0	0	0	0	0	0	0	0	0
21	Bonus Depreciation - 50%	927,213	0	2,976,075	675,242	4,578,530	1,995	(2,518)	(93,816)	(94,339)	28,878,996
22	MACRS	0	0	0	0	0	0	0	0	0	0
23	Total Tax Depreciation Base	927,213	0	2,976,075	675,242	4,578,530	1,995	(2,518)	(93,816)	(94,339)	28,878,996
24	Tax Depreciation - MACRS	34,339	0	185,930	33,843	254,112	148	(242)	(8,205)	(8,299)	1,301,514
	Tax Depreciation - 100% Bonus	0	0	0	0	0	0	0	0	0	0
25	Tax Depreciation - 50% Bonus	0	0	0	0	0	0	0	0	0	0
26	Total Tax Depreciation	34,339	0	185,930	33,843	254,112	148	(242)	(8,205)	(8,299)	1,301,514
	Book Depreciation										
27	Total Book Depreciation	185,443	0	198,504	45,039	428,985	399	(168)	(6,258)	(6,026)	2,123,939
28	Less: Book Depr on AFUDC Equity	0	0	0	0	0	0	0	0	0	0
29	Plus: Originating Dif. Exclusive of AFUDC Equity	0	0	0	0	0	0	0	0	0	0
30	Net Book Depreciation	185,443	0	198,504	45,039	428,985	399	(168)	(6,258)	(6,026)	2,123,939
31	Tax Depreciation in Excess of Book Depreciation	(151,104)	0	(12,574)	(11,196)	(174,873)	(251)	(74)	(1,947)	(2,273)	(822,424)
32	Federal Deferred Taxes @ 35.00%	\$31,732	\$0	\$2,641	\$2,351	\$36,723	\$53	\$16	\$409	\$477	\$172,709
33	Federal Deferral Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	Excess Deferred Taxes										
										<b>Total Deferred Tax Balance</b>	(\$5,610,574)
										<b>Excess Deferred Tax 2012 - 2016</b>	(\$2,313,314)
										<b>(35% - 21% = 14%)</b>	

Duke Energy Ohio  
Calculation of Rider AU  
Case No. 18-837-GA-RDR  
Approved Rate of Return <sup>(a)</sup>

Line No.		Balance at 3/31/2012	Percent of Total	Rate	Weighted Cost	Tax Gross Up Factor	Pre-Tax Rate of Return
1	Long Term Debt	\$2,532,502,631	46.70%	5.32%	2.48%	1.000000	2.48%
2	Common equity	2,890,889,857	53.30%	9.84%	5.25%	1.272727	6.68%
3	Total Capitalization	<u>\$5,423,392,488</u>	<u>100.00%</u>		<u>7.73%</u>		<u>9.16%</u>

Income before Income Tax	100.000%
Less: Uncollectible accounts Expenses	0.5425%
Less: State Income Tax	0.000%
Income before Federal Income Tax	99.458%
Federal Income Tax (21% x 99.458%)	20.886%
Operating Income Percentage	<u>78.571%</u>
Gross Revenue Conversion Factor (1/0.78571)	<u>1.272727</u>

Note: <sup>(a)</sup> Approved Rate of Return set per Stipulation in Case No. 12-1685-GA-AIR.  
Upon the *Tax Cut and Jobs Act of 2017* becoming law the Rate of Return has been adjusted to reflect a reduction of the Corporate tax rate from 35% to 21%.

**Duke Energy Ohio  
Calculation of Rider AU  
Case No. 18-837-GA-RDR  
Annualized Depreciation Expense on Plant in Service at Year End**

<b>Line No.</b>	<b>Depreciable Plant Basis</b>	<b>Plant Account</b>	<b>Balance at 12/31/2017</b>	<b>Fully Depreciated 12/31/2017</b>	<b>Depreciable Balance 12/31/2017</b>	<b>Depreciation Rate</b>	<b>Annualized Depreciation</b>
	Total Rider AU Revenue Requirement						
1	Intangible Gas	20300	1,483,193	408,219	1,074,974	20.00%	214,995
2	Electronic Data Processing Equip Gas	29101	67,359	11,176	56,183	20.00%	11,237
3	Communication Equipment Gas	29700	12,937,396		12,937,396	6.67%	862,924
4	Leased AMI Meters	17001	9,527,398		9,527,398	6.67%	635,477
5	Communication Equipment Common	19700	16,616,561		16,616,561	6.67%	1,108,325
6	Total		<u>\$40,631,907</u>	<u>\$419,395</u>	<u>\$40,212,512</u>		<u>\$2,832,958</u>
	<u>Annualized Depreciation Associated with PMO and Common Plant Additions</u>						
7	Intangible Gas	20300	1,483,193	408,219	1,074,974	20.00%	214,995
8	Communication Equipment Gas	29700	1,251,844		1,251,844	6.67%	83,498
9	Leased AMI Meters	17001	9,527,398		9,527,398	6.67%	635,477
10	Communication Equipment Common	19700	16,616,561		16,616,561	6.67%	1,108,325
11	Total		<u>\$28,878,996</u>	<u>\$408,219</u>	<u>\$28,470,777</u>		<u>\$2,042,295</u>

**Duke Energy Ohio  
Calculation of Rider AU  
Case No. 18-837-GA-RDR  
Annualized Amortization of PISCC**

<b>Line No.</b>	<b>Regulatory Asset Deferrals</b>	<b>Balance at 12/31/2017</b>	<b>Amortization Rate</b>	<b>Annualized Amortization</b>
	Total Rider AU Revenue Requirement			
1	018636x Intangible Gas	160,446	20.00%	32,089
2	018636x Electronic Data Processing Equip Gas	7,821	20.00%	1,564
3	018636x Communication Equipment Gas	1,530,645	6.67%	102,094
4	018636x Leased AMI Meters	1,023,074	6.67%	68,239
5	018636x Communication Equipment Common	1,711,484	6.67%	114,156
6	Total	<u>\$4,433,470</u>		<u>\$318,142</u>

Annualized Amortization of PISCC Associated with PMO and Common Plant

	Total Rider AU Revenue Requirement			
7	018636x Intangible Gas	160,446	20.00%	32,089
8	018636x Electronic Data Processing Equip Gas	0	20.00%	0
9	018636x Communication Equipment Gas	134,073	6.67%	8,943
10	018636x Leased AMI Meters	1,023,074	6.67%	68,239
11	018636x Communication Equipment Common	1,711,484	6.67%	114,156
12	Total	<u>\$3,029,077</u>		<u>\$223,427</u>

Duke Energy Ohio  
Calculation of Rider AU  
Case No. 18-837-GA-RDR  
Regulatory Asset -- Deferred O&M Expenses, Carrying Cost and Amortization

Line No.	Account	Description	Balance at 12/31/2016	Adjustment	Adjusted Balance at 12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Balance at 12/31/2017
Regulatory Asset--Deferred O&M Expenses																		
1	182362	O&M - Meter, Communication, & Info Tech	\$1,809,928	\$0	\$1,809,928													\$1,809,928
2	182362	Common O&M - Meter. Communication, & Info Tech	10,199,235	0	10,199,235	43,055	99,360	80,051	63,485	82,544	64,126	\$84,382	\$74,710	\$66,209	\$55,006	\$74,895	\$50,129	11,037,187
3	182362	PMO O&M	1,115,365	0	1,115,365													1,115,365
4	18236x	Book Depreciation	1,051,997		1,051,997													1,051,997
5	18236x	Book Depreciation - Common	1,216,843		1,216,843													1,216,843
6		Total	\$15,393,368	\$0	\$15,393,368	\$43,055	\$99,360	\$80,051	\$63,485	\$82,544	\$64,126	\$84,382	\$74,710	\$66,209	\$55,006	\$74,895	\$50,129	\$16,231,320
7		Cumulative--Regulatory Asset--Deferrals	\$15,393,368		\$15,393,368	\$15,436,423	\$15,535,783	\$15,615,834	\$15,679,319	\$15,761,863	\$15,825,989	\$15,910,371	\$15,985,081	\$16,051,290	\$16,106,296	\$16,181,191	\$16,231,320	
Regulatory Asset--Amortization																		
8	407xxx	Deferred O&M Costs	\$1,202,549		\$1,202,549	\$93,968	\$93,968	\$93,968	\$5,791	\$5,791	\$5,791	\$5,791	\$5,791	\$5,791	\$5,791	\$5,791	\$5,791	\$1,536,572
9	407xxx	Deferred O&M - Common and PMO Costs	9,983,976		9,983,976	28,195	28,195	28,195	108,165	108,165	108,165	108,165	108,165	108,165	108,165	108,165	108,165	11,042,046
10	407xxx	Book Depreciation	1,152,864		1,152,864	6,431	6,431	6,431	(132)	(132)	(132)	(132)	(132)	(132)	(132)	(132)	(132)	1,170,969
11	407xxx	Book Depreciation - Common	1,260,199		1,260,199	19,163	19,163	19,163	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,330,162
12		Total	\$13,599,588	\$0	\$13,599,588	\$147,757	\$147,757	\$147,757	\$115,210	\$115,210	\$115,210	\$115,210	\$115,210	\$115,210	\$115,210	\$115,210	\$115,210	\$15,079,749
13		Cumulative--Regulatory Asset--Amortization	\$13,599,588		\$13,599,588	\$13,747,345	\$13,895,102	\$14,042,859	\$14,158,069	\$14,273,279	\$14,388,489	\$14,503,699	\$14,618,909	\$14,734,119	\$14,849,329	\$14,964,539	\$15,079,749	
Regulatory Asset--Deferred O&M Expenses Carrying Cost (2)																		
14	182362	Deferred O&M Costs	\$167,399	\$0	\$167,399	0	0	0	0	0	0	0	0	0	0	0	0	167,399
15	182362	Deferred O&M - Common and PMO Costs	1,216,749	0	1,216,749	10,235	10,551	10,949	5,813	6,136	6,461	6,791	7,143	7,456	7,724	8,012	8,289	1,312,309
16	18236x	Book Depreciation	118,978	0	118,978	(34)	(34)	(34)	0	0	0	0	0	0	0	0	0	118,876
17	18236x	Book Depreciation - Common	120,216	0	120,216	2	2	2	0	0	0	0	0	0	0	0	0	120,222
18		Total	\$1,623,342	\$0	\$1,623,342	\$10,203	\$10,519	\$10,917	\$5,813	\$6,136	\$6,461	\$6,791	\$7,143	\$7,456	\$7,724	\$8,012	\$8,289	\$1,718,806
19		Cumulative--Regulatory Asset--Deferrals	\$1,623,342		\$1,623,342	\$1,633,545	\$1,644,064	\$1,654,981	\$1,660,794	\$1,666,930	\$1,673,391	\$1,680,182	\$1,687,325	\$1,694,781	\$1,702,505	\$1,710,517	\$1,718,806	
Regulatory Assets--Total																		
20	182362	Deferred O&M Costs	\$774,778	\$0	\$774,778	(\$93,968)	(\$93,968)	(\$93,968)	(\$5,791)	(\$5,791)	(\$5,791)	(\$5,791)	(\$5,791)	(\$5,791)	(\$5,791)	(\$5,791)	(\$5,791)	\$440,755
21	182362	Deferred O&M - Common and PMO Costs	2,547,373	0	2,547,373	25,095	81,716	62,805	(38,867)	(19,485)	(37,578)	(16,992)	(26,312)	(34,500)	(45,435)	(25,258)	(49,747)	2,422,815
22	18236x	Book Depreciation	18,111	0	18,111	(6,465)	(6,465)	(6,465)	132	132	132	132	132	132	132	132	132	(96)
23	18236x	Book Depreciation - Common	76,860	0	76,860	(19,161)	(19,161)	(19,161)	(1,386)	(1,386)	(1,386)	(1,386)	(1,386)	(1,386)	(1,386)	(1,386)	(1,386)	6,903
24		Total	\$3,417,122	\$0	\$3,417,122	(\$94,499)	(\$37,878)	(\$56,789)	(\$45,912)	(\$26,530)	(\$44,623)	(\$24,037)	(\$33,357)	(\$41,545)	(\$52,480)	(\$32,303)	(\$56,792)	\$2,870,377
25		Cumulative--Regulatory Asset--Total	\$3,417,122		\$3,417,122	\$3,322,623	\$3,284,745	\$3,227,956	\$3,182,044	\$3,155,514	\$3,110,891	\$3,086,854	\$3,053,497	\$3,011,952	\$2,959,472	\$2,927,169	\$2,870,377	
182362	Deferred O&M Costs	\$38,462	\$0	\$0	\$154,663	\$128,347	\$209,353	\$1,253,816	\$25,287	\$0	\$1,809,928	Severance Costs By Year		2013	\$209,353	(1) - Severance accrued in prev yrs but not incl in 2012 filing.		
182362	Deferred O&M - Common and PMO Costs	\$0	\$1,037,092	\$2,884,359	\$2,268,582	\$1,315,647	\$1,272,802	\$248,957	\$1,230,251	\$1,056,910	\$11,314,600	2014	\$176,871					
18236x	Book Depreciation	\$24,222	\$78,368	\$193,158	\$334,158	\$142,756	\$225,003	\$62,047	(\$7,715)	\$0	\$1,051,997	2015	\$25,287					
18236x	Book Depreciation - Common	\$10,211	\$63,307	\$141,092	\$252,371	\$147,089	\$398,449	\$203,852	\$472	\$0	\$1,216,843							
		\$72,895	\$1,178,767	\$3,218,609	\$3,009,774	\$1,733,839	\$2,105,607	\$1,768,672	\$1,248,295	\$1,056,910	\$15,393,368			411,511		(2) - Incl in O&M costs BUT excl from Carrying Costs calcs		

**Duke Energy Ohio  
Calculation of Rider AU  
Case No. 18-837-GA-RDR  
Regulatory Asset -- Deferred O&M Expenses, Carrying Cost and Amortization**

Line No.	Account	Description	Balance at 12/31/2016	Adjustment	Adjusted Balance at 12/31/2016	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	Balance at 12/31/2017
		<u>Regulatory Asset -- Deferred O&amp;M Expenses, Carrying Cost and Amortization Associated with PMO and Common Expenses</u>																
		Regulatory Asset--Deferred O&M Expenses																
26	182362	Common O&M - Meter. Communication, & Info Tech			\$10,199,235	\$43,055	\$99,360	\$80,051	\$63,485	\$82,544	\$64,126	\$84,382	\$74,710	\$66,209	\$55,006	\$74,895	\$50,129	\$11,037,187
27	182362	PMO O&M			1,115,365	0	0	0	0	0	0	0	0	0	0	0	0	1,115,365
28	18236x	Book Depreciation - PMO and Common			1,216,843	0	0	0	0	0	0	0	0	0	0	0	0	1,216,843
29		Total			<u>\$12,531,443</u>	<u>\$43,055</u>	<u>\$99,360</u>	<u>\$80,051</u>	<u>\$63,485</u>	<u>\$82,544</u>	<u>\$64,126</u>	<u>\$84,382</u>	<u>\$74,710</u>	<u>\$66,209</u>	<u>\$55,006</u>	<u>\$74,895</u>	<u>\$50,129</u>	<u>\$13,369,395</u>
30		Cumulative--Regulatory Asset--Deferrals			\$12,531,443	\$12,574,498	\$12,673,858	\$12,753,909	\$12,817,394	\$12,899,938	\$12,964,064	\$13,048,446	\$13,123,156	\$13,189,365	\$13,244,371	\$13,319,266	\$13,369,395	
		Regulatory Asset--Amortization																
31	407xxx	Deferred O&M - Common and PMO Costs			\$9,983,976	\$28,195	\$28,195	\$28,195	\$108,165	\$108,165	\$108,165	\$108,165	\$108,165	\$108,165	\$108,165	\$108,165	\$108,165	\$11,042,046
32	407xxx	Book Depreciation - Common			1,260,199	19,163	19,163	19,163	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	\$1,330,162
33		Total			<u>11,244,175</u>	<u>47,358</u>	<u>47,358</u>	<u>47,358</u>	<u>109,551</u>	<u>109,551</u>	<u>109,551</u>	<u>109,551</u>	<u>109,551</u>	<u>109,551</u>	<u>109,551</u>	<u>109,551</u>	<u>109,551</u>	<u>\$12,372,208</u>
34		Cumulative--Regulatory Asset--Amortization			\$11,244,175	\$11,291,533	\$11,338,891	\$11,386,249	\$11,495,800	\$11,605,351	\$11,714,902	\$11,824,453	\$11,934,004	\$12,043,555	\$12,153,106	\$12,262,657	\$12,372,208	
		Regulatory Asset--Deferred O&M Expenses Carrying Cost																
35	182362	Deferred O&M - Common and PMO Costs			\$1,216,749	\$10,235	\$10,551	\$10,949	\$5,813	\$6,136	\$6,461	\$6,791	\$7,143	\$7,456	\$7,724	\$8,012	\$8,289	1,312,309
36	182368	Book Depreciation - PMO and Common			120,216	2	2	2	0	0	0	0	0	0	0	0	0	120,222
37		Total			<u>\$1,336,965</u>	<u>\$10,237</u>	<u>\$10,553</u>	<u>\$10,951</u>	<u>\$5,813</u>	<u>\$6,136</u>	<u>\$6,461</u>	<u>\$6,791</u>	<u>\$7,143</u>	<u>\$7,456</u>	<u>\$7,724</u>	<u>\$8,012</u>	<u>\$8,289</u>	<u>\$1,432,531</u>
38		Cumulative--Regulatory Asset--Deferrals			\$1,336,965	\$1,347,202	\$1,357,755	\$1,368,706	\$1,374,519	\$1,380,655	\$1,387,116	\$1,393,907	\$1,401,050	\$1,408,506	\$1,416,230	\$1,424,242	\$1,432,531	
		Regulatory Asset--Total																
39	182362	Deferred O&M - Common and PMO Costs			\$2,547,373	\$25,095	\$81,716	\$62,805	(\$38,867)	(\$19,485)	(\$37,578)	(\$16,992)	(\$26,312)	(\$34,500)	(\$45,435)	(\$25,258)	(\$49,747)	\$2,422,815
40	18236x	Book Depreciation - PMO and Common			76,860	(19,161)	(19,161)	(19,161)	(1,386)	(1,386)	(1,386)	(1,386)	(1,386)	(1,386)	(1,386)	(1,386)	(1,386)	6,903
41		Total			<u>\$2,624,233</u>	<u>\$5,934</u>	<u>\$62,555</u>	<u>\$43,644</u>	<u>(\$40,253)</u>	<u>(\$20,871)</u>	<u>(\$38,964)</u>	<u>(\$18,378)</u>	<u>(\$27,698)</u>	<u>(\$35,886)</u>	<u>(\$46,821)</u>	<u>(\$26,644)</u>	<u>(\$51,133)</u>	<u>\$2,42</u>

Duke Energy Ohio  
Calculation of Rider AU  
Case No. 18-837-GA-RDR  
Annualized Property Taxes

Line No.		Vintage Year 2012		Vintage Year 2013		Vintage Year 2014		Vintage Year 2015		Total
		15-Year 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	
	Property Tax Expense (Amounts Exclude Post In-Service Carrying Costs)									
	Total Rider AU Revenue Requirement									
1	Current Year Investment	\$11,550,525	\$866,164	\$15,345,055	\$7,988,510	\$4,358,406	\$675,242	(\$149,477)	(\$2,518)	\$40,631,907
2	Less: AFUDC In-Service	0	0	0	0	0	0	0	0	
3	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)	
4	Percent Good <sup>(a)</sup>	63.3%	81.7%	70.0%	85.0%	76.7%	88.3%	83.3%	91.7%	
5	True Value of Taxable Property (excluding PISCC)	7,311,482	707,656	10,741,539	6,790,234	3,342,897	596,239	(124,514)	(2,309)	
6	Valuation Percent	25%	25%	25%	25%	25%	25%	25%	25%	
7	Total Taxable Value	1,827,871	176,914	2,685,385	1,697,559	835,724	149,060	(31,129)	(577)	
8	Net Property Tax Valuation	1,827,871	176,914	2,685,385	1,697,559	835,724	149,060	(31,129)	(577)	
9	Property Tax Expense	\$186,340	\$18,035	\$273,759	\$173,056	\$85,197	\$15,196	(\$3,173)	(\$59)	\$748,351
Annualized Property Taxes Associated with PMO and Common Plant										
10	Current Year Investment	\$6,191,130	\$866,164	\$9,349,001	\$7,988,510	\$3,903,288	\$675,242	(\$91,821)	(\$2,518)	\$28,878,996
11	Less: AFUDC In-Service	0	0	0	0	0	0	0	0	
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)	
13	Percent Good <sup>(a)</sup>	63.3%	81.7%	70.0%	85.0%	76.7%	88.3%	83.3%	91.7%	
14	True Value of Taxable Property (excluding PISCC)	3,918,985	707,656	6,544,301	6,790,234	2,993,822	596,239	(76,487)	(2,309)	
15	Valuation Percent	25%	25%	25%	25%	25%	25%	25%	25%	
16	Total Taxable Value	979,746	176,914	1,636,075	1,697,559	748,456	149,060	(19,122)	(577)	
17	Net Property Tax Valuation	979,746	176,914	1,636,075	1,697,559	748,456	149,060	(19,122)	(577)	
18	Property Tax Expense	\$99,879	\$18,035	\$166,788	\$173,056	\$76,301	\$15,196	(\$1,949)	(\$59)	\$547,247
19	Ohio Property Tax Calculation:									
20	Average Property Tax Rate per \$1,000 of Valuation	\$101.944		\$101.944		\$101.944		\$101.944		

Note: Software is now subject to property tax in the state of Ohio

<sup>(a)</sup> 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. 18-837-GA-RDR  
Incremental O&M Savings

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

Duke Energy Ohio  
 Calculation of Rider AU  
 Case No. 18-837-GA-RDR  
 Charge Per Bill

Line No.		Total	Source
<b>Count Breakdown of Customer Bills</b>			
1	Combo Accounts - Gas & Electric	5,031,804	Internal Company Data
2	Gas Only	103,620	Internal Company Data
3	Total	5,135,424	
<b>Revenue Requirement Breakdown</b>			
4	2017 Rider AU Revenue Requirement - Smart Grid	\$3,069,017	Schedule 1
5	Prior Year Undercollection	\$0	
6	Total Rider AU Revenue Requirement	\$3,069,017	
7	Rider AU Revenue Requirement - Combo Account Customers	\$1,461,127	Schedule 1A
8	Prior Year Undercollection	\$0	
9	Total Rider AU Revenue Requirement - Combo Account Customers	\$1,461,127	
10	Rider AU Revenue Requirement - shared by all customers	\$1,607,890	line 6 - line 9
<b>Rider AU Charges per Bill</b>			
11	Portion shared by all accounts (Line 10/Line 3)	\$0.31	GAS ONLY ACCT RATE
12	Portion for Combo Accounts only (Line 9 /Line 1)	\$0.29	Credit for Gas Only customers
13	Total	\$0.60	Rider AU Rate for Gas\Elec Customers
<b>Verification of Calculation</b>			
14	# of Combo Customers x Combo Rate	\$3,021,095	
15	# of Gas Only Customers x Gas Only Rate	\$32,122	
		\$3,053,217	Total Rider AU Revenue Requirement

**This foregoing document was electronically filed with the Public Utilities**

**Commission of Ohio Docketing Information System on**

**6/29/2018 11:01:34 AM**

**in**

**Case No(s). 18-0837-GA-RDR**

Summary: Testimony Direct Testimony of Sarah E. Lawler on Behalf of Duke Energy Ohio, Inc. electronically filed by Carys Cochern on behalf of Watts, Elizabeth H. Ms.