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July 26, 2018

Ms. Barcy McNeal  
Public Utilities Commission of Ohio  
Docketing Division  
180 East Broad Street, 11<sup>th</sup> Floor  
Columbus, OH 43215-3716

RE: PUCO Case Nos. 17-32-EL-AIR  
17-33-EL-ATA  
17-34-EL-AAM  
17-872-EL-RDR  
17-873-EL-ATA  
17-874-EL-AAM  
17-1263-EL-SSO  
17-1264-EL-ATA  
17-1265-EL-AAM  
16-1602-EL-ESS

Dear Ms. McNeal,

As discussed during the recent hearing in the proceedings, Duke Energy Ohio is filing a corrected copy of its Sixth Amended Corporate Separation Plan (Plan). Filed with this letter are the following two items:

- Attachment A: A red-lined copy of those pages in the Plan that are revised as compared to the original filing in these proceedings; and
- Attachment B: A clean copy of the entire Plan, as revised.

Regards,

/s/ Jeanne W. Kingery  
Jeanne W. Kingery  
Associate General Counsel

# Attachment A

# SIXTH AMENDED CORPORATE SEPARATION PLAN

## I. OVERVIEW.

This Sixth Amended Corporate Separation Plan (Amended Plan) describes the processes and controls that Duke Energy Ohio, Inc., (Duke Energy Ohio or the Company) has implemented, consistent with Ohio Administrative Code (O.A.C.) Chapter 4901:1-37 and Ohio Revised Code (R.C.) Section 4928.17. Duke Energy Ohio's initial Corporate Separation Plan was approved in Case No. 99-1658-EL-ETP. Duke Energy Ohio filed its Amended Corporate Separation Plan as part of its application to establish an Electric Security Plan (ESP) in Case No. 08-920-EL-UNC *et al.* The Public Utilities Commission of Ohio (Commission) approved Duke Energy Ohio's ESP and Amended Corporate Separation Plan by order dated December 17, 2008. Duke Energy Ohio's Second Amended Corporate Separation Plan was filed in Case No. 09-495-EL-UNC and was approved by the Commission on April 5, 2011. Duke Energy Ohio's Third Amended Separation Plan was filed in Case No. 11-3549-EL-SSO, *et al.*, and was approved by the Commission on November 22, 2011. Duke Energy Ohio's Fourth Amended Separation Plan was filed in Case No. 14-689-EL-UNC, *et al.*, and was approved by the Commission on June 11, 2014. The Commission's decision was thereafter appealed and, on November 1, 2016, the Ohio Supreme Court reversed and remanded the decision.<sup>1</sup> On remand, on June 14, 2017, the Commission ordered the Company to withdraw its application for approval of the Fourth Amended Separation Plan and file a new plan consistent with the order on remand. Meanwhile, oOn March 2, 2015, Duke Energy Ohio filed a Fifth Amended Separation Plan in Case No. 15-441-EL-UNC. A decision has yet to be issued in respect of the Fifth Amended Separation Plan.

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<sup>1</sup> *In re Application of Duke Energy Ohio, Inc., for Approval of its Fourth Amended Corporate Separation Plan*, 148 Ohio St.3d 510, 2016-Ohio-7535

Duke Energy Ohio operates its distribution system under the governance and rate authority of the Commission. Duke Energy Ohio offers all customers safe and reliable distribution service on a non-discriminatory basis. Duke Energy Ohio's tariffs define rates for its distribution services and products. Duke Energy Ohio provides and operates new distribution facilities, or the extension of distribution facilities, pursuant to such tariffs.

~~In furtherance of the policies of the state of Ohio, Duke Energy Ohio may also offer products and services other than retail electric service, such as, but not limited to, those identified in this section, in order to ensure the availability to consumers of adequate, reliable, safe, efficient, nondiscriminatory, and reasonably priced retail electric service; to ensure diversity of suppliers by giving consumers an additional choice of supplier; to encourage innovation in cost effective retail electric service including, but not limited to, demand side management and waste energy recovery systems; to protect at risk populations; to encourage the education of small business owners in this state regarding the use of, and encourage the use of energy efficiency programs and alternative energy resources in their businesses; and to facilitate the state's effectiveness in the global economy.. Such services will allow additional service options for residential and non-residential customers and will help to ensure customers the ability for an expeditious return from service interruptions, among other benefits. Duke Energy Ohio may use contractors or employees to provide other utility related services, programs, maintenance, and repairs related to customer-owned property, equipment, and facilities. In addition, Duke Energy Ohio may provide products and services other than tariffed retail electric service in an effort to advance the State's interests in energy efficiency and peak demand reduction and to comply with the benchmarks set forth in R.C. 4928.66. These programs give the Company the opportunity to serve customers more completely and to assist in meeting statutory requirements.~~

~~No such special customer services will be provided except where the Company has informed the customer that such service may be available and obtained from other suppliers and the customer has acknowledged the same. A customer's decision to receive or not receive special customer services from the Company will not influence, or impact in any way, the delivery of competitive or non-competitive retail electric service to that customer by the company. Such special customer services shall be provided at a market rate negotiated with the customer, but in no case at less than the Company's fully allocated cost. Such special customer services shall be provided in a manner to not unduly limit the company's ability to supply electric service under its Commission approved retail tariffs.~~

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# Attachment B

DUKE ENERGY OHIO, INC.

Sixth Amended Corporate Separation Plan

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# SIXTH AMENDED CORPORATE SEPARATION PLAN

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<sup>1</sup> *In re Application of Duke Energy Ohio, Inc., for Approval of its Fourth Amended Corporate Separation Plan*, 148 Ohio St.3d 510, 2016-Ohio-7535

This Amended Plan is designed to comply with the regulations set forth in O.A.C. Chapter 4901:1-37. This Amended Plan governs the corporate separation of noncompetitive retail electric service from competitive retail electric service as well as the products and services offered by certain affiliates of Duke Energy Ohio and is intended to be complementary to Duke Energy Ohio's Cost Allocation Manual (CAM). Duke Energy Ohio's CAM generally describes how costs are allocated between and among Duke Energy Ohio and its affiliates.

## **II. PROVISIONS THAT MAINTAIN STRUCTURAL SAFEGUARDS.**

O.A.C. 4901:1-37-4(A) sets forth required structural safeguards. Specifically, the provision provides:

- (1) Each electric utility and its affiliates that provide services to customers within the electric utility's service territory shall function independently of each other.
- (2) Each electric utility and its affiliates that provide services to customers within the electric utility's service territory shall not share facilities and services if such sharing in any way violates paragraph (D) of this rule.
- (3) Cross-subsidies between an electric utility and its affiliates are prohibited. An electric utility's operating employees and those of its affiliates shall function independently of each other.
- (4) An electric utility may not share employees and/or facilities with any affiliate, if the sharing, in any way, violates paragraph (D) of this rule.
- (5) An electric utility shall ensure that all shared employees appropriately record and charge their time based on fully allocated costs.
- (6) Transactions made in accordance with rules, regulations, or service agreements approved by the federal energy regulatory commission, securities and exchange commission, and the commission, which rules the electric utility shall maintain in its cost allocation manual (CAM) and file with the commission, shall provide a rebuttable presumption of compliance with the costing principles contained in this chapter.

Except as permitted by the Commission's rules and Title 49, Ohio Revised Code (R.C.), Duke Energy Ohio and its affiliates that provide services to customers within Duke Energy Ohio's service territory function independently of each other.

In December 2005, as a condition of the merger between Duke Energy Corporation (Duke Energy) and Cinergy Corp., the companies agreed to enter into several service agreements that address, among other things, cost allocation, provision of services, and pricing of transactions between and among Duke Energy holding company affiliates, including Duke Energy Ohio. A summary of the various agreements and the services and pricing for transactions permitted therein is included in Section IV of this document, some of which agreements were amended following the merger with Progress Energy, Inc., and, thereafter, the acquisition of Piedmont Natural Gas. Copies of the agreements are included in and are more fully described in Duke Energy Ohio's CAM. Duke Energy monitors compliance with these agreements as part of its utility operations in Ohio, Indiana, Kentucky, North Carolina, South Carolina, Florida, and Tennessee.

In addition to the general separation of books and records between Duke Energy Ohio and its affiliates, Duke Energy Ohio has implemented various safeguards to ensure compliance with the affiliate transaction rules and regulations. Employee access to regulated and non-regulated areas is electronically monitored to ensure there is complete separation. All employees receive annual training regarding types of information that cannot be communicated between regulated and non-regulated businesses.

To achieve operating efficiencies, Duke Energy Business Services LLC (DEBS), an affiliated service company, provides support functions. These services include accounting, treasury, human resources, communications, and legal functions. In general, DEBS employees are permitted to have greater access to information across the regulated and non-regulated businesses,

but are prohibited from sharing such information with an employee who is not permitted to access the information directly. Costs related to DEBS employees are allocated pursuant to the Service Company/Utility Service Agreement and the Service Company/Nonutility Service Agreement described in Section IV of this document.

### **III. PROVISIONS THAT MAINTAIN SEPARATE ACCOUNTING.**

Duke Energy Ohio maintains separate books and records from its affiliates in accordance with the Federal Energy Regulatory Commission (FERC) Uniform System of Accounts (USoA). The FERC USoA designates specific accounts where regulated and non-regulated transactions are to be recorded. Duke Energy Ohio and its affiliates have cost accounting procedures and systems in place and in operation that assure that each business unit and affiliate properly records the costs associated with that unit's or company's own activities and operations. These accounting procedures and systems are more fully set forth in the Company's CAM.

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#### **IV. A LIST IDENTIFYING FINANCIAL ARRANGEMENTS AND TRANSACTIONS.**

Financial arrangements between Duke Energy Ohio and its affiliates, except as the Commission may approve, are subject to the following restrictions: (i) any indebtedness incurred by an affiliate shall be without recourse to the electric utility; (ii) Duke Energy Ohio shall not enter into any agreement with terms under which the electric utility is obligated to commit funds to maintain the financial viability of an affiliate; (iii) Duke Energy Ohio shall not make any investment in an affiliate under any circumstances in which the electric utility would be liable for the debts and/or liabilities of the affiliate incurred as a result of actions or omissions of an affiliate; (iv) Duke Energy Ohio shall not issue any security for the purpose of financing the acquisition, ownership, or operation of an affiliate; (v) Duke Energy Ohio shall not assume any obligation or liability as a guarantor, endorser, surety, or otherwise with respect to any security of an affiliate; and (vi) Duke Energy Ohio shall not pledge, mortgage, or use as collateral any assets of the electric utility for the benefit of an affiliate.

Duke Energy Ohio and its utility and non-utility affiliates operate pursuant to the terms and conditions of various service agreements. The terms and conditions of these agreements set forth the cost allocations for the transactions that are permitted to occur pursuant to the various Agreements. Duke Energy Ohio maintains copies of the current agreements in its CAM. Many of these agreements were approved by the Commission in Case No. 05-732-EL-MER, *et al.*, as part of the merger between Duke Energy and Cinergy Corp.<sup>1</sup> In general, there are three primary cost allocations that affect Duke Energy Ohio and its affiliates: (1) cost allocations from DEBS, the subsidiary service company of Duke Energy; (2) cost allocations between Duke Energy Ohio and

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<sup>1</sup> Duke Energy Ohio is a party to other agreements with its utility affiliates that were not approved as part of the Duke-Cinergy merger. These agreements include but are not limited to the Miami Fort Operations Agreement, and Affiliate Inventory Asset Transfer Agreement, and the Natural Gas and Propane Services Agreement. These agreements allow Duke Energy Ohio to provide and receive services and goods at cost or otherwise according to FERC pricing regulations.

its wholly owned subsidiary Duke Energy Kentucky, Inc., for common costs; and (3) administrative and general (A&G) cost allocations between its gas and electric operations for both capital and expense accounts. The agreements of which Duke Energy Ohio is a party include the following:

- Service Company/Utility Service Agreement – This agreement governs transactions between DEBS (the service company) and utility affiliates, including Duke Energy Ohio. This agreement was entered into as part of merger between Duke Energy and Cinergy Corp. In its Opinion and Order dated December 21, 2005, the Commission approved this agreement in Case No. 05-732-EL-MER, *et al.*<sup>2</sup> DEBS provides its services at cost, except that, solely for the purpose of Internal Revenue Code Section 482, Duke Energy Ohio shall pay DEBS the market value of services. However, notwithstanding the Section 482 exception, for rate making purposes, services are rendered to Duke Energy Ohio at cost.
- Operating Companies Service Agreement (Operating Company Agreement) – This agreement governs transactions between Duke Energy Ohio and its utility affiliates. As compensation for any services rendered pursuant to the Operating Company Agreement, the company receiving services (Client Company) shall pay the service provider the fully embedded cost thereof (*i.e.*, the sum of (i) direct costs, (ii) indirect costs and (iii) costs of capital), except to the extent otherwise required by Section 482 of the Internal Revenue Code. Services provided to or by Duke Energy Carolinas or Duke Energy Progress shall be priced in accordance with the applicable state Code of Conduct. Duke Energy Carolinas and Duke Energy

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<sup>2</sup> *In the Matter of the Joint Application of Cinergy Corp., on Behalf of The Cincinnati Gas & Electric Company, and Duke Energy Holding Corp. for Consent and Approval of a Change of Control of The Cincinnati Gas & Electric Company*, 05-732-EL-MER, *et al.*, Finding and Order, at pg. 14 (Dec. 21, 2005).

Progress may also provide and receive services under this agreement (and their Code of Conduct) at their fully embedded costs.

- Operating Company/Non-utility Companies Service Agreement (Affiliate Services Agreement) – This agreement governs transactions between Duke Energy Ohio and certain of its non-utility affiliates. As compensation for any services rendered pursuant to the Affiliate Services Agreement, the client company shall pay the service provider the fully embedded costs thereof, except as required by 482 of the Internal Revenue Code.
- Utility Money Pool Agreement – This agreement allows Duke Energy, DEBS, and Duke Energy's utility operating companies (including Duke Energy Ohio) to participate in a money pool arrangement, in order to better manage cash and working capital requirements. Under this arrangement, those companies with surplus short-term funds may contribute those funds into a money pool that is provided for short-term loans to affiliates (other than Duke Energy) participating under this arrangement. This surplus cash may be from internal or external sources. Each party receiving a loan pursuant to the agreement must repay the principal amount plus interest either on demand or within 365 days of receiving the loan. Interest incomes from the loans are allocated among the parties in proportion to their respective contribution to the funds.
- Tax Sharing Agreement – This agreement, between Duke Energy and its subsidiaries, provides for a consolidated federal income tax return and the allocation of consolidated federal income tax liabilities and benefits among the parties to the agreement.

- Gas and Propane Services Agreement – This agreement allows for Duke Energy Ohio to provide certain necessary services for the operation of Duke Energy Kentucky’s Woodsdale Generating Station, which was formerly owned by Duke Energy Ohio.
- Agreement for Gypsum and FGD Waste Material Disposal Services – This agreement allows Duke Energy Kentucky to perform scrubber and FGD waste disposal services for Duke Energy Ohio.
- Inter-Company Asset Transfer Agreement – This Agreement permits asset transfer agreements for inventory items between Duke Energy Ohio and its affiliated regulated utility operating companies. The transfers among the regulated utilities are priced at the transferring party’s ”Cost” or through in-kind replacements, providing the transfers do not jeopardize the transferring party’s ability to provide service. Under Section 1.2 of this agreement, ”Cost” means (i) for inventory items accounted for in the FERC Uniform System of Accounts, account 154, the average unit price of such inventory item as recorded on the books for the transferor, plus stores, freight, handling, and other applicable costs and (ii) for assets other than inventory items, net book value. The pricing under this agreement is consistent with Ohio’s affiliate transaction pricing rules. Duke Energy Ohio ”Generation/Non-regulated” and regulated utilities use FERC’s asymmetrical pricing for transfers among themselves. Detailed records will be kept to demonstrate that assets are transferred at fully allocated cost.



**V. A LIST OF ALL CURRENT AFFILIATES IDENTIFYING EACH AFFILIATE'S PRODUCT(S) AND OR SERVICE(S).**

Duke Energy has many subsidiaries within its family of companies. Duke Energy's Corporate Secretary maintains a list of all affiliates in the Duke Energy corporate holding company structure, which list will be made available to the Commission upon request.

The following list includes the list of affiliates within Duke Energy as of May 1, 2017.

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Advance SC LLC	United States	7/9/2004	Distribute a portion of bulk power marketing revenues of Duke Power Company for certain South Carolina public assistance programs, education programs, economic development funding and manufacturing competitiveness funding. FERC Form 1: Grant making.
APOG, LLC	United States	6/22/2007	To provide technical, engineering and procurement support services to and for the benefit of Member-owned or operated nuclear facilities.
Atlantic Coast Pipeline, LLC	United States	8/27/2014	Holding company for natural gas pipeline joint venture.
Baker House Apartments LLC	United States	1/26/1998	Real Estate Development.
Bethel Price Solar, LLC	United States	10/11/2013	Development, construction, ownership and operation of solar photovoltaic facility.
Bison Insurance Company Limited	United States	6/15/2012	Bison Insurance Company Limited is a captive insurance company that insures the risks of Duke Energy Corporation and many of its subsidiaries and affiliates. Duke insures part or all of its risks with Bison, and Bison in turn retains a portion of its reinsurance premiums, claim costs and expenses and invests its cash just as any other insurance company would do.
Black Mountain Solar, LLC	United States	5/4/2011	Developing, constructing and thereafter operating and maintaining a 9.87 megawatt "MW" DC solar photovoltaic electric generation facility in Mojave County, AZ, near the city of Kingman.
Caldwell Power Company	United States	7/28/1921	The purpose of this entity is to generate, transmit, and distribute electric power and preserve property rights.

Capitan Corporation	United States	12/28/1931	Real Estate Operations.
Caprock Solar 1 LLC	United States	10/31/2014	Development of a 25 MW solar power project near Tucumcari in Quay County, New Mexico.
Caprock Solar 2 LLC	United States	10/31/2014	Development of a 30 MW solar power project near Tucumcari in Quay County, New Mexico.
Caprock Solar Holdings 1, LLC	United States	04/30/2015	Holding Company
Caprock Solar Holdings 2, LLC	United States	04/30/2015	Holding Company
Carofund, Inc.	United States	8/15/1995	Investments in Real Estate Rental
CaroHome, LLC	United States	4/21/1998	Investments in Real Estate Rental
Carolinas Virginia Nuclear Power Associates, Inc.	United States	10/4/1956	The Duke Power nuclear program began in 1956 with the formation of the Carolinas Virginia Nuclear Power Associates, Inc. (CVNPA), consisting of Duke Power, Carolina Power & Light, Virginia Electric Power Company, and South Carolina Electric & Gas. CVNPA sponsored the construction and operation of the demonstration Carolinas-Virginia Tube Reactor (CVTR) at the Parr site, north of Columbia, SC. The CVTR began its demonstration mission in 1964 with a generating capacity of 17 Mwe, and completed its mission in January, 1967. Decommissioning of the plant was delayed until 2001; it currently is still on-going (Non-profit).
Carousel Capital Partners LP	United States	3/27/1996	Carousel Capital was formed in March 1996 as a venture capital fund that focused on investments in established, strategically positioned mid-sized companies located primarily in the Southeast.
Catamount Energy Corporation	United States	6/23/1992	Owns non-regulated power generation companies in the USA and United Kingdom.

Catamount Energy SC 1	United Kingdom	10/8/2002	Limited partnership that owns a Scottish limited company for wind power development.
Catamount Energy SC 2	United Kingdom	10/8/2002	Limited partnership that owns a Scottish limited company for wind power development.
Catamount Energy SC 3	United Kingdom	10/8/2002	Limited partnership that owns a Scottish limited company for wind power development.
Catamount Rumford Corporation	United States	4/11/1989	Limited Partner in a cogeneration plant in Maine.
Catamount Sweetwater 1 LLC	United States	12/12/2003	Member of a Limited Liability Company that owns wind power assets in Texas.
Catamount Sweetwater 2 LLC	United States	5/5/2004	Member of a Limited Liability Company that owns wind power assets in Texas.
Catamount Sweetwater 3 LLC	United States	6/3/2004	Member of a Limited Liability Company that owns wind power assets in Texas.
Catamount Sweetwater 4-5 LLC	United States	3/8/2005	Member of a Limited Liability Company that owns wind power assets in Texas.
Catamount Sweetwater 6 LLC	United States	9/7/2005	Member of a Limited Liability Company that is developing a wind facility in Texas.
Catamount Sweetwater Corporation	United States	6/17/2003	Member of three Limited Liability Companies.
Catamount Sweetwater Holdings LLC	United States	6/20/2005	Holding company that owns LLCs with interests in wind power assets in Texas.
Catawba Mfg. & Electric Power Co.	United States	10/15/1901	The purpose of this entity is to generate, transmit and distribute electric power and preserves property rights.

CEC UK1 Holding Corp.	United States	9/11/2002	General Partner in Scottish limited partnerships.
CEC UK2 Holding Corp.	United States	9/11/2002	Limited Partner in Scottish limited partnerships.
Cedar Tree Properties Limited Partnership	United States	7/5/1994	Real Estate Rental.
Century Group Real Estate Holdings, LLC	United States	2/6/2013	Holding company formed to purchase land in South Carolina.
CGP Global Greece Holdings, SA	Greece	8/10/2001	Greek company which holds 51% (ownership of Attiki Denmark ApS) interest in the Attiki Gas Project, and debt for the project.
Cimarron Windpower II, LLC	United States	3/7/2011	Project company that has been developing, constructing, owning and operating an approximately 131.1 megawatt wind-powered electric generation facility located in Gray County, KS.
CinCap V, LLC	United States	7/21/1998	Markets electricity at wholesale.
Cinergy Climate Change Investments, LLC	United States	6/9/2003	Formed to facilitate investments by Cinergy or its subsidiaries, and other energy companies in forestation projects in the Lower Mississippi River Valley, and possibly other sites, as a means for removing carbon dioxide (CO <sub>2</sub> ) from the atmosphere.
Cinergy Corp.	United States	6/30/1993	The parent holding company of Duke Energy Indiana (f/k/a Duke Energy Indiana, Inc.), Duke Energy Ohio, Inc., and Duke Energy Renewable Holding Company, LLC (f/k/a Cinergy Investments, Inc.)
Cinergy Global (Cayman) Holdings, Inc.	Cayman Islands	9/4/1997	Cayman holding entity. Formed to be utilized in connection with future EWG or FUCO acquisitions by Cinergy Corp.
Cinergy	United States	12/18/1998	Delaware holding company which holds 100% of Cinergy

Global Holdings, Inc.			Holdings B.V. and 1 share in CGP Global Holdings, SA.
Cinergy Global Power Africa (Proprietary) Limited	South Africa	8/3/1999	South African entity is currently in process for dissolution.
Cinergy Global Power, Inc.	United States	9/4/1997	To engage in any lawful act or activity for which a corporation may be organized under the General Corporation Law of the State of Delaware as set forth in Title 8 of the Delaware Code (the "GCL").
Cinergy Global Resources, Inc.	United States	5/15/1998	The U.S. holding company created for Cinergy's international, non-regulated investments, as well as its domestic initiatives in renewable generation. Through its subsidiaries, Cinergy Global Resources, Inc. holds interests in power generation, transmission and distribution projects worldwide and is also active in European gas and electricity markets. Assets in operation/development are located in various countries, including the Czech Republic, Denmark, Greece, Kenya, Spain, South Africa, England and Wales, Cayman Islands, the Netherlands, Poland, the U.S. and the Republic of Zambia.
Cinergy Global Tsavo Power	Cayman Islands	9/4/1997	Holds 48% interest in IPS-Cinergy Power Limited, a Kenyan entity, through its joint venture with Industrial Promotion Services (Kenya) Limited which holds the other 51.8% in IPS-Cinergy Power Limited.
Cinergy Receivables Company LLC	United States	1/10/2002	<p>Intended to and shall operate and function as a Qualified Special Purpose Entity ("QSPE") as that term is defined in the Statement of Financial Accounting Standards No. 140 ("FASB 140"). For detailed purpose, please refer to Section 7 of the A&amp;R LLC Agreement dated 3.31.2002.</p> <p>Cinergy Receivables Company LLC was formed for the purpose of purchasing the accounts receivables and related rights of Duke</p>

			Energy Indiana, Inc., Duke Energy Kentucky, Inc., and Duke Energy Ohio, Inc., and then securitizing such receivables through a loan agreement with certain commercial banks.
Cinergy Solutions - Utility, Inc.	United States	9/27/2004	To provide engineering, construction, operation and maintenance services with respect to electric and natural gas systems and infrastructure.
Claiborne Energy Services, Inc.	United States	3/1/1990	Is the general partner of Clean Energy Partners Limited Partnership, a limited partnership which was formed to develop, own and operate a coal gasification electric power facility. Own and operate a uranium enrichment facility.
Clear Skies Solar Holdings, LLC	United States	11/15/2012	Holding company for Clear Skies Solar, LLC.
Clear Skies Solar, LLC	United States	11/15/2012	Parent company that will hold 9 solar project companies.
Colonial Eagle Solar, LLC	United States	05/20/2014	Development, construction, ownership and operation of solar photovoltaic facility. This entity will be a Delaware LLC qualified to do business in North Carolina, and is a subsidiary of Duke Energy Renewables NC Solar, LLC. This project will be a part of the American University/George Washington University transaction in Pasquotank County, North Carolina.
Conetoe II Solar, LLC	United States	4/28/2014	Conetoe II Solar, LLC is the owner of a 112.08 megawatt (dc) (80 megawatt (ac)) solar photovoltaic electric generating facility pending construction in Edgecombe, County, on the site located at 189 Leigh Road, Conetoe, North Carolina.
Constitution Pipeline Company, LLC	United States	2/15/2012	An interstate natural gas pipeline project which is under development.
Creswell Alligood Solar, LLC	United States	08/27/2014	To own, develop, construct, operate and maintain a solar photovoltaic power project located in North Carolina.

CS Murphy Point, LLC	United States	1/12/2010	Project company which owns and is developing and constructing a 998 kilowatt (DC) solar PV electric generation facility located on a site in Notla Township, Cherokee County, NC at Wingate Road, Murphy, NC 28906.
CSCC Holdings Limited Partnership	West Indies	5/17/2002	Canadian entity that previously held 50% ownership interests in Compania de Servicios de Compresion de Campeche S.A. de C.V. Since the transfer of the Campeche platform to Pemex in August 2007, this company is now dormant and on hold for liquidation.
CTE Petrochemicals Company	Cayman Islands	1/27/1981	Cayman partnership 50% owned by Texas Eastern Arabian Ltd. (Duke entity) and 50% owned by sub of Duke's partner, Celanese Corporation. CTE is the holding company for 50% interest in National Methanol Company, a methanol project in Saudi Arabia and JV with SABIC.
D/FD Holdings, LLC	United States	12/15/2005	Holding company for previous D/FD companies.
D/FD International Services Brasil Ltda.	Brazil		Formed to be the contracting entity for the DI Project (and possibly other projects) in Brazil.
D/FD Operating Services LLC	United States	3/7/1996	Operation of electric generating plant.
DATC Holdings Path 15, LLC	United States	10/16/2002	This company was part of a group of companies DATC acquired from Atlantic Power Transmission, Inc. Through these companies, DATC owns 72% of the transmission system rights in the Path 15 transmission project, which is an 84-mile, 500-kilovolt transmission line in central California.
DATC Midwest Holdings, LLC	United States	4/11/2012	Holding company for DATC operating companies which will own and operate commercial transmission projects in the Midwest.
DATC Path 15 Transmission,	United States	8/9/2006	This company was part of a group of companies DATC acquired from Atlantic Power Transmission, Inc. Through these



LLC			companies, DATC owns 72% of the transmission system rights in the Path 15 transmission project, which is an 84-mile, 500-kilovolt transmission line in central California.
DATC Path 15, LLC	United States	10/16/2002	This company was part of a group of companies DATC acquired from Atlantic Power Transmission, Inc. Through these companies, DATC owns 72% of the transmission system rights in the Path 15 transmission project, which is an 84-mile, 500-kilovolt transmission line in central California.
DE Nuclear Engineering, Inc.	United States	3/17/1969	Nuclear Engineering Services.
DEGS O&M, LLC	United States	8/30/2004	To operate and maintain several facilities owned by subsidiaries of KGen, LLC.
DEGS of Narrows, LLC	United States	3/17/2003	Formed for the purpose of operating, maintaining and managing the existing utility system at the Celanese acetate manufacturing facility located in Narrows, Virginia.
DEGS Wind Supply II, LLC	United States	8/26/2008	To procure wind turbine generators from General Electric for projects under development by DEGS Wind I, LLC, and its affiliates.
DEGS Wind Supply, LLC	United States	12/11/2007	The purpose of the Company is to engage in any activity for which limited liability companies may be organized in the State of Delaware.
DETFI Management, Inc.	United States	6/21/1994	Holding company.
Dixilyn-Field (Nigeria) Limited	Nigeria	11/14/1977	Inactive, but still on the books.
Dixilyn-Field Drilling Company	United States	1/31/1977	Inactive, but still on the books.
Dogwood	United States	9/12/2012	Solar project located near Scotland Neck, Halifax County, NC.

Solar, LLC			Project company will hold solar assets for tax credit purposes.
DS Cornerstone LLC	United States	4/5/2012	Joint Venture company formed to engage in developing, constructing, owning, financing, refinancing, selling or otherwise disposing of, operating, maintaining, improving and managing either or both of the Cimarron Windpower II or the Ironwood Windpower Project companies.
DTMSI Management Ltd.	Canada	9/17/2009	Holding Company.
Duke Energy ACP, LLC	United States	08/27/2014	Will hold an investment in a joint venture LLC that will develop, construct, own and operate natural gas pipeline.
Duke Energy Americas, LLC	United States	7/2/2004	Holding Company.
Duke Energy Arabian Limited	Gibraltar	1/26/2015	Holding Company.
Duke Energy Beckjord Storage LLC	United States	9/4/2013	Own and operate battery storage project.
Duke Energy Beckjord, LLC	United States	5/31/2012	Owns and operates a generation facility.
Duke Energy Brazil Holdings I, C.V.	Brazil	1/19/2015	Brazilian limited partnership acting as a holding company in Duke Energy International's legal structure.
Duke Energy Brazil Holdings II, C.V.	Brazil	1/19/2015	Brazilian limited partnership acting as a holding company in Duke Energy International's legal structure.
Duke Energy Business	United States	11/18/1998	Management Services.

Services LLC			
Duke Energy Carolinas Plant Operations, LLC	United States	5/29/2001	Performs the operations and maintenance and provides other plant services for power generation and energy facilities.
Duke Energy Carolinas, LLC	United States	11/27/1963	The production, transmission, distribution, and sale of electricity in North and South Carolina .
Duke Energy China Corp.	United States	8/13/1976	Corporate staff operations; General Partner (1%) in PanEnergy Services Limited Partnership.
Duke Energy Clean Energy Resources, LLC	United States	9/09/2016	Engage in rooftop solar leasing in South Carolina.
Duke Energy Commercial Enterprises, Inc.	United States	10/08/1992	Duke Energy Commercial Enterprises, Inc. (f/k/a Cinergy Capital & Trading, Inc.) is engaged in the business of marketing energy commodities at wholesale.
Duke Energy Corporate Services, Inc.	United States	6/26/2008	Serves as the holding company to Duke Energy Business Services LLC.
Duke Energy Corporation	United States	5/3/2005	Holding Company.
Duke Energy Florida Project Finance, LLC	United States	1/05/2016	Holding Company.
Duke Energy Florida Receivables LLC	United States	1/27/2014	Receivables Financing Company.
Duke Energy	United States	2/25/2015	Company will build, own and operate solar facilities in Florida

Florida Solar Solutions, LLC			and contract to sell the generation output to consumers.
Duke Energy Florida, Inc.	United States	07/18/1899	The production, generation, transmission, distribution, and sale of electricity in Florida.
Duke Energy Generating S.A.	Argentina	3/11/1992	Argentine holding company for Duke's 90.87% interest in Duke Energy Cerros S.A., an Argentine company which serves as the operator for both facilities in Argentina: Alto Valle and Palanicia Banderita.
Duke Energy Generation Services, Inc.	United States	6/2/2000	Develops, acquires, owns and operates certain energy-related businesses, formerly conducted by Cinergy Solutions Holding Company, Inc.
Duke Energy Global Investments, LLC	United States	11/24/1972	Holding company with investment in international ventures.
Duke Energy Group Holdings, LLC	United States	4/29/2005	Delaware limited liability company which holds the 100% ownership interest in Duke Energy Group, LLC.
Duke Energy Group, LLC	United States	12/22/1987	Delaware limited liability company with interests in Duke's international companies involved with electric power projects and marketing of electric power.
Duke Energy Indiana, Inc.	United States	9/6/1941	The production, transmission, distribution, and sale of electricity in north central, central, and southern Indiana.
Duke Energy Industrial Sales, LLC	United States	6/6/2006	The purpose of this entity is to engage in the sale of coal and other supplies to industrial companies.
Duke Energy International (Europe) Holdings ApS	Denmark	8/11/2000	Danish holding company slated for dissolution pending dissolutions of its UK subsidiaries.

Duke Energy International Argentina Marketing/Trading (Bermuda) Ltd.	Bermuda	2/3/1999	Bermuda entity slated for dissolution.
Duke Energy International Asia Pacific Ltd.	Bermuda	8/24/2001	Bermuda holding company slated for dissolution pending liquidation of its subsidiaries.
Duke Energy International Brazil Holdings, Ltd.	Bermuda	10/22/2001	Bermuda holding company for Duke Energy International's assets in Brazil.
Duke Energy International El Salvador Investments No. 1 Ltd	Bermuda	2/24/1999	Bermuda holding entity for Duke Energy International's assets in El Salvador.
Duke Energy International Group, Ltd.	Bermuda	11/30/2007	Bermuda holding company for all of Duke Energy International's interests in Latin America.
Duke Energy International Holding S.á.r.l.	Luxembourg	10/01/2015	Luxembourg holding company for Duke Energy International's interests in Latin America.
Duke Energy International Holding, Ltd.	Bermuda	11/30/2007	Holding company.
Duke Energy International Latin America,	Luxembourg	10/01/2015	U.S. Branch for Duke Energy International Latin America S.a.r.l.

S.á.r.l. – U.S.Branch			
Duke Energy International Latin America, Ltd.	Bermuda	8/4/1999	Bermuda holding company for all of Duke Energy International's interests in Latin America.
Duke Energy International Mexico Holding Company I, S. de R.L. de C.V.	Mexico	6/2/2009	Mexican holding company used for various transactions within Duke Energy International.
Duke Energy International Netherlands Financial Services B.V.	Netherlands	4/20/2000	Dutch entity used for various financial transactions within DEI.
Duke Energy International Peru Investments No. 1, Ltd.	Bermuda	8/9/1999	Bermuda holding entity for the Peruvian companies.
Duke Energy International PJP Holdings, Ltd.	Bermuda	2/24/1999	Bermuda entity slated for dissolution:-
Duke Energy International Uruguay Holdings, LLC	United States	11/6/2003	Delaware holding entity which holds a minority ownership interest in Duke Energy International Uruguay Investments, SRL.
Duke Energy International	Uruguay	10/16/2003	Uruguayan limited liability holding entity for Duke Energy's assets in Argentina and Ecuador.

Uruguay Investments, S.R.L.			
Duke Energy International, LLC	United States	9/18/1997	Delaware parent/holding company for all of the DEI subsidiaries.
Duke Energy Kentucky, Inc.	United States	3/20/1901	The transmission, distribution, and sale of electricity energy and the sale and transportation of natural gas in northern Kentucky.
Duke Energy Luxembourg I, S.á.r.l.	Luxembourg	12/15/2014	The corporate purpose of the Company is the holding of participations, in any form whatsoever, in other Luxembourg or foreign companies, the acquisition by purchase, subscription, or in any manner as well as the transfer by sale, exchange or otherwise of stocks, bonds, debentures, notes and other securities of any kind, and the ownership, administration and management of its portfolio. The Company may also hold interests in partnerships.
Duke Energy Luxembourg II, S.á.r.l.	Luxembourg	12/15/2014	The corporate purpose of the Company is the holding of participations, in any form whatsoever, in other Luxembourg or foreign companies, the acquisition by purchase, subscription, or in any manner as well as the transfer by sale, exchange or otherwise of stocks, bonds, debentures, notes and other securities of any kind, and the ownership, administration and management of its portfolio. The Company may also hold interests in partnerships.
Duke Energy Luxembourg III, S.á.r.l.	Luxembourg	12/15/2014	The corporate purpose of the Company is the holding of participations, in any form whatsoever, in other Luxembourg or foreign companies, the acquisition by purchase, subscription, or in any manner as well as the transfer by sale, exchange or otherwise of stocks, bonds, debentures, notes and other securities of any kind, and the ownership, administration and management of its portfolio. The Company may also hold interests in partnerships.
Duke Energy Luxembourg IV,	Luxembourg	12/15/2014	The corporate purpose of the Company is the holding of participations, in any form whatsoever, in other Luxembourg or foreign companies, the acquisition by purchase, subscription, or in

S.á.r.l.			any manner as well as the transfer by sale, exchange or otherwise of stocks, bonds, debentures, notes and other securities of any kind, and the ownership, administration and management of its portfolio. The Company may also hold interests in partnerships.
Duke Energy Marketing America, LLC	United States	1/03/2001	Energy marketing and energy management for unregulated merchant energy facilities of Duke Energy North America, LLC.
Duke Energy Merchants, LLC	United States	4/23/1999	Provides financial, risk management and asset management services to producers, transporters and users of global energy commodities and derivative products such as crude oil, refined products, LPGs, residual fuels, coal, and fertilizer.
Duke Energy North America, LLC	United States	9/18/1997	Development, ownership, and operation of energy facilities.
Duke Energy Ohio, Inc.	United States	4/03/1837	Engaged in the production, transmission, distribution and sale of electricity and the sale and transportation of natural gas in the southwestern portion of Ohio.
Duke Energy One, Inc.	United States	9/5/2000	Sells electric-related services to customers.
Duke Energy Pipeline Holding Company, LLC	United States	08/27/2014	Holding company for natural gas pipeline joint ventures.
Duke Energy Progress Receivables LLC	United States	10/16/2013	Receivables financing company.
Duke Energy Progress, Inc.	United States	4/6/1926	The production, transmission, distribution, and sale of electricity in North and South Carolina
Duke Energy Receivables	United States	7/16/2003	Receivables finance company



Finance Company, LLC			
Duke Energy Registration Services, Inc.	United States	11/18/1998	Manages the brand protection of Duke Energy Corporation.
Duke Energy Renewable Services, LLC	United States	10/22/2012	To acquire and hold the Outland Energy onsite wind operating and maintenance business and to hold other renewable operating and maintenance service businesses as well.
Duke Energy Renewables Commercial, LLC	United States	12/16/2014	This entity will be the long-term owner of beyond-the-meter commercial solar assets that are developed by REC Solar Commercial Corporation, an interest in which is being acquired through Project Caravan, and which will be the seller of the power output under PPAs between the entity and the commercial customer
Duke Energy Renewables Holding Company, LLC	United States	10/24/1994	After converting to a DE LLC in 2015 from a DE corporation f/k/a Cinergy Investments, Inc., this company remains a non-utility subsidiary holding company that holds the majority of both Duke Energy Renewables and Cinergy's domestic non-utility businesses.
Duke Energy Renewables NC Solar, LLC	United States	2/25/2010	To serve as a holding company for multiple solar project companies.
Duke Energy Renewables Solar, LLC	United States	5/13/2010	To serve as a holding company to hold all solar projects of Duke Energy Generation Services Holding Company, Inc. other than those in North Carolina.
Duke Energy Renewables Wind, LLC	United States	5/23/2007	Holding Company for project companies which will develop wind assets.
Duke Energy Renewables, Inc.	United States	2/11/1997	Markets an array of energy-related products and services and develops, acquires, owns and operates certain energy-related projects.
Duke Energy	United States	1/01/2016	Organized and operated exclusively for charitable and educational

Retiree Service Club			purposes, including providing opportunities for retired employees of Duke Energy to serve their communities by volunteering with other local Section 501(c) (3) organizations.
Duke Energy Royal, LLC	United States	3/13/2002	Holding Company.
Duke Energy Sabal Trail, LLC	United States	2/06/2015	Will hold an investment in a joint venture that will develop, construct, own and operate natural gas pipelines.
Duke Energy SAM, LLC	United States	05/31/2012	Holding Company
Duke Energy Services Canada ULC	Canada	9/17/2009	Purchasing, selling and marketing natural gas, electric power and other energy products.
Duke Energy Services, Inc.	United States	6/8/1959	A holding company.
Duke Energy Trading and Marketing, L.L.C.	United States	7/10/1996	Market natural gas, electricity and other energy related commodities.
Duke Energy Transmission Holding Company, LLC	United States	7/16/2008	Holding company for transmission joint venture.
Duke Energy Vermillion II, LLC	United States	10/14/2010	Owns and operates a generation facility.
Duke Investments, LLC	United States	7/25/2000	The Company may carry on any lawful business, purpose or activity.
Duke Project Services, Inc.	United States	7/1/1966	Engaged in engineering activities for coal projects.
Duke Supply	United States	8/10/2000	The Company may carry on any lawful business, purpose or

Network, LLC			activity.
Duke Technologies, Inc.	United States	7/26/2000	A holding company for various Cinergy investments and initiatives.
Duke Ventures II, LLC	United States	9/1/2000	The Company may carry on any lawful business, purpose or activity.
Duke Ventures Real Estate, LLC	United States	6/9/2009	Holder/owner of real property currently owned by Duke Ventures, LLC.
Duke Ventures, LLC	United States	12/19/2000	Holding company.
Duke/Fluor Daniel	United States	9/1/1997	Engineering activities to coal fired plants.
Duke/Fluor Daniel Caribbean, S.E.	Puerto Rico	12/6/1996	Execution of an engineering, procurement and construction services agreement between the partnership and AES Puerto Rico, L.P.
Duke/Fluor Daniel El Salvador S.A. de C.V.	El Salvador		Currently dormant.
Duke/Fluor Daniel International	United States	9/1/1994	Provides engineering, construction and operation services inside the U.S. to coal fired electric plants outside the U.S.
Duke/Fluor Daniel International Services	United States	9/1/1994	Coal -fired generating plant services.
Duke/Fluor Daniel International Services (Trinidad) Ltd.	Trinidad and Tobago	12/3/1998	Execution of an engineering, procurement and construction services agreement between Duke/Fluor Daniel International Services (partnership) and InCOGEN Limited.

Duke-American Transmission Company, LLC	United States	4/11/2011	The Company is organized for the purpose of evaluating, analyzing and assessing potential Projects transmission facilities to determine whether such potential Projects can be authorized, constructed, owned and operated on a profitable basis, and for any purposes and activities necessary, convenient, or incidental to the conduct, promotion, or attainment of such purpose.
Duke-Reliant Resources, Inc.	United States	1/14/1998	Holds Cinergy's investment in Reliant Services, LLC.
Eastman Whipstock do Brasil Ltda.	Brazil	5/21/1979	Dormant entity.
Eastman Whipstock, S.A.	Argentina	10/14/1981	Dormant.
Eastover Land Company	United States	6/30/1970	Entity created for purposes of holding the land for Eastover Mining.
Eastover Mining Company	United States	7/15/1970	Mining company.
Emerald State Solar, LLC	United States	4/18/2016	Holding Company.
Encycle Corporation	Canada		
Energy Pipelines International Company	United States	4/28/1975	Engineering & Management Services.
EP3 L.L.C.	United States	10/10/1997	International marketing alliance for development of power generation projects.
Equinox Vermont Corporation	United States	5/1/1990	Non-regulated ownership of biomass and cogeneration facilities in Vermont and Maine.

ESG Engineering Corp.	United States	12/27/1966	Construction and Engineering Services.
Everetts Wildcat Solar, LLC	United States	09/25/2014	To construct, own and operate a 5 mw ac solar photovoltaic electric generating facility in Martin County, NC.
First Partners Corporate Limited Partnership II	United States	12/2/1996	Real Estate Investments.
Fresh Air Energy X, LLC	United States	4/03/2014	Twenty (20) megawatt (ac) solar photovoltaic project located near Shawboro Road in Currituck county, North Carolina.
Frontier Windpower, LLC	United States	8/21/2015	To hold the development assets of the Frontier City Windpower project, which is under development in Oklahoma.
Frontier Windpower II, LLC	United States	11/18/2015	To hold certain leases and easements associated with Phase II of the Frontier City wind project that will be assigned by Frontier Windpower, LLC.
Florida Progress Funding Corporation	United States	3/18/1999	Obtains financing for Florida Progress Corporation and its direct and indirect subsidiaries and serves as depositor of statutory business trusts through which securities are issued.
Free State Windpower, LLC	United States	2/1/2012	Serves as a holding company to facilitate the financing of the Ironwood and Cimarron Windpower II wind facilities.
Garysburg Solar LLC	United States	9/24/2013	Five MW (ac) Solar PV electric generating facility in Garysburg, North Carolina (Northampton County)
Gaston Solar LLC	United States	10/08/2013	Developing a ground-mounted, fixed tilt 5 MW (ac) solar PV electric generating facility located in Gaston, NC in Northampton County
Gato Montes Solar, LLC	United States	1/11/2013	Construct and develop a 6/1 megawatt (DC) solar photovoltaic electric generation project located in the Solar Zone of the Univ of

			AZ Tech Park in Tucson, AZ
Green Frontier Windpower Holdings, LLC	United States	2/22/2010	Holding company formed for the purpose of financing a portfolio of wind energy project companies.
Green Frontier Windpower, LLC	United States	5/13/2010	To serve as a holding company to hold certain wind power project companies that would be financed by Duke on a portfolio basis.
Greenville Gas and Electric Light and Power Company	United States	01/28/1861	This corporation shall have for its object the manufacture of gas, and the generating of electricity to be sold for lighting, heating, and all other purposes for which gas and electricity or either of them may be used. The corporation also preserves property rights.
Grid Assurance LLC	United States	2/18/2015	Supplier of electrical equipment and services to utilities.
Grove Arcade Restoration LLC	United States	11/29/1999	Restoration of Public Market.
Happy Jack Windpower, LLC	United States	10/27/2006	Owner of all the assets that comprise the 29.4 MW Happy Jack Windpower Project being developed in Cheyenne, Wyoming.
Hardy Storage Company, LLC	United States	3/12/2004	A FERC regulated liquefied natural gas storage facility.
HGA Development, LLC	United States	12/9/1999	Real Estate Investments.
Highlander Solar 1, LLC	United States	9/3/2010	Project company that owns, constructs and is developing a 14.6 MW (DC) (12 MW (ac)) solar PV electric generating facility located near the city of Twentynine Palms, CA.
Highlander Solar 2, LLC	United States	9/3/2010	Project company that owns, constructs and is developing a 11 MW (DC) 9 MW (ac)) solar PV electric generating facility located near the city of Twentynine Palms, CA.

Historic Property Management, LLC	United States	12/9/1999	Real Estate Rental - Holds investment interest in Tax Credit Projects.
HXOap Solar One, LLC	United States	04/30/2013	Solar Electricity Generation
IGC Aguaytia Partners, LLC	Cayman Islands	2/8/2002	Cayman company with ownership interests in the Aguaytia project in Peru.
Inflexion Fund, LP	United States	5/8/2002	Real Estate Investments.
IPS-Cinergy Power Limited	Kenya	4/28/1999	Holds a joint venture in Tsavo Power Company in Kenya.
Ironwood Windpower, LLC	United States	12/8/2010	Project Company that will hold the assets of the Ironwood Windpower project.
Ironwood-Cimarron Windpower Holdings, LLC	United States	12/8/2010	Serve as a holding company for the assets of Free State Windpower LLC.
ISH Solar AZ, LLC	United States	12/9/2011	To hold the assets of a solar project generating facility located in Prescott Valley, AZ.
Kanawha River Terminals, Inc.	United States	4/3/1986	Operates river docks on the Kanawha River and Ohio River in West Virginia.
Kentucky May Coal Company, Inc.	United States	11/27/1978	Coal mining operation.
Kentucky May Coal Company, LLC	United States	2/28/2008	Coal Mining.
Kinetic Ventures I	United States	4/18/1997	Real Estate Investments.

LLC			
Kinetic Ventures II LLC	United States	12/15/1999	Real Estate Investments.
Kit Carson Windpower II Holdings, LLC	United States	7/24/2013	Serves as a holding company for the interests of the Kit Carson Windpower II project company.
Kit Carson Windpower II, LLC	United States	7/24/2013	Project company that will develop, construct, commercialize, operate and maintain a 100 MW wind facility located in Kit Carson County, CO.
Kit Carson Windpower, LLC	United States	6/23/2009	To develop, construct, own and operate a 51 MW wind farm facility located in Kit Carson County, Colorado.
KO Transmission Company	United States	4/11/1994	Engaged in the transportation of natural gas in interstate commerce between Kentucky and Ohio.
Laurel Hill Wind Energy, LLC	United States	12/14/2004	Limited Liability Company that owns and is developing and operating a wind powered electricity generation facility in Pennsylvania.
Long Farm 46 Solar, LLC	United States	9/22/2014	Solar Energy Project in Garysburg, NC.
Longboard Solar, LLC	United States	6/05/2014	Longboat Solar, LLC, a Delaware limited liability company, is developing a 26.73 MWDC/20MW (ac) solar generation facility located in San Bernardino County, California
Los Vientos Windpower IA Holdings, LLC	United States	1/27/2011	Serve as a holding company for the project company that will hold Phase I of the Los Vientos Windpower project.
Los Vientos Windpower IA, LLC	United States	1/27/2011	Special purpose entity to hold Phase I of the Los Vientos Windpower project.
Los Vientos Windpower IB	United States	8/2/2012	To serve as a holding company for the interests of the Los Vientos Windpower phase IB project company.



Holdings, LLC			
Los Vientos Windpower IB, LLC	United States	7/11/2011	To own development rights, and ultimately to construct, own and operate the approximately 200 MW Phase IB of the Los Vientos Windpower project near Harlingen, TX.
Los Vientos Windpower III Holdings, LLC	United States	7/24/2013	Serves as a holding company for the interests of the Los Vientos Windpower III project company.
Los Vientos Windpower III, LLC	United States	7/24/2013	Project company that will develop, construct, commercialize, operate and maintain Phase III of the Los Vientos Windpower project.
Los Vientos Windpower IV Holdings, LLC	United States	7/24/2013	Serves as a holding company for the interests of the Los Vientos Windpower IV project company.
Los Vientos Windpower IV, LLC	United States	7/24/2013	Project company that will develop, construct, commercialize, operate and maintain Phase IV of the Los Vientos Windpower project.
Los Vientos Windpower V Holdings, LLC	United States	7/24/2013	Serves as a holding company for the interests of the Los Vientos Windpower V project company.
Los Vientos Windpower V, LLC	United States	7/24/2013	Project company that will develop, construct, commercialize, operate and maintain Phase V of the Los Vientos Windpower project.
Louisiana Energy Services, LLC	United States	4/9/1990	A limited partnership formed to design, license, construct, own and operate a centrifuge uranium enrichment plant to be located in the U.S., and sell and provide enrichment services and products on a profitable basis therefrom.
Martins Creek Solar NC, LLC	United States	4/8/2010	Project company developing a 998 kilowatt (DC) solar photovoltaic electric generation facility located in Murphy Township, Cherokee County, North Carolina.
Maxey Flats Site IRP LLC	United States	5/5/1995	Real Estate Investments.
McDonald Corporate Tax	United States	7/12/1993	Investment in affordable housing.

Credit Fund, L.P.			
MCP, LLC	United States	8/18/2000	Owner of record of the land on which the Mill Creek Combustion Turbine Station sits in Cherokee County, South Carolina.
Mesquite Creek Wind LLC	United States	9/12/2008	Wind power project company located near Lamesa, TX serving Mars, Inc. (Global food (candy) manufacturer)
Miami Power Corporation	United States	3/25/1930	Owens an electric transmission line in Indiana.
Murphy Farm Power, LLC	United States	1/27/2010	Owens and is developing and constructing a 998 kilowatt (DC) solar PV electric generation facility located on a site in Culberson, NC.
National Corporate Tax Credit Fund VI, a California Limited Partnership	United States	4/19/1996	Investment in affordable housing.
National Methanol Company (IBN SINA)	Saudi Arabia	5/23/1981	A joint venture with SABIC for the operation of a methanol production plant in Saudi Arabia. 50% held by SABIC and 50% held by CTE Petrochemicals Company (Duke's partnership with Celanese).
Nemaha Windpower, LLC	United States	2/3/2017	
North Allegheny Wind, LLC	United States	5/31/2006	Single purpose entity which owns and operates a 70 MW wind generating facility in Blair and Cambria Counties, Pennsylvania.
North Carolina Renewable Properties, LLC	United States	6/3/2010	Solar project company which owns and is developing and constructing a 998 kilowatt (DC) solar PV electric generation facility in Cherokee County, NC, at a site located at 480 Holiness Church Rd, Murphy, NC.
NorthSouth	United States	6/15/2012	A captive insurance company.

Insurance Company Limited			
Notrees Windpower, LP	United States	9/30/2005	Owner of all the assets that comprise that Notrees Windpower Project being developed in Ector and Winkler Counties, Texas.
Ocotillo Windpower, LP	United States	12/22/2004	Owner of all the assets that comprise the 58.8 MW Ocotillo Windpower Project being developed near Big Spring, Texas.
PanEnergy Corp.	United States	1/26/1981	Parent Company.
Path 15 Funding KBT, LLC	United States	3/31/2003	This company was part of a group of companies DATC acquired from Atlantic Power Transmission, Inc. Through these companies, DATC owns 72% of the transmission system rights in the Path 15 transmission project, which is an 84-mile, 500-kilovolt transmission line in central California.
Path 15 Funding TV, LLC	United States	11/16/2004	This company was part of a group of companies DATC acquired from Atlantic Power Transmission, Inc. Through these companies, DATC owns 72% of the transmission system rights in the Path 15 transmission project, which is an 84-mile, 500-kilovolt transmission line in central California.
Path 15 Funding, LLC	United States	12/27/2002	This company was part of a group of companies DATC acquired from Atlantic Power Transmission, Inc. Through these companies, DATC owns 72% of the transmission system rights in the Path 15 transmission project, which is an 84-mile, 500-kilovolt transmission line in central California.
Peak Tower, LLC	United States	2/26/2010	Real Estate Rental.
Peru Energy Holdings, LLC	United States	10/26/1995	Delaware holding company which holds 99% in Gas Integral SRL (Peru) with regard to the Aguaytia project in Peru.
Phoenix Energy	United States	12/30/2008	Provides enterprise energy management and information software systems to commercial businesses using a software as a service, or

Technologies, Inc.			SaaS, business model. Phoenix's platform system can save customers up to 10% on their energy bills and can serve as the base for an expanded distributed energy offering.
PHX Management Holdings, LLC	United States	10/15/2015	Holding company that holds majority ownership interests in Phoenix Energy Technologies, Inc.
Piedmont ACP Company, LLC	United States	08/27/2014	Holds Piedmont's 7% interest in Atlantic Coast Pipeline, LLC.
Piedmont Constitution Pipeline Company, LLC	United States	11/08/2012	Sole asset is its ownership of 24% of the membership interests in Constitution Pipeline Company, LLC.
Piedmont ENCNG Company, LLC	United States	05/07/2003	Owns 100% of the membership interests in Piedmont ACP Company, LLC.
Piedmont Energy Company	United States	01/11/1994	A "shell" and has no assets, it used to be a member of SouthStar Energy, but Piedmont divested of that holding upon being acquired by Duke Energy Corporation.
Piedmont Energy Partners, Inc.	United States	01/30/1996	A subsidiary holding company whose sole purpose is to own interests in each of Piedmont Constitution Pipeline Company, LLC, Piedmont Energy Company, Piedmont Interstate Pipeline Company, and Piedmont Intrastate Pipeline Company.
Piedmont Hardy Storage Company, LLC	United States	07/22/2004	Holds Piedmont's 50% interest in Hardy Storage Company, LLC.
Piedmont Interstate Pipeline Company	United States	09/08/1992	Holds Piedmont's 45% interest in Pine Needle LNG Company, LLC.

Piedmont Intrastate Pipeline Company	United States	04/04/1994	Holds Piedmont's 21.49% interest in Cardinal Pipeline Company, LLC.
Piedmont Natural Gas Company, Inc.	United States	12/14/1993	Transport, store, buy, manufacture, produce or in any manner acquire, sell, exchange, deliver, distribute, dispose of, trade and deal in natural or manufactured gas or a mixture of both or their by-products and residual products; to construct, build, purchase, lease, equip or otherwise acquire and to hold, own, operate, improve, develop, manage and maintain pipe lines or systems of pipe lines for the transmission of natural gas; to purchase, build, construct, develop, improve, acquire, own, hold, lease, operate, manage and maintain works or facilities for the manufacture, production, accumulation and distribution of natural or manufactured gas or a mixture of both or their by-products and residual products, together with all such buildings, pipe lines, mains, machinery, including compressor units and compressor stations, apparatus, appliances, facilities, rights of way, easements, rights, privileges, and all such real and personal property as may be necessary, useful or convenient to the production, acquisition, storage and distribution of the aforesaid products.
Piedmont Venture Partners Limited Partnership	United States	10/3/1996	Venture capital firm created to invest in high-technology and biotechnology (including clean energy) private start-up companies in the research triangle (Raleigh, Durham and Chapel Hill) of NC and the Southeast. Currently in bankruptcy proceedings.
PIH Tax Credit Fund III, Inc.	United States	4/18/2001	Holds Investments in Affordable Housing Fund.
PIH Tax Credit Fund IV, Inc.	United States	4/18/2001	Holds Investments in Affordable Housing Fund.
PIH Tax	United States	4/18/2001	Holds Investments in Affordable Housing Fund.

Credit Fund V, Inc.			
PIH, Inc.	United States	8/12/1997	Holding Company for investments in affordable housing projects.
Pine Needle LNG Company	United States	8/08/1995	A FERC regulated liquefied natural gas storage facility.
Pioneer Transmission, LLC	United States	7/31/2008	Joint Venture company formed to engage in developing, constructing, owning transmission lines.
Powerhouse Square, LLC	United States	1/13/1998	Real Estate Investments.
PRAIRIE, LLC	United States	10/29/1998	Real Estate Investments.
Progress Capital Holdings, Inc.	United States	5/17/1988	Downstream holding company for Florida Progress subsidiaries, except Florida Power Corporation; Provides financing to subsidiaries.
Progress Energy EnviroTree, Inc.	United States	12/22/2003	Formed to hold a 5% interest in Power Tree Carbon Company, LLC, a consortium of utilities with the purpose of generating credits similar to Emission Allowance Credits through tree planting projects designed to reduce carbon dioxide emissions and global warming.
Progress Energy Service Company, LLC	United States	7/12/2000	Management Services.
Progress Energy, Inc.	United States	8/19/1999	Holding Company.
Progress Fuels Corporation	United States	3/30/1976	Procurement and transportation of coal and other bulk cargoes, railcar repair and marine transportation services.
Progress Materials, Inc.	United States	8/18/1986	To commercialize and manufacture Aardelite and operate Progress Environmental Laboratories.
Progress	United States	12/7/1999	Holder of membership interests in limited liability companies that

Synfuel Holdings, Inc.			own and/or operate synthetic coal plants.
Progress Telecommunications Corporation	United States	10/15/1998	Operate wholesale telecommunication services throughout the state of Florida.
Proyecto de Autoabastecimiento La Silla, S. de R.L. de C.V.	Mexico	6/2/2009	Mexican holding company used for various transactions within Duke Energy International.
PT Attachment Solutions, LLC	United States	2/16/2006	Telecommunication Services.
PT Holding Company LLC	United States	1/17/2006	Wireless Services.
Pumpjack Solar I, LLC	United States	2/9/2012	Develop, finance, construct, own and operate a Solar PV Generating Facility.
Raleigh-Caro Home/WCK, LLC	United States	10/26/1999	Real Estate Investments.
RE Ajo 1 LLC	United States	10/5/2009	Project company that owns, is developing and will operate a 5.0 megawatt (DC) ground-mounted solar photovoltaic plant currently in construction located near Ajo, Pima County, AZ.
RE AZ Holdings LLC	United States	10/11/2010	Commercial Solar Developer that owns 2 project solar companies in AZ: RE Ajo 1 LLC, and RE Bagdad Solar 1 LLC.
RE Bagdad Solar 1 LLC	United States	8/13/2009	Project company that owns, is developing and will operate a 16.6 megawatt (DC) ground-mounted solar photovoltaic plant currently in construction located near Bagdad, AZ.
RE SFCity1 GP, LLC	United States	5/14/2009	General Partner to RE SFCity1 LP, which owns the 5.0 MW (DC) photovoltaic solar generating facility located in San Francisco, CA.
RE SFCity1 Holdco LLC	United States	6/23/2010	Limited Partner to RE SFCity1 LP, and owns all (99%) of the outstanding limited partnership interests. As Sole Member of RE

			SFCity1 GP, LLC, it owns all (100%) outstanding membership interests in RE SFCity1 GP, LLC.
RE SFCity1, LP	United States	5/14/2009	The Limited Partnership owns the RE SFCity1 project. The project is the 5.0 MW (DC) photovoltaic solar generating facility located in San Francisco, CA.
Rio Bravo Solar I, LLC	United States	03/22/2012	20 MW (ac) Solar Photovoltaic (PV) electric generating facility in Kern County, CA.
Rio Bravo Solar II, LLC	United States	04/05/2013	20 MW (ac) solar PV electric generating facility in Kern County, CA
River Road Solar, LLC	United States	05/21/2014	Five megawatt (alternating current) solar photovoltaic electric generating facility located at 950 River Road, Winton, Hertford County, NC.
RP - Orlando, LLC	United States	3/5/2010	Project company that has been developing two solar photovoltaic electric generation projects (Stanton project) and (Jetport project) to be located on property owned by the Orlando Utilities Commission in Orlando, FL.
Ryegate Associates	United States	4/30/1990	Owens a biomass facility in Vermont.
Sabal River Transmission, LLC	United States	5/10/2013	Plan, design, construct, acquire, own, maintain and operate a natural gas pipeline and related facilities.
Sandy River Timber, LLC	United States	10/26/2007	Assemblage of land for future generation project use.
SanGroup, LLC	United States	4/28/2008	Joint Venture.
Seaboard Solar LLC	United States	11/12/2013	Five MW (ac) Solar electric generating facility located in Seaboard, NC
Seahorse do Brasil Servicos Maritimos Ltda.	Brazil	3/30/1979	Dormant.



Seville Solar Holding Company, LLC	United States	05/06/2014	Holding company for Seville Solar One, LLC; and Seville Solar Two, LLC.
Seville Solar Investments One LLC	United States	04/28/2015	Investment company for solar projects.
Seville Solar One LLC	United States	05/06/2014	Solar Generation Facility
Seville Solar Two, LLC	United States	05/06/2014	Solar Generation Facility
Shirley Wind, LLC	United States	10/20/2006	Project Company which has developed and operates an approximately 20 megawatt wind-powered electric generation facility located in Brown County, WI.
Shreveport Red River Utilities, LLC	United States	10/16/2000	Develop, own, operate and maintain the Central Utilities Complex.
Silver Sage Windpower, LLC	United States	4/16/2007	Holds a lease for some property in Laramie County, Wyoming.
Solar Star North Carolina I, LLC	United States	11/7/2008	Special purpose company devoted to developing, constructing, owning, operating and selling the electricity and associated renewable energy credits from its 1 megawatt (AC) solar electric generating facility in Shelby, NC (currently under construction).
Solar Star North Carolina II, LLC	United States	12/16/2009	Special purpose company devoted to developing, constructing, owning, operating and selling the electricity and associated renewable energy credits from its 5 one-megawatt (AC) solar photovoltaic electric generating facilities in Murfreesboro, Hertford County, NC (currently under development).
SolNCPower1	United States	08/01/2014	Solar Energy Project

0, L.L.C.			
SolNCPower5, LLC	United States	10/17/2013	A 5.0 MW (ac) Solar Photovoltaic Electric Generating Facility located at 662 West Battleboro Avenue, Battleboro, Nash County, NC.
SolNCPower6, LLC	United States	10/17/2013	Five MW solar project in Sunbury, NC.
South Atlantic Private Equity Fund IV, LP	United States	06/26/1997	This partnership provides equity funds to privately owned emerging growth companies in both technology and in Technology related markets, with an emphasis on investments located in the southeastern United States, Florida and Texas.
South Atlantic Private Equity Fund IV, LP	United States	6/26/1997	This partnership provides equity funds to privately owned emerging growth companies in both technology and in Technology related markets, with an emphasis on investments located in the southeastern United States, Florida and Texas.
South Construction Company, Inc.	United States	5/31/1934	Holds legal title to real estate and interests in real estate which are either not used and useful in the conduct of Duke Energy Indiana, Inc.'s business or which has some defect in title which is unacceptable to Duke Energy Indiana Inc.
Southern Power Company	United States	12/30/1927	The purpose of this entity is to generate, transmit, and distribute electric power and preserve property rights.
Spruce Finance Inc.	United States	03/05/2014	
Stenner Creek Solar LLC	United States	01/17/2017	Owner and seller of solar power.
Strategic Resource Solutions Corp., A North Carolina Enterprise	United States	1/22/1996	The Company may carry on any lawful business, purpose or activity.

Corporation			
Summit Wind Energy Mesquite Creek, LLC	United States	8/01/2013	Holding company and Sole Member of the Mesquite Creek Wind, LLC project company located near Lamesa, TX
Sweetwater 4-5 Holdings LLC	United States	4/18/2007	Holding company that owns LLCs with interests in wind power assets in Texas.
Sweetwater Development LLC	United States	11/5/2002	Developing a windpower project in Texas.
Sweetwater Wind 4 LLC	United States	4/29/2004	Owens wind generation facility in Texas.
Sweetwater Wind 5 LLC	United States	4/29/2004	Owens wind generation facility in Texas.
Sweetwater Wind 6 LLC	United States	4/29/2004	Owens assets of windpower project being developed in Texas.
Sweetwater Wind Power L.L.C.	United States	11/5/2002	Owens wind generation assets in Texas.
Tallbear Seville LLC	United States	11/29/2012	Twenty (20) MW AC Solar Photovoltaic electric generating facility located in Imperial County, CA.
Tarboro Solar LLC	United States	08/26/2013	Solar Energy project
Taylorsville Solar, LLC	United States	4/29/2010	To develop a 1 MW solar PV project in Alexander County, Taylorsville, North Carolina.
TBP Properties, LLC	United States	12/11/2006	Hold land for future project use.
TE Notrees, LLC	United States	9/30/2005	Holding company.
TE Ocotillo, LLC	United States	12/21/2004	Holding company.

TEC Aguaytia, Ltd.	Bermuda	12/17/1996	Bermuda holding entity with indirect ownership interest in the Aguaytia project in Peru.
Texas Eastern Arabian Ltd.	Bermuda	7/25/1974	Investments in National Methanol Company.
Texas Eastern Arabian S.à r.l.	Luxembourg	10/01/2015	Luxembourg holding company for Duke Energy International's interest in National Methanol Company (Saudi Arabia).
Texoma Wind Holdings, LLC	United States	10/11/2016	To serve as a holding company for Texoma Wind, LLC
Texoma Wind, LLC	United States	10/11/2016	To own Los Vientos Windpower III Holdings, LLC; Los Vientos Windpower III, LLC; Los Vientos Windpower IV Holdings, LLC; Los Vientos Windpower IV, LLC; Los Vientos Windpower V Holdings, LLC; Los Vientos Windpower V, LLC; and Frontier Windpower, LLC
The Duke Energy Foundation	United States	6/5/1984	To receive, administer, and make donation of funds for educational, scientific, and charitable purposes.
Three Buttes Windpower, LLC	United States	8/26/2008	Develop, construct, own and operate the Campbell Hill Windpower project near Casper, Wyoming.
Top of the World Wind Energy Holdings LLC	United States	11/15/2010	To act as the holding company of the project company that owns the Top of the World wind farm, and to pledge that ownership interest as security for a project financing arrangement upon the project.
Top of the World Wind Energy LLC	United States	3/13/2008	Developing windpower project in Wyoming.
TRES Timber, LLC	United States	12/11/2006	Hold land for future project use.
Tri-State Improvement Company	United States	1/14/1964	Acquiring and holding property in Ohio, Kentucky, and Indiana for substations, electric and gas rights of way, office space, and other uses in connection with the utility business of Duke Energy Ohio, Inc., and its utility subsidiaries.

Tsavo Power Company Limited	Kenya	1/22/1998	Power plant at the Port of Mombasa, Kenya's main seaport. The facility sells power to Kenya Power and Lighting Corporation through a Purchased Power Agreement.
TX Solar I LLC	United States	5/27/2009	Special purpose company devoted to developing, constructing, owning, operating and selling the electricity and associated renewable energy credits from its 14 megawatt (AC) solar electric generating facility in San Antonio, TX.
Unidad de Transacciones, S.A. de C.V.	El Salvador	9/18/1998	Administrates the wholesale electricity market in El Salvador, operate the transmission system, maintain safety, quality and security of the entire system, coordinate the dispatch of energy from generating plants and provide market participants timely information and services for the development of their activities.
Victory Solar LLC	United States	09/15/2015	13 megawatt (ac) solar photovoltaic electric generating facility located in Adams County, Colorado
Washington Airport Solar, LLC	United States	10/16/2013	Development, construction, ownership and operation of solar photovoltaic facility.
Washington Millfield Solar, LLC	United States	5/23/2013	Formed to develop, construct, own and operate a 7.5 megawatt (DC) solar photovoltaic facility located in Beaufort County, North Carolina.
Washington White Post Solar, LLC	United States	9/10/2012	Own, develop, construct, operate and maintain up to a 25 MW (DC) solar photovoltaic power project known as the Washington Solar Farm located in Beaufort County, NC.
Wateree Power Company	United States	2/26/1909	The purpose of this entity is to generate, transmit, and distribute electric power and preserve property rights.
West Texas Angelos Holdings LLC	United States	6/8/2012	Developing, constructing, financing, owning and operating a possible solar photovoltaic project generating facility, with an aggregate capacity of between approximately 40-80 megawatts (AC) that would be sited near the city of Odessa, in Ector County, TX.

Western Carolina Power Company	United States	9/10/1907	The purpose of this entity is to generate, transmit, and distribute electric power and preserve property rights.
Wild Jack Solar Holdings LLC	United States	10/06/2015	To borrow funds in a project financing transaction.
Wild Jack Solar LLC	United States	10/06/2015	To enter into a financing arrangement to fund two solar projects (Pumpjack Solar I, LLC and Wildwood Solar I, LLC).
Wildwood Solar I, LLC	United States	2/9/2012	Develop, finance, construct, own and operate Solar PV Generating Facility.
Wildwood Solar II, LLC	United States	03/22/2012	15 MW (ac) Solar photovoltaic (PV) electric generating facility in Kern County, CA
Wind Star Holdings, LLC	United States	04/15/2014	Holding company for wind and solar financing project
Wind Star Renewables, LLC	United States	04/15/2014	Borrowing company in wind and solar financing transaction
Windsor Cooper Hill Solar, LLC	United States	10/11/2013	Development, construction, ownership and operation of solar photovoltaic facility.
Winton Solar LLC	United States	09/23/2013	Five (5) MW (ac) solar PV electric generating facility located in Winton, North Carolina, in Hertford County.
WNC Institutional Tax Credit Fund, L.P.	United States	8/12/1994	Real Estate Investments.
Woodland Solar LLC	United States	09/19/2013	Ground-mounted, fixed tilt 5 MW (ac) solar PV electric generating facility located in Woodland, North Carolina, Hampton County.
Zephyr Power Transmission LLC	United States	12/5/2008	Joint Venture company formed to engage in developing, constructing, owning transmission lines.

**VI. A CODE OF CONDUCT POLICY THAT COMPLIES WITH O.A.C. 4901:1-37-04  
AND THAT EMPLOYEES OF THE UTILITY AND AFFILIATES MUST  
FOLLOW.**

**Duke Energy Ohio  
Affiliate Code of Conduct**

**A. Introduction**

This Affiliate Code of Conduct governs the actions of Duke Energy Ohio and its affiliates. It is intended to ensure that no competitive advantage flows from Duke Energy Ohio to an affiliate and vice versa. Compliance with this Code of Conduct shall be mandatory for all employees, consultants, and independent contractors of Duke Energy Ohio and its affiliates.

**B. The Code of Conduct**

1. Duke Energy Ohio shall not release any proprietary customer information (*e.g.*, individual customer load profiles or billing histories) to an affiliate, or otherwise, without the prior authorization of the customer, except as required by a regulatory agency or court of law.
2. Duke Energy Ohio shall make customer lists, which include name, address, and telephone number, available on a nondiscriminatory basis to all nonaffiliated and affiliated certified retail electric service providers transacting business in its service territory, unless otherwise directed by the customer. This paragraph does not apply to customer-specific information, obtained with proper authorization, necessary to fulfill the terms of a contract, or information relating to the provision of general and administrative support services. This information shall not be used by the certified retail electric service providers for any other purpose than the marketing of electric service to the customer.
3. Employees of Duke Energy Ohio's affiliates shall not have access to any information about Duke Energy Ohio's transmission or distribution systems (*e.g.*, system operations, capability, price, curtailments, and ancillary services) that is not contemporaneously

available, readily accessible, and in the same form and manner available to nonaffiliated competitors providing retail electric service.

4. Duke Energy Ohio shall treat as confidential all information obtained from a competitive retail electric service provider, both affiliated and nonaffiliated, and shall not release such information unless a competitive retail electric service provider provides authorization to do so or unless the information was or thereafter becomes available to the public other than as a result of disclosure by the electric utility.
5. Duke Energy Ohio shall not tie (nor allow an affiliate to tie), as defined by state and federal antitrust laws, or otherwise condition the provision of Duke Energy Ohio's regulated services, discounts, rebates, fee waivers, or any other waivers of ordinary terms and conditions of service, including but not limited to tariff provisions, to the taking of any goods and/or services from Duke Energy Ohio's affiliates.
6. Duke Energy Ohio shall ensure effective competition in the provision of retail electric service by avoiding anticompetitive subsidies flowing from a noncompetitive retail electric service to a competitive retail electric service or to a product or service other than retail electric service, and vice versa.
7. Duke Energy Ohio, upon request from a customer, shall provide a complete list of all competitive retail electric service providers operating on the system, but shall not endorse any competitive retail electric service providers, indicate that an electric services company is an affiliate, or indicate that any competitive retail electric service provider will receive preference because of an affiliate relationship.
8. Duke Energy Ohio shall use reasonable efforts to ensure retail electric service consumers protection against unreasonable sales practices, market deficiencies, and market power and



Duke Energy Ohio's compliance officer shall promptly report any such unreasonable sales practices, market deficiencies, and market power to the director of the utilities department (or a designee).

9. Employees of Duke Energy Ohio or persons representing Duke Energy Ohio shall not indicate a preference for an affiliated electric services company.
10. Duke Energy Ohio shall provide comparable access to products and services related to tariffed products and services and specifically comply with the following:
  - a) Duke Energy Ohio shall be prohibited from unduly discriminating in the offering of its products and/or services;
  - b) Duke Energy Ohio shall apply all tariff provisions in the same manner to the same or similarly situated entities, regardless of any affiliation or non-affiliation;
  - c) Duke Energy Ohio shall not, through a tariff provision, a contract, or otherwise, give its affiliates or customers of affiliates preferential treatment or advantages over nonaffiliated competitors of retail electric service or their customers in matters relating to any product and/or service;
  - d) Duke Energy Ohio shall strictly follow all tariff provisions;
  - e) Except to the extent allowed by state law, Duke Energy Ohio shall not provide discounts, rebates, or fee waivers for any state regulated monopoly service.
11. Shared representatives or shared employees of Duke Energy Ohio and its affiliated electric services company shall clearly disclose upon whose behalf their public representations are being made when such representations concern the entity's provision of electric services.

**C. Limited Exception**

Notwithstanding the foregoing, in a declared emergency situation, Duke Energy Ohio may take actions necessary to ensure public safety and system reliability. Duke Energy Ohio shall maintain a log of all such actions that do not comply with the Code of Conduct, which log shall be subject to review by the Public Utilities Commission of Ohio and its staff.

**D. Violations**

Violations of this Code of Conduct may subject the violating employee, consultant, or independent contractor to disciplinary action up to and including discharge from employment.

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## **VII. A DESCRIPTION OF ANY JOINT ADVERTISING AND/OR JOINT MARKETING ACTIVITIES BETWEEN THE UTILITY AND AFFILIATES.**

Duke Energy Ohio does not intend to engage in joint advertising or joint marketing of any kind with any affiliate supplying a competitive retail electric service in the state or directly promote or market any product or service offered in the state by such affiliate, except as authorized by state statute or Commission order.

Duke Energy Corporation has in place several policies to protect its company brand. To best position the company for future growth and create value for all stakeholders, its franchised electric and gas utilities (with the exception of Duke Energy Progress and Piedmont Natural Gas) will use a single company name – Duke Energy. Some employees and executives who interact with state regulatory commissions and other official agencies will identify their businesses as Duke Energy Carolinas, Duke Energy Progress, Duke Energy Florida, Duke Energy Indiana, Duke Energy Ohio and Duke Energy Kentucky. Signs at facilities, logos on vehicles, uniforms and hard hats, language on our Web sites and other communications will simply use “Duke Energy.”

The geographic identifiers (*e.g.*, Duke Energy Ohio) or other corporate identifiers, where appropriate, are to be used in the following applications:

- Regulatory filings in the franchised jurisdictions and in other public documents (press releases, fact sheets, etc.) referring to those filings, and on reports specific to the utility that are presented to regulators and for limited internal uses. Examples are financial reports, customer data, etc.
- Business cards, stationery of large customer/regulator/legislator-facing employees in the respective organizations.

Other, non-regulatory-driven communications, publications, brochures, and reports should refer to Duke Energy only and use the Duke Energy logo. Such communications may describe regional operations: for example, an economic development brochure might refer to “doing business in the Carolinas” or a regulatory report might refer to the company’s “Indiana operations.” Geographic identifiers should be avoided in these uses. Geographic identifier logos should not be used on hard hats, vehicles, signage, or logo merchandise.

Marketing Communications researches trademarks and reviews and approves all new names and logos. Logos are based on the common, not legal, name of the business unit.

- All energy-related business units use the corporate name and logo as their primary identifiers, with the business unit name as a secondary identifier.
- Subsidiaries of energy-related business units use the corporate name and logo as their primary identifiers, with the subsidiary name as the secondary identifier.
- Energy-related business formed from joint ventures use the corporate name and logo only when the business’s practices, policies and approaches mirror those of Duke Energy.
- Newly formed businesses use names and logos established on a case-by-case basis.

## **VIII. PROVISIONS TO MAINTAIN THE COST ALLOCATION MANUAL.**

Duke Energy Ohio maintains its CAM in accordance with O.A.C. Rule 4901:1-37-08. The CAM is organized according to the aforementioned provision and includes the following information:

1. An organization chart of the holding company, depicting all affiliates, as well as a description of activities in which the affiliates are involved.
2. A description of all assets, services, and products provided to and from the electric utility and its affiliates.
3. All documentation including written agreements, accounting bulletins, procedures, work order manuals, or related documents, which govern how costs are allocated between affiliates.
4. A copy of the job description of each shared employee.
5. A list of names and job summaries for shared consultants and shared independent contractors.
6. A copy of all transferred employees' (from the electric utility to an affiliate or vice versa) previous and new job descriptions.
7. A log detailing each instance in which the electric utility exercised discretion in the application of its tariff provisions.
8. A log of all complaints brought to the electric utility regarding this chapter.
9. A copy of the minutes of each board of directors meeting, where it shall be maintained for a minimum of three years.

Duke Energy Ohio has established a CAM team comprised of representation from Duke Energy's various departments, including Rates, Regulatory Accounting, Corporate Accounting,

Human Resources, Compliance, and Legal. After initial development of the CAM, this team meets periodically to review changes to Duke Energy Ohio's and its affiliates' business and business practices, and will make the necessary modifications to the CAM. Duke Energy Ohio will send to the director of the Commission's utilities department, in accordance with O.A.C. Rule 4901:1-37-08(H), a summary of any significant changes in the CAM every twelve months, as applicable.

Duke Energy Ohio will keep CAM filed with its corporate entity records, located in the Legal Department, 139 East Main Street, Cincinnati, Ohio.

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## **IX. A DESCRIPTION OF ALL PLANNED TRAINING AND EDUCATION.**

Duke Energy maintains an Ethics & Compliance Department (Regulatory Compliance) as part of its Office of General Counsel. Regulatory Compliance is responsible for ensuring that employees and contractors receive required training in areas such as FERC Standards of Conduct and Affiliate Restrictions, Duke Energy's Code of Business Ethics, and codes of conduct overview. Official versions of these training courses are maintained in the enterprise training system, MyTraining. MyTraining also maintains employee training completion records. The training material is also available for review on the Duke Energy Portal, an internal website for all employees in the Duke Energy holding company structure. Trainings are provided annually as well as to applicable new employees and contractors.

Training is deployed by Regulatory Compliance to impacted employees and contractors via computer-based training pursuant to a training protocol (*e.g.*, individuals are provided 90 days to complete the training and a formalized follow-up process tracks completion).

Further, a document detailing requirements of the Ohio Corporate Separation Plan has been provided to the Retail Customer Products and Services department and is available on the Portal.

Regulatory Compliance also provides a mailbox ([compliancereporting@duke-energy.com](mailto:compliancereporting@duke-energy.com)) as a resource to employees to encourage them to submit questions and/or concerns. These inquiries are used to identify compliance trends and/or areas that need follow-up.

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**X. ACKNOWLEDGEMENT STATEMENT FOR ELECTRIC UTILITY AND  
AFFILIATE EMPLOYEES WHO HAVE ACCESS TO ANY NONPUBLIC  
ELECTRIC UTILITY INFORMATION.**

**Policy Statement**

Each employee who completes the Corporate Separation/Code of Conduct related training will be required to acknowledge they have taken the training and that they are responsible for complying with applicable Regulatory Conditions.

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**XI. A DESCRIPTION OF TRAINING, INTERNAL COMPLIANCE MONITORING PROCEDURES, AND METHODS FOR CORRECTIVE ACTION FOR NON-COMPLIANCE.**

The Corporate Separation/Code of Conduct Training plan has been designed to ensure that all appropriate employees and contractors throughout the Duke Energy Corporation holding company structure know and can implement the policies and procedures of Corporate Separation.

**A. Training Goal:**

The goal of the Corporate Separation/Code of Conduct Training is to ensure that those employees and contractors who may currently or in the future be affected by the Commission's rules thoroughly understand the policies and are provided with the resources they need, in order to follow the Corporate Separation and Code of Conduct procedures.

Target Audience:

**B. Generally, the Corporate Separation/Code of Conduct Training will be administered to all employees and contractors within the Duke Energy Corporation holding company structure who will be affected by compliance with the Commission's rules.**  
**Curriculum:**

The Corporate Separation/Code of Conduct Training curriculum generally consists of materials and information contained in the Corporate Separation/Code of Conduct.

**C. Internal Compliance Monitoring:**

To ensure that Duke Energy Ohio's Corporate Separation Plan and Affiliate Code of Conduct are properly implemented within the Duke Energy Corporation holding company structure, the following internal compliance monitoring process will be followed:

1. Employees and contractors are allowed a 60-day period during which to complete each required training module, with periodic reminders during that period and overdue notices to management if the training is not completed.

2. Each employee/contractor will be required to attest to completion as noted in Section X of this document.
3. Duke Energy's Office of General Counsel will continue to provide a method for employees to ask questions regarding the Corporate Separation/Code of Conduct, as well as methods to report possible violations of the Corporate Separation and Code of Conduct Rules through posting of Compliance personnel contact information on the Duke Energy Portal, through the "ComplianceReporting" mailbox, and through the "EthicsLine" (anonymous reporting).
4. Possible violations reported to Duke Energy's Office of General Counsel will be investigated and documented. Upon completing the investigation, Duke Energy's Office of General Counsel will, if appropriate, recommend to senior management a course of action, including refresher training, to correct repeat violations.
5. Senior management, upon reviewing the investigative report, will determine whether disciplinary action is required.

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## **XII. DESIGNATION OF THE ELECTRIC UTILITY'S COMPLIANCE OFFICER.**

Duke Energy Corporation maintains an Ethics and Compliance department within its Office of General Counsel. For purposes of this requirement, Duke Energy Ohio has designated an individual to act as a contact for the Commission Staff when seeking data regarding affiliate transactions, personnel transfers, and sharing of employees. This individual is:

Jeanne W. Kingery  
Duke Energy Ohio  
155 East Broad Street, 20th Floor  
Columbus, Ohio 43215

Telephone: (614) 222-1330  
Fax: (614) 222-1337  
E-mail: [jeanne.kingery@duke-energy.com](mailto:jeanne.kingery@duke-energy.com)

### **XIII. A DETAILED LISTING OF THE ELECTRIC UTILITY'S ELECTRIC SERVICES AND THE ELECTRIC UTILITY'S TRANSMISSION AND DISTRIBUTION AFFILIATES' ELECTRIC SERVICES.**

Duke Energy Ohio is an Ohio corporation engaged in the business of supplying electric generation, transmission, and distribution service to approximately 690,000 customers in southwestern Ohio, and is a public utility as defined by R.C. 4905.02 and R.C. 4905.03.

#### **A. Generation:**

As of December 1, 2014, Duke Energy Ohio owns no generating assets and is not engaged in the generation business.

#### **B. Transmission:**

Control of Duke Energy Ohio's transmission assets reside with a FERC-approved regional transmission organization (RTO). The RTO has functional and operational control of Duke Energy Ohio's transmission assets and does not have control of any generation assets. The RTO shall operate in the public interest by preventing any transmission owner or competitive retail electric market participant from gaining an unfair competitive advantage within its control area and by preventing the abuse of market power.

The RTO shall operate in the public interest by implementing efficient operating practices and procedures that prevent pancaking, by improving transmission reliability, by encouraging an open generation market, eliminating barriers to entry in the generation market and by eliminating market control over bottlenecked transmission. The RTO shall be large in scale to increase supply options for consumers and shall maintain a Board of Directors independent of transmission users. The RTO shall operate in a manner designed to satisfy the requirements of its customers and shall maintain real-time reliability of the transmission system that it operates.

#### **C. Distribution:**

Duke Energy Ohio operates its distribution system under the governance and rate authority of the Commission. Duke Energy Ohio offers all customers safe and reliable distribution service on a non-discriminatory basis. Duke Energy Ohio's tariffs define rates for its distribution services and products. Duke Energy Ohio provides and operates new distribution facilities, or the extension of distribution facilities, pursuant to such tariffs.

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#### **XIV. A COMPLAINT PROCEDURE TO ADDRESS ISSUES CONCERNING COMPLIANCE WITH O.A.C. 4901:1-37-05.**

Duke Energy Ohio has adopted the complaint procedure set forth below. This complaint procedure is to be used to address complaints related to compliance with Duke Energy Ohio's Corporate Separation Plan. A copy of this complaint procedure will be made available upon request to:

Deputy General Counsel – Regulatory Section, Legal Department  
Duke Energy Ohio, Inc.  
139 East Fourth Street  
P. O. Box 960  
Cincinnati, OH 45202

##### **A. Complaint Procedure**

The following complaint procedure is to be used to address complaints related to compliance with Duke Energy Ohio's Corporate Separation Plan.

1. All complaints, whether written or verbal, shall be referred to the compliance officer designated by Duke Energy Ohio or such officer's designee.
2. The compliance officer, or the designee, shall orally acknowledge the complaint within five working days of its receipt.
3. The compliance officer or the designee shall prepare a written statement of the complaint that shall contain the name of the complainant and a detailed factual report of the complaint, including all relevant dates, companies involved, employees involved, and the specific claim.
4. The compliance officer or designee shall communicate the results of the preliminary investigation to the complainant in writing within thirty days after the complaint was received, including a description of any course of action that was taken.

5. All written statements of complaints and required investigations shall keep a file in the CAM, in accordance with paragraph (B)(14)(e) of O.A.C. 4901:1-37-05, of all such complaint statements for a period of not less than three years.
6. This complaint procedure shall not in any way limit the rights of a party to file a complaint with the commission.

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Summary: Correspondence Corrected copy of Sixth Amended Corporate Separation Plan electronically filed by Carys Cochern on behalf of Kingery, Jeanne W Ms.